

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description
	GENERAL FUND REVENUE:	
10-301-0000	AD VALOREM TAX - CURRENT YEAR	Calculated from the Property Valuation determined by Carteret County multiplied by the tax rate set by the Beaufort Board of Commissioners multiplied by the percentage the Town anticipates collecting. Town receives a monthly check from the county.
10-301-0001	AD VALOREM TAX PRIOR YEAR	Amount of outstanding Ad Valorem taxes anticipated to be collected from previous years. Town receives a monthly check from the county.
10-301-0002	PENALTIES AND INTEREST	Late Listing and Interest collected on Ad Valorem and Motor Vehicle taxes for current and prior years. Town receives a monthly check from the county.
10-301-0004	MOTOR VEHICLE TAX	Town portion of Motor Vehicle Taxes collected by the NCDMV through the Tax and Tag program. Town receives a monthly check from the county.
10-301-0006	PAYMENT IN LIEU OF TAXES	Payments made by Beaufort Housing Authority and Inlet Inn "PILOT". An annual check is received.
10-303-0001	LOCAL OPTION SALES TAX	Sales Tax (2%) collected by the state and distributed based on ad valorem tax base "LOST". Town receives a monthly electronic distribution from NCDOR.
10-303-0002	UTILITIES FRANCHISE TAX	Utilities Tax collected by the state. Town receives a quarterly electronic credit from NCDOR.
10-303-0003	BEER AND WINE TAX	Beer and Wine Tax collected by the state. Town received an annual electronic credit from NCDOR.
10-303-0004	POWELL BILL	Funds received from the state restricted for street maintenance. Town received a semi-annual distribution from the Stae.
10-303-0008	EASTMAN'S CREEK COUNTY ASSESSMENT FEE	Assessment Fee for new development at Eastman's Creek
10-303-0009	NC DOT GRANT	Bike/Ped grant
10-303-0011	CAMA GRANT	Pass through funds for Friends of the Museum
10-304-0001	COUNTY ABC PROFIT DISTRIBUTION	Town's portion of county ABC profit. Town receives a check quarterly from the ABC Board.
10-304-0002	FIRE DISTRICT AD VALOREM TAX	Ad Valorem tax received from Carteret County for the fire district. Town received a monthly electronic payment from the county.
10-304-0003	FIRE DISTRICT SALES TAX	Sales tax received from Carteret County for the fire district
10-304-0004	HARLOWE DIST. AD VALOREM TAX	Ad Valorem tax received from Carteret County for the Harlowe district
10-304-0005	HARLOWE FIRE DISTRICT SALES TAX	Sales tax received from Cartet County for the Harlowe district
10-304-0020	MISC REVENUE- FIRE DEPARTMENT	Revenue received from tent inspections, etc

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Account #	Account Name	Account Description
10-305-0004	SOLID WASTE USER FEE -WBD	"WBD" Waterfront Business District - solid Waste User Fee billed monthly on the water bill
10-305-0005	BUILDING PERMITS	Revenue from building permits
10-305-0006	PARKING METER	Revenue collected from the Pay-To-Park Season. Credit Card and cash collections/weekly durring the season.
10-305-0007	PARKING VIOLATIONS/PENALTIES	Paid Parking Violations
10-305-0008	COURT COSTS, FEES, CHARGES	Officer Fees. Town receives a monthly check from the county.
10-305-0010	LATE FEES - SOLID WASTE	Late Fees of 10% are added after the 20th of the month
10-305-0011	SPECIAL EVENT FEES	Fees associated with Special Events
10-306-0001	PROPERTY LEASES	Revenue received from annual leases approved by the BOC
10-306-0002	ANTENNA CONTRACT REVENUE	Revenue received from tower space leased to Sprint, AT&T and T-Mobile
10-306-0003	CEMETERY LOT SALES	Receipts from the sale of lots at Ocenview Cemetery
10-306-0004	SALE OF FIXED ASSETS	FY18 - Sale of Fire Station and land at Fulford and Broad
10-306-0009	SETTLEMENTS	FY18 - Settlement received from Inlet Inn on PILOT for previous years
10-307-0001	INVESTMENT EARNINGS	Interest
10-307-0002	MISCELLANEOUS REVENUE	Revenue received from Golf Cart Registrations
10-307-0003	MISCELLANEOUS REVENUE - PD	Revenue received from Police-For-Hire and various fundraisers
10-307-0008	REIMBURSEMENT FROM INSURANCE	Receipts from insurance reimbursement
10-307-0009	APPROPRIATED FUND BALANCE	Appropriated fund balance
10-307-0010	UTILITY FUND ADMIN EXPENSE ALLOCATION	Allocation for administrative services provided to the Utility Fund
10-410-0000	GOVERNING BODY:	
10-410-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)
10-410-0500	FICA	Federal Taxes for Social Security and Medicare withheld each pay period
10-410-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
10-410-1140	PUBLIC NOTICES/ADVERTISING	Public Notices, Job Vacancies, Board Vacancies
10-410-1141	NEWSLETTER	Mailed monthly with the water bill
10-410-1210	OFFICE SUPPLIES	Business cards, supplies for retreat
10-410-1250	DUES & SUBSCRIPTIONS	Board member dues to professional organizations
10-410-1430	TRAINING- REGISTRATION & CLASS MAT	Board member conference and class registration and materials
10-410-1431	TRAVEL MILEAGE	Board member mileage for conferences and training
10-410-1432	MEALS	Board member meals for conferences and training
10-410-1433	LODGING	Board member lodging for conferences and training

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Account #	Account Name	Account Description
10-410-4520	CODIFICATION	Codification of Town ordinances
10-410-5400	INSURANCE	Public Officials liability insurance
10-410-5720	ELECTIONS	Payment to the county for 2017 Municipal Elections
10-410-5800	LAND PURCHASE	Budgeted for the purchase of land associated with access to the compactor
10-420-0000	ADMINISTRATION:	
10-420-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)
10-420-0201	OVERTIME	Overtime wages paid
10-420-0205	OTHER SALARIES-PART TIME	Salaries paid to part-time employees- Seasonal Tourist Ambassadors
10-420-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
10-420-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
10-420-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
10-420-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
10-420-0900	UNEMPLOYMENT INSURANCE EXPENSE	Amount paid to reimburse the Town's Unemployment Insurance account - required by the state to maintain the balance determined by the state
10-420-1110	TELEPHONE	Telephone service for Town Hall
10-420-1120	INTERNET/CABLE	Internet service for Town Hall and Train Dept
10-420-1130	POSTAGE	Postage for Town business
10-420-1150	MARKETING	Marketing events as needed
10-420-1210	OFFICE SUPPLIES	Town Hall office supplies
10-420-1220	OFFICE EQUIPMENT (NON-CAPITAL)	Office furniture, computers, computer equipment, camera
10-420-1221	OFFICE EQUIPMENT LEASES	Copier lease
10-420-1230	OFFICE CONTRACT SERVICES	Shredding service, IT support, website support, water cooler
10-420-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations
10-420-1310	ELECTRIC	Electricity for Town Hall and Train Depot
10-420-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service for Town Hall
10-420-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance
10-420-1422	SAFETY SUPPLIES & MATERIALS	First Aid kit at Town Hall
10-420-1430	TRAINING-REGISTRATION & CLASS MAT'	Staff conference and class registration and materials
10-420-1431	TRAVEL MILEAGE	Staff mileage for conferences and training

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Account #	Account Name	Account Description
10-420-1432	MEALS	Staff meals for conferences and training
10-420-1433	LODGING	Staff lodging for conferences and training
10-420-1630	EQUIPMENT MAINT. & REPAIRS	Repairs to office equipment
10-420-1710	AUTO FUEL	Fuel for Admin vehicles
10-420-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Admin vehicles
10-420-4550	CONTRACT SERVICES	Moving services, other outsourced services
10-420-5400	INSURANCE	Administrative property and liability insurance
10-430-0000	FINANCE:	
10-430-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)
10-430-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
10-430-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
10-430-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
10-430-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
		Support agreement for financial software, monthly bank fees, fees fro payroll service
10-430-1230	OFFICE CONTRACT SERVICES	
10-430-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations
10-430-1270	TAX REFUND	Tax refunds due prior to 2014 when Carteret County began collections
10-430-1430	TRAINING-REGISTRATION & CLASS MATE	Staff conference and class registration and materials
10-430-1431	TRAVEL MILEAGE	Staff mileage for conferences and training
10-430-1432	MEALS	Staff meals for conferences and training
10-430-1433	LODGING	Staff lodging for conferences and training
10-430-1630	EQUIPMENT MAINT & REPAIRS	Repairs to office equipment
10-430-3901	PARKING METER PROCESSING FEES	Credit card processing fees for parking meters
10-430-4510	PROFESSIONAL SERVICES	Consulting services for year end audit prep
10-430-4520	TAX COLLECTION ADMIN EXPENSE PROP.	2% Collection fee charged by the county for property tax collection
10-430-4525	TAX COLLECTION ADMIN EXPENSE MVT	Credit card and billing fees for the Tax and Tag MVT program
10-510-0000	POLICE DEPARTMENT:	
10-510-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)
10-510-0201	OVERTIME	Overtime wages paid
10-510-0203	SEPARATION PAY	Paid to retired Officers , who meet the state requirements

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Account #	Account Name	Account Description
10-510-0205	OTHER SALARIES-PARTTIME	Salaries paid to part-time employees- Reserve Officers
10-510-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
10-510-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
10-510-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
10-510-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
10-510-1110	TELEPHONE	Telephone service for Police Department
10-510-1111	TELEPHONE-CELLULAR	Cell phones for on duty officers
10-510-1120	INTERNET/CABLE	Internet and cable service for the Police Department
10-510-1130	POSTAGE	Postage for Police mail
10-510-1210	OFFICE SUPPLIES	Police Department office supplies
10-510-1220	OFFICE EQUIPMENT (NON-CAPITAL)	Office furniture, computers
10-510-1221	OFFICE EQUIPMENT LEASES	Copier lease
10-510-1230	OFFICE CONTRACT SERVICES	Police software contracts, IT support, water service
10-510-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations
10-510-1260	MISC. ADMIN. EXPENSE	Notary fee, Register if Deeds fee
10-510-1310	ELECTRIC	Electricity for Police Department and Evidence/Storage Building
10-510-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service for Police Department (Water for Train Depot is on this meter)
10-510-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance
10-510-1422	SAFETY SUPPLIES & MATERIALS	Safety and First Aid kits
10-510-1430	TRAINING- REGISTRATION &CLASS MAT'	Staff conference and class registration and materials
10-510-1431	TRAVEL MILEAGE	Staff mileage for conferences and training
10-510-1432	MEALS	Staff meals for conferences and training
10-510-1433	LODGING	Staff lodging for conferences and training
10-510-1440	UNIFORMS	Police Officer uniforms
10-510-1451	EMPLOYEE WELLNESS	Employee fitness program
10-510-1610	NON-CAPITAL EQUIPMENT PURCHASE	Holsters, shields, service weapons
10-510-1630	EQUIPMENT MAINT. & REPAIRS	In Car equipment repairs
10-510-1710	AUTO FUEL	Fuel for fleet vehicles
10-510-1730	VEHICLE MAINT. & REPAIRS	Maintenance and Repair for Fleet Vehicles
10-510-3310	DEPARTMENT SUPPLIES & MATERIALS	Narcan Kits, ammunition
10-510-5400	INSURANCE AND BONDS	Police Department property and liability insurance

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Account #	Account Name	Account Description
10-510-5793	CRIME PREVENTION	Community awareness programs
10-510-7420	CAPITAL OUTLAY - EQUIPMENT	New capital equipment purchases
10-510-7430	CAPITAL OUTLAY - VEHICLES	New capital vehicle purchases
10-510-8010	DEBT SERVICE - PRINCIPAL	Debt service on vehicles- principal
10-510-8011	DEBT SERVICE - INTEREST	Debt service on vehicles- interest
10-531-0000	FIRE DEPARTMENT:	
10-531-0200	SALARIES & WAGES	Salaries paid bi-weekly (26 periods per year)- Public Works employees
100-531-0201	OVERTIME	Overtime wages paid
10-531-0205	SALARIES-PARTIME/PRN	Salaries paid to Part-time employees
10-531-0206	MERIT AWARDS	2.5% of Fire Fund salaries to be distributed based on employee evaluations
10-531-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
		Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
10-531-0600	GROUP INSURANCE	
		Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
10-531-0700	RETIREMENT EXPENSE	
10-531-0701	FIREMAN'S PENSION FUND	Contribution to the Fireman's Pension Fund
10-531-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
10-531-1110	TELEPHONE	Landline service at Fire Station and Station 2
10-531-1111	TELEPHONE - CELLULAR	Cellular service for department
10-531-1120	INTERNET / CABLE	Internet and Cable service for Fire Station and Station 2
10-531-1130	POSTAGE	Postage to mail outgoing mail
10-531-1210	OFFICE SUPPLIES	Fire Department office supplies
10-531-1220	OFFICE EQUIPMENT (NON-CAPITAL)	Computers
10-531-1221	OFFICE EQUIPMENT LEASES	Copier Lease
10-531-1230	OFFICE CONTRACT SERVICES	IT support, reporting software
10-531-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations
10-531-1260	MISC ADMIN EXPENSE	Parking and toll fees
10-531-1310	ELECTRIC	Electricity for Fire Station and Station 2
10-531-1320	LP GAS	Propane to heat Station 2 and fuel for generator
10-531-1330	WATER / SEWER / SOLID WASTE	Water and Trash Service for Fire Station and Station 2
		Background checks, pre-employment physicals, drug screens, tuition reimbursements, employee assistance programs, employment ads
10-531-1410	HUMAN RESOURCE	

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Account #	Account Name	Account Description
10-531-1420	OSHA / SAFETY COMPLIANCE	Ladder testing, SCBA Flow test, boiler inspection, compressor air samples
10-531-1421	SAFETY EQUIPMENT	PPE -SCBAs, turnout gear
10-531-1422	SAFETY SUPPLIES & MATERIALS	water, batteries, and other supplies
10-531-1430	TRAINING - REGIST & CLASS MATERIAL	Staff and employee conference and class registration and materials
10-531-1432	MEALS	Staff and employee meals for conferences and training
10-531-1433	LODGING	Staff and employee lodging for conference and training
10-531-1440	UNIFORMS	Uniforms for Fire Department employees
10-531-1510	BUILDING MAINTENANCE	Paint, Generator repairs, salt for water softener
10-531-1511	GROUND MAINT	Insecticides, ice melt
10-531-1512	JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies
10-531-1513	FIRE DEPT CONTRACTED SERVICES	Pest control, alarm control service
10-531-1610	NON-CAPITAL EQUIPMENT PURCHASE	Radios, Computers
10-531-1630	EQUIPMENT MAINT & REPAIRS	Pumps, ball valves, primer motors, generator repairs, chainsaw repairs, hydraulic tool repairs
10-531-1710	AUTO FUEL	Fuel for fleet vehicles
10-531-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Fleet Vehicles, tires, transmission repairs, brakes, alternator
10-531-3310	DEPARTMENT SUPPLIES & MATERIALS	EMS supplies, garage supplies, boat supplies
10-531-5400	INSURANCE & BONDS	Fire Department Property and Liability insurance
10-531-8010	DEBT SERVICE - PRINCIPAL	Fire Station debt payment
10-531-8011	DEBT SERVICE - INTEREST	Fire Station interest payment
10-540-0000	PLANNING & INSPECTIONS:	
10-540-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)
10-540-0201	OVERTIME	Overtime wages paid
10-540-0205	OTHER SALARIES-PART TIME	Salaries paid to part-time employees
10-540-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
10-540-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
10-540-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
10-540-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
10-540-1111	TELEPHONE - CELLULAR	*

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Account #	Account Name	Account Description
10-540-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations
10-540-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance- work boots
10-540-1430	TRAINING-REGISTRATION & CLASS MAT'	Staff conference and class registration and materials
10-540-1431	TRAVEL MILEAGE	Staff mileage for conferences and training
10-540-1432	MEALS	Staff meals for conferences and training
10-540-1433	LODGING	Staff lodging for conferences and training
10-540-1610	NON-CAPITAL EQUIPMENT PURCHASE	Computers
10-540-1710	AUTO FUEL	Fuel for fleet vehicles
10-540-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Fleet Vehicles
10-540-1810	PERMITS & FEES RECURRING	Quartile Homeowner's Recover Fund dues
10-540-3510	HISTORIC COMM.EXPENSE	Miscellaneous expenses
10-540-3512	HISTORIC COMM-TRAVEL	Travel expense for Historic Commission
10-540-4510	PROFESSIONAL SERVICES	moved to Non-Departmental
10-540-8010	DEBT SERVICE - PRINCIPAL	Debt service on vehicles- principal
10-540-8011	DEBT SERVICE - INTEREST	Debt service on vehicles- interest
10-560-0000	PUBLIC WORKS:	
10-560-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)
10-560-0201	OVERTIME	Overtime wages paid
10-560-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
		Allocation by department for employee medical insurance - Town pays 100%
10-560-0600	GROUP INSURANCE EXPENSE	of employee medical insurance
		Contribution by the Town to employees 401k (5%) and Town portion of NC
10-560-0700	RETIREMENT EXPENSE	Retirement (~7.5%)
		Allocation by department for Workers Comp premiums for the year,
10-560-0800	WORKERS COMPENSATION	additional premiums may be paid during the year if a department has a claim
10-560-1110	TELEPHONE	Telephone service for Public Works
10-560-1111	TELEPHONE- CELLULAR	*
10-560-1120	INTERNET\CABLE	Internet and cable service for the Public Works
10-560-1130	POSTAGE	Postage to mail trash bills included with the monthly water bill
10-560-1210	OFFICE SUPPLIES	Public Works office supplies
10-560-1221	OFFICE EQUIPMENT LEASE	Copier Lease
10-560-1230	OFFICE CONTRACT SERVICES	3rd party services for printing the Solid Waste/Utility Bill
10-560-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations
10-560-1310	ELECTRIC	Electricity for Public Works facility

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Account #	Account Name	Account Description
10-560-1320	LP GAS	Propane to heat shop garage
10-560-1330	WATER\SEWER\ SOLID WASTE	Water and Trash Service for Public Works
10-560-1420	OSHA/SAFETY COMPLIANCE	Required items for OSHA compliance
10-560-1422	SAFETY SUPPLIES & MATERIALS	Rain gear, Safety and First Aid kits
10-560-1430	TRAINING -REGISTRATION & CLASS	Staff conference and class registration and materials
10-560-1432	MEALS	Staff meals for conferences and training
10-560-1440	UNIFORMS	Uniforms for Public Works and Sanitation employees
10-560-1610	NON-CAPITAL EQUIPMENT PURCHASE	Chainsaws, Hand Tools, Ladders
10-560-1630	EQUIPMENT MAINT. & REPAIRS	Blades, Batteries and parts needed for equipment repair
10-560-1710	AUTO FUEL	Fuel for fleet vehicles
10-560-1730	VEHICLE MAINT. & REPAIRS	Maintenance and Repair for Fleet Vehicles, Tires
10-560-1820	PERMITS & FEES - ONE TIME	Permits and Fees
10-560-3310	DEPARTMENT SUPPLIES & MATERIAL	Shop supplies, barricades, brooms, mops, janitorial supplies
10-560-3811	STREET CONT. SERVICES	Street Paving Repairs
10-560-3812	STREET SUPPLIES & MAT'L	street repairs and road painting supplies
10-560-3814	SIDEWALKS & MULTI-MODAL	Sidewalk Repairs
10-560-3900	PARKING METERS	Parking Meter supplies, repairs, software support
10-560-4550	CONTRACT SERVICES	Temporary Labor Service
10-560-4552	MOSQUITO CONTROL	Mosquito Control Supplies
10-560-4590	DREDGING EXPENSE	Funds wired to Army Corp for dredging
10-560-5400	INSURANCE	Public Works Property and Liability insurance
10-560-5900	STREET LIGHTS	Electricity for Streetlights
10-560-7430	CAPITAL OUTLAY - VEHICLES	Capital Vehicle purchases
10-560-8010	DEBT SERVICES-PRINCIPAL	Debt service on vehicles- principal
10-560-8011	DEBT SERVICES-INTEREST	Debt service on vehicles- interest
10-570-0000	SANITATION:	
10-570-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)- Public Works employees
10-570-0201	OVERTIME	Overtime wages paid
10-570-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
10-570-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
10-570-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
10-570-1310	ELECTRIC	Electric for the compactor on Queen Street
10-570-1630	EQUIPMENT MAINT.	Items for compactor area, signage

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10-570-1710	AUTO FUEL	Fuel for fleet vehicles
10-570-1730	VEHICLE MAINTENANCE	Maintenance and Repair for Fleet Vehicles, Tires
10-570-4520	COLLECTION CONTRACTED SV WBD ROLLOUT ONL	Waste Industries Collection for WBD SW and Recycle
10-570-4521	COLLECTION CONTRACTSVC RES ROLLOUT SW & RCY	Waste Industries Collection for Residential SW and Recycle
10-570-4560	RECYCLING DISPOSAL WBD CARDBOARD ONLY	Waste Industries Collection for WBD Cardboard Only
10-570-4561	SOLID WASTE DISPOSAL RES BULK SERVICE	Disposal of Bulk Items collected by the Town
10-570-4562	YARD DEBRIS DISPOSAL FEE DEE GARNER	Disposal of Yard Debris collected by the Town
10-570-4563	SOLID WASTE DISPOSAL WBD COMPACTOR FEE	Waste Industries Collection of Compactor
10-570-7420	CAPITAL OUTLAY - EQUIPMENT	Capital Equipment purchases - Compactor and site prep
10-570-7430	CAPITAL OUTLAY - VEHICLES	Capital Vehicle purchases
10-570-8010	DEBT SERVICES- PRINCIPAL (GRAPPLE TRUCK)	Debt service on vehicles- principal
10-570-8011	DEBT SERVICES - INTEREST (GRAPPLE TRUCK)	Debt service on vehicles- interest
10-580-0000	STORMWATER	
10-580-1610	NON-CAPITAL EQUIPMENT PURCHASES	Small Tools and Equipment for Storm water Maintenance
10-580-1710	DEPARTMENT SUPPLIES AND MATERIALS	Marking paint, pipes, seed
10-580-4550	CONTRACT SERVICES	Storm water Plan
10-620-0000	FACILITIES & GROUND MAIN:	
10-620-1111	TELEPHONE- CELLULAR	*
10-620-1310	ELECTRIC	Electricity at John Newton Park and "Special Event" receptacles
10-620-1510	TOWN HALL BLDG MAINT	Windows, blinds, mold removal, bathroom repairs, carpet, paint
10-620-1511	TOWN HALL GROUND MAINT	Tree trimming, ground clean-up, etc.
10-620-1512	TOWN HALL JANITORIAL SUPPLIES	Toilet paper, paper towels, door mat service, cleaning supplies
10-620-1513	TOWN HALL CONTRACTED SERVICES	Pest Control, cleaning service, fire extinguisher inspection
10-620-1520	TRAIN DEPOT BLDG MAINT	Paint, wood, bulbs, keys, locks
10-620-1522	TRAIN DEPOT JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies
10-620-1523	TRAIN DEPOT CONTRACTED SERVICES	Paint crew, building repair, fire extinguisher inspection
10-620-1530	POLICE DEPT BLDG MAINT	Paint, bulbs, heating and air repair, new door for visitor entrance
10-620-1532	POLICE DEPT JANITORIAL SUPPLIES	Toilet paper, paper towels, door mat service, cleaning supplies
10-620-1533	POLICE DEPT CONTRACTED SERVICES	Pest Control, cleaning service, fire extinguisher inspection, security service

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Account #	Account Name	Account Description
10-620-1540	PUBLIC WORKS BLDG MAINT	Bulbs, building materials, heat and air service, pest control service
10-620-1541	PUBLIC WORKS GROUND MAINT	Tree trimming, ground clean-up, etc.
10-620-1542	PUBLIC WORKS JANITORIAL SUPPLIES	Toilet paper, paper towels, door mat service, cleaning supplies
10-620-1550	CEMETERY MAINTENANCE	Lawn service for Oceanview and OBG, water service at Oceanview, electricity
10-620-1560	PUBLIC RESTROOM BLDG MAINT	Water service for public bathrooms and water fountains, supplies needed to repair and maintain bathrooms
10-620-1562	PUBLIC RESTROOM JANITORIAL SUPPLY	Toilet paper, paper towels, door mat service, cleaning supplies
10-620-1570	PARKS MAINTENANCE	Water service at public parks, items needed to repair or maintain public parks (basketball goals, parts for Town clock, hoses)
10-620-1573	PARKS CONTRACTED SERVICE	Port-A-John service, signs, Harborside Park (pass through to Friends of the Museum)
10-620-1580	DOCKS AND BOARDWALK MAINT	Boardwalk materials
10-620-1590	PUBLIC R.O.W. MAINT	Concrete, supplies for signs
10-620-1591	TREES	Trees to be planted
10-620-1592	WBD PROJECTS	Paint supplies for parking lots/spaces, signs, parking bollards
10-620-1610	NON CAPITAL EQUIPMENT PURCHASE	Pressure washer, paint sprayer, etc
10-620-1630	EQUIPMENT MAINT & REPAIRS	lawn mower repair. oil, filters, blades
10-620-1900	PROPERTY LEASES	Lease for First Baptist Church parking lot
10-620-3310	DEPARTMENTAL SUPPLIES & MATERIALS	mutt mitts, keys, flagging tape, flags, etc
10-620-4550	CONTRACT SERVICES	Contracted work at OBG, Engineer services for Boardwalk
10-620-6000	SPECIAL EVENTS	Tent for Memorial Day event, electric work for John Newton park
10-620-7440	CAPITAL OUTLAY - OTHER STRUCTURES	Boardwalk repairs
10-700-0000	NON-DEPARTMENTAL:	
10-700-0206	MERIT AWARDS	2.5% of General Fund salaries to be distributed among departments based on employee evaluations
10-700-1410	HUMAN RESOURCES	Background checks, pre-employment physicals, drug screens, tuition reimbursements, employee assistance programs, employment ads
10-700-1450	EMPLOYEE ENGAGEMENT	Employee recognition
10-700-4510	PROFESSIONAL SERVICES	Surveys, engineer services, transportation plan, audit
10-700-4530	LEGAL SERVICES	Attorney fees
10-700-5730	CONTINGENCY	for unforeseen expenditures
10-700-8010	DEBT SERVICE - PRINCIPAL	Town Hall debt payment
10-700-8011	DEBT SERVICE - INTEREST	Town Hall interest payment
10-800-0000	GENERAL FUND TRANSFERS:	

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description
10-800-0001	CONTRIBUTION TO FIRE DEPT FUND	General Fund transfer to Fire Department
	UTILITY FUND REVENUE	
40-303-0009	GRANTS NC	AIA Grant
40-305-0001	REVENUE ACCOUNT REGULAR - WATER USAGE	Water usage
40-305-0002	REVENUE ACCOUNT REGULAR - SEWER USAGE	Sewer usage
40-305-0003	WATER TAP IN FEES	Water Taps
40-305-0004	SEWER TAP IN FEE	Sewer Taps
40-305-0005	ACCOUNT SERVICE CHARGES	Administrative service charge to open a new account (\$25.00 each)
40-305-0006	WATER SERVICE CHARGES	Service fee for temporary usage
40-305-0007	SEWER SERVICE CHARGES	Payments received through credit collection for old delinquent wrtie-off accounts
40-305-0008	LATE FEES - WATER	Late fee of 10% added to utility bill, when balance isn't paid by the due date
40-305-0009	LATE FEES - SEWER/GREASE	Late fee of 10% added to utility bill, when balance isn't paid by the due date (these accounts are sewer only)
40-305-0010	RETURNED CHECK FEES - WATER	Fee of \$25.00 charged on returned checks
40-305-0012	TEMPORARY UTILITY USE CHARGE	Temporary Services- service charges
40-305-0013	SPRINKLER FEES	Annual fee charged to businesses with sprinkler systems
40-307-0003	MISCELLANEOUS REVENUE - WATER	Temporary Services- on for cleaning water charges
40-307-0004	MISCELLANEOUS REVENUE - SEWER	Temporary Services- on for cleaning sewer charges
40-307-0009	APP. REST.FUND BALANCE-WATER	Appropriated Capacity Fee Fund Balance
40-307-0010	APP. RESTRICTED FUND BALANCE- SEWER	Appropriated Capacity Fee Fund Balance
40-800-0000	UTILITY FUND TRANSFERS	
40-800-0206	MERIT AWARDS	2.5% of Utility Fund salaries to be distributed based on employee evaluations
40-800-1240	CONTRIBUTION TO GF FOR ADMIN SERVICES	Transfer to the General Fund for administrative services provided by the General Fund
40-800-8000	CONTRIBUTION TO CAPITAL RESERVE	Contribution to Capital Reserve
40-810-0000	SEWER DEPARTMENT :	
40-810-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)- Public Works employees

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description
40-810-0201	OVERTIME	Overtime wages paid
40-810-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
40-810-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
40-810-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
40-810-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
40-810-1110	TELEPHONE	Landline service
40-810-1111	TELEPHONE-CELLULAR	*
40-810-1130	POSTAGE	Portion of the postage to mail utility bills
40-810-1210	OFFICE SUPPLIES	Office Supplies
40-810-1230	OFFICE CONTRACT SERVICES	3rd party services for printing the Utility Bill, NC 811 Locate Service
40-810-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations
40-810-1310	ELECTRIC	Electricity for Lift Stations and sewer building
40-810-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service
40-810-1420	OSHA/SAFETY COMPLIANCE	Gloves, safety vest
40-810-1422	SAFETY SUPPLIES & MATERIALS	First aid and other safety materials
40-810-1430	TRAINING - REGISTRATION & CLASS MA	Staff and employee conference and class registration and materials
40-810-1432	MEALS	Staff and employee meals for conferences and training
40-810-1433	LODGING	Staff and employee lodging for conference and training
40-810-1434	EMPLOYEE DEVELOPMENT /HUMAN RESOURCE	Background checks, pre-employment physicals, drug screens, tuition reimbursements, employee assistance programs, employment ads
40-810-1440	UNIFORMS	Uniforms for Sewer Department employees
40-810-1510	BUILDING MAINT	Building maintenance materials and repairs
40-810-1512	JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies
40-810-1620	EQUIPMENT LEASE	Leased Backhoe
40-810-1630	EQUIPMENT MAINT & REPAIRS	Parts needed for equipment repair
40-810-1710	AUTO FUEL	Fuel for fleet vehicles
40-810-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Fleet Vehicles, tires, transmission repairs, brakes, alternator
40-810-1810	PERMITS & FEES - RECCURING	Permits and Fees
40-810-3310	DEPARTMENT SUPPLIES & MATERIALS	Stone, marking tape, lines, flags, concrete
40-810-4550	CONTRACT SERVICES	Fire Extinguisher inspection, credit checks for utility deposits, concrete repair, electrical services to trouble shoot lift stations as needed

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description
40-810-5400	INSURANCE	Property and Liability insurance for Sewer Department and Equipment
40-810-7420	CAPITAL OUTLAY - EQUIPMENT	Generators for Lift Stations
40-810-8010	DEBT SERVICE-PRINCIPAL	Sewer loans debt payment
40-810-8011	DEBT SERVICE-INTEREST	Sewer loans interest payment
40-811-0000	WWTP DEPARTMENT :	
40-811-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year)
40-811-0201	OVERTIME	Overtime wages paid
40-811-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
40-811-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
40-811-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
40-811-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
40-811-1110	TELEPHONE	Landline service
40-811-1111	TELEPHONE - CELLULAR	*
40-811-1120	INTERNET/CABLE	Internet service for WWTP
40-811-1130	POSTAGE	Portion of the postage to mail utility bills
40-811-1210	OFFICE SUPPLIES	Office Supplies
40-811-1230	OFFICE CONTRACT SERVICES	IT support
40-811-1250	DUES & SUBSCRIPTIONS	Staff dues to professional organizations
40-811-1310	ELECTRIC	Electricity for WWTP
40-811-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service
40-811-1420	OSHA/SAFETY COMPLIANCE	Gloves, safety vest, safety glasses, work boots
40-811-1422	SAFETY SUPPLIES & MATERIALS	First aid and other safety materials
40-811-1430	TRAINING -REGISTRATION & CLASS MAT	Staff and employee conference and class registration and materials
40-811-1431	TRAVEL MILEAGE	Staff and employee mileage for conferences and training
40-811-1432	MEALS	Staff and employee meals for conferences and training
40-811-1433	LODGING	Staff and employee lodging for conference and training
40-811-1440	UNIFORMS	Uniforms for Sewer Department employees
40-811-1510	BUILDING MAINT	Building maintenance materials and repairs
40-811-1512	JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies
40-811-1610	NON-CAPITAL EQUIPMENT PURCHASE	Mixer, motor parts
40-811-1630	EQUIPMENT MAINT & REPAIRS	Parts needed for equipment repair

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description
40-811-1710	AUTO FUEL	Fuel for fleet vehicles
40-811-1730	VEHICLE MAINT & REPAIRS	Maintenance and Repair for Fleet Vehicles, tires, transmission repairs, brakes, alternator
40-811-1810	PERMITS AND FEES - RECURRING	Permits and Fees
40-811-1830	COMPLIANCE TESTING	Lab analysis and sample testing
40-811-3310	DEPARTMENT SUPPLIES & MATERIALS	Lab supplies, chemicals, field supplies
40-811-4510	PROFESSIONAL SERVICES	Electrical service for repairs
40-811-4550	CONTRACT SERVICES	Pest control, fire extinguisher inspection, dumpster service, heat and air service
40-811-5400	INSURANCE	Property and Liability insurance for WWTP Department and Equipment
40-811-8010	DEBT SERVICE - PRINCIPAL	WWTP loans debt payment
40-811-8011	DEBT SERVICE - INTEREST	WWTP loans interest payment
40-812-0000	WATER DEPARTMENT :	
40-812-0200	SALARIES AND WAGES	Salaries paid bi-weekly (26 periods per year) - Public Works employees
40-812-0201	OVERTIME	Overtime wages paid
40-812-0500	FICA EXPENSE	Federal Taxes for Social Security and Medicare withheld each pay period
40-812-0600	GROUP INSURANCE EXPENSE	Allocation by department for employee medical insurance - Town pays 100% of employee medical insurance
40-812-0700	RETIREMENT EXPENSE	Contribution by the Town to employees 401k (5%) and Town portion of NC Retirement (~7.5%)
40-812-0800	WORKERS COMPENSATION	Allocation by department for Workers Comp premiums for the year, additional premiums may be paid during the year if a department has a claim
40-812-1110	TELEPHONE	Landline service
40-812-1111	TELEPHONE-CELLULAR	*
40-812-1130	POSTAGE	Portion of the postage to mail utility bills
40-812-1210	OFFICE SUPPLIES	Office Supplies
40-812-1230	OFFICE CONTRACT SERVICES	IT support, 3rd party services to print the utility bill,, collection services for delinquent accounts
40-812-1250	DUES AND SUBSCRIPTIONS	Staff dues to professional organizations
40-812-1310	ELECTRIC	Electricity for Water Department
40-812-1320	LP GAS	Lp gas for Water Department
40-812-1330	WATER/SEWER/SOLID WASTE	Water and Trash Service
40-812-1420	OSHA/SAFETY COMPLIANCE	Gloves, safety vest, safety glasses, work boots, first aid supplies
40-812-1430	TRAINING -REGISTRATION&CLASS MAT'L	Staff and employee conference and class registration and materials

Town of Beaufort - Chart of Accounts

Account #	Account Name	Account Description
40-812-1431	TRAVEL MILEAGE	Staff and employee mileage for conferences and training
40-812-1432	MEALS	Staff and employee meals for conferences and training
40-812-1434	EMPLOYEE DEVELOPMENT	Staff and employee lodging for conference and training
40-812-1440	UNIFORMS	Uniforms for Water Department employees
40-812-1510	BUILDING MAINT	Building maintenance materials and repairs
40-812-1512	JANITORIAL SUPPLIES	Toilet paper, paper towels, cleaning supplies
40-812-1610	NON-CAPITAL EQUIPMENT PURCHASES	Printers, scales, and other samll equipment
40-812-1630	EQUIPMENT MAINT. & REPAIRS	Parts needed for equipment repair
40-812-1710	AUTO FUEL	Fuel for fleet vehicles
40-812-1730	VEHICLE MAINT. & REPAIRS	Maintenance and Repair for Fleet Vehicles, tires, transmission repairs, brakes, alternator
40-812-1810	PERMITS & FEES - REOCCURING	Permits and Fees
40-812-1830	COMPLIANCE TESTING	Lab analysis and sample testing
40-812-3310	DEPARTMENT SUPPLIES & MATERIALS	Lab supplies, chemicals, field supplies
40-812-4550	CONTRACT SERVICES	Southern Corrosion maintenance contract, Rivers and Assoc (AIA grant), fire extinguisher inspection, credit checks for utility deposits, heat and air service
40-812-4570	COUNTY WATER PURCHASE	Water purchased from the County to service Eastman's Creek and other areas
40-812-5400	INSURANCE	Property and Liability insurance for WWTP Department and Equipment
40-812-7410	CAPITAL OUTLAY - BLDG.	Repairs to water treatment building
40-812-7440	CAPITAL OUTLAY - CONT. SERVICES	Water line repairs
40-812-8010	DEBT SERVICE - PRINCIPAL	Water loans debt payment
40-812-8011	DEBT SERVICE - INTEREST	Water loans interest payment
		*-The Town changed over to a cell stipend program in August. Therefore, many departments no longer have a cell phone charge. Police and Fire maintain the necessary phones needed for their departments, The Town has realized a \$3500 savings during the first 6 months of FY18.