



Town of Beaufort Digital Budget Book



Adopted Version - 6/12/2023





TABLE OF CONTENTS

Introduction	3
Transmittal Letter	4
History of City	7
Demographics	8
Fund Structure	12
Basis of Budgeting	14
Financial Policies	15
Budget Process	20
Budget Ordinance	24
Fee Schedule	27
Fund Summaries	44
All Funds	45
General Fund	56
Funding Sources	59
Funding Sources	60
General Fund Revenues by Account	61
Utility Fund Revenues by Account	65
Departments	67
Governing Body	68
Administration	71
Human Resources	75
Finance	78
Parking	81
Police	83
Fire	86
Planning	90
Public Service Administration	93
Public Works	95
Sewer and Wastewater Treatment	100
Water	103
Non Departmental	106
Appendix	108
Glossary	109



INTRODUCTION



Transmittal Letter

May 8, 2023

The Honorable Mayor and Town Board of Commissioners
Town of Beaufort, NC

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am presenting herewith a balanced budget for Fiscal Year 2024 for the Town of Beaufort. This proposed budget is submitted for review, discussion, and subsequent adoption after any changes made by the Town Board.

INTRODUCTION AND OVERVIEW

The Town of Beaufort strives to provide a high level of service to our citizens and utility customers. In order to provide such a high level of service, the Town must annually generate sufficient revenue to cover the full cost of each service delivery area. Therefore, management evaluates a number of conditions and variables when developing revenue projections for the next fiscal year. These include a review of local and national economic conditions, stated collected local government revenue, and revenue projections for June 30 of the present fiscal year.

PROPOSED 2024 FISCAL YEAR BUDGET

The total proposed budget for Fiscal Year 2024 is \$18,774,817. This represents an increase of \$2,542,219 from the adopted 2023 fiscal year budget.

Fiscal Year 2024 General Fund Revenue Summary

The total proposed budget for the General Fund is \$13,751,377 and is balanced at the current tax rate of \$0.46 per \$100 of assessed property value. This represents an increase of \$2,131,404 from the adopted 2023 fiscal year budget.

While revenue is derived from multiple different sources, the predominant one is from real and personal property taxes. The second largest source of revenue is from sales and use taxes collected within Carteret County and distributed by the State of North Carolina based on a tax levy basis. Combined, these two sources of revenue represent just over 60% of the total in the General Fund.

The total valuation of real property as provided by Carteret County is \$1,177,824,499. At the current tax rate of \$0.46 per \$100 of valuation, the Town will generate \$5,417,993 in real property tax revenue. The Town uses a collection rate of 98.35%, which equates to an estimated \$5,328,596 in collections. One cent on the tax rate produces \$117,782. The amount of tax revenue generated from motor vehicles is based upon the revenue recognized for the current fiscal year. At the current tax rate, the Town anticipates generating \$257,060 in motor vehicle taxes.

As stated previously, sales tax revenues are collected by the State of North Carolina and remitted to municipalities within Carteret County as a percentage of their overall county-wide tax levy. The North Carolina League of Municipalities annually completes an analysis of projected sales and use taxes statewide. Accordingly, the Town has used the guidance provided by the League and we have included a 20% increase above the anticipated revenue for FY 23 for next year. This will produce a total of \$2,904,030 in revenue.

The North Carolina Local Government Commission strongly recommends that local governments maintain a source of cash that is equivalent to 8% of annual operating expenses. This source of cash is referenced by Generally Accepted Accounting Principles (GAAP) as our "retained earnings/fund balance." The Town of Beaufort has adopted a policy that establishes a minimum unassigned fund balance of 20% of actual General Fund net expenditures. Based on the proposed FY 24 budget, 20% of General Fund net expenditures is \$2,750,275. As per the FY 2022 annual audit, the Town's unassigned fund balance was 7,307,744. Per the policy this would allow \$4,557,468 available to appropriate. The Fiscal Year 2023-2024 proposed budget is balanced without an appropriation of unassigned retained earnings.

Notable Expenditures in the Proposed Fiscal Year 2024 General Fund Budget



- A 5% Cost of Living Allowance (COLA) is recommended to remain competitive in the marketplace. The cost of the COLA within the General Fund totals \$ 300,803.
- Additionally, funding is included within the proposed budget to allow employees to earn up to a 3% merit increase based upon individual performance. The total allocation for merit increases within the General Fund is \$83,000.
- A 10.5% increase has been budgeted for property and liability insurance,
- A 5% proposed fuel increase is included across all departments.
- The North Carolina Local Government Employees Retirement System has mandated an increase in retirement contributions for FY 2024 by 0.94% for Law Enforcement Officers and by 0.8% for Non-Law Enforcement Officers.
- A new department has been created for Human Resources. These expenses have historically been included within the Administration budget.
- A full-time information technology position is funded for 6 months starting in January 2024, salary and benefits total \$57,500.
- A thorough review of workers' compensation expenses has been completed for each respective department. Based upon this review, the staff is making recommendations that accurately assign expenses based on payroll and job function(s) to each relative department.
- The proposed budget includes a contribution from the General Fund to the Capital Reserve Fund in the amount of \$390,570. Of this amount, \$242,000 will fund future street projects as planned in the prior budgets. The other \$148,570 will be allocated toward the future Boardwalk project.
- The proposed budget also includes \$140,000 to complete updates to the Unified Development Ordinance, \$25,000 for a contract grant writer, \$25,000 for financial advising services, \$17,000 for Cleargov software program, and \$12,000 for the 2023 fall municipal election.
- Capital Expenses included within the General Fund include the following: \$732,000 for the purchase of a new fire engine, \$280,000 for four new police vehicles, \$190,000 for a new grapple truck for sanitation, \$60,000 for a new mini-excavator for stormwater utility maintenance, \$56,000 for new handrails to protect pedestrians on Turner Street, \$50,000 to resurface tennis courts, and \$20,000 for two new parking kiosks.
- Dredging expenses of \$85,000 have been transferred from the Public Works Department to Non-Departmental.
- The Parking Manager's salary has been revisited and the salary is now split with 45% of these expenses paid out of the Parking Department and 55% paid out of Finance.
- The proposed budget includes a 7% increase in solid waste collection and disposal services per the town's contract with GFL Services.
- The proposed budget includes \$394,815 of grant funding awarded through the Local Assistance for Stormwater Infrastructure Investments program to study flooding problems in Professional Park.

Fiscal Year 2024 Water and Sewer Fund Revenue Summary

The proposed Water and Sewer Fund budget is \$5,023,440 and is balanced without an increase in water or sewer rates. This proposed budget represents an increase of 8.9% from the Fiscal Year 2023 approved budget. The staff is proposing a conservative one (1%) percent increase in water and sewer revenues.

Notable Expenditures in the Proposed Fiscal Year 2024 Water and Sewer Fund Budget

- There are no proposed utility rate changes.
- A 5% Cost of Living Allowance (COLA) is recommended to remain competitive in the marketplace. The cost of the COLA within the Water and Sewer Fund is \$50,233.
- Additionally, funding is included within the proposed budget to allow employees to earn up to a 3% merit increase based upon individual performance. The total allocation for merit increases within this Fund is \$22,275.
- A 10.5% increase has been budgeted for property and liability insurance.
- A 5% proposed fuel increase is included across all departments.
- The North Carolina Local Government Employees Retirement System has mandated an increase in retirement contributions by 0.8% for Non-Law Enforcement Officers.
- The proposed budget includes a contribution to the Capital Reserve Fund in the amount of \$493,543. The purpose of these funds is to pay for anticipated future capital improvements.



- The proposed budget includes \$174,000 for a Wastewater Pump Station Improvement Planning Grant through the North Carolina DEQ, Division of Water Infrastructure.
- The budget also includes \$246,000 to complete SCADA system project, \$90,000 for three new sewer pumps, \$85,000 for the design of an odor control system for the Town's wastewater treatment plant, \$60,000 for a sewer bypass pump, \$50,000 for a Force Main Network Model, and \$14,000 for a replacement utility vehicle.
- An increase of \$23,275 has also been included due to escalating chemical and laboratory costs at the wastewater treatment plant.

Fiscal Year 2024 Budget Summary

In summary, the proposed Fiscal Year 2024 budget is a financial plan that will enable the Town to continue providing a high level of service to our citizens. Additionally, the proposed budget has attempted to meet numerous objectives under a fiscally conservative budget. The core objectives include:

- Meeting our statutory duty to provide quality municipal services in a manner that safeguards the health, safety and welfare of our citizens and customers;
- Meeting our fiduciary responsibilities to operate within a fiscally conservative budget;
- Replacing aging infrastructure and equipment that is failing and no longer reliable;
- Rewarding employees through merit-based pay and cost of living adjustments;

As one of the top ranked small towns in North Carolina, the Town has become a destination for tourists and folks who desire to make Beaufort their home. Consequently, the Town is continuing to update local ordinances to guide future land use decisions while addressing issues such as sea level rise and sunny day flooding.

Additionally, the Town is poised to make significant investments to improve essential water, sewer, storm water and street systems that serve our citizens, businesses, and visitors to the town. These improvements will be beneficial to the livability of our community as well as the economic vitality.

I look forward to working with the Board of Commissioners, the community, and members of the town staff in the coming days to accomplish our shared visions. Thank you for your consideration of this proposed budget.

Sincerely,

E. Todd Clark, Town Manager

Budget Addendum

The FY 2024 budget for the Town of Beaufort was adopted by the Board of Commissioners on June 12, 2023, after several work sessions. Several changes were made from the budget previously recommended on May 8, 2023. These changes include the following items:

- Proposed 5% COLA was increased to 6%, resulting in expenditures increasing in the General fund by \$61,252 and \$16,663 in the Utility Fund. Funding for the General Fund comes from an increase in Local Option Sales Tax revenue. Funding for the Utility Fund comes from an increase in Water and Sewer usage revenue.
- An additional \$200,000 was appropriated to the Capital Reserve fund for future street projects. Funding for this project comes from an increase in Investment Earnings.

Note: The Town of Beaufort has adopted a policy that establishes that the Utility Fund will seek to maintain an amount of Unrestricted Cash equal to at least 50% or more of annual net expenditures. Based on the proposed FY 24 budget, 50% of the Utility Fund net expenditures is \$2,520,051. As per the FY 22 annual audit, the Town's unrestricted net position is \$3,420,023. Per the policy this would allow \$899,972 available to appropriate.



History of City



Established in 1709, Beaufort, North Carolina, is located on Beaufort Inlet, a channel leading south to the Atlantic Ocean. The third oldest town in the state and seat of Carteret County, Beaufort has a residential population of about 4,400 with a high influx of visitor traffic during the warmer months. The Plan of Beaufort Towne, laid out in 1713, survives in a 12-block area, and is listed on the National Register of Historic Places. The early economy of Beaufort relied on the use of the area's natural resources; fishing, whaling, the production of lumber and naval stores, shipbuilding, and farming were the chief economic activities. Though Beaufort had the safest and most navigable harbor of any of the ports of North Carolina, extensive commercial activities failed to develop, owing to the fact that the Town was almost completely isolated from the interior. Now, Beaufort's economy depends heavily on tourism, supplemented by a regional boat-building industry. Marine science research also figures prominently.

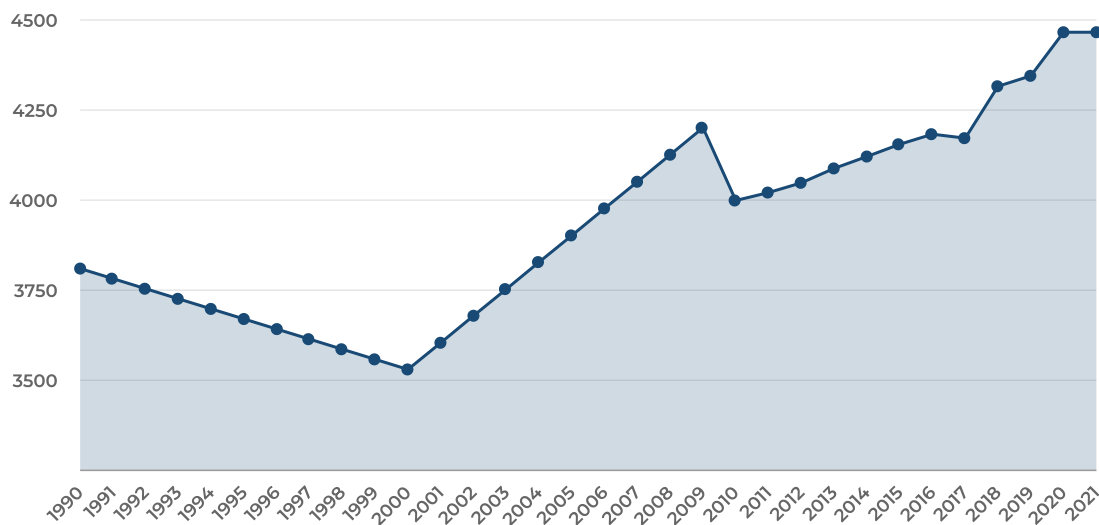


Population Overview



TOTAL POPULATION

4,464



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



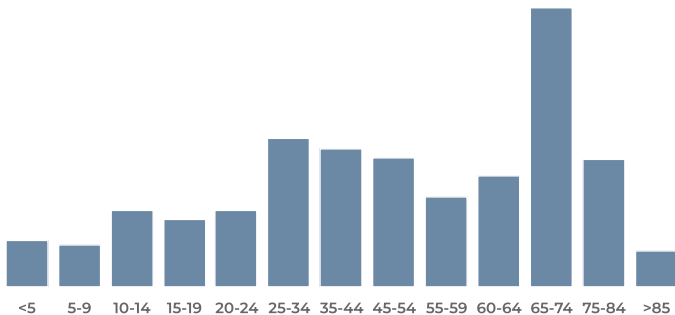
DAYTIME POPULATION

5,856

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

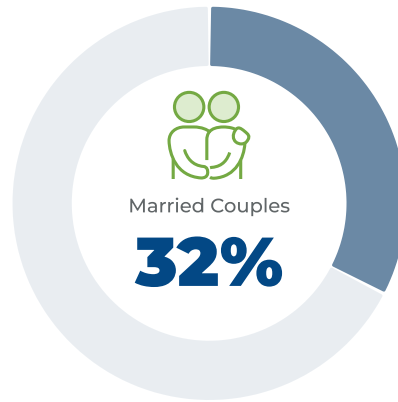
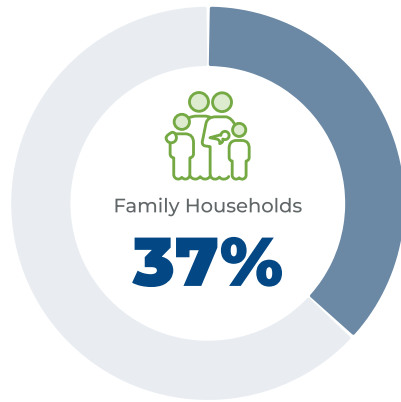


Household Analysis

TOTAL HOUSEHOLDS

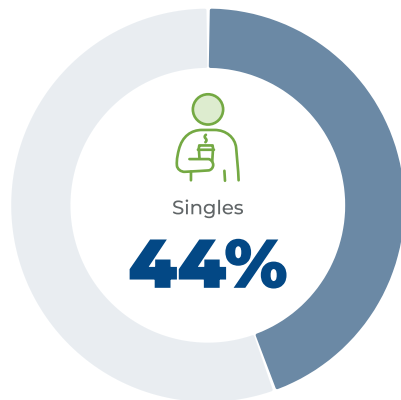
2,270

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **33%**

lower than state average



▲ **56%**

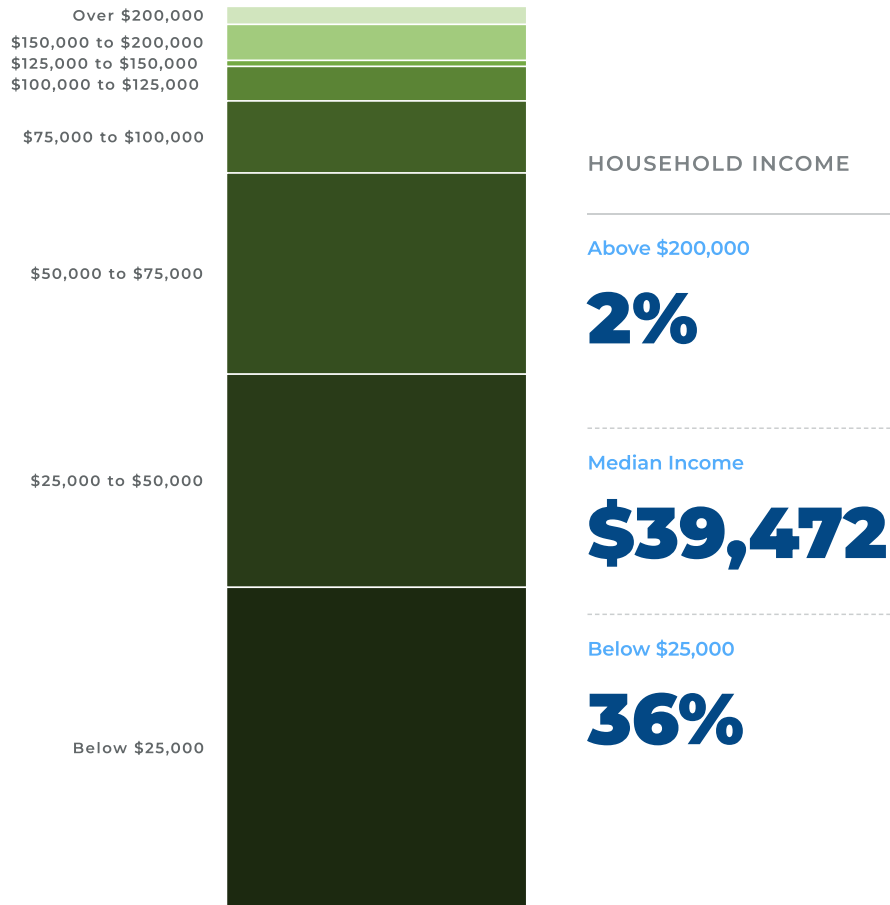
higher than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



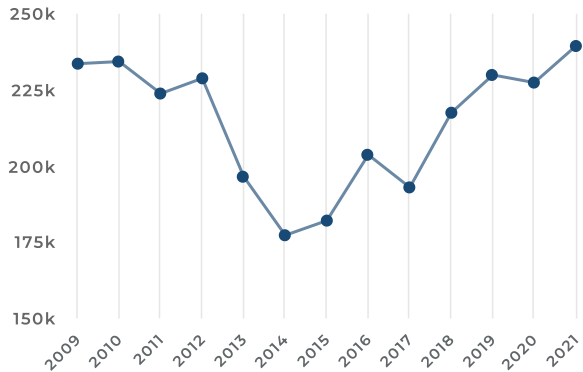
** Data Source: American Community Survey 5-year estimates*



Housing Overview

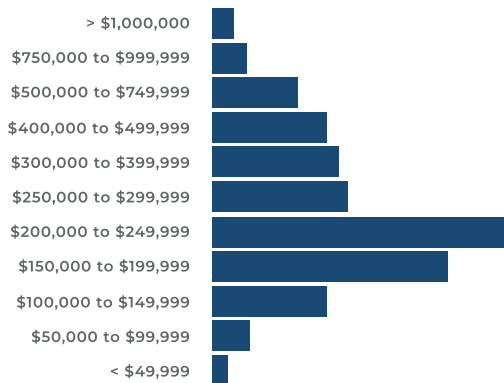


2021 MEDIAN HOME VALUE
\$239,400



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Beaufort State Avg.



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Fund Structure

To effectively serve the public, towns need organization.

The Town of Beaufort organizes its money into “buckets” for legal and management purposes. We call these “buckets” *funds*.

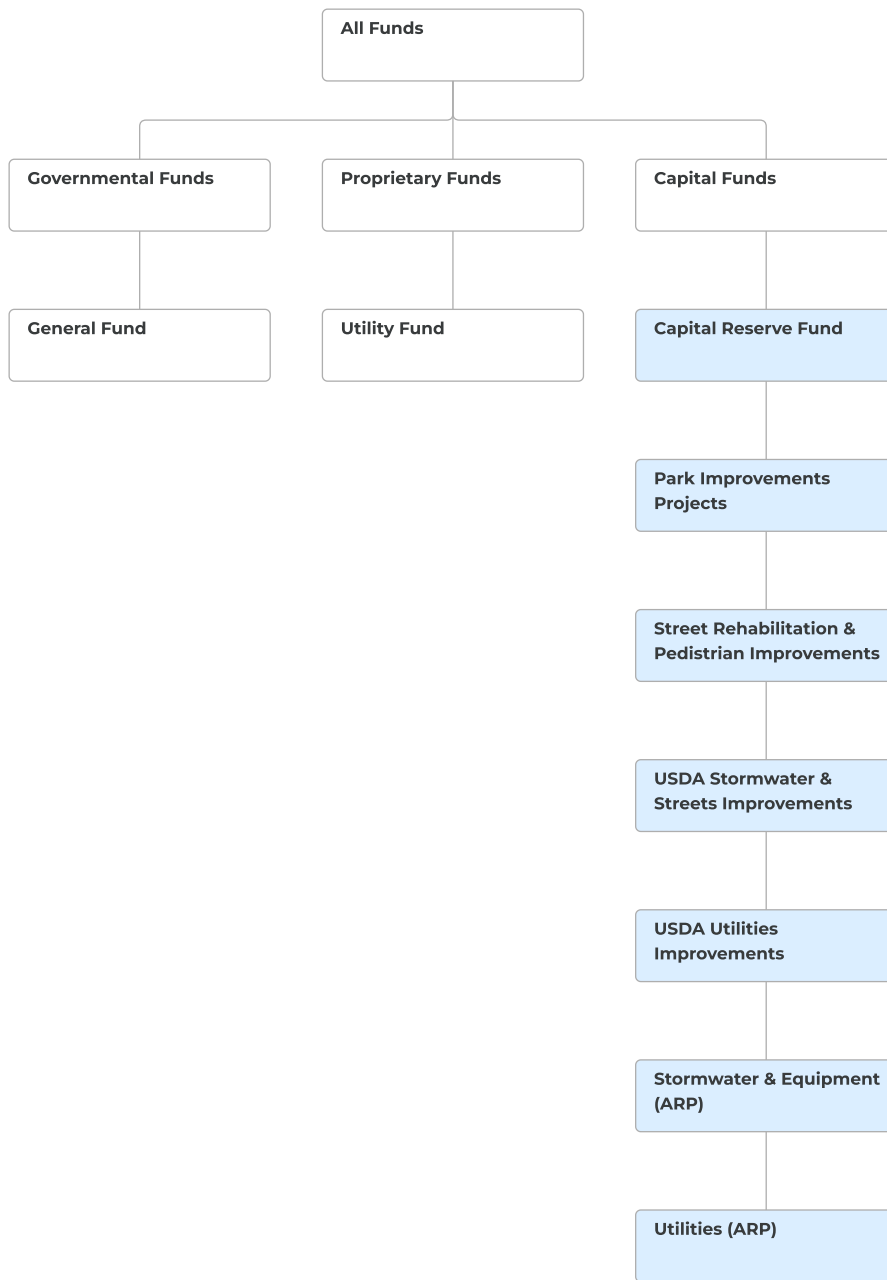
The Town of Beaufort organizes its employees based on their functions. These groups of employees are called *departments*. Some departments then group their employees into *divisions*.

The *General Fund* is our main fund and includes all Town departments and divisions except Sewer and Water. All money received or spent goes into the General Fund unless there is a legal or management need for it to go elsewhere.

For example, state law requires us to track money collected and spent by a utility in its own fund. Therefore, we have a *Utility Fund* in which only the water and sewer monies live.

The General Fund and the Utility Fund are included in the *annual operating budget*.





Basis of Budgeting

Rules Guiding the Budget

North Carolina laws govern how towns budget and spend money.

- Search online for the *Local Government Budget and Fiscal Control Act (LGBFCA)*, Article 3, Part 1.

The budget also follows policies set by Beaufort's Town Board.

- Refer to *Section 8: Town of Beaufort Financial Policy*.
- General Budget Rules

State and local rules require the Town's budget to:

- Cover a fiscal year beginning July 1 and ending June 30;
- Include all moneys received or spent; and
- Be balanced by fund. No shortfalls or surpluses are allowed.
- Revenue Rules

Per state and local rules, the Town must:

- Set the tax rate by June 30 based on the cost of providing general government services and paying debt service;
- Keep water and sewer rates at the proper level to allow the Utility Fund to be self-supporting;
- Pursue opportunities for grants to fund Town operations or other projects that address the Town's goals; and
- Use one-time or other special money to pay for special projects and one-time expenses, not on-going operations.
- Spending Rules

Per state and local rules, the Town must:

- ensure all spending has been budgeted, and that current spending does not exceed budgeted amounts;
- pay debt service and continuing contracts;
- only spend money for public purposes;
- follow any restrictions made on the money when received (i.e. donations, grants, Powell Bill funds, etc.);
- not use debt for operational needs or for equipment or construction projects when Town's revenues or cash reserves are sufficient to avoid costs of debt; and
- keep cash reserves in the General and Utility Funds for unforeseen fiscal emergencies.
- Our Budgeting Practices

Every organization makes choices about how it budgets. The Town of Beaufort follows these budgeting practices:

- *Line-Item Budgeting*

Makes accounting for public money transparent and fosters frugality in using public funds

- *Incremental Budgeting*

Starts with what we need to keep the Town operating at existing service levels

- *Budgetary Accounting*

Allows us to check whether our expected money raised covers our expected spending, and that our spending is within approved limits

- *Basis of Budgeting*

Follows our *basis of accounting: modified accrual*, where monies and assets are recorded once they are available to be spent



Financial Policies

Objectives

This financial policy is a statement of the guidelines and goals that will influence and guide the financial management practice of the Town of Beaufort, North Carolina. A financial policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management.

Effective fiscal policy:

- Contributes significantly to the Town's ability to insulate itself from fiscal crisis
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible
- Promotes long-term financial stability by establishing clear and consistent guidelines
- Directs attention to the total financial picture of the Town rather than single issue areas
- Promotes the view of linking long-term financial planning with day to day operations
- Provides the Town Board of Commissioners, citizens and the Town's professional management a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines

To these ends, the following financial policies are presented.

Capital Improvement Planning

The Town will develop a five-year Capital Improvement Plan (CIP) and review and update the plan annually during its budget process.

Capital projects included in the CIP will specifically advance one or more of the Town Board of Commissioners' adopted Strategic Priorities.

The CIP will generally address those capital assets with a value of more than \$100,000 and a useful life of over ten years.

The Town will identify the estimated costs and potential funding sources for each capital project.

This CIP will incorporate existing needs as well as projections for future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base.

The Town will use the CIP as the foundation for capital expenditures identified in the annual operating budget. In addition to debt obligations, future operating and maintenance costs associated with new capital improvements will be projected and included in operating budget forecasts.

The Town will maintain all its assets at a level adequate to protect the Town's capital investment, to preserve the asset's ability to perform its intended purpose, and to minimize future maintenance and replacement costs.

The Town will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.

The Town will determine the least costly and most flexible financing method for all new projects.

Revenue

Revenue Projections

Revenue management includes within its focus an ongoing process for reviewing and analyzing each revenue source to ensure that proceeds from each source are at an optimum level. Every attempt will be made to project revenues within 5% of final actual results, and the projections will be based on historical trends, growth patterns, and the economy.

Ad Valorem Tax

As provided by the North Carolina Local Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:

Assessed valuation will be estimated based on historical trends, growth patterns, and anticipated construction. The estimated percentage of collection will not exceed the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year, in accordance with state law.

The tax rate will be set each year based on the cost of providing general governmental services and paying debt service. Consideration will be given to future net revenue requirements for capital improvement project operational expenditure impacts and programmed debt service.



User Fees

The Town sets fees that will utilize user charges in lieu of Ad Valorem Taxes for services that can be individually identified and where the costs are directly related to the level of service. This objective is in keeping with the Commissioner's goal that growth should pay for itself, and not place a burden on current residents who may not benefit directly from the service. Emphasis of user charges over Ad Valorem Taxes results in the following benefits:

User charges are paid by all users, including those exempt from property taxes.

User charges avoid subsidization in instances where the service is not being provided to the general public.

User charges for certain services will be justified on the basis of equity and efficiency, by producing information on the demand level for services, and by helping to make the connection between the amount paid and the service received.

Grant Funding

Grant funding may be used for a variety of purposes to include funding current Town operations, departmental long-range plans, capital projects identified in the Capital Improvement Plan, or other projects or activities that address the mission and goals of the Town. Staff will pursue opportunities for grant funding. Application will be made after a grant is evaluated for consistency with Board of Commissioner goals and compatibility with Town programs and objectives.

Donations

Donations will be spent only toward the intent for which they were given.

One-Time Revenues

One-time or other special revenues will not be used to finance continuing Town operations but instead will be used for funding special projects.

Utility Fees

Water and sewer rates will be established at the appropriate level to enable the Utility Fund to be self-supporting.

Budgeting & Expenditures

The annual budget process begins in January when department heads begin working on their budget requests. Starting in February, budget work sessions are scheduled between the Town Manager and department heads. The proposed annual budget is prepared by the Town Manager and Finance Director and is presented to the Town Board at the regular meeting in May. It is reviewed in subsequent budget work sessions by the Town Board and a public hearing is held during the regular Board meeting in June. The budget, including any modifications from the review sessions, is adopted by the Town Board before June 30, the last day of the fiscal year.

The Town's annual operating budget will be prepared in accordance with Article 3 of the Local Government Budget and Fiscal Control Act.

Current expenditures will not exceed current revenues.

The annual budget document will serve as a policy document, an operations guide, a financial plan, and a communications tool.

Department budgets are reviewed by staff, the Town Manager, and Board of Commissioners prior to adoption and are continually monitored throughout the budget year.

Budgeted funds will only be spent for categorical purposes for which they were intended.

The annual operating budget ordinance defines staff authorization for operating budget adjustments.

No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was issued.

For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with NC General Statute 160A-17.

Town staff will make regular monthly reports to the Town Board of Commissioners on the status of actual revenues and expenditures as compared to the adopted budget.

Debt

The Town of Beaufort recognizes the foundation of any well-managed debt program is a comprehensive debt policy. Advantages of a debt policy are as follows:

- Enhances the quality of decisions by imposing order and discipline
- Promotes consistency and continuity in decision making



- Rationalizes the decision making process
- Identifies objectives for staff to implement
- Demonstrates a commitment to long-term planning objectives
- Is regarded positively by the rating agencies in reviewing credit quality

Uses of Debt

Debt will be used to finance capital projects or for purchases of equipment that provide value to current and future citizens.

Debt will not be used for operational needs.

Terms and Structure

Capital projects will be financed for a period not to exceed the expected useful life of the project.

Non-utility debt will normally have a term of 20 years or less.

Utility debt will normally have a term of 30 years or less.

The Town will seek the best financing type, debt structure and timeframe for each financing need based on the flexibility to meet the project needs, timing, tax or rate payer equity and lowest interest cost.

Cash financing (pay-as-you-go) is a component of the capital program that contributes to the financial integrity of the Town.

Debt Capacity

The Town will strive to maintain its annual tax-supported debt service costs at a level no greater than fifteen percent (15%) of total expenditures.

Net debt for the General Fund shall not exceed 2.5% of assessed property valuation. General obligation debt as defined in NC General Statute 159-55 is limited to 8% of the assessed valuation.

The Town will set rates and charges for the Utility Fund with the intent to achieve a debt service coverage ratio of 1.20 times or greater for all indebtedness. All indebtedness includes both parity and subordinate debt obligations of each fund. In the absence of a specific debt ratio calculation required by a debt covenant, the debt coverage ratio will be calculated in accordance with the following example:

$$\frac{\text{Operating Revenues} - \text{Expenses (less depreciation)}}{\text{Net Revenue/Debt Service (P+I)}} = \text{Debt Service Coverage Ratio}$$

These ratios will be monitored and reported annually in the Comprehensive Annual Financial Report.

Reserves

General Fund Unassigned Fund Balance at the close of each fiscal year shall not be less than 20% of actual General Fund net expenditures without prior Board of Commissioners' authorization.

The Town Board of Commissioners may, from time-to-time, utilize fund balances that will reduce the unassigned fund balance below the 20% policy for the purposes of a declared fiscal emergency, financial opportunity to enhance the wellbeing of the Town of Beaufort, or other such purpose as to protect the long-term fiscal security of the Town of Beaufort.

In such circumstances, after unassigned fund balance has been calculated as part of closing-out a fiscal year, the Town Board of Commissioners will adopt a plan as part of the following year's budget process to restore the assigned fund balance to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time without severe hardship to the Town, then the Town Board will establish a different but appropriate period.

Monies in excess of a 20% unassigned fund balance will be available for appropriation, as deemed necessary and approved by the Town Board of Commissioners.

The Utility Fund will seek to maintain an amount of Unrestricted Cash equal to 50% or more of annual net expenditures.

System Development Fees: The Town will collect System Development Fees from new water and sewer customers. The System Development Fee recoups from new customers an equitable share for the contemporaneous use of the Town's previous capital investments in the water and sewer system, and helps enable the Town to provide for the proper maintenance and operation of its water and sewer systems. Revenue from this fee may not be used for utility system expansions, but rather must be used only to maintain, repair, replace, or pay debt on the existing system.



Financial Operations and Reporting

Accounting/Financial Reporting

The Town will establish and maintain its accounting systems according to the North Carolina Local Budget and Fiscal Control Act. Financial systems will be maintained to monitor expenditures and revenues.

All records and reporting will be in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards Board (GASB) pronouncements.

The Town will place emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the Comprehensive Annual Financial Report (CAFR), as well as maintenance of accountability of assets.

A comprehensive annual financial review (CAFR) will be performed by an independent certified public accounting firm which will issue an opinion on the annual financial statements, with a management letter detailing areas that need improvement if required. Auditing services will be evaluated and selected through a competitive proposal process every five years at a minimum.

Full disclosure will be provided in all regulatory reports, financial statements, and bond representations.

The Town will maintain the least number of funds and accounts necessary for proper and accurate records. The Town may maintain sub-funds, in addition to legally mandated funds, for accounting and management purposes.

Operational Cash Management

Receipts

Cash receipts will be collected and deposited as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest earning accounts and investments.

All incoming funds will be deposited daily as required by law and are allowed to be received in the most efficient means possible.

Cash Disbursements

Disbursements will be made shortly in advance of or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit to the Town.

Payroll disbursements will be in accordance with the requirements of all state and federal regulatory laws, rules, and regulations. Overtime and benefit payments will be made in accordance with the Town's Personnel Policy.

All checks require two signatures. Checks will be signed by the Finance Officer or his/her designee, as well as the Mayor, a Town Commissioner, or the Town Manager.

Disbursements will be made using the method(s) deemed most efficient at the discretion of the Finance Officer or designee.

Proper documentation will be maintained to meet all audit, general governmental accounting standards, and Town policies. Accounting and purchasing has the right to request additional documentation from departments as needed.

The Town will follow escheat rules and regulations as directed by NC General Statutes.

Banking Relations

Banking service providers will be evaluated on a regular basis to ensure the Town is receiving the best services at a competitive rate.

The Town will maintain a minimum number of bank accounts to facilitate the movement and investment of funds.

Collateralization for deposits will be in accordance with the North Carolina Administrative Code.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The Town relies on the State Treasurer to monitor those financial institutions. The Town analyzes the financial soundness of any other financial institution used by the Town. The Town complies with the provisions of North Carolina General Statutes when designating official depositories and verifying that deposits are properly secured.

Collections



The Town will pursue collection on delinquent customer accounts using any prudent manner available, including the North Carolina Debt Setoff Program and the use of a third-party collection agency. After exhausting collection efforts and after considering legal time limits for all collection methods, delinquent balances may be written off at the discretion of the Finance Officer. Delinquent fees are established annually through the budget process. Town staff has the authority to suspend related services in connection with the unpaid customer account. Service may be resumed once the outstanding balance is paid in full. With the approval of the Finance Officer, additional unrelated Town services may be suspended for the past due customer.

Internal Control and Compliance

The Town will maintain a system of internal controls that ensures complete, accurate, and timely financial records by working with Departments to create business systems that properly capture and report financial related information.

Finance staff, in coordination with the Town's technology services provider, will establish Town-wide standard procedures and policies for the security, handling, and maintenance of sensitive information, which departments will be responsible for reviewing and incorporating into their daily activities.

Finance staff will provide training periodically in order to provide system information to users, as well as provide clarification on Town financial-related policies and procedures and other regulatory and statutory requirements.

Background checks, which may include criminal and credit checks, will be conducted on positions deemed as critical for financial purposes according to procedures established by the Finance Department in conjunction with Human Resources.

Investments

It is the policy of the Town to preserve capital and invest public funds in a manner which provides the highest investment return with the maximum security, while meeting the daily cash flow demands of the Town and conforming to all state statutes governing the investment of public funds. This investment policy applies to all financial assets in the Town's investment portfolio, including debt proceeds.

The standard of prudence to be used by staff will be the "prudent person" rule. The "prudent person" concept discourages speculative transactions. It attaches primary significance to the preservation of capital and secondary importance to the generation of income and capital gains. Authorized staff, if acting in accordance with written procedures and state statutes and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that these deviations are reported immediately and action is taken to control adverse developments.

Safety of principal is the foremost objective of the investment program. Investments of the Town will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

The Town will make every effort to maintain a diversified investment portfolio according to security type and institution.

The Town's investments will remain sufficiently liquid to enable the Town to meet all operating requirements which might be reasonably anticipated using structured maturities and marketable securities.

The Finance Officer will maintain a list of financial institutions authorized to provide investment services.

Authorized financial institutions include banks maintaining an office in the State of North Carolina and securities brokers/dealers classified by the New York Federal Reserve as primary dealers.

The Finance Officer is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the Town are protected from loss, theft, or misuse.

Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the Finance Officer any material financial interests in financial institutions that conduct business within this jurisdiction, and they will further disclose any large personal financial/investment positions that could be related to the performance of the Town's portfolio.



Budget Timeline

The Town of Beaufort prepares, recommends, adopts, monitors, and adjusts its budget in accordance with state and local law.

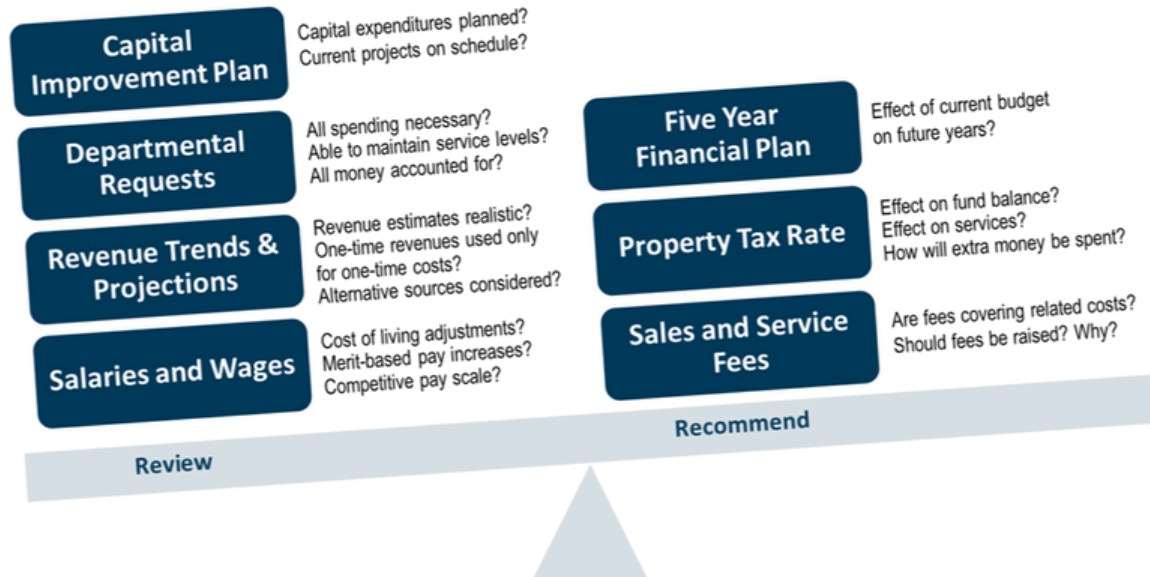
- Search online for the *Local Government Budget and Fiscal Control Act (LGBFCA)*, Article 3, Part 1.
- Refer to *Section 8: Town of Beaufort Financial Policy*.

The Town's budgeting process consists of four stages.



◦ Preparing the Recommended Budget

The annual budget process begins in January when Town staff gathers information for the Town Manager. Each department head makes budget requests and revenue estimates for the budget year. The Finance Director gives a complete statement of prior and current revenues and spending. The Town Manager, assisted by the Finance Director, prepares a recommended budget by considering many factors. The following diagram shows how factors weigh on budget recommendations.



◦ Submitting the Recommended Budget

The Town Manager drafts a budget message which introduces and summarizes the recommended budget. The Town Board receives this recommended budget and message at their April work session or their regular board meeting in May. On the day the Town Board receives the recommended budget, the Town Clerk invites the public to review and comment. A print copy is made available for public review at Town Hall by contacting the Town Clerk. A digital copy is posted on the Town website. A public hearing is announced, typically scheduled for the next work session or regular board meeting. A notification is sent to all news media outlets in the county.

◦ Adopting the Budget

During special work sessions, the Town Board reviews the recommended budget. The Town Manager and Finance Director brief the Town Board on each part of the budget at these sessions. Citizens are invited to comment on the entire budget at a public hearing before the Town Board adopts the budget. Changes to the recommended budget are included in the ordinance, which the Town Board adopts at its regular June meeting. This budget ordinance approves all financial transactions for the Town. It must include:

- revenue estimates,
- appropriations for expenditure, and
- the property tax levy.

- **Monitoring & Adjusting the Adopted Budget**

The Town Manager and the Finance Director keep an eye on money received and spent during the year. They give monthly reports to the Town Board on how actual receipts and spending compare to the adopted budget. Because budgets are based on estimates, changes are made during the year to ensure the budget remains balanced.

These changes include:

- **Moving money within a department**

The ordinance sets spending limits by department. Money can be moved within a department, as long as the total spending for the department does not exceed the amount allowed by the budget ordinance. However, the Town Manager can also move money between departments in the same fund without limitation, changing departmental totals if needed.

- **Amending the budget ordinance**

With a *budget amendment*, the Town Board can change the budget ordinance at any time to limit spending or allow use of more cash reserves. However, the property tax rate can't be changed once adopted in June.



FY 2024 Budget Adoption Calendar

May 8, 2023 - Budget presented at Town Board Meeting
6 PM, Train Depot

May 9, 2023 - Budget Work Session
4 PM, Train Depot

May 17, 2023 – Budget Work Session
6 PM, Train Depot

May 22, 2023 - Budget Work Session (if needed)
4 PM, Train Depot

June 12, 2023 – Public Hearing and Adoption of the FY24 Budget at the Town Board Meeting
6 PM, Train Depot



Budget Ordinance

TOWN OF BEAUFORT

FY 2024 BUDGET ORDINANCE

BE IT ORDAINED

by the Town Board of Commissioners of the Town of Beaufort, North Carolina:

Section 1: General Fund

A. Revenues

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

GENERAL FUND REVENUES

Property Taxes	\$5,701,656
Intergovernmental	\$5,338,423
Permits and Fees	\$1,356,650
Sales and Service	\$311,400
Other Revenues	\$322,500
Loan Proceeds	\$732,000
Transfers In	\$250,000
Fund Balance Appropriation	0
TOTAL	\$14,012,629

B. Expenditures Authorized by Department

The following amounts are hereby appropriated to each department in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

GENERAL FUND EXPENDITURES

Governing Body	\$131,516
Administration	\$620,935
Human Resources	\$199,461
Finance	\$724,108
Fire	\$3,622,949
Planning & Inspections	\$722,588
Parking	\$115,504
Police	\$2,745,747
PSA & Engineering	\$349,789
Public Works	\$3,401,605
Non-Departmental	\$1,378,427
TOTAL	\$14,012,629



Section 2: Utility Fund

A. Revenues

It is estimated that the following revenues will be available in the Utility Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

UTILITY FUND REVENUES

Intergovernmental	\$175,000
Permits and Fees	\$158,000
Sales and Service	\$4,707,103
Other Revenues	0
Loan Proceeds	0
Transfers In	0
Fund Balance Appropriation	0
TOTAL	\$5,040,103

B. Expenditures Authorized by Department

The following amounts are hereby appropriated to each department or division in the Utility Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

UTILITY FUND EXPENDITURES

Sewer	\$3,359,164
Water	\$915,121
Non-Departmental	\$765,818
TOTAL	\$5,040,103

Section 3: Ad Valorem Tax

There is hereby levied a tax as calculated below in the General Fund in Section I of this ordinance.

	Real & Personal	Motor Vehicles	Total Revenue
Valuation of property listed January 1, 2023	\$1,177,824,499	\$55,882,538	
Rate \$0.4600 per \$100 value	5,417,993	257,060	
Rate of collection	98.35%	100%	
TOTAL	\$5,328,596	\$257,060	\$5,585,655

In accordance with NC General Statute 159-13, the estimated rate of collection for property and motor vehicle taxes for the 2024 fiscal year beginning July 1, 2023 is as shown in the calculation above.

The proceeds from two cents (\$0.02) of the aforementioned tax rate shall be used only for resurfacing streets.



Section 4: Amendments and Contracts

Pursuant to NC General Statute 159-15, this budget may be amended by submission of proposed changes to the Town Board of Commissioners.

Notwithstanding the above subsection (a) above, the Town Manager is authorized to transfer funds from one appropriation to another within the same fund without limitation.

Funds may not be transferred between funds without prior approval from the Town Board of Commissioners.

The Town Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$50,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.

The Town Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.

Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Town Manager may adjust budgets to match, including grants that require a match for which funds are available.

Section 5: Distribution

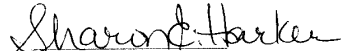
Copies of this ordinance shall be furnished to the Town Manager and the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 12th day of June, 2023

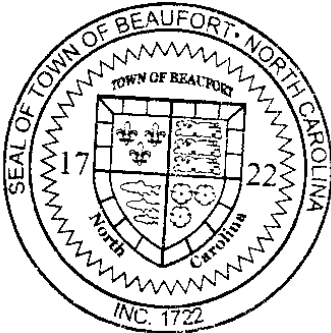
ATTEST:



Elizabeth Lewis
Town Clerk



Sharon E. Harker
Mayor



FY 2024 Fee Schedule

EFFECTIVE DATE: July 1, 2023

Events & Rentals

SPECIAL EVENT FEES

Special Event Application Fee	\$ 25.00
Tent Permit/Inspection	50.00
Fireworks Display Permit	50.00
Amplified Sound Permit	25.00

RESERVING SEASONAL PARKING SPACES

East & West Front Street Lots	18.00	/space/day
All Other Town Parking Spaces	9.00	/space/day

TOWN-PROVIDED SERVICES & SUPPLIES

Electrician Fees	subject to amount billed by contractor	
Electricity per Event	50.00	
Off Duty Public Safety	50.00	/hr 2 hr minimum
Public Works Service Fee (includes 2 employees)	68.00	/hr
Solid Waste or Recycling Cart	10.00	/cart
Additional Town-Provided Supplies As Required	actual cost	
Fire Boat or Police Boat Launch	62.55	plus off-duty public safety fee for operational period

TRAIN DEPOT RENTAL FEES

Refundable Security Deposit	\$ 50
Recurring Monthly Meetings	15
<i>HALF-DAY RENTAL (plus security deposit)</i>	
Resident	25
Non-Resident	75
<i>FULL-DAY RENTAL (plus security deposit)</i>	
Resident	50
Non-Resident	150



EFFECTIVE DATE: July 1, 2023

KAYAK RACK RENTAL

Kayak Rack Fee	\$	100
<i>REMOVAL / STORAGE FEE</i>		
1st Offense		50
2nd Offense		75
3rd Offense		100



EFFECTIVE DATE: July 1, 2023

Fire Safety Fees

► Fire Inspection Fines & Fees

FIRE INSPECTION FINES & FEES

1st Inspection (initial)	No charge
2nd Inspection (after 30 days)	No charge; Afterward, a request for extension and waiver of fees can be submitted
3rd Inspection	\$25 base fee, plus \$25 fine per violation per day until
4th Inspection and beyond	Base fee increases incrementally by \$25 for each inspection, plus \$25 fine per violation per day until corrected

► Life Safety Violations Fines and Fees

Life safety violations may result in fines and fees. Types of violations include:

Over Occupant Limit/Overcrowding

A condition that exists when either there are more people in a building, structure or portion thereof than have been authorized or posted by the fire code official, or when the fire code official determines that a threat exists to the safety of the occupants due to persons sitting and/or standing in locations that may obstruct or impede the use of aisles, passages, corridors, stairways, exits or other components of the means of egress. Each person over occupancy is considered a violation.

Locked/Blocked/Impeded Means of Egress

Any obstruction in the required width of a means of egress. ("Means of Egress" is the continuous and unobstructed path of vertical and horizontal egress travel from any point in a building or structure to a public way, consisting of three separate and distinct parts: the exit access, the exit, and the exit discharge.)



EFFECTIVE DATE: July 1, 2023

Impairment of Fire-Related Equipment

Failure to have required testing and maintenance conducted of fire alarm system(s), fire sprinkler systems and/or alternative automatic fire extinguishing systems (includes commercial hood and duct systems, wet-chemical, dry-chemical, foam, carbon dioxide systems, halon systems and clean agent systems) and to have required documentation of test(s).

Assemblies with Impaired Fire Detection/Extinguishment Equipment must provide a Fire Watch person while the building is occupied or it will be closed.

LIFE SAFETY VIOLATION FINES & FEES

- 1st Offense Must be corrected immediately;
Verbal warning with a written letter sent within 72 hours
- 2nd Offense in 6 months Must be corrected immediately;
\$150 + \$20 per violation; warning letter sent within 72 hours
- 3rd Offense in 6 months Business is closed for 24 hours; \$250 + \$40 per violation

► **General Fire Safety Violation Fees**

GENERAL FIRE SAFETY VIOLATION FINES & FEES

Parking in a fire lane or in front of a fire hydrant	\$ 100 / violation
Assault on a Fire Code Official	100 / violation

NUISANCE FIRE ALARMS

4th nuisance alarm in a calendar year	100
Subsequent nuisance alarm in a calendar year	200
Fire Detection & Suppression System work and/or modification without plan submittal and approval	150

If a business owner/occupant provides documentation the system has been serviced by an Alarm System Technician since the 3rd nuisance alarm, then the fee will be waived. The alarm count will start new for the calendar year after the system has been serviced.



EFFECTIVE DATE: July 1, 2023

Planning & Inspections Fees

Building permits are required for all work that meets any of the following criteria.

- Work performed to structures costing \$15,000 or more
- Work involving changes to load-bearing features
- Additions, repairs, replacements, changes, or redesign of plumbing, heating, air conditioning and electrical systems
- Any new structure larger than 12' in length, height, or width
- Work performed to commercial structures. This includes any residential structure with more than 2 dwelling units. It also includes any residential structure housing a commercial operation.

Other Structures include porches, decks, sheds, piers, bulkheads, retaining walls, etc.

Permit fees may be refunded after consultation with the Town of Beaufort Finance Department and the Town Manager.



EFFECTIVE DATE: July 1, 2023

► **Residential Construction Fees**

RESIDENTIAL CONSTRUCTION FEES

NEW BUILDINGS & ADDITIONS

Building & Insulation Permit	\$ 50	heated & unheated space +\$0.15/ sq ft
Electrical Permit	50	+ 0.10 / sq ft, heated & unheated space
Mechanical Permit	50	+ 0.10 / sq ft, heated space
Plumbing Permit	50	+ 0.10 / sq ft, heated space
Homeowner's Recover Fee	10	/ structure

NEW OTHER STRUCTURES

Building & Insulation Permit	\$ 50	+ \$0.10 / sq ft
Electrical Permit	50	+ 0.10 / sq ft
Mechanical Permit	50	+ 0.10 / sq ft
Plumbing Permit	50	+ 0.10 / sq ft
Homeowner's Recover Fee	10	/ structure

CHANGING EXISTING STRUCTURES

Renovation & Repair Permit	\$ 50	+ \$10 / \$1,000 value, over \$5,000
Electrical Permit	50	/ system
Mechanical Permit	50	/ unit
Plumbing Permit	50	

For projects valued over \$5,000,
the renovation & repair fee includes electrical, mechanical, and plumbing

The Homeowner's Recovery Fee is only assessed for contractors
with a current NC General Contracting License.
Proceeds are sent quarterly to the General Contracting Board.



EFFECTIVE DATE: July 1, 2023

RESIDENTIAL CONSTRUCTION FEES

MISCELLANEOUS PERMITTING

Demolition	\$ 50	+ completed asbestos report
Blasting	50	
Structure Moving	300	
Single-Wide Manufactured Home	100	
Double-Wide Manufactured Home	200	
Modular Home	400	
Construction Trailer	100	
Gas pumps/Storage tanks	50	+ \$20.00 / unit
Signs	50	+ \$1.75 /sq ft
Alarm Systems / Low Voltage	200	
Fire Sprinkler	50	+ \$1.00/per head
Restore Power	50	
Solar Panels	75	+ \$3.00 per panel
Above Ground Swimming Pools & Hot Tubs	50	
Inground Swimming Pools & Hot Tubs	500	including electric
Sea Wall / Bulkhead	50	+ \$1.25 linear ft
Boatlift Electrical	50	per boatlift
Change in Contractor	50	
Re-Inspection - 3rd Attempt	50	
Re-Inspection - 4th Attempt and Beyond	100	
After Hours / Emergency Inspection	250	
Working Without a Permit	Double permit fee	



EFFECTIVE DATE: July 1, 2023

► **Commercial Construction Fees**

COMMERCIAL CONSTRUCTION FEES

NEW BUILDINGS & ADDITIONS

Building & Insulation Permit	\$ 50	heated & unheated space + \$0.20 / sq ft
Electrical Permit	50	+ 0.12 / sq ft, heated and unheated space
Mechanical Permit	50	+ 0.12 / sq ft, heated space
Plumbing Permit	50	+ 0.12 / sq ft, heated space

NEW OTHER STRUCTURES

Building & Insulation Permit	\$ 50	+ \$0.15 / sq ft
Electrical Permit	50	+ 0.10 / sq ft
Mechanical Permit	50	+ 0.10 / sq ft
Plumbing Permit	50	+ 0.10 / sq ft

CHANGING EXISTING STRUCTURES

Renovation & Repair Permit	\$ 50	+ \$10 / \$1,000 value, over \$5,000
Electrical Permit	50	/ system
Mechanical Permit	50	/ unit
Plumbing Permit	50	

For projects valued over \$5,000, the renovation & repair fee
includes electrical, mechanical, and plumbing

COMMERCIAL OUTBUILDINGS

Building & Insulation Permit	\$ 50	+ \$0.15 / sq ft
Electrical Permit	50	+ 0.10 / sq ft
Mechanical Permit	50	+ 0.10 / sq ft
Plumbing Permit	50	+ 0.10 / sq ft



EFFECTIVE DATE: July 1, 2023

COMMERCIAL CONSTRUCTION FEES

MISCELLANEOUS PERMITTING

Demolition	\$ 50	+ completed asbestos report
Blasting	50	
Structure Moving	Same as new construction	
Construction Trailer	100	
Gas pumps/Storage tanks	50	+ \$50.00 / unit
Signs	50	+ \$1.75 /sq ft
New Business Inspection	50	
Hood Suppression	150	
Alarm System / Low Voltage	200	
Fire Sprinkler	50	+ \$1.00 / per head
Restore Power	50	
Solar Panels	75	+ \$5.00 per panel
Above Ground Swimming Pools & Hot Tubs	50	
Inground Swimming Pools & Hot Tubs	500	including electric
Sea Wall \ Bulkhead	50	+ \$1.25 linear ft
Change in Contractor	50	
Re-Inspection - 3rd Attempt	50	
Re-Inspection - 4th Attempt and Beyond	100	
After Hours / Emergency Inspection	250	
Working Without a Permit	Double permit fee	



EFFECTIVE DATE: July 1, 2023

► **Planning-Related Application Fees**

PLANNING APPLICATION FEES

Certificate of Appropriateness Historic District	\$250	/ application
Minor Works	50	/ application
Rezoning Request with no Land Use Plan change	300	/ application
Rezoning Request with Land Use Plan change	400	/ application
Variance Request	300	/ application
Preliminary Plat Approval	250	/ application
Final Plat/Subdivision Approval	250	/ application
Special Use Permission	400	/ application
Site Plan Review (includes 2 Technical Review Meetings)	300	/ application
Each additional Technical Review Meeting	100	/ meeting
Elevation Certificate Review	25	/ certificate



EFFECTIVE DATE: July 1, 2023

Solid Waste Collection Fees

► Residential Solid Waste Collection

SOLID WASTE MONTHLY FEES RESIDENTIAL

Solid Waste User Fee	\$	22.34
Additional Solid Waste Cart		12.32
Additional Recycle Cart		4.95
Violations - 3rd and subsequent		150.00 / violation

► Commercial Solid Waste Collection

The twice-weekly WBD recycling program runs May-September. Rates assume 30 carts participate. If fewer, collection fees will be distributed among the number of carts participating.

SOLID WASTE MONTHLY FEES COMMERCIAL (Waterfront Business District)

<u>SERVICE TYPE</u>	<u>USAGE</u>	<u>MONTHLY FEE</u>
Compactor Solid Waste User	High Volume	\$ 185.21
	Medium	80.36
	Low Volume	24.73
Solid Waste Roll-Out – 96 Gallon	Once / Week	28.44
Recycling Roll-Out – 96 Gallon	Once / Week	19.78
Recycling Roll-Out – 96 Gallon	Twice / Week	80.25
Cardboard Recycling User Fee		12.21
Violations - 3rd and subsequent		150.00 / violation



EFFECTIVE DATE: July 1, 2023

Water & Sewer Rates & Fees

The taps fees listed below cover the materials and labor costs for installation of service lines. Each water tap also includes the cost of the meter box and meter for sizes up to and including 2 inches. The fees are for "standard" installations that do not require the demolition and replacement of asphalt and/or concrete pavements, paths, sidewalks, etc. Standard installations also do not involve other special installation work such as boring, excavation to depths exceeding 4 feet, placement of trench sheeting, etc. The fee for these types of non-standard installations will be charged at cost plus 10 percent.

All water and sewer taps made outside Town limits are double in-town rates shown below. Water or sewer system development fees outside Town limits are negotiable but will not exceed 2X rates shown below.

Upgrades in service, i.e., changing from a 3/4" meter to a 1" meter, are subject to a difference in the water tap, water system development, and sewer system development fees.

All taps larger than 2" shall be installed at developer's cost in accordance with Town of Beaufort standards and developers shall pay a tap-on fee as shown below.

► Tap & System Development Fees

TAP FEES			SYSTEM DEVELOPMENT FEES		
SIZE	WATER	SEWER	SIZE	WATER	SEWER
¾"	\$ 700	\$ 750	¾"	\$ 476	\$ 5,524
1"	800	750	1"	793	6,207
1 ½"	1,075	750	1 ½"	1,585	7,015
2"	1,375	750	2"	2,536	8,064
3"	575	750	3"	4,755	10,445
4"	625	750	4"	7,925	15,875
6"	850	750	6"	15,850	22,550
8"	1,175	750	8"	25,360	26,240



EFFECTIVE DATE: July 1, 2023

► **Water & Sewer Usage Rates**

WATER USAGE RATES

<u>TYPE</u>	<u>SIZE</u>	<u>IN TOWN</u>	<u>OUTSIDE</u>
<i>BASE</i>	¾"	\$ 10.37	\$ 23.25
	1"	17.32	37.33
	1 ½"	34.53	82.96
	2"	55.27	147.25
	3"	110.65	333.91
	4"	172.87	NA
	6"	345.63	1,327.36
<i>VARIABLE</i>	1000 gal	5.07	7.61

SEWER USAGE RATES

<u>TYPE</u>	<u>SIZE</u>	<u>IN TOWN</u>	<u>OUTSIDE</u>
<i>BASE</i>	¾"	\$ 21.17	\$ 42.34
	1"	35.85	70.01
	1 ½"	70.50	140.99
	2"	112.20	225.67
	3"	225.88	451.77
	4"	352.90	705.81
	6"	705.60	1,411.19
<i>VARIABLE</i>	1000 gal	16.80	33.60



EFFECTIVE DATE: July 1, 2023

WATER & SEWER SERVICE CHARGES

New Account Service Fee	\$20	Waived with bank draft
Application Fee	5	
SECURITY DEPOSITS		
3/4" meter	\$75-270, based on credit score	
1" meter	100	
1 1/2" meter	140	
2" meter	275	
Transfer Account	25	
Returned Check Fee	25	
Late Fees	10% added to late portion	
Reconnect Fee - Business Hours	25	
Reconnect Fee - After Hours	75	
After Hours Service Calls	75	
Temporary Connection (for cleaning, renovation inspection,	25	available for a 2-week period, plus water and sewer usage charges
Fire Hydrant Meters	75	mobilization, on site-employee, and 5,000 gal of water; additional \$.01/gal
Meter-Only Install	400	no new tap fee
Meter- Only without Install	260	(3/4" meter; 1" through 2" at cost) per day + parts & labor for damages
Fire Hydrant Tampering	1,000	sustained during tampering
Water Meter Stealing/Tampering	125	Residential -1st Offense
	250	Residential -2nd Offense
	500	Residential -3rd and Add'l Offenses
	500	Commercial Each Offense
Wastewater Allocation Request Review	50	
Fire Protection Sprinkler System Monthly Fee		
2" riser	6.25	
4" riser	10.42	
6" riser	12.5	
8 " riser	16.67	



EFFECTIVE DATE: July 1, 2023

Stormwater Fees

Stormwater fees for residential and commercial are \$4.00 / Month per Residential Unit or Equivalent Residential Unit.

1Equivalent Residential Unit (ERU) = 1708 sq ft Effective Impervious Area (EIA),

where

$EIA = 100\% \text{ of Impervious Area (sq ft)} + 15\% \text{ of Pervious Area (sq ft)}$



EFFECTIVE DATE: July 1, 2023

Parking & Vehicle Fees

PARKING & VEHICLE FEES		
Annual Golf Cart Registration	\$	75
PARKING TICKETS		
Regular Space		50
Handicap Space		100
Late Fee	30	on day 30
PARKING PASSES		
Weekly		25
Monthly		100
Seasonal		200
WBD Resident Premium Seasonal		800



EFFECTIVE DATE: July 1, 2023

Other Fees

MISCELLANEOUS FEES

PUBLIC RECORDS REQUESTS

- paper copies	\$0.15 /page
- meeting recording	10 / 5GB USB

NUISANCE SECURITY ALARMS

4th nuisance alarm in a calendar year	100
Subsequent nuisance alarm in a calendar year	200
Cemetery Internment Permit Fee	25
Cemetery Plot Fee- Resident	500
Cemetery Plot Fee- Non Resident	700
Taxi Permitting Fee	68
Register of Deeds - Recording Fee	26
Off Duty Public Safety Request	50 /hour
Voluntary Annexation Request	350
Walking Tour Permit	50
Golf Cart Tour Permit	300
Golf Cart Tour Permit	300



FUND SUMMARIES



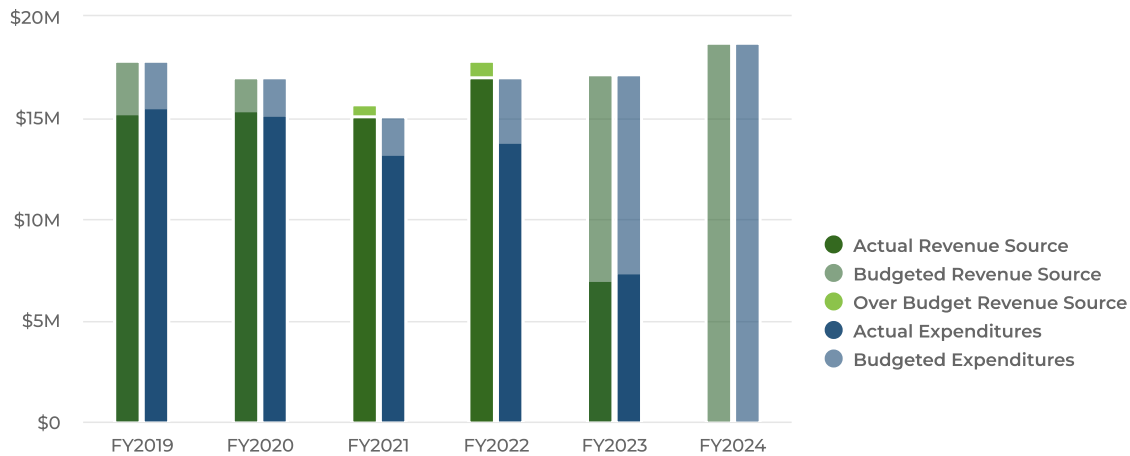


All Funds

The Town budgets its money in two funds: the General Fund and the Utility Fund. The General Fund is a governmental fund. The Utility Fund is an Enterprise Fund.

Summary

The Town of Beaufort is projecting \$18.77M of revenue in FY2024, which represents a 9.2% increase over the prior year. Budgeted expenditures are projected to increase by 9.2% or \$1.59M to \$18.77M in FY2024.



All Funds Comprehensive Summary

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget
Beginning Fund Balance:	N/A	N/A	N/A
Revenues			
Property Taxes	\$5,244,714.25	\$5,352,069.00	\$5,701,656.00
Intergovernmental	\$4,538,817.52	\$4,328,085.00	\$5,513,423.00
Permits and Fees	\$6,353,109.52	\$5,879,581.00	\$6,221,753.00
Sales and Services	\$354,952.76	\$306,163.00	\$311,400.00
Other Revenues	\$61,978.20	\$4,957.00	\$322,500.00
Transfers In	\$297,000.00	\$60,000.00	\$0.00
Fund Balance Appropriation	\$0.00	\$857,501.00	\$0.00
Reimbursement from Utility Fund	\$624,000.00	\$400,000.00	\$250,000.00
Loan Proceeds	\$360,000.00	\$0.00	\$732,000.00
Total Revenues:	\$17,834,572.25	\$17,188,356.00	\$19,052,732.00
Expenditures			
Personnel	\$6,648,673.34	\$8,062,924.70	\$8,688,751.00
Operations	\$3,818,946.70	\$4,768,365.00	\$5,026,687.00
Transfer Out	\$1,337,608.00	\$1,049,855.00	\$1,334,113.00
Capital Outlay	\$1,022,284.31	\$1,146,399.00	\$1,902,000.00

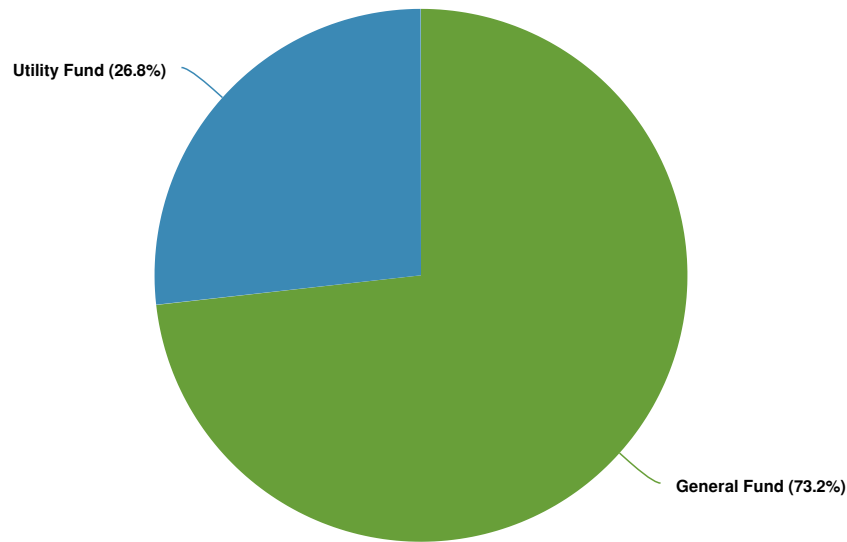


Name	FY2022 Actual	FY2023 Budget	FY2024 Budget
Debt Service	\$1,053,374.79	\$2,160,812.30	\$2,101,181.00
Total Expenditures:	\$13,880,887.14	\$17,188,356.00	\$19,052,732.00
Total Revenues Less Expenditures:	\$3,953,685.11	\$0.00	\$0.00
Ending Fund Balance:	N/A	N/A	N/A

Revenue by Fund

Each budgeted fund provides a way to monitor revenues, expenditures, and fund balance.

2024 Revenue by Fund



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
General Fund	\$12,767,157.92	\$12,454,801.00	\$14,012,629.00	12.5%	\$1,557,828.00
Utility Fund	\$4,876,792.47	\$4,733,555.00	\$5,040,103.00	6.5%	\$306,548.00
Impact Fee Fund	\$190,621.86	\$0.00	\$0.00	0%	\$0.00
Total:	\$17,834,572.25	\$17,188,356.00	\$19,052,732.00	10.8%	\$1,864,376.00



Revenues by Source

The Town defines its major sources of revenue as follows.

Property Taxes

Property tax revenue comes from taxes assessed on real and personal property, as well as motor vehicles. This category includes collection of prior taxes, including penalties and interest.

The amount of property tax revenue is based on: the value of property within the Town, the tax rate set by the annual budget ordinance, and the estimated collection rate.

The value of property within the Town is calculated by Carteret County.

The North Carolina Local Government Budget and Fiscal Control Act does not allow the Town to budget a higher property tax collection rate than the actual collection rate for the current year. This requires some estimating, as the current collection cycle is not complete at the time the budget is crafted.

Intergovernmental Revenues–Unrestricted

Unrestricted intergovernmental revenues come to the Town from other government sources, without specific conditions regarding how the Town spends the money. The following table lists key sources of unrestricted intergovernmental revenue.

Name	Gov't Source	Description
Local Option Sales Tax	State of North Carolina	Portion of 2% Sales Tax allocated by Carteret County for Beaufort
Utility Tax	State of North Carolina	Essentially a property tax from utility companies (such as electricity providers)
Beer and Wine Profit Distribution	State of North Carolina	Annual distribution of the State Beer and Wine Excise Tax
ABC Profit Sharing	ABC Commission	Distribution of a portion of the liquor revenue generated in Carteret County



Intergovernmental Revenues–Restricted

Restricted intergovernmental revenues come to the Town from other government sources, along with specific conditions regarding how the Town spends the money. The following table lists key sources of restricted intergovernmental revenue.

Name	Gov't Source	Description
Fire Tax	Carteret County	County assessed tax paid to Beaufort in exchange for providing fire and first responder services in the Harlowe and Beaufort Rural fire districts. Restricted to use in the Fire Department.
Powell Bill	State of North Carolina	Supplements local budgets to fund street maintenance based on road miles. These funds are restricted to street maintenance. They can be spent in the year received or saved up to fund a larger future project.
Various Grants	State, Federal, or County	Examples might include: Carteret County granting money to help dredge Bulkhead Channel, NC DEQ granting money for a water asset inventory, or NOAA granting money to help clean up Taylor's Creek.

Permits and Fees

Permits and fees revenues include Town-assessed fees such as solid waste user fees, building permits, stormwater fees, parking fees, fees for installing water meters and sewer connections, and late fees.

- Refer to *Fee Schedule* for more information.

Sales and Service Revenues

Sales and service revenues are received by the Town in exchange for goods or services it provides. Examples include:

- Sales of water and sewer treatment services
- Leasing several Town-owned properties to private entities (e.g. Beaufort Docks)
- Leasing space on water towers and other Town-owned land for utility antennas
- Sales of plots in Oceanview Cemetery
- Sales of surplus property

Other Revenues

Other revenues include investment earnings, donations, insurance reimbursements, and miscellaneous receipts that don't fit into any other category.

Loan Proceeds

Revenue from loan proceeds is money lent to the Town, which it must repay with interest. Loans are used for capital purchases and improvements, such as:

- Vehicles (work trucks, police cars, etc.)
- Land
- Building construction or improvements, such as road resurfacing

Loan proceeds are offset by a corresponding, equal capital outlay expense in the year the loan is made. Loan payments (to repay principal and interest) appear as debt service expenses for the term of the loan. The debt service may or may not begin in the year the loan is made, and extends into future budget years.



Transfers In

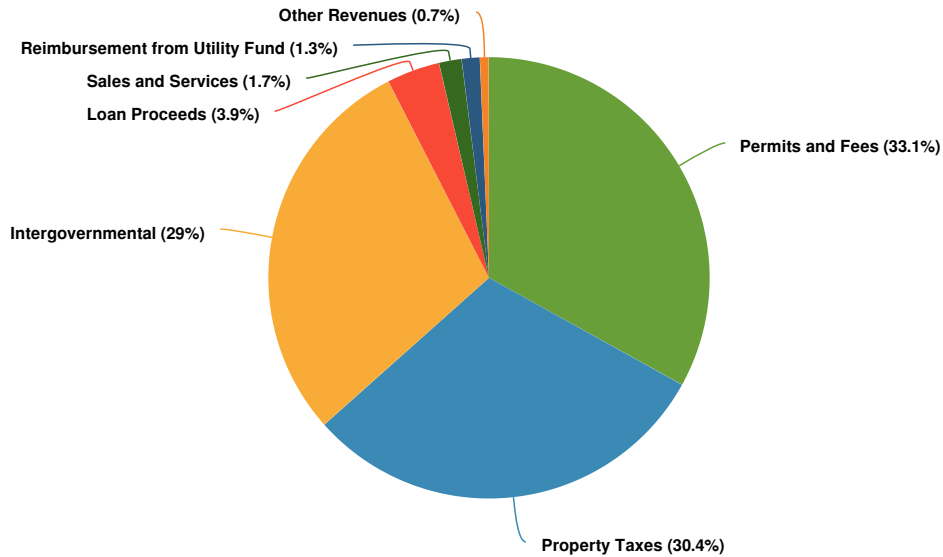
Transfers in accounts for money moved between funds. The fund receiving the money records it as revenue in this category. The fund sending the money records it as an expense in the transfers out category.

Fund Balance Appropriation

Fund balance appropriation accounts for money the Town takes out of its saved reserves.



Projected 2024 Revenues by Source

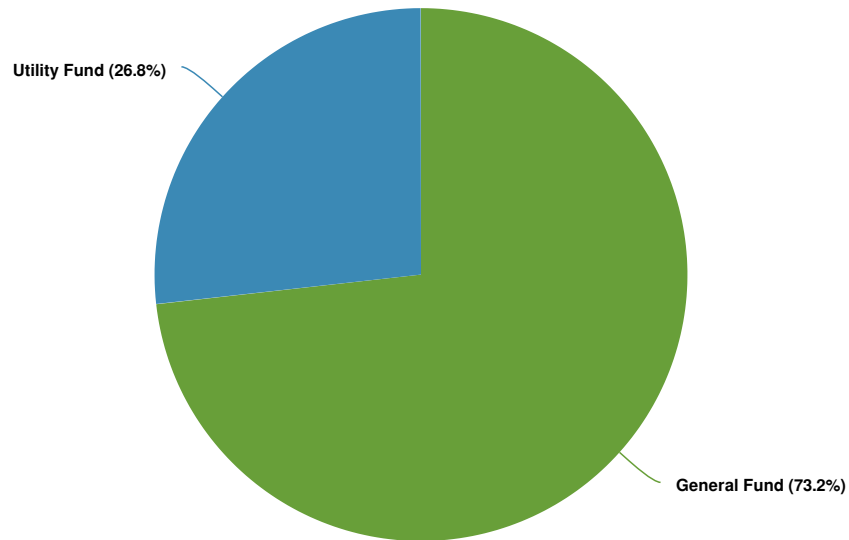


Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Revenue Source					
Property Taxes	\$5,244,714.25	\$5,352,069.00	\$5,701,656.00	6.5%	\$349,587.00
Intergovernmental	\$4,538,817.52	\$4,328,085.00	\$5,513,423.00	27.4%	\$1,185,338.00
Permits and Fees	\$6,353,109.52	\$5,879,581.00	\$6,221,753.00	5.8%	\$342,172.00
Sales and Services	\$354,952.76	\$306,163.00	\$311,400.00	1.7%	\$5,237.00
Other Revenues	\$61,978.20	\$4,957.00	\$322,500.00	6,406%	\$317,543.00
Transfers In	\$297,000.00	\$60,000.00	\$0.00	-100%	-\$60,000.00
Fund Balance Appropriation	\$0.00	\$857,501.00	\$0.00	-100%	-\$857,501.00
Reimbursement from Utility Fund	\$624,000.00	\$400,000.00	\$250,000.00	-37.5%	-\$150,000.00
Loan Proceeds	\$360,000.00	\$0.00	\$732,000.00	N/A	\$732,000.00
Total Revenue Source:	\$17,834,572.25	\$17,188,356.00	\$19,052,732.00	10.8%	\$1,864,376.00



Expenditures by Fund

2024 Expenditures by Fund

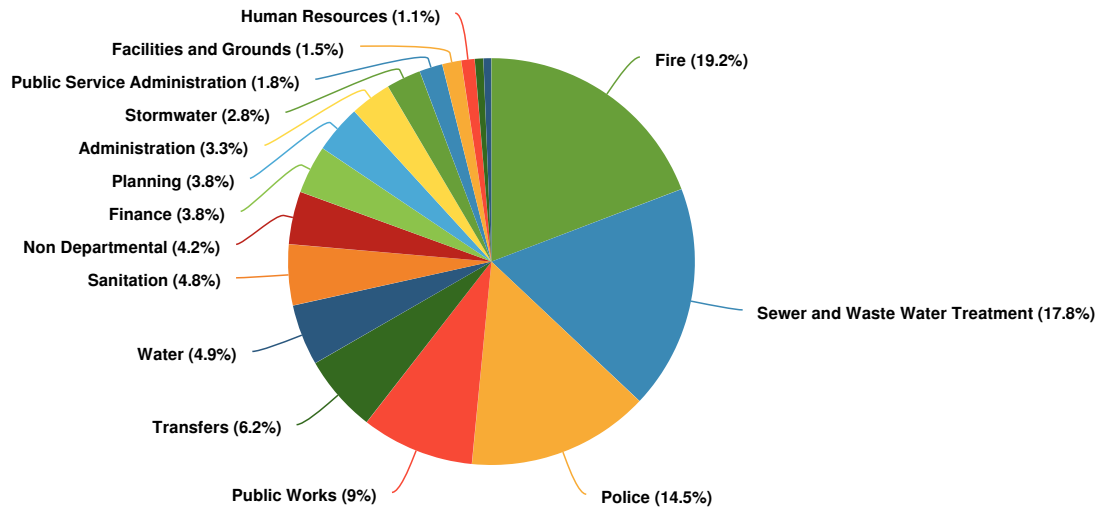


Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
General Fund	\$10,376,958.93	\$12,454,801.00	\$14,012,629.00	12.5%	\$1,557,828.00
Utility Fund	\$3,503,928.21	\$4,733,555.00	\$5,040,103.00	6.5%	\$306,548.00
Total:	\$13,880,887.14	\$17,188,356.00	\$19,052,732.00	10.8%	\$1,864,376.00



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expenditures					
Governing Body	\$99,552.01	\$103,256.00	\$131,516.00	27.4%	\$28,260.00
Administration	\$610,317.97	\$663,594.00	\$620,935.00	-6.4%	-\$42,659.00
Human Resources	\$0.00	\$0.00	\$199,461.00	N/A	\$199,461.00
Finance	\$554,337.36	\$600,262.00	\$724,108.00	20.6%	\$123,846.00
Police	\$2,013,576.09	\$2,698,439.00	\$2,745,747.00	1.8%	\$47,308.00
Parking	\$103,320.89	\$142,622.32	\$115,504.00	-19%	-\$27,118.32
Fire	\$2,504,166.14	\$3,255,571.68	\$3,622,949.00	11.3%	\$367,377.32
Planning	\$496,805.42	\$654,872.00	\$722,588.00	10.3%	\$67,716.00
Public Service Administration	\$293,146.74	\$327,631.00	\$349,789.00	6.8%	\$22,158.00
Public Works	\$1,822,338.46	\$1,698,046.00	\$1,692,588.00	-0.3%	-\$5,458.00
Sanitation	\$685,505.80	\$663,656.00	\$909,027.00	37%	\$245,371.00
Stormwater	\$71,591.39	\$94,050.00	\$516,655.00	449.3%	\$422,605.00
Facilities and Grounds	\$185,805.20	\$409,225.00	\$283,335.00	-30.8%	-\$125,890.00
Non Departmental	\$572,887.46	\$903,937.00	\$787,857.00	-12.8%	-\$116,080.00
Transfers	\$1,337,608.00	\$1,070,105.00	\$1,356,388.00	26.8%	\$286,283.00
Sewer and Waste Water Treatment	\$1,687,482.71	\$2,967,168.00	\$3,359,164.00	13.2%	\$391,996.00
Water	\$842,445.50	\$935,921.00	\$915,121.00	-2.2%	-\$20,800.00
Total Expenditures:	\$13,880,887.14	\$17,188,356.00	\$19,052,732.00	10.8%	\$1,864,376.00



Expenditures by Expense Type

Personnel

Personnel expenditures cover all aspects of paying employees:

- Salaries and hourly wages, overtime, merit pay, etc.
- Benefits, such as contributions to Social Security, health insurance, unemployment insurance, retirement benefits, worker's compensation, etc.
- Each departmental budget contains personnel expenditures based on existing conditions.
- Funding for merit-based pay adjustments resides in the non-departmental account.

Operations

Operations expenditures include all supplies, materials, and small equipment needed to conduct operations in the budget year. Things such as fuel, uniforms, etc. fall into this category.

Operations expenditures also include payments made to outside organizations to perform services under a contract. For example, the Town contracts with Waste Industries/GFL to collect trash and recycling for the Town.

Inflation must be taken into account when calculating these costs—the same services or materials purchased this year may cost more next year.

Capital Outlay

Capital outlay expenditures relate to capital assets or improvements (items held or used for more than one year that are of significant value). The Town considers the following expenses as capital outlay.

- Items originating in departmental requests which are valued between \$25,000 and \$100,000. Examples include furniture, equipment, vehicles, major plans, etc.
- Items originating in the capital improvement plan which are valued above \$100,000. Examples include land, buildings, street resurfacing, etc.

Debt Service

Debt service expenditures include repayment of various sorts of loans. By state law, an annual budget must include debt service expenditures if the Town has any loan payments due in the budget year.

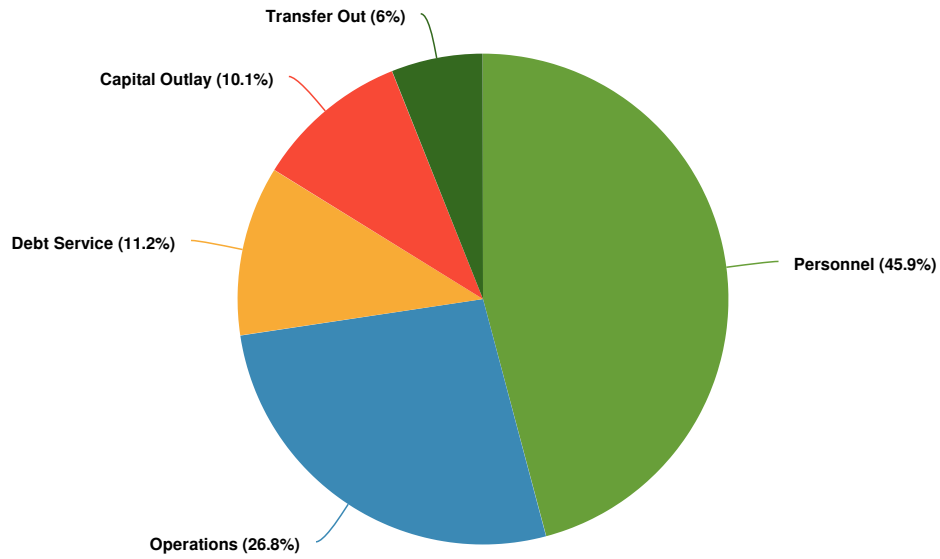
Transfers Out

Transfer expenditures reflect money moved between funds. The fund sending the money records it as an expense in this category. The fund receiving the money records it as revenue in the form of a transfer in.

For example, water and sewer operations in a Utility Fund usually rely on departments in a General Fund to: process billing and collections, pay bills, process payroll, and maintain vehicles and facilities. To pay for those services, the Utility Fund transfers money (an expense) to the General Fund, where it is recorded as revenue.



Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel	\$6,648,673.34	\$8,062,924.70	\$8,688,751.00	7.8%	\$625,826.30
Operations	\$3,818,946.70	\$4,768,365.00	\$5,026,687.00	5.4%	\$258,322.00
Transfer Out	\$1,337,608.00	\$1,049,855.00	\$1,334,113.00	27.1%	\$284,258.00
Capital Outlay	\$1,022,284.31	\$1,146,399.00	\$1,902,000.00	65.9%	\$755,601.00
Debt Service	\$1,053,374.79	\$2,160,812.30	\$2,101,181.00	-2.8%	-\$59,631.30
Total Expense Objects:	\$13,880,887.14	\$17,188,356.00	\$19,052,732.00	10.8%	\$1,864,376.00



Fund Balance

The budget is amended throughout the year to keep spending in line with actual revenue. Only after the fiscal year is over do we know how much money was actually collected and spent.

The fund balance (often referred to as reserves) is the difference between actual revenue and actual expenditure that accumulates over time. If actual revenues are more than actual expenditures, the fund balance goes up. If actual revenues are less than actual expenditures, the fund balance goes down.

Fund balance can be used as a source of revenue, provided enough is held back to:

- comply with limits set in the Town's financial policies,
- pay vendors and payroll in a timely manner (often referred to as cash flow),
- address emergency or unforeseen needs, and
- take advantage of unexpected opportunities which require money.

The fund balance is categorized by spending constraints attached to the funds.

The following list defines types of fund balance used in budgeting.

- *Restricted fund balance* can only be used under certain conditions associated with the original underlying revenue. For example, NC gives the Town money through the Powell Bill with a restriction that the money only be used for road maintenance. If extra Powell Bill money is left at the end of the year, it becomes part of the General Fund restricted fund balance.
- *Assigned fund balance* can only be used as approved by the Town Board. For example, in FY 2018 the Town Board designated 2 cents of property taxes for use in street repairs. If some of this money were left over at the end of the year, it would be considered assigned fund balance. Designations can be removed or added by the Town Board as needed.
- *Unassigned fund balance* amounts are available for any purpose. Town financial policy requires the General Fund to keep unassigned funds equal to 20% of its anticipated expenses for the fiscal year. The Utility Fund is required to set aside 50% of its anticipated operating expenses. Any amount above these "rainy day" funds is called available unassigned fund balance, and can be used as revenue in the annual budget.
- *Appropriated fund balance* is the amount of restricted, assigned, or available unassigned funds that are approved by the Town Board for spending in a given year.



The General Fund is considered a major Governmental Fund. The following departments are included in this fund:

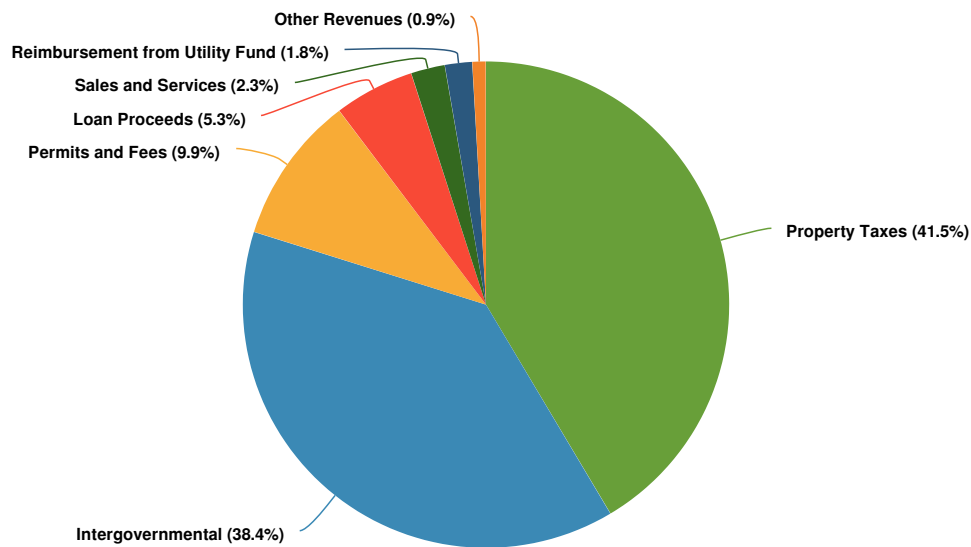
- Governing Body
- Administration
- Human Resources
- Finance
- Parking
- Police
- Fire
- Planning & Inspections
- PSA & Engineering
- Public Works



General Fund

Revenues by Source

Projected 2024 Revenues by Source

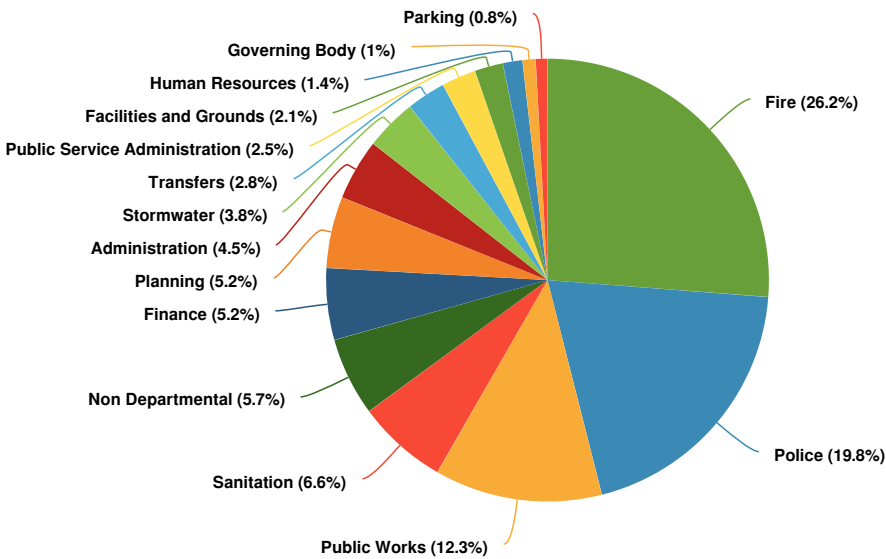


Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Revenue Source					
Property Taxes	\$5,244,714.25	\$5,352,069.00	\$5,701,656.00	6.5%	\$349,587.00
Intergovernmental	\$4,516,567.52	\$4,328,085.00	\$5,338,423.00	23.3%	\$1,010,338.00
Permits and Fees	\$1,402,605.68	\$1,266,956.00	\$1,356,650.00	7.1%	\$89,694.00
Sales and Services	\$354,952.76	\$306,163.00	\$311,400.00	1.7%	\$5,237.00
Other Revenues	\$57,317.71	\$4,957.00	\$322,500.00	6,406%	\$317,543.00
Transfers In	\$207,000.00	\$0.00	\$0.00	0%	\$0.00
Fund Balance Appropriation	\$0.00	\$796,571.00	\$0.00	-100%	-\$796,571.00
Reimbursement from Utility Fund	\$624,000.00	\$400,000.00	\$250,000.00	-37.5%	-\$150,000.00
Loan Proceeds	\$360,000.00	\$0.00	\$732,000.00	N/A	\$732,000.00
Total Revenue Source:	\$12,767,157.92	\$12,454,801.00	\$14,012,629.00	12.5%	\$1,557,828.00



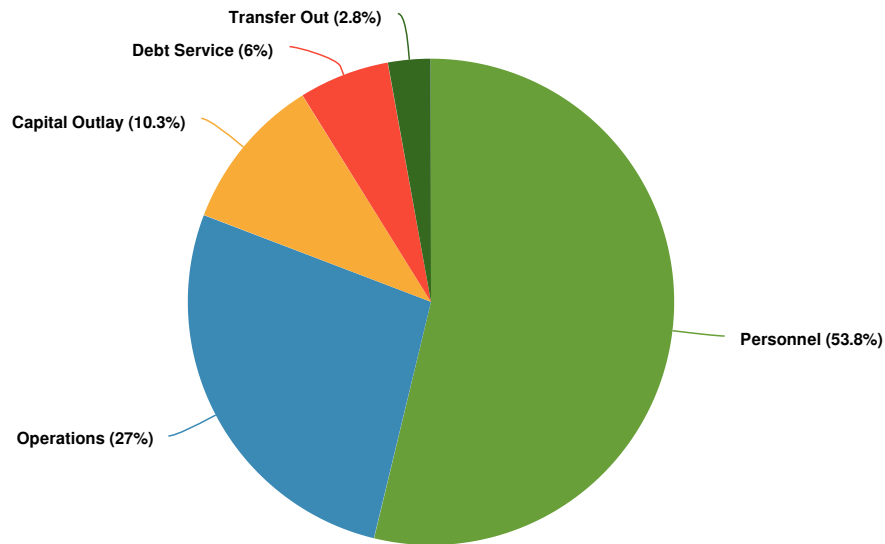
Expenditures by Function

Budgeted Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel	\$5,617,243.81	\$6,914,933.70	\$7,457,152.00	7.8%	\$542,218.30
Operations	\$2,715,732.94	\$3,512,629.00	\$3,716,578.00	5.8%	\$203,949.00
Transfer Out	\$363,608.00	\$239,639.00	\$590,570.00	146.4%	\$350,931.00
Capital Outlay	\$820,238.96	\$926,199.00	\$1,422,000.00	53.5%	\$495,801.00
Debt Service	\$860,135.22	\$861,400.30	\$826,329.00	-4.1%	-\$35,071.30
Total Expense Objects:	\$10,376,958.93	\$12,454,801.00	\$14,012,629.00	12.5%	\$1,557,828.00



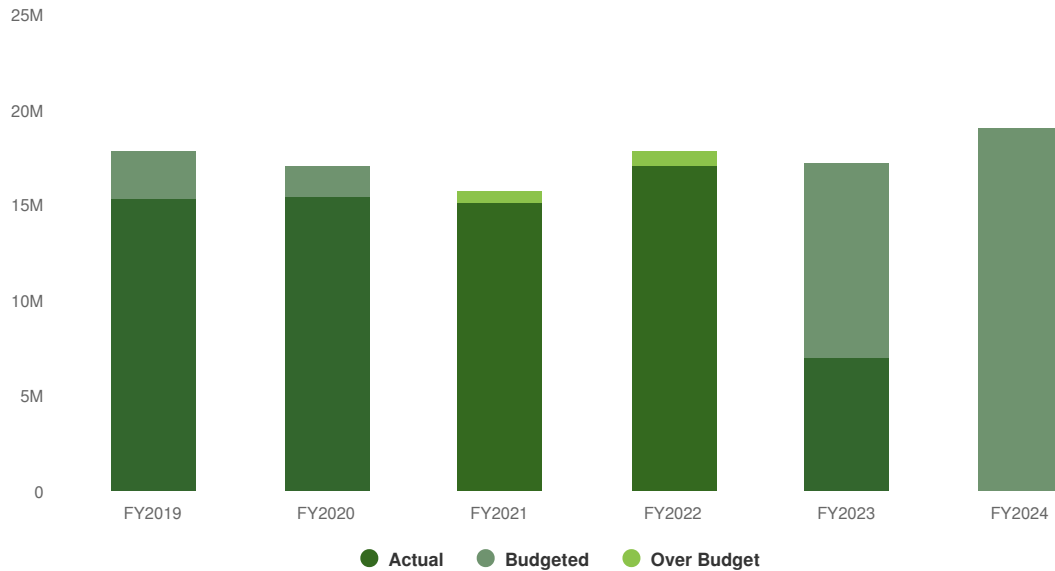
FUNDING SOURCES



Funding Sources Summary

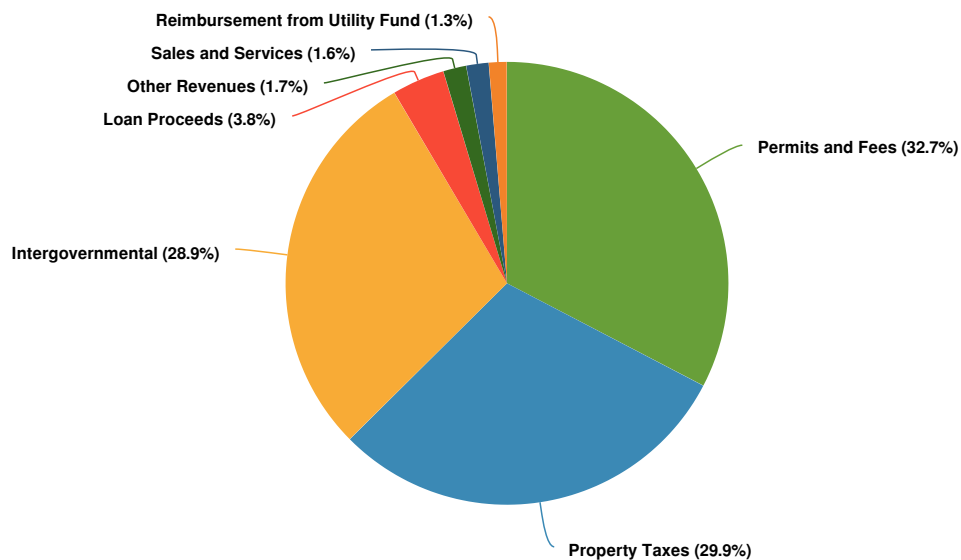
\$19,052,732 **\$1,864,376**
(10.85% vs. prior year)

Funding Sources Proposed and Historical Budget vs. Actual



Revenues by Source

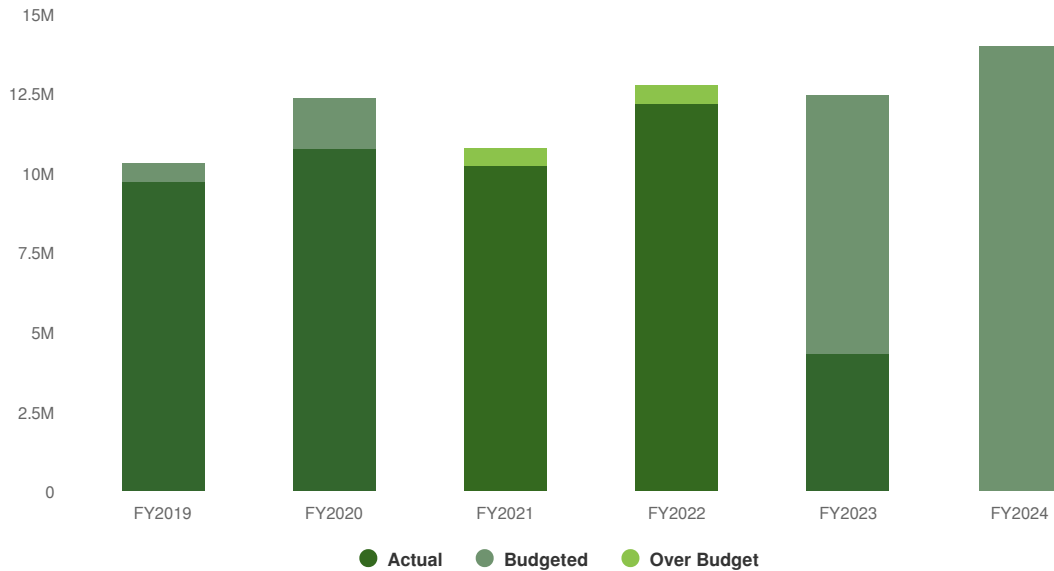
Projected 2024 Revenues by Source



General Fund Revenues by Account Summary

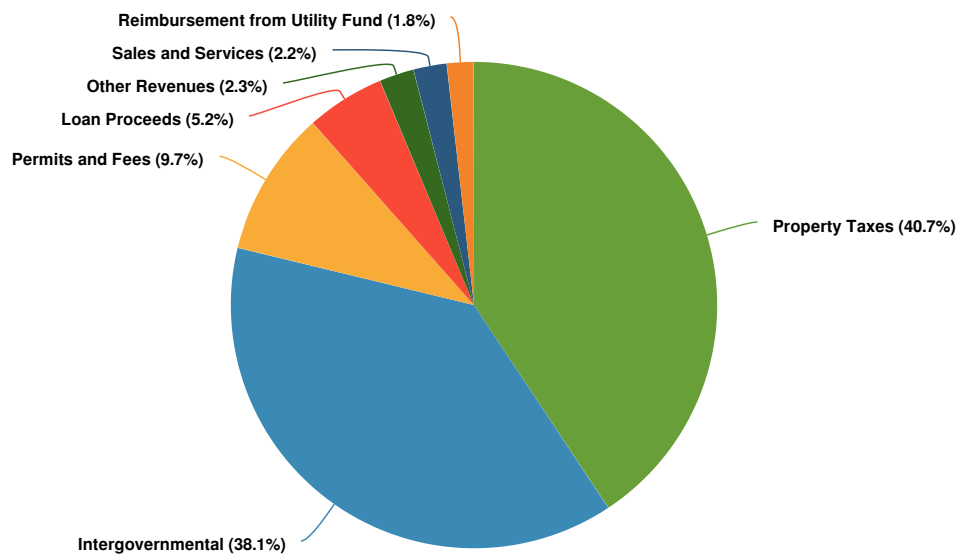
\$14,012,629 **\$1,557,828**
(12.51% vs. prior year)

General Fund Revenues by Account Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (\$ Change)	FY2023 Budget vs. FY2024 Budget (% Change)
Revenue Source						
Property Taxes						
AD VALOREM TAX - CURRENT YEAR	10-301-0000	\$4,839,362.69	\$4,976,349.00	\$5,328,596.00	\$352,247.00	7.1%
AD VALOREM TAX PRIOR YEAR	10-301-0001	\$105,927.91	\$70,000.00	\$70,000.00	\$0.00	0%
PENALTIES AND INTEREST	10-301-0002	\$24,488.88	\$10,000.00	\$20,000.00	\$10,000.00	100%
MOTOR VEHICLE TAX	10-301-0004	\$231,915.23	\$273,213.00	\$257,060.00	-\$16,153.00	-5.9%
PAYMENT IN LIEU OF TAXES	10-301-0006	\$43,019.54	\$22,507.00	\$26,000.00	\$3,493.00	15.5%
Total Property Taxes:		\$5,244,714.25	\$5,352,069.00	\$5,701,656.00	\$349,587.00	6.5%
Intergovernmental						
LOCAL OPTION SALES TAX	10-303-0001	\$2,544,966.21	\$2,406,000.00	\$2,965,282.00	\$559,282.00	23.2%
UTILITIES FRANCHISE TAX	10-303-0002	\$419,723.00	\$380,000.00	\$450,000.00	\$70,000.00	18.4%
BEER AND WINE TAX	10-303-0003	\$17,688.93	\$18,382.00	\$18,890.00	\$508.00	2.8%
POWELL BILL	10-303-0004	\$137,385.56	\$137,385.00	\$138,800.00	\$1,415.00	1%
NC DOT	10-303-0009		\$8,338.00	\$8,338.00	\$0.00	0%
GRANT FROM NC NATURAL & CULTURAL RES.	10-303-0012	\$13,998.00	\$0.00	\$0.00	\$0.00	0%
FEMA MITIGATION GRANT	10-303-0014	\$0.00	\$84,650.00	\$0.00	-\$84,650.00	-100%
GRANTS - SRO, CAD, School Safety	10-303-0016	\$72,069.98	\$216,425.00	\$536,915.00	\$320,490.00	148.1%
COUNTY ABC PROFIT DISTRIBUTION	10-304-0001	\$269,434.00	\$225,000.00	\$277,520.00	\$52,520.00	23.3%
FIRE DISTRICT AD VALOREM TAX	10-304-0002	\$819,989.96	\$610,295.00	\$623,629.00	\$13,334.00	2.2%
FIRE DISTRICT SALES TAX	10-304-0003	\$129,999.96	\$150,000.00	\$225,000.00	\$75,000.00	50%
HARLOWE DIST AD VALOREM TAX	10-304-0004	\$68,094.96	\$69,175.00	\$69,998.00	\$823.00	1.2%
HARLOWE FIRE DISTRICT SALES TAX	10-304-0005	\$20,031.96	\$22,435.00	\$24,051.00	\$1,616.00	7.2%
MISC REVENUE-FIRE DEPARTMENT	10-304-0020	\$3,185.00	\$0.00	\$0.00	\$0.00	0%
Total Intergovernmental:		\$4,516,567.52	\$4,328,085.00	\$5,338,423.00	\$1,010,338.00	23.3%
Permits and Fees						
SOLID WASTE USER FEE (RES)	10-305-0001	\$604,608.63	\$662,616.00	\$706,200.00	\$43,584.00	6.6%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (\$ Change)	FY2023 Budget vs. FY2024 Budget (% Change)
SOLID WASTE USER FEES (COMM)	10-305-0002	\$13,918.75	\$14,902.00	\$16,700.00	\$1,798.00	12.1%
STORMWATER	10-305-0003	\$143,536.11	\$141,000.00	\$145,000.00	\$4,000.00	2.8%
SOLID WASTE USER FEE -WBD	10-305-0004	\$41,259.26	\$42,688.00	\$63,000.00	\$20,312.00	47.6%
BUILDING PERMITS	10-305-0005	\$369,781.29	\$200,000.00	\$210,000.00	\$10,000.00	5%
PARKING METER	10-305-0006	\$211,306.58	\$195,000.00	\$205,000.00	\$10,000.00	5.1%
PARKING VIOLATIONS/PENALTIES	10-305-0007	\$10,144.22	\$10,000.00	\$10,000.00	\$0.00	0%
COURT COSTS, FEES, CHARGES	10-305-0008	\$1,720.00	\$750.00	\$750.00	\$0.00	0%
LATE FEES - SOLID WASTE	10-305-0010	\$14.84	\$0.00		\$0.00	N/A
SPECIAL EVENT FEES	10-305-0011	\$5,706.00	\$0.00		\$0.00	N/A
TRAIN DEPOT RENTAL	10-305-0013	\$610.00	\$0.00		\$0.00	N/A
Total Permits and Fees:		\$1,402,605.68	\$1,266,956.00	\$1,356,650.00	\$89,694.00	7.1%
Sales and Services						
DREDGE FUNDS	10-306-0000		\$60,000.00	\$60,000.00	\$0.00	0%
PROPERTY LEASES	10-306-0001	\$227,436.19	\$172,763.00	\$178,000.00	\$5,237.00	3%
ANTENNA CONTRACT REVENUE	10-306-0002	\$68,876.90	\$69,900.00	\$69,900.00	\$0.00	0%
CEMETERY LOT SALES	10-306-0003	\$8,613.12	\$3,500.00	\$3,500.00	\$0.00	0%
SALE OF SURPLUS PROPERTY	10-306-0006	\$47,026.55	\$0.00		\$0.00	N/A
SURETY BOND	10-306-0010	\$3,000.00	\$0.00	\$0.00	\$0.00	0%
Total Sales and Services:		\$354,952.76	\$306,163.00	\$311,400.00	\$5,237.00	1.7%
Other Revenues						
INVESTMENT EARNINGS	10-307-0001	\$12,313.66	\$2,000.00	\$300,000.00	\$298,000.00	14,900%
MISCELLANEOUS REVENUE	10-307-0002	\$32,775.05	\$2,725.00	\$22,500.00	\$19,775.00	725.7%
MISCELLANEOUS REVENUE - PD	10-307-0003	\$11,979.00	\$232.00	\$0.00	-\$232.00	-100%
REIMBURSEMENT FROM INSURANCE	10-307-0008	\$250.00	\$0.00	\$0.00	\$0.00	0%
Total Other Revenues:		\$57,317.71	\$4,957.00	\$322,500.00	\$317,543.00	6,406%



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (\$ Change)	FY2023 Budget vs. FY2024 Budget (% Change)
Transfers In						
TRANSFER FROM CRF	10-329-0065	\$207,000.00	\$0.00	\$0.00	\$0.00	0%
Total Transfers In:		\$207,000.00	\$0.00	\$0.00	\$0.00	0%
Fund Balance Appropriation						
APPROPRIATED FUND BALANCE	10-307-0009	\$0.00	\$796,571.00	\$0.00	-\$796,571.00	-100%
Total Fund Balance Appropriation:		\$0.00	\$796,571.00	\$0.00	-\$796,571.00	-100%
Reimbursement from Utility Fund						
UTILITY FUND ADMIN EXPENSE ALLOCATION	10-307-0010	\$624,000.00	\$400,000.00	\$250,000.00	-\$150,000.00	-37.5%
Total Reimbursement from Utility Fund:		\$624,000.00	\$400,000.00	\$250,000.00	-\$150,000.00	-37.5%
Loan Proceeds						
PROCEEDS FROM LOAN	10-307-0007	\$360,000.00	\$0.00	\$732,000.00	\$732,000.00	N/A
Total Loan Proceeds:		\$360,000.00	\$0.00	\$732,000.00	\$732,000.00	N/A
Total Revenue Source:		\$12,767,157.92	\$12,454,801.00	\$14,012,629.00	\$1,557,828.00	12.5%



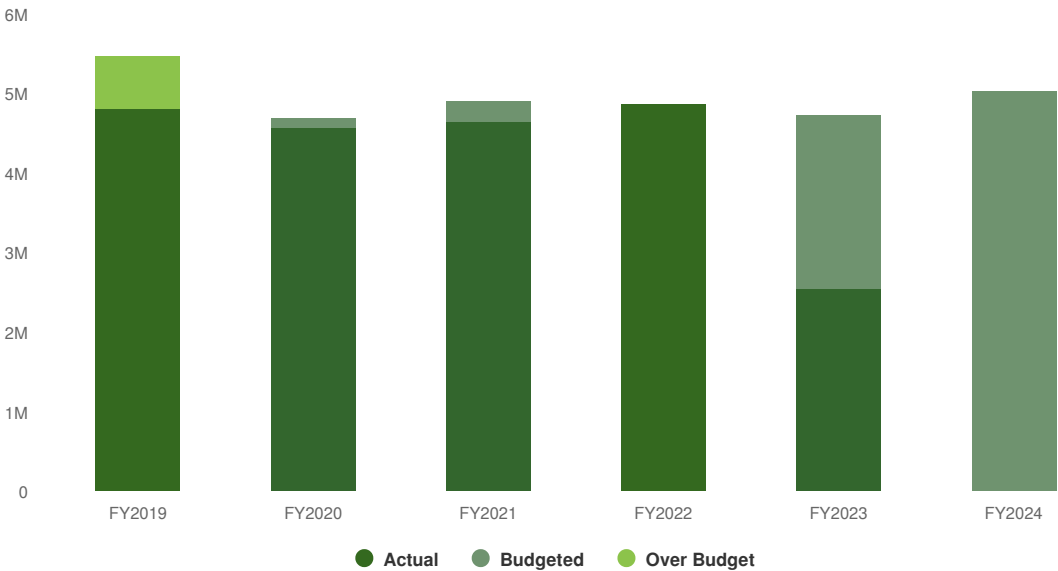
Utility Fund Revenues by Account Summary

\$5,040,103

\$306,548

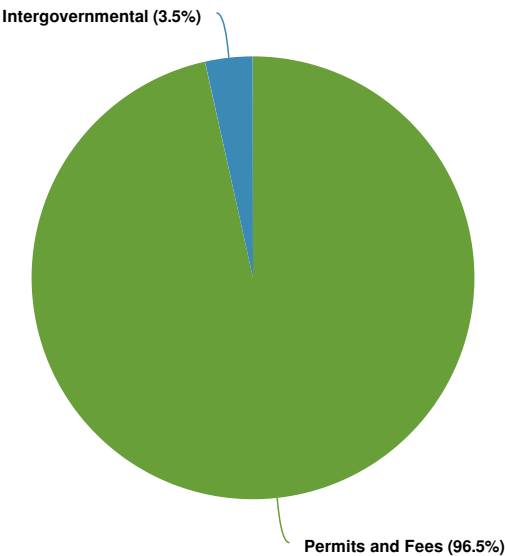
(6.48% vs. prior year)

Utility Fund Revenues by Account Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (\$ Change)	FY2023 Budget vs. FY2024 Budget (% Change)
Revenue Source						
Intergovernmental						
GRANTS NC	40-303-0009	\$22,250.00	\$0.00	\$175,000.00	\$175,000.00	N/A
Total Intergovernmental:		\$22,250.00	\$0.00	\$175,000.00	\$175,000.00	N/A
Permits and Fees						
REVENUE ACCOUNT REGULAR - WATER USAGE	40-305-0001	\$1,325,907.94	\$1,303,046.00	\$1,390,012.00	\$86,966.00	6.7%
REVENUE ACCOUNT REGULAR - SEWER USAGE	40-305-0002	\$3,175,300.81	\$3,138,579.00	\$3,317,091.00	\$178,512.00	5.7%
WATER TAP IN FEES	40-305-0003	\$131,250.00	\$56,000.00	\$48,000.00	-\$8,000.00	-14.3%
SEWER TAP IN FEE	40-305-0004	\$95,250.00	\$60,000.00	\$50,000.00	-\$10,000.00	-16.7%
ACCOUNT SERVICE CHARGES	40-305-0005	\$10,530.00	\$10,000.00	\$15,000.00	\$5,000.00	50%
LATE FEES - WATER	40-305-0008	\$14,166.46	\$40,000.00	\$40,000.00	\$0.00	0%
LATE FEES - SEWER/GREASE	40-305-0009	\$46.88	\$0.00		\$0.00	N/A
RETURNED CHECK FEES - WATER	40-305-0010	\$250.00	\$0.00		\$0.00	N/A
TEMPORARY UTILITY USE CHARGE	40-305-0012	\$2,100.00	\$1,000.00	\$1,000.00	\$0.00	0%
SPRINKLER FEES	40-305-0013	\$4,458.75	\$4,000.00	\$4,000.00	\$0.00	0%
SEWER ALLOCATION REQUEST FEE	40-305-0014	\$1,250.00	\$0.00		\$0.00	N/A
Total Permits and Fees:		\$4,760,510.84	\$4,612,625.00	\$4,865,103.00	\$252,478.00	5.5%
Other Revenues						
INVESTMENT EARNINGS-WATER	40-307-0001	\$4,031.63	\$0.00	\$0.00	\$0.00	0%
Total Other Revenues:		\$4,031.63	\$0.00	\$0.00	\$0.00	0%
Transfers In						
TRANSFER FROM CRF	40-329-0065	\$90,000.00	\$60,000.00	\$0.00	-\$60,000.00	-100%
Total Transfers In:		\$90,000.00	\$60,000.00	\$0.00	-\$60,000.00	-100%
Fund Balance Appropriation						
APP.UNRESTRICTED FUND BALANCE	40-307-0011	\$0.00	\$60,930.00		-\$60,930.00	N/A
Total Fund Balance Appropriation:		\$0.00	\$60,930.00	\$0.00	-\$60,930.00	-100%
Total Revenue Source:		\$4,876,792.47	\$4,733,555.00	\$5,040,103.00	\$306,548.00	6.5%



DEPARTMENTS



Governing Body

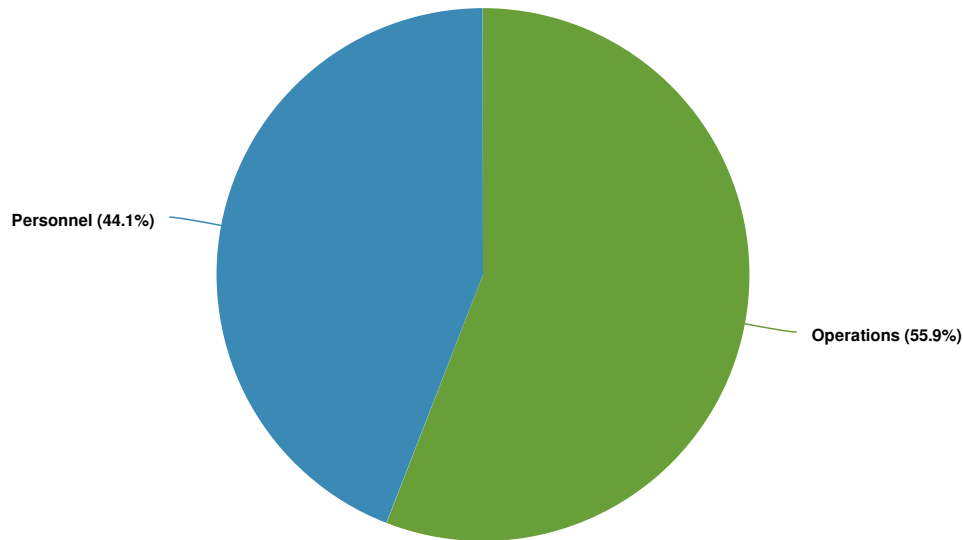
The governing body consists of a mayor and five commissioners, all elected at-large. The mayor, who serves a two-year term and only votes in the case of a tie, is the presiding officer at meetings of the Town Board. The commissioners serve four-year staggered terms. The Town operates under the council-manager form of government, where the Town Board serves as the legislative body and the Town manager serves as the chief executive officer, responsible for administering the Town government.

The Town Board is responsible for deciding which services the Town provides and at what level, approves ordinances (local laws), adopts a budget, sets the property tax rate, establishes fees, enters into contracts, awards bids for construction or purchases, and buys and sells property.



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments.

Operations expenditures increase due to the election fees and training for newly elected officials.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$48,222.54	\$50,786.00	\$53,613.00	5.6%	\$2,827.00
FICA	\$3,688.82	\$3,931.00	\$4,248.00	8.1%	\$317.00
WORKERS COMPENSATION	\$142.00	\$139.00	\$130.00	-6.5%	-\$9.00
Total Personnel:	\$52,053.36	\$54,856.00	\$57,991.00	5.7%	\$3,135.00
Operations					
PUBLIC NOTICES/ADVERTISING	\$3,426.55	\$4,700.00	\$4,500.00	-4.3%	-\$200.00
NEWSLETTER	\$4,452.41	\$5,500.00	\$5,500.00	0%	\$0.00
OFFICE SUPPLIES	\$3,929.44	\$3,500.00	\$9,500.00	171.4%	\$6,000.00
DUES & SUBSCRIPTIONS	\$9,972.82	\$12,000.00	\$12,500.00	4.2%	\$500.00
TRAINING- REGISTRATION & CLASS MAT	\$2,543.79	\$9,800.00	\$15,000.00	53.1%	\$5,200.00
TRAVEL MILEAGE	\$245.70	\$0.00	\$0.00	0%	\$0.00
MEALS	\$3,627.18	\$0.00	\$0.00	0%	\$0.00
LODGING	\$3,650.45	\$0.00	\$0.00	0%	\$0.00
PROFESSIONAL SERVICES	\$4,520.94	\$6,000.00	\$6,000.00	0%	\$0.00
CODIFICATION	\$2,846.63	\$2,800.00	\$3,000.00	7.1%	\$200.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
INSURANCE	\$0.00	\$4,100.00	\$5,525.00	34.8%	\$1,425.00
ELECTIONS	\$8,282.74	\$0.00	\$12,000.00	N/A	\$12,000.00
Total Operations:	\$47,498.65	\$48,400.00	\$73,525.00	51.9%	\$25,125.00
Total Expense Objects:	\$99,552.01	\$103,256.00	\$131,516.00	27.4%	\$28,260.00



Administration

The Administration department provides oversight of all Town departments and activities through the Town Manager, who serves as the Town's chief executive officer. The Town Manager develops the strategic direction for the Town through the annual budget and financial and capital improvement plans, and is responsible for implementing policies and enforcing ordinances enacted by the Town Board of Commissioners.

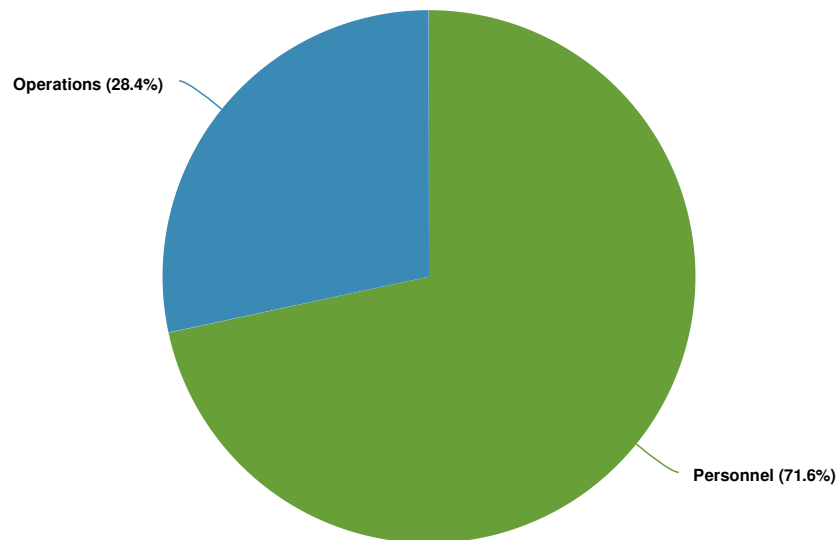
The Town Clerk maintains official records, including agendas and minutes of Town Board meetings, and assists the Town Manager with various projects and activities.

The Parks and Events Coordinator/Public Information Officer administers parks and events policies and procedures, serves as the staff liaison to the Parks & Recreation Advisory Board, coordinates Town events, disseminates information to the public through social media, the Town website, media releases, a monthly newsletter, a monthly manager's report, ReGroup Emergency notification system, serves as a part of the Town's Emergency Management team, responds to all media inquiries and assists the Town Clerk.



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Overall expenditures in this department decrease due to the new department established for Human Resources. The Human Resources Officer's salary and related benefits are reflected in the new department for FY 2024.

Personnel expenditures include cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures increase due to insurance costs and technology upgrades and replacement.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$357,612.87	\$373,347.00	\$325,860.00	-12.7%	-\$47,487.00
FICA EXPENSE	\$25,406.37	\$28,121.00	\$25,792.00	-8.3%	-\$2,329.00
GROUP INSURANCE EXPENSE	\$22,023.32	\$36,073.00	\$24,454.00	-32.2%	-\$11,619.00
RETIREMENT EXPENSE	\$52,889.45	\$60,108.00	\$57,677.00	-4%	-\$2,431.00
WORKERS COMPENSATION	-\$391.46	\$770.00	\$4,752.00	517.1%	\$3,982.00
UNEMPLOYMENT INSURANCE EXPENSE	\$2,316.07	\$7,500.00	\$7,500.00	0%	\$0.00
Total Personnel:	\$459,856.62	\$505,919.00	\$446,035.00	-11.8%	-\$59,884.00
Operations					
TELEPHONE	\$10,386.09	\$8,250.00	\$8,400.00	1.8%	\$150.00
INTERNET/CABLE	\$7,317.94	\$8,200.00	\$8,200.00	0%	\$0.00
POSTAGE	\$2,760.37	\$3,100.00	\$3,000.00	-3.2%	-\$100.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
OFFICE SUPPLIES	\$19,196.14	\$16,000.00	\$16,500.00	3.1%	\$500.00
OFFICE EQUIPMENT (NON- CAPITAL)	\$4,204.84	\$6,000.00	\$6,000.00	0%	\$0.00
OFFICE EQUIPMENT LEASES	\$9,265.88	\$8,100.00	\$7,500.00	-7.4%	-\$600.00
OFFICE CONTRACT SERVICES	\$6,551.14	\$6,700.00	\$6,800.00	1.5%	\$100.00
DUES AND SUBSCRIPTIONS	\$2,797.87	\$4,450.00	\$4,500.00	1.1%	\$50.00
ELECTRIC	\$13,361.86	\$18,000.00	\$18,500.00	2.8%	\$500.00
WATER/SEWER/SOLID WASTE	\$4,217.91	\$3,500.00	\$3,500.00	0%	\$0.00
TRAINING-REGISTRATION & CLASS MAT'	\$5,658.60	\$14,100.00	\$16,000.00	13.5%	\$1,900.00
TRAVEL MILEAGE	\$122.85	\$0.00	\$0.00	0%	\$0.00
MEALS	\$1,531.81	\$0.00	\$0.00	0%	\$0.00
LODGING	-\$731.65	\$0.00	\$0.00	0%	\$0.00
NON-CAPITAL EQUIPMENT PURCHASES			\$8,000.00	N/A	\$8,000.00
EQUIPMENT MAINT. & REPAIRS	\$0.00	\$100.00	\$0.00	-100%	-\$100.00
INSURANCE	\$63,819.70	\$61,175.00	\$68,000.00	11.2%	\$6,825.00
Total Operations:	\$150,461.35	\$157,675.00	\$174,900.00	10.9%	\$17,225.00
Total Expense Objects:	\$610,317.97	\$663,594.00	\$620,935.00	-6.4%	-\$42,659.00



Organizational Chart

TOWN HALL ADMINISTRATION



Budget Year 23/24



Human Resources

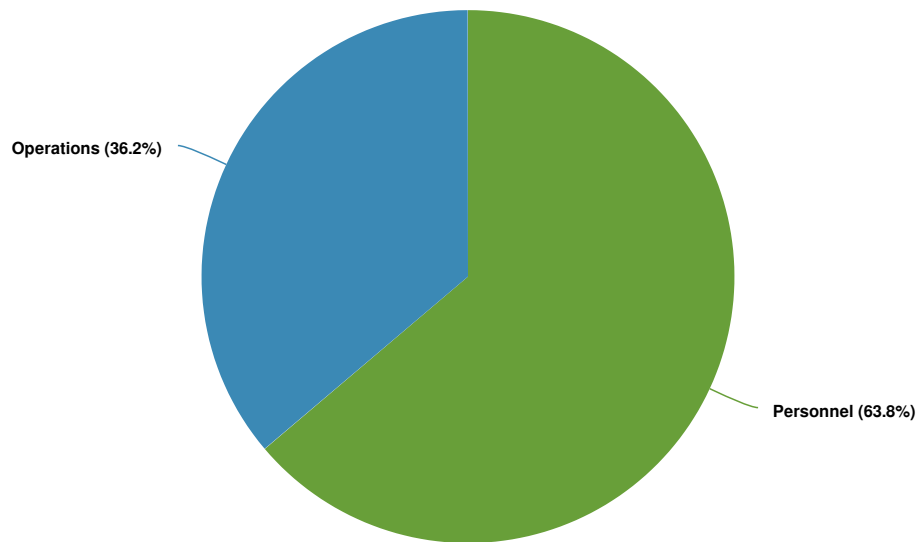
The purpose of the Human Resource Department is to provide quality professional services to attract, develop, motivate, and retain a talented and diverse workforce.

The Human Resource Department is committed to serving the citizens of Beaufort by being a strategic partner to town management. We provide comprehensive human resource services and guidance in the development, implementation, and equitable administration of policies and procedures, while fostering a positive and safe work environment.



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Human Resources is a new department for FY 2024.

Personnel expenditures include cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures include expenditures allocated to Administration and Non-Departmental departments in FY 2023.

Name	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (\$ Change)	FY2023 Budget vs. FY2024 Budget (% Change)
Expense Objects			
Personnel			
SALARIES AND WAGES	\$92,886.00	\$92,886.00	N/A
FICA EXPENSE	\$7,430.00	\$7,430.00	N/A
GROUP INSURANCE EXPENSE	\$8,151.00	\$8,151.00	N/A
RETIREMENT EXPENSE	\$16,626.00	\$16,626.00	N/A
WORKERS COMPENSATION	\$2,618.00	\$2,618.00	N/A
Total Personnel:	\$127,711.00	\$127,711.00	N/A
Operations			
TRAINING-REGISTRATION & CLASS MATL	\$2,000.00	\$2,000.00	N/A
HUMAN RESOURCES - EMPLOYMENT	\$30,000.00	\$30,000.00	N/A
HUMAN RESOURCES - TRAINING	\$10,500.00	\$10,500.00	N/A
HUMAN RESOURCES- EMPLOYEE ADVERTISING	\$2,500.00	\$2,500.00	N/A
HUMAN RESOURCES- EMPLOYEE ASSITANCE PROG	\$1,750.00	\$1,750.00	N/A



Name	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (\$ Change)	FY2023 Budget vs. FY2024 Budget (% Change)
EMPLOYEE ENGAGEMENT	\$25,000.00	\$25,000.00	N/A
Total Operations:	\$71,750.00	\$71,750.00	N/A
Total Expense Objects:	\$199,461.00	\$199,461.00	N/A



Finance

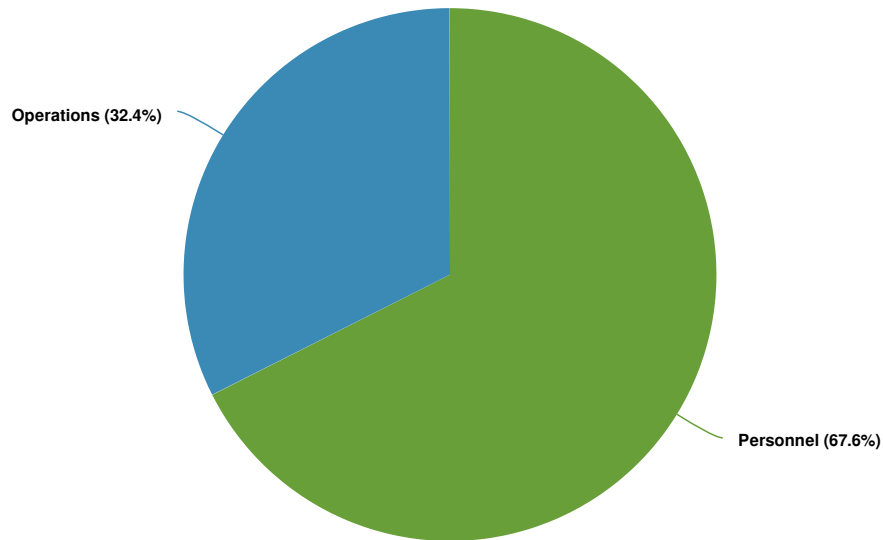
The Finance Department is responsible for maintaining the Town's accounting and reporting system in accordance with generally accepted accounting principles (GAAP). The department also records receipts and disbursements of Town funds as prescribed by North Carolina General Statute 159.

Department activities include accounts receivable, accounts payable, payroll, property and liability insurance, purchasing, debt administration, budgeting and oversight of cemetery lot sales.



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments, as well as an increase in mandatory contributions to the retirement system. Additionally, 55% of the parking manager's salary is allocated to this department. During the off-season, this position assists the department with various projects and provides coverage for daily responsibilities as needed.

Operations expenditures increase due to new budgeting software, services of financial advisors, and the costs associated with the County collecting taxes.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$283,752.96	\$305,343.00	\$346,608.00	13.5%	\$41,265.00
FICA EXPENSE	\$19,723.43	\$23,570.00	\$27,679.00	17.4%	\$4,109.00
GROUP INSURANCE EXPENSE	\$36,581.52	\$45,092.00	\$45,240.00	0.3%	\$148.00
RETIREMENT EXPENSE	\$45,014.88	\$50,381.00	\$62,126.00	23.3%	\$11,745.00
WORKERS COMPENSATION	\$1,110.00	\$2,529.00	\$8,975.00	254.9%	\$6,446.00
Total Personnel:	\$386,182.79	\$426,915.00	\$490,628.00	14.9%	\$63,713.00
Operations					
OFFICE CONTRACT SERVICES	\$31,653.77	\$29,000.00	\$71,280.00	145.8%	\$42,280.00
DUES & SUBSCRIPTIONS	\$302.93	\$400.00	\$400.00	0%	\$0.00
TRAINING-REGISTRATION & CLASS MATE	\$288.13	\$5,100.00	\$5,000.00	-2%	-\$100.00
TRAVEL MILEAGE	\$291.33	\$0.00	\$0.00	0%	\$0.00
LODGING	\$299.64	\$0.00	\$0.00	0%	\$0.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
EQUIPMENT MAINT & REPAIRS	\$0.00	\$500.00	\$0.00	-100%	-\$500.00
PROFESSIONAL SERVICES	\$20,590.00	\$20,400.00	\$20,800.00	2%	\$400.00
TAX COLLECTION ADMIN EXPENSE PROP.	\$102,246.06	\$103,947.00	\$118,000.00	13.5%	\$14,053.00
TAX COLLECTION ADMIN EXPENSE MVT	\$12,482.71	\$14,000.00	\$18,000.00	28.6%	\$4,000.00
Total Operations:	\$168,154.57	\$173,347.00	\$233,480.00	34.7%	\$60,133.00
Total Expense Objects:	\$554,337.36	\$600,262.00	\$724,108.00	20.6%	\$123,846.00

Organizational Chart

Finance Department



Budget Year 23/24

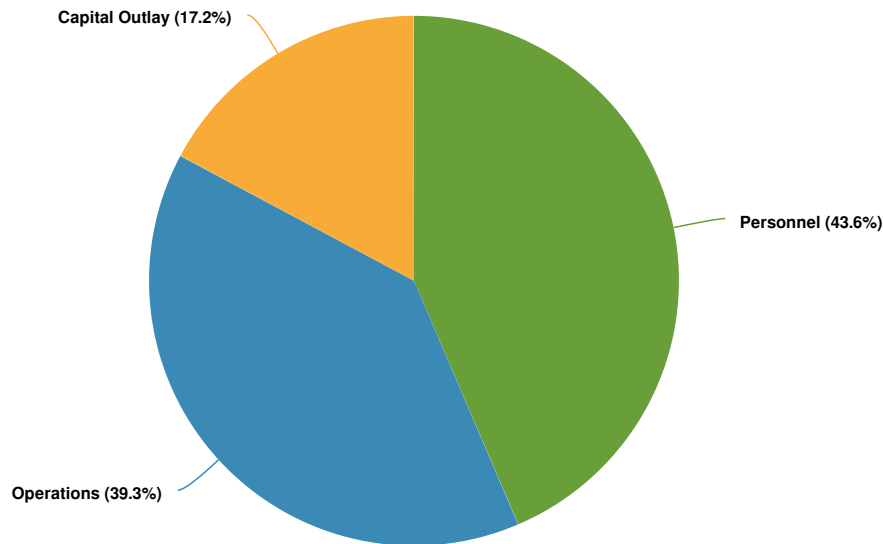


Parking

The purpose of the Parking Department is to meet the parking demands of residents, visitors, and merchants in the Waterfront Business District by managing the limited resource of public parking spaces through the use of seasonal fees and providing a mixture of all-day spaces and four-hour spaces to ensure adequate turnover. The Police Department oversees the operations of this department.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Overall personnel expenditures decrease. The Parking Manager's salary is allocated between the Parking and Finance departments, 45% and 55% respectively. Personnel expenditures include cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures remain flat.

Capital Outlay expense increases due to the purchase of two replacement parking kiosk.

Debt Service decreases. the exisiting parking meters were financed and that loan was paid off in FY 2023.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$44,051.40	\$46,729.00	\$21,042.00	-55%	-\$25,687.00
OVERTIME	\$1,041.38	\$0.00	\$2,142.00	N/A	\$2,142.00
OTHER SALARIES - PART TIME	\$0.00	\$14,175.00	\$14,175.00	0%	\$0.00
FICA EXPENSE	\$3,460.29	\$4,742.00	\$3,060.00	-35.5%	-\$1,682.00
GROUP INSURANCE	\$0.00	\$9,019.00	\$3,667.00	-59.3%	-\$5,352.00
RETIREMENT EXPENSE	\$1,716.21	\$7,684.00	\$3,950.00	-48.6%	-\$3,734.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
WORKERS COMPENSATION	\$1,343.00	\$1,273.00	\$1,741.00	36.8%	\$468.00
Total Personnel:	\$51,612.28	\$83,622.00	\$49,777.00	-40.5%	-\$33,845.00
Operations					
OFFICE SUPPLIES	\$1,345.79	\$2,000.00	\$2,200.00	10%	\$200.00
OFFICE CONTRACT SERVICES - SOFTWARE	\$15,762.70	\$12,387.00	\$12,387.00	0%	\$0.00
TRAINING -REGISTRATION AND CLASS MAT'L	\$695.00	\$3,130.00	\$1,500.00	-52.1%	-\$1,630.00
EQUIPMENT RENTAL - HANDHELDS	\$2,267.50	\$2,100.00	\$2,100.00	0%	\$0.00
EQUIPMENT MAINTENANCE AND REPAIRS	\$2,472.81	\$3,100.00	\$3,100.00	0%	\$0.00
PARKING METER CREDIT CARD PROCESSING FEE	\$20,044.15	\$22,440.00	\$22,440.00	0%	\$0.00
COLLECTION FEES	\$317.30	\$2,040.00	\$1,000.00	-51%	-\$1,040.00
CONTINGENCY	\$0.00	\$3,000.00	\$1,000.00	-66.7%	-\$2,000.00
Total Operations:	\$42,905.25	\$50,197.00	\$45,727.00	-8.9%	-\$4,470.00
Capital Outlay					
CAPITAL OUTLAY- EQUIPMENT			\$20,000.00	N/A	\$20,000.00
Total Capital Outlay:			\$20,000.00	N/A	\$20,000.00
Debt Service					
DEBT SERVICE - PRINCIPAL	\$8,195.70	\$8,492.52	\$0.00	-100%	-\$8,492.52
DEBT SERVICE - INTEREST	\$607.66	\$310.80	\$0.00	-100%	-\$310.80
Total Debt Service:	\$8,803.36	\$8,803.32	\$0.00	-100%	-\$8,803.32
Total Expense Objects:	\$103,320.89	\$142,622.32	\$115,504.00	-19%	-\$27,118.32



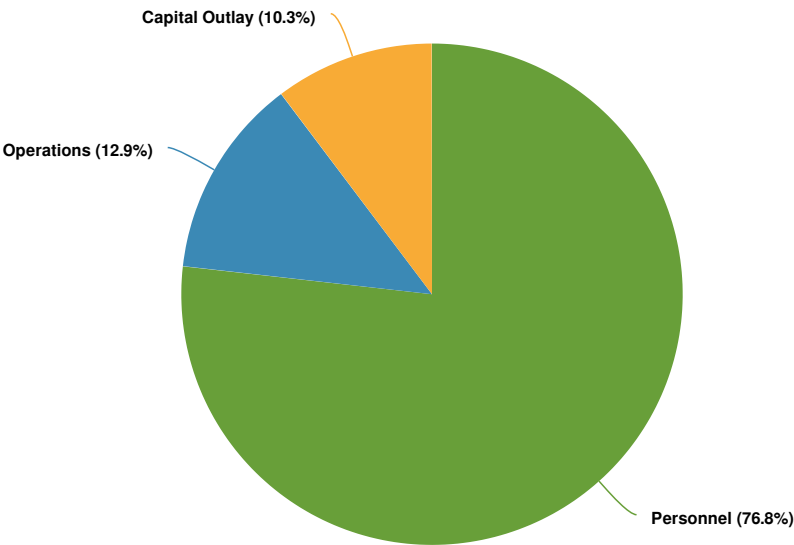
Police

The Beaufort Police Department is a full-service public safety agency charged with protecting the lives and property of residents and visitors while reducing the incidence and fear of crime. This charge is carried out with honor, integrity, and pride at all times while maintaining the highest ethical standards to safeguard the public's trust and confidence.

The Police Department provides various services with both uniformed and plain-clothed officers by way of the Patrol, Criminal Investigations, and Support Services Divisions. The Patrol Division is made up of four patrol squads working 12-hour shifts, 6:00am-6:00pm each day and night. Each shift is staffed by one Patrol Sergeant and two Police Officers. The Criminal Investigations Division is staffed by one Detective Lieutenant and one Detective. The Support Services Division oversees the school resource officers, marine patrol, records, and the paid parking program.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures decreased due to the communications grant that was funded and completed in FY 23.

Capital Outlay expense remains flat and funds three (3) equipped patrol vehicles and one (1) detective vehicle.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					

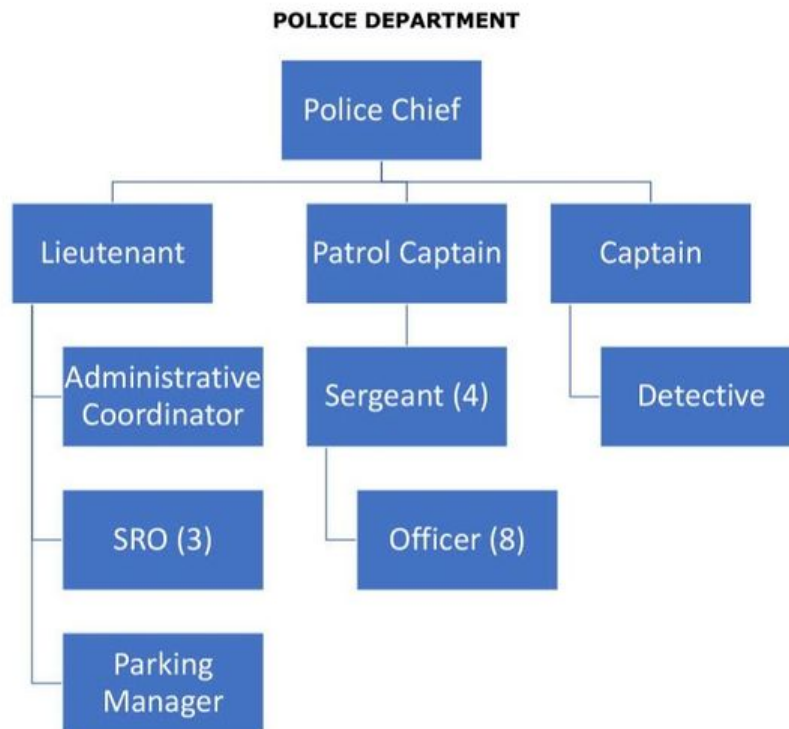


Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
SALARIES AND WAGES	\$1,077,244.38	\$1,340,849.00	\$1,413,707.00	5.4%	\$72,858.00
OVERTIME	\$29,109.63	\$31,212.00	\$32,860.00	5.3%	\$1,648.00
SEPARATION PAY	\$45,347.75	\$46,374.00	\$46,374.00	0%	\$0.00
OTHER SALARIES-PARTTIME	\$3,726.81	\$16,830.00	\$14,000.00	-16.8%	-\$2,830.00
FICA EXPENSE	\$85,200.38	\$99,945.00	\$120,627.00	20.7%	\$20,682.00
GROUP INSURANCE EXPENSE	\$141,837.71	\$171,347.00	\$171,175.00	-0.1%	-\$172.00
RETIREMENT EXPENSE	\$185,596.19	\$213,994.00	\$274,309.00	28.2%	\$60,315.00
WORKERS COMPENSATION	\$43,160.13	\$34,765.00	\$39,695.00	14.2%	\$4,930.00
Total Personnel:	\$1,611,222.98	\$1,955,316.00	\$2,112,747.00	8.1%	\$157,431.00
Operations					
TELEPHONE	\$7,255.21	\$7,500.00	\$7,000.00	-6.7%	-\$500.00
TELEPHONE-CELLULAR	\$10,795.16	\$12,200.00	\$12,200.00	0%	\$0.00
INTERNET/CABLE	\$5,556.16	\$6,100.00	\$5,200.00	-14.8%	-\$900.00
POSTAGE	\$264.40	\$500.00	\$500.00	0%	\$0.00
OFFICE SUPPLIES	\$2,383.75	\$2,500.00	\$2,500.00	0%	\$0.00
OFFICE EQUIPMENT (NON-CAPITAL)	\$718.52	\$2,000.00	\$2,000.00	0%	\$0.00
OFFICE EQUIPMENT LEASES	\$4,295.78	\$4,200.00	\$3,000.00	-28.6%	-\$1,200.00
OFFICE CONTRACT SERVICES	\$23,714.69	\$61,000.00	\$46,000.00	-24.6%	-\$15,000.00
DUES AND SUBSCRIPTIONS	\$1,509.49	\$2,000.00	\$1,600.00	-20%	-\$400.00
MISC. ADMIN. EXPENSE	\$0.00	\$350.00	\$350.00	0%	\$0.00
ELECTRIC	\$5,989.86	\$7,000.00	\$7,000.00	0%	\$0.00
WATER/SEWER/SOLID WASTE	\$2,915.15	\$3,500.00	\$3,000.00	-14.3%	-\$500.00
OSHA/SAFETY COMPLIANCE	\$119.99	\$1,000.00	\$1,000.00	0%	\$0.00
TRAINING- REGISTRATION & CLASS MAT'	\$3,791.74	\$20,000.00	\$20,000.00	0%	\$0.00
TRAVEL MILEAGE	\$142.74	\$0.00	\$0.00	0%	\$0.00
MEALS	\$3,501.35	\$0.00	\$0.00	0%	\$0.00
LODGING	\$2,164.04	\$0.00	\$0.00	0%	\$0.00
UNIFORMS	\$15,807.78	\$23,400.00	\$20,000.00	-14.5%	-\$3,400.00
EMPLOYEE WELLNESS	\$6,243.00	\$11,800.00	\$25,500.00	116.1%	\$13,700.00
NON-CAPITAL EQUIPMENT PURCHASE	\$70,304.91	\$50,690.00	\$60,500.00	19.4%	\$9,810.00
EQUIPMENT MAINT. & REPAIRS	\$3,538.12	\$4,000.00	\$4,000.00	0%	\$0.00
AUTO FUEL	\$38,770.81	\$37,000.00	\$39,000.00	5.4%	\$2,000.00
VEHICLE MAINT. & REPAIRS	\$15,738.33	\$16,000.00	\$18,000.00	12.5%	\$2,000.00
DEPARTMENT SUPPLIES & MATERIALS	\$24,275.64	\$20,000.00	\$15,000.00	-25%	-\$5,000.00
PROFESSIONAL SERVICES	\$0.00	\$2,000.00	\$500.00	-75%	-\$1,500.00
ABANDONED AND DERELICT VESSEL REMOVAL	\$2,350.00	\$12,000.00	\$12,000.00	0%	\$0.00
MARINE OPERATIONS	\$8,222.35	\$17,000.00	\$4,000.00	-76.5%	-\$13,000.00
INSURANCE AND BONDS	\$26,447.06	\$26,500.00	\$33,150.00	25.1%	\$6,650.00
CRIMINAL INVESTIGATION	\$368.00	\$10,000.00	\$7,000.00	-30%	-\$3,000.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
CRIME PREVENTION	\$2,766.05	\$5,232.00	\$3,000.00	-42.7%	-\$2,232.00
GRANT EXPENDITURES	\$27,662.00	\$106,425.00	\$0.00	-100%	-\$106,425.00
Total Operations:	\$317,612.08	\$471,897.00	\$353,000.00	-25.2%	-\$118,897.00
Capital Outlay					
CAPITAL OUTLAY - VEHICLES	\$67,484.78	\$271,226.00	\$280,000.00	3.2%	\$8,774.00
Total Capital Outlay:	\$67,484.78	\$271,226.00	\$280,000.00	3.2%	\$8,774.00
Debt Service					
DEBT SERVICE - PRINCIPAL	\$16,705.20	\$0.00	\$0.00	0%	\$0.00
DEBT SERVICE - INTEREST	\$551.05	\$0.00	\$0.00	0%	\$0.00
Total Debt Service:	\$17,256.25	\$0.00	\$0.00	0%	\$0.00
Total Expense Objects:	\$2,013,576.09	\$2,698,439.00	\$2,745,747.00	1.8%	\$47,308.00

Organizational Chart



Budget Year 23/24



Fire

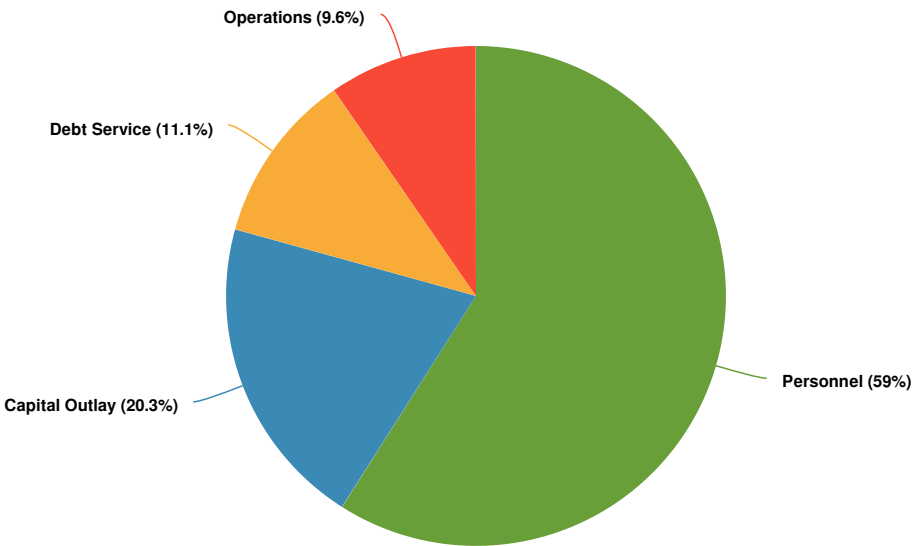
The Beaufort Fire Department is a combination career/volunteer emergency service that provides 24-hour, 7 days a week fire protection and rescue. Our dedicated members provide public safety services to our citizens that maintain quality of life and peace of mind for our community.

As a team, department members strive to minimize losses and suffering through emergency service delivery, public education, public information, along with community service activities.

Staff provide service and treat those served in a manner that is honest, fair, and unbiased. We honor our heritage, actively participate in our community, and serve with integrity. We support the individual development, pride, and honor of all members and endeavor to uphold the unique camaraderie and trust that is the Fire Service.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures remain flat.

Capital Outlay expense increase with the purchase of a Fire Pumper Truck for Station 1. This purchase is being financed.

Debt Service includes principal and interest payments for the FY 2016 Fire Station Loan, FY 2020 Ladder Truck, and the FY 2022 Fire Station 2 Pumper Truck.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					



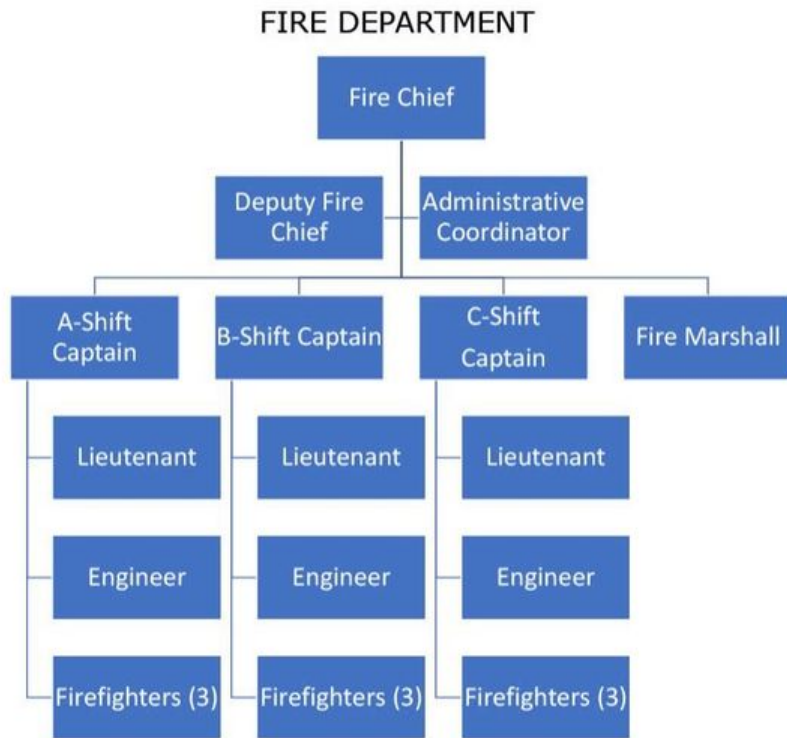
Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Personnel					
SALARIES & WAGES	\$1,004,175.51	\$1,328,977.00	\$1,430,747.00	7.7%	\$101,770.00
OVERTIME	\$25,865.60	\$42,272.00	\$47,373.00	12.1%	\$5,101.00
SALARIES-PARTIME/PRN	\$51,622.85	\$43,942.00	\$45,260.00	3%	\$1,318.00
FICA EXPENSE	\$79,408.59	\$110,329.00	\$121,895.00	10.5%	\$11,566.00
GROUP INSURANCE	\$131,509.37	\$184,382.70	\$179,327.00	-2.7%	-\$5,055.70
RETIREMENT EXPENSE	\$166,766.33	\$228,603.00	\$264,572.00	15.7%	\$35,969.00
FIREMAN'S PENSION FUND	\$1,810.00	\$2,203.00	\$2,640.00	19.8%	\$437.00
WORKERS COMPENSATION	\$54,526.40	\$57,763.00	\$53,075.00	-8.1%	-\$4,688.00
Total Personnel:	\$1,515,684.65	\$1,998,471.70	\$2,144,889.00	7.3%	\$146,417.30
Operations					
TELEPHONE	\$7,604.68	\$7,589.00	\$8,000.00	5.4%	\$411.00
TELEPHONE- CELLULAR	\$1,583.77	\$2,601.00	\$1,825.00	-29.8%	-\$776.00
INTERNET/CABLE	\$4,748.30	\$6,998.00	\$4,725.00	-32.5%	-\$2,273.00
POSTAGE	\$25.01	\$208.00	\$280.00	34.6%	\$72.00
OFFICE SUPPLIES	\$738.89	\$1,248.00	\$1,500.00	20.2%	\$252.00
OFFICE EQUIPMENT (NON-CAPITAL)	\$6,038.30	\$7,000.00	\$3,800.00	-45.7%	-\$3,200.00
OFFICE EQUIPMENT LEASES	\$2,883.09	\$3,152.00	\$3,300.00	4.7%	\$148.00
OFFICE CONTRACT SERVICES	\$2,128.00	\$2,737.00	\$2,800.00	2.3%	\$63.00
DUES & SUBSCRIPTIONS	\$1,750.48	\$2,132.00	\$2,175.00	2%	\$43.00
ELECTRIC	\$20,156.98	\$26,808.00	\$27,350.00	2%	\$542.00
LP GAS	\$286.09	\$520.00	\$520.00	0%	\$0.00
WATER/SEWER/SOLID WASTE	\$5,033.93	\$7,362.00	\$7,750.00	5.3%	\$388.00
OSHA/ SAFETY COMPLIANCE	\$11,281.17	\$14,090.00	\$17,000.00	20.7%	\$2,910.00
SAFETY EQUIPMENT	\$9,442.68	\$65,802.00	\$36,000.00	-45.3%	-\$29,802.00
SAFETY SUPPLIES & MATERIALS	\$1,258.30	\$3,121.00	\$3,200.00	2.5%	\$79.00
TRAINING- REGIST & CLASS MATERIAL	\$3,059.48	\$12,484.00	\$12,735.00	2%	\$251.00
MILEAGE	\$705.59	\$0.00	\$0.00	0%	\$0.00
MEALS	\$2,297.86	\$0.00	\$0.00	0%	\$0.00
LODGING	\$2,956.53	\$0.00	\$0.00	0%	\$0.00
UNIFORMS	\$11,384.33	\$17,076.00	\$17,500.00	2.5%	\$424.00
BUILDING MAINTENANCE	\$2,781.66	\$7,755.00	\$7,900.00	1.9%	\$145.00
GROUND MAINT	\$688.00	\$3,641.00	\$1,000.00	-72.5%	-\$2,641.00
JANITORIAL SUPPLIES	\$2,504.00	\$3,373.00	\$5,500.00	63.1%	\$2,127.00
CONTRACTED SERVICES	\$5,508.93	\$8,843.00	\$9,000.00	1.8%	\$157.00
NON-CAPITAL EQUIPMENT PURCHASE	\$35,159.00	\$29,050.00	\$45,000.00	54.9%	\$15,950.00
EQUIPMENT MAINT & REPAIRS	\$5,687.50	\$16,230.00	\$10,000.00	-38.4%	-\$6,230.00
AUTO FUEL	\$19,438.78	\$25,102.00	\$26,360.00	5%	\$1,258.00
VEHICLE MAINT & REPAIRS	\$27,539.09	\$30,090.00	\$34,604.00	15%	\$4,514.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
DEPARTMENT SUPPLIES & MATERIALS	\$6,041.13	\$9,364.00	\$9,550.00	2%	\$186.00
INSURANCE & BONDS	\$38,329.00	\$45,316.00	\$47,550.00	4.9%	\$2,234.00
HURRICANE SUPPLIES & MATERIALS	-\$73.26	\$0.00	\$0.00	0%	\$0.00
COVID-19 RESPONSE	\$4,509.42	\$0.00	\$0.00	0%	\$0.00
Total Operations:	\$243,476.71	\$359,692.00	\$346,924.00	-3.5%	-\$12,768.00
Capital Outlay					
CAPITAL OUTLAY - BUILDINGS	\$156,004.47	\$29,975.00	\$0.00	-100%	-\$29,975.00
CAPITAL OUTLAY - EQUIPMENT	\$44,472.97	\$0.00	\$0.00	0%	\$0.00
CAPITAL OUTLAY- VEHICLES	\$200,000.00	\$450,998.00	\$732,000.00	62.3%	\$281,002.00
Total Capital Outlay:	\$400,477.44	\$480,973.00	\$732,000.00	52.2%	\$251,027.00
Debt Service					
DEBT SERVICE - PRINCIPAL	\$258,479.46	\$329,602.04	\$325,076.00	-1.4%	-\$4,526.04
DEBT SERVICE - INTEREST	\$86,047.88	\$86,832.94	\$74,060.00	-14.7%	-\$12,772.94
Total Debt Service:	\$344,527.34	\$416,434.98	\$399,136.00	-4.2%	-\$17,298.98
Total Expense Objects:	\$2,504,166.14	\$3,255,571.68	\$3,622,949.00	11.3%	\$367,377.32



Organizational Chart



Budget Year 23/24



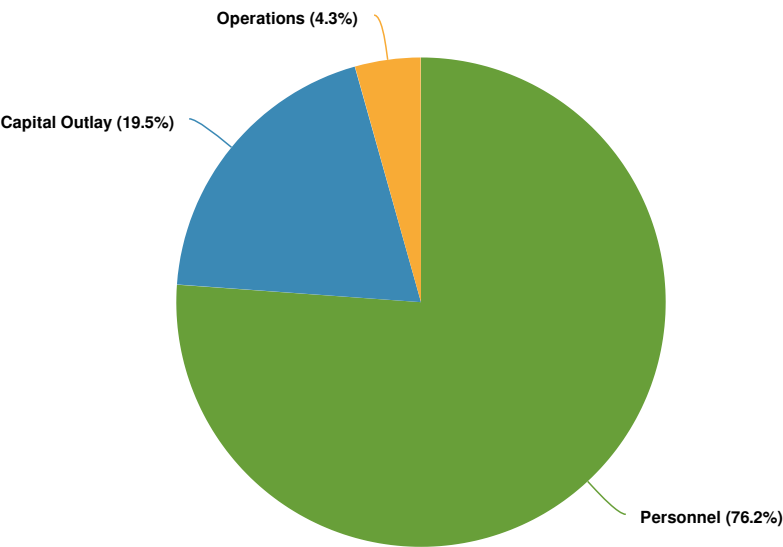
Planning

The Planning & Inspections department protects and promotes Beaufort’s aesthetics, health, safety, welfare, and property values by providing professional planning, building inspections, and code compliance services. We provide professional services to the public which include land use and development information, coordinated review of development proposals, issuance of building permits, and performing subsequent inspections.

We are responsible for code enforcement, flood map information, transportation planning, special projects management, and grant writing. We also provide staff support to the Historic Preservation Commission, Planning Board, Board of Adjustment, and participate in local advisory groups such as the Rural Transportation Organization (RTO) and Carteret County Transportation Committee.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures decrease with the new permitting software implementation being completed.

Capital Outlay expense increased because of the Unified Development Ordinance.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$334,862.88	\$352,760.00	\$398,727.00	13%	\$45,967.00
OVERTIME	\$1,137.63	\$0.00	\$0.00	0%	\$0.00

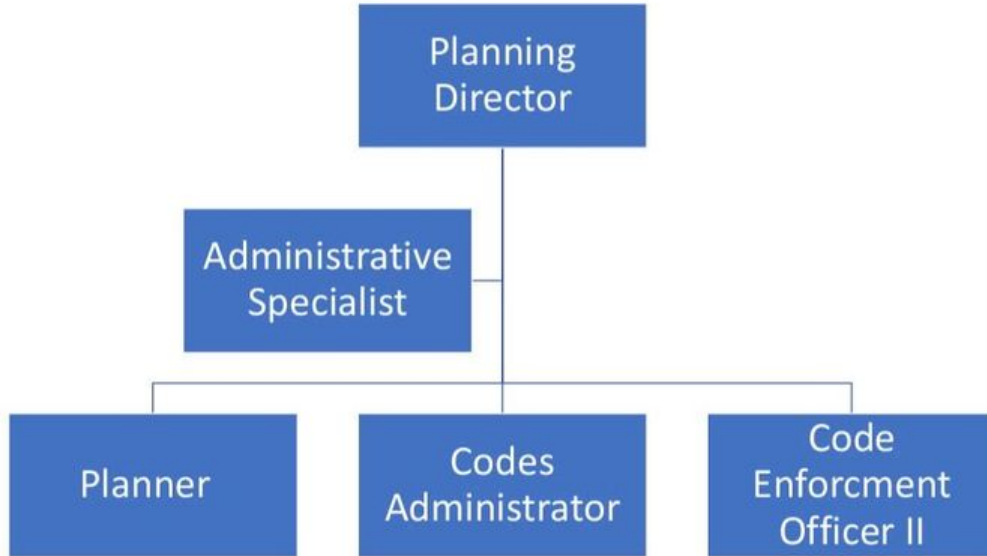


Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
FICA EXPENSE	\$25,278.15	\$27,315.00	\$31,714.00	16.1%	\$4,399.00
GROUP INSURANCE EXPENSE	\$37,139.42	\$45,092.00	\$40,756.00	-9.6%	-\$4,336.00
RETIREMENT EXPENSE	\$54,310.25	\$58,385.00	\$70,919.00	21.5%	\$12,534.00
WORKERS COMPENSATION	\$5,733.00	\$6,870.00	\$9,282.00	35.1%	\$2,412.00
Total Personnel:	\$458,461.33	\$490,422.00	\$551,398.00	12.4%	\$60,976.00
Operations					
OFFICE CONTRACT SERVICES	\$1,126.97	\$20,000.00	\$10,000.00	-50%	-\$10,000.00
DUES & SUBSCRIPTIONS	\$2,667.65	\$2,500.00	\$2,600.00	4%	\$100.00
OSHA/SAFETY COMPLIANCE	\$114.88	\$300.00	\$300.00	0%	\$0.00
TRAINING-REGISTRATION & CLASS MAT'	\$2,347.55	\$8,550.00	\$8,500.00	-0.6%	-\$50.00
MEALS	\$35.55	\$0.00	\$0.00	0%	\$0.00
LODGING	\$348.83	\$0.00	\$0.00	0%	\$0.00
NON-CAPITAL EQUIPMENT PURCHASE	\$2,091.49	\$2,000.00	\$2,500.00	25%	\$500.00
AUTO FUEL	\$994.68	\$1,800.00	\$1,890.00	5%	\$90.00
VEHICLE MAINT & REPAIRS	\$263.74	\$500.00	\$600.00	20%	\$100.00
PERMITS & FEES RECURRING	\$1,660.00	\$2,000.00	\$2,000.00	0%	\$0.00
HISTORIC COMM.EXPENSE	\$0.00	\$1,000.00	\$1,000.00	0%	\$0.00
HISTORIC COMM-TRAVEL	\$0.00	\$1,800.00	\$1,800.00	0%	\$0.00
PROFESSIONAL SERVICES	-\$7,500.00	\$0.00	\$0.00	0%	\$0.00
Total Operations:	\$4,151.34	\$40,450.00	\$31,190.00	-22.9%	-\$9,260.00
Capital Outlay					
CAPITAL OUTLAY-PROFESSIONAL SERVICES	\$29,169.75	\$0.00	\$0.00	0%	\$0.00
CAPITAL OUTLAY - CONTRACTED SERVICES		\$124,000.00	\$140,000.00	12.9%	\$16,000.00
Total Capital Outlay:	\$29,169.75	\$124,000.00	\$140,000.00	12.9%	\$16,000.00
Debt Service					
DEBT SERVICE - PRINCIPAL	\$4,951.20	\$0.00	\$0.00	0%	\$0.00
DEBT SERVICE - INTEREST	\$71.80	\$0.00	\$0.00	0%	\$0.00
Total Debt Service:	\$5,023.00	\$0.00	\$0.00	0%	\$0.00
Total Expense Objects:	\$496,805.42	\$654,872.00	\$722,588.00	10.3%	\$67,716.00



Organizational Chart

PLANNING DEPARTMENT



Budget Year 23/24



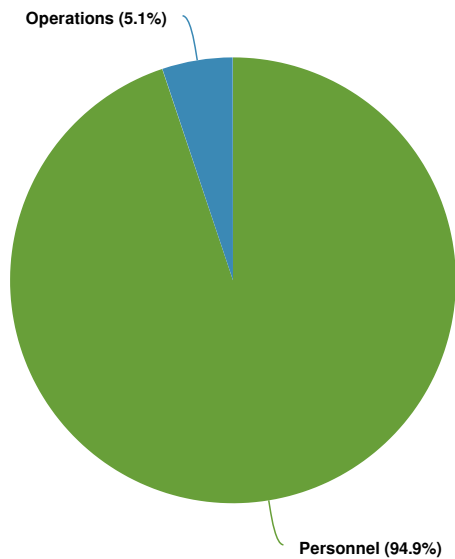
Public Service Administration

The Public Services Administration & Engineering division, within the Public Services Department provides leadership, fiscal responsibility, and strategic planning for other Public Services divisions: Public Works, Public Utilities-Sewer, and Public Utilities-Water.

The engineering component of this division provides technical knowledge and leadership necessary to ensure successful completion of Town-funded infrastructure projects.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures remain flat.

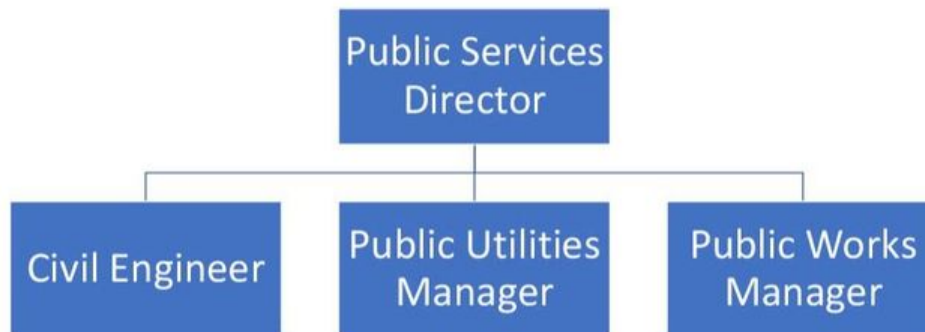
Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$219,016.24	\$225,819.00	\$246,888.00	9.3%	\$21,069.00
FICA EXPENSE	\$15,632.69	\$17,864.00	\$19,646.00	10%	\$1,782.00
GROUP INSURANCE EXPENSE	\$15,596.30	\$18,037.00	\$16,303.00	-9.6%	-\$1,734.00
RETIREMENT	\$35,462.07	\$38,184.00	\$43,932.00	15.1%	\$5,748.00
WORKERS COMPENSATION		\$6,002.00	\$5,245.00	-12.6%	-\$757.00
Total Personnel:	\$285,707.30	\$305,906.00	\$332,014.00	8.5%	\$26,108.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Operations					
OFFICE CONTRACT SERVICES	\$4,656.14	\$7,500.00	\$6,000.00	-20%	-\$1,500.00
DUES AND SUBSCRIPTIONS	\$1,177.53	\$1,000.00	\$1,100.00	10%	\$100.00
OSHA/SAFETY COMPLIANCE	\$0.00	\$300.00	\$250.00	-16.7%	-\$50.00
TRAINING - REGISTRATION & CLASS MATERIAL	\$1,225.00	\$2,725.00	\$2,700.00	-0.9%	-\$25.00
UNIFORMS	\$0.00	\$300.00	\$300.00	0%	\$0.00
NON-CAPITAL EQUIPMENT PURCHASE	\$56.29	\$150.00	\$150.00	0%	\$0.00
AUTO FUEL	\$324.48	\$500.00	\$525.00	5%	\$25.00
VEHICLE MAINT. & REPAIRS	\$0.00	\$500.00	\$500.00	0%	\$0.00
DEPARTMENTAL SUPPLIES & MATERIALS		\$250.00	\$250.00	0%	\$0.00
PROFESSIONAL SERVICES	\$0.00	\$7,500.00	\$5,000.00	-33.3%	-\$2,500.00
CONTINGENCY	\$0.00	\$1,000.00	\$1,000.00	0%	\$0.00
Total Operations:	\$7,439.44	\$21,725.00	\$17,775.00	-18.2%	-\$3,950.00
Total Expense Objects:	\$293,146.74	\$327,631.00	\$349,789.00	6.8%	\$22,158.00

Organizational Chart

PSA & ENGINEERING DIVISION



Budget Year 23/24



Public Works

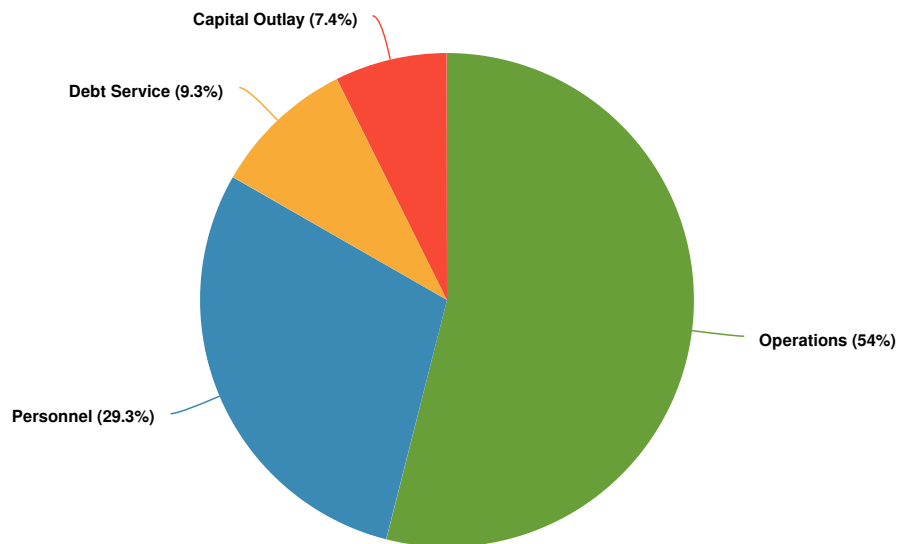
The Public Works division, within the Public Services Department, strives to make everyday life as safe and convenient as possible for Beaufort residents and visitors while providing outstanding customer service. Specifically, Public Works maintains public rights of way, streets, signage, bike and pedestrian paths, sidewalks, stormwater management, parks, and the boardwalk. Staff performs routine repairs, monitors roads and rights-of-ways for cleanliness and safety hazards, and maintains landscaping on all Town-owned property.

The division also maintains and repairs Town-owned vehicles and equipment, as well as Town-owned buildings and grounds.

Public Works also collects yard debris and bulky waste, and oversees the trash and recycling collection contract with GFL. Staff also provides oversight and works closely with contractors on public projects.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures increase due to the costs of handrails being installed along 100 block of Turner Street, 7% increase in sanitation collection by GFL, and the expenditures associated with the stormwater grant to evaluate flooding in the Professional Park neighborhood..

Capital Outlay expense increases due to the purchase of a grapple truck for bulk item and debris collection and a mini-excavator for stormwater work.

Debt Service includes principal and interest payments for the FY 2020 Street and Pedestrian Loan.



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$540,391.41	\$597,480.00	\$680,100.00	13.8%	\$82,620.00
OVERTIME	\$8,698.41	\$5,307.00	\$10,600.00	99.7%	\$5,293.00
FICA EXPENSE	\$38,614.12	\$47,667.00	\$54,771.00	14.9%	\$7,104.00
GROUP INSURANCE EXPENSE	\$94,456.72	\$117,237.00	\$105,966.00	-9.6%	-\$11,271.00
RETIREMENT EXPENSE	\$87,437.11	\$99,766.00	\$120,245.00	20.5%	\$20,479.00
WORKERS COMPENSATION	\$26,864.73	\$34,360.00	\$31,780.00	-7.5%	-\$2,580.00
SALARIES AND WAGES		\$9,000.00	\$0.00	-100%	-\$9,000.00
Total Personnel:	\$796,462.50	\$910,817.00	\$1,003,462.00	10.2%	\$92,645.00
Operations					
TELEPHONE	\$2,484.03	\$3,000.00	\$1,560.00	-48%	-\$1,440.00
TELEPHONE- CELLULAR	\$970.19	\$0.00	\$2,500.00	N/A	\$2,500.00
INTERNET\CABLE	\$5,389.57	\$4,900.00	\$5,500.00	12.2%	\$600.00
POSTAGE	\$5,660.09	\$4,500.00	\$4,800.00	6.7%	\$300.00
OFFICE SUPPLIES	\$1,440.93	\$2,125.00	\$1,500.00	-29.4%	-\$625.00
OFFICE EQUIPMENT (NON-CAPITAL)	\$0.00	\$2,000.00	\$1,000.00	-50%	-\$1,000.00
OFFICE EQUIPMENT LEASE	\$3,200.38	\$3,350.00	\$3,400.00	1.5%	\$50.00
OFFICE CONTRACT SERVICES	\$2,724.69	\$2,350.00	\$2,350.00	0%	\$0.00
DUES AND SUBSCRIPTIONS	\$512.90	\$825.00	\$825.00	0%	\$0.00
ELECTRIC	\$7,772.89	\$7,125.00	\$8,000.00	12.3%	\$875.00
LP GAS	\$6,978.34	\$3,500.00	\$4,000.00	14.3%	\$500.00
WATER/SEWER/SOLID WASTE	\$3,189.90	\$2,750.00	\$2,750.00	0%	\$0.00
OSHA/SAFETY COMPLIANCE	\$3,613.06	\$5,800.00	\$4,000.00	-31%	-\$1,800.00
TRAINING -REGISTRATION & CLASS	\$2,424.00	\$6,550.00	\$2,500.00	-61.8%	-\$4,050.00
MEALS	\$507.79	\$0.00	\$0.00	0%	\$0.00
UNIFORMS	\$7,135.43	\$7,350.00	\$7,500.00	2%	\$150.00
NON-CAPITAL EQUIPMENT PURCHASE	\$6,714.22	\$12,000.00	\$12,000.00	0%	\$0.00
EQUIPMENT MAINT. & REPAIRS	\$2,977.45	\$10,500.00	\$10,500.00	0%	\$0.00
AUTO FUEL	\$17,739.43	\$15,500.00	\$16,275.00	5%	\$775.00
VEHICLE MAINT. & REPAIRS	\$14,989.40	\$17,000.00	\$15,000.00	-11.8%	-\$2,000.00
PERMITS & FEES - ONE TIME	\$100.00	\$0.00	\$0.00	0%	\$0.00
DEPARTMENT SUPPLIES & MATERIAL	\$4,250.34	\$8,150.00	\$6,000.00	-26.4%	-\$2,150.00
STREET CONT. SERVICES	\$2,902.50	\$8,000.00	\$8,000.00	0%	\$0.00
STREET SUPPLIES & MAT'L	\$10,067.09	\$10,000.00	\$10,000.00	0%	\$0.00
SIDEWALKS & MULTI-MODAL	\$18,422.69	\$19,100.00	\$19,250.00	0.8%	\$150.00
CONTRACT SERVICES	\$9,313.50	\$12,000.00	\$68,000.00	466.7%	\$56,000.00
MOSQUITO CONTROL		\$2,500.00	\$2,500.00	0%	\$0.00
DREDGING EXPENSE	\$85,400.95	\$85,000.00	\$0.00	-100%	-\$85,000.00
INSURANCE	\$19,340.92	\$19,890.00	\$17,680.00	-11.1%	-\$2,210.00
STREET LIGHTS	\$127,854.29	\$147,750.00	\$135,000.00	-8.6%	-\$12,750.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
ELECTRIC FOR COMPACTOR	\$579.53	\$1,020.00	\$1,100.00	7.8%	\$80.00
EQUIPMENT MAINT.	\$73.59	\$1,500.00	\$1,500.00	0%	\$0.00
AUTO FUEL	\$12,691.28	\$12,000.00	\$12,600.00	5%	\$600.00
VEHICLE MAINTENANCE	\$3,379.40	\$1,020.00	\$1,020.00	0%	\$0.00
COLLECTION CONTRACTED SV WBD ROLLOUT ONL	\$25,053.36	\$26,045.00	\$28,634.00	9.9%	\$2,589.00
COLLECTION CONTRACTSVC RESROLLOUT SW&RCY	\$467,431.56	\$476,766.00	\$508,250.00	6.6%	\$31,484.00
CONTRACTOR SERVICES		\$5,000.00	\$5,000.00	0%	\$0.00
RECYCLING DISPOSAL WBD CARDBOARD ONLY	\$7,630.59	\$7,500.00	\$8,828.00	17.7%	\$1,328.00
SOLID WASTE DISPOSAL RES BULK SERVICE	\$39,958.28	\$42,585.00	\$45,475.00	6.8%	\$2,890.00
YARD DEBRIS DISPOSAL FEE DEE GARNER	\$54,431.99	\$58,470.00	\$58,470.00	0%	\$0.00
SOLID WASTE DISPOSAL WBD COMPACTOR FEE	\$34,862.32	\$31,750.00	\$48,150.00	51.7%	\$16,400.00
NON-CAPITAL EQUIPMENT PURCHASES	\$20,256.13	\$25,500.00	\$25,500.00	0%	\$0.00
EQUIPMENT MAINT & REPAIRS		\$7,500.00	\$7,500.00	0%	\$0.00
AUTO FUEL	\$5,823.22	\$10,800.00	\$11,340.00	5%	\$540.00
DEPARTMENT SUPPLIES & MATERIALS		\$7,500.00	\$17,500.00	133.3%	\$10,000.00
CONTRACT SERVICES	\$45,512.04	\$42,750.00	\$394,815.00	823.5%	\$352,065.00
TOWN HALL BLDG MAINT	\$53,434.36	\$87,600.00	\$25,000.00	-71.5%	-\$62,600.00
TOWN HALL GROUND MAINT	\$0.00	\$510.00	\$510.00	0%	\$0.00
TOWN HALL JANITORIAL SUPPLIES	\$1,229.39	\$0.00	\$500.00	N/A	\$500.00
TOWN HALL CONTRACTED SERVICES	\$577.99	\$2,025.00	\$1,000.00	-50.6%	-\$1,025.00
TRAIN DEPOT BLDG MAINT	\$1,501.64	\$55,000.00	\$55,000.00	0%	\$0.00
TRAIN DEPOT JANITORIAL SUPPLIES	\$186.79	\$1,000.00	\$1,000.00	0%	\$0.00
POLICE DEPT BLDG MAINT	\$13,614.86	\$15,000.00	\$15,000.00	0%	\$0.00
POLICE DEPT JANITORIAL SUPPLIES	\$434.65	\$800.00	\$800.00	0%	\$0.00
POLICE DEPT CONTRACTED SERVICES	\$750.05	\$0.00	\$0.00	0%	\$0.00
PUBLIC WORKS BLDG MAINT	\$5,751.32	\$11,000.00	\$11,000.00	0%	\$0.00
PUBLIC WORKS GROUND MAINT	\$510.64	\$765.00	\$765.00	0%	\$0.00
PUBLIC WORKS JANITORIAL SUPPLIES	\$33.45	\$510.00	\$510.00	0%	\$0.00
CEMETERY MAINTENANCE	\$18,521.15	\$89,765.00	\$20,000.00	-77.7%	-\$69,765.00
PUBLIC RESTROOM BLDG MAINT	\$5,518.06	\$6,100.00	\$6,100.00	0%	\$0.00
PUBLIC RESTROOM JANITORIAL SUPPLY	\$7,987.96	\$10,000.00	\$10,000.00	0%	\$0.00
PARKS MAINTENANCE	\$15,869.28	\$20,000.00	\$20,000.00	0%	\$0.00
RJP PARK MAINTENANCE	\$11,329.36	\$17,000.00	\$17,000.00	0%	\$0.00
TOPSAIL PARK IMPROVEMENTS	\$7,955.14	\$2,500.00	\$1,500.00	-40%	-\$1,000.00
PARKS CONTRACTED SERVICE	\$5,800.69	\$35,000.00	\$55,000.00	57.1%	\$20,000.00
DOCKS AND BOARDWALK MAINT	\$3,865.56	\$5,600.00	\$5,600.00	0%	\$0.00
PUBLIC R.O.W. MAINT	\$15,378.35	\$15,750.00	\$15,000.00	-4.8%	-\$750.00
TREES	\$11,671.15	\$15,000.00	\$15,000.00	0%	\$0.00

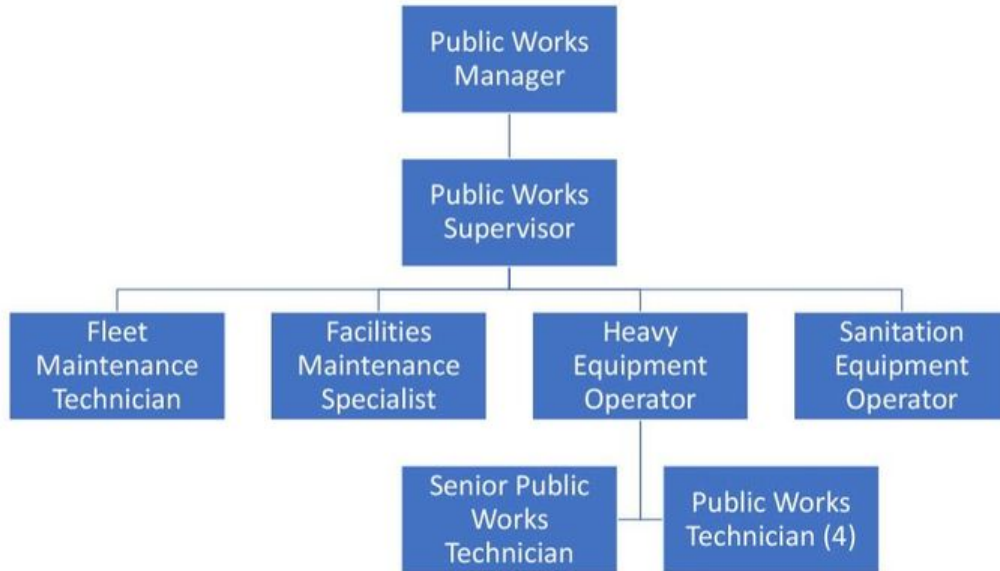


Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
NON CAPITAL EQUIPMENT PURCHASE	\$1,832.25	\$2,550.00	\$2,500.00	-2%	-\$50.00
EQUIPMENT MAINT & REPAIRS	\$1,816.01	\$2,550.00	\$2,550.00	0%	\$0.00
DEPARTMENTAL SUPPLIES & MATERIALS	\$235.10	\$4,200.00	\$2,000.00	-52.4%	-\$2,200.00
Total Operations:	\$1,277,565.46	\$1,581,446.00	\$1,831,407.00	15.8%	\$249,961.00
Capital Outlay					
CAPITAL OUTLAY - VEHICLES	\$247,368.99	\$50,000.00	\$0.00	-100%	-\$50,000.00
CAPITAL OUTLAY - OTHER STRUCTURES	\$75,738.00	\$0.00	\$0.00	0%	\$0.00
CAPITAL OUTLAY - VEHICLES			\$190,000.00	N/A	\$190,000.00
CAPITAL OUTLAY - EQUIPMENT STORMWATER			\$60,000.00	N/A	\$60,000.00
Total Capital Outlay:	\$323,106.99	\$50,000.00	\$250,000.00	400%	\$200,000.00
Debt Service					
DEBT SERVICES-PRINCIPAL	\$245,000.00	\$245,000.00	\$245,000.00	0%	\$0.00
DEBT SERVICES-INTEREST	\$83,692.00	\$77,714.00	\$71,736.00	-7.7%	-\$5,978.00
DEBT SERVICES- PRINCIPAL (GRAPPLE TRUCK)	\$38,917.60	\$0.00	\$0.00	0%	\$0.00
DEBT SERVICES - INTEREST (GRAPPLE TRUCK)	\$496.30	\$0.00	\$0.00	0%	\$0.00
Total Debt Service:	\$368,105.90	\$322,714.00	\$316,736.00	-1.9%	-\$5,978.00
Total Expense Objects:	\$2,765,240.85	\$2,864,977.00	\$3,401,605.00	18.7%	\$536,628.00



Organizational Chart

PUBLIC WORKS DIVISION



Budget Year 23/24



Sewer and Wastewater Treatment

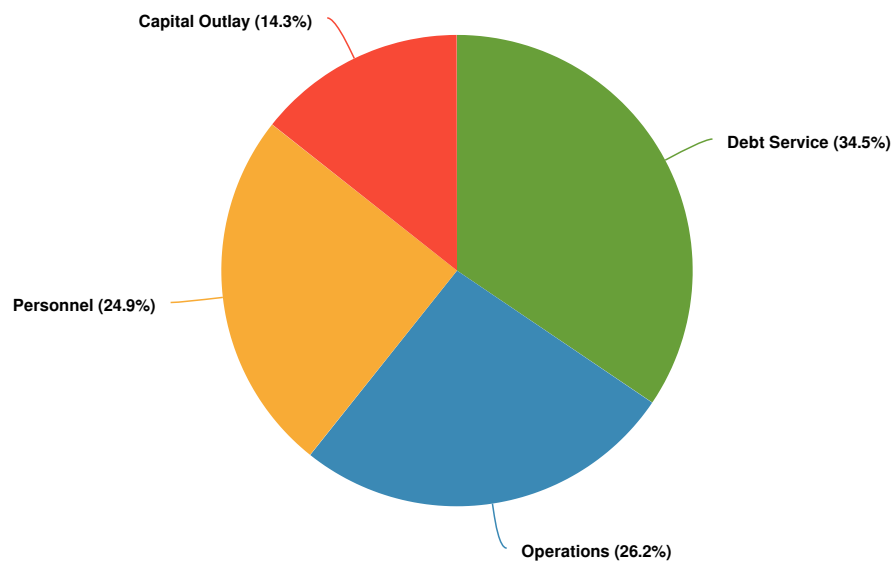
The Sewer division, within the Public Services Department, is responsible for the maintenance of the sewer collection system as well as the operation and maintenance of the Wastewater Treatment Facility.

The sewer collection system is comprised of approximately 25 miles of gravity lines, 28 miles of force mains, 23 pump stations, and approximately 3,300 sewer service connections.

The Wastewater Treatment Plant (WWTP) is a permitted 1.5 million gallon per day facility that treats the collected sewage of the Town and discharges the treated effluent into the eastern end of Taylor's Creek in accordance with state and federal regulations.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures increase due to an increase in chemicals and professional services related to the Waste Water Pump Station planning grant.

Capital Outlay expense increases due to completing the installation of the SCADA system and planning for an order control system.

Debt Service includes principal and interest payments for the FY 2006, FY 2008, FY 2009 Sewer loans, and the FY 2010 Sewer Plant loan.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$488,453.16	\$505,447.00	\$554,916.00	9.8%	\$49,469.00



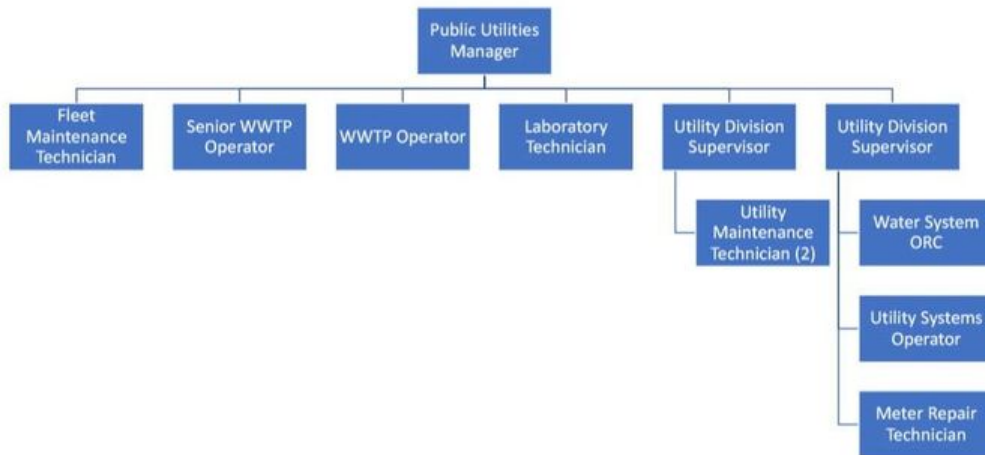
Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
OVERTIME	\$46,935.24	\$50,141.00	\$55,120.00	9.9%	\$4,979.00
FICA EXPENSE	\$38,451.38	\$42,559.00	\$48,587.00	14.2%	\$6,028.00
GROUP INSURANCE EXPENSE	\$60,534.50	\$72,146.00	\$65,209.00	-9.6%	-\$6,937.00
RETIREMENT EXPENSE	\$40,013.67	\$91,545.00	\$109,464.00	19.6%	\$17,919.00
WORKERS COMPENSATION	\$10,634.66	\$14,072.00	\$14,275.00	1.4%	\$203.00
Total Personnel:	\$685,022.61	\$775,910.00	\$847,571.00	9.2%	\$71,661.00
Operations					
TELEPHONE	\$9,673.10	\$9,300.00	\$9,300.00	0%	\$0.00
TELEPHONE-CELLULAR	\$819.41	\$741.00	\$970.00	30.9%	\$229.00
INTERNET/CABLE	\$4,496.67	\$5,200.00	\$4,700.00	-9.6%	-\$500.00
POSTAGE	\$6,883.58	\$4,800.00	\$6,000.00	25%	\$1,200.00
OFFICE SUPPLIES	\$1,174.76	\$1,500.00	\$1,500.00	0%	\$0.00
OFFICE CONTRACT SERVICES	\$2,161.04	\$2,000.00	\$4,200.00	110%	\$2,200.00
DUES & SUBSCRIPTIONS	\$976.67	\$1,300.00	\$1,300.00	0%	\$0.00
ELECTRIC	\$189,650.17	\$203,796.00	\$213,985.00	5%	\$10,189.00
WATER/SEWER/SOLID WASTE	\$791.90	\$1,000.00	\$1,600.00	60%	\$600.00
OSHA/SAFETY COMPLIANCE	\$3,974.20	\$3,100.00	\$3,100.00	0%	\$0.00
TRAINING - REGISTRATION & CLASS MA	\$2,990.18	\$3,700.00	\$3,900.00	5.4%	\$200.00
MEALS	\$142.94	\$0.00	\$0.00	0%	\$0.00
UNIFORMS	\$5,333.66	\$5,100.00	\$7,000.00	37.3%	\$1,900.00
BUILDING MAINT	\$11,969.60	\$15,500.00	\$15,500.00	0%	\$0.00
JANITORIAL SUPPLIES	\$1,755.83	\$1,000.00	\$1,000.00	0%	\$0.00
NON-CAPITAL EQUIPMENT PURCHASE	\$33,703.69	\$52,300.00	\$5,000.00	-90.4%	-\$47,300.00
EQUIPMENT MAINT & REPAIRS	\$82,412.27	\$101,163.00	\$111,279.00	10%	\$10,116.00
AUTO FUEL	\$15,240.64	\$17,600.00	\$18,480.00	5%	\$880.00
VEHICLE MAINT & REPAIRS	\$7,389.26	\$6,000.00	\$8,000.00	33.3%	\$2,000.00
PERMITS & FEES - RECCURING	\$7,410.00	\$8,260.00	\$8,260.00	0%	\$0.00
COMPLIANCE TESTING	\$8,903.43	\$10,000.00	\$10,000.00	0%	\$0.00
DEPARTMENT SUPPLIES & MATERIALS - SEWER	\$36,556.03	\$34,000.00	\$34,000.00	0%	\$0.00
DEPARTMENT SUPPLIES & MATERIALS -WWTP	\$50,357.58	\$46,725.00	\$70,000.00	49.8%	\$23,275.00
PROFESSIONAL SERVICES	\$123,900.82	\$85,000.00	\$185,000.00	117.6%	\$100,000.00
CONTRACT SERVICES	\$62,019.55	\$143,290.00	\$68,800.00	-52%	-\$74,490.00
STREET PATCHING FOR UTILITY REPAIRS	\$0.00	\$10,000.00	\$20,000.00	100%	\$10,000.00
INSURANCE	\$52,234.36	\$64,000.00	\$65,195.00	1.9%	\$1,195.00
Total Operations:	\$722,921.34	\$836,375.00	\$878,069.00	5%	\$41,694.00
Capital Outlay					
CAPITAL OUTLAY - EQUIPMENT	\$887.00	\$80,000.00	\$430,000.00	437.5%	\$350,000.00



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
CAPITAL OUTLAY - VEHICLES	\$113,894.93	\$49,200.00	\$0.00	-100%	-\$49,200.00
CAPITAL OUTLAY - CONTRACTED SERVICES		\$50,000.00	\$50,000.00	0%	\$0.00
Total Capital Outlay:	\$114,781.93	\$179,200.00	\$480,000.00	167.9%	\$300,800.00
Debt Service					
DEBT SERVICE-PRINCIPAL	-\$0.63	\$1,029,525.00	\$1,029,525.00	0%	\$0.00
DEBT SERVICE-INTEREST	\$164,757.46	\$146,158.00	\$123,999.00	-15.2%	-\$22,159.00
Total Debt Service:	\$164,756.83	\$1,175,683.00	\$1,153,524.00	-1.9%	-\$22,159.00
Total Expense Objects:	\$1,687,482.71	\$2,967,168.00	\$3,359,164.00	13.2%	\$391,996.00

Organizational Chart

PUBLIC UTILITIES DIVISION



Budget Year 23/24



Water

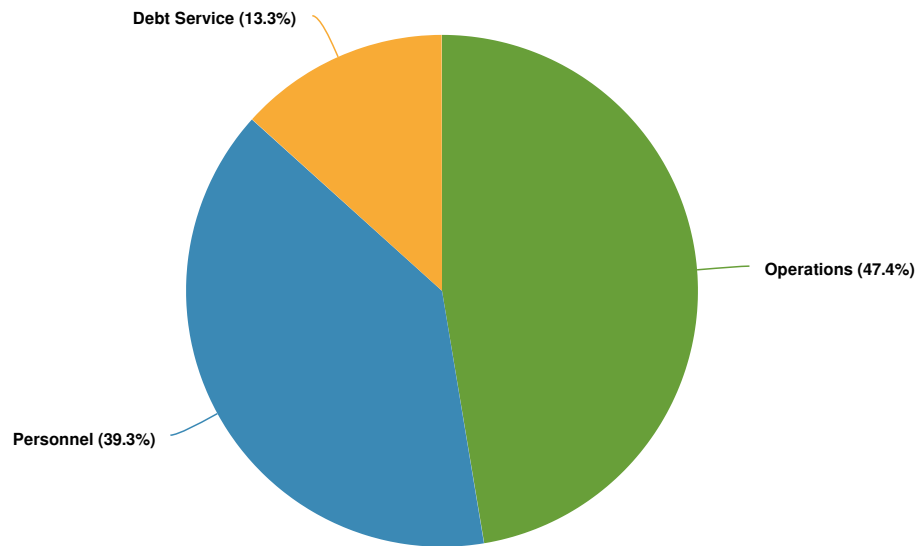
The Water division, within the Public Services Department, is responsible for the treatment and distribution of potable water to all the Town's utility customers.

The Water division operates two water treatment plants (one on Hedrick Street and one on Glenda Drive) and has a designed permitted flow rate of 1.2 million gallons per day.

The Water division is also responsible for over 3,500 service connections throughout its distribution system.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel expenditures increase due to cost of living adjustments, as well as an increase in mandatory contributions to the retirement system.

Operations expenditures remain flat.

Capital Outlay expense decreased. No vehicle purchases are planned for FY 2024.

Debt Service includes principal and interest payments for the FY 2013 Glenda and Sycamore water treatment plant loans.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
Expense Objects					
Personnel					
SALARIES AND WAGES	\$248,395.18	\$231,200.00	\$244,370.00	5.7%	\$13,170.00
OVERTIME	\$0.00	\$16,979.00	\$10,500.00	-38.2%	-\$6,479.00
FICA EXPENSE	\$18,956.68	\$19,050.00	\$20,820.00	9.3%	\$1,770.00
GROUP INSURANCE EXPENSE	\$30,081.56	\$36,073.00	\$32,605.00	-9.6%	-\$3,468.00
RETIREMENT EXPENSE	\$40,573.50	\$40,962.00	\$46,853.00	14.4%	\$5,891.00



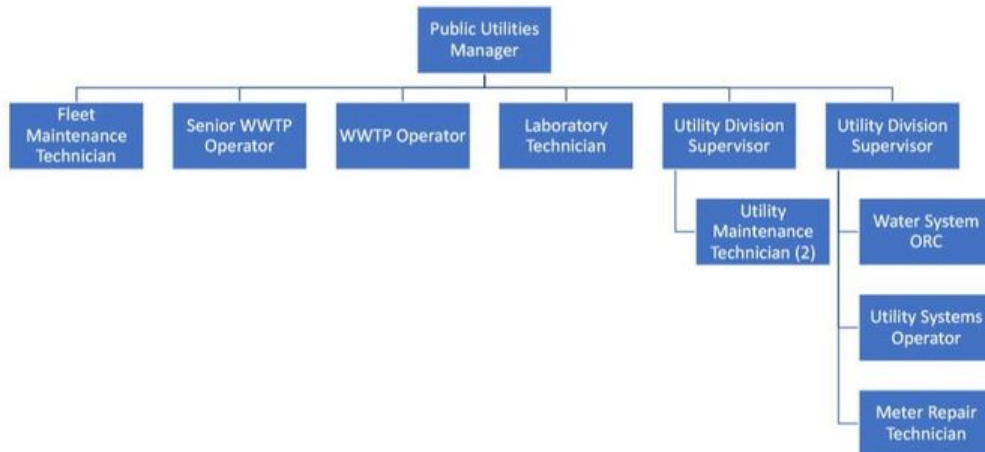
Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
WORKERS COMPENSATION	\$8,400.00	\$7,567.00	\$6,605.00	-12.7%	-\$962.00
Total Personnel:	\$346,406.92	\$351,831.00	\$361,753.00	2.8%	\$9,922.00
Operations					
TELEPHONE	\$1,593.00	\$2,040.00	\$2,040.00	0%	\$0.00
TELEPHONE-CELLULAR	\$787.47	\$800.00	\$800.00	0%	\$0.00
INTERNET/CABLE	\$3,896.79	\$3,700.00	\$3,700.00	0%	\$0.00
POSTAGE	\$5,916.25	\$4,600.00	\$5,000.00	8.7%	\$400.00
OFFICE SUPPLIES	\$451.31	\$1,000.00	\$500.00	-50%	-\$500.00
OFFICE CONTRACT SERVICES	\$3,402.81	\$3,000.00	\$3,500.00	16.7%	\$500.00
DUES AND SUBSCRIPTIONS	\$983.46	\$2,000.00	\$2,000.00	0%	\$0.00
ELECTRIC	\$47,816.50	\$48,300.00	\$50,715.00	5%	\$2,415.00
LP GAS	\$465.94	\$1,000.00	\$1,000.00	0%	\$0.00
WATER/SEWER/SOLID WASTE	\$829.97	\$750.00	\$750.00	0%	\$0.00
OSHA/SAFETY COMPLIANCE	\$814.55	\$1,500.00	\$1,500.00	0%	\$0.00
TRAINING -REGISTRATION&CLASS MAT'L	\$631.92	\$3,000.00	\$3,200.00	6.7%	\$200.00
EMPLOYEE DEVELOPMENT		\$3,000.00	\$0.00	-100%	-\$3,000.00
UNIFORMS	\$2,056.95	\$2,600.00	\$2,600.00	0%	\$0.00
BUILDING MAINT	\$3,696.08	\$2,000.00	\$2,500.00	25%	\$500.00
JANITORIAL SUPPLIES	\$59.63	\$250.00	\$250.00	0%	\$0.00
NON-CAPITAL EQUIPMENT PURCHASES	\$1,612.70	\$3,000.00	\$3,000.00	0%	\$0.00
EQUIPMENT MAINT. & REPAIRS	\$3,452.80	\$20,000.00	\$22,000.00	10%	\$2,000.00
AUTO FUEL	\$8,380.91	\$7,500.00	\$7,875.00	5%	\$375.00
VEHICLE MAINT. & REPAIRS	\$2,232.60	\$4,000.00	\$4,000.00	0%	\$0.00
PERMITS & FEES - REOCCURRING	\$3,565.00	\$4,575.00	\$4,575.00	0%	\$0.00
COMPLIANCE TESTING	\$5,423.00	\$13,000.00	\$13,000.00	0%	\$0.00
DEPARTMENT SUPPLIES & MATERIALS - METERS	\$54,078.64	\$57,000.00	\$57,000.00	0%	\$0.00
DEPARTMENT SUPPLIES & MATERIALS -PLANTS	\$96,239.83	\$80,000.00	\$89,000.00	11.3%	\$9,000.00
CONTRACT SERVICES	\$29,461.61	\$61,442.00	\$50,000.00	-18.6%	-\$11,442.00
STREET PATCHING FOR UTILITY REPAIRS	\$29,250.00	\$23,000.00	\$30,000.00	30.4%	\$7,000.00
COUNTY WATER PURCHASE	\$54,975.23	\$43,120.00	\$46,120.00	7%	\$3,000.00
INSURANCE	\$18,217.47	\$23,184.00	\$25,415.00	9.6%	\$2,231.00
Total Operations:	\$380,292.42	\$419,361.00	\$432,040.00	3%	\$12,679.00
Capital Outlay					
CAPITAL OUTLAY-VEHICLES	\$0.00	\$41,000.00	\$0.00	-100%	-\$41,000.00
CAPITAL OUTLAY - CONT. SERVICES	\$87,263.42	\$0.00	\$0.00	0%	\$0.00
Total Capital Outlay:	\$87,263.42	\$41,000.00	\$0.00	-100%	-\$41,000.00
Debt Service					



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
DEBT SERVICE - PRINCIPAL	\$0.10	\$97,311.00	\$97,311.00	0%	\$0.00
DEBT SERVICE - INTEREST	\$28,482.64	\$26,418.00	\$24,017.00	-9.1%	-\$2,401.00
Total Debt Service:	\$28,482.74	\$123,729.00	\$121,328.00	-1.9%	-\$2,401.00
Total Expense Objects:	\$842,445.50	\$935,921.00	\$915,121.00	-2.2%	-\$20,800.00

Organizational Chart

PUBLIC UTILITIES DIVISION



Budget Year 23/24

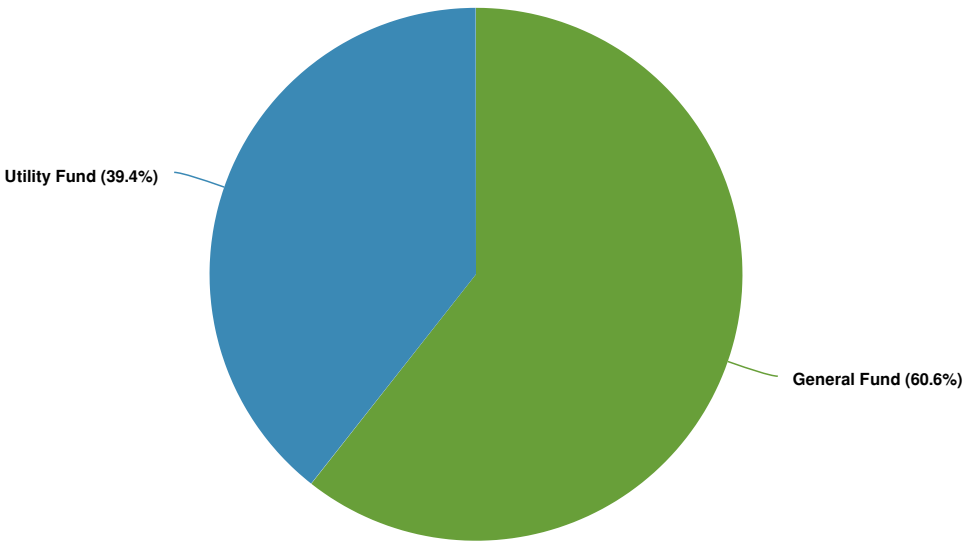


Non Departmental

Items in this program span multiple departments within a Fund.

Expenditures by Fund

2024 Expenditures by Fund



In the General Fund, this department decreased as a result of operations related to human resources being moved to the Human Resource department.

Personnel expenditures include salary and benefits for an IT Specialist for January-June 2024 and merit-based raises.

Operations expenditures include legal services, annual audit, and dredging.

Debt Service includes principal and interest payments for the Town Hall loan.

Transfer to Capital Reserve is included for future road projects and to help fund the work for the Boardwalk/Bulkhead projects.

In the Utility Fund, there is an overall decrease due to the significant reduction in the reimbursement from the Utility fund to the General Fund.

Personnel expenditures include merit-based raises.

Transfer to Capital Reserve is included for future utility projects.

Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
General Fund					



Name	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY2023 Budget vs. FY2024 Budget (% Change)	FY2023 Budget vs. FY2024 Budget (\$ Change)
GENERAL ADJUSTMENTS-FOR BUDGET PURPOSES		\$101,317.00	\$57,500.00	-43.2%	-\$43,817.00
MERIT AWARDS	\$0.00	\$81,372.00	\$83,000.00	2%	\$1,628.00
PUBLIC INFORMATION		\$5,500.00	\$20,500.00	272.7%	\$15,000.00
INTERNET- FIBER HUB CONNECTION	\$7,347.26	\$8,400.00	\$8,000.00	-4.8%	-\$400.00
INFORMATION TECHNOLOGY SERVICES	\$63,724.89	\$64,200.00	\$67,000.00	4.4%	\$2,800.00
EURY'S LANDING CONDOMINIUM ANNUAL DUES	\$800.00	\$800.00	\$800.00	0%	\$0.00
HUMAN RESOURCES - EMPLOYMENT	\$42,096.68	\$23,000.00	\$0.00	-100%	-\$23,000.00
HUMAN RESOURCES - TRAINING	\$6,677.45	\$7,500.00	\$0.00	-100%	-\$7,500.00
HUMAN RESOURCES- EMPLOYEE ADVERTISING		\$2,500.00	\$0.00	-100%	-\$2,500.00
HUMAN RESOURCES- EMPLOYEE ASSITANCE PROG		\$1,800.00	\$0.00	-100%	-\$1,800.00
EMPLOYEE ENGAGEMENT	\$22,758.93	\$30,000.00	\$0.00	-100%	-\$30,000.00
WBD PROJECTS	\$18,896.13	\$72,550.00	\$70,000.00	-3.5%	-\$2,550.00
PROFESSIONAL SERVICES	\$87,148.95	\$210,550.00	\$96,500.00	-54.2%	-\$114,050.00
LEGAL SERVICES	\$203,424.57	\$181,000.00	\$187,000.00	3.3%	\$6,000.00
CONTRIBUTIONS TO OTHER AGENCIES	\$2,100.00	\$0.00	\$2,100.00	N/A	\$2,100.00
DREDGING			\$85,000.00	N/A	\$85,000.00
COVID-19 RESPONSE	\$1,493.23	\$0.00	\$0.00	0%	\$0.00
TRANSFER TO CAPITAL PROJECTS	\$100,000.00	\$0.00	\$0.00	0%	\$0.00
TRANSFER TO CAPITAL RESERVE	\$263,608.00	\$239,639.00	\$590,570.00	146.4%	\$350,931.00
DEBT SERVICE - PRINCIPAL	\$100,000.00	\$100,000.00	\$100,000.00	0%	\$0.00
DEBT SERVICE - INTEREST	\$16,419.37	\$13,448.00	\$10,457.00	-22.2%	-\$2,991.00
Total General Fund:	\$936,495.46	\$1,143,576.00	\$1,378,427.00	20.5%	\$234,851.00
Utility Fund					
MERIT AWARDS		\$20,250.00	\$22,275.00	10%	\$2,025.00
TRANSFER TO FUND EQUITY		\$54,361.00	\$0.00	-100%	-\$54,361.00
CONTRIBUTION TO GF FOR ADMIN SERVICES	\$624,000.00	\$400,000.00	\$250,000.00	-37.5%	-\$150,000.00
TRANSFER TO CAPITAL RESERVE	\$350,000.00	\$355,855.00	\$493,543.00	38.7%	\$137,688.00
Total Utility Fund:	\$974,000.00	\$830,466.00	\$765,818.00	-7.8%	-\$64,648.00
Total:	\$1,910,495.46	\$1,974,042.00	\$2,144,245.00	8.6%	\$170,203.00



APPENDIX



Glossary

ABC

Alcoholic Beverage Commission, responsible for regulating sales of alcohol in North Carolina.

accrual

revenues earned or expenses incurred which impact the organization's net income.

ADA

Americans with Disabilities Act

amendment

see budget amendment.

annual operating budget

proposed financial plan for raising and spending money during the fiscal year, created by the Town Manager with input from department heads. also annual budget

appropriated fund balance

any fund balance (restricted, assigned, or available unassigned) approved by the Town Board for spending in a given fiscal year. also fund balance

appropriation

money allowed to be spent, as authorized in the budget ordinance or an amendment thereof.

assigned fund balance

reserves which can only be used as approved by the Town Board. e.g., setting aside money for future utility line improvements, etc. also fund balance

audit

an official inspection of an organization's accounts, typically by an independent body.

available unassigned fund balance

see unassigned fund balance.

balanced budget

Occurs when planned expenditures anticipate revenues. In North Carolina, it is required that the budget submitted to the Town Board of Commissioners be balanced.

balloon payment

a large payment due at the end of a loan.

basis of budgeting

rule governing the time at which various financial transactions are recorded (i.e. when a bill is received or when it is paid).

benefits

in addition to salaries and wages, personnel expenditures include benefits such as contributions to Social Security, health insurance, worker's compensation, etc.

Board of Commissioners

see Town Board.

budget

see annual operating budget.

budget amendment

changes to an adopted budget ordinance, passed by the Town Board.

budget message

executive summary of the recommended budget prepared by the Town Manager, found at the beginning of the budget document.

budget ordinance

law approving all financial transactions for the Town in the upcoming financial period, including: revenue estimates, appropriations for spending, and the property tax levy.

budgetary accounting

presentation of finances comparing anticipated (budgeted) revenue and expenditure with actual revenues and expenditures.

CAMA

see NC CAMA.

capital expenditure

see capital outlay.



capital improvement

physical asset built or bought, with a useful life of ten or more years, costing \$100,000 or more, e.g., police station, Cedar St park, repaving streets, small area plans, easements, fire truck, etc.

capital improvement plan

shows how Town can pay for large-scale projects such as parks, roads, buildings, and other facilities. It includes a schedule of when the projects might begin and a detailed profile for each project.

capital outlay

spending related to capital assets or improvements, i.e., departmental requests valued between \$25,000 and \$100,000 expected to last at least 5 years (e.g. furniture, equipment, vehicles, etc.) or capital improvements valued above \$100,000 expected to last at least 10 years (e.g. land, buildings, etc.).

capital project

see capital improvement.

capital project fund

special fund, not annually-budgeted, set up to house money received and spent for a large project spanning more than one fiscal year and closed at the end of the project.

capital project profile

outlines assumptions for each upcoming and future capital improvement, including: description, rationale, potential start, possible cost, and funding options.

capital reserve fund

created in FY 2019 as a place to hold money earmarked for infrastructure projects such as the boardwalk, streets, and utility lines. Money appropriated for capital projects in the General and Utility Funds goes into the Capital Reserve Fund until it is needed.

capital reserves

see capital reserve fund.

cash flow

money moving in and out within the course of a month.

cash reserves

see fund balance.

centerline miles

total length of a given road from its starting point to its end point.

CIP

see capital improvement plan.

collection rate

see estimated collection rate.

contributions from other funds

money moved between Town funds, recorded as revenue in the receiving fund. also transfers

cost of living adjustments (COLA)

salary and wage changes for employees to reflect changes in the cost of living.

CPI

consumer price index, which measures changes in the average price of goods and services.

debt

money owed by the Town to outside sources, usually in the form of a loan, used to pay for capital projects or equipment purchases.

debt limits

financial policies restricting the amount of debt the Town can incur, so that it fosters financial stability.

debt service

payments to repay loan principal and interest.

department

group of employees based on a shared function—e.g., finance, planning, police, etc. also division

department head

manager, director, or chief of a department or division responsible for making budget requests and revenue estimates for their department.

department service plans

overview of services and activities each department will undertake in the upcoming budget year.

division

group of employees based on a shared function, e.g., water, sewer also department.



estimated collection rate

percentage of property taxes levied which are actually collected in a given year, used to calculate how much money to expect in the form of property tax revenue in the budget fiscal year.

expenditure

money spent by the Town, e.g., personnel, debt service, capital outlay, etc.

fee schedule

list of authorized amounts charged by the Town for various services, e.g., building permits, water rates, trash collection, parking, etc.

FEMA

Federal Emergency Management Agency

Finance Director

head of the Finance Department, responsible for overseeing Town finances and assisting Town Manager with budget development.

financial policy

locally-adopted laws governing and guiding how the Town budgets and spends money.

fiscal year

twelve months used for calculating and assessing financial activity; Town of Beaufort runs from July 1-June 30.

Fire Fund

annually-budgeted fund containing money collected and spent for Fire Department, which was rolled into the General Fund and eliminated as of FY 2019.

five year financial plan

long-range plan showing how annual budget and capital improvement plan might affect Town finances over a five year horizon.

fund

a “bucket” into which money is organized for legal and management purposes.

fund balance

difference between actual revenue and actual expenditure that accumulates over time. If actual revenues are more than actual expenditures, the fund balance goes up. If actual revenues are less than actual expenditures, the fund balance goes down. Fund balance can be appropriated or set aside for specific purpose by the Town Board, provided minimum balances remain. also restricted fund balance, assigned fund balance, unassigned fund balance, appropriated fund balance

fund balance appropriation

money budgeted from Town reserves to pay for one-time or capital expenditures.

GCC

Governor’s Crime Commission

General Fund

main annually-budgeted fund which includes all Town departments except the Utility Department. All money received or spent by the Town goes into the General Fund unless there is a legal or management need for it to go elsewhere.

government fund

a fund grouping used in accounting for tax supported activities completed by the federal government.

governing body

see Town Board.

grant

money awarded to the Town through a competitive process, usually with specific conditions for its use.

incremental budgeting

preparing new budget based on previous budget or actual performance, with incremental amounts added for the new period.

inflation

a sustained increase in the price of goods and services over a period of time.

intergovernmental revenues

money coming to the Town from other government sources with or without specific conditions for its use. also unrestricted intergovernmental revenues and restricted governmental revenues

lane miles

the total length and lane count of a given street, calculated by multiplying the centerline mileage of a street by the number of lanes it has.



levy

see property tax levy.

LGBFCA

Local Government Budget and Fiscal Control Act, North Carolina state law governing how towns budget and spend money.

LGERS

North Carolina Local Government Employees Retirement System

line item budgeting

presentation of budget expenses by department, basing future budget on previous needs.

loan proceeds

money lent to the Town, typically for capital purchases or improvements, which it must repay with interest. also debt service

long-term financial plans

tools used for projecting and planning for future financial situations, e.g., capital improvement plan and the five year financial plan.

merit-based pay

increase in salary or wages based on an individual employee's performance.

modified accrual

basis of accounting and budgeting where money and assets are recorded once they are available to be spent.

motor vehicles

cars, trucks, motorcycles, boat trailers, travel trailers, RVs, etc., which are taxable by the Town.

NC CAMA

Coastal Area Management Act, part of NC DEQ.

NC DEQ

North Carolina Department of Environmental Quality, responsible for preserving air and water quality.

NC DHHS

North Carolina Department of Health & Human Services.

NC DOT

North Carolina Department of Transportation.

NOAA

National Oceanic and Atmospheric Administration, agency within US Department of Commerce focused on conditions of oceans, major waterways, and the atmosphere.

non-departmental

account which houses money used across departments, not any single department.

operations

spending on all supplies, materials, and small equipment needed to conduct day-to-day activities, e.g., fuel, uniforms, contracted services, etc.

operating impact

how the completion of a capital project may affect ongoing expenses afterward, e.g., creation of a new park results in future maintenance costs, or adding staff quarters at a fire substation results in hiring additional firefighters.

other revenues

money received by the Town from investment earnings, donations, reimbursements, etc.

pay-as-you-go funding

using appropriated fund balance or other annual revenue to pay for lower cost infrastructure, rather than taking out a loan.

permits and fees

money collected by the Town for building permits, stormwater fees, parking fees, etc. .

personnel

spending which covers all aspects of paying employees, e.g., salaries and wages, health insurance, workers compensation, etc.

PILOT

payment-in-lieu-of-taxes, money collected on properties leased from the Town, which would otherwise be considered tax-exempt.

Powell Bill funds

money from state of North Carolina for use by the Town for maintaining roads and related structures.



property taxes

revenue from taxes on real and personal property, as well as motor vehicles.

property tax levy

amount of money imposed as a tax on property (real, personal, and motor vehicles), which is collected by the County on behalf of the Town.

revaluation

the updating of property values for purposes of taxation to reflect actual market values.

revenue neutral property tax rate

the tax rate, accounting for normal growth, that produces the same amount of revenue in a revaluation year that the tax rate from the previous year produced.

real and personal property

land, houses, boats, airplanes, etc., which are taxable by the Town.

recommended budget

initial budget prepared by the Town Manager and Finance Director, presented to the Town Board for review and the general public for comment.

reserves

see fund balance.

restricted fund balance

reserves which can only be used under certain conditions associated with the original underlying revenue. e.g., unspent Powell Bill funds are fund balance restricted to road maintenance. also fund balance

restricted intergovernmental revenues

revenue coming to the Town from other government sources, with specific conditions regarding how the money is spent. e.g., fire tax, Powell Bill, etc.

revenue

money received by the Town, e.g., property taxes, sales and service fees, grants, etc.

sales and service revenues

money collected by the Town for things it sells (e.g. surplus property, cemetery plots, etc.) or services it provides (e.g. water, sewer, etc.).

service plan

see department service plans.

tax levy

see property tax levy.

tax rate

amount charged by the Town for real and personal property and motor vehicles described in cents per \$100 of value, set via the budget ordinance in June for the upcoming fiscal year.

Town Board

governing body for the Town, comprised of elected officials (five commissioners plus the mayor), responsible for making local laws and oversight of the Town Manager. The mayor does not have an official vote, except in case of tie. also Board of Commissioners, Town Board of Commissioners

Town Manager

public administrator, essentially the chief executive officer for the Town, hired by the Town Board, responsible for developing the annual budget and directing and overseeing the business of the Town.

transfers

Money moved from one Town fund to another, where it will then be spent on goods or services, recorded as expenditure in the originating fund. also contributions from other funds

unassigned fund balance

reserves which are available for any purpose, provided General Fund retains a minimum 20% of its anticipated expenses for the year and the Utility Fund retains 50% of its anticipated expenses. The amount above these thresholds is considered available. also fund balance.

UNC SOG

University of North Carolina School of Government

unrestricted intergovernmental revenues

money coming to the Town from other government sources without specific conditions on how it is spent. e.g., sales tax, beer and wine profits, etc.

Utility Fund

annually-budgeted fund housing all money collected and spent by the water and sewer divisions.



variable rate

a loan where the interest rate fluctuates over time.

WWTP

wastewater treatment plant

