

A scenic sunset over a marina. The sun is low on the horizon, casting a warm orange and yellow glow across the sky and water. Several sailboats with their masts and rigging are silhouetted against the bright sky. In the background, a bridge with multiple spans is visible over the water. The overall atmosphere is peaceful and picturesque.

# NEW BERN

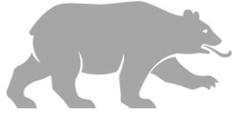
NORTH CAROLINA

---

**Adopted Budget**

---

Fiscal Year 2023-2024



NEW BERN

NORTH CAROLINA

## Table of Contents

### INTRODUCTION

City Manager's Budget Message .....	5
Board of Aldermen Approved Budget Summary .....	9
Board of Aldermen .....	11
Board of Aldermen Goals and Objectives .....	12
City Boards and Commissions .....	17
Organizational Chart .....	18

### CITY OVERVIEW

Map .....	19
Demographic Information .....	20
Local Economy .....	21
Local History .....	22
New Bern 101 .....	24
Community Policing Program .....	25
Education .....	26
Healthcare .....	27
Transportation and Parking .....	28
Culture and Recreation .....	29

### BUDGET OVERVIEW

Basis of Budgeting .....	33
Financial Policies and Procedures .....	34
Budget Process .....	37
Budget Ordinance .....	39

### BUDGET SUMMARY

Summary Budget & Financial Reports .....	47
Classification Pay Plan .....	57
Staffing & Position History Report .....	63
Dues & Subscriptions Budget .....	65
Travel & Training Budget .....	71
Capital Expense Budget .....	77
Schedule of Fees and Charges .....	79

### GENERAL FUND

General Fund Revenues Summary .....	87
General Fund Revenues Detail Report .....	88
General Fund Expenditures Summary .....	92
General Fund Detail Reports by Organization:	
Governing Board .....	97
Administration .....	99
Legal .....	103
Special Appropriations .....	105
PEG .....	107
Information Technology .....	109
Finance .....	115
Accounting .....	118
Purchasing/Warehouse .....	120
Human Resources .....	123
Police Department .....	129
Emergency 911 Support .....	137
Parking .....	141

## Table of Contents (cont'd)

Fire .....	145
Parks and Recreation .....	157
Administration .....	160
Grounds .....	162
Facilities .....	164
Development Services .....	167
Planning .....	170
Inspections .....	172
GIS .....	173
Public Works .....	175
Administration .....	178
Insurance .....	179
Garage .....	180
Public Buildings .....	182
Streets .....	184
Stormwater .....	186
General Fund Other	
Debt Service .....	188
General Fund Transfers .....	189
General Fund Bad Debts .....	190
General Fund Contingency .....	191
American Rescue Plan Projects .....	192
<b>WATER FUND</b> .....	195
Water Fund Revenues Summary .....	198
Water Fund Revenues Detail Report .....	199
Water Fund Expenditures Summary .....	200
Water Fund Detail Reports by Organization:	
Water Resources Administration .....	201
Water Treatment .....	203
Water Distribution Maintenance .....	206
Water Fund Other	
Debt Service .....	209
Shared Services .....	210
Interfund Transfers .....	211
Bad Debts .....	212
Depreciation .....	213
<b>SEWER FUND</b> .....	215
Sewer Fund Revenues Summary .....	218
Sewer Fund Revenues Detail Report .....	219
Sewer Fund Expenditures Summary .....	220
Sewer Fund Detail Reports by Organization:	
Sewer Treatment .....	221
Sewer Collection System Maintenance .....	223
Sewer Fund Other	
Debt Service .....	226
Shared Services .....	227
Interfund Transfers .....	228
Bad Debts .....	229
Depreciation .....	230

## Table of Contents (cont'd)

<b>ELECTRIC FUND</b> .....	231
Electric Fund Revenues Summary .....	235
Electric Fund Revenues Detail Report .....	236
Electric Fund Expenditures Summary .....	237
Electric Fund Detail Reports by Organization:	
Electric Administration .....	239
Distribution O&M .....	241
Electric Power Productions .....	244
Communications Control .....	246
Utility Business Office .....	248
Customer and Payment Services .....	250
Electric Fund Other	
Debt Service .....	252
Shared Services .....	253
Interfund Transfers .....	254
Bad Debts .....	255
Depreciation .....	256
<b>SOLID WASTE FUND</b> .....	257
Solid Waste Fund Revenues Summary .....	259
Solid Waste Fund Revenues Detail Report .....	260
Solid Waste Fund Expenditures Summary .....	261
Solid Waste Fund Detail Reports by Organization:	
Solid Waste .....	262
Solid Waste Fund Other	
Debt Service .....	264
Shared Services .....	265
Interfund Transfers .....	266
Bad Debts .....	267
Depreciation .....	268
<b>OTHER FUNDS</b>	
Municipal Service District Fund .....	269
Community Development Fund .....	271
Redevelopment Fund .....	273
MPO Plan Grant .....	275
Grants Fund .....	279
Emergency Telephone System Fund (E911) .....	281
Police Special Revenue Fund .....	283
E-Sharing US Dept of Justice .....	285
E-Sharing US Dept of Treasury .....	287
Public Private Partnership .....	289
Water Capital Reserve Fund .....	291
Sewer Capital Reserve Fund .....	293
Sewer Debt Service Reserve Fund .....	295
Electric Rate Stabilization Fund .....	297
Employees' Benefit Insurance Fund .....	299
OPEB Fund .....	301
<b>GLOSSARY</b> .....	303

THIS PAGE LEFT BLANK INTENTIONALLY



# Introduction

FY 2023-2024 Adopted Budget



THIS PAGE LEFT BLANK INTENTIONALLY



# City Manager's Budget Message | FY 2023-24

---

May 5, 2023

Honorable Mayor, Board of Aldermen, and Citizens of the City of New Bern:

In accordance with the North Carolina General Statutes Article 159-11, it is my pleasure to recommend the annual budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024 (FY24) for the City of New Bern. The fiscal year 2023-2024 budget is balanced at \$149,449,202.

Improving quality of life issues for our citizens remains a priority, which includes continued emphasis on public safety, resiliency, utilities infrastructure upgrades (Electric, Water and Sewer), street and sidewalk enhancements, storm water improvements, and Parks and Recreation enhancements.

The Craven County Tax Department conducted a countywide tax revaluation of all real estate property for Tax Year 2023. Revaluation is required at least every eight years by North Carolina General Statutes. The revaluation is critical in ensuring that all properties are appraised at their current fair market value. The 2023 valuation estimate for the City of New Bern is \$4,722,540,000.

Additionally, G.S. 159-11 requires each taxing unit to calculate and publish a revenue-neutral property tax rate for the fiscal year following the revaluation of its real property. The revenue neutral tax rate with this new property valuation is \$0.3734 per one hundred dollars (\$100).

The FY24 proposed budget as presented to the Board recommends an ad valorem property rate of \$0.4159 per one hundred dollars (\$100), which is a decrease of \$0.0663 from the current ad valorem property rate of \$0.4822 per one-hundred dollars (\$100) of assessed value for FY24. Based on New Bern's new valuation, the City will generate approximately \$472,000 for every \$0.01 added to our tax rate.

Additionally, the new valuation estimate for New Bern's Municipal Service District (MSD) is \$183,500,000. The MSD revenue neutral tax rate is \$0.1122 per one hundred dollars (\$100). The proposed budget recommends lowering the current MSD tax rate of \$0.1375 to the revenue neutral tax rate of \$0.1122. Based on the MSD's new valuation, we generate approximately \$18,350 for every \$0.01 added to our tax rate.

# City Manager's Budget Message | FY 2023-24

---

For the benefit of comparison, the chart below reflects the tax rates for the benchmark cities in our area. The chart below will be updated in the final budget as new rates are received.

City	Tax Rate	Most Recent Total Valuation	Estimated Collection %	Estimated Annual Ad-Valorem	Latest Valuation
Greensboro	0.6625	\$ 36,800,000,000	99.56%	\$ 244,255,725	2022
Greenville	0.4945	\$ 7,466,217,267	99.73%	\$ 36,603,437	2020
Havelock	0.5900	\$ 883,277,962	99.52%	\$ 5,218,537	2016
Kinston	0.7300	\$ 1,358,821,068	97.58%	\$ 9,930,582	2017
Rocky Mount	0.6850	\$ 4,177,761,581	94.00%	\$ 28,539,579	2017
Washington	0.5300	\$ 892,078,182	98.29%	\$ 4,739,865	2018
Wilmington	0.4984	\$ 15,927,751,465	99.02%	\$ 79,529,664	2017
Wilson	0.5750	\$ 4,342,591,269	98.37%	\$ 25,011,905	2016
New Bern	0.4822	\$ 3,317,691,186	99.02%	\$ 16,033,503	2016

The City currently monitors an average of 40 federal, state and local grants totaling \$20.5 million. The City has recently applied for a GRIP (Grid Resilience Utility and Industry) grant in the amount of \$13,200,000 for a new substation and other electrical infrastructure. The City also applied for a Rural Transformation Grant in the amount of \$950,000 for construction of the new Stanley A. White Recreation Center.

The City's total debt is \$28,762,620, with the General Fund consisting of \$12,126,688, Municipal Service District \$505,693, and the Enterprise Funds of \$16,130,239. Enterprise Funds consist of the following:

- Electric Fund - \$2,307,778
- Water Fund - \$13,712,000
- Sewer Fund - \$103,340,000
- Solid Waste Fund - \$7,201

During the FY24 budget year, the City plans to partially finance construction of the Stanley White Recreation Center at approximately \$5 million, and \$2.67 million for General Fund related capital items.

## **FY24 Budget Highlights**

- Personnel - This budget reflects a total of 501 budgeted positions. Two new positions are recommended. One Administrative Assistant for Human Resources and one Heavy Equipment Mechanic for Public Works. Two Geographic Information System (GIS) positions were moved from Information Technology to Development Services. In addition, there is a reclassification of five positions due to administrative reorganization within Purchasing & Warehouse, Development Services and Water Resources. I am proposing that an additional position title of Director of Water Resources be added to the Classification Pay Plan and assigned to Grade 33. The employee who currently serves as the City Engineer will assume this position title and will serve as Department Head of the Water Resources Department. The Director of Public Utilities position title will change to Director of Electric Utility. The employee in this position will serve as Department Head of the Electric Department.

Our personnel expenses account for 64% of the General Fund Budget and 25% of the Enterprise Fund Budgets. Our employees are our greatest assets and in effort to reduce employee turnover, it is important to make sure that we continue to monitor the job market and make adjustments in salary to reflect the market around us. In the fall of 2022, the City of New Bern completed a salary study. The first phase of the study totaled \$2.4 million and was implemented in January, 2023 at a cost of \$1.2 million for the last six months of FY23. The second phase of the salary study implementation is included in this budget at an additional annual cost of \$1.2 million. The FY24 total cost for the salary study is \$2.4 million, which recognizes the remaining six months of phase one and the annual costs for phase two. To recognize the hard work of our employees, this budget includes a 3% COLA for all staff, and a merit-based salary increase of 0-2% based on employee evaluations through December 31, 2022.

- Public Safety -The proposed budget recommends the replacement of (2) motors on the fire rescue boat, the replacement of one fire truck and refurbishment of two other fire trucks. In keeping with the Police Department's vehicle replacement policy, 10 new vehicles are proposed to provide sustainable public safety services.
- Transportation Improvements - The Public Works budget includes \$600,000 to resurface and repair various streets within the City. The study will also include an update of the 2018 Street Rating Analysis, which will be used to determine the priority in paving city streets. Sidewalk improvements in the amount of \$50,000 is also included in the budget.
- Enterprise Funds – The proposed FY24 budget will also allow for the replacement of aging vehicles and equipment, as well as various rehabilitation projects to further strengthen the integrity of our utility systems. Forecasted challenges for our electric utility

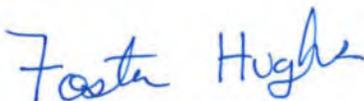
include financing electric system improvements estimated in the range of \$20 million for a substation. This project will provide room for future growth of our system and accommodate future residential and commercial growth for years to come, as well as provide and improve electric systems redundancy. Water and Sewer line expansions are also planned.

Details pertaining to the revenues and expenditures, comparisons to prior years, and departmental highlights are also included with these budgets and supporting documents. Our staff are committed to continue to deliver exceptional services that enhance the quality of life for our current and future generations by building upon our successes and execution of goals.

Lastly, it is important to provide an update regarding the ARPA funds and the City's plans for the utilization of these funds thus far. The American Rescue Plan Act of 2021 established the Coronavirus State and Local Fiscal Recovery Funds (ARPA/CSLFRF) program to assist state and local governments with the resources to respond to the effects of the COVID-19 pandemic. The Federal Government issued \$65.1 Billion, and the State of North Carolina received \$1.37 Billion, and the City of New Bern was awarded \$6,704,351. The City of New Bern elected the Standard Allowance under the Revenue Loss category. At this time, the Board of Aldermen has allocated \$6,227,375 to a variety of city projects.

In closing, on behalf of the department heads and our dedicated staff, everything comes together here.

Sincerely,



Foster Hughes  
City Manager

## Board of Aldermen Approved Budget Summary

Budget workshops were held May 2<sup>nd</sup> and May 3<sup>rd</sup>, 2023 with the Board of Aldermen (Board) and the Budget Committee. Based on the discussions and feedback from the Board, the City Manager and staff reviewed and made changes accordingly. On May 9<sup>th</sup> the City Manager formally presented his recommended FY 2023-24 Budget to the Board, which is highlighted below. A broader overview of his proposed budget is found in the City Manager's Message, preceding this Board of Aldermen Approved Budget Summary. The summary below highlights the activity from May 9, 2023 when the City Manager presented his recommended budget to the Board through June 13, 2023 when the budget was adopted by the Board.

### May 9, 2023

The City Manager presented a recommended budget of \$149,449,202 for all annual funds which was a 6.8% overall increase from the Fiscal Year 2023 adopted budget. Funds were included to implement the remainder of the salary study, a 3% cost-of-living adjustment ("COLA") and up to a 2% merit for employees. Two new positions and six reclassifications were proposed. Revenues, expenditures, and capital purchases were reviewed for each fund. To balance the budget, it was proposed to appropriate from fund balance in the amount of \$297,537 for General Fund, \$475,180 for Water Fund, \$305,844 for Sewer Fund, and \$1,037,655 for Electric Fund. The City Manager also discussed the impact of the real property revaluation and revenue neutral, which calculated at a tax rate of \$0.3734. After careful consideration, it was recommended the current tax rate of \$0.4822 be lowered to \$0.4159, which would be an increase of 4.25 cents from the revenue neutral position, resulting in additional estimated tax revenue of \$2,006,000.

### May 23, 2023

After a public hearing on the City Manager's proposed budget was conducted and Board discussion was held, the Board (by majority) provided direction to the City Manager to make budget cuts, including no cost-of-living adjustment or merit increase for employees, and to set the property tax at the revenue-neutral rate of \$0.3734.

The cost-of-living adjustment and merit increase for all employees totaled approximately \$1,850,000 for all funds. Additionally, General Fund department budgets were cut as follows:

Special Appropriations	\$50,000	Fire	21,000
Information Technology	30,000	Parks & Recreation	38,000
Finance	9,000	Development Services	101,000
Human Resources	7,500	Public Works	80,500
Police	25,255		

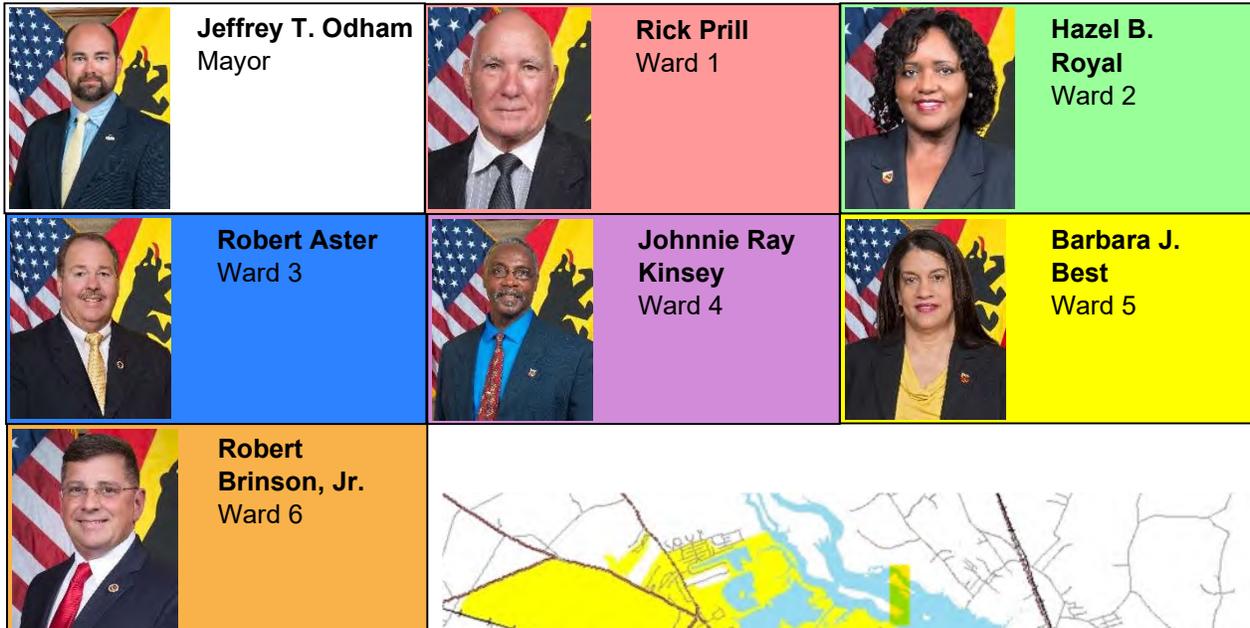
### June 13, 2023

The final budget ordinance was presented to the Board with the changes requested at the May 23<sup>rd</sup> Board meeting. After much discussion, the Board ultimately voted to give employees a 3% COLA and up to a 2% merit increase, and the tax rate was set at \$0.3800 effective July 1, 2023. To balance the budget, fund balance was appropriated in the amount of \$1,429,508 for General Fund, \$489,246 for Water Fund, \$321,079 for Sewer Fund, \$1,058,217 for Electric Fund, and \$23,904 for Solid Waste Fund. The budget ordinance for Fiscal Year 2023-2024 was adopted and is located on pages 39-46.

THIS PAGE LEFT BLANK INTENTIONALLY

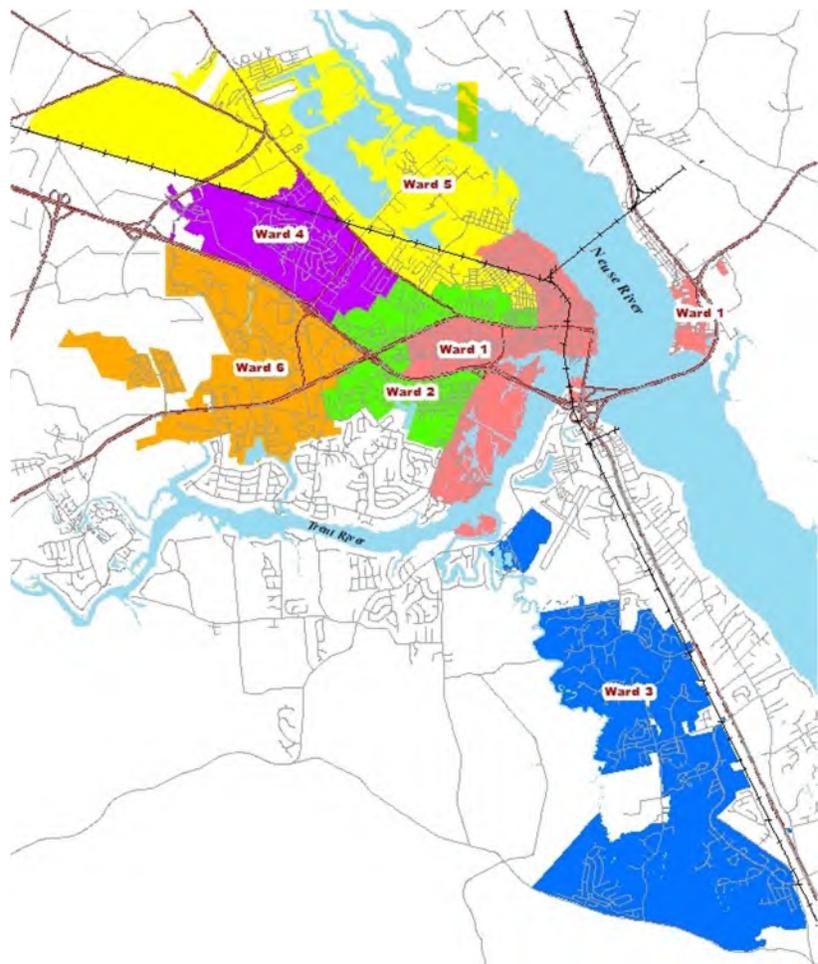


## Board of Aldermen



The New Bern Board of Aldermen consists of the Mayor and six Aldermen, each representing one of New Bern's six wards. The members are elected in a nonpartisan election and serve for four-year coincident terms. The current Board was seated in August 2022 and will serve until December 2025.

The City Manager, Director of Finance, and City Attorney are appointed by and serve at the pleasure of the Mayor and Board of Aldermen. The City Manager serves as the chief executive officer of the organization and is responsible for carrying out Board of Aldermen policy through the administration of the various departments and their staff.



## Board of Aldermen Goals and Objectives

*The following goals and objectives were adopted by the Board of Aldermen in Spring of 2018 and charted the course for the City over the last five years. The blue sections consist of the goals and objectives, followed by a summary of how those goals and objectives were met and how they relate to the FY24 Budget. In Fall of FY23 a new mayor and three new aldermen were seated on the Board. Typically, the Board will revise and adopt new goals and objectives that support their initiatives; however, for FY24, this exercise is part of the strategic planning process. The City has consulted with the North Carolina School of Government to provide instruction and facilitate the process with the city manager, mayor, aldermen, and department heads.*

### **Recruit, Train, and Retain Qualified Staff Across All Departments**

- Execute against salary study recommendations in order to ensure positions are competitive relative to market
- Develop a plan for salary band adjustments to keep pace with market demands
- Develop a plan for merit-based salary adjustments to reward employees
- Develop training plans and career growth opportunities where able across all departments
- Devise a recruitment strategy to attract qualified candidates for city positions
- Ensure health insurance costs are as low as possible
- Ensure staff is right-sized for New Bern's size and service offerings

The City completed a salary study in FY23 and implemented the study in two phases. Phase I of the study was implemented in December 2022 and Phase II was implemented in July 2023, bringing salaries to the recommended levels at the time of the study. The Classification Pay Plan was updated according to the salary study, adjusting positions to market value. Since 2018, the City has provided merit-based salary adjustments to reward employees with an increase based on their annual evaluation score.

To ensure health insurance costs are as low as possible, the City reviews and evaluates its insurance annually. In January 2022 the City changed providers and was able to increase insurance benefits and provide better coverage to employees, in addition to reducing the City's costs. The City continues to remain self-funded and provide comparable coverage to what is provided through the NC League of Municipalities at a lower rate.

The public safety and public utility departments have devised training and career development programs and opportunities to promote advancement and support staff retainage. Specifically, these departments identified positions to support the growth and training, which provide relative incremental increases. These programs are identified within the department's strategic plan and their respective budgets.

Human Resources continues to recruit qualified staff by partnering with the local colleges, participating in various career fairs, and growing individuals within workforce placement programs. Improving community engagement and relations has proven to be a great outreach program for prospective employees. In the fall of 2021, the City launched New Bern 101, an interactive program designed to introduce participants to local government and provide a comprehensive look at the structure and functions of the City. The program provides participants with a behind-the-scenes look at city projects, tours of city grounds and facilities, hands-on learning opportunities, and discussions with department staff.

## Board of Aldermen Goals and Objectives (cont'd)

### *Provide Public Safety Through Enhanced Training, Efficient Services, and Expanded Infrastructure*

- Improve emergency response times to meet acceptable service delivery benchmarks
- Execute the Board-approved Fire/Rescue Department Strategic Plan
- Assess threats to City infrastructure and operations

The New Bern Fire-Rescue Department began the process of updating the strategic plan in November 2021. The project's foundation was derived from three (3) key areas that included business leaders and community surveys, citizens survey, and an internal Strengths, Weaknesses, Opportunities, and Threats (S.W.O.T.) Analysis. Information gathered was analyzed by the agency's accreditation team. Short-term and long-term planning needs have been evaluated including the need for an additional fire station and response companies, specifically in the West New Bern area. In FY23, an exhaust system was added to each of the stations, improving the health and safety of the City's firefighters, and a new apparatus to fight brush fires was purchased. ARPA funds were designated for the purchase of a new storage facility to keep vehicles and apparatus out of the elements. New fire engines and equipment are included in the FY24 budget, and a replacement schedule was created for the breathing apparatus and other equipment.

### *Enhance and Diversify Parks and Recreation Opportunities*

- Leverage the donation of Martin Marietta Corp by developing a regional park that will provide positive economic impact
- Improve existing parks, facilities, programs, and amenities.
- Explore partnership opportunities to better utilize Parks and Recreation facilities and programs
- Ensure existing parks, facilities, and amenities are safe, utilized, and relevant
- Evaluate existing parks and recreation user fees, programs, and activities

Martin Marietta Park, the City's newest and largest park, opened in March 2022 and features over 7 miles of trails, with an ecoEXPLORE hotspot, StoryWalk, fishing, canoeing, and kayaking opportunities, nature observation, picnic shelters, restrooms, adventure playground and much more. To date, the City has invested nearly \$600,000 for the first of many phases of the park. Additional phases include an amphitheater, swim beach, additional hiking trails, camp sites, meeting space, paved roads, bike pump course, high ropes course, and ziplines.

The City budgets annually for improvements to existing parks and facilities. In the past few years, improvements were made to Kidsville playground rebuild (\$285k), Aquatic Center Pool replastering (\$50k), Riverwalk fence replacement (\$120k), and Fort Totten and Monk Mallard park shelters (\$34k).

Pleasant Hill Community Center (\$300k), opened in May 2023, providing a recreation and meeting space for the neighboring community and has a fully equipped kitchen, restrooms, and a large multipurpose room. The community center is part of the Pleasant Hill Park campus which was originally built utilizing grant funds and includes a playground, picnic shelter, basketball and volleyball courts, horseshoe pits, a walking trail, and water play features.

## Board of Aldermen Goals and Objectives (cont'd)

The City received \$20,000 in donations/sponsorships for a synthetic ice-skating rink which opened at Union Point Park in December 2022. The rink's operating hours were extended due to popular demand, just 11 days after opening.

FY24 begins the long awaited rebuild of the Stanley White Recreation Center (SWRC) in the Duffyfield community. The project will be funded with \$500,000 insurance proceeds, \$7.5M FEMA funds related to Hurricane Florence, and up to an additional \$10M of loan proceeds. The project is expected to be completed in FY25.

In addition, to ensure public safety, the City installed security cameras in Union Point Park, West New Bern Recreation Center, Fort Totten Park, George Street Park, the Aquatic Center, and Donald Miller Park. In FY24, security cameras are scheduled to be installed at Lawson Creek Park and Martin Marietta Park. The fee schedule is reviewed annually to evaluate program and activities fees.

### *Maintain Fiscal Responsibility*

- Conduct cost-of-service studies across all utility and service rates to ensure rates are fair
- Identify areas to pursue alternative funding sources
- Evaluate possible modifications of offered services
- Continue to maintain a low tax rate relative to benchmark cities

In 2018 cost-of-service studies were performed for utilities, and in FY22 the City consulted with Utility Financial Solutions to perform financial projection studies for the Water, Sewer, and Electric Funds. Although through the annual budget process, staff review rates to ensure projected revenues are maintained and rates are comparable, looking ahead with the impact of inflation it is recommended rate studies be performed for all utilities in FY24.

The City continues to seek alternative funding sources through grant opportunities in effort to keep tax and utility rates consistent, stable, and manageable for both the city and the community. Currently, the City manages over \$25M in grant funds, mostly related to infrastructure projects.

The Water Resources Department continues to look for ways to expand the City's re-use water system to new customers. The Electric Department completed upgrades to the advanced metering infrastructure (AMI) and in FY24 will purchase a meter data management (MDM) system. Utilizing technology will provide more accurate meter readings and billings, enhance the rate design and data analytics, and improve operational efficiencies.

In FY23 Craven County underwent property revaluation and with the increased assessment, budget cuts, and fund balance appropriation, the City was able to set a rate with a minimum increase from the revenue neutral rate of \$.3734 to \$.3800 per \$100 value. This is a reduction of \$.1022 from the previous tax rate of \$.4822. The City was also able to set the MSD tax rate at the revenue neutral \$.1122 per \$100 value tax rate, which is a decrease of \$.0253 from the previous rate of \$.1375.

## Board of Aldermen Goals and Objectives (cont'd)

### *Invest in City Infrastructure to Ensure Long-Term Sustainability*

- Improve stormwater infrastructure and drainage capability
- Maintain city streets to an acceptable level
- Evaluate grants and other funding mechanisms to complete capital projects
- Ensure water, sewer, and electric capital planning covers needed infrastructure improvements (Electric substations, sewer pump stations, etc.)

The City has received over \$9M in Federal and State grant funds to address the stormwater infrastructure upgrades and drainage improvements within the Duffyfield Community. Several phases of these projects are either under construction, bidding, or design. Additionally, over \$2M of ARPA grant funded projects for stormwater and drainage improvements within Biddle Street Lift Station basin, East Rose Lift Station basin, College Park, North Hills, and the Pinehurst Lift Station basin are currently underway. The bank stabilization and culvert upgrades on two outfalls along Trent Road are expected to be completed in FY24 with ARPA funding of \$1.6M. The City is engaging in a \$400k grant funded project for Asset Inventory Assessment (AIA), which will identify needed infrastructure upgrades and provide stormwater structure data for future use.

With regard to maintaining city streets, staff increased efforts to extend the life of road surfaces by incorporating underground utilities repairs and upgrades prior to roadway resurfacing. Hiring a full-time inspector has allowed more thorough oversight of roadway construction of developments intended to be accepted by the City for maintenance. ARPA funds in the amount of \$1.1M have been allocated for the Racetrack Road Improvements Project.

Although grant opportunities are limited for the utility funds, the City has received funding for sewer improvement projects through the Golden Leaf Foundation (\$500,000) and the American Rescue Plan (\$230,000). In addition to the grant funding, the City issued \$6M of revenue bonds for the Township No. 7 Sewer Improvement Phase III and the NW Sewer Interceptor Rehabilitation Phase II projects. These projects are expected to be completed in FY24; both are aimed at increasing water and sewer system capacities.

The Electric Department received \$161,500 from the NC Department of Environmental Quality to expand services and provide electric vehicle charging stations, which was completed in 2023, and Golden Leaf funding of \$320,000 to raise and relocate inundated infrastructure. The Department also applied for grant funding through the Department of Energy to support a new substation and distribution interconnects in the amount of \$20M; notifications of awards are expected in fall of 2023. The City applied for BRIC and EDA grants to support a new substation; however, neither were granted.

Through regular evaluation of infrastructure and capital planning, needs are identified, and funding is budgeted. For example, one of two critical substation transformers has been replaced at the Trent Road substation. In regard to capacity building and major infrastructure planning, seed money may be allocated while staff continue to seek grant opportunities and financing options. With current seed money appropriated, land and easements have been acquired to construct a new substation with interconnects to the bulk electric system and distribution system.

## Board of Aldermen Goals and Objectives (cont'd)

### *Promote Economic Development and Redevelopment in Housing and Commercial Areas*

- Drive redevelopment in the Choice Neighborhood Initiative Area
- Identify all resources and tools available to accomplish redevelopment (redevelopment commission, public private partnerships, net revenue funds, etc.)
- Create a marketing plan to attract a broader demographic outside the retiree community
- Refocus our local efforts on hospitality, restaurant, and retail amenities
- Refocus our efforts on redevelopment of corridors and gateways into our city (MLK commercial corridor, 5 Points, Hwy. 70 East & West, and Hwy. 43)
- Continue to grow our relationship with Craven County leaders, Craven County Board of Education, and Craven Community College to enhance educational offerings

The Redevelopment Commission of New Bern was created and organized in 2018 by the Board of Aldermen to design and implement a comprehensive plan to address blighted parcels as well as public health, safety, and the general welfare of citizens within the redevelopment area designated in the Urban Redevelopment Law; the plan was approved in February 2020. Additionally, the New Bern Vision 2038 presents ideas and solutions to address economic development, quality of life, and improve aesthetics by redeveloping the corridors and gateways into the city, providing new and affordable housing and public transportation, and enhancing community programs and facilities. In FY23, an Executive Director of the Redevelopment Commission was hired to help achieve goals and objectives of the RDC.

With funding approved for a Community and Economic Development Manager position in FY20, the City has continued to support the mission and goals of the commission. The City accomplished several objectives by leveraging CDBG funds for housing initiatives, partnered with a local salvage company to remove abandoned vehicles from Duffyfield, purchased and installed 3 bus shelters to improve public transportation, and \$350,000 of ARP funds has been awarded for the development of a community health and wellness center. In 2023 a Retail Market Analysis was performed to assess opportunities for retail development in the City, focusing on three geographical boundaries and for retail centers. Additionally, an inventory of all businesses and available retail properties was conducted.

The City continues to foster relationships and engage with community organizations and leaders, private businesses, and residents to enhance education and training opportunities. The City partnered with Craven Community College to launch vocational, technical, and educational programs utilizing available city resources, thereby providing the facility for the VOLT Center. The VOLT Center houses diesel and heavy equipment operator training and a law enforcement training with virtual simulator equipment.

## City Boards and Commissions

### *Community Development Advisory Committee (CDAC)*

The CDAC advises the Community Development staff and assures that the Community Development Block Grant (CDBG) Citizen Participation Plan encourages the participation of all citizens, including minorities, non-English speaking persons and persons with disabilities.

### *Dangerous Dog Board*

This Board was established as an appeal process for dogs that were determined to be dangerous or potentially dangerous.

### *Friends of the New Bern Firemen's Museum Board of Directors*

The Friends of the Firemen's Museum, Inc. engages in charitable, philanthropic, cultural enrichment and education activities, including, but not limited to, supporting the mission of the New Bern Firemen's Museum.

### *Historic Preservation Commission*

The three major preservation tasks of the Commission are: 1) review and approve all exterior changes to contributing historic structures in addition to infill development in the locally designated historic districts; 2) review and approve demolition of contributing structures and subsequent site redevelopment; and 3) monitor demolition by neglect of contributing historic structures in the locally designated historic districts and take actions to prevent demolition by neglect.

### *Housing Authority Board of Commissioners*

The Housing Authority Board is responsible for establishing policy and determining the direction and course the Housing Authority shall take in achieving its goal of providing safe, decent, sanitary and affordable housing to low and very-low income families. The Board shall abide by all federal, state, county and city laws, rules, regulations, and ordinances when fulfilling the duties of their office.

### *New Bern Board of Adjustment*

The Board of Adjustment shall hear and decide: appeals from any order, decision, requirement, or interpretation made by the zoning administrator; applications for special use permits; applications for variances; questions involving interpretations of the zoning map, including disputed district boundary lines and lot lines; and any other matter the board is required to act upon by any other city ordinance. The Board may adopt rules and regulations governing its procedures and operations not inconsistent with the provisions of this ordinance.

### *New Bern Planning & Zoning Board*

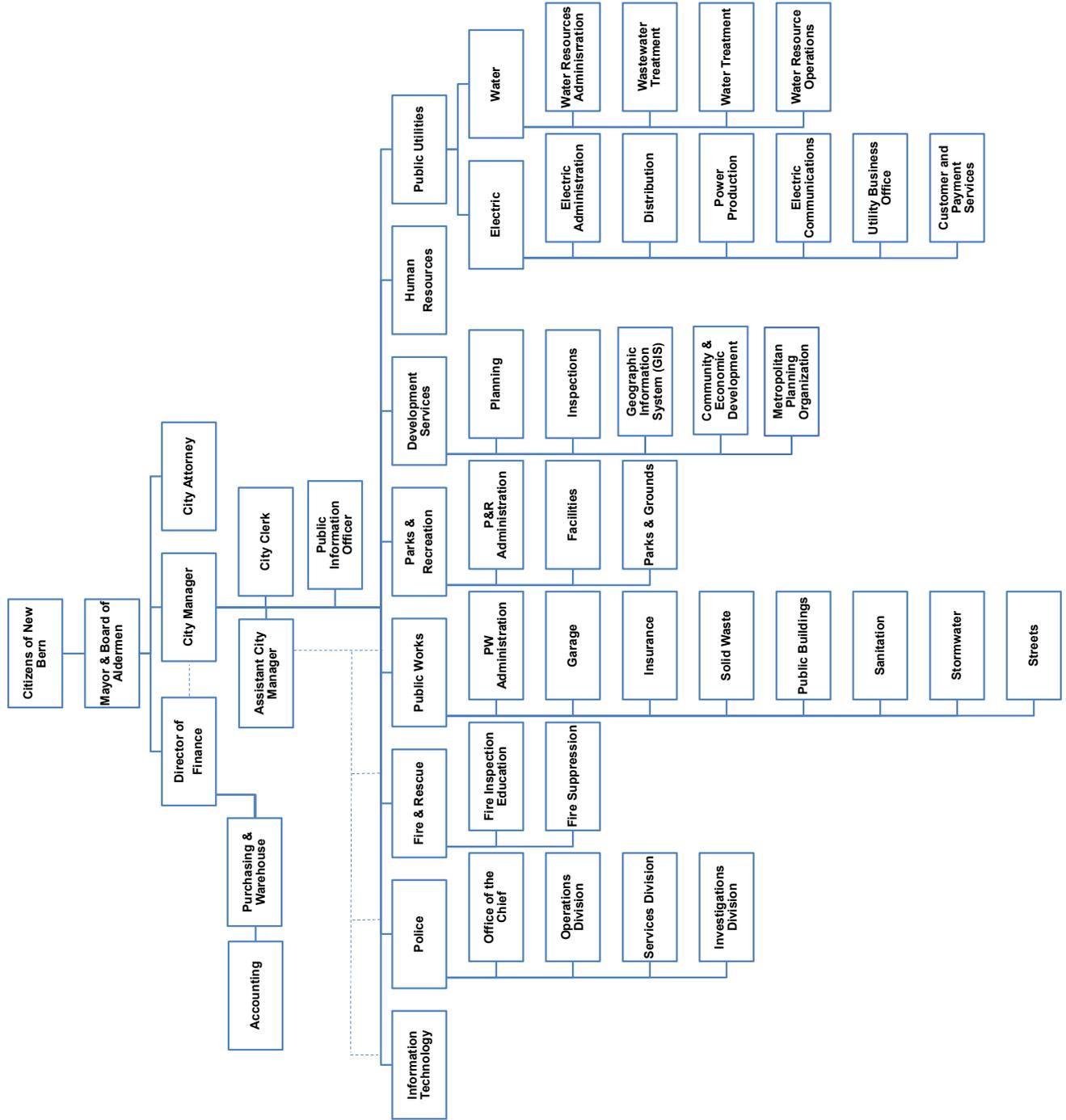
The Board's major responsibilities are to make recommendations concerning conditional use and special use permit requests, subdivision general plans, zoning amendment proposals, and make studies and recommend to the Board of Aldermen plans, goals and objectives relating to the growth, development, and redevelopment of the City.

### *Police Civil Service Board*

The board establishes and sets the requirements for applicants for employment in the police department.

### *Redevelopment Commission*

The New Bern Redevelopment Commission has the powers of a redevelopment commission as set forth in Article 22 of Chapter 160A "Urban Redevelopment Law" of the North Carolina General Statutes. Its mission is to rejuvenate and revitalize the Greater Duffyfield community.



# City Overview

FY 2023-2024 Adopted Budget



**NEW BERN**

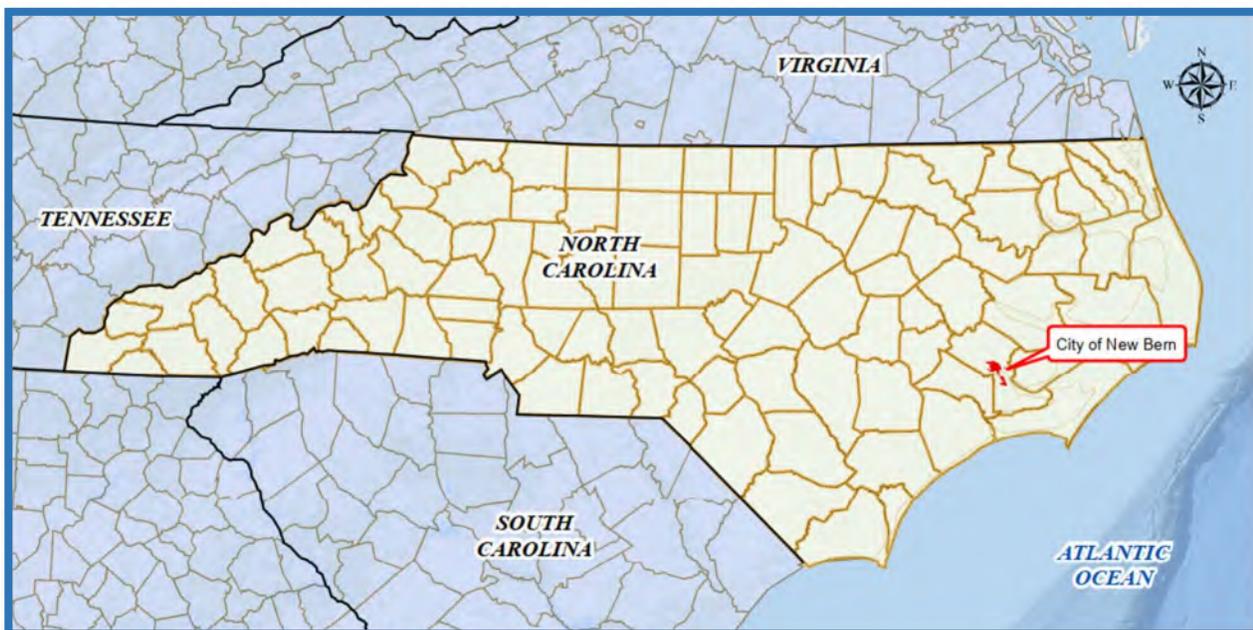
NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



## City Map

New Bern is nestled at the confluence of the Neuse and Trent Rivers and is located 110 miles east of Raleigh, the State Capitol, and 35 miles west of the Atlantic Ocean. The City is easily accessible by US 70, US 17, and NC 43. New Bern is the largest municipality in Craven County and serves as the County seat. The City thrives on tourism, as it has over 150 sites included in the National Register of Historic Places. Stretching 248 miles, the Neuse River, located in New Bern, is the longest river in North Carolina and the widest river in America (6 miles across). The City is centrally located to 157,000 acres of the Croatan National Forest, which is nationally recognized for its trails and recreation opportunities. New Bern has an area of 29.84 square miles and boasts more than its fair share of charm and opportunity...so whatever you're looking for, it's right here.



## Demographics

The City of New Bern's population has steadily increased since 1980. Retirees are attracted to the area from outside the state, resulting in a 4% increase in out-of-state residents annually since 2013. The City is centrally located to several other growing communities including the cities of Jacksonville, Morehead City, Greenville, and Kinston, all around 40 miles and less than an hour's drive away.

<b>Total Population</b>	31,539	<b>Families &amp; Living Arrangements</b>	
		Households	14,005
<b>Population by Age</b>		Persons per Household	2.19
< 18	8,736	<b>Education (age 25 years+)</b>	
18 – 64 years	15,486	High School Graduate or Higher	87.8%
> 64 years	7,317	Bachelor's Degree or Higher	28.9%
<b>Population by Sex</b>		<b>Median Household Income</b>	\$45,829
Male	14,949	<b>Per Capita Income</b>	\$32,039
Female	16,590	<b>Median Property Value</b>	\$167,600
<b>Race and Hispanic Origin</b>		<b>Economy</b>	
White	52.1%	Civilian Labor Force	57.2%
Black or African American	33.1%	Unemployment Rate	3.2%
Hispanic or Latino	7.7%		
Asian	5.2%		
Other/Mixed	1.9%		

Source: www.census.gov

### *New Bern is growing...*

Recent construction activities for commercial development include a new doctor's office in the West New Bern Area. Construction continues for a new hotel behind the New Bern Mall as well as renovations for new businesses across the City. The James City Bypass Project is underway including utility relocations and demolitions, resulting in numerous business relocations within New Bern city limits. Industrial development includes the acquisition of Hatteras Yachts by White River Marine Group and the Salt Water Division of Bass Pro Shops, the \$34 Million investment is expected to bring 500 additional jobs to New Bern.

Residential growth continues citywide, primarily within the Lake View, Bluewater Rise, and Lake Tyler subdivisions, and with the expansion of existing neighborhoods such as Carolina Colours and Craeberne Forest and permitting of residential single-family housing in West New Bern and a 225-unit apartment complex. The New Bern Housing Authority is building Carolina Avenue Apartments to add 80+ affordable housing units. In proximity to New Bern, another 252-unit apartment complex is being built off of Highway 70. Redevelopment planning and investment continues within the Greater Five Points area, including permits for new businesses.

## Local Economy

### Principal Taxpayers – Tax Year 2022

Taxpayer	Nature of Property	Assessed Value	Tax
BSH Home Appliances Corp	Household Appliances	\$140,710,475	\$678,505.92
New Bern Apartments LLC	Residential Rental	\$24,465,593	\$117,973.09
White River Marine Group LLC	Boat Manufacturing	\$23,918,028	\$115,332.73
SNH/LTA SE McCarthy	Assisted Living	\$20,854,470	\$100,560.25
NB1 LLC	Shopping Center	\$17,819,870	\$85,927.41
NC New Bern LLC	Retail Sales	\$16,651,720	\$80,294.59
2701 Amhurst Boulevard LLC	Assisted Living	\$14,366,000	\$69,272.85
Sreit Woodland Crossing Apartment	Residential Rental	\$14,136,310	\$68,165.28
Wal Mart Real Estate Business Trust	Retail Sales	\$11,933,450	\$57,543.10
American IRA LLC	Shopping Center	\$11,121,220	\$53,626.52

### Principal Employers

Employer	# of Employees	% of Total County Employment
Department of Defense	5,324	13.39%
CarolinaEast Health Systems	2,759	6.94%
BSH Home Appliances	1,724	4.34%
Craven County Schools	1,439	3.62%
Moen Incorporated	835	2.10%
State of North Carolina	801	2.01%
Craven County	694	1.75%
Wal Mart	537	1.35%
Craven Community College	524	1.32%
City of New Bern	477	1.20%

## Local History

### *A long and storied history...*

New Bern was settled in 1710 by Swiss and Palatine immigrants led by Christoph von Graffenried. They named the settlement after Bern, the capital of Switzerland. But long before the Europeans arrived, the Tuscarora Indians also lived along New Bern's riverbanks in a village they called Chattoka.

New Bern is the second-oldest colonial town in North Carolina and was the capital of the North Carolina colonial government. For a short period of time, it was also the state capital. Given its picturesque setting and growing political prestige, New Bern quickly became known as "the Athens of the South." You'll find the Athens Theater and the Masonic Temple downtown, part of the rich culture of New Bern then, are still very active today.

### *City Hall*

City Hall is an unmistakable landmark in downtown New Bern. Located at the corner of Craven and Pollock streets, residents and visitors often stop to admire the intricate and beautiful architectural details of the building. At nighttime, drivers and boaters can't miss the brightly lit clockface, which serves as a beacon along the New Bern cityscape. Long admired as a symbol of progress and possibility, the building holds unique history for New Bern. Thirty years after the founding of New Bern, the four large lots on the north side of Pollock Street (between Craven & Middle) were designated for religious purposes. A church was constructed on one of the lots, and in the mid-1700s, the North Carolina General Assembly granted use of the southeast corner lot for a school. Preferring not to have the school in the downtown business district, trustees of the Church Assembly substituted lots along New & Hancock streets for the school. After the Revolutionary War, the school was reorganized and was called the New Bern Academy, which still exists today.

The corner site where City Hall is located was purchased from Christ Church in 1891 when the church decided it no longer needed the property. Originally constructed as a Federal Courthouse, Customs Office, and Post Office, the building was finally completed in 1897. Nearly forty years later, it came under city ownership. Sessions of Federal Court were held in the upstairs courtroom, which is still used today by the Board of Aldermen and other quasi-governmental boards, for conducting official business.

This Romanesque Revival building is the only one of its kind in this area and its architectural and historical significance have merited its listing on the National Register of Historic Places. Although first designed without a tower or clock, changes came soon afterward to incorporate one. James Knox Taylor designed the clock tower as it appears today, including the installation of a large Seth Thomas four-face clock.



## Local History

### *New Bern Fireman's Museum*

The New Bern Firemen's Museum houses a collection of early firefighting equipment, along with rare photographs and Civil War relics. Visitors can hear stories of Fire Horse Fred and learn why the Dalmatian is the official fire dog. New Bern is proud to be the first city in North Carolina to charter a fire company, and also one of the first in the nation. Plus, the city's fire fighters hold many world records. This museum offers a distinct look into a respected piece of the city's past.



### *Birthplace of Pepsi*

256 Middle Street is where Pepsi-Cola was first invented in 1889! Back then the building was a pharmacy owned by Caleb Bradham. Originally, Pepsi-Cola was sold as an elixir for curing a stomachache. Now, it's one of the most popular beverages in the world.

### *Tryon Palace & NC History Center*



The North Carolina History Center is a 65-million-dollar addition to the Tryon Palace & Gardens complex. The museum transports visitors through time starting from the formation of the coastline and through the people who shaped the history of the region. Tryon Palace was where governors ruled, legislators debated, patriots gathered, and George Washington danced. The grounds include the Governor's Palace and surrounding historic homes, stunning gardens, and interactive exhibits. Today, costumed guides, working craftspeople, engaging character interpreters,

and American history come to life on its grounds.

### *African American History*

Before the Civil War and the Emancipation Proclamation, New Bern's African American families led educational, business, and religious communities. This region has a rich history of never-enslaved people who were joined by others fleeing or freed from slavery. Together they educated their children, cultivated their lands, and built their communities into the time of reconstruction. From that period, through continued segregation and discrimination, two world wars, the Great Depression, and into the later twentieth century, New Bern's African Americans struggled, endured, and prospered. Today, the stories of New Bern's African Americans speak of a shared heritage with all who have settled in Eastern North Carolina.



### *Civil War Battle*

The Civil War Battle of New Bern began when the city's major port and trading center was captured and occupied by a large Union Army after a fierce battle on March 14, 1862. This campaign, led by General Ambrose Burnside, made New Bern one of the first cities in the South to fall to the Union.

## New Bern 101



The City of New Bern launched New Bern 101, an interactive program designed to introduce participants to local government, in the fall of 2021. The program is similar to a citizens academy, but you do not have to be a resident of the city to participate. Anyone aged 15 years-old and up can apply (minors should be accompanied by an adult for the duration of the program).

New Bern 101 provides participants with a comprehensive look at the structure and functions of local government. Participants meet staff and elected officials during the eight-week program, and gain insight into how government decisions, programs, and services affect quality of life. Participants also get a behind-the-scenes look at city projects, take tours of city buildings, and hear directly from staff about what it takes to budget for and operate our nine internal departments.

New Bern 101 is free and open to the public. The weekly sessions are 3 hours long and are held at various locations. At the final session, the class attends a Board of Aldermen meeting, where participants get a chance to meet and speak with the Governing Board beforehand. At the meeting, the class is recognized, and participants receive a certificate of completion. In order to receive a certificate, participants must attend all sessions within the program.



### NEW BERN 101

- ✓ Connect with other people
- ✓ Get more involved with your community
- ✓ Meet staff & city leaders
- ✓ Learn about city programs & services

## Community Policing Programs

The key to providing for the public safety of any community lies in a concept originally proposed by Sir Robert Peel, founder of the London Metropolitan Police Department. According to Peel, "The public are the police, and the police are the public." This concept is the cornerstone of what has become known as "community policing"...a philosophy of providing police service that is built on knowledge and understanding.

Anyone can participate in community policing. It is not just confined to neighborhoods. The entire community can participate, including corporate and small businesses, nonprofits, community groups and organizations, and other government agencies. Think of the impact we could have if we organized ourselves in a meaningful way to solve problems and be proactive about preventing crime.

### **Neighborhood Watch**

New Bern's National Night Out Committee, in partnership with New Bern Police, organizes this local event with the assistance of countless volunteer hours. We celebrate the "community" and bring thousands together to have fun. Dozens of community service organizations participate with us each year to take a stand in fighting crime within our community.



### **Citizens Police Academy**

The Citizens Police Academy program introduces citizens to the philosophy, policies, and principles of law enforcement, as well as the ethical conduct governing police services in our community. Basic classroom instruction, presentations, and demonstrations are supplemented with elective participation in firearms training, firearms practice, and riding with police officers on patrol.

### **Volunteers**

Volunteers are intended to supplement and support, rather than supplant, sworn officers and civilian personnel. Volunteers shall be placed in job assignments or programs that are consistent with their knowledge, skills, abilities, and the needs of the department. All volunteers must submit to a criminal background and neighborhood check. Volunteers are encouraged to also attend Citizens Police Academy within a 12-month period.

### **Chaplains**

Chaplains represent a wide variety of religious traditions and levels of professional preparation and endorsement, but when the chaplain is working in the police world, each is a "chaplain" for everyone, not the religious leader of a particular tradition serving a particular congregation or service agency. Chaplains are non-sworn volunteers who provide support to NBPD personnel, victims, and others. Chaplains can be called to crime scenes, be involved with department programs/ceremonies, and volunteer inside the department.

## Education

Successful students become respected leaders, and you'll find the quality of education here is second to none. With public and private education opportunities available throughout our family-friendly community, we're well equipped to teach and grow tomorrow's leaders. Students young and old will find fun and interactive programs of study whether you're preparing for the workforce, continuing your education, or transitioning into a new career. College prep programs allow students to earn college credit while still in high school. Come be a part of the learning and check out what our riverfront community has to offer.

### *Craven County Public Schools in New Bern*

<b>Elementary</b>
Ben D Quinn Elementary
Creekside Elementary
J T Barber Elementary
Oaks Road Elementary
Trent Park Elementary

<b>Middle Schools</b>
Grover C Fields Middle
H J Macdonald Middle

<b>High Schools</b>
Craven Early College High
New Bern High

### *Craven Community College*

Craven Community College is a dynamic teaching and learning institution that serves more than 4,000 curriculum students and more than 11,000 individuals in workforce development training programs each year. With campuses in both New Bern and Havelock, as well as a strong presence at Marine Corps Air Station Cherry Point, Craven CC is committed to meeting Eastern North Carolina's education and training needs.

The New Bern campus is home to the state-of-the-art Bosch Advanced Manufacturing Center, a 21st-century nursing simulation lab, and the innovative Craven Early College high school. In addition, the Volt Center workforce training facility near downtown New Bern houses various hands-on, skilled trades programs, Small Business Center, community makerspace, and a premier law enforcement training simulator.

### *The Epiphany School of Global Studies*

The Epiphany School of Global Studies is comprised of two campuses in the heart of New Bern. The Henderson Avenue Campus serves students in K – 5<sup>th</sup> grade, and the Trent Road Campus services Middle and Upper School students in 6<sup>th</sup> – 12<sup>th</sup> grades. The Epiphany School is a comprehensive college-preparatory and globally focused school where dynamic and innovative learning is stretched beyond the classroom walls, emphasizing the knowledge, skills, creativity, adaptability, curiosity, and international experiences students will need to flourish.

### *Saint Paul Catholic School*

Saint Paul Catholic School is a nationally accredited school for PreK-3 through 8<sup>th</sup> grade that is dedicated to the spiritual, intellectual, physical and social development of each student. Saint Paul strives to educate the whole child and welcomes students of all faiths. A rigorous and classical curriculum prepares children for a lifetime of learning and leadership.

## Healthcare



### **CarolinaEast Health System**

CarolinaEast Health System is a multi-faceted, multi-facility service, all of which is devoted to your care. Under the CarolinaEast Health System organization, you will find

CarolinaEast Medical Center, CarolinaEast Surgery Center, CarolinaEast Diagnostic Center, CarolinaEast Emergency Care, CarolinaEast Home Care, CarolinaEast Rehabilitation Hospital, CarolinaEast Physicians and many more services with you at the heart of all they do. When it comes to healthcare, all you need to know is CarolinaEast.

Since CarolinaEast Medical Center (CEMC) first began serving our community in 1962 in the old St. Luke's Hospital, they've grown right along with our region. Over the years, they've added new beds and new technology. Opening as the "ultra-modern" 100-bed Craven County Hospital in 1963, the 21st century CarolinaEast Medical Center is a 350-bed, multi-facility healthcare provider to the coastal Carolina region. Each year, they have over 400,000 opportunities to touch the lives of our neighbors.

While CEMC may offer the same level of care that is usually found at larger medical centers in much larger cities, they have taken special care over the years to maintain our community feel. For more than 60 years, the families of coastal North Carolina have trusted CEMC to take care of their most precious possession—their good health.



### **Coastal Carolina Health Care**

Coastal Carolina Health Care (CCHC) is a multi-specialty group practice with a strong base of primary care providers located in New Bern, NC. While the company was established in 1998, it traces its

roots back to 1962. CCHC's mission is to promote the health of patients by providing high quality, compassionate, comprehensive, and personalized health care. CCHC's vision is to consistently meet the changing health care needs and expectations of the patients they serve.

CCHC's core values include quality-continuous striving to improve patient care, patient centered care- allowing patients to become active participants in their own care, care coordination-supporting collaboration and communication through the use of a common electronic health record across our medical specialties, and innovation-openness to adoption and adaptation of evolving technologies.

CCHC's physicians, nurse practitioners, and physician assistants specialize in Family Medicine, Internal Medicine, Cardiology, Neurology, Sleep Medicine, Urgent Care, Oncology, Hematology, Gastroenterology, Pulmonology, and Critical Care. CCHC also operates a state-of-the-art Imaging Center equipped with advanced diagnostic equipment such as MRI, CT, Ultrasound, Mammography, Bone Density and plain X-Ray, as well as an Urgent Care, Endoscopy Center, and Sleep Lab. CCHC also serves the local community by providing medical services at CarolinaEast Medical Center, the MERCI Clinic, and area nursing homes.

## Transportation and Parking

### Transportation

New Bern's Coastal Carolina Regional Airport is just two miles from downtown and offers connecting flights to Charlotte & Atlanta through Delta & U.S. Airways Express. Car rental is available at the airport or through local providers and several hotels offer shuttle service. Private transportation is available through local cab companies and through CARTS Public Transportation (special emphasis on elderly and/or handicapped transportation). Amtrak also provides thruway bus service to eastern North Carolina.

### Parking

Downtown New Bern offers on-street, 2-hour parking Monday through Friday from 7:30 am to 5:30 pm and is enforced by Parking Control personnel.

#### Free Daily Parking

Additional free daily parking is available outside of the 2-hour parking zone and at three city-owned parking lots:

- **Black Bear Parking Lot** At the corner of New and Hancock Streets (daily and overnight parking permitted)
- **Gold Bear Parking Lot** at the Farmer's Market near South Front and Hancock Streets (no parking Sunday-Thursday between 3am and 6am or Saturday between 6am and 2:30pm)
- **Red Bear Parking Lot** at the South end of Craven Street (no parking Sunday-Thursday between 3am and 6am)



#### Leased Parking

The City also offers leased parking spaces at two downtown lots:

- Hancock Street – 52 spaces
- Craven Street – 41 spaces

#### Pay-As-You-Go Parking

In 2023, the City began the process of transitioning the Pollock Street downtown parking lot from leased parking spaces to pay-as-you-go parking.

## Culture and Recreation

The arts are evident and abundant in New Bern, and you don't have to look far to enjoy the historic preservation and Swiss influences of our town. With award-winning museums, art galleries, top performances and shows, live music, festivals, local theater, and a vibrant food scene, New Bern is rich in cultural diversity that you can't find anywhere else. Experience New Bern and the people and progress that make it an unforgettable place to live and visit!



### ***Downtown***

Downtown New Bern is filled with a distinctly rich history that's evident the moment you walk down its streets. Enjoy quaint restaurants and cafes, art galleries, antique stores and more.



Discover a magnificent palace, museums, vast architecture and breathtaking gardens. Join our downtown businesses for the monthly ArtWalk and explore galleries, listen to local musicians and meet local authors.

### ***Street Cafes and Friday Game Night***

Come experience our street cafes, where we've reimagined outdoor dining and taken it to a whole new level. Enjoy cuisine that could rival any top food destination in the world. Our restaurants have opened their doors and brought dining throughout our streets, giving guests an opportunity to take in the charm and beauty of our historic business district while enjoying the best seafood and southern delights. Enjoy a variety of family fun games as you stroll through our downtown streets.



### ***Guided and Self-Guided Tours***

The rich history of New Bern comes to life with our Historic Heritage Walking Tours – a series of self-guided tours you can take at your own pace. Experience our war-ridden past, explore the architectural beauty of our homes and immerse yourself in our Southern hospitality.



There's no better way to experience New Bern than taking one of our guided tours. The charm of this area comes to life as tour guides take you on a journey through our historic city. Explore New Bern by boat or take a nostalgic trolley tour through the downtown district.

## Culture and Recreation (cont'd)

### ***New Bern Farmers Market***

The New Bern Farmers Market is located in downtown New Bern and is open Saturdays from 8AM to 2PM year around. The market is made up of a diverse group of members and not only offers the freshest local fruits and vegetables, but also has a selection of plants, farm raised meats, baked goods, arts and crafts, and so much more. You can always find the perfect give – one of a kind and handmade!



### ***New Bern Bears***

Bears are making tracks all over New Bern – decorated, fiberglass bears, that is. To coincide with New Bern’s 300th Anniversary Celebration in 2010, Bear Town Bears, a nonprofit organization, recruited local artists to implement hand-painted designs on life-size standing and walking fiberglass bears for public enjoyment during the entire year. Sponsors for the more than 80 bears have placed their bears in historic downtown, as well as in outlying areas. Adorned with hats, flags, flowers, and other unusual and creative features, each bear offers a unique design.

### ***MumFest***

MumFest is a combination of family fun, entertainment, attractions, exhibitors and great food in the beautifully restored setting of historic downtown New Bern and its waterfront. MumFest is one of the finest award-winning festivals in the state of North Carolina. It is recognized statewide as a major eastern North Carolina family festival and has received numerous awards over the years to include Best NC Main Street Downtown Event, Southeast Tourism Society’s Top 20 October events, and the Sun Journal Reader’s Choice winner as Best Festival for many years running. MumFest is a great weekend for visitors of all ages!



**Bear Drop at Midnight**

### ***New Year’s Eve Block Party***

Celebrate New Year’s Eve with family friendly activities, live music, dancing in the streets, a kids’ fun zone with games and activities, photo selfie stations, food trucks and much more! A lighted “Bear Cub Drop” for the kids takes place at 9pm, and at midnight, the lighted Bear Drop from the top of City Hall rings in the New Year!



**Bear Cub Drop at 9 pm**

## Culture and Recreation (cont'd)

### Parks & Exhibits

Great cities are known for their parks and exhibits, and New Bern is no exception. New Bern is home to 27 parks. From playgrounds to Frisbee golf, we have something for everyone. Visit the Aquatic Center or the Splash Pad to cool off on a hot summer day.

Our larger parks host a variety of special events and activities throughout the year. Examples of some of our parks are included below.



### Lawson Creek Park

Lawson Creek Park is located on a 55-acre site that is surrounded by Lawson Creek and the Trent River. It is perfect for anyone who wants to participate in water or nature activities and is ideal for people of all ages. Lawson Creek Park hosts New Bern's Easter Egg Hunt, 4<sup>th</sup> of July Celebration, Drive-In Theatre, and spring and fall midway carnivals.

### Union Point Park

One of the true gems of the City, Union Point Park is a scenic six-acre site located at the point of the Neuse and Trent Rivers in beautiful historic downtown New Bern. It is the nucleus of several family-friendly community events including Festival of Fun, Footloose on the Neuse Summer Concert Series, Great Trent River Raft Race, Coastal Christmas Flotilla, Community Tree Lighting, Movies in the Park and much more. Stroll along the waterfront path and stop to enjoy the view from the gazebo or one of many park benches. The park is ideal for water lovers too. It is closely located to the marinas and has two public boat launches ideal for kayaks, canoes and small vessels.



### Martin Marietta Park



Our newest and largest park in the City of New Bern (880 acres), boasts over seven miles of walking and biking trails plus a StoryWalk Trail, kid adventure playground, canoe and kayak access to the Neuse River and main lake, fishing opportunities, picnic shelters, wildlife observation and an EcoExplore program.



THIS PAGE LEFT BLANK INTENTIONALLY



# Budget Overview

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



## Basis of Budgeting

The City of New Bern operates under an annual balanced budget ordinance adopted and administered in accordance with the Local Government Budget and Fiscal Control Act. The budget ordinance covers a fiscal year beginning July 1 and ending June 30. All moneys received and expended are included in the budget ordinance, except for moneys expended pursuant to a project ordinance or accounted for in an intragovernmental service fund or a trust and custodial fund excluded from the budget ordinance.

### General Fund

The General Fund is the City's chief operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund includes the Administration, Information Technology, Finance, Human Resources, Police, Fire, Parks & Recreation, Development Services, and Public Works Departments.

### Enterprise Funds

An enterprise fund is a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Expenditures in these funds are financed primarily through user fees. The City's Enterprise Funds include Water, Sewer, Electric and Solid Waste.

### Other Funds

Other City fund types include the following:

**Special Revenue Funds** – used to account for specific revenues, such as various grants and contributions, which are legally restricted or committed to expenditures for particular purposes

**Capital Projects Funds** – account for financial resources to be used for the acquisition and construction of major capital projects

**Internal Service Fund** – accounts for the City's partially self-insured health benefits plan and workers compensation program which charges the other funds of the City for the insurance claims

### Interdependence with Other Entities

The City depends on financial resources flowing from, or associated with, both the Federal Government and the State of North Carolina. Because of this dependency, the City is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign governments and other holders of publicly held U.S. Treasury Securities.

## Financial Policies and Procedures

The City of New Bern operates in accordance with Generally Accepted Accounting Principles (GAAP) and North Carolina General Statutes. Additionally, the City follows standards and best practices provided by the Government Finance Officers Association (GFOA), the Governmental Accounting Standards Board (GASB), and complies with all applicable Federal, State, and local laws and regulations and City Ordinances. Therefore, the City of New Bern has established various policies and procedures to set forth basic guidance for sound fiscal management practices. The major financial policies are summarized below:

### **Accounting/Financial Reporting**

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting. Modified accrual combines aspects of accrual and cash basis accounting methods. Revenues are recognized when they become available and measurable, expenditures are recognized when liabilities are incurred. The City is audited annually by an independent public accounting firm, which is selected through a competitive proposal process. The City's Annual Comprehensive Financial Report (ACFR) is presented to the Board of Aldermen and available to the public on the City's website.

### **Budget**

The City's budgets are adopted as required by the North Carolina General Statutes. Annual appropriated budgets are adopted for all funds, with the exception of capital project funds and grant-related special revenue funds, for which project-length budgets are adopted. In accordance with state law, the budgets adopted for the enterprise funds are adopted on the modified accrual basis of accounting. Budgets are adopted to show use of fund balance as another financing source for both governmental and proprietary funds. Annual operating budgets are adopted each fiscal year by an annual budget ordinance and amended as required.

### **Cash Reserve - Utilities**

Minimum operating cash reserves for the Utility Funds (Electric, Water, and Sewer) have been established to help maintain stable rates and ensure availability of cash for timely payment of obligations and unexpected cost contingencies such as natural disasters. The Minimum Days Cash on Hand for each Utility Fund is as follows: Electric 90 days; Water 240 days, and Sewer 175 days. If cash reserve level falls below the required minimum levels, action must be taken to restore the cash reserves over the next three (3) years, which include utility rate adjustments, cost reductions, and/or additional fees. The policy also provides guidance on the use of excess reserves, such as pay down long term debt, appropriate for one-time spending needs, rebates, and the option to do nothing. It is important to maintain financial flexibility to help smooth rate increases; therefore, the policy is set to allow reserves to float up and down the minimum policy levels.

### **Debt Management**

The City of New Bern establishes procedures to ensure compliance with North Carolina General Statutes, Statements issued by the Governmental Accounting Standards Board (GASB), and all other applicable Federal, State, and local regulations. The City utilizes the Local Government Commission (LGC) guidance to determine appropriate processes required to issuing debt, entering into contracts, or other financing arrangements. The City manages debt and leases through DebtBook to meet GASB requirements.

## Financial Policies and Procedures (cont'd)

### Capital Assets

The Capital Asset Policy establishes guidelines for the physical and reporting controls of capital assets owned, purchased, and disposed of for the City of New Bern. The policy defines the capital asset and thresholds, establishes a consistent and cost-effective method for accounting and depreciation of the assets, and ensures assets are properly accounted for in conformance with Federal, State, and Local and/or grant regulations and requirements. Capital assets are considered as part of the budget process and must be presented to the Board of Aldermen for approval. The five-year detailed capital asset plan is updated annually and submitted by each department to the Budget Committee for review. Capital asset purchases are subject to fund availability and budget limitations. The City Manager presents the proposed capital asset purchases to the Board of Aldermen for review at the same time the annual proposed budget is submitted. Capital assets may be added or changed during the budget year, but each asset must be presented to the Board of Aldermen for approval.

### Fixed Assets Capitalization Policy

<u>Asset</u>	<u>Capitalization Amount</u>
Land	All Land
Land Improvements <sup>1</sup>	> \$25,000
Buildings <sup>3</sup>	> \$25,000
Building Improvements <sup>3</sup>	> \$25,000
Machinery and Equipment	> \$5,000
Transformers	> \$5,000
Vehicles	> \$5,000
Infrastructure <sup>2</sup>	> \$100,000
Construction in Progress	Based on Asset Type

<sup>1</sup> Land improvements include items such as excavation, non-infrastructure utility installation, driveways, sidewalks, parking lots, flagpoles, retaining walls, fencing, outdoor lighting, and other non-building improvements to make land ready for its intended purpose.

<sup>2</sup> Easements, drainage systems, water systems, sewerage disposal works systems, waterways – levees and canals, dams, and roads are included in the definition of infrastructure.

<sup>3</sup> Limits for Buildings and Building Improvements were lowered from \$50,000 to \$25,000 effective 7/1/07.

### Deposits and Investments

All deposits of the City are made in board-designated official depositories and are secured as required by State law. The City may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the City may establish time deposit accounts, money market accounts, and certificates of deposit.

### Fees and Charges

The City of New Bern charges fees for services and programs provided to residents and businesses in effort to appropriately support those services provided to customers receiving the benefits from such services. As part of the annual budget process the City of New Bern reviews and adopts the Schedule of Fees and Charges, which is available on the City's website.

## Financial Policies and Procedures (cont'd)

### **Fund Balance**

The objectives of the Fund Balance Policy are to establish a minimum fund balance level, to enhance the City's financial position to maintain the highest credit and bond ratings, to maintain reserves for unforeseen revenue volatility and expenditures, to generate investment income that diversifies revenue streams and decreases reliance on tax, fees, and other revenue sources, and to ensure adequate availability of cash throughout the year. The Fund Balance Policy establishes a minimum available fund balance level of 25% for the General Fund with an annual goal of 35%. The policy also provides guidance on the utilization of Fund Balance in excess of the minimum fund balance and actions to be take should the fund balance fall below the minimum. Additionally, in accordance with governmental accounting standards, the policy identifies and defines the five components of fund balance: Non-spendable, Restricted, Committed, Assigned, and Unassigned Fund Balance.

### **Grant Management**

It is the objective of the City to seek grant funding that is consistent with the City's strategic goals, objectives, and operating policies, to add to the City's financial resources and capital improvements, and to provide quality services to residents and businesses. The Grant Management Policy encompasses Federal, State, and Local regulations and streamlines the grant administration process, from application to closeout. The policy identifies specific roles and responsibilities for project and fiscal management, and compliance requirements, including compliance with the 2CFR Part 200. The policy also addresses sustainability and the use of available resources.

### **Procurement**

The purchasing policy establishes rules and regulations to secure purchases and contracts in accordance with North Carolina General Statutes, and where applicable, the 2CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards. Additionally, the City will comply with all rules and regulations that govern the City and/or the funding sources (such as grant funds). The City participates in the North Carolina state contracts and cooperative purchasing agreements. The City has a hybrid system consisting of a decentralized purchasing process as well as a warehouse of inventory, mostly related to maintenance and repairs of the City's infrastructure. The Purchasing and Warehouse Manager oversees the day-to-day procurement activities and ensures compliance within the applicable laws and regulations. In accordance with G.S. 159-28(a), a pre-audit certificate, signed by the Finance Director, or designee, will appear on contracts, agreements, and purchase orders.

The Procurement Card Policy provides procedures for the management use and limitation of the City issued credit cards and procurement cards (PCard), to certain personnel in order to purchase goods and/or services. The procurement cards are authorized for small dollar purchases and travel related expenses. Card transactions are uploaded weekly to the financial software system, cardholders complete their transaction and upload receipts and supporting documentation, the transaction is routed through the workflow for approvals and posted weekly with accounts payable.

## Budget Process

Preparation of the City's fiscal year budget is a process that involves the citizens of New Bern, the New Bern Board of Aldermen, individual City departments, and the City Manager's Budget Committee.

The first major phase in the preparation of the budget occurs with the distribution of the new budget preparation package and instructions to Department Heads to be used in submitting their requested budgets.

Budget meetings are scheduled in March for Department Heads to present budget requests to the Budget Committee for consideration. The City Manager is given a briefing on any new programs, new position requests, as well as major increases in budget requests. In April, the City Manager makes any final revisions to the proposed budget, along with the proposed utility and property tax rate for the new fiscal year.

In late April or early May, workshops are held with the Board of Aldermen to review an initial draft of the budget. The City Manager's recommended budget is then presented to the Board, the press, and the public. The recommended budget is made available for public inspection in the office of the City Clerk, the public library, and on the City's website (<http://www.newbernnc.gov/departments/administration/finance>).

North Carolina General Statutes require one public hearing be held for public comment on the proposed budget. In a concentrated attempt to provide an opportunity to the citizens of New Bern, a public hearing is scheduled by the Board for public input on the budget. This hearing is usually conducted in late May or early June. The Board formally adopts the budget at a regular Board of Aldermen meeting on or before June 30.

The budget is effective July 1 through June 30 and is monitored throughout the fiscal year. Amendments to the budget are brought to the Board of Aldermen for approval.

### Budget and Capital Improvement Plan Calendar – FY 2024

Month	Activity
<b>December</b>	Distribution of current Capital Improvement Plan (CIP) to departments
<b>January</b>	Budget entry in software available CIP request entry to be completed Building Maintenance requests due to Public Works
<b>February</b>	New position and reclassification requests due to HR Budget highlight forms due to Finance Fee schedule change requests due to Finance Budget entry to be completed
<b>March</b>	Department head meetings with Budget Committee Follow-up Budget Committee meetings
<b>April</b>	City Manager's overview of budget
<b>May</b>	Board of Aldermen Workshops Proposed Budget presented to Board and displayed for public viewing Public Hearing
<b>June</b>	Adoption of Budget

THIS PAGE LEFT BLANK INTENTIONALLY



**BUDGET ORDINANCE 2023-2024  
CITY OF NEW BERN, NORTH CAROLINA**

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF NEW BERN, NORTH CAROLINA:

SECTION 1. The following amounts are hereby appropriated for the operation of the City of New Bern beginning July 1, 2023 and ending June 30, 2024 according to the following schedules:

**SCHEDULE A - GENERAL FUND**

General Government	1,816,992
Technology	2,233,905
Finance	1,943,342
Human Resources	956,476
Police	14,448,226
Fire	9,250,569
Parks & Recreation	3,831,915
Development Services	2,626,702
Public Works	8,704,873
Debt Service	3,043,160
Interfund Transfers	37,560
Contingency	50,000
	<hr/>
TOTAL GENERAL FUND	<u>\$ 48,943,720</u>

**SCHEDULE B - MUNICIPAL SERVICE DISTRICT FUND**

Municipal Service District	<u>\$ 421,200</u>
TOTAL MUNICIPAL SERVICE DISTRICT FUND	<u>\$ 421,200</u>

**SCHEDULE C - WATER FUND**

Water	\$ 7,719,299
Water Debt Service	\$ 2,318,936
Shared Services Charges	\$ 2,362,577
Interfund Transfers & Transfer Supports	\$ 337,856
	<hr/>
TOTAL WATER FUND	<u>\$ 12,738,668</u>

**SCHEDULE D - SEWER FUND**

Sewer	\$ 9,600,070
Sewer Debt Service	\$ 102,559
Shared Services Charges	\$ 2,768,877
Interfund Transfers & Transfer Supports	\$ 1,004,973
	<hr/>
TOTAL SEWER FUND	<u>\$ 13,476,479</u>

**SCHEDULE E - ELECTRIC FUND**

Electric	\$ 55,097,509
Electric Debt Service	\$ 986,080
Shared Services Charges	\$ 1,760,669
Interfund Transfers & Transfer Supports	\$ 3,104,596
<b>TOTAL ELECTRIC FUND</b>	<b>\$ 60,948,854</b>

**SCHEDULE G - EMPLOYEES' BENEFIT INSURANCE FUND**

Employee Benefits	\$ 7,880,920
<b>TOTAL EMPLOYEES' BENEFIT INSURANCE FUND</b>	<b>\$ 7,880,920</b>

**SCHEDULE H - EMERGENCY TELEPHONE SYSTEM FUND**

E-911	\$ 156,353
<b>TOTAL EMERGENCY TELEPHONE SYSTEM FUND</b>	<b>\$ 156,353</b>

**SCHEDULE I - POLICE SPECIAL REVENUE FUND**

Police Special Revenue	\$ 21,940
<b>TOTAL POLICE SPECIAL REVENUE FUND</b>	<b>\$ 21,940</b>

**SCHEDULE J - COMMUNITY DEVELOPMENT FUND**

<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>	<b>\$ -</b>
-----------------------------------------	-------------

**SCHEDULE K - GRANTS FUND**

<b>TOTAL GRANTS FUND</b>	<b>\$ -</b>
--------------------------	-------------

**SCHEDULE L - PUBLIC-PRIVATE PARTNERSHIPS FUND**

Partnership Programs	\$ 10,000
<b>TOTAL PUBLIC-PRIVATE PARTNERSHIPS FUND</b>	<b>\$ 10,000</b>

**SCHEDULE M - WATER CAPITAL RESERVE FUND**

Water Capital Reserve	
<b>TOTAL WATER CAPITAL RESERVE FUND</b>	<b>\$ -</b>

**SCHEDULE N - SEWER CAPITAL RESERVE FUND**

Sewer Capital Reserve	
<b>TOTAL SEWER CAPITAL RESERVE FUND</b>	<b>\$ -</b>

**SCHEDULE O - RATE STABILIZATION FUND**

TOTAL RATE STABILIZATION FUND \$ -

**SCHEDULE P - SEWER DEBT SERVICE RESERVE FUND**

Transfer to Sewer Fund \_\_\_\_\_

TOTAL SEWER DEBT SERVICE RESERVE FUND \$ -

**SCHEDULE Q - MPO PLAN GRANT FUND**

MPO Plan Grant \$ 245,375

MPO Plan Grant (5303) \$ 60,080

TOTAL MPO PLAN GRANT FUND \$ 305,455

**SCHEDULE R - EQUITABLE SHARING US DEPT OF JUSTICE**

Equitable Sharing \$ 36,050

TOTAL EQUITABLE SHARING US DEPT OF JUSTICE \$ 36,050

**SCHEDULE S - EQUITABLE SHARING US DEPT OF TREASURY**

EQUITABLE SHARING \$ 8,000

TOTAL EQUITABLE SHARING US DEPT OF TREASURY \$ 8,000

**SCHEDULE T - SOLID WASTE FUND**

Solid Waste \$ 3,959,307

Solid Waste Debt Service \$ 62,021

Shared Services Charges \$ 382,972

Interfund Transfers & Transfer Supports \$ 4,687

TOTAL SOLID WASTE FUND \$ 4,408,987

**SCHEDULE U - REDEVELOPMENT FUND**

Redevelopment \_\_\_\_\_

TOTAL REDEVELOPMENT FUND \$ -

SECTION 2. It is estimated that revenues from the following major sources will be available for the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the foregoing schedules:

**SCHEDULE A - GENERAL FUND**

Taxes & Licenses	\$	30,059,852
Intergovernmental Revenue	\$	3,752,423
Investment Earnings	\$	756,000
Miscellaneous Revenue	\$	668,280
Police Revenues	\$	40,000
Fire Revenues	\$	35,000
Parks & Recreation Revenues	\$	378,000
Development Services Revenues	\$	100,000
Public Works Revenues	\$	34,000
Interfund Reimbursement	\$	4,069,767
Interfund Transfers	\$	3,964,870
Proceeds from Borrowing	\$	3,041,020
Permits and Fees	\$	615,000
Fund Balance Appropriated	\$	1,429,508
<b>TOTAL GENERAL FUND</b>	<b>\$</b>	<b>48,943,720</b>

**SCHEDULE B - MUNICIPAL SERVICE DISTRICT FUND**

Taxes	\$	344,900
Investment Earnings	\$	10,000
Parking Fees	\$	66,300
<b>TOTAL MUNICIPAL SERVICE DISTRICT FUND</b>	<b>\$</b>	<b>421,200</b>

**SCHEDULE C - WATER FUND**

Charges for Sales & Service	\$	11,410,000
Investment Earnings	\$	201,000
Miscellaneous Revenue	\$	233,000
Interfund Reimbursements	\$	405,422
Fund Balance Appropriated	\$	489,246
<b>TOTAL WATER FUND</b>	<b>\$</b>	<b>12,738,668</b>

**SCHEDULE D - SEWER FUND**

Charges for Sales & Service	\$	12,995,000
Investment Earnings	\$	150,400
Miscellaneous Revenue	\$	10,000
Fund Balance Appropriated	\$	321,079
<b>TOTAL SEWER FUND</b>	<b>\$</b>	<b>13,476,479</b>

**SCHEDULE E - ELECTRIC FUND**

Charges for Sales & Service	\$	56,681,000
Investment Earnings	\$	201,000

Miscellaneous Revenue	\$	208,731
Interfund Reimbursements	\$	2,799,906
Fund Balance Appropriated	\$	<u>1,058,217</u>
<b>TOTAL ELECTRIC FUND</b>	<b>\$</b>	<b><u>60,948,854</u></b>
<b>SCHEDULE G - EMPLOYEES' BENEFIT INSURANCE FUND</b>		
Investment Earnings	\$	89,315
Miscellaneous Revenue	\$	<u>7,791,605</u>
<b>TOTAL EMPLOYEES' BENEFIT INSURANCE FUND</b>	<b>\$</b>	<b><u>7,880,920</u></b>
<b>SCHEDULE H - EMERGENCY TELEPHONE SYSTEM FUND</b>		
State 911 Distributions	\$	<u>156,353</u>
<b>TOTAL EMERGENCY TELEPHONE SYSTEM FUND</b>	<b>\$</b>	<b><u>156,353</u></b>
<b>SCHEDULE I - POLICE SPECIAL REVENUE FUND</b>		
Restricted Police Revenue	\$	<u>21,940</u>
<b>TOTAL POLICE SPECIAL REVENUE FUND</b>	<b>\$</b>	<b><u>21,940</u></b>
<b>SCHEDULE J - COMMUNITY DEVELOPMENT FUND</b>		
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>	<b>\$</b>	<b><u>-</u></b>
<b>SCHEDULE K - GRANTS FUND</b>		
<b>TOTAL GRANTS FUND</b>	<b>\$</b>	<b><u>-</u></b>
<b>SCHEDULE L - PUBLIC-PRIVATE PARTNERSHIPS FUND</b>		
Transfer from General Fund	\$	<u>10,000</u>
<b>TOTAL PUBLIC-PRIVATE PARTNERSHIPS FUND</b>	<b>\$</b>	<b><u>10,000</u></b>
<b>SCHEDULE M - WATER CAPITAL RESERVE FUND</b>		
Investment Earnings		<u></u>
<b>TOTAL WATER CAPITAL RESERVE FUND</b>	<b>\$</b>	<b><u>-</u></b>
<b>SCHEDULE N - SEWER CAPITAL RESERVE FUND</b>		
Investment Earnings		<u></u>
<b>TOTAL SEWER CAPITAL RESERVE FUND</b>	<b>\$</b>	<b><u>-</u></b>

**SCHEDULE O - RATE STABILIZATION FUND**

TOTAL RATE STABILIZATION FUND \$ -

**SCHEDULE P - SEWER DEBT SERVICE RESERVE FUND**

Fund Balance Appropriated \_\_\_\_\_

TOTAL SEWER DEBT SERVICE RESERVE FUND \$ -

**SCHEDULE Q - MPO PLAN GRANT FUND**

Grant Revenue \$ 218,148  
Grant Revenue (5303) \$ 54,072  
Transfer from General Fund \$ 33,235

TOTAL MPO PLAN GRAND FUND \$ 305,455

**SCHEDULE R - EQUITABLE SHARING US DEPT OF JUSTICE**

Restricted Police Revenue \$ 36,050

TOTAL EQUITABLE SHARING US DEPT OF JUSTICE \$ 36,050

**SCHEDULE S - EQUITABLE SHARING US DEPT OF TREASURY**

Fund Balance Appropriated \$ 8,000

TOTAL EQUITABLE SHARING US DEPT OF TREASURY \$ 8,000

**SCHEDULE T - SOLID WASTE FUND**

Charges for Sales & Service \$ 4,070,000  
Investment Earnings \$ 20,100  
Miscellaneous Revenue \$ 19,983  
Proceeds from Borrowing \$ 275,000  
Fund Balance Appropriated \$ 23,904

TOTAL SOLID WASTE FUND \$ 4,408,987

**SCHEDULE U - REDEVELOPMENT FUND**

Transfer from General Fund \_\_\_\_\_

TOTAL REDEVELOPMENT FUND \$ -

### SECTION 3.

- (a) There is hereby levied a tax at the rate of thirty-eight and no hundredths cents (\$0.3800) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed in "Taxes & Licenses" in Schedule A - General Fund in Section 2 of this ordinance. This rate is based on an estimated total valuation of Property for the purpose of taxation of \$4,722,540,000 and an estimated rate of collection of 99.15%.
- (b) There is hereby levied an additional tax at the rate of eleven and twenty-two hundredths cents (\$0.1122) per hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2023, on all property located in Municipal Service District, as defined and established by resolution adopted by the Board of Aldermen of the City of New Bern on June 27, 1978, expanded on June 26, 1986, and amended on January 8, 2008, for the purpose of raising revenue listed in Schedule B - Municipal Service District Fund in Section 2 of this Ordinance.

### SECTION 4. Special Authorization - Budget Officer

- (a) The Budget Officer and Director of Finance shall be authorized to reallocate appropriations within departments and among the various line accounts not organized by departments as he or she deems necessary.
- (b) Interfund transfers and transfer supports, established in the Budget Ordinance, may be accomplished without additional approval from the Board.

### SECTION 5. Restrictions - Budget Officer

- (a) Interfund transfers and transfer supports of monies, except as noted in Section 4(b), shall be accomplished by Board of Aldermen authorizations only.
- (b) Utilization of appropriations contained in Contingencies and Appropriations to Fund Balance may be accomplished only with specific approval of the Board of Aldermen.

### SECTION 6.

The Director of Finance is authorized to write off accounts receivable 120 or more days delinquent and to place said accounts in a collection status.

### SECTION 7.

The use of facsimile signatures for checks and other documents is re-authorized as established by a resolution adopted by the Board of Aldermen of the City of New Bern on the 9th day of December, 1986.

SECTION 8.

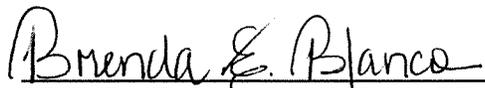
Copies of this Budget Ordinance shall be filed with the Budget Officer, Director of Finance and City Clerk.

SECTION 9.

This Ordinance shall take effect on July 1, 2023.

ADOPTED THIS 13TH DAY OF JUNE, 2023.

  
\_\_\_\_\_  
JEFFREY T. ODHAM, MAYOR

  
\_\_\_\_\_  
BRENDA E. BLANCO, CITY CLERK

# Budget Summary

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



## Summary Budget and Financial Reports

The Budget Summary Reports section presents an overall budget summary for each of our major funds including: General Fund, Water, Sewer, Electric, and Solid Waste Funds.

The chart below provides a snapshot of all funds with a comparison to the prior fiscal year's adopted budget. The reports following provide an overall view by budget category for each of the major funds with the prior three years for comparison purposes.

### *Budget Summary of All Funds*

<b>Fund</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Change</b>
General Fund	\$ 42,507,775	\$ 48,943,720	15.1%
Water Operating Fund	\$ 12,314,615	\$ 12,738,668	3.4%
Sewer Operating Fund	\$ 13,917,335	\$ 13,476,479	-3.2%
Electric Operating Fund	\$ 58,979,455	\$ 60,948,854	3.3%
Solid Waste Operating Fund	\$ 3,641,871	\$ 4,408,987	21.1%
Community Development	\$ -	\$ -	0.0%
Emergency 911 Telephone System	\$ 233,477	\$ 156,353	-33.0%
Employees Benefit Insurance	\$ 7,355,509	\$ 7,880,920	7.1%
Grants Fund	\$ -	\$ -	0.0%
Municipal Service District	\$ 336,490	\$ 421,200	25.2%
OPEB	\$ -	\$ -	0.0%
Police Special Revenue	\$ 21,940	\$ 21,940	0.0%
Public Private Partnerships	\$ 10,000	\$ 10,000	0.0%
Water Capital Reserve Fund	\$ 275	\$ -	-100.0%
Sewer Capital Reserve Fund	\$ 100	\$ -	-100.0%
Electric Rate Stabilization Fund	\$ -	\$ -	0.0%
Sewer Debt Service Fund	\$ 281,618	\$ -	-100.0%
MPO Plan Grant	\$ 283,522	\$ 305,455	7.7%
Redevelopment Fund	\$ 20,000	\$ -	-100.0%
E-Sharing US Dept of Justice	\$ 36,050	\$ 36,050	0.0%
E-Sharing US Dept of Treasury	\$ -	\$ 8,000	100.0%
<b>Total All Funds</b>	<b>\$ 139,940,032</b>	<b>\$ 149,356,626</b>	<b>6.7%</b>

## Summary Budget and Financial Reports (cont'd)

### General Fund Budget Summary

General Fund Revenues	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Ad Valorem Taxes	\$ 15,954,539	\$ 16,101,148	\$ 16,728,344	\$ 18,076,352
Sales Taxes	\$ 6,680,994	\$ 8,613,512	\$ 10,070,000	\$ 11,750,000
Intergovernmental Revenues	\$ 3,649,000	\$ 3,650,423	\$ 3,597,423	\$ 3,752,423
Other Taxes & Fees	\$ 161,200	\$ 175,300	\$ 202,500	\$ 233,500
Interest Earnings	\$ 320,500	\$ 3,160	\$ 1,100	\$ 756,000
Misc. Revenues	\$ 216,250	\$ 532,000	\$ 542,922	\$ 668,280
Interfund Reimbursements	\$ 3,736,740	\$ 3,736,740	\$ 4,753,270	\$ 4,069,767
Interfund Transfers	\$ 3,934,943	\$ 3,884,505	\$ 3,957,176	\$ 3,964,870
Police Revenues	\$ 247,387	\$ 156,087	\$ 88,300	\$ 40,000
Fire Revenues	\$ 37,423	\$ 24,000	\$ 24,000	\$ 35,000
Recreation Revenues	\$ 188,359	\$ 258,350	\$ 308,900	\$ 378,000
Planning Revenues	\$ -	\$ -	\$ 100,000	\$ 100,000
Permits & Fees	\$ 618,000	\$ 608,300	\$ 518,000	\$ 615,000
Public Works Revenues	\$ 19,800	\$ 18,800	\$ 32,500	\$ 34,000
Proceeds from Debt Issuance	\$ 1,510,673	\$ 4,163,504	\$ 1,583,340	\$ 3,041,020
Fund Balance Appropriated	\$ -	\$ 143,310	\$ -	\$ 1,429,508
<b>Total General Fund Revenues</b>	<b>\$ 37,275,808</b>	<b>\$ 42,069,139</b>	<b>\$ 42,507,775</b>	<b>\$ 48,943,720</b>
General Fund Expenses	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
General Government	\$ 3,072,979	\$ 3,587,691	\$ 4,220,970	\$ 4,050,897
Finance	\$ 1,530,209	\$ 1,701,489	\$ 1,828,608	\$ 1,943,342
Human Resources	\$ 565,976	\$ 661,764	\$ 803,908	\$ 956,476
Police	\$ 10,710,901	\$ 11,816,837	\$ 12,978,943	\$ 14,448,226
Fire	\$ 6,688,627	\$ 6,860,982	\$ 7,535,270	\$ 9,250,569
Parks & Recreation	\$ 3,657,049	\$ 4,052,088	\$ 3,943,327	\$ 3,831,915
Development Services	\$ 1,756,806	\$ 2,110,827	\$ 1,826,981	\$ 2,626,702
Public Works	\$ 7,228,937	\$ 9,350,382	\$ 6,883,208	\$ 8,704,873
Debt Service	\$ 1,872,802	\$ 1,872,802	\$ 2,438,160	\$ 3,043,160
Interfund Transfers	\$ 119,522	\$ 54,277	\$ 48,400	\$ 37,560
Contingency	\$ 72,000	\$ -	\$ -	\$ 50,000
<b>Total General Fund Expenses</b>	<b>\$ 37,275,808</b>	<b>\$ 42,069,139</b>	<b>\$ 42,507,775</b>	<b>\$ 48,943,720</b>

## Summary Budget and Financial Reports (cont'd)

### Water Fund Budget Summary

<b>Water Fund Revenues</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Charges for Sales & Service	\$ 9,515,000	\$ 9,965,000	\$ 10,665,000	\$ 10,970,000
System Development Fees	\$ 275,000	\$ 325,000	\$ 600,000	\$ 350,000
Connection Fees	\$ 55,000	\$ 65,000	\$ 85,000	\$ 90,000
Investment Earnings	\$ 34,100	\$ 75,100	\$ 1,500	\$ 201,000
Miscellaneous Revenues	\$ 196,500	\$ 221,500	\$ 246,000	\$ 233,000
Interfund Reimbursements	\$ 304,045	\$ 320,000	\$ 408,242	\$ 405,422
Proceeds from Debt Issuance	\$ 130,000	\$ -	\$ -	\$ -
Fund Balance Appropriated	\$ 116,660	\$ 94,016	\$ 308,873	\$ 489,246
<b>Total Water Fund Revenues</b>	<b>\$ 10,626,305</b>	<b>\$ 11,065,616</b>	<b>\$ 12,314,615</b>	<b>\$ 12,738,668</b>
<b>Water Fund Expenses</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Water Resources Administration	\$ 620,992	\$ 686,027	\$ 812,789	\$ 932,109
Water Treatment	\$ 2,726,846	\$ 2,651,537	\$ 2,964,968	\$ 3,468,304
Water Distribution Maintenance	\$ 2,218,948	\$ 2,507,542	\$ 2,940,721	\$ 3,318,886
Debt Service	\$ 2,889,100	\$ 2,850,091	\$ 2,808,874	\$ 2,318,936
Charges for Shared Services	\$ 1,742,173	\$ 1,742,173	\$ 2,245,293	\$ 2,362,577
Bad Debts	\$ -	\$ 200,000	\$ 200,000	\$ -
Interfund Transfer to General Fund	\$ 333,865	\$ 333,865	\$ 341,970	\$ 337,856
Contingency	\$ 94,381	\$ 94,381	\$ -	
<b>Total Water Fund Expenses</b>	<b>\$ 10,626,305</b>	<b>\$ 11,065,616</b>	<b>\$ 12,314,615</b>	<b>\$ 12,738,668</b>

## Summary Budget and Financial Reports (cont'd)

### Sewer Fund Budget Summary

Sewer Fund Revenues	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Charges for Sales & Service	\$ 11,003,600	\$ 11,237,500	\$ 12,340,000	\$ 12,345,000
System Development Fees	\$ 475,000	\$ 575,000	\$ 890,000	\$ 550,000
Connection Fees	\$ 100,000	\$ 125,000	\$ 125,000	\$ 100,000
Investment Earnings	\$ 30,100	\$ 50,100	\$ 3,463	\$ 150,400
Miscellaneous Revenues	\$ 18,600	\$ 10,000	\$ 10,000	\$ 10,000
Transfer from Debt Service Reserve	\$ 281,618	\$ 281,618	\$ 255,000	\$ -
Proceeds from Debt Issuance	\$ 75,000	\$ -	\$ -	\$ -
Fund Balance Appropriated	\$ 466,937	\$ 905,838	\$ 293,872	\$ 321,079
<b>Total Sewer Fund Revenues</b>	<b>\$ 12,450,855</b>	<b>\$ 13,185,056</b>	<b>\$ 13,917,335</b>	<b>\$ 13,476,479</b>
Sewer Fund Expenses	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Sewer Treatment	\$ 3,363,693	\$ 3,195,403	\$ 3,589,811	\$ 4,502,946
Sewer Collection System Maintenance	\$ 4,122,016	\$ 5,048,051	\$ 4,740,635	\$ 5,097,124
Debt Service	\$ 2,392,101	\$ 2,389,114	\$ 2,381,550	\$ 102,559
Charges for Shared Services	\$ 2,085,878	\$ 2,085,878	\$ 2,698,746	\$ 2,768,877
Interfund Transfer to General Fund	\$ 487,167	\$ 466,610	\$ 506,593	\$ 504,973
Interfund Transfer to Other Funds	\$ -	\$ -	\$ -	\$ 500,000
<b>Total Sewer Fund Expenses</b>	<b>\$ 12,450,855</b>	<b>\$ 13,185,056</b>	<b>\$ 13,917,335</b>	<b>\$ 13,476,479</b>

## Summary Budget and Financial Reports (cont'd)

### Electric Fund Budget Summary

<b>Electric Fund Revenues</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Charges for Sales & Service	\$ 52,751,000	\$ 52,908,864	\$ 56,701,000	\$ 56,681,000
Investment Earnings	\$ 90,350	\$ 90,350	\$ 12,072	\$ 201,000
Miscellaneous Revenues	\$ 123,731	\$ 123,731	\$ 212,731	\$ 208,731
Interfund Reimbursements	\$ 1,571,156	\$ 1,571,156	\$ 2,053,652	\$ 2,799,906
Transfer from Electric Stabilization Fd	\$ 382,015	\$ 382,015	\$ -	\$ -
Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ 1,058,217
<b>Total Electric Fund Revenues</b>	<b>\$ 54,918,252</b>	<b>\$ 55,076,116</b>	<b>\$ 58,979,455</b>	<b>\$ 60,948,854</b>
<b>Electric Fund Expenses</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>
Electric Administration	\$ 1,075,624	\$ 1,342,902	\$ 1,739,385	\$ 2,129,117
Distribution O & M	\$ 6,346,133	\$ 6,541,077	\$ 7,170,216	\$ 8,728,609
Electric Power Production	\$ 37,401,081	\$ 36,510,363	\$ 38,649,809	\$ 38,908,292
Communications Control	\$ 665,489	\$ 773,680	\$ 836,135	\$ 823,501
Utility Business Office	\$ 1,989,657	\$ 2,375,258	\$ 2,653,703	\$ 2,855,424
Customer and Payment Services	\$ 963,964	\$ 1,056,532	\$ 1,234,944	\$ 1,652,566
Debt Service	\$ 1,781,737	\$ 1,781,737	\$ 1,552,111	\$ 986,080
Charges for Shared Services	\$ 1,654,533	\$ 1,654,533	\$ 2,073,889	\$ 1,760,669
Interfund Transfers to General Fund	\$ 3,040,034	\$ 3,040,034	\$ 3,069,263	\$ 3,104,596
<b>Total Electric Fund Expenses</b>	<b>\$ 54,918,252</b>	<b>\$ 55,076,116</b>	<b>\$ 58,979,455</b>	<b>\$ 60,948,854</b>

## Summary Budget and Financial Reports (cont'd)

### Solid Waste Fund Budget Summary

Solid Waste Fund Revenues	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Basic Customer Service - Residential	\$ 2,250,000	\$ 2,290,000	\$ 2,435,000	\$ 2,650,000
Basic Customer Service - Commercial	\$ 1,000,000	\$ 1,000,000	\$ 1,140,000	\$ 1,400,000
Late Penalties - Utilities	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000
Investment Earnings	\$ -	\$ -	\$ -	\$ 20,100
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 6,500
Mulching Services	\$ 72,082	\$ 72,082	\$ 46,871	\$ 13,483
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ 275,000
Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ 23,904
<b>Total Solid Waste Fund Revenues</b>	<b>\$ 3,332,082</b>	<b>\$ 3,372,082</b>	<b>\$ 3,641,871</b>	<b>\$ 4,408,987</b>
Solid Waste Fund Expenses	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Solid Waste	\$ 3,147,204	\$ 3,181,613	\$ 3,432,085	\$ 3,959,307
Debt Service	\$ 51,186	\$ 51,186	\$ 7,201	\$ 62,021
Charges for Shared Services	\$ 129,287	\$ 129,287	\$ 197,235	\$ 382,972
Interfund Transfers to General Fund	\$ 4,405	\$ 9,996	\$ 5,350	\$ 4,687
Contingency	\$ -	\$ -	\$ -	\$ -
<b>Total Solid Waste Fund Expenses</b>	<b>\$ 3,332,082</b>	<b>\$ 3,372,082</b>	<b>\$ 3,641,871</b>	<b>\$ 4,408,987</b>

## Summary Budget and Financial Reports (cont'd)

The City's legal debt margin history is provided in the first table below with a total net debt of 5.63% at the end of FY22. The tables following are the debt service schedules by fund as of June 30, 2023.

### Legal Debt Margin (unaudited)

	2018	2019	2020	2021	2022
Debt limit	249,314,310	231,602,117	234,873,810	239,922,004	249,659,122
Total net debt applicable to limit	8,627,381	10,249,000	6,702,084	10,860,233	13,300,961
Legal debt margin	240,686,929	221,353,117	228,171,726	229,061,771	236,358,161
Total net debt applicable to the limit as a % of debt limit	3.58%	4.63%	2.94%	4.74%	5.63%

Note: Debt includes Installment proceeds and Notes payable

Legal Debt Margin Calculation for Fiscal Year 2022	
Assessed Valuation	\$ 3,120,739,021
8%	249,659,122
Less applicable debt	(13,300,961)
Debt margin	\$ 236,358,161

### Debt Schedule

#### General Fund

Frequency	Annual				
First Period End	06/30/2024				
End Date	06/30/2037				
Date	Principal	Interest	Total	Accrued Interest Balance	Interest Expense Balance
06/30/2024	1,637,901.24	260,983.71	1,898,884.95	81,407.13	247,790.96
06/30/2025	1,285,843.56	223,185.91	1,509,029.47	70,720.55	212,499.32
06/30/2026	1,293,927.51	192,304.57	1,486,232.08	59,904.97	181,488.99
06/30/2027	1,052,468.14	161,291.35	1,213,759.49	51,898.57	153,284.93
06/30/2028	1,057,846.97	133,115.12	1,190,962.09	43,847.53	125,064.08
06/30/2029	831,326.88	106,775.03	938,101.91	36,299.23	99,226.73
06/30/2030	589,747.97	87,686.01	677,433.98	29,279.93	80,666.71
06/30/2031	570,214.71	74,201.52	644,416.23	22,449.83	67,371.42
06/30/2032	576,009.47	60,970.75	636,980.22	15,544.19	54,065.11
06/30/2033	382,980.48	47,631.04	430,611.52	11,992.16	44,079.01
06/30/2034	385,513.87	37,661.64	423,175.51	8,387.95	34,057.43
06/30/2035	388,099.46	27,640.06	415,739.52	4,724.90	23,977.01
06/30/2036	390,738.31	17,565.21	408,303.52	1,018.63	13,858.94
06/30/2037	260,000.00	7,436.00	267,436.00		6,417.37
<b>Total</b>	<b>10,702,618.57</b>	<b>1,438,447.92</b>	<b>12,141,066.49</b>		

#### Municipal Service District Funds

Frequency	Annual				
First Period End	06/30/2024				
End Date	06/30/2028				
Date	Principal	Interest	Total	Accrued Interest Balance	Interest Expense Balance
06/30/2024	97,687.66	9,859.41	107,547.07	1,445.63	9,487.06
06/30/2025	97,687.66	7,738.15	105,425.81	1,073.27	7,365.80
06/30/2026	97,687.66	5,616.89	103,304.55	700.92	5,244.54
06/30/2027	97,687.66	3,495.61	101,183.27	328.56	3,123.26
06/30/2028	86,857.54	1,374.35	88,231.89		1,045.79
<b>Total</b>	<b>477,608.18</b>	<b>28,084.41</b>	<b>505,692.59</b>		

## Summary Budget and Financial Reports (cont'd)

### Water Fund

Frequency	Annual
First Period End	06/30/2024
End Date	06/30/2030

Date	Principal	Interest	Total	Accrued Interest Balance	Interest Expense Balance
06/30/2024	2,036,992.24	281,943.12	2,318,935.36	38,669.44	274,886.24
06/30/2025	1,957,734.70	236,618.42	2,194,353.12	31,904.05	229,853.03
06/30/2026	1,903,378.61	193,512.95	2,096,891.56	25,235.10	186,844.00
06/30/2027	1,680,331.20	152,238.00	1,832,569.20	18,926.32	145,929.22
06/30/2028	1,680,331.20	114,178.46	1,794,509.66	12,617.55	107,869.69
06/30/2029	1,680,331.20	76,119.00	1,756,450.20	6,308.78	69,810.22
06/30/2030	1,680,331.20	38,059.50	1,718,390.70		31,750.72
<b>Total</b>	<b>12,619,430.35</b>	<b>1,092,669.45</b>	<b>13,712,099.80</b>		

### Sewer Fund

Frequency	Annual
First Period End	06/30/2024
End Date	06/30/2025

Date	Principal	Interest	Total	Accrued Interest Balance	Interest Expense Balance
06/30/2024	98,618.49	2,438.45	101,056.94	3.98	1,934.60
06/30/2025	2,258.84	24.28	2,283.12		20.30
<b>Total</b>	<b>100,877.33</b>	<b>2,462.73</b>	<b>103,340.06</b>		

### Electric Fund

Frequency	Annual
First Period End	06/30/2024
End Date	06/30/2026

Date	Principal	Interest	Total	Accrued Interest Balance	Interest Expense Balance
06/30/2024	942,653.75	41,924.12	984,577.87	5,262.62	38,279.16
06/30/2025	717,538.08	22,239.32	739,777.40	2,503.65	19,480.36
06/30/2026	574,679.39	8,742.86	583,422.25		6,239.21
<b>Total</b>	<b>2,234,871.22</b>	<b>72,906.30</b>	<b>2,307,777.52</b>		

### Solid Waste Fund

Frequency	Annual
First Period End	06/30/2024
End Date	06/30/2024

Date	Principal	Interest	Total	Accrued Interest Balance	Interest Expense Balance
06/30/2024	6,886.00	134.76	7,020.76		83.50
<b>Total</b>	<b>6,886.00</b>	<b>134.76</b>	<b>7,020.76</b>		

## Summary Budget and Financial Reports (cont'd)

Cash on Hand and Fund Balance reports are provided by the Finance Department to the City Manager and Board of Aldermen each month. The reports below include information available at the time of the Fiscal Year 2023-24 Budget presentation.

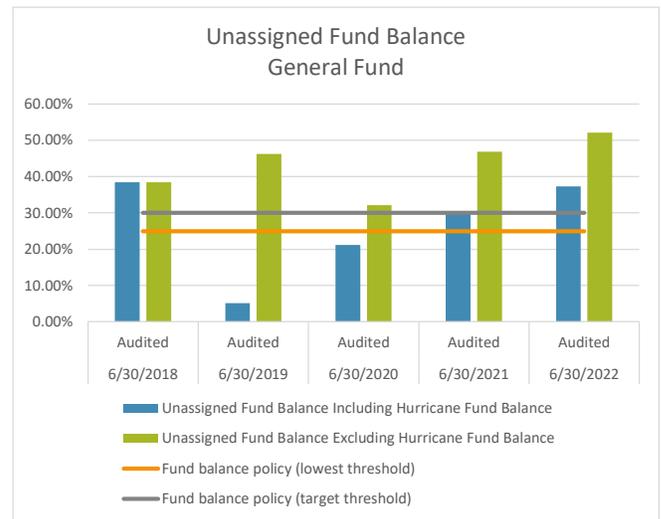
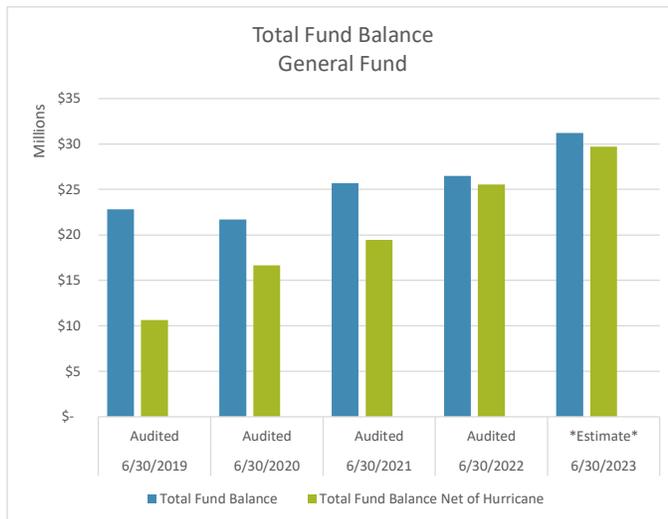
### GENERAL FUND-CASH ON HAND

FUND	AS OF 6/30/2019	AS OF 6/30/2020	AS OF 6/30/2021	AS OF 6/30/2022	AS OF 6/30/2023 *Estimate*
General Fund	18,354,389	15,877,194	21,847,635	23,148,922	29,325,264
Florence Fund	(11,578,971)	(5,099,694)	(5,354,700)	(3,868,444)	(3,481,462)
Dorian Fund	-	(1,457,187)	(424,424)	(424,424)	(341,513)
Isaias Fund	-	-	(386,919)	4,889	4,889
Net General Fund	6,775,417	9,320,313	15,681,592	18,860,943	25,507,178

### GENERAL FUND-FUND BALANCE

Actual Fund Balance for each fiscal year is determined after the completion of the Annual Comprehensive Financial Report. The estimates are based on current financial information.

FUND	AS OF 6/30/2019 Audited	AS OF 6/30/2020 Audited	AS OF 6/30/2021 Audited	AS OF 6/30/2022 Audited	AS OF 6/30/2023 *Estimate*
Total Fund Balance	\$ 22,829,395	\$ 21,681,255	\$ 25,687,191	\$ 26,473,854	\$ 31,199,759
Total Fund Balance Net of Hurricane Funds	\$ 10,628,789	\$ 16,676,063	\$ 19,461,424	\$ 25,536,813	\$ 29,692,032
Unassigned Fund Balance	5.19%	21.18%	30.34%	37.30%	N/A
Unassigned Fund Balance Excluding Hurricane Fund Balance	46.29%	32.15%	46.88%	52.10%	N/A



The chart on the left illustrates the total fund balance (includes all types of fund balance) and the chart on the right illustrates only the unassigned (non-appropriated) fund balance.

In the respective charts, the blue bar represents the fund balances if there were no hurricane funds; the green bar represents the fund including hurricane fund deficits. Benchmarks reflect the fund balance policy adopted February 27, 2018, where the City shall maintain Available Fund Balance of at least 25% for the General Fund and shall strive to maintain approximately 35%.

THIS PAGE LEFT BLANK INTENTIONALLY



**City of New Bern  
Classification Pay Plan  
Fiscal Year 2023 - 24  
Effective July 1, 2023**

<b>Grade</b>	<b>Title</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
1		21,308	27,994	34,678
2		22,374	29,393	36,413
3		23,492	30,863	38,233
4		24,667	32,406	40,145
5		25,900	34,027	42,152
6		27,195	35,727	44,260
7	Custodian	28,554	37,513	46,473
8	Accounting Clerk Inventory Control Clerk Lead Custodian Office Assistant II	29,982	39,390	48,797
9	Parks Maintenance Technician Police Service Technician Senior Maintenance Worker Utility Maintenance Worker I Utility Service Specialist	31,482	41,359	51,236
10	Billing Services Representative Equipment Operator I Maintenance Construction Worker Office Assistant III Parks Maintenance Specialist Payment Services Representative Tree Trim Groundworker Utility Service Technician Warehouse Technician	33,056	43,427	53,798
11	Accounting Technician I Bio-Solids Operator Customer Service Representative Engineering Assistant Fire Trainee Irrigation Operator Lead Equipment Operator I Lead Maintenance Worker Maintenance Technician Police Service Technician (Animal Control) Police Service Technician (Property & Evidence) Senior Billing Services Representative Senior Payment Services Representative Tree Trimmer Trainee Utility Control System Operator Utility Maintenance Worker II	34,709	45,599	56,488

<b>Grade</b>	<b>Title</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
12	Administrative Assistant Electric Groundworker Electric Meter Technician Equipment Operator II Human Resources Assistant Lead Warehouse Technician Senior Customer Service Representative Wastewater Treatment Plant Operator I Water Treatment Plant Operator I	36,444	47,878	59,313
13	Fire Specialist Police Officer Trainee Police Service Technician/Telecommunicator I Tree Trimmer Utility Locator Utility Maintenance Lead Worker Water Resources Service Technician	38,266	50,272	62,278
14	Accounting Technician II Cross Connection Coordinator Fire Specialist I Laboratory Technician Lead Equipment Operator II Lead Maintenance Technician Metering and Billing Coordinator Parks Crew Leader Police Service Technician/Telecommunicator II Pump Station Mechanic Wastewater Treatment Plant Operator II Water Treatment Plant Operator II	40,180	52,785	65,392
15	Auto Mechanic Billing Services Supervisor Customer Service Supervisor Electric Line Worker 3rd Class Fire Specialist II Human Resources Technician Inflow and Infiltration Technician Load Management Systems Technician Payment Services Supervisor Police Service Technician/Telecommunicator III Senior Water Resources Service Technician Utility Locate Coordinator	42,188	55,424	68,662
16	Electric Svc. Representative Fire Specialist III Heavy Equipment Mechanic Nuisance Abatement Officer Substation Technician I Tree Trim Crew Leader Wastewater Treatment Plant Operator III Water Treatment Plant Operator III	44,298	58,197	72,094
17	Account Services Supervisor Athletic Coordinator Biosolids Supervisor Building and Grounds Maintenance Supervisor Building Inspector I	46,513	61,105	75,699

Grade	Title	Minimum	Midpoint	Maximum
	Electrical Engineer Technician			
	Electrician			
	Facilities Maintenance Crew Supervisor			
	Field Service and Metering Supervisor			
	GIS Technician			
	IT Technician			
	Lead Auto Mechanic			
	Police Officer			
	Pretreatment Coordinator			
	Recreation Program Coordinator			
	Special Events Coordinator			
	Special Projects Coordinator			
	Water/Sewer Crew Supervisor			
18	Accountant	48,838	64,161	79,484
	Administrative Support Supervisor			
	Civilian Unit Supervisor			
	Electric Line Worker 2nd Class			
	Fire Prevention Inspector			
	MPO Planner			
	Planner I			
	Substation Technician II			
	Wastewater Treatment Plant Oper. IV			
	Water Treatment Plant Operator IV			
19	Assistant Fire Marshal	51,280	67,370	83,459
	Athletic Supervisor			
	Building Inspector II			
	Center Supervisor			
	Energy Management Specialist			
	Financial and Budget Analyst			
	Fire Engineer			
	Heavy Equipment Manager			
	Master Police Officer I			
	Minimum Housing and Nuisance Abatement Supervisor			
	Senior IT Technician			
	Utility Control Room Supervisor			
20	Business Assistant/Analyst	53,844	70,738	87,631
	Chief Treatment Plant Operator			
	Deputy Fire Marshal			
	Electric Line Worker 1st Class			
	Fiber Systems Technician			
	Fire Captain			
	IT Infrastructure Analyst			
	IT Systems Analyst			
	Key Accounts Analyst			
	Laboratory Supervisor			
	Master Police Officer II			
	Planner II			
	Project Coordinator			
	Safety Officer			
	Telemetry and Control Technician			
	Treatment Plants Maint. Supervisor			
	Water Resources Service Coordinator			

<b>Grade</b>	<b>Title</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
21	Building & Grounds Maintenance Superintendent Building Inspector III Community Development Coordinator Facilities Maintenance Superintendent Fleet Maintenance Superintendent Master Police Officer III Parks Superintendent Purchasing and Warehouse Manager Recreation Superintendent Senior Accountant Stormwater Superintendent Waste Collection Superintendent Water Facilities Maintenance Superintendent Water/Sewer Construction Superintendent	56,536	74,275	92,013
22	City Clerk Planner III Police Sergeant Public Information Officer Utility Coordinator (Electric)	59,364	77,989	96,614
23	Electric Line Crew Leader Land & Community Development Administrator Metropolitan Planning Organization Administrator SCADA/Control Systems Supervisor Senior Financial and Budget Analyst Senior IT Analyst Streets Superintendent	62,331	81,887	101,444
24	Chief Building Inspector City Planner Fire Battalion Chief Fire Division Chief of Training Fire Marshal/Division Chief of Fire Prevention GIS Programmer Analyst Staff Engineer Support Services Division Chief Utility Business Office Manager Utility Maintenance Superintendent Wastewater Treatment Plant Manager Water Treatment Plant Manager	65,447	85,982	106,516
25	Accounting Manager Assistant Director of Development Services Assistant Director of Human Resources Assistant Director of Public Works Community & Economic Development Manager Electric Substation Superintendent GIS Manager Police Lieutenant Utility Business Operations Manager	68,720	90,281	111,841
26	Electric Engineering Manager	72,156	94,795	117,434
27	Deputy Fire Chief/Operations Commander Police Captain	75,764	99,535	123,306

<b>Grade</b>	<b>Title</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
28	Executive Director Redevelopment Commission	79,552	104,511	129,471
29	Deputy Chief of Police Electric Distribution Superintendent	83,529	109,737	135,944
30		87,707	115,224	142,742
31	Transmission and Distribution Manager	92,092	120,985	149,879
32	Director of Human Resources Director of Information Technology Director of Parks & Recreation	96,697	127,034	157,373
33	City Engineer Director of Development Services Director of Public Works Director of Water Resources Fire Chief	101,532	133,386	165,242
34	Chief of Police Director of Finance Director of Utilities	106,609	140,055	173,504
35	Assistant City Manager	111,939	147,058	182,179

THIS PAGE LEFT BLANK INTENTIONALLY



**City of New Bern  
FY23-24 Staffing and Position History Report**

POSITIONS BY FUND/DEPARTMENT	FY20-21 Funded Positions	FY21-22 Funded Positions	FY22-23 Funded Positions	FY23-24 Funded Positions
<b>GENERAL FUND</b>				
General Administration	4	5	5	5
Information Technology	7	8	10	8
Finance	14	14	14	14
Human Resources	5	5	5	6
Police	119.5	120.5	121.5	121.5
Fire	73	75	75	75
Parks & Recreation	29	30	30.5	30.5
Development Services	16	19	17	19
Public Works	41	43	43	44
<b>General Fund Total</b>	<b>308.5</b>	<b>319.5</b>	<b>321</b>	<b>323</b>
<b>WATER FUND</b>				
Water Resources Administration	6	6	7	7
Water Treatment	12	12	12	12
Water Distribution Maintenance	19	22	22	22
<b>Water Fund Total</b>	<b>37</b>	<b>40</b>	<b>41</b>	<b>41</b>
<b>SEWER FUND</b>				
Sewer Collection Maintenance	20	21	20	20
Sewer Treatment	21	20	20	20
<b>Sewer Fund Total</b>	<b>41</b>	<b>41</b>	<b>40</b>	<b>40</b>
<b>ELECTRIC FUND</b>				
Electric Administration	8	12	12	12
Distribution O & M	34	37	37	37
Electric Power Production	5	6	6	6
Communications Control	7	7	7	7
Utility Business Office	17	15	15	15
Customer and Payment Services	10	10	10	10
<b>Electric Fund Total</b>	<b>81</b>	<b>87</b>	<b>87</b>	<b>87</b>
<b>SOLID WASTE FUND</b>				
Solid Waste	8	8	8	8
<b>Solid Waste Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>OTHER FUND</b>				
MPO	2	2	2	2
<b>Other Fund Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Grand Total All Funds</b>	<b>477.5</b>	<b>497.5</b>	<b>499</b>	<b>501</b>

THIS PAGE LEFT BLANK INTENTIONALLY



**City of New Bern  
Fiscal Year 2023-24  
Dues and Subscriptions Budget**

Name of Organization	Projected Cost
<b>Governing Board</b>	<b>\$ 54,500</b>
School of Government Foundation Membership Dues	\$ 4,100
New Bern Area Chamber of Commerce Membership Dues	\$ 5,100
NC League of Municipalities Membership Dues and Subscriptions	\$ 25,500
NC Black Elected Municipal Officials Membership Dues	\$ 195
National League of Cities Membership Dues	\$ 2,100
ICMA Membership Dues	\$ 200
NC Metropolitan Mayors Coalition Dues	\$ 8,200
Eastern Carolina Council of Governments Dues	\$ 8,000
Unanticipated increases in dues	\$ 1,105
<b>Administration</b>	<b>\$ 5,820</b>
NC City and County Management Association Dues	\$ 1,150
International City/County Management Association Dues	\$ 2,670
New Bern Military Alliance Dues	\$ 300
National Organization for Black Law Enforcement Executives ("NOBLE") Dues	\$ 150
International Association of Chief of Police ("IACP") Dues	\$ 190
NC Association of Municipal Clerks Dues	\$ 90
International Institute of Municipal Clerks Dues	\$ 225
New Bern Sun Journal Subscription	\$ 190
NC City County Communicators Dues	\$ 50
City County Communicators & Marketing Association ("3CMA") Dues	\$ 400
Unexpected overages or increases in dues or subscriptions	\$ 225
Canva Pro Software Subscription	\$ 120
Cognito Software Subscription	\$ 60
<b>PEG</b>	<b>\$ 1,150</b>
LinkedIn Learning Subscription	\$ 350
QR Code Subscription	\$ 200
Adobe Software Subscription	\$ 600
<b>Finance</b>	<b>\$ 2,934</b>
Government Finance Officers Association Annual Membership Dues	\$ 800
NC Local Government Finance Officer Association Annual Membership Dues	\$ 250
NC Local Government Budget Association Annual Membership Dues	\$ 100
American Payroll Association Dues	\$ 310
Payroll Alert 2 Year Subscription (second year of \$179/2yrs)	\$ -
International City/County Management Association (ICMA) Membership Dues	\$ 200
AICPA Membership Dues (No Fee)	\$ -
NCACPA Membership Dues (No Fee )	\$ -
Business Management Daily Dues ( No Fee )	\$ -
National Grants Management Association	\$ 299
Single Audit Resource	\$ 125
Periscope Intermediate Corp Dues	\$ 550
NIGP Annual Membership Dues	\$ 200
CAGP Annual Membership Dues	\$ 100
<b>Human Resources</b>	<b>\$ 3,285</b>
NC Employment Law Letter (M Lee Smith Publishers - BLR) Subscription	\$ 400
Family and Medical Leave Handbook (M Lee Smith Publishers - BLR) Subscription	\$ 500
Fair Labor Standards Handbook (M Lee Smith Publishers - BLR) Subscription	\$ 500
Society for Human Resources Management (SHRM) Membership Dues	\$ 250
NC Association of Local Governmental Employee Safety Officials (NCALGESO) Dues	\$ 35
Survey Monkey Subscription Renewal	\$ 475
Insperty Subscription Renewal (Org Plus Real Time)	\$ 1,000

**City of New Bern  
Fiscal Year 2023-24  
Dues and Subscriptions Budget**

Name of Organization	Projected Cost
NC Public Risk Management Association - Membership Dues	\$ 50
NC International Personnel Management Association (NC IPMA) Membership Dues	\$ 75
<b>Police</b>	<b>\$ 5,818</b>
NC LE Women's Association Dues	\$ 250
FBI LEEDA Annual Dues	\$ 200
IACP - International Assoc. Chiefs of Police Dues	\$ 760
Association of Public Safety Communications Officials (APCO) Dues	\$ 935
National Association of Women Law Enforcement Executives (NAWLEE) Dues	\$ 100
NC Chiefs of Police Dues	\$ 150
NC Homicide Investigators Association (NCHIA) Dues - Criminal Investigation Unit	\$ 160
NC Association for Identification Dues	\$ 70
High Tech Crime Investigations Dues	\$ 85
International Association for Property and Evidence (IAPE) Annual Dues	\$ 200
NC Property and Evidence Association Dues	\$ 140
International Crime Scene Investigations Association Dues	\$ 75
National Tactical Officers Association Dues	\$ 450
NC Tactical Officers Association Dues	\$ 280
Active 911 Dues for all SRT members	\$ 325
K9 Association Certification and Dues	\$ 225
Police Executive Research Forum (PERF) Dues	\$ 600
Public Safety Cadet Program Youth Members Post #1797 Dues	\$ 180
Public Safety Cadet Program Adult PSC Advisors Fees Post #1797 Dues	\$ 150
Public Safety Cadet Program Unit registration for #1797 Dues	\$ 20
National Night Out Dues	\$ 35
NC Tactical Officers Association Individual Membership for Team Instructors	\$ 75
NC Tactical Officers Association Individual Membership for Instructors	\$ 105
Active 911 Call Out Membership for Traffic Unit	\$ 78
NC Homicide Investigators Association (NCHIA) for Forensics and Evidence Unit	\$ 60
Eastern Regional Police Executives	\$ 60
FBINAA - National and State Dues for Office of the Chief	\$ 50
<b>Fire</b>	<b>\$ 10,660</b>
Benevolent Brotherhood Dues	\$ 2,200
Craven County Fireman's Association Dues	\$ 300
International Association of Arson Investigators (IAAI) Dues	\$ 100
International Association of Fire Chiefs/Executive Fire Officer Dues	\$ 250
National Fire Protection Association Dues	\$ 200
National Fire Protection Association Code Books Dues	\$ 1,000
NC Association of Fire Chiefs Dues	\$ 210
NC Association of Rescue and EMS (NCAREMS) Dues	\$ 1,500
NC Chapter of the International Association of Arson Investigators (NCIAAI) Dues	\$ 140
NC Code Qualification Dues	\$ 120
NC Fire Marshal's Association (NCFM) Dues	\$ 125
NC Society of Fire Instructors Dues	\$ 30
NC State Firefighter's Association Dues	\$ 2,275
USFAA Drone Annual Registration Dues	\$ 10
Carolina East Training Center Affiliation Dues	\$ 150
Northeast Detector Dog Services K9 Record Subscription	\$ 55
Center for Public Safety Excellence Accreditation Dues	\$ 1,370
Center for Public Safety Excellence Dues	\$ 325
ISI Dues	\$ 300
<b>Parks &amp; Recreation</b>	<b>\$ 11,455</b>
NC Recreation & Park Association	\$ 300

**City of New Bern  
Fiscal Year 2023-24  
Dues and Subscriptions Budget**

Name of Organization	Projected Cost
NC Festivals & Events Association Dues	\$ 150
CAPRA Accreditation	\$ 500
Southeast Festivals & Events Association	\$ 175
Adobe Creative Cloud	\$ 700
Survey Monkey Subscription	\$ 400
SESAC Rights Management	\$ 1,150
ASCAP - Music for Businesses	\$ 350
Broadcast Music Inc (BMI)	\$ 400
NC Recreation & Park Association Membership Dues	\$ 400
Eastern North Carolina Turf Grass Association Dues	\$ 225
North Carolina Urban Forest Council Dues	\$ 140
International Society of Arboriculture Dues	\$ 150
Autodesk - Cloud-based CAD/CAM/CAE	\$ 420
NC Department of Agriculture	\$ 150
Productive Parks software Subscription	\$ 4,300
North Carolina Recreation & Park Association Dues	\$ 400
National Recreation & Park Association Dues	\$ 425
CANVA Software Subscription	\$ 720
<b>Development Services</b>	<b>\$ 10,068</b>
American Planning Association & AICP Dues	\$ 3,152
Council of Development Finance Agencies Dues	\$ 1,585
NC Association of Certified Zoning Officials Dues	\$ 360
Certified Floodplain Manager Program Dues	\$ 300
NC Economic Development Association Dues	\$ 320
Preservation North Carolina Dues	\$ 50
New Bern Historic Society Dues	\$ 50
New Bern Preservation Foundation Dues	\$ 50
National Community Development Association Dues	\$ 500
NC Community Development Association Dues	\$ 150
NC Permitting Association Membership Dues	\$ 150
NCCCMA Dues	\$ 325
ICMA Dues	\$ 300
Dues to maintain trade certificates	\$ 400
NC Permitting Association Initial Membership Dues	\$ 600
NCBIA Membership Dues	\$ 125
NCAFPM Membership Dues	\$ 60
NCAHCO Membership Dues	\$ 300
ASFPM Membership Dues	\$ 175
ICC Membership Dues	\$ 145
American Planning Association Certification and Membership Dues	\$ 476
Urban and Regional Information Systems Association Dues	\$ 350
North Carolina ArcGIS Users Group Dues	\$ 50
GISP Certification Maintenance Dues	\$ 95
<b>Public Works</b>	<b>\$ 8,451</b>
AutoCad Software Users Fee	\$ 1,200
APWA NC & National Membership Fee	\$ 510
American Public Works Association Dues	\$ 1,250
Pesticide Licenses Recertification Dues	\$ 200
CDL License Renewal Fees	\$ 300
NC American Public Works Association Dues	\$ 750
Annual NC Dept of Water Quality MS4 Permit Renewal Fee	\$ 860
WPCSOCC Water Pollution Control System Operators Certification Dues	\$ 100
Triangle J Council of Government, Clean Water Education Partnership	\$ 3,281

**City of New Bern  
Fiscal Year 2023-24  
Dues and Subscriptions Budget**

Name of Organization	Projected Cost
<b>MPO Plan Grant</b>	<b>\$ 2,400</b>
American Planning Association	\$ 900
Association of Metropolitan Planning Organizations	\$ 400
Association of Pedestrian and Bicycle Professionals	\$ 300
Squarespace Membership	\$ 300
Rackspace Email and Apps	\$ 200
Zoom Video	\$ 150
Canva Software Subscription	\$ 150
<b>Police Special Revenue</b>	<b>\$ 740</b>
Regional Organized Crime Information Center (ROCIC) Dues	\$ 300
Narcotics Enforcement Officers' Association (NCNEOA) Dues	\$ 420
NC Gang Investigators Association Membership Dues	\$ 20
<b>Water Fund</b>	<b>\$ 36,050</b>
NCRWA Annual Dues	\$ 1,200
NCAWWA Annual Dues	\$ 260
NC Board of Examiners Dues	\$ 100
NC Water and Wastewater Certification Renewals	\$ 250
NCWWOA Annual Dues	\$ 50
Bentley Software Annual Subscription	\$ 5,700
DLT Solutions Annual Software Subscription	\$ 2,950
NCAPWA Annual Dues	\$ 250
GPS Software Annual Subscription	\$ 1,230
NCDEQ WTP Permit Annual Dues	\$ 3,000
NC State Lab Permit Dues	\$ 250
NCWOA Annual Dues	\$ 300
NCAWWA Annual Dues	\$ 200
CDL Annual License Renewals	\$ 250
Mobile311 Annual Subscription	\$ 1,500
Water Operator Certification Annual Dues	\$ 1,000
EWWN Annual Dues	\$ 50
CDL Annual License Renewals	\$ 900
NCWOA Annual Dues	\$ 200
Mobile311 Annual Subscription	\$ 7,000
Water System Operator Certification Annual Renewal	\$ 1,400
NCAWWA Annual Dues	\$ 260
Boss 811 Annual Subscription	\$ 7,750
<b>Sewer Fund</b>	<b>\$ 29,050</b>
Class A Sludge Annual Permit Dues	\$ 1,330
New Bern WWTP NPDES Annual Permit Dues	\$ 3,440
New Bern WWTP Non-Discharge Annual Permit Dues	\$ 1,310
New Bern NB-7 Non-Discharge Annual Permit Dues	\$ 1,310
WWTP Operator Certification Annual Renewal Dues	\$ 1,500
Water Operator Certification Annual Renewal Dues	\$ 210
AWWA-WEF Annual Membership Dues	\$ 100
NC Lab Certification Annual Renewal Dues	\$ 1,500
NC Field Lab Certification Annual Renewal Dues	\$ 300
Lower Neuse Basin Association Annual Dues	\$ 5,500
Neuse River Compliance Association Annual Dues	\$ 3,500
Sewer System Operator Certification Annual Renewal Dues	\$ 1,300
Mobile311 Annual Subscription	\$ 7,000
CDL License Annual Renewal Dues	\$ 750

**City of New Bern  
Fiscal Year 2023-24  
Dues and Subscriptions Budget**

Name of Organization	Projected Cost
<b>Electric Fund</b>	<b>\$ 60,000</b>
North Carolina Eastern Municipal Power Agency	\$ 57,000
Association of Energy Engineers Association	\$ 500
Duncan-Parnell/DLT Solutions AutoCAD	\$ 1,400
Institute of Electrical and Electronics Engineers Association Dues	\$ 500
American Power Association	\$ 600
<b>Solid Waste Fund</b>	<b>\$ 7,100</b>
Mobile311 Subscription	\$ 7,100
<b>Grand Total of All Funds</b>	<b>\$ 249,481</b>

THIS PAGE LEFT BLANK INTENTIONALLY



**City of New Bern  
Fiscal Year 2023-24  
Travel and Training Budget**

Event Description	Projected Cost
<b>Administration</b>	<b>\$ 26,900</b>
ICMA Annual Conference - City Manager	\$ 2,900
NCLM Annual Conference - City Manager and Assistant City Manager	\$ 2,500
NC Metropolitan Mayor's Coalition Annual Meeting, City Manager, Mayor	\$ 600
NCCCMA Winter Seminar - City Manager and Assistant City Manager	\$ 3,000
NCLM Annual City Vision Conference - City Manager	\$ 1,500
NCCCMA Summer Seminar - City Manager	\$ 1,500
NC Association of Municipal Clerks Conference, City Clerk	\$ 1,800
Master Municipal Clerks Academy, City Clerk	\$ 1,160
IIMC Regional III Conference, City Clerk	\$ 1,900
NC Municipal Clerks Regional Workshop, City Clerk	\$ 250
IIMC Annual Conference, City Clerk	\$ 2,100
IACP Annual Conference, Assistant City Manager	\$ 2,200
3CMA Conference, Public Information Officer	\$ 1,850
NC3C Conference, Public Information Officer	\$ 600
Mileage outside of local area	\$ 500
Other meetings, seminars, workshops & conferences	\$ 2,540
<b>Information Technology</b>	<b>\$ 8,790</b>
Mileage reimbursement for use of personal vehicles to conduct city business	\$ 500
NCLGISA Conference, two staff , Wilmington, NC	\$ 1,000
Microsoft Azure Administrator	\$ 2,595
Online training from LinkedIn Learning	\$ 2,100
Microsoft Azure Security Technologies	\$ 2,595
<b>Finance</b>	<b>\$ 21,747</b>
NCGFOA Summer Conference, 2 staff, Wrightsville Beach, NC, July 16-18, 2023	\$ 2,566
Budgeting in Local Government Finance, 1 staff, Chapel Hill, NC, Fall 2023	\$ 1,900
Capital Financing, 1 staff, UNC School of Government, September 2023	\$ 1,836
NCFGOA Spring Conference, 1 staff, Durham, NC, March 2024	\$ 810
Cash Management & Investment, 1 staff, Raleigh, NC, Fall 2023	\$ 1,636
Practical Analytical Techniques for Local Government, 2 staff, UNC SOG Webinar, Nov 2023	\$ 550
Carolinas Payroll Conference, 1 staff, Myrtle Beach, SC, November 1-4, 2023	\$ 1,735
Performance Measurement for Local Government, 2 staff, UNC SOG Webinar, Fall 2023	\$ 550
Performance Management for Local Government, 2 staff, UNC SOG Webinar, Nov 2023	\$ 550
Essentials for Third Party Sick Pay in 2023, 1 staff, New Bern, NC, August 2, 2023	\$ 299
Navigate Difficult Conversations, 1 staff, Chapel Hill, NC, September 8, 2023	\$ 965
NCLGBA 2023 Summer Conference, July 12-14, Beaufort, NC, 1 Staff	\$ 1,000
NCLGIA Conference, 1 Staff, Fall 2023, TBD	\$ 1,000
NC State Treasurer Conference	\$ 500
Tyler PACE Training	\$ 2,750
Annual NCAGP Conference, 1 staff, Chapel Hill, NC, March 6-9, 2024	\$ 1,200
NIGP Conference, 1 staff, Charlotte, NC August 2023	\$ 1,800
Regional Warehouse Conference, 2 Staff, Onslow County, Date TBD	\$ 100
<b>Human Resources</b>	<b>\$ 3,105</b>
UNC SOG Public Employment Law Update, Director, Asst Director, Chapel Hill, NC, May 2024	\$ 600
EEOC Technical Assistance Seminar, Director of Human Resources, online	\$ 255
Eastern Carolina Safety and Health Conference, Safety Officer, New Bern, NC, April 2024	\$ 250
NC Public Risk Management Assn Conference, Wrightsville Beach, NC Sep 2023; Safety Officer	\$ 1,000
Unannounced courses on relevant employment topics	\$ 1,000
<b>Police</b>	<b>\$ 64,998</b>
Drone Pilot Recertification, 8 staff	\$ 960
Time Management/Leadership, Police Services Technician , online	\$ 300
Notary Course Police Services Technician, online	\$ 300

**City of New Bern  
Fiscal Year 2023-24  
Travel and Training Budget**

Event Description	Projected Cost
Tyler Connect -PACE Program Civilian Unit Supervisor-online training and two conference passes	\$ 9,800
Sirchie Advanced Latent Print Comparison, Youngsville, NC	\$ 1,500
NC Homicide Investigator Conference, Forensics and Evidence Unit Detectives	\$ 1,400
Forensic Analysis of Shooting Incidents, Forensics & Evidence Detectives, NC Justice Academy	\$ 650
Chemical Processing and Advanced Photo, Forensic & Evidence Detective, NC Justice Academy	\$ 325
Child Death Investigation, Forensics and Evidence Detective, NC Justice Academy	\$ 300
Child Abuse and Fatality Investigation, Forensics and Evidence Detective, Raleigh, NC	\$ 350
General Criminal Investigations, Forensics & Evidence Detectives, Narcs, Patrol, NC Justice Academy	\$ 1,625
Basic Sex Crime/Child Abuse, Forensics and Evidence Detective, NC Justice Academy	\$ 325
Event Data Recorder 1, Traffic Officers , Jacksonville, FL	\$ 1,990
Motorcycle Crash Investigation, Traffic NC Justice Academy	\$ 325
Pedestrian and Bicycle Crash. Traffic Officer NC Justice Academy	\$ 325
Roadway Evidence Investigation, Traffic Officers, online	\$ 170
Safety Belt Examinations, Traffic Officers, online	\$ 170
Tire Examinations, Traffic Officers, online	\$ 170
Head Light Examinations, Traffic Officers, online	\$ 170
Death Investigations, Criminal Investigations Detectives, NC Justice Academy	\$ 1,300
Suicide Investigations, Criminal Investigations Detective, NC Justice Academy	\$ 510
Basic Sex Crimes Investigations, Criminal Investigations Detective, NC Justice Academy	\$ 1,300
International Association of Chief's of Police, 2 staff, San Diego, California	\$ 3,500
SWAT 1, Special Response Team staff, NC Justice Academy	\$ 975
NTOA SWAT Command Team Leader Course, Special Response Team staff, Durham, NC	\$ 1,500
CPTED, Patrol Officers, NC Justice Academy	\$ 192
SRT/Negotiations, Special Response Team staff, NC Justice Academy	\$ 325
Advanced Field Training Officer, Patrol Officers, NC Justice Academy	\$ 975
Financial Crimes Investigations, 1 staff, NC Justice Academy	\$ 325
SWAT II Advanced, Special Response Team staff, NC Justice Academy	\$ 975
NC Tactical Officer Association, Special Response Team staff, Durham, NC	\$ 850
Reaccreditation Conference - CALEA 2023 conference	\$ 3,000
New World Conference with Tyler Technologies - Two passes included PACE program	\$ 3,500
Executive Leadership Institute - Trilogy Supervisory Leadership Course	\$ 1,590
NTOA SWAT Team Leader	\$ 3,000
Forensic Evidence for Crash Investigation - Traffic Unit Officers	\$ 170
NC Highway Patrol Motor School for Traffic Unit Motorcycle Officers	\$ 4,000
Leadership Training at the NC Justice Academy for one Sgt and one Lt in Criminal Investigations Unit	\$ 1,212
NC Law Enforcement Women's Association Conference	\$ 3,000
TRRUTH Training at NC Justice Academy	\$ 160
NC Justice Academy Social Media and Technology in hostage/crisis negotiations (SRT)	\$ 147
Crisis/Hostage Negotiations Level II (Intermediate)-NC Justice Academy	\$ 975
Deceptive Behaviors and Hidden Compartments (Street Cop Seminar) K9 Officers	\$ 1,125
Verbal Judo - NC Justice Academy for Patrol Officers	\$ 275
Community Oriented Policing for Patrol Officers	\$ 384
Travel Funds - Used to conduct criminal investigations; out of town items	\$ 1,000
Advanced Child Death Investigations for Detectives	\$ 118
Firearms for Females Course - NC Justice Academy	\$ 650
NC Property & Evidence Training Conference - location TBD	\$ 850
Savant Learning Systems - Virtual Academy	\$ 5,310
Interview and Interrogations for Patrol Officers	\$ 650
<b>Fire</b>	<b>\$ 15,765</b>
Professional Development & Leadership Class	\$ 4,000
Annual Recertification Class for Accelerant Detection Canine, 1 staff	\$ 1,000
North Carolina Fire Chief's Conference, 1 staff	\$ 1,400
Advanced Swift Water Rescue Training, 1 staff	\$ 1,200
North Carolina Fire Investigation Conference, 2 staff	\$ 1,200

**City of New Bern  
Fiscal Year 2023-24  
Travel and Training Budget**

Event Description	Projected Cost
North Carolina Fire Prevention School, 1 staff	\$ 1,200
North Carolina Building Code Inspector Upgrade Class, 1 staff	\$ 150
Child Passenger Seat Technician Recertification Class, 33 staff	\$ 1,815
Fire Instructor Upgrade Class, 1 staff	\$ 500
Attend the National Fire Academy Program, 1 staff	\$ 1,200
Center for Public Safety Excellence Accreditation Class	\$ 2,100
<b>Parks &amp; Recreation</b>	<b>\$ 16,450</b>
NCRPA State Conference, Director, Special Events Coordinator, Athletic Coordinator	\$ 1,800
NRPA Conference, Director or Special Projects Coordinator	\$ 1,800
NC Director's Conference, Director, Raleigh, NC, February 2024	\$ 600
NCRPA Athletic Director's Workshop, Athletic Supervisor, Athletic Coordinator	\$ 700
NCRPA TR Conference, Director	\$ 350
One Day Workshops, Director, Special Events Coordinator, Special Projects Coord, Admin Assistant	\$ 400
Director's School, Director, Oak Brook, IL, August 2023.	\$ 3,000
Eastern NC Landscape Conference, Crew Leaders	\$ 300
Certified Playground Safety Inspector Course, Building & Facility Maintenance Superintendent	\$ 1,000
Playground Maintenance Workshop, Crew Leaders	\$ 600
NCRPA Maintenance Workshop, Park Maintenance Specialists	\$ 300
NC Pesticide License Course & Testing, Park Maintenance Specialists	\$ 600
Southeast Regional Sports Turf Conference, Grounds Maintenance Superintendent, Crew Leader	\$ 800
International Arborists Conference, Grounds Maintenance Superintendent	\$ 600
NCRPA State Conference, Recreation Superintendent, Program Coordinators	\$ 1,800
VIP Fishing Tournament, Center Supervisor, Special Events Coordinator, Nags Head, NC	\$ 500
Marketing & Special Events Summit, Program Coordinators	\$ 600
NCRPA Programs Summit, Recreation Superintendent, Program Coordinator	\$ 600
NCRPA Supervisor's Workshop, Center Supervisor	\$ 100
<b>Development Services</b>	<b>\$ 30,069</b>
NC APA Conference for City Planner and Planner	\$ 1,300
NCAAFPM for City Planner - maintenance of CFM	\$ 1,200
Preservation NC Conference & Training for City Planner	\$ 600
NCAZO mid-winter conference	\$ 600
NCAZO annual summer conference for 1 employee	\$ 1,000
TOPS Strategic Planning Methods Training in Asheville, NC for Director	\$ 1,900
LGFCU Alumni Reunion Event in Chapel Hill, NC for Director	\$ 250
ICMA LGR Development Conference location TBA for Director	\$ 1,799
NCAZO Annual Conference in Charlotte, NC for Director	\$ 1,200
NCEDA Fall Conference in Asheville, NC for Community & Economic Development Manager	\$ 1,345
NC CED Organization, Operation, and Strategy for Economic Developers, ECU	\$ 1,045
National Community Development Association: IDIS Course Virtual Training for CDBG Coord	\$ 450
NC School of Government Virtual for Community Development Coordinator	\$ 450
NCPA Conference for Administrative Assistant location TBD	\$ 1,290
Law and Administration at Craven Community College for Administrative Assistant	\$ 70
Getting Things Done, online course for Administrative Assistant	\$ 245
Law and Administration at Craven Community College for Office Assistant	\$ 250
NCBIA Winter Code Seminars for 4 Building Inspectors	\$ 1,040
Public Records Law: Records Retention Webinar for Nuisance Abatement Inspector	\$ 75
Public Records Law: general Topics & Overview Webinar for Nuisance Abatement Inspector	\$ 75
Mechanical III for Building Inspector in Asheville, NC	\$ 1,000
NCBIA Winter Code Seminar in Aberdeen, NC for Chief Building Inspector	\$ 1,120
Fundamental Supervisory Practices online course with the SOG for 2 employees	\$ 3,200
Electrical Level I for Building Inspector in Wilmington, NC	\$ 1,500
Building Level II for building inspector I at Coastal Carolina Community College	\$ 125
Mechanical Level II for building inspector I at Coastal Carolina Community College	\$ 125
Plumbing Level II for building inspector I at Coastal Carolina Community College	\$ 125

**City of New Bern  
Fiscal Year 2023-24  
Travel and Training Budget**

Event Description	Projected Cost
NCAUG Conference Fall 2023, Asheville NC or online	\$ 600
Southeast UC, Dates and Location TBD, Programmer/Analyst	\$ 1,000
ESRI webinar related to Sharing Content to ArcGIS Enterprise, GIS Analyst/Programmer	\$ 1,790
APA national conference in Minneapolis, Minnesota April 13-16, 2024, GIS Manager	\$ 2,800
GIS related workshops in NC	\$ 500
<b>Public Works</b>	<b>\$ 16,650</b>
NC APWA Stormwater Conference, Concord, NC, Sep 17-19, Director	\$ 800
NC State SCM Inspectors License, Staff Engineer; SCM License Renewal/CE, Director, TBD	\$ 300
Spill Prevention Training - Sigma Consulting, Spring 2024, Two Employees	\$ 900
Emergency Vehicle Training F1 (Maintenance, Inspection & Testing) & L1 Training and Certification; Raleigh, NC, Dec 2023, \$500 each module, Two Employees	\$ 4,000
APWA Street and Fleets, Greenville, NC, Oct 11-13, Three Employees	\$ 1,500
NCAPWA Buildings and Grounds Conference, Spring 2024, Location TBD, Two Employees	\$ 1,000
Chemical Spill Training, Fall 2023, Public Building Superintendent	\$ 300
CDL Related Reimbursements	\$ 500
Chemical Spill Response, Spring 2024, Four Employees	\$ 800
APWA Streets and Fleets, Streets Superintendent, and Asphalt, Concrete and Heavy Equipment Leads, Oct 11-13, Greenville, NC	\$ 2,000
NC State SCM Inspectors License, Project Coordinator, Class Date TBD	\$ 300
Traffic Control Device Training, Streets and Traffic Division Management, Raleigh NC	\$ 500
CDL Related Training	\$ 1,500
NC State SCM Inspectors License and Renewal, Class Dates and Location TBD	\$ 450
NC APWA Stormwater Conference Summer 2024, Two Employees	\$ 1,200
Spill Prevention Training - Sigma Consulting, Spring 2024, Two Employees	\$ 600
<b>MPO Plan Grant</b>	<b>\$ 9,000</b>
American Planning Association Conference, MPO Planner, MPO Administrator	\$ 2,500
NC American Planning Association Conference, MPO Planner, MPO Administrator	\$ 2,000
NCAMPO Annual Conference, MPO Planner, MPO Administrator	\$ 2,000
National Transit Institute and National Highway Institute Workshops	\$ 1,000
FAST Act Metropolitan Planning Regulations Training	\$ 500
Association of Pedestrian & Bicycle Professionals Webinar Series	\$ 500
Additional educational opportunities as presented in areas related to MPO	\$ 500
<b>Emergency 911 Support</b>	<b>\$ 22,700</b>
APCO Training, Dispatch, Telecommunicators	\$ 14,000
CTO Training, Telecommunicators, Communications Training Officers	\$ 1,200
Annual PSAP Manager Training	\$ 600
911 Civilian Unit Supervisors Training, NC Justice Academy	\$ 1,950
APCO, Quality Assurance Training, Civilian Unit Supervisors	\$ 4,950
<b>Police Special Revenue</b>	<b>\$ 14,840</b>
Investigative Travel, Vice, Narcotics Detectives	\$ 1,500
Organized Crime Drug Enforcement Conference, Vice, Narcotics Detectives	\$ 4,200
Narcotic Enforcement Officer's Association Conference	\$ 3,750
Miscellaneous Training, Vice, Narcotics Detectives	\$ 1,500
Basic Narcotics Course, Vice, Narcotics Detective, NC Justice Academy	\$ 930
Drug Law Enforcement Program, Vice and Narcotics Detectives, Federal LE Training Center	\$ 760
Undercover Techniques Course, Narcotic Officers	\$ 1,000
Annual Gang Conference, Gang Detective	\$ 1,200
<b>Water Fund</b>	<b>\$ 22,790</b>
NCRWA Conference, City Engineer, Spring 2024, Winston-Salem NC	\$ 1,400
NC Water & Wastewater certification classes, City Engineer, Administrative Staff	\$ 900
AWWA Conference, City Engineer, Fall 2023	\$ 1,500
APWA Management Conference, City Engineer, Summer 2023	\$ 1,200

**City of New Bern  
Fiscal Year 2023-24  
Travel and Training Budget**

Event Description	Projected Cost
GIS/CAD Training, GIS Technician, Staff Engineer	\$ 1,000
NCRWA Annual Conference, Waste Treatment Plant Manager, Winston-Salem, NC, Spring 2024	\$ 2,800
Meter Technician/Distribution Certification Course, Water Meter staff	\$ 1,200
Water Treatment Plant Operator Certification Course, WTP Operators/Lab Staff	\$ 1,800
Chemical Spill Response Training, Water Treatment Plant Operators, Lab staff	\$ 500
Continuing Education for Water Treatment Operators, Lab staff	\$ 500
NC Safety Conference, monthly classes	\$ 1,800
Water System Operator Certification classes	\$ 5,600
Continuing Education for Water System Operators	\$ 1,400
Certification Exams, Water System Operators	\$ 1,190
<b>Sewer Fund</b>	<b>\$ 29,005</b>
Continuing Education for Waste Water Treatment Plant Operators	\$ 2,100
Certification Exams, Waste Water Treatment Plant Operators	\$ 400
Continuing Education classes, Lab staff	\$ 600
NC Pretreatment Consortium, Pretreatment Coordinator, Asheville, NC, Fall 2023	\$ 1,200
Pretreatment Industry Day, Pretreatment Coordinator, Greenville, NC, Spring 2024	\$ 400
Waste Water Treatment Plant Certification classes, Operators	\$ 3,600
NCRWA Conference, WWTP Manager, Chief Operator, Winston Salem, NC, Spring 2024	\$ 2,800
NCRWA Apprenticeship Service Fee	\$ 3,500
NC Safety Conference monthly meeting	\$ 1,800
Certification classes, Sewer System Operators	\$ 5,200
Continuing Education classes, Sewer System Operators	\$ 1,300
Certification exams, Sewer System Operators	\$ 1,105
Boom Truck Certification, Pump Mechanics, New Bern, NC, Fall 2023	\$ 5,000
<b>Electric Fund</b>	<b>\$ 142,715</b>
ElectricCities, Electric Engineer, Electric Engineer Technicians	\$ 2,000
APPA Committee Meetings, Director of Utilities	\$ 3,000
ESRI/GIS training, GIS Technician, Electric Engineer Technicians	\$ 4,500
NCArc Users, GIS Tech	\$ 1,000
APPA CEO Roundtable Conference, Director of Utilities	\$ 2,000
APPA Engineering and Operations Conference, Director of Utilities, T & D Mgr., Staff Engineer	\$ 4,500
American Public Power Association National Conference, Director of Utilities	\$ 2,500
ElectricCities Annual Conference, Director of Utilities	\$ 1,200
NCAMES, Director of Utilities, T & D Mgr., Staff Engineer	\$ 1,200
Hansen User Conference, Senior Financial Analyst	\$ 2,000
NC School of Government, Finance Conference, Senior Financial Analyst	\$ 2,650
APPA Business and Financial Conference, Senior Financial Analyst	\$ 2,650
OSHA Workshop/Competent Person/Confined Space, Distribution Division Staff	\$ 2,992
Protective Grounding Workshop, Crew Leader 1st Class	\$ 2,500
Leadership Skills Workshop, Crew Leader 1st Class	\$ 2,500
NESC Overview and Overhead Distribution Systems Training, Crew Leader 1st Class	\$ 2,500
Troubleshooting School, Crew Leader, 1st Class, 2nd Class, 3rd Class	\$ 2,500
Tree Trimming School, Tree Trimmers, Tree Trim Crew Leader	\$ 3,000
Substation School, Crew Leader, 1st Class	\$ 2,500
First Basic Climbing School, Electric Groundworker	\$ 2,500
APPA Line Workers Rodeo, Line Workers	\$ 3,000
Basic Lineman School, 3rd Class, Electric Groundworker	\$ 2,500
Intermediate Lineman School, 2nd Class, 3rd Class	\$ 2,500
Advanced Lineman School, 1st Class, 2nd Class	\$ 2,500
Basic Underground School, 3rd Class, Electric Groundworker	\$ 2,500
Distribution Regulator School, 1st Class, 2nd Class, Crew Leader	\$ 2,500
Advanced Underground School, 1st Class, 2nd Class, Crew Leader	\$ 2,500
Transformer School, Crew Leader, 1st Class, 2nd Class	\$ 2,506
Lineman Career Development Program, Distribution Division Staff, New Bern, NC	\$ 3,502

**City of New Bern  
Fiscal Year 2023-24  
Travel and Training Budget**

Event Description	Projected Cost
Substation Career Development, Substation Technicians	\$ 3,000
NC State Metering School, Superintendent	\$ 2,500
NC State Metering School, Substation Technician	\$ 2,500
Protective Relaying, Substation Technicians	\$ 2,500
Surveillant SCADA Conference, Superintendent	\$ 3,000
DataVoice User Training, Control Operators, online	\$ 2,500
DataVoice Conference, Control Supervisor	\$ 2,802
SCADA Conference, Control Supervisor	\$ 2,800
Fiber Network Training, Fiber Network Technician	\$ 3,200
AMI Conference, Control Supervisor, Minneapolis, MN	\$ 2,800
NCAUG Conference, Control Supervisor	\$ 1,200
Miscellaneous Virtual Training, Control Operators	\$ 1,998
NC Metering School, Field Services, Metering Supervisor	\$ 600
NC Metering School, Field Services, Metering Supervisor	\$ 1,550
APPA Webinars or Craven Community College, Utility Service Specialist, Technicians	\$ 999
ElectriCities Meter Technician Career Development, Utility Service Specialist, Technicians	\$ 3,600
New Bern Basic Meter School, UBO Division staff, New Bern, NC	\$ 7,500
ElectriCities Key Accounts Boot Camp, Key Accounts Analyst, Raleigh, NC	\$ 800
NC State Professional Development Courses, Key Accounts Analyst	\$ 1,500
NC State Professional Development Courses, Billing Services Supervisor	\$ 1,385
NC State Professional Development Courses, Billing Services Representatives	\$ 3,201
Eaton AMI Conference, Utility Business Operations Manager,	\$ 2,800
NC State Professional Development Courses, Utility Business Operations Manager	\$ 1,530
ElectriCities Annual Conference, Utility Business Operations Manager	\$ 2,500
APPA Webinars or ElectriCities , Utility Business Operations Manager	\$ 1,500
Utilities Billing and Collections Administration, Customer Service Representatives	\$ 800
Effective Supervisory Management Program, one staff	\$ 2,900
Strategic Public Leadership, one staff	\$ 1,200
Leadership: Learn It, Love It, Live It, one staff	\$ 2,600
Public Notary, Craven Community College, New Bern, NC, various staff members	\$ 750
<b>Solid Waste Fund</b>	<b>\$ 2,600</b>
NCAPWA Solid Waste Conference, Solid Waste Superintendent, Date TBD	\$ 900
Chemical Spill Training, Fall 2023, 8 Attendees	\$ 800
NCAPWA State Conference, Solid Waste Superintendent, Spring 2024	\$ 900
<b>Grand Total of All Funds</b>	<b>\$ 448,124</b>

**City of New Bern  
Fiscal Year 2023-24  
Capital Expense Budget**

<b>Department</b>	<b>Amount</b>	<b>Description</b>
Administration PEG	\$ 20,000	New Video Server
<b>Total Administration</b>	<b>\$ 20,000</b>	
Technology	\$ 375,000	Virtual System Hosting Infrastructure Technical Refresh
<b>Total Technology</b>	<b>\$ 375,000</b>	
Police	\$ 621,520	Cruisers - (10) Cruisers and equipment to replace aging vehicles in the fleet. The total price includes the cost of the vehicle and the purchase and installation of emergency equipment to include lights, vault (cargo box) siren, in car cameras, radios and graphics.
<b>Total Police</b>	<b>\$ 621,520</b>	
Fire	\$ 50,000	Replace the (2) motors on the 2006 fire/rescue boat
Fire	\$ 800,000	Replace the 2006 Pumper/Quint (C-0025) with Fire Engine Pumper. Build time is approximately 24-48 months.
Fire	\$ 350,000	Refurbish existing Reserve Engine to be utilized (C-0018) as a first out engine if the temporary fire station for Highway 43 corridor is approved
Fire	\$ 50,000	Repair/Paint refurbishment body of fire engine (C-0011)
<b>Total Fire</b>	<b>\$ 1,250,000</b>	
Parks & Recreation Grounds	\$ 20,000	Security Cameras in Parks: Lawson Creek Park, Martin Marietta Park
Parks & Recreation Grounds	\$ 22,000	Box Grader - Skid Steer Attachment
Parks & Recreation Grounds	\$ 7,500	Landscaping Claw Grapple - Skid Steer Attachment
<b>Total Parks &amp; Recreation</b>	<b>\$ 49,500</b>	
Development Services - GIS	\$ 35,000	Replace 2006 Vehicle (Z-15)
<b>Total Development Svs</b>	<b>\$ 35,000</b>	
Public Works - Garage	\$ 45,000	Lift Upgrade: alignment head
Public Works - Garage	\$ 25,000	Tire Balancing Machine
Public Works - Streets	\$ 50,000	Replace traffic signal control boxes at George/Broad and Oaks/S Glenburnie intersections
Public Works - Streets	\$ 350,000	Replace existing street sweeper
Public Works - Streets	\$ 20,000	Replace existing asphalt roller
Public Works - Streets	\$ 75,000	E35-W Compact Excavator with attachments
Public Works - Streets	\$ 130,000	Replace E-26, 2000 self contained leaf collector
Public Works - Streets	\$ 25,000	Gooseneck Equipment Trailer
Public Works - Streets	\$ 50,000	Sidewalk and curb improvements
<b>Total Public Works</b>	<b>\$ 770,000</b>	
<b>Total General Fund</b>	<b>\$ 3,121,020</b>	
Water Treatment	\$ 50,000	Various rehabilitation projects for the City's (20) water supply wells and treatment components
Water Treatment	\$ 48,000	Pickup Truck, Replace Q-4
Water Treatment	\$ 18,000	Mower Replacement
Water Distribution	\$ 350,000	Various Water System Improvements - The proposed project will replace the existing undersized 2"-4" galvanized water mains with appropriately sized modern piping and replace the associated customer services along these mains. Upsizing these water mains will also allow for the addition of fire hydrants into the system.
Water Distribution	\$ 154,000	Backhoe, Replace R-34
Water Distribution	\$ 63,000	Pickup Truck, Replace R-53
<b>Total Water</b>	<b>\$ 683,000</b>	
Sewer Treatment	\$ 150,000	WWTP Filter Control Valve Replacements
Sewer Treatment	\$ 350,000	Bio-solids Processing & Sludge Building Rehabilitation
Sewer Collection	\$ 250,000	Various Sewer System Improvements
Sewer Collection	\$ 250,000	Lift Station Rehab
Sewer Collection	\$ 16,000	Sewer Camera Upgrade
Sewer Collection	\$ 50,000	Replacement of Locating Equipment
Sewer Collection	\$ 125,000	Dump Truck, Replace S-7
Sewer Collection	\$ 60,000	Pickup, Replace S-26
Sewer Collection	\$ 60,000	Pickup, Replace S-60
Sewer Collection	\$ 150,000	Pump Equipment Storage Facility Additions
<b>Total Sewer</b>	<b>\$ 1,461,000</b>	

**City of New Bern  
Fiscal Year 2023-24  
Capital Expense Budget**

<b>Department</b>	<b>Amount</b>	<b>Description</b>
Electric Administration	\$ 40,000	Replace 2010 Hybrid, N-4
Electric Administration	\$ 200,000	Kale Rd Expansion
Electric Distribution	\$ 450,000	Replace 2004 Line Truck, U-75
Electric Distribution	\$ 80,000	Replace 2004 Service Truck, U-3
Electric Distribution	\$ 400,000	Old Town River Crossing System Improvement
Electric Distribution	\$ 250,000	Greenbrier System Improvement
Electric Power Production	\$ 20,000	Replace Fusion Splicer
Electric Power Production	\$ 20,000	Replace OTDR
Electric Power Production	\$ 60,000	Replace 2011 Ford F250, X6
Electric Power Production	\$ 400,000	Meter Data Management
Electric	\$ 40,000	Replace 2011 Ford Ranger, O-13
Electric	\$ 40,000	Replace 2003 Ford Explorer, K-8
<b>Total Electric</b>	<b>\$ 2,000,000</b>	
Solid Waste	\$ 200,000	Replace EE-40 Route Truck
Solid Waste	\$ 75,000	Replace Chip Trailer
<b>Total Solid Waste</b>	<b>\$ 275,000</b>	
<b>Grand Total of All Funds</b>	<b>\$ 7,540,020</b>	

**SCHEDULE OF FEES AND CHARGES\***  
**CITY OF NEW BERN**  
**EFFECTIVE JULY 1, 2023**  
**(Revised 6/13/2023)**

1. ADMINISTRATIVE	FEES
CD or DVD	\$5
Copies - Other info not specifically listed	Minimum \$2.00 (1 - 10 copies) plus 20¢ each additional copy over 10
GIS Base Maps (8.5"x11")	B&W \$2; color \$3
GIS Base Maps (11"x17")	B&W \$3; color \$5
GIS Base Maps (24"x36")	B&W \$10; color \$15
GIS Base Maps (36"x48")	B&W \$15; color \$30
Plans/Plats (copies of) ariel view - letter size	\$5
Plans/Plats (copies of) ariel view - tabloid size	\$7.50
Plans/Plats (copies of) ariel view - large size	\$12.50
Maps - Other large formats	\$10.00
Maps - Street index map	\$15.00
Maps - Zoning	\$10 large; \$5 small
Maps - GIS staff time for non-existent maps or data:	
Analysis/Coordinator	\$50/hr
Technician	\$25/hr
Administration	\$20/hr
Motor vehicle fee	\$5
Publications:	
CAMA Land Use Plan	\$11
Historic Preservation Guidelines	\$11
Land Use Ordinance	\$12
Urban Design Plan	\$11
Street Atlas Book	\$25
Convenience fee for online payment	\$5
Returned payment fee	\$25
2. CEMETERIES: (Code Sections 18-26 and 18-32)	FEES
Opening/Closing:	
Weekdays before 4pm, adult	\$500 resident/\$750 nonresident
Weekdays before 4pm, infant/cremations/mausoleum	\$250 resident/\$500 nonresident
Weekdays after 4pm and weekends, adult	\$575 resident/\$1,000 nonresident
Weekdays after 4pm and weekends, infant/cremations/mausoleum	\$300 resident/\$500 nonresident
Holidays, adult	\$650 resident/\$1,000 nonresident
Holidays, infant/cremations/mausoleum	\$425 resident/\$750 nonresident
Wait time per hour (for noncompliance for "before 4pm" services that extend beyond 4pm)	\$150 resident/\$300 nonresident
Grave/Lot Sales - New Bern Memorial Cemetery:	
Plot - Single grave, resident	\$600
Plot - Single grave, nonresident	\$1,200
Plot - 4-Grave lot, resident	\$2,000
Plot - 4-Grave lot, nonresident	\$4,000
Plot - Infant grave, resident	\$100
Plot - Infant grave, nonresident	\$300
Plot - Mausoleum, resident	\$3,500
Plot - Mausoleum, nonresident	\$7,000
Plot - Cremations, resident	\$250
Plot - Cremations, nonresident	\$500
Transfer/resale of license (per grave)	\$25 resident-to-resident/\$100 nonresident
*This schedule of Fees and Charges establishes most of the fees and charges for services offered by the City of New Bern. It does not contain or establish all fines and penalties for violations of city code provisions, nor does it contain rates and charges for the provision of city utility services. In many instances, it will be necessary to refer to specific city code provisions, or to a specific utility rate-setting ordinance in order to determine when a fee, charge, rate or fine is to be imposed. For ease of reference, citations to applicable city code provisions are provided.	
3. FIRE: (Code Section 30-33)	FEES
Working without a permit	Cost of permit plus \$50
Fire Hydrant Flow Test (service provided by contractor and coordinated with fire inspector)	\$75/hydrant
Plan Review (Construction)	\$75
New Business Inspection	\$75
ABC/ALE Inspection	\$75
Special Requested Inspections	\$75
Care Homes (foster, respite, therapeutic)	\$75
2nd Reinspection (noncompliance when Codes ARE NOT met)	\$75
3rd Reinspection (noncompliance when Codes ARE NOT met)	\$150
Standby personnel-minimum 4-men engine company	\$250/hour
After hours fire inspection	\$150
Occupying building without a C/O or C/C	\$150

**SCHEDULE OF FEES AND CHARGES\***  
**CITY OF NEW BERN**  
**EFFECTIVE JULY 1, 2023**  
**(Revised 6/13/2023)**

Failure to obtain final inspection	\$100
<b>Operational Permits:</b>	
Amusement buildings	\$75
Carnivals and Fairs	\$75
Combustible dust-producing operations	\$75
Covered and open mall buildings	\$75
Exhibits and trade shows	\$75
Explosives	\$125
Flammable and combustible liquids (only mandated by NC Fire Prevention Code)	\$75
Fumigation and thermal insecticidal fogging	\$75
Liquid or gas vehicles or equipment in assembly buildings	\$75
Private fire hydrants	\$75
Pyrotechnic special effects material	\$125
Spraying or dipping	\$75
Temporary membrane structures and tents	\$75
Open burning - land clearing	\$50/acre cleared
Open burning - hazard reduction	No Fee
Open burning - camp fire	\$75
<b>Construction Permits:</b>	
Automatic fire extinguishing systems	\$100 + \$2 per head
Battery systems	\$75
Compressed gas	\$75
Cryogenic fluids	\$75
Emergency responder radio coverage systems	\$100 + \$2 per device
Fire alarm and detection systems and related equipment	\$100 + \$2 per device
Fire pump and related equipment	\$100
Flammable and combustible liquids (only mandated by NC Fire Prevention Code) (per tank if applicable)	\$75
Gates and barricades across fire apparatus access roads	\$75 per gate or barricade
Hazardous materials	\$75
Industrial ovens	\$75
Private fire hydrants	\$75 per hydrant
Smoke control or smoke exhaust systems	\$75
Solar photovoltaic power systems	\$75
Spraying or dipping	\$75
Standpipe systems	\$100
Storage Tank - AST/UST/Installation/Removal/Repiping/Abandonment	\$125
Temporary membrane structures and tents	\$75
Fire Main Inspection	\$100 + \$2 per foot of pipe
<b>Life Safety Violation:</b>	
1st Offense	\$100
2nd Offense	\$200
3rd Offense	\$300
<b>4. PARKING: (Code Section 70-272)</b>	<b>FEES</b>
Parking Spaces Monthly Fee: (billed annually)	\$35 Limited/\$45 Residential
Limited: 7:00am - 5:30pm - Monday to Friday	\$35
Residential: 24 hours	\$45
Sign Installation Fee - one-time fee for monthly spaces	\$20
Late Penalty - Parking leases billed and managed by Accounting (payment received after due date)	5% of monthly bill
Delinquent Fee - Parking leases billed and managed by Accounting (payment received 10+ days after due date)	\$30
Parking Penalties (Code Section 70-274)	\$25, see code for further details
Leased Space Parking Hangers	2 Free, \$3 each additional
<b>5. PARKS AND RECREATION: (Code Section 50-2)</b>	<b>FEES</b>
<b>Athletics and Field Rentals:</b>	
Admission fees for various activities (basketball, tournaments, outdoor concerts, etc) - Daily	not to exceed \$5
Admission fees for various activities (basketball, tournaments, outdoor concerts, etc) - Weekend	not to exceed \$13
Adult sports leagues - Men's basketball (per team)	\$350 resident/\$450 nonresident
Adult sports leagues - Adult 3 on 3 basketball (per team)	\$200 resident/\$275 non resident
Adult sports leagues - Women's basketball (per team)	\$350 resident/\$450 nonresident
Adult sports leagues - Men's flag football (per team)	\$250 resident/\$325 nonresident
Adult sports leagues - Kickball/Dodgeball/Wiffleball (per team)	\$200 resident/\$275 nonresident
Adult sports leagues - co-ed softball (per team)	\$400 resident/nonresident
Adult sports leagues - 5K events per participant	\$30 resident/\$45 nonresident
Adult sports leagues - Individual participation for all leagues	\$20 resident/\$30 nonresident

**SCHEDULE OF FEES AND CHARGES\***  
**CITY OF NEW BERN**  
**EFFECTIVE JULY 1, 2023**  
**(Revised 6/13/2023)**

Adult sports leagues - Co-ed volleyball	\$35 resident/\$45 nonresident
Summer basketball program (Youth)	\$10 resident/\$15 nonresident
Summer basketball program (Adult)	\$15 resident/\$20 nonresident
Aquatic Center General Admission:	
Up to age 2	\$2.50 resident; \$3.25 nonresident
Parent and one child up to age 2 package (\$1.00 for each additional child up to age 2. Limit of 3)	\$5.50 resident; \$6.75 nonresident
Age 3-17	\$4.00 resident; \$5.00 nonresident
Age 18-54	\$4.50 resident; \$5.50 nonresident
Age 55 and up (seniors)	\$3.50 resident; \$4.50 nonresident
Aquatic Center Family Night:	
Up to age 2	\$1.00 resident; \$1.50 nonresident
Age 3-17	\$2.00 resident; \$2.50 nonresident
Age 18-54	\$2.50 resident; \$3.00 nonresident
Age 55 and up (seniors)	\$1.50 resident; \$2.00 nonresident
Aquatic Center season pass	\$60 resident; \$100 nonresident
Aquatic Center Pool Party:	
2 Hours - Up to 30 participants	\$150 resident; \$200 nonresident
31 or greater participants (per person)	\$5
Deposit - Refundable	\$50
Athletic Field - Ballfield Preparation (per field):	
Baseball/Softball	\$30
Football/Soccer/Lacrosse	\$100
Athletic field - Day use minimum 2 hours maximum 8 hours (additional after 8 hours):	
Civic organizations/private groups - city sponsored	N/C
Schools during school hours and/or athletic season	N/C
Recreation teams *	\$15/hr
Civic organizations/private groups not charging admission/donations*	\$20/hr resident; \$30/hr nonresident
<i>*No charge if no field prep is done</i>	
Civic organizations/private groups charging admission/donations	\$25/hr resident; \$50/hr nonresident
Athletic field - Night use minimum 2 hours maximum 4 lighted hours:	
Non-city recreation teams	\$30/hr
Civic organization/private groups - not charging admission/donations	\$25/hr resident; \$50/hr nonresident
Civic organizations/private groups charging admission/donations	\$40/hr resident; \$60/hr nonresident
Athletic field (full tournament not to exceed 3 days/2 nights)	\$350 + \$25/hr attendant fee
Athletic field (practice - night use - minimum 2 hours of light; not to exceed 4 hours)	\$20/hr resident; \$30/hr nonresident
<b>EXCEPTION: Tournaments and other types of "special" events by non-profit "charitable" organizations for the purpose of fundraising for others are negotiated with and determined by the Parks and Recreation Department.</b>	
Batting cages, parties only (2 hours). Available offseason only.	\$30
Bleacher rentals (daily rental fees) <i>Deposit of 1/2 rental fee required per bleacher, refundable only upon evaluation (returned as rented)</i>	\$100 (small); \$150 (medium); \$300 (large) (1-4 sets)
Recreation Programs:	
Childcare after-school recreation program (resident)	\$35/wk
Childcare after-school recreation program (non-resident)	\$50/wk
Classes - Adult recreation & fitness (annual) indoor	\$30 resident/\$35 nonresident
Classes - Adult recreation & fitness outdoor (20 city/80 split with instructor)	\$6 per class
Classes - Art (resident) includes instructor fee & some materials (20 city /80 split with instructor)	\$20-\$150
Classes - Art (nonresident) includes instructor fee & some materials	\$40-\$200
Classes - Ceramics (resident)	\$30; seniors \$25
Classes - Ceramics (nonresident)	\$40; seniors \$30
Dog Park:	
Yearly 1 dog	\$25 resident/\$50 nonresident
Each additional dog	\$20 resident/\$35 nonresident
One day pass	\$5 resident/\$15 nonresident
Weekend pass	\$15 resident/\$25 nonresident
Monthly pass	\$20 resident/\$25 nonresident
Honor/Memory Programs:	
Tree purchase program	\$150 - \$250 depending on the species
Memory bench program - new	\$750/bench (includes placard)
Memory bench program - existing	\$600/bench (includes placard)
Brick Pavers	\$75
Kidsville Pickets	\$50
Kidsville Tiles	\$25

**SCHEDULE OF FEES AND CHARGES\***  
**CITY OF NEW BERN**  
**EFFECTIVE JULY 1, 2023**  
**(Revised 6/13/2023)**

Facility Rates (Recreation Centers, 408 Hancock, Community Center):	
Multi-purpose room rental (2 hours minimum):	
Resident	\$30/hr
Nonresident	\$45/hr
Gym rental (2 hours minimum):	
Resident	\$40/hr
Nonresident	\$55/hr
Meeting room rental (2 hours minimum):	
Resident	\$25
Nonresident	\$35
Gym - walk-in (1 day)	\$1
Gym - contracted lessons (Parks & Recreation receives 20% of fee)	80/20% split
Kitchen rental:	
Resident	\$25/hr
Nonresident	\$35/hr
Facility rental deposit	\$50
Admission Rate	\$25/hr
(If admission is charged, this additional hourly rate applies to each room rented)	
After hours rentals (per room) shall incur an additional rental rate and staff supervisor fee	\$15/hr room rental + \$20/hr staff
Park Fees:	
Gazebo rental (Union Point Park)	\$40/hr resident; \$70/hr nonresident
Union Point Park Green space - per side (adjacent to gazebo)	\$50/hr resident; \$80/hr nonresident
Park Green Space - Small	\$40/hr resident; \$70/hr nonresident
Park Green Space - Medium	\$50/hr resident; \$80/hr nonresident
Park Green Space - Large	\$60/hr resident; \$90/hr nonresident
Shelter Reservation:	
Resident (half day - up to 4 hours)	\$20 - \$50 based on location
Nonresident (half day - up to 4 hours)	\$30 - \$60 based on location
Resident (full day - up to 8 hours)	\$30 - \$60 based on location
Nonresident (full day - up to 8 hours)	\$40 - \$80 based on location
Sprayground (Daily admission before noon for group reservations)	\$1 resident/\$3 nonresident
Summer camps:	
Bear Bunch Camp (per session)	\$75 resident/\$95 nonresident
Cooking Camp	\$105 resident/\$125 nonresident
Sports Camp	\$75 resident/\$95 nonresident
Teen Camp	\$75 resident/\$95 nonresident
Y.E.S. Camp	\$35 for 1st/\$30 each additional resident \$45 for 1st/\$40 each additional nonresident
Adventure Camp	\$100 resident/\$125 nonresident
Swim lesson sessions - 8 classes per session	\$40 resident/\$70 nonresident
(Reduced rate of \$10 per session available for City residents who qualify (application available))	
Youth Sports:	
Youth football and cheerleading	\$50 resident/\$80 nonresident
Youth basketball	\$40 resident/\$70 nonresident
Youth baseball	\$20-\$40 resident/\$30-\$50 nonresident
Youth soccer	\$40 resident/\$70 nonresident
Youth lacrosse	\$40 resident/\$70 nonresident
Youth road races (per participant)	\$30 resident/\$45 nonresident
Fishing Tournament Attendant (opening/closing)	\$25/hour
Community Garden (per space)	\$25
Wedding Permit (City parks or green spaces)	\$100 resident/\$200 nonresident
Mobile Recreation Unit (2 hour minimum)	\$125/hour
Canoe/Kayak Rentals (2 hours)	\$15/\$10 each additional hour
Pedal boat	\$10/hour
Specialty Day Camp (One Week)	\$50 resident/\$75 nonresident
Mobile Stage (20'x24') Daily Rental	\$2,000.00
Mobile Stage Pieces (4'x8') Daily Rental	\$10 per piece
Mobile Stage Deposit (Refundable)	\$500.00
Staff Supervision Rate (2 staff minimum)	\$35.00/hour per staff
<i>NOTE: Indoor facility rentals are limited to 10 hours per day, and outdoor facility rentals are limited to 12 hours per day. Rentals exceeding these hours will require director's approval.</i>	
<b>6. Development Services:</b>	<b>FEES</b>
<b>Planning Fees:</b>	
Certificate of zoning compliance letter	\$30
Historic Preservation - Minor works	\$50
Historic Preservation - After the fact minor fee	\$150

**SCHEDULE OF FEES AND CHARGES\***  
**CITY OF NEW BERN**  
**EFFECTIVE JULY 1, 2023**  
**(Revised 6/13/2023)**

Historic Preservation - Major works requiring design review	\$150
Historic Preservation - After the fact major fee	\$300
Family Care facility approval	\$50
Modification of land use ordinance zoning map	\$500
Modification of land use ordinance text amendment	\$300
Site Plan review	\$375
Special use permit	\$375
P&Z General Subdivision Plan Review Application	\$250 + \$25/acre
Subdivision application - final review	\$400
Subdivision application - minor plats & recombination	\$50
Telecommunication - New wireless support structure	\$1,500
Telecommunication - other	\$500
Zoning compliance permit	\$50
<b>Administrative Fees:</b>	
Starting work without a permit	Double the permit fee
<b>Inspection Fees:</b>	
Residential: Building Permit new/addition	\$550 first 1,000 sf + .25/sf over
Residential Renovations	\$75 + .20/sf
Commercial: Building Permit new/addition	\$800 first 1,000 sf + .25/sf over
Commercial Renovation/upfit	\$125 + .20/sf
Demolition	Residential \$175; Commercial \$225
Residential singlewide manufactured home	\$200
Residential multiwide manufactured home or modular	\$300
Temporary Certificate of Occupancy	\$125, 30 days
Inspections - Reinspection (building, electrical, plumbing, HVAC, insulation)	\$75/each
Inspections - Plan Review Residential	\$75
Inspections - Plan Review Commercial	\$150
Residential Electrical new/addition/renovation	\$75 + .10/sf
Commercial Electrical new/addition/renovation	\$125 + .10/sf
Shell up to 20,000 sf	\$800
Shell more than 20,000 sf	\$2,000
Residential Gas Piping new/addition/renovation	\$75 + \$20/appliance
Commercial Gas Piping new/addition/renovation	\$125 + \$20/appliance
House Moving Permit	\$300
Residential Insulation	\$75
Commercial Insulation	\$125
Residential Mechanical new/addition/renovation	\$125/unit
Residential Mechanical Ductwork	\$75
Commercial Mechanical new/addition/renovation	\$125/unit
Commercial Mechanical Ductwork	\$125
Residential Plumbing new/addition/renovation	\$75 + \$10/fixture
Commercial Plumbing new/addition/renovation	\$125 + \$10/fixture
Sign Building Permit	\$125
Residential Roofing	\$125
Residential Deck/carport/pool/pre-built shed (up to 400 sf)	\$125
Residential Dock/pier	\$125
Residential Bulkhead/retaining wall	\$125
Residential Rooftop Solar array	\$125
Commercial Roofing	\$250
Commercial Modular/job trailer	\$125
Commercial Cell tower alteration	\$200
Commercial Dock/pier	\$125 + .10/sf
Commercial Bulkhead/retaining wall	\$125 + .10/lf
Commercial Fuel Tanks	\$125 per tank
Commercial Solar Farm	\$5/panel first + 200 \$1/panel each additional
<b>Single trade-minimum fee permits:</b>	
Mechanical, Fuel Piping, Plumbing, Electrical Residential	\$75
Mechanical, Fuel Piping, Plumbing, Electrical Commercial	\$125
<b>Miscellaneous Fees:</b>	
Floodplain Development Permit	\$100
Homeowners Recovery Fee	\$10
ABC Compliance Inspection	\$75
Permit Modification	\$25
Sign Return	\$10 per sign
Permit - Tree Removal	\$25

**SCHEDULE OF FEES AND CHARGES\***  
**CITY OF NEW BERN**  
**EFFECTIVE JULY 1, 2023**  
**(Revised 6/13/2023)**

7. POLICE: (Code Section 42-32)	FEES
Accident report	No charge
Citizens Academy fee	\$25
False Alarm	\$50 on and after 3rd offense
Alarm Registration Fee	\$25
Alarm Reinstatement Fee	\$50
Non-Permitted Alarm System	\$250
Alarm Appeal Fee	\$25
Illegal Use of Automatic Voice Dialer	\$100
Fingerprinting	\$10
Funeral escorts	\$50 per escort with 48 hours notice; \$100 per escort without 48 hours notice
Off Duty Fee	\$45/hr - 3 hours minimum paid to officer
Off Duty Fee for Federal/City Holiday	\$45/hr - 3 hours minimum paid to officer
Pawnbroker - initial license application fee	\$50
Pawnbroker - renewal license fee	\$25
Permit - Alarm Registration (first permit/annual renewal)	\$25
Permit - Alarm failure to register	No charge
Permit - Outdoor amplified sound	No charge
Vicious, Dangerous, or potentially Dangerous Dog Registration fee (annual)	\$100
Vicious Dog Permit Fee (annual)	\$500
Vicious, Dangerous, or potentially Dangerous Dog Appeal	\$50
Precious Metal Permits:	
Dealer permits (annual)	\$180
Special occasion permit	\$180
Employee certificate of compliance	\$10
Employee certificate of compliance (annual renewal fee)	\$10
Fingerprints (processed for dealer permits - SBI fee)	\$38
Wrecker - (includes inspection)	\$250 to be on rotation list
Parking Penalties (Code Section 70-235)	\$25, see code for further details
8. PUBLIC ASSEMBLY (PARADES AND FESTIVALS): (Code Section 66-86)	FEES
City Sponsored Event Fees:	
Vendor Permit Fee	\$25
Food Vendor Service Fee	\$35
NonCity Sponsored Event Fees:	
Vendor Permit Fee	\$35
Food Vendor Service Fee	\$45
Barricade (A-Frame)	\$5
Barricade (concrete/water filled) + labor rates for minimum of 3 staff required for setup	\$60
Safety cones	\$2
City Labor: (Hourly Rates)	
Fire	\$50
Police	\$45
Public Works	\$45
Recreation	\$45
9. PUBLIC WORKS: (Code Sections 66-12)	FEES
Repair Fees:	
Labor	Hourly rate with benefits*
Material	Actual cost
Equipment trucks	Hourly rate per FEMA schedule*
*See explanation at the end of this Fee Schedule	
Permit - Sidewalk Café	\$150
Permit - Street Café	\$150
Permit - Nonprofit street banners	\$75
Permit - Driveway (includes 1st inspection)	\$30
Permit - Driveway Re-Inspection	\$20
Public nuisance	Hourly equip rate per FEMA schedule + labor
Safety cones (use)	\$2
Safety cones (replacement)	\$25
Signs - regulatory/right-of-way	Material cost + labor
Signs - Community watch	Material cost + labor
Signs - Handicapped	Material cost + labor
Signs - Hardware (1 set)	Material cost + labor
Signs - Maximum penalty	Material cost + labor
Signs - No parking-fire lane	Material cost + labor

**SCHEDULE OF FEES AND CHARGES\***  
**CITY OF NEW BERN**  
**EFFECTIVE JULY 1, 2023**  
**(Revised 6/13/2023)**

Signs - Van accessible	Material cost + labor
Street closings (right-of-way abandonments)	\$500 plus cost of advertising
<b>10. REFUSE: (Code Section 62-37)</b>	<b>FEES</b>
Commercial refuse (65-gal cart / 1x week service)	\$19.00/month + \$19.00 each additional
Dumpster services - 2 yd (1x week service)	\$34.50/month
Dumpster services - 4 yd (1x week service)	\$68.50/month
Dumpster services - 6 yd (1x week service)	\$100.00/month
Dumpster services - 8 yd (1x week service)	\$135.00/month
Refuse container	1 at no charge
Residential service (65-gal cart / 1x week service)	\$19.00
Seniors Exemption Credit	50% of residential service
<b>11. UTILITIES: Electric, Water, and Sewer (Code Section 74-46, 74-97, 74-101, and 74-121)</b>	<b>FEES</b>
Electric rates	See rate ordinance adopted 6/14/22
Water & Sewer System Development Fees & Connection Fees	See ordinance adopted 6/12/18
Water & Sewer Rates	See ordinance adopted 6/23/15
Additional fee if service needs to be disconnected by	
City personnel at pole due to meter-service tampering	\$160
City personnel at pole due to delinquency	\$160
Changed payment arrangement fee	\$30
New service connection/transfer fee: requests after 11 am are next day service	\$30
New service connection/transfer fee added for same day request after 11 am	\$45
Delinquent Fee (for bills unpaid after 10th day following due date)	\$30
Deposit - Residential (exempt with excellent credit score) (refunded after 18 months with good payment history)	2x highest bills in last 24 months Not to exceed \$500
Deposit - Commercial/Industrial (refunded after 60 months with good payment history)	2x highest bills in last 24 months
Fee if payment is not made in night drop as agreed	\$100
Late penalty (payments received after due date)	5% of monthly bill
Meter change out fee	\$155
Meter Diversion Fee (Meter Tampering Investigation)	\$400
Meter test for meters less than 5 years old payable in advance (refunded if meter fails test)	\$75
Payment Arrangement Fee	No charge
Reconnection for Non-payment Fee weekdays 8am-5pm	No charge
Reconnection for Non-payment Fee weekdays 5pm-11pm	\$75
Reconnection for Non-payment Fee weekends 8am-11pm	\$75
Temporary electric service and/or utility pole (utility determines location)	See Customer Service Guidelines
Load management switch recovery fee	Cost of switch from latest bid
Extra facilities charge	2% installed costs minimum 5 years, \$75/month
Additional pole	\$350
OH extension beyond two pole spans	\$1.05/ft.
UG line extension beyond 300 ft.	\$7.70/ft.
OH to UG conversion of service	\$735
UG Crossings including streets, sidewalks, driveways and other obstacles	Time, material and equipment. See repair fee below
Underground service length	\$7.70
Cost per linear foot	\$6.43
Second trip to site	\$310
Service drop after normal working hours ( 24-hour notice required)	\$100/hr 2 hours minimum; if service is required to be reconnected, a minimum charge of 4 hours applies
<b>Construction/Maintenance/Repair Fees:</b>	
Labor	Hourly rate with benefits
Material	Actual cost of material
Vehicles and specialized equipment	FEMA hourly rate schedule
Contractual services	Actual cost of service
General overhead	10% calculated after labor, material, equipment and contractual services
<b>12. UTILITIES - SEWER PRETREATMENT: (Code Sections 74-196)</b>	<b>FEES</b>
Pretreatment Programs Fees for SIU's:	
Pretreatment - Permit Application	\$500
Pretreatment - Permit Modification	\$250
Pretreatment - Permit renewal	\$500
Pretreatment - Annual administrative fee	\$300
Pretreatment - Annual inspection	\$100
Pretreatment - Permit fine	\$250

**SCHEDULE OF FEES AND CHARGES\***  
**CITY OF NEW BERN**  
**EFFECTIVE JULY 1, 2023**  
**(Revised 6/13/2023)**

Pretreatment - Administrative fee for monthly review	\$100/month
Pretreatment - Unscheduled sampling	Contract analyses charges
Pretreatment - Permit limit violation	\$100
Pretreatment - Technical review criteria	\$250
Pretreatment - Significant noncompliance	\$500
Pretreatment - BOD:	
Surcharge ceiling conc. (mg/L)	\$350
Surcharge cost per pound	\$0.15
Charge for analysis	Contract labor cost
Pretreatment - TSS:	
Surcharge ceiling conc. (mg/L)	\$250
Surcharge cost per pound	\$0.27
Charge for analysis	Contract labor cost
<p>FEMA - Rates denoted as "FEMA" shall be the rates in effect at the time services are performed as provided by the United States Department of Homeland Security Federal Emergency Management Agency's Public Assistance Program and Policy Guide, FP 104-009-2. Equipment rates may be found at <a href="https://www.fema.gov/assistance/public/schedule-equipment-rates">https://www.fema.gov/assistance/public/schedule-equipment-rates</a>. Specific equipment not listed shall have a rate based on the rate of the nearest larger piece of equipment.</p>	
<p>Labor - Standard and overtime hourly labor rates are adjusted annually and applied to the service performed. Labor rates include, but are not limited to, benefits, taxes, social security, Medicare, retirement, workers compensation and health insurance. Annual labor rates are available upon request.</p>	

# General Fund

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>1111 General Fund</b>	<b>(\$40,891,916.87)</b>	<b>(\$48,101,388.22)</b>	<b>(\$52,592,238.00)</b>	<b>(\$48,943,720.00)</b>	<b>-6.9%</b>
<b>11110010 Gen Fd Non-Dept Revenue</b>	<b>(\$39,247,952.83)</b>	<b>(\$46,570,301.70)</b>	<b>(\$51,161,115.00)</b>	<b>(\$47,728,297.00)</b>	<b>-6.7%</b>
51 Taxes & Licenses	(\$26,956,616.68)	(\$26,043,114.80)	(\$27,000,844.00)	(\$30,059,852.00)	11.3%
52 Intergovernmental	(\$3,681,354.67)	(\$3,207,973.46)	(\$3,584,000.00)	(\$3,739,000.00)	4.3%
53 Permits & Fees	(\$3,673.67)	\$0.00	\$0.00	\$0.00	0.0%
55 Investment Earnings	(\$35,238.22)	(\$1,056,469.04)	(\$1,100.00)	(\$756,000.00)	68627.3%
58 Miscellaneous	(\$358,677.09)	(\$564,344.07)	(\$542,922.00)	(\$668,280.00)	23.1%
59 Interdepartmental	(\$3,567,097.64)	(\$4,753,269.33)	(\$4,753,270.00)	(\$4,069,767.00)	-14.4%
81 Other Financing Srcs	(\$4,645,294.86)	(\$10,945,131.00)	(\$15,278,979.00)	(\$8,435,398.00)	-44.8%
11114010 Police Dept	(\$10,543.70)	(\$15,544.89)	(\$17,300.00)	(\$10,000.00)	-42.2%
58 Miscellaneous	(\$10,543.70)	(\$15,544.89)	(\$17,300.00)	(\$10,000.00)	-42.2%
11114050 Parking	(\$29,472.50)	(\$32,175.00)	(\$31,000.00)	(\$30,000.00)	-3.2%
58 Miscellaneous	(\$29,472.50)	(\$32,175.00)	(\$31,000.00)	(\$30,000.00)	-3.2%
11115010 Fire Dept	(\$42,394.00)	(\$54,336.00)	(\$52,423.00)	(\$48,423.00)	-7.6%
52 Intergovernmental	(\$12,492.00)	(\$12,370.00)	(\$13,423.00)	(\$13,423.00)	0.0%
58 Miscellaneous	(\$29,902.00)	(\$41,966.00)	(\$39,000.00)	(\$35,000.00)	-10.3%
11116010 Parks & Recreation Admin	(\$26,933.53)	(\$76,564.30)	(\$75,000.00)	(\$42,000.00)	-44.0%
58 Miscellaneous	(\$26,933.53)	(\$76,564.30)	(\$75,000.00)	(\$42,000.00)	-44.0%
11116030 Parks & Grounds	(\$171,166.62)	(\$218,157.41)	(\$211,400.00)	(\$193,500.00)	-8.5%
58 Miscellaneous	(\$171,166.62)	(\$218,157.41)	(\$211,400.00)	(\$193,500.00)	-8.5%
11116050 Parks & Recreation Facilities	(\$150,829.53)	(\$163,562.80)	(\$137,500.00)	(\$142,500.00)	3.6%
58 Miscellaneous	(\$150,829.53)	(\$163,562.80)	(\$137,500.00)	(\$142,500.00)	3.6%
11117010 Planning	(\$1,144,307.26)	(\$57,651.32)	(\$56,000.00)	(\$100,000.00)	78.6%
53 Permits & Fees	(\$910,273.26)	\$22.00	\$0.00	\$0.00	0.0%
58 Miscellaneous	(\$234,034.00)	(\$57,673.32)	(\$56,000.00)	(\$100,000.00)	78.6%
11117012 Inspections	\$0.00	(\$872,053.50)	(\$818,000.00)	(\$615,000.00)	-24.8%
53 Permits & Fees	\$0.00	(\$752,745.50)	(\$713,000.00)	(\$615,000.00)	-13.7%
58 Miscellaneous	\$0.00	(\$119,308.00)	(\$105,000.00)	\$0.00	-100.0%
11118040 Public Buildings	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	0.0%
58 Miscellaneous	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	0.0%
11118050 Streets	(\$11,636.50)	(\$17,564.38)	(\$15,000.00)	(\$15,000.00)	0.0%
58 Miscellaneous	(\$11,636.50)	(\$17,564.38)	(\$15,000.00)	(\$15,000.00)	0.0%
11118090 Stormwater	(\$43,088.40)	(\$10,976.92)	(\$5,000.00)	(\$6,500.00)	30.0%
54 Sales & Services	(\$43,088.40)	(\$10,976.92)	(\$5,000.00)	(\$6,500.00)	30.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>1111 General Fund</b>	<b>(\$40,891,916.87)</b>	<b>(\$45,455,092.80)</b>	<b>(\$52,592,238.00)</b>	<b>(\$48,943,720.00)</b>	<b>-6.9%</b>
<b>51 Taxes &amp; Licenses</b>	<b>(\$26,956,616.68)</b>	<b>(\$24,140,441.64)</b>	<b>(\$27,000,844.00)</b>	<b>(\$30,059,852.00)</b>	<b>11.3%</b>
11110010 51110	(\$14,854,035.83)	(\$15,085,278.30)	(\$15,036,344.00)	(\$16,545,891.00)	10.0%
Ad Valorem Taxes-Current					
11110010 51120	(\$52,115.05)	(\$69,476.79)	(\$93,000.00)	(\$80,000.00)	-14.0%
Ad Valorem Taxes-Delinquent					
11110010 51140	(\$24,953.88)	(\$21,954.40)	(\$22,000.00)	(\$25,000.00)	13.6%
Ad Valorem Interest-Current					
11110010 51142	(\$11,550.49)	(\$12,208.02)	(\$15,000.00)	(\$13,000.00)	-13.3%
Ad Valorem Interest-Delinquent					
11110010 51150	(\$1,595,260.80)	(\$1,662,551.82)	(\$1,550,000.00)	(\$1,399,761.00)	-9.7%
Motor Vehicle Taxes-Current					
11110010 51160	(\$533.63)	(\$288.04)	(\$1,000.00)	(\$700.00)	-30.0%
Motor Vehicle Taxes-Delinquent					
11110010 51170	(\$11,487.81)	(\$16,944.83)	(\$11,000.00)	(\$12,000.00)	9.1%
Motor Vehicle Interest					
11110010 51212	(\$3,697,010.41)	(\$2,513,733.49)	(\$3,770,000.00)	(\$4,400,000.00)	16.7%
Local Option Sales Tax 1%					
11110010 51214	(\$6,478,592.50)	(\$4,536,636.85)	(\$6,300,000.00)	(\$7,350,000.00)	16.7%
Local Option Sales Tax 1/2%					
11110010 51222	(\$480.00)	(\$5,280.00)	(\$2,000.00)	(\$3,000.00)	50.0%
Beer & Wine Licenses					
11110010 51226	(\$162,534.61)	(\$138,585.00)	(\$150,000.00)	(\$160,000.00)	6.7%
Motor Vehicle Fee-Current					
11110010 51228	(\$606.72)	(\$1,206.53)	(\$500.00)	(\$500.00)	0.0%
Motor Vehicle Fee-Delinquent					
11110010 51234	(\$67,454.95)	(\$76,297.57)	(\$50,000.00)	(\$70,000.00)	40.0%
Vehicle Short Term Lease Tax					
<b>52 Intergovernmental</b>	<b>(\$3,693,846.67)</b>	<b>(\$2,476,722.20)</b>	<b>(\$3,597,423.00)</b>	<b>(\$3,752,423.00)</b>	<b>4.3%</b>
11110010 52215	(\$986,171.39)	(\$999,746.41)	(\$835,000.00)	(\$990,000.00)	18.6%
Powell Bill Funds					
11110010 52225	(\$123,985.26)	(\$146,571.12)	(\$134,000.00)	(\$135,000.00)	0.7%
Beer & Wine State Distribution					
11110010 52228	(\$23,554.36)	(\$19,585.92)	(\$24,000.00)	(\$24,000.00)	0.0%
Solid Waste Disp State Distr					
11110010 52230	(\$2,072,567.17)	(\$1,077,162.79)	(\$2,100,000.00)	(\$2,100,000.00)	0.0%
Utility Franchise State Distr					
11110010 52231	(\$93,281.79)	(\$31,921.70)	(\$75,000.00)	(\$95,000.00)	26.7%
Natural Gas State Distribution					
11110010 52233	(\$129,801.89)	(\$68,550.96)	(\$170,000.00)	(\$140,000.00)	-17.6%
Telecommunication State Distr					
11110010 52234	(\$226,184.75)	(\$107,992.78)	(\$222,000.00)	(\$230,000.00)	3.6%
Video Programming State Distr					
11110010 52236	(\$25,808.06)	(\$12,820.52)	(\$24,000.00)	(\$25,000.00)	4.2%
Public Educational Government					
11115010 52255	(\$12,492.00)	(\$12,370.00)	(\$13,423.00)	(\$13,423.00)	0.0%
Fire Protection Reimbursement					
<b>53 Permits &amp; Fees</b>	<b>(\$913,946.93)</b>	<b>(\$752,722.50)</b>	<b>(\$713,000.00)</b>	<b>(\$615,000.00)</b>	<b>-13.7%</b>
11110010 52310	(\$3,673.67)	\$0.00	\$0.00	\$0.00	0.0%
Payment in Lieu of Taxes Local					
11117010 53110	(\$334,369.76)	\$22.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Building Permits					
11117012 53110	\$0.00	(\$249,253.00)	(\$250,000.00)	(\$250,000.00)	0.0%
Building Permits					
11117010 53112	(\$407.00)	\$0.00	\$0.00	\$0.00	0.0%
Bldg Permits-HO Recovery Fee					
11117012 53112	\$0.00	(\$234.00)	\$0.00	\$0.00	0.0%
Bldg Permits-HO Recovery Fee					
11117010 53510	(\$32,029.00)	\$0.00	\$0.00	\$0.00	0.0%
Insulation Inspection Fees					
11117012 53510	\$0.00	(\$33,936.00)	(\$13,000.00)	(\$15,000.00)	15.4%
Insulation Inspection Fees					
11117010 53520	(\$234,225.00)	\$0.00	\$0.00	\$0.00	0.0%
Electric Inspection Fees					
11117012 53520	\$0.00	(\$228,003.00)	(\$215,000.00)	(\$150,000.00)	-30.2%
Electric Inspection Fees					
11117010 53530	(\$309,242.50)	\$0.00	\$0.00	\$0.00	0.0%
Plumbing Inspection Fees					
11117012 53530	\$0.00	(\$241,318.50)	(\$235,000.00)	(\$200,000.00)	-14.9%
Plumbing Inspection Fees					
<b>54 Sales &amp; Services</b>	<b>(\$43,088.40)</b>	<b>(\$10,976.92)</b>	<b>(\$5,000.00)</b>	<b>(\$6,500.00)</b>	<b>30.0%</b>
11118090 54240	(\$1,000.00)	(\$1,600.00)	(\$1,000.00)	(\$1,000.00)	0.0%
Stormwater Inspection Fees					
11118090 54242	(\$3,400.00)	(\$4,400.00)	(\$2,000.00)	(\$3,500.00)	75.0%
Development Review Fee					
11118090 54244	(\$38,688.40)	(\$4,976.92)	(\$2,000.00)	(\$2,000.00)	0.0%
Nitrogen Offset Fees					
<b>55 Investment Earnings</b>	<b>(\$35,238.22)</b>	<b>(\$1,056,469.04)</b>	<b>(\$1,100.00)</b>	<b>(\$756,000.00)</b>	<b>68627.3%</b>
11110010 55101	(\$2,046.69)	(\$1,957.49)	(\$1,000.00)	(\$2,000.00)	100.0%
Investment Earnings					
11110010 55112	(\$32,466.45)	(\$1,054,511.55)	(\$100.00)	(\$754,000.00)	753900.0%
Int Earn-NCCMT					
11110010 55124	(\$725.08)	\$0.00	\$0.00	\$0.00	0.0%
Int Earn-Installment Purch Fds					
<b>58 Miscellaneous</b>	<b>(\$1,036,787.47)</b>	<b>(\$1,319,360.17)</b>	<b>(\$1,242,622.00)</b>	<b>(\$1,248,780.00)</b>	<b>0.5%</b>
11114050 58110	(\$29,472.50)	(\$32,175.00)	(\$31,000.00)	(\$30,000.00)	-3.2%
Parking Fines					
11114010 58114	(\$7,772.70)	(\$6,910.72)	(\$8,000.00)	(\$8,000.00)	0.0%
Police Officer Fees					
11111060 58180	(\$1,092.00)	\$0.00	\$0.00	\$0.00	0.0%
Charges for Services					
11114010 58180	(\$1,250.00)	(\$1,000.00)	(\$1,000.00)	(\$1,000.00)	0.0%
Charges for Services					
11115010 58180	(\$400.00)	\$0.00	\$0.00	\$0.00	0.0%
Charges for Services					
11116030 58180	(\$1,767.00)	(\$2,264.00)	(\$1,000.00)	(\$1,000.00)	0.0%
Charges for Services					
11118040 58180	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	0.0%
Charges for Services					
11118050 58180	(\$11,636.50)	(\$17,564.38)	(\$15,000.00)	(\$15,000.00)	0.0%
Charges for Services					
11114010 58190	(\$1,521.00)	(\$7,634.17)	(\$8,000.00)	(\$1,000.00)	-87.5%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Miscellaneous Police Revenue					
11117010 58349	(\$234,034.00)	(\$57,673.32)	(\$56,000.00)	(\$100,000.00)	78.6%
Misc Development Svcs Revenue					
11117012 58349	\$0.00	(\$119,308.00)	(\$105,000.00)	\$0.00	-100.0%
Misc Development Svcs Revenue					
11115010 58351	(\$28,352.00)	(\$41,966.00)	(\$39,000.00)	(\$35,000.00)	-10.3%
Fire Department Permits					
11115010 58390	(\$1,150.00)	\$0.00	\$0.00	\$0.00	0.0%
Misc Fire Dept Revenue					
11116050 58410	(\$9,506.57)	(\$9,703.00)	(\$5,000.00)	(\$10,000.00)	100.0%
Class Fees					
11116050 58411	(\$60,689.00)	(\$58,228.60)	(\$45,000.00)	(\$60,000.00)	33.3%
Admission Fees					
11116010 58412	(\$645.00)	(\$2,255.00)	\$0.00	(\$1,000.00)	-1000.0%
Facility Rental Fees					
11116030 58412	(\$5,268.00)	(\$26,630.00)	(\$20,000.00)	(\$15,000.00)	-25.0%
Facility Rental Fees					
11116050 58412	(\$11,153.25)	(\$15,275.90)	(\$12,500.00)	(\$7,500.00)	-40.0%
Facility Rental Fees					
11116050 58414	(\$35,746.72)	(\$49,708.29)	(\$45,000.00)	(\$35,000.00)	-22.2%
Youth Care Programs					
11116010 58415	(\$5,980.00)	(\$4,530.00)	(\$7,000.00)	(\$6,000.00)	-14.3%
Youth League Fees					
11116050 58415	(\$30.00)	(\$177.00)	\$0.00	\$0.00	0.0%
Youth League Fees					
11116010 58418	(\$9,823.19)	(\$14,009.44)	(\$13,000.00)	(\$13,000.00)	0.0%
Other Activities Fees					
11116030 58418	(\$6,687.62)	(\$28,253.41)	(\$35,000.00)	(\$7,000.00)	-80.0%
Other Activities Fees					
11116050 58418	(\$10,388.95)	(\$7,732.50)	(\$15,000.00)	(\$10,000.00)	-33.3%
Other Activities Fees					
11116030 58420	(\$20,760.00)	(\$20,160.00)	(\$20,000.00)	(\$40,000.00)	100.0%
Park Rental Fees					
11116030 58422	(\$600.00)	(\$500.00)	(\$400.00)	(\$500.00)	25.0%
Community Garden					
11116010 58424	(\$1,470.34)	(\$18,899.86)	(\$18,000.00)	(\$20,000.00)	11.1%
Concessions & Resale					
11116050 58424	(\$22,040.04)	(\$22,637.51)	(\$15,000.00)	(\$20,000.00)	33.3%
Concessions & Resale					
11116010 58429	(\$1,500.00)	(\$1,870.00)	(\$2,000.00)	(\$2,000.00)	0.0%
Adult League Fees					
11114010 58849	\$0.00	\$0.00	(\$300.00)	\$0.00	-100.0%
Misc Contributions & Donations					
11116010 58849	(\$7,515.00)	(\$35,000.00)	(\$35,000.00)	\$0.00	-100.0%
Misc Contributions & Donations					
11116030 58849	(\$50.00)	(\$8,000.00)	(\$10,000.00)	\$0.00	-100.0%
Misc Contributions & Donations					
11116050 58849	(\$1,275.00)	(\$100.00)	\$0.00	\$0.00	0.0%
Misc Contributions & Donations					
11110010 58890	(\$3,284.54)	(\$2,721.00)	(\$2,713.00)	(\$2,713.00)	0.0%
Miscellaneous Rentals					
11116030 58914	(\$136,030.00)	(\$132,350.00)	(\$125,000.00)	(\$130,000.00)	4.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Cemetery Fees					
11110010 58916	(\$99,979.30)	(\$190,981.75)	(\$50,000.00)	(\$200,000.00)	300.0%
Sales of Fixed Assets					
11110010 58918	(\$72.05)	(\$1,401.18)	(\$3,500.00)	(\$2,000.00)	-42.9%
Sale of Scrap					
11110010 58920	(\$108,713.00)	(\$106,859.00)	(\$110,000.00)	(\$110,000.00)	0.0%
ABC Distributions					
11110010 58922	(\$7,080.00)	\$0.00	(\$30,000.00)	\$0.00	-100.0%
Parking Fees					
11110010 58926	(\$608.11)	(\$699.16)	(\$500.00)	(\$600.00)	20.0%
Consession Machines					
11110010 58936	(\$30,709.83)	(\$53,936.73)	(\$30,000.00)	(\$50,000.00)	66.7%
Insurance Proceeds					
11110010 58948	(\$33,069.79)	(\$38,503.63)	(\$45,000.00)	(\$35,000.00)	-22.2%
Public Nuisance Liens					
11110010 58967	\$0.00	(\$63.59)	\$0.00	\$0.00	0.0%
Recreation Over & Short					
11110010 58982	(\$12,000.00)	(\$12,000.00)	(\$12,000.00)	(\$12,000.00)	0.0%
Green Park Terrace Loan Pymt					
11110010 58990	(\$63,160.47)	(\$157,178.03)	(\$259,209.00)	(\$255,967.00)	-1.3%
Miscellaneous Other Revenue					
11116030 58990	(\$4.00)	\$0.00	\$0.00	\$0.00	0.0%
Miscellaneous Other Revenue					
<b>59 Interdepartmental</b>	<b>(\$3,567,097.64)</b>	<b>(\$4,753,269.33)</b>	<b>(\$4,753,270.00)</b>	<b>(\$4,069,767.00)</b>	<b>-14.4%</b>
11110010 59110	(\$1,560,729.60)	(\$2,073,889.20)	(\$2,073,889.00)	(\$1,760,669.00)	-15.1%
Electric Interfund Reimb					
11110010 59120	(\$946,332.05)	(\$1,268,166.03)	(\$1,268,166.00)	(\$1,054,564.00)	-16.8%
Water Interfund Reimb					
11110010 59130	(\$980,721.17)	(\$1,308,888.06)	(\$1,308,888.00)	(\$1,055,442.00)	-19.4%
Sewer Interfund Reimb					
11110010 59150	(\$79,314.82)	(\$102,326.04)	(\$102,327.00)	(\$199,092.00)	94.6%
Solid Waste Interfund Reim					
<b>81 Other Financing Srcs</b>	<b>(\$4,645,294.86)</b>	<b>(\$10,945,131.00)</b>	<b>(\$15,278,979.00)</b>	<b>(\$8,435,398.00)</b>	<b>-44.8%</b>
11110010 81121	(\$408,742.79)	(\$423,820.00)	(\$423,820.00)	(\$429,911.00)	1.4%
Transfer from Electric-PILOT					
11110010 81122	(\$2,637,550.00)	(\$2,645,442.96)	(\$2,645,443.00)	(\$2,645,443.00)	0.0%
Transfer Support fr Electric					
11110010 81141	(\$492,507.89)	(\$506,593.00)	(\$506,593.00)	(\$504,973.00)	-0.3%
Transfer from Sewer-PILOT					
11110010 81161	(\$337,681.33)	(\$341,970.00)	(\$341,970.00)	(\$337,856.00)	-1.2%
Transfer from Water-PILOT					
11110010 81171	(\$4,414.88)	(\$5,350.00)	(\$5,350.00)	(\$4,687.00)	-12.4%
Transfer fr Solid Waste-PILOT					
11110010 81190	(\$89,471.89)	(\$34,000.00)	(\$6,738,351.00)	(\$42,000.00)	-99.4%
Transfer from Other Funds					
11110010 81210	(\$298,454.01)	(\$289,264.04)	(\$1,583,340.00)	(\$3,041,020.00)	92.1%
Proceeds Installment Purchases					
11110010 81230	(\$376,472.07)	\$0.00	\$0.00	\$0.00	0.0%
Other Financing Source: Lease					
11110010 81310	\$0.00	(\$6,698,691.00)	(\$3,034,112.00)	(\$1,429,508.00)	-53.0%
Fund Balance Appropriated					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>1111 General Fund</b>	<b>\$40,044,583.06</b>	<b>\$44,113,209.73</b>	<b>\$52,473,318.18</b>	<b>\$48,943,720.00</b>	<b>-6.7%</b>
<b>11111010 Governing Board</b>	<b>\$238,755.88</b>	<b>\$269,401.66</b>	<b>\$284,533.00</b>	<b>\$301,224.00</b>	<b>5.9%</b>
61 Personnel Services	\$83,838.50	\$83,929.88	\$83,613.00	\$83,613.00	0.0%
62 Fringe Benefits	\$62,240.22	\$85,323.01	\$85,720.00	\$93,896.00	9.5%
71 Professional Service	\$0.00	\$0.00	\$1,500.00	\$3,000.00	100.0%
72 Current Obligations	\$19,091.80	\$24,170.73	\$36,750.00	\$36,000.00	-2.0%
73 Fixed Charges	\$43,199.00	\$44,313.00	\$45,000.00	\$54,500.00	21.1%
74 Supplies & Materials	\$3,686.36	\$4,965.04	\$5,250.00	\$16,015.00	205.0%
76 Contr-Grants-Subsidy	\$26,700.00	\$26,700.00	\$26,700.00	\$14,200.00	-46.8%
<b>11111020 General Administration</b>	<b>\$818,522.85</b>	<b>\$1,285,786.44</b>	<b>\$1,327,767.18</b>	<b>\$989,096.00</b>	<b>-25.8%</b>
61 Personnel Services	\$466,276.68	\$571,198.40	\$562,444.00	\$606,301.00	7.2%
62 Fringe Benefits	\$160,670.64	\$196,555.66	\$192,887.00	\$217,922.00	12.5%
71 Professional Service	\$67,171.70	\$18,811.25	\$27,000.00	\$30,000.00	11.1%
72 Current Obligations	\$36,699.41	\$440,746.61	\$452,998.18	\$56,900.00	-87.4%
73 Fixed Charges	\$22,288.75	\$18,054.16	\$32,953.00	\$72,373.00	119.6%
74 Supplies & Materials	\$7,297.56	\$21,325.09	\$24,485.00	\$5,600.00	-77.1%
75 Capital Outlay	\$58,118.11	\$19,095.27	\$35,000.00	\$0.00	-100.0%
<b>11111030 Legal</b>	<b>\$285,735.73</b>	<b>\$311,824.57</b>	<b>\$311,822.00</b>	<b>\$311,822.00</b>	<b>0.0%</b>
71 Professional Service	\$285,151.00	\$306,822.00	\$306,822.00	\$306,822.00	0.0%
72 Current Obligations	\$584.73	\$5,002.57	\$5,000.00	\$5,000.00	0.0%
<b>11111040 Elections</b>	<b>\$6,043.02</b>	<b>\$28,929.42</b>	<b>\$29,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
72 Current Obligations	\$6,043.02	\$28,929.42	\$29,000.00	\$0.00	-100.0%
<b>11111050 Special Appropriations</b>	<b>\$96,760.22</b>	<b>\$101,077.72</b>	<b>\$125,500.00</b>	<b>\$150,500.00</b>	<b>19.9%</b>
76 Contr-Grants-Subsidy	\$96,760.22	\$101,077.72	\$125,500.00	\$150,500.00	19.9%
<b>11111060 PEG</b>	<b>\$57,296.96</b>	<b>\$50,674.72</b>	<b>\$67,750.00</b>	<b>\$64,350.00</b>	<b>-5.0%</b>
71 Professional Service	\$49,672.72	\$47,297.00	\$54,200.00	\$39,200.00	-27.7%
72 Current Obligations	\$3,074.00	\$1,900.00	\$2,000.00	\$2,000.00	0.0%
73 Fixed Charges	\$0.00	\$239.88	\$1,150.00	\$1,150.00	0.0%
74 Supplies & Materials	\$4,550.24	\$1,237.84	\$10,400.00	\$2,000.00	-80.8%
75 Capital Outlay	\$0.00	\$0.00	\$0.00	\$20,000.00	0.0%
<b>11111510 Information Technology</b>	<b>\$1,552,703.78</b>	<b>\$1,744,319.91</b>	<b>\$2,176,344.00</b>	<b>\$2,233,905.00</b>	<b>2.6%</b>
61 Personnel Services	\$502,368.03	\$609,364.44	\$629,567.00	\$668,072.00	6.1%
62 Fringe Benefits	\$208,671.75	\$240,089.15	\$245,719.00	\$271,118.00	10.3%
71 Professional Service	\$11,371.25	\$22,599.32	\$35,022.00	\$30,000.00	-14.3%
72 Current Obligations	\$104,186.01	\$164,951.64	\$299,813.00	\$333,040.00	11.1%
73 Fixed Charges	\$654,478.38	\$428,294.54	\$619,612.00	\$533,760.00	-13.9%
74 Supplies & Materials	\$61,985.46	\$90,785.09	\$93,167.24	\$22,915.00	-75.4%
75 Capital Outlay	\$9,642.90	\$188,235.73	\$253,443.76	\$375,000.00	48.0%
<b>11111520 GIS</b>	<b>\$0.00</b>	<b>\$283,255.19</b>	<b>\$311,769.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
61 Personnel Services	\$0.00	\$158,588.28	\$170,834.00	\$0.00	-100.0%
62 Fringe Benefits	\$0.00	\$60,898.19	\$64,959.00	\$0.00	-100.0%
71 Professional Service	\$0.00	\$20,000.00	\$20,000.00	\$0.00	-100.0%
72 Current Obligations	\$0.00	\$3,016.01	\$4,500.00	\$0.00	-100.0%
73 Fixed Charges	\$0.00	\$35,501.00	\$36,296.00	\$0.00	-100.0%
74 Supplies & Materials	\$0.00	\$5,251.71	\$15,180.00	\$0.00	-100.0%
<b>11112010 Accounting</b>	<b>\$1,105,480.85</b>	<b>\$1,379,411.00</b>	<b>\$1,481,355.00</b>	<b>\$1,505,649.00</b>	<b>1.6%</b>
61 Personnel Services	\$518,396.38	\$679,861.66	\$709,330.00	\$760,231.00	7.2%
62 Fringe Benefits	\$224,927.17	\$280,788.98	\$312,398.00	\$319,732.00	2.3%
71 Professional Service	\$66,786.94	\$118,797.35	\$90,045.00	\$103,200.00	14.6%
72 Current Obligations	\$107,960.35	\$112,444.88	\$177,493.00	\$77,507.00	-56.3%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
73 Fixed Charges	\$155,399.14	\$162,452.01	\$165,000.00	\$210,864.00	27.8%
74 Supplies & Materials	\$28,790.86	\$25,066.12	\$27,089.00	\$34,115.00	25.9%
75 Capital Outlay	\$3,220.01	\$0.00	\$0.00	\$0.00	0.0%
<b>11112020 Purchasing and Warehouse</b>	<b>\$415,427.84</b>	<b>\$389,979.72</b>	<b>\$434,774.00</b>	<b>\$437,693.00</b>	<b>0.7%</b>
61 Personnel Services	\$191,776.44	\$204,052.78	\$207,171.00	\$237,233.00	14.5%
62 Fringe Benefits	\$95,231.96	\$101,667.94	\$103,384.00	\$115,909.00	12.1%
71 Professional Service	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
72 Current Obligations	\$19,433.74	\$32,638.13	\$50,838.00	\$24,080.00	-52.6%
73 Fixed Charges	\$49,824.84	\$51,213.11	\$52,581.00	\$52,671.00	0.2%
74 Supplies & Materials	\$7,777.49	\$6,966.07	\$10,800.00	\$7,800.00	-27.8%
75 Capital Outlay	\$28,093.80	\$0.00	\$0.00	\$0.00	0.0%
78 Shared Services	\$23,289.57	(\$6,558.31)	\$10,000.00	\$0.00	-100.0%
<b>11112160 American Rescue Plan</b>	<b>\$0.00</b>	<b>\$1,180,299.80</b>	<b>\$6,704,351.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
75 Capital Outlay	\$0.00	\$1,176,974.80	\$6,156,351.00	\$0.00	-100.0%
76 Contr-Grants-Subsidy	\$0.00	\$3,325.00	\$548,000.00	\$0.00	-100.0%
<b>11113010 Human Resources</b>	<b>\$661,905.59</b>	<b>\$779,246.27</b>	<b>\$818,090.00</b>	<b>\$956,476.00</b>	<b>16.9%</b>
61 Personnel Services	\$385,728.72	\$425,180.61	\$422,853.00	\$562,852.00	33.1%
62 Fringe Benefits	\$147,943.39	\$164,088.78	\$165,845.00	\$223,539.00	34.8%
71 Professional Service	\$57,671.87	\$42,128.00	\$43,729.00	\$45,625.00	4.3%
72 Current Obligations	\$41,341.21	\$44,670.83	\$60,502.00	\$34,005.00	-43.8%
73 Fixed Charges	\$14,077.91	\$15,881.91	\$15,865.00	\$17,690.00	11.5%
74 Supplies & Materials	\$11,831.00	\$54,084.26	\$64,296.00	\$72,765.00	13.2%
75 Capital Outlay	\$3,311.49	\$33,211.88	\$45,000.00	\$0.00	-100.0%
<b>11114010 Police Dept</b>	<b>\$11,689,526.92</b>	<b>\$12,766,541.90</b>	<b>\$13,188,436.00</b>	<b>\$14,268,373.00</b>	<b>8.2%</b>
61 Personnel Services	\$6,464,473.18	\$7,131,281.41	\$7,299,345.00	\$8,087,640.00	10.8%
62 Fringe Benefits	\$3,185,651.25	\$3,258,216.91	\$3,362,663.00	\$3,725,389.00	10.8%
71 Professional Service	\$20,422.18	\$62,364.90	\$64,584.00	\$34,374.00	-46.8%
72 Current Obligations	\$267,482.78	\$281,125.23	\$337,849.00	\$297,902.00	-11.8%
73 Fixed Charges	\$427,518.79	\$658,367.88	\$722,032.00	\$735,466.00	1.9%
74 Supplies & Materials	\$487,605.05	\$776,547.31	\$782,568.00	\$766,082.00	-2.1%
75 Capital Outlay	\$836,373.69	\$598,638.26	\$619,395.00	\$621,520.00	0.3%
<b>11114030 Emergency 911 Support</b>	<b>\$142,607.36</b>	<b>\$81,965.03</b>	<b>\$81,304.00</b>	<b>\$105,358.00</b>	<b>29.6%</b>
61 Personnel Services	\$97,184.29	\$56,548.25	\$56,434.00	\$63,931.00	13.3%
62 Fringe Benefits	\$45,423.07	\$25,416.78	\$24,870.00	\$41,427.00	66.6%
<b>11114050 Parking</b>	<b>\$35,510.36</b>	<b>\$50,595.32</b>	<b>\$56,607.00</b>	<b>\$74,495.00</b>	<b>31.6%</b>
61 Personnel Services	\$23,353.20	\$31,174.49	\$36,024.00	\$50,290.00	39.6%
62 Fringe Benefits	\$2,080.68	\$2,685.78	\$1,527.00	\$4,149.00	171.7%
72 Current Obligations	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
73 Fixed Charges	\$8,696.78	\$10,116.00	\$10,116.00	\$10,116.00	0.0%
74 Supplies & Materials	\$1,379.70	\$6,619.05	\$7,940.00	\$8,940.00	12.6%
<b>11115010 Fire Dept</b>	<b>\$6,984,938.06</b>	<b>\$7,891,721.37</b>	<b>\$8,078,798.00</b>	<b>\$9,250,569.00</b>	<b>14.5%</b>
61 Personnel Services	\$4,256,714.08	\$4,639,860.84	\$4,765,490.00	\$4,912,695.00	3.1%
62 Fringe Benefits	\$2,042,494.00	\$2,178,999.48	\$2,149,002.00	\$2,378,593.00	10.7%
71 Professional Service	\$25,074.66	\$64,013.46	\$76,000.00	\$31,500.00	-58.6%
72 Current Obligations	\$161,334.04	\$277,059.63	\$302,869.90	\$172,665.00	-43.0%
73 Fixed Charges	\$68,176.84	\$93,673.43	\$115,618.00	\$107,616.00	-6.9%
74 Supplies & Materials	\$333,631.29	\$372,859.58	\$400,182.99	\$397,500.00	-0.7%
75 Capital Outlay	\$97,513.15	\$265,254.95	\$269,635.11	\$1,250,000.00	363.6%
<b>11116010 Parks &amp; Recreation Admin</b>	<b>\$748,032.67</b>	<b>\$905,852.54</b>	<b>\$1,028,050.00</b>	<b>\$892,188.00</b>	<b>-13.2%</b>
61 Personnel Services	\$367,740.59	\$446,444.46	\$461,314.00	\$473,901.00	2.7%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
62 Fringe Benefits	\$186,614.09	\$210,657.49	\$234,242.00	\$231,602.00	-1.1%
71 Professional Service	\$50,525.00	\$98,954.00	\$159,000.00	\$25,000.00	-84.3%
72 Current Obligations	\$97,946.39	\$87,461.65	\$104,750.00	\$123,150.00	17.6%
73 Fixed Charges	\$8,978.20	\$9,144.76	\$13,500.00	\$15,125.00	12.0%
74 Supplies & Materials	\$14,052.92	\$13,715.18	\$15,769.00	\$23,410.00	48.5%
75 Capital Outlay	\$22,175.48	\$39,475.00	\$39,475.00	\$0.00	-100.0%
<b>11116030 Parks &amp; Grounds</b>	<b>\$1,563,248.52</b>	<b>\$1,896,866.85</b>	<b>\$2,053,211.00</b>	<b>\$1,785,897.00</b>	<b>-13.0%</b>
61 Personnel Services	\$532,608.26	\$597,921.25	\$620,448.00	\$666,182.00	7.4%
62 Fringe Benefits	\$300,189.85	\$323,166.09	\$331,697.00	\$364,580.00	9.9%
71 Professional Service	\$0.00	\$0.00	\$0.00	\$75,000.00	0.0%
72 Current Obligations	\$311,454.09	\$428,187.29	\$480,024.00	\$365,200.00	-23.9%
73 Fixed Charges	\$10,343.68	\$8,459.23	\$14,290.00	\$18,385.00	28.7%
74 Supplies & Materials	\$203,935.62	\$226,640.65	\$280,928.00	\$247,050.00	-12.1%
75 Capital Outlay	\$204,717.02	\$312,492.34	\$325,824.00	\$49,500.00	-84.8%
<b>11116050 Parks &amp; Recreation Facilities</b>	<b>\$1,177,990.90</b>	<b>\$1,310,448.39</b>	<b>\$1,429,866.00</b>	<b>\$1,153,830.00</b>	<b>-19.3%</b>
61 Personnel Services	\$463,563.21	\$546,973.50	\$583,103.00	\$564,260.00	-3.2%
62 Fringe Benefits	\$236,310.91	\$256,887.07	\$284,150.00	\$298,075.00	4.9%
72 Current Obligations	\$138,525.98	\$205,787.70	\$243,200.00	\$201,450.00	-17.2%
73 Fixed Charges	\$5,932.26	\$6,064.49	\$10,685.00	\$11,545.00	8.0%
74 Supplies & Materials	\$77,340.28	\$85,985.95	\$94,640.00	\$78,500.00	-17.1%
75 Capital Outlay	\$256,318.26	\$208,749.68	\$214,088.00	\$0.00	-100.0%
<b>11117010 Planning</b>	<b>\$1,808,947.28</b>	<b>\$944,080.23</b>	<b>\$1,062,283.00</b>	<b>\$1,296,138.00</b>	<b>22.0%</b>
61 Personnel Services	\$1,005,853.51	\$474,179.37	\$498,909.00	\$683,206.00	36.9%
62 Fringe Benefits	\$461,842.95	\$210,089.00	\$261,884.00	\$286,336.00	9.3%
71 Professional Service	\$67,121.71	\$179,690.78	\$199,361.00	\$249,000.00	24.9%
72 Current Obligations	\$56,840.61	\$36,594.38	\$47,250.00	\$37,944.00	-19.7%
73 Fixed Charges	\$80,486.19	\$15,244.06	\$19,790.00	\$23,392.00	18.2%
74 Supplies & Materials	\$60,140.30	\$28,228.81	\$35,089.00	\$16,260.00	-53.7%
75 Capital Outlay	\$76,662.01	\$53.83	\$0.00	\$0.00	0.0%
<b>11117012 Inspections</b>	<b>\$0.00</b>	<b>\$866,244.23</b>	<b>\$880,681.00</b>	<b>\$939,370.00</b>	<b>6.7%</b>
61 Personnel Services	\$0.00	\$511,955.84	\$509,411.00	\$584,680.00	14.8%
62 Fringe Benefits	\$0.00	\$248,226.13	\$254,795.00	\$273,740.00	7.4%
72 Current Obligations	\$0.00	\$16,488.98	\$15,800.00	\$22,360.00	41.5%
73 Fixed Charges	\$0.00	\$21,428.69	\$26,450.00	\$21,105.00	-20.2%
74 Supplies & Materials	\$0.00	\$68,144.59	\$74,225.00	\$37,485.00	-49.5%
<b>11117013 GIS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$391,194.00</b>	<b>0.0%</b>
61 Personnel Services	\$0.00	\$0.00	\$0.00	\$193,739.00	0.0%
62 Fringe Benefits	\$0.00	\$0.00	\$0.00	\$74,494.00	0.0%
71 Professional Service	\$0.00	\$0.00	\$0.00	\$32,000.00	0.0%
72 Current Obligations	\$0.00	\$0.00	\$0.00	\$7,190.00	0.0%
73 Fixed Charges	\$0.00	\$0.00	\$0.00	\$45,471.00	0.0%
74 Supplies & Materials	\$0.00	\$0.00	\$0.00	\$3,300.00	0.0%
75 Capital Outlay	\$0.00	\$0.00	\$0.00	\$35,000.00	0.0%
<b>11118010 Public Works Administration</b>	<b>\$380,114.14</b>	<b>\$395,419.35</b>	<b>\$512,510.00</b>	<b>\$603,172.00</b>	<b>17.7%</b>
61 Personnel Services	\$242,257.70	\$247,542.05	\$287,037.00	\$408,606.00	42.4%
62 Fringe Benefits	\$117,823.26	\$121,958.22	\$156,888.00	\$171,716.00	9.5%
71 Professional Service	\$488.57	\$3,500.00	\$4,000.00	\$4,000.00	0.0%
72 Current Obligations	\$4,971.76	\$2,147.90	\$5,500.00	\$2,100.00	-61.8%
73 Fixed Charges	\$3,375.99	\$3,236.02	\$38,005.00	\$6,210.00	-83.7%
74 Supplies & Materials	\$4,052.47	\$17,035.16	\$21,080.00	\$10,540.00	-50.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
75 Capital Outlay	\$7,144.39	\$0.00	\$0.00	\$0.00	0.0%
11118020 Insurance	\$800,060.13	\$1,028,884.09	\$1,039,275.00	\$1,216,600.00	17.1%
73 Fixed Charges	\$800,060.13	\$1,028,884.09	\$1,039,275.00	\$1,216,600.00	17.1%
11118030 Garage	\$605,064.15	\$837,731.58	\$876,114.00	\$933,545.00	6.6%
61 Personnel Services	\$267,870.27	\$302,424.33	\$296,058.00	\$398,168.00	34.5%
62 Fringe Benefits	\$125,401.12	\$139,015.70	\$137,030.00	\$184,622.00	34.7%
71 Professional Service	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
72 Current Obligations	\$348,894.70	\$487,531.83	\$503,544.29	\$451,200.00	-10.4%
73 Fixed Charges	(\$425,331.12)	(\$521,343.10)	(\$495,164.00)	(\$492,500.00)	-0.5%
74 Supplies & Materials	\$269,115.38	\$303,707.09	\$300,890.00	\$320,055.00	6.4%
75 Capital Outlay	\$19,113.80	\$126,395.73	\$131,755.71	\$70,000.00	-46.9%
11118040 Public Buildings	\$899,470.29	\$1,036,289.32	\$1,132,472.00	\$1,105,809.00	-2.4%
61 Personnel Services	\$290,375.63	\$312,422.63	\$334,515.00	\$375,634.00	12.3%
62 Fringe Benefits	\$154,536.57	\$164,203.22	\$170,137.00	\$192,090.00	12.9%
71 Professional Service	\$336.85	\$1,283.00	\$2,500.00	\$500.00	-80.0%
72 Current Obligations	\$208,356.73	\$267,880.54	\$318,235.00	\$290,285.00	-8.8%
73 Fixed Charges	\$42,467.75	\$41,144.00	\$47,000.00	\$47,000.00	0.0%
74 Supplies & Materials	\$197,602.76	\$197,334.93	\$208,064.00	\$200,300.00	-3.7%
75 Capital Outlay	\$5,794.00	\$52,021.00	\$52,021.00	\$0.00	-100.0%
11118050 Streets	\$2,251,632.13	\$3,082,304.81	\$3,589,927.00	\$4,055,198.00	13.0%
61 Personnel Services	\$672,224.26	\$727,620.84	\$781,388.00	\$950,340.00	21.6%
62 Fringe Benefits	\$422,630.23	\$442,444.89	\$488,162.00	\$537,308.00	10.1%
71 Professional Service	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
72 Current Obligations	\$529,178.07	\$1,166,538.15	\$1,406,642.03	\$1,571,800.00	11.7%
73 Fixed Charges	\$6,077.21	\$7,616.15	\$37,160.00	\$35,750.00	-3.8%
74 Supplies & Materials	\$158,624.87	\$178,680.46	\$290,290.00	\$255,000.00	-12.2%
75 Capital Outlay	\$462,897.49	\$559,404.32	\$581,284.97	\$700,000.00	20.4%
11118090 Stormwater	\$718,811.89	\$745,090.60	\$795,782.00	\$790,549.00	-0.7%
61 Personnel Services	\$248,230.38	\$274,178.19	\$284,768.00	\$313,864.00	10.2%
62 Fringe Benefits	\$148,435.30	\$146,604.65	\$148,586.00	\$166,294.00	11.9%
71 Professional Service	\$14,941.90	\$11,572.50	\$40,000.00	\$40,000.00	0.0%
72 Current Obligations	\$165,232.00	\$165,672.15	\$168,888.62	\$187,250.00	10.9%
73 Fixed Charges	\$5,875.40	\$8,095.58	\$12,200.00	\$12,391.00	1.6%
74 Supplies & Materials	\$55,465.72	\$71,306.04	\$72,028.00	\$70,750.00	-1.8%
75 Capital Outlay	\$80,631.19	\$67,661.49	\$69,311.38	\$0.00	-100.0%
11119902 General Fd Debt Service	\$2,110,253.92	\$2,312,180.70	\$2,438,160.00	\$3,043,160.00	24.8%
77 Debt Service	\$2,110,253.92	\$2,312,180.70	\$2,438,160.00	\$3,043,160.00	24.8%
11119942 Gen Fd Interfund Transfers	\$2,889,948.23	\$156,787.00	\$156,787.00	\$37,560.00	-76.0%
82 Other Financing Uses	\$2,889,948.23	\$156,787.00	\$156,787.00	\$37,560.00	-76.0%
11119962 Gen Fd Bad debts	(\$206.61)	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	(\$206.61)	\$0.00	\$0.00	\$0.00	0.0%
11119992 Gen Fd Contingency	\$0.00	\$0.00	\$0.00	\$50,000.00	0.0%
79 Contingency	\$0.00	\$0.00	\$0.00	\$50,000.00	0.0%

THIS PAGE LEFT BLANK INTENTIONALLY



# Governing Board

---

## Budget Highlights

Dues and subscriptions for various organizations important to City business total \$54,500. This includes \$8,000 to reinstate membership with the Eastern Carolina Council of Government should it be determined that the City could benefit from membership and the services offered by ECCG.

## Purpose and Mission

The Governing Board, which is comprised of the Mayor and six Aldermen, establishes ordinances and policies on behalf of the City. The City is divided into six voting wards. The Mayor is elected at large by all eligible voters of the City, and the Aldermen are elected by eligible voters from the ward in which they reside. The Mayor serves as the head of the government unit, presides over each Governing Board meeting, signs documents on behalf of the City, and represents the City at various events and official gatherings.

## Goals & Objectives

To continue to enhance the quality of life in New Bern and bring forth economic growth and opportunities.

## Key Operations & Functions

To establish ordinances, make decisions, and create policies on behalf of the City.



## Planning Ahead

Renovations to the courtroom, which is the regular meeting location for the Governing Board, were completed in early 2021. The next major enhancement to City Hall is the addition of an annex that will house an elevator and provide additional restrooms. The elevator will make the courtroom more accessible for those attending not only the Board of Aldermen meetings, but also meetings of other commissions and boards that are established by the Governing Board. The annex is forecast to be completed in June 2023.

## Challenges and Changes

The current Mayor and Board of Aldermen were seated in August 2022 following a delay in the 2021 election until 2022. The delay stemmed from the 2020 census data not being ready in a timely manner for the City to redraw its electoral district lines.



# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11111010 Governing Board</b>	<b>\$238,755.88</b>	<b>\$269,401.66</b>	<b>\$284,533.00</b>	<b>\$301,224.00</b>	<b>5.9%</b>
<b>61 Personnel Services</b>	<b>\$83,838.50</b>	<b>\$83,929.88</b>	<b>\$83,613.00</b>	<b>\$83,613.00</b>	<b>0.0%</b>
Salaries & Wages Part-Time 11111010 61151	\$83,838.50	\$83,929.88	\$83,613.00	\$83,613.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$62,240.22</b>	<b>\$85,323.01</b>	<b>\$85,720.00</b>	<b>\$93,896.00</b>	<b>9.5%</b>
Social Security Tax 11111010 62110	\$4,522.49	\$4,862.06	\$5,184.00	\$5,184.00	0.0%
Medicare Tax 11111010 62112	\$1,057.69	\$1,136.99	\$1,212.00	\$1,212.00	0.0%
Health Insurance 11111010 62810	\$56,660.04	\$79,323.96	\$79,324.00	\$87,500.00	10.3%
<b>71 Professional Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$3,000.00</b>	<b>100.0%</b>
Other Professional Services 11111010 71190	\$0.00	\$0.00	\$1,500.00	\$3,000.00	100.0%
<b>72 Current Obligations</b>	<b>\$19,091.80</b>	<b>\$24,170.73</b>	<b>\$36,750.00</b>	<b>\$36,000.00</b>	<b>-2.0%</b>
Travel Ward 1 11111010 72111	\$0.00	\$978.91	\$2,000.00	\$2,000.00	0.0%
Travel Ward 2 11111010 72112	\$1,259.39	\$60.00	\$2,000.00	\$2,000.00	0.0%
Travel Ward 3 11111010 72113	\$0.00	\$60.00	\$2,000.00	\$2,000.00	0.0%
Travel Ward 4 11111010 72114	\$0.00	\$334.00	\$2,000.00	\$2,000.00	0.0%
Travel Ward 5 11111010 72115	\$0.00	\$60.00	\$2,000.00	\$2,000.00	0.0%
Travel Ward 6 11111010 72116	\$0.00	\$1,479.22	\$2,000.00	\$2,000.00	0.0%
Mayor Travel 11111010 72120	\$1,003.31	\$60.00	\$2,000.00	\$2,000.00	0.0%
Employee Travel & Training 11111010 72130	\$358.28	(\$75.00)	\$0.00	\$0.00	0.0%
Telephone Service 11111010 72210	\$6,801.52	\$7,500.00	\$8,000.00	\$8,000.00	0.0%
Printing 11111010 72410	\$7,181.50	\$9,400.00	\$10,000.00	\$10,000.00	0.0%
Advertising 11111010 72790	\$2,487.80	\$4,313.60	\$4,750.00	\$4,000.00	-15.8%
<b>73 Fixed Charges</b>	<b>\$43,199.00</b>	<b>\$44,313.00</b>	<b>\$45,000.00</b>	<b>\$54,500.00</b>	<b>21.1%</b>
Dues & Subscriptions 11111010 73810	\$43,199.00	\$44,313.00	\$45,000.00	\$54,500.00	21.1%
<b>74 Supplies &amp; Materials</b>	<b>\$3,686.36</b>	<b>\$4,965.04</b>	<b>\$5,250.00</b>	<b>\$16,015.00</b>	<b>205.0%</b>
Food & Provisions 11111010 74210	\$912.82	\$1,582.28	\$1,750.00	\$1,500.00	-14.3%
Office Supplies & Materials 11111010 74610	\$2,773.54	\$3,382.76	\$3,500.00	\$3,000.00	-14.3%
IT Eq't Restricted-IT Use Only 11111010 74931	\$0.00	\$0.00	\$0.00	\$11,515.00	11515.0%
<b>76 Contr-Grants-Subsidy</b>	<b>\$26,700.00</b>	<b>\$26,700.00</b>	<b>\$26,700.00</b>	<b>\$14,200.00</b>	<b>-46.8%</b>
Allies Cherry Pt Tomorrow ACT 11111010 76102	\$14,200.00	\$14,200.00	\$14,200.00	\$14,200.00	0.0%
Hwy 17 Transportation Assoc 11111010 76111	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	-100.0%

# Administration

---

## Budget Highlights

- \$22,000 – Postage for outgoing City mail, excluding utility bills
- \$30,000 – Professional services used at the discretion of the City Manager, including potential grant-writing services

## Purpose and Mission

General Administration is comprised of the City Manager's office, which oversees all operations of the City. The Manager, who is a direct report to the Governing Board, provides leadership by communicating to the Governing Board issues that involve the City, delivering direction and guidance to the departments, fostering and maintaining a rapport with the community, and encouraging public-private partnerships. The department is also comprised of the Assistant City Manager, City Clerk and Public Information Officer. The Assistant City Manager provides backup to the City Manager and oversees the day-to-day operations of the Departments of Technology, Public Works, Police, and Fire. The position also works on several special projects. The City Clerk is statutorily responsible for the acquisition and cataloging of historical records. The Clerk notices and prepares the agenda and attends all Board of Aldermen meetings. Additionally, the City Clerk provides administrative and informative services to the Board of Aldermen and communicates Board actions to all City departments and the citizens of New Bern. The position also serves as Secretary to the Police Civil Service Board and oversees the bid process for surplus real property. The Public Information Officer ("PIO") communicates information to the general public and media outlets via press releases and through the City's main social media pages. The position coordinates New Bern 101, a citizens academy designed to teach participants about city government, and operates the City's PEG channel which is a source for sharing information to the public and providing coverage of meetings of the Governing Board and other City boards and commissions.

## Goals & Objectives

Continue to maintain a fiscally sound operation while providing services to the citizens of New Bern. Look for opportunities to enhance the quality of life for not only our residents, but also for those who visit our historic City.

## Key Operations & Functions



The City Manager serves as the Chief Executive Officer in accordance with the Council-Manager form of government and represents the City in various capacities. The Manager serves as the City's budget officer and is responsible for hiring Department Heads, coordinating the work of all City offices and departments, and remaining involved with the community. The Assistant City Manager assists with the day-to-day operations, performs special projects as assigned, and acts as the City Manager during the Manager's absence. The City Clerk prepares agendas, agenda items, and minutes for the Board

meetings, maintains agreements and historical records on behalf of the City, tracks appointments to various City Boards and committees, coordinates the mayor's schedule and appearance at various events, responds to and oversees requests for public information, coordinates and attends Police Civil Service Board hearings, and accepts and processes bids on surplus real property. The PIO shares news and events with the public via social media, the City's PEG channel, and through press releases.

**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>GENERAL FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>General Administration</b>				
City Manager	1	1	1	1
Assistant City Manager	0	1	1	1
City Clerk	1	1	1	1
Public Information Officer	1	1	1	1
Administrative Assistant	1	1	1	1
<b>FTE TOTAL</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>General Administration Total</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11111020 General Administration</b>	<b>\$818,522.85</b>	<b>\$1,285,786.44</b>	<b>\$1,327,767.18</b>	<b>\$989,096.00</b>	<b>-25.8%</b>
<b>61 Personnel Services</b>	<b>\$466,276.68</b>	<b>\$571,198.40</b>	<b>\$562,444.00</b>	<b>\$606,301.00</b>	<b>7.2%</b>
Salaries & Wages Regular	\$453,637.94	\$555,594.21	\$547,876.00	\$591,731.00	7.3%
11111020 61101					
Salaries & Wages Overtime	\$29.57	\$601.67	\$0.00	\$0.00	0.0%
11111020 61121					
Salaries & Wages Benefits	\$12,609.17	\$15,002.52	\$14,568.00	\$14,570.00	0.0%
11111020 61181					
<b>62 Fringe Benefits</b>	<b>\$160,670.64</b>	<b>\$196,555.66</b>	<b>\$192,887.00</b>	<b>\$217,922.00</b>	<b>12.5%</b>
Social Security Tax	\$28,491.87	\$33,795.03	\$33,968.00	\$37,636.00	10.1%
11111020 62110					
Medicare Tax	\$6,671.38	\$8,337.47	\$7,945.00	\$8,802.00	10.1%
11111020 62112					
State Retirement	\$50,742.70	\$67,650.16	\$66,293.00	\$78,004.00	17.0%
11111020 62210					
401K Supplement Retirement Reg	\$18,612.70	\$27,809.70	\$27,394.00	\$30,353.00	10.1%
11111020 62220					
Health Insurance	\$55,538.99	\$58,336.30	\$56,660.00	\$62,500.00	10.3%
11111020 62810					
Workers Compensation	\$613.00	\$627.00	\$627.00	\$627.00	0.0%
11111020 62820					
<b>71 Professional Service</b>	<b>\$67,171.70</b>	<b>\$18,811.25</b>	<b>\$27,000.00</b>	<b>\$30,000.00</b>	<b>11.1%</b>
Other Professional Services	\$67,171.70	\$18,811.25	\$27,000.00	\$30,000.00	11.1%
11111020 71190					
<b>72 Current Obligations</b>	<b>\$36,699.41</b>	<b>\$440,746.61</b>	<b>\$452,998.18</b>	<b>\$56,900.00</b>	<b>-87.4%</b>
Employee Travel & Training	\$13,861.16	\$19,988.81	\$28,210.00	\$26,900.00	-4.6%
11111020 72130					
Moving Expense	\$0.00	\$3,197.50	\$0.00	\$0.00	0.0%
11111020 72140					
Telephone Service	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
11111020 72210					
Postage	\$20,763.30	\$21,389.33	\$22,000.00	\$22,000.00	0.0%
11111020 72220					
R & M Bldgs Restricted - PW	\$0.00	\$388,288.18	\$390,188.18	\$0.00	-100.0%
11111020 72512					
Leased Supplies	\$1,310.05	\$0.00	\$0.00	\$0.00	0.0%
11111020 72810					
Miscellaneous Other Services	\$764.90	\$7,882.79	\$9,600.00	\$5,000.00	-47.9%
11111020 72890					
<b>73 Fixed Charges</b>	<b>\$22,288.75</b>	<b>\$18,054.16</b>	<b>\$32,953.00</b>	<b>\$72,373.00</b>	<b>119.6%</b>
Lease Principal	\$2,599.21	\$3,180.41	\$4,800.00	\$4,800.00	0.0%
11111020 73130					
Lease Interest	\$196.99	\$186.14	\$0.00	\$0.00	0.0%
11111020 73135					
S & M Contracts	\$0.00	\$0.00	\$7,553.00	\$11,753.00	55.6%
11111020 73210					
Other Contractual Services	\$15,000.00	\$9,093.78	\$15,000.00	\$50,000.00	233.3%
11111020 73290					
Dues & Subscriptions	\$4,492.55	\$5,593.83	\$5,600.00	\$5,820.00	3.9%
11111020 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$7,297.56</b>	<b>\$21,325.09</b>	<b>\$24,485.00</b>	<b>\$5,600.00</b>	<b>-77.1%</b>
Community Engagement	\$0.00	\$0.00	\$0.00	\$2,500.00	2500.0%
11111020 74320					
Fuel Charges	\$61.45	\$79.51	\$500.00	\$100.00	-80.0%
11111020 74510					
Office Supplies & Materials	\$1,974.02	\$3,604.88	\$4,300.00	\$2,000.00	-53.5%
11111020 74610					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
IT Supplies	\$39.99	\$239.88	\$2,000.00	\$1,000.00	-50.0%
11111020 74930					
IT Eq Restricted-IT Use Only	\$5,031.77	\$16,845.42	\$17,685.00	\$0.00	-100.0%
11111020 74931					
COVID-19	\$127.25	\$0.00	\$0.00	\$0.00	0.0%
11111020 74991					
PCard Purchases	\$63.08	\$555.40	\$0.00	\$0.00	0.0%
11111020 74995					
<b>75 Capital Outlay</b>	<b>\$58,118.11</b>	<b>\$19,095.27</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Capital Outlay: Lease	\$58,118.11	\$0.00	\$0.00	\$0.00	0.0%
11111020 75130					
Other Equipment	\$0.00	\$19,095.27	\$35,000.00	\$0.00	-100.0%
11111020 75190					

# Legal

---

## Budget Highlights

The budget provides for professional services rendered by the City Attorney and Assistant City Attorney.

## Purpose and Mission

The primary mission of the City Attorney's office is to provide legal advice and protect the legal interests of the City of New Bern. The City Attorney and Assistant City Attorney are not employees of the City but are contracted from an outside firm that provides legal services.

## Goals & Objectives

Continue to protect the interests of the City. The Assistant City Attorney will work with various boards and commissions established by the Governing Board to provide guidance and attendance at official meetings.

## Key Operations & Functions

The City Attorney's office provides advice to the Mayor, Board of Aldermen, City boards and commissions, City administration, and departments. The attorneys prepare for and attend Board of Aldermen meetings, research issues, review contracts and agreements, and prepare various ordinances and legal documents on behalf of the City.



# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11111030 Legal</b>	<b>\$285,735.73</b>	<b>\$311,824.57</b>	<b>\$311,822.00</b>	<b>\$311,822.00</b>	<b>0.0%</b>
<b>71 Professional Service</b>	<b>\$285,151.00</b>	<b>\$306,822.00</b>	<b>\$306,822.00</b>	<b>\$306,822.00</b>	<b>0.0%</b>
Legal Professional Services	\$285,151.00	\$306,822.00	\$306,822.00	\$306,822.00	0.0%
11111030 71120					
<b>72 Current Obligations</b>	<b>\$584.73</b>	<b>\$5,002.57</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>0.0%</b>
Miscellaneous Legal Fees	\$584.73	\$5,002.57	\$5,000.00	\$5,000.00	0.0%
11111030 72841					

# Special Appropriations

---

## Budget Highlights

- ❖ \$75,000 contractual payment to New Bern-Craven County Public Library
- ❖ \$16,000 – Funding for Craven 100 Alliance
- ❖ \$50,000 – Special projects that may arise during the fiscal year
- ❖ \$7,000 – Discretionary funding for the Mayor and Aldermen at \$1,000 each
- ❖ \$2,000 – Christmas decorations for City Hall to include the annex



## Purpose and Mission

Special appropriation funds are allocated to organizations, nonprofits, and various causes throughout the city that benefit the citizens. The appropriation funds for the Mayor and Aldermen can be utilized for public purposes as outlined in a Discretionary Spending Policy adopted on May 22, 2018. The City is contractually obligated to annually appropriate \$75,000 to the public library. Miscellaneous items and expenses that are not well integrated into other specific divisions of the budget are also included in Special Appropriations.

## Goals & Objectives

To continue to support special projects that enhance the City.

## Key Operations & Functions

To provide funding for the local library system, Craven 100 Alliance, and special projects that may arise during the year. This budget also provides for decorating City Hall at Christmas, OSHA fines, and discretionary funds for the Governing Board as outlined in a policy.

## Successes and Accomplishments

The City provides funding to support Craven 100 Alliance (C1A), a 501c3 public-private partnership created for the purpose of advancing economic interests in all of Craven County, including the City of New Bern. C1A has been instrumental in investing in infrastructure, real estate, and companies that have moved the local economy forward and increased job opportunities.

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11111050 Special Appropriations</b>	<b>\$96,760.22</b>	<b>\$101,077.72</b>	<b>\$125,500.00</b>	<b>\$150,500.00</b>	<b>19.9%</b>
<b>76 Contr-Grants-Subsidy</b>	<b>\$96,760.22</b>	<b>\$101,077.72</b>	<b>\$125,500.00</b>	<b>\$150,500.00</b>	<b>19.9%</b>
Alliance for Economic Devel 11111050 76120	\$15,158.00	\$15,158.00	\$16,000.00	\$16,000.00	0.0%
Christmas Decorations 11111050 76123	\$833.81	\$238.58	\$2,000.00	\$2,000.00	0.0%
Public Library 11111050 76125	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.0%
Appropriation - Mayor 11111050 76126	\$1,000.00	\$500.00	\$1,000.00	\$1,000.00	0.0%
Appropriation Alderman Ward 1 11111050 76127	\$500.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Appropriation Alderman Ward 2 11111050 76128	\$743.50	\$1,000.00	\$1,000.00	\$1,000.00	0.0%
Appropriation Alderman Ward 3 11111050 76129	\$1,000.00	\$798.97	\$1,000.00	\$1,000.00	0.0%
Appropriation Alderman Ward 4 11111050 76130	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Appropriation Alderman Ward 5 11111050 76131	\$897.32	\$536.25	\$1,000.00	\$1,000.00	0.0%
Appropriation Alderman Ward 6 11111050 76132	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
OSHA Fines 11111050 76133	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Spec Appr Community Develop 11111050 76135	\$1,627.59	\$7,845.92	\$25,000.00	\$50,000.00	100.0%

# PEG

## Budget Highlights

- ❖ \$29,000 – Professional services for live broadcast, recording and indexing of city board meetings as well as social media livestream and Sound Search capabilities
- ❖ \$6,000 – Professional services for video production of government programming
- ❖ \$4,200 – Livestreaming to Roku



## Purpose and Mission

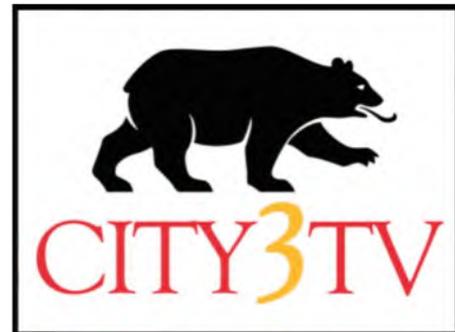
The purpose of City 3 TV, our public, education and government (PEG) channel is to show government at work. City 3 TV is a public asset provided by Optimum as partial compensation for its cable franchise. The channel exists on channel 3.2 for cable subscribers.

## Goals & Objectives

Our goal is to share information, inform and engage with the public through regular broadcast of government meetings, local events, and other general interest content.

## Key Operations & Functions

City 3 TV has a 24-hour broadcast of programs that are of interest to our viewers including local events, government services, public service announcements, historical content, local attractions, city project info and updates, and other general interest programming. City 3 TV also offers live broadcast of governmental and quasi-judicial boards including Board of Aldermen, Planning and Zoning, Historic Preservation Commission, and Board of Adjustment as well as live broadcast of city events such as law enforcement swearing-in ceremonies and other presentations.



## Programs, Events and Happenings

Operating expenses allow us to create and broadcast essential information to residents and visitors such as Board of Aldermen meetings, little known history of New Bern, videos about government programs and services, and local events happening in our area.

## Planning Ahead

City 3 TV has been broadcasting in standard definition since its inception in April 2011. Our goal is to upgrade the channel to high definition, which will enhance our broadcast quality on all platforms, including the city website, social media, on Roku, and on Optimum cable.

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11111060 PEG</b>	<b>\$57,296.96</b>	<b>\$50,674.72</b>	<b>\$67,750.00</b>	<b>\$64,350.00</b>	<b>-5.0%</b>
<b>71 Professional Service</b>	<b>\$49,672.72</b>	<b>\$47,297.00</b>	<b>\$54,200.00</b>	<b>\$39,200.00</b>	<b>-27.7%</b>
Other Professional Services	\$49,672.72	\$47,297.00	\$54,200.00	\$39,200.00	-27.7%
11111060 71190					
<b>72 Current Obligations</b>	<b>\$3,074.00</b>	<b>\$1,900.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>0.0%</b>
Employee Travel & Training	\$200.00	\$0.00	\$0.00	\$0.00	0.0%
11111060 72130					
Miscellaneous Other Services	\$2,874.00	\$1,900.00	\$2,000.00	\$2,000.00	0.0%
11111060 72890					
<b>73 Fixed Charges</b>	<b>\$0.00</b>	<b>\$239.88</b>	<b>\$1,150.00</b>	<b>\$1,150.00</b>	<b>0.0%</b>
S & M Contracts IT Eq	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
11111060 73224					
11111060 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$4,550.24</b>	<b>\$1,237.84</b>	<b>\$10,400.00</b>	<b>\$2,000.00</b>	<b>-80.8%</b>
Other Supplies & Materials	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
11111060 74910					
Furniture & Eq Non-Capital	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
11111060 74914					
IT Supplies	\$1,458.90	\$1,237.84	\$2,000.00	\$2,000.00	0.0%
11111060 74930					
IT Eq Restricted-IT Use Only	\$3,091.34	\$0.00	\$8,400.00	\$0.00	-100.0%
11111060 74931					
<b>75 Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>0.0%</b>
IT Equipment	\$0.00	\$0.00	\$0.00	\$20,000.00	20000.0%
11111060 75120					

# Information Technology

## Budget Highlights

- **Operating Budget** - In addition to staff salaries, the operating budget funds the acquisition of the many products and services necessary to ensure the efficient and secure operation of the City's IT systems. This includes common office supplies and furniture, maintenance contracts for critical systems, subscriptions to cloud-based services, access to specialized expertise, and short-term supplemental staffing for large deployment projects.
- **Capital Budget** - As indicated in our goals and objectives, we are addressing a critical need in our capital budget this fiscal year. During FY24 we plan to replace the infrastructure that hosts our virtual servers. This infrastructure, which provides processor, memory and electronic storage resources for the numerous applications and databases used by the City, is reaching the end of its manufacturer's support life. The phrase "end of support life" is common in the IT industry. It refers to the point at which a manufacturer no longer produces replacement hardware parts, software updates, or provides engineering and maintenance support for a particular model of equipment or version of software. Although it varies somewhat, the typical support life for IT equipment is five years. The equipment that we are planning to replace ranges between five and seven years in age.



## Purpose and Mission

The IT Division provides a total source, single point resource for computing, networking, telephony, cybersecurity, video, and related systems for the City of New Bern.

## Goals & Objectives

Goal 1	Goal 2	Goal 3
Recruit and retain highly skilled IT personnel	Utilize cybersecurity to ensure systems are protected from malicious compromise	Modernize and upgrade IT infrastructure

## Key Operations & Functions

To provide engineering design, implementation, cybersecurity, and operational support for the City's electronic information ecosystem. This includes traditional computing infrastructure such as a virtual server farm, city-wide data network, desktop and laptop computers, and tablets. In addition, we support the City's Voice over IP (VoIP) telephone system, Public, Educational and Government (PEG) television station, a growing network of building security cameras, electronic building access controls, audio visual systems for the City's conference rooms and Emergency Operations Center, and the data communications network and servers for the Supervisory Control and Data Acquisition (SCADA) network that monitors and controls the City's electric and water utility distribution systems.

## Successes and Accomplishments

Every public service provided by the City (public safety, recreation, power & water, permits & inspections, streets, storm water management, etc.) relies heavily on our information systems. The unavailability of a critical IT system can have an immediate and severe impact on our ability to provide one or more of these services to our citizens. Cybersecurity was once the realm of a small number of skilled practitioners but now terms such as ransomware, spam and phishing and the risk that these threats present to computer systems are well known to anyone who is familiar with current events. Other threats such as equipment failures, power outages, accidental deletion of data, and even the continued use of obsolete equipment also threaten our IT systems' ability to function properly. The IT Division is very proud of our track record of minimizing system compromises and unplanned outages. We are striving to maintain this record in the face of continually increasing threats and with a constantly increasing workload as the use of IT by City departments continues to rapidly expand. During FY23 we have been heavily involved in the implementation of the City's new Utility Billing system, a new phone system and a new call center. All these projects were supported while our staff simultaneously provided day-to-day support for the City's existing IT systems. Even though we operate behind the scenes, we take great satisfaction in the knowledge that our work directly contributes to the quality of life for New Bern's residents, businesses, institutions, and visitors.

ONGOING PROJECTS	RECENTLY COMPLETED PROJECTS
<ul style="list-style-type: none"><li>• Utility Billing System Upgrade</li><li>• Decommission Windows 2021 Servers</li><li>• Digital Signatures</li><li>• ISE-PIK Firewall Authentication System</li><li>• Computer Network Security Monitoring System</li></ul>	<ul style="list-style-type: none"><li>• Telephone Call Center Upgrade</li><li>• Computer Network Vulnerability Scanning</li><li>• Email System Security Upgrade</li><li>• PD Aegis System Upgrade</li><li>• Wireless Network Infrastructure Replacement</li></ul>

## Planning Ahead

The IT staff works with City departments to identify emerging requirements. We then research, procure, implement, and support technologies and associated processes to address those requirements. The City continues to experience tremendous growth in the reliance on information technology to accomplish its mission of serving the citizens of New Bern. The IT Division has



worked hard to keep pace with that growth. For example, during FY23 we have been implementing a network security monitoring system that uses advanced artificial intelligence technology to identify potential threats or malicious activity on our network. This is just one of several complex technology projects that the IT Division is working on to put more capability in the hands of staff and to better secure our IT systems and the data they contain.

## Challenges and Changes

IT equipment price increases, and long acquisition lead times have continued to pose operational challenges. Although lead times appear to be getting better, vendors have advised us to anticipate significant price increases again during FY24. The IT staff has and will continue to work diligently to overcome these and other challenges to ensure that the City has the technology resources it needs.

**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>GENERAL FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Information Technology</b>				
Director of Information Technology	0	0	1	1
Information Technology Manager (reclassified to IT Director)	1	1	0	0
Senior IT Analyst	1	1	1	1
IT Systems Analyst	1	2	2	2
IT Infrastructure Analyst	1	1	1	1
Senior IT Technician/IT Technician	3	3	3	3
GIS Manager ( <i>moved back to DS Dept - GIS division</i> )	0	0	1	0
GIS Technician ( <i>moved back to DS Dept - GIS division</i> )	0	0	1	0
<b>FTE TOTAL</b>	<b>7</b>	<b>8</b>	<b>10</b>	<b>8</b>
<b>Information Technology Total</b>	<b>7</b>	<b>8</b>	<b>10</b>	<b>8</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11111510 Information Technology</b>	<b>\$1,552,703.78</b>	<b>\$1,744,319.91</b>	<b>\$2,176,344.00</b>	<b>\$2,233,905.00</b>	<b>2.6%</b>
<b>61 Personnel Services</b>	<b>\$502,368.03</b>	<b>\$609,364.44</b>	<b>\$629,567.00</b>	<b>\$668,072.00</b>	<b>6.1%</b>
Salaries & Wages Regular 11111510 61101	\$474,255.80	\$563,866.08	\$592,243.00	\$629,148.00	6.2%
Salaries & Wages Vac Payout 11111510 61103	\$1,675.94	\$13,548.33	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11111510 61121	\$1,566.20	\$2,552.65	\$5,000.00	\$5,300.00	6.0%
Salaries & Wages Standby 11111510 61131	\$9,137.34	\$9,816.02	\$10,500.00	\$11,000.00	4.8%
Salaries & Wages Call Back 11111510 61141	\$10,640.95	\$13,833.66	\$16,000.00	\$16,800.00	5.0%
Salaries & Wages Benefits 11111510 61181	\$5,091.80	\$5,747.70	\$5,824.00	\$5,824.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$208,671.75</b>	<b>\$240,089.15</b>	<b>\$245,719.00</b>	<b>\$271,118.00</b>	<b>10.3%</b>
Social Security Tax 11111510 62110	\$29,956.74	\$36,638.18	\$38,672.00	\$41,439.00	7.2%
Medicare Tax 11111510 62112	\$7,005.96	\$8,568.66	\$9,045.00	\$9,691.00	7.1%
State Retirement 11111510 62210	\$56,953.89	\$73,425.25	\$75,473.00	\$85,884.00	13.8%
401K Supplement Retirement Reg 11111510 62220	\$23,466.71	\$28,477.14	\$31,187.00	\$33,418.00	7.2%
Health Insurance 11111510 62810	\$90,617.45	\$92,293.92	\$90,656.00	\$100,000.00	10.3%
Workers Compensation 11111510 62820	\$671.00	\$686.00	\$686.00	\$686.00	0.0%
<b>71 Professional Service</b>	<b>\$11,371.25</b>	<b>\$22,599.32</b>	<b>\$35,022.00</b>	<b>\$30,000.00</b>	<b>-14.3%</b>
Other Professional Services 11111510 71190	\$11,371.25	\$22,599.32	\$35,022.00	\$30,000.00	-14.3%
<b>72 Current Obligations</b>	<b>\$104,186.01</b>	<b>\$164,951.64</b>	<b>\$299,813.00</b>	<b>\$333,040.00</b>	<b>11.1%</b>
Employee Travel & Training 11111510 72130	\$6,600.35	\$12,214.12	\$17,050.00	\$8,790.00	-48.4%
Telephone Service 11111510 72210	\$42,416.63	\$81,853.18	\$194,575.00	\$180,850.00	-7.1%
Communications Services 11111510 72215	\$40,129.05	\$60,907.77	\$63,400.00	\$113,400.00	78.9%
Central Garage Charges 11111510 72532	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Leased Supplies 11111510 72810	\$13.66	\$0.00	\$0.00	\$0.00	0.0%
Temporary Help Services 11111510 72820	\$15,026.32	\$5,000.00	\$20,000.00	\$20,000.00	0.0%
Miscellaneous Other Services 11111510 72890	\$0.00	\$4,976.57	\$4,788.00	\$10,000.00	108.9%
<b>73 Fixed Charges</b>	<b>\$654,478.38</b>	<b>\$428,294.54</b>	<b>\$619,612.00</b>	<b>\$533,760.00</b>	<b>-13.9%</b>
Lease Principal 11111510 73130	\$796.31	\$363.37	\$475.00	\$500.00	5.3%
Lease Interest 11111510 73135	\$3.89	\$1.77	\$0.00	\$0.00	0.0%
S & M Contracts IT Eq 11111510 73224	\$424,865.69	\$120,373.16	\$306,097.00	\$311,000.00	1.6%
S & M Contracts Comm Eq 11111510 73230	\$225,302.50	\$303,081.98	\$308,540.00	\$216,760.00	-29.7%
S & M Contracts Wireless Eq 11111510 73231	\$3,509.99	\$4,474.26	\$4,500.00	\$5,500.00	22.2%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>74 Supplies &amp; Materials</b>	<b>\$61,985.46</b>	<b>\$90,785.09</b>	<b>\$93,167.24</b>	<b>\$22,915.00</b>	<b>-75.4%</b>
Fuel Charges	\$461.96	\$423.32	\$500.00	\$500.00	0.0%
11111510 74510					
Office Supplies & Materials	\$169.93	\$707.36	\$1,025.00	\$1,500.00	46.3%
11111510 74610					
Furniture & Eq Non-Capital	\$1,289.84	\$2,161.66	\$2,500.00	\$1,000.00	-60.0%
11111510 74914					
IT Supplies	\$6,283.05	\$34,880.97	\$35,612.73	\$9,000.00	-74.7%
11111510 74930					
IT Eq Restricted-IT Use Only	\$52,804.71	\$53,472.79	\$53,529.51	\$10,915.00	-79.6%
11111510 74931					
COVID-19	\$56.01	\$0.00	\$0.00	\$0.00	0.0%
11111510 74991					
PCard Purchases	\$919.96	(\$861.01)	\$0.00	\$0.00	0.0%
11111510 74995					
<b>75 Capital Outlay</b>	<b>\$9,642.90</b>	<b>\$188,235.73</b>	<b>\$253,443.76</b>	<b>\$375,000.00</b>	<b>48.0%</b>
IT Equipment	\$812.96	\$188,235.73	\$253,443.76	\$375,000.00	48.0%
11111510 75120					
Capital Outlay: Lease	\$8,829.94	\$0.00	\$0.00	\$0.00	0.0%
11111510 75130					

THIS PAGE LEFT BLANK INTENTIONALLY



# Finance

## Budget Highlights

The budget mostly consists of salaries and benefits for accounting, purchasing, and warehouse staff to provide business support services to meet the needs of the City. The Accounting Department includes costs for tax collection, accounting and audit services. The Warehouse and Purchasing Division expenses include rent and utilities for the Kale Road building, and both budgets include professional development and training for staff.

## Purpose and Mission

The City of New Bern's Finance Department manages the City's funds, administers financial policies and procedures, and maintains complete records of all financial transactions. Funds and records are managed and maintained in accordance with the generally accepted accounting principles, applicable

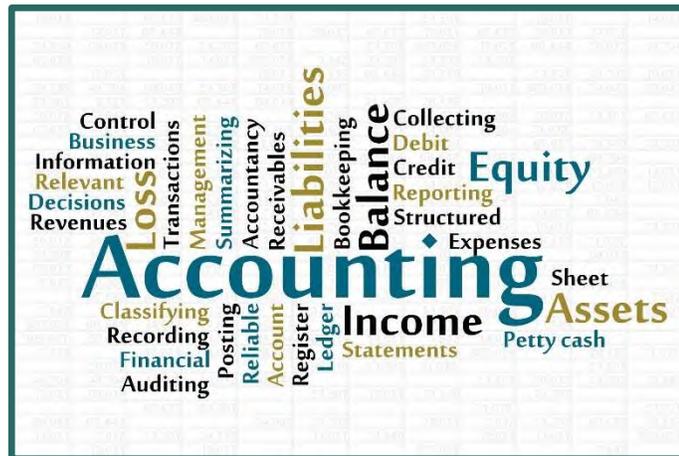


Federal, State, and local regulations and policies. The department is comprised of the Accounting and Purchasing & Warehouse Divisions. These divisions are responsible for the administration of financial services and accounting activities including the development and oversight of budgets, management of cash and investments, processing accounts payable and payroll, asset management, grant management, purchasing and contracting, inventory, revenue collections, debt management, and financial reporting. The Finance Department also coordinates the annual independent audit and works closely with auditors to prepare the

Annual Comprehensive Financial Report. Accounting is responsible for the preparation of various Federal, State, and internal reports and monitors all grant programs to ensure compliance. The Purchasing and Warehouse Division maintains the warehouse inventory and provides procurement services, and furthermore, ensures a good faith effort in the outreach and recruitment activities with suppliers to bid on goods, services, and construction projects in effort to provide opportunities to all businesses, including minority businesses. Our overall mission is to perform all services in a professional, courteous, and timely manner and to provide quality customer service to internal and external stakeholders while ensuring compliance with Federal, State, and local laws, regulations, policies, and reporting requirements.

## Key Operations & Functions

- Accounts Payable
- Accounts Receivable
- Asset Management
- Budget
- Contract Management
- Debt Management
- Grants & FEMA
- Inventory
- Payroll
- Purchasing
- Reporting Requirements



## Goals & Objectives

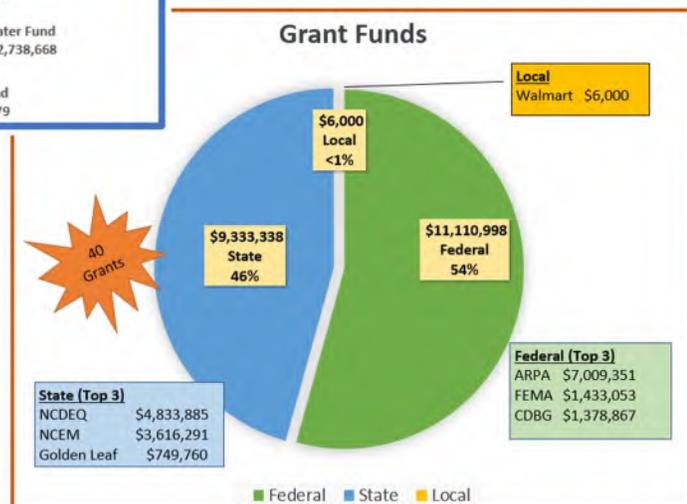
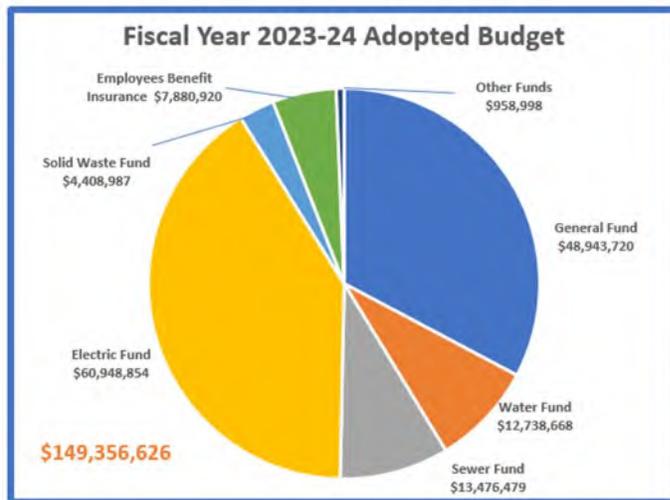
- Continue to improve and provide exceptional customer service and increased communication internally and externally
- Continue to foster collaboration and teamwork
- Strengthen monthly and year end processes
- Continue to work through closeout of various FEMA projects
- Increase vendor outreach and implement an online Request To Do Business form
- Review, update, and implement various policies and/or procedures to increase efficiency, strengthen internal controls, and ensure compliance with Federal, State, and Local laws and regulations

## Successes and Accomplishments

- Created the City's first Citizens' Financial Report (PAFR)
- Received the GFOA Distinguished Budget Presentation Award
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting
- Created an audit committee consisting of three Board of Aldermen
- Completed and submitted audit on schedule
- Implemented online grant application process
- Fully staffed the department in all 14 positions
- Analyzed and updated the Cost Allocation Plan



**The Finance Department manages over \$149 million in annual funds, over \$20 million in 40 various grant funds, and over \$15 million in 14 project funds.**



**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>GENERAL FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Finance Department</b>				
<b>Accounting</b>				
Director of Finance	1	1	1	1
Accounting Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Senior Accountant/Accountant	3	3	3	3
Accounting Technician I and II	4	4	4	4
<b>FTE TOTAL</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Purchasing &amp; Warehouse</b>				
Purchasing & Warehouse Manager	1	1	1	1
Warehouse Assistant	2	2	2	2
Inventory Control Clerk	1	1	1	1
<b>FTE TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Finance Department Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11112010 Accounting</b>	<b>\$1,105,480.85</b>	<b>\$1,379,411.00</b>	<b>\$1,481,355.00</b>	<b>\$1,505,649.00</b>	<b>1.6%</b>
<b>61 Personnel Services</b>	<b>\$518,396.38</b>	<b>\$679,861.66</b>	<b>\$709,330.00</b>	<b>\$760,231.00</b>	<b>7.2%</b>
Salaries & Wages Regular 11112010 61101	\$499,542.22	\$661,587.58	\$687,235.00	\$737,236.00	7.3%
Salaries & Wages Vac Payout 11112010 61103	\$4,913.03	\$463.19	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11112010 61121	\$11,791.12	\$13,703.83	\$18,000.00	\$18,900.00	5.0%
Salaries & Wages Benefits 11112010 61181	\$2,150.01	\$4,107.06	\$4,095.00	\$4,095.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$224,927.17</b>	<b>\$280,788.98</b>	<b>\$312,398.00</b>	<b>\$319,732.00</b>	<b>2.3%</b>
Social Security Tax 11112010 62110	\$31,284.84	\$41,269.81	\$44,655.00	\$47,147.00	5.6%
Medicare Tax 11112010 62112	\$7,316.62	\$9,651.92	\$10,443.00	\$11,026.00	5.6%
State Retirement 11112010 62210	\$51,317.02	\$82,191.96	\$87,149.00	\$97,717.00	12.1%
401K Supplement Retirement Reg 11112010 62220	\$20,681.24	\$31,296.01	\$36,012.00	\$38,023.00	5.6%
Health Insurance 11112010 62810	\$113,526.45	\$115,560.28	\$133,320.00	\$125,000.00	-6.2%
Workers Compensation 11112010 62820	\$801.00	\$819.00	\$819.00	\$819.00	0.0%
<b>71 Professional Service</b>	<b>\$66,786.94</b>	<b>\$118,797.35</b>	<b>\$90,045.00</b>	<b>\$103,200.00</b>	<b>14.6%</b>
Accounting Prof Services 11112010 71110	\$52,399.94	\$64,570.00	\$58,400.00	\$47,500.00	-18.7%
Other Professional Services 11112010 71190	\$14,387.00	\$54,227.35	\$31,645.00	\$55,700.00	76.0%
Prof Services City Wide 11112010 71999	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>72 Current Obligations</b>	<b>\$107,960.35</b>	<b>\$112,444.88</b>	<b>\$177,493.00</b>	<b>\$77,507.00</b>	<b>-56.3%</b>
Employee Travel & Training 11112010 72130	\$15,228.71	\$25,421.21	\$27,840.00	\$18,647.00	-33.0%
Educational Assistance 11112010 72138	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
Telephone Service 11112010 72210	\$1,646.60	\$1,407.66	\$1,680.00	\$1,680.00	0.0%
Utilities 11112010 72310	\$0.00	\$8,504.22	\$8,460.00	\$8,000.00	-5.4%
Printing 11112010 72410	\$1,221.89	\$813.17	\$5,000.00	\$1,500.00	-70.0%
R & M Buildings 11112010 72510	\$1,713.56	\$0.00	\$0.00	\$0.00	0.0%
R & M Buildgs Restricted - PW 11112010 72512	\$12,709.08	\$40,365.00	\$54,865.00	\$0.00	-100.0%
R & M Other 11112010 72590	\$0.00	\$3,550.00	\$3,550.00	\$0.00	-100.0%
Leased Supplies 11112010 72810	\$3,191.56	\$0.00	\$0.00	\$0.00	0.0%
Temporary Help Services 11112010 72820	\$37,252.31	\$12,654.00	\$19,118.00	\$9,000.00	-52.9%
Property Foreclosures 11112010 72842	\$3,321.62	\$478.25	\$4,500.00	\$1,500.00	-66.7%
Miscellaneous Other Services 11112010 72890	\$31,675.02	\$19,251.37	\$50,480.00	\$35,180.00	-30.3%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>73 Fixed Charges</b>	<b>\$155,399.14</b>	<b>\$162,452.01</b>	<b>\$165,000.00</b>	<b>\$210,864.00</b>	<b>27.8%</b>
Lease Principal 11112010 73130	\$1,424.32	\$1,484.32	\$1,500.00	\$1,980.00	32.0%
Lease Interest 11112010 73135	\$17.24	\$7.28	\$0.00	\$0.00	0.0%
S & M Contracts 11112010 73210	\$0.00	\$0.00	\$5,429.00	\$15,000.00	176.3%
Fidelity Bond 11112010 73332	\$0.00	\$1,782.00	\$1,782.00	\$1,800.00	1.0%
Dues & Subscriptions 11112010 73810	\$886.50	\$1,551.39	\$1,239.00	\$2,034.00	64.2%
Vehicle Collection Fee 11112010 73916	\$43.47	\$70.28	\$50.00	\$50.00	0.0%
AD Valorem Collection Fee 11112010 73918	\$153,027.61	\$157,556.74	\$155,000.00	\$190,000.00	22.6%
<b>74 Supplies &amp; Materials</b>	<b>\$28,790.86</b>	<b>\$25,066.12</b>	<b>\$27,089.00</b>	<b>\$34,115.00</b>	<b>25.9%</b>
Uniforms 11112010 74110	\$0.00	\$0.00	\$0.00	\$500.00	500.0%
Janitorial Supplies 11112010 74120	\$374.76	\$1,300.12	\$500.00	\$1,500.00	200.0%
Community Engagement 11112010 74320	\$0.00	\$0.00	\$0.00	\$100.00	100.0%
Fuel Charges 11112010 74510	\$0.00	\$258.54	\$0.00	\$200.00	200.0%
Office Supplies & Materials 11112010 74610	\$9,869.87	\$19,965.76	\$19,408.00	\$13,600.00	-29.9%
Furniture & Eq't Non-Capital 11112010 74914	\$9,410.63	\$559.98	\$2,181.00	\$0.00	-100.0%
IT Supplies 11112010 74930	\$4,190.69	\$2,981.72	\$5,000.00	\$5,000.00	0.0%
IT Eq't Restricted-IT Use Only 11112010 74931	\$4,899.58	\$0.00	\$0.00	\$13,215.00	13215.0%
COVID-19 11112010 74991	\$45.33	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$3,220.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Capital Outlay: Lease 11112010 75130	\$3,220.01	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11112020 Purchasing and Warehouse</b>	<b>\$415,427.84</b>	<b>\$389,979.72</b>	<b>\$434,774.00</b>	<b>\$437,693.00</b>	<b>0.7%</b>
<b>61 Personnel Services</b>	<b>\$191,776.44</b>	<b>\$204,052.78</b>	<b>\$207,171.00</b>	<b>\$237,233.00</b>	<b>14.5%</b>
Salaries & Wages Regular 11112020 61101	\$180,894.90	\$194,482.10	\$197,013.00	\$226,675.00	15.1%
Salaries & Wages Vac Payout 11112020 61103	\$2,357.56	\$366.61	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11112020 61121	\$145.87	\$0.00	\$2,000.00	\$2,100.00	5.0%
Salaries & Wages Standby 11112020 61131	\$7,455.16	\$8,300.48	\$6,800.00	\$7,100.00	4.4%
Salaries & Wages Call Back 11112020 61141	\$62.64	\$43.28	\$500.00	\$500.00	0.0%
Salaries & Wages Benefits 11112020 61181	\$860.31	\$860.31	\$858.00	\$858.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$95,231.96</b>	<b>\$101,667.94</b>	<b>\$103,384.00</b>	<b>\$115,909.00</b>	<b>12.1%</b>
Social Security Tax 11112020 62110	\$11,808.71	\$12,479.13	\$13,196.00	\$14,716.00	11.5%
Medicare Tax 11112020 62112	\$2,761.68	\$2,918.47	\$3,085.00	\$3,441.00	11.5%
State Retirement 11112020 62210	\$21,274.62	\$24,716.48	\$25,750.00	\$30,499.00	18.4%
401K Supplement Retirement Reg 11112020 62220	\$8,691.76	\$10,159.65	\$10,640.00	\$11,868.00	11.5%
Health Insurance 11112020 62810	\$45,431.19	\$46,009.21	\$45,328.00	\$50,000.00	10.3%
Workers Compensation 11112020 62820	\$5,264.00	\$5,385.00	\$5,385.00	\$5,385.00	0.0%
<b>72 Current Obligations</b>	<b>\$19,433.74</b>	<b>\$32,638.13</b>	<b>\$50,838.00</b>	<b>\$24,080.00</b>	<b>-52.6%</b>
Employee Travel & Training 11112020 72130	\$2,740.63	\$1,531.54	\$1,525.00	\$3,100.00	103.3%
Telephone Service 11112020 72210	\$738.16	\$865.29	\$780.00	\$780.00	0.0%
Utilities 11112020 72310	\$11,099.16	\$10,456.40	\$11,500.00	\$12,000.00	4.3%
R & M Buildings 11112020 72510	\$0.00	\$11,474.50	\$12,833.00	\$0.00	-100.0%
R & M Equipment 11112020 72520	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	0.0%
R & M Other 11112020 72590	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Freight Express Deliveries 11112020 72610	\$4,291.63	\$6,550.03	\$7,000.00	\$6,000.00	-14.3%
Leased Supplies 11112020 72810	\$273.70	\$0.00	\$0.00	\$0.00	0.0%
Temporary Help Services 11112020 72820	\$0.00	\$0.00	\$15,000.00	\$0.00	-100.0%
Miscellaneous Other Services 11112020 72890	\$290.46	\$760.37	\$450.00	\$450.00	0.0%
<b>73 Fixed Charges</b>	<b>\$49,824.84</b>	<b>\$51,213.11</b>	<b>\$52,581.00</b>	<b>\$52,671.00</b>	<b>0.2%</b>
Kale Road Rent 11112020 73115	\$47,231.00	\$47,231.00	\$47,231.00	\$47,231.00	0.0%
Lease Principal 11112020 73130	\$653.47	\$1,221.29	\$1,350.00	\$1,440.00	6.7%
Lease Interest 11112020 73135	\$527.40	\$31.20	\$0.00	\$0.00	0.0%
Miscellaneous Other Rentals 11112020 73190	\$0.00	(\$28.38)	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
S & M Contracts Comm Eqt 11112020 73230	\$497.97	\$1,823.50	\$3,100.00	\$3,100.00	0.0%
Dues & Subscriptions 11112020 73810	\$915.00	\$934.50	\$900.00	\$900.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$7,777.49</b>	<b>\$6,966.07</b>	<b>\$10,800.00</b>	<b>\$7,800.00</b>	<b>-27.8%</b>
Uniforms 11112020 74110	\$899.10	\$1,214.83	\$1,250.00	\$1,300.00	4.0%
Janitorial Supplies 11112020 74120	\$6.84	\$140.48	\$300.00	\$300.00	0.0%
Fuel Charges 11112020 74510	\$1,252.01	\$1,497.07	\$1,500.00	\$1,500.00	0.0%
Office Supplies & Materials 11112020 74610	\$1,829.15	\$1,755.30	\$1,850.00	\$2,000.00	8.1%
Other Supplies & Materials 11112020 74910	\$230.39	\$2,193.47	\$3,300.00	\$1,000.00	-69.7%
IT Supplies 11112020 74930	\$441.00	\$0.00	\$0.00	\$0.00	0.0%
IT Eqt Restricted-IT Use Only 11112020 74931	\$2,836.29	\$0.00	\$0.00	\$0.00	0.0%
Safety Supplies 11112020 74970	\$89.38	\$5.10	\$1,900.00	\$1,000.00	-47.4%
Miscellaneous Supplies 11112020 74990	\$61.19	\$159.82	\$700.00	\$700.00	0.0%
COVID-19 11112020 74991	\$132.14	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$28,093.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Capital Outlay: Lease 11112020 75130	\$3,093.80	\$0.00	\$0.00	\$0.00	0.0%
Motor Vehicles 11112020 75210	\$25,000.00	\$0.00	\$0.00	\$0.00	0.0%
<b>78 Shared Services</b>	<b>\$23,289.57</b>	<b>(\$6,558.31)</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Issue Ticket Clearing 11112020 78196	\$0.00	\$54.38	\$0.00	\$0.00	0.0%
Warehouse Inventory 11112020 78198	\$23,289.57	(\$6,612.69)	\$10,000.00	\$0.00	-100.0%

THIS PAGE LEFT BLANK INTENTIONALLY



# Human Resources

---

## Budget Highlights

The FY 2024 budget represents the department's continued commitment to focus on enhancing operational effectiveness and efficiency while serving the City's employees, meeting departmental needs, and conducting business in a legal, fair, and consistent manner. This year, there is one proposed change to personnel which includes the addition of an Administrative Assistant position. This will result in an increase in personnel and benefits costs equating to approximately \$66,000.



## Purpose and Mission

The Human Resources Department strives to enhance operational effectiveness and efficiency while serving the City's employees, meeting departmental needs, and conducting business in a legal, fair and consistent manner. The department's overall objective is to maintain an environment that fosters workplace safety, encourages employee development, and promotes fair hiring and employment practices as well as a diverse work group.

## Goals & Objectives

The department is committed to ongoing efforts to reduce workplace accidents, lost time cases, restricted duty cases and claims cost associated with workplace accidents without compromising necessary



medical services for injured employees. We will continue keep our employees up to date with current safety standards while being responsive to departmental needs for training that promotes workplace safety and awareness for all employees This will be accomplished through continued OSHA mandated training and expanded use of the Risk Management Center Online Safety and HR Resource Library implemented in 2022 (complimentary access provided by SIA Group). The "Training Track" feature delivers the scope and flexibility for an automated online program which allows for scheduling, tracking, emailing auto-notification training reminders to employees and producing useful reports.

This year, we will focus on implementing a new Munis module (Content Manager Onboarding). Onboarding will streamline the hiring process by enabling us to efficiently and electronically onboard new hires while eliminating many paper-based processes. We will develop and distribute onboarding packets to be accessed, completed, and signed online by new employees at their convenience. Submitted documents will be reviewed for accuracy by Human Resources staff and saved to Content Manager. Employee information can then be automatically populated into the Tyler ERP employee record.

## Key Operations & Functions



## Awards and Acknowledgments

Cynthia Mair, Human Resources Technician, was awarded “2022 Employee of the Year” for the Public Service category (employees within the Administration, Development Services, Finance, Human Resources, and Parks & Recreation Departments). The announcement was made at the City’s Employee Holiday luncheon in December 2022. Cynthia and the two honorees from Public Safety and Public Utilities and Public Works were also honored at the December 13, 2022 Board of Aldermen meeting.

The purpose of the awards program is to identify and recognize city employees who have demonstrated excellence in the performance of their job duties over the last 12 months. All regular full-time and part-time employees were eligible for nomination. Department heads and other supervisory staff made the nominations that were then decided upon by a selection committee appointed by the City Manager.





**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>GENERAL FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Human Resources</b>				
Director of Human Resources	1	1	1	1
Asst. Director of Human Resources	1	1	1	1
Safety Officer	1	1	1	1
Human Resources Technician	1	1	1	1
Human Resources Assistant	1	1	1	1
Administrative Assistant	0	0	0	1
<b>FTE TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>
<b>Human Resources Department Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11113010 Human Resources</b>	<b>\$661,905.59</b>	<b>\$779,246.27</b>	<b>\$818,090.00</b>	<b>\$956,476.00</b>	<b>16.9%</b>
<b>61 Personnel Services</b>	<b>\$385,728.72</b>	<b>\$425,180.61</b>	<b>\$422,853.00</b>	<b>\$562,852.00</b>	<b>33.1%</b>
Salaries & Wages Regular 11113010 61101	\$382,904.34	\$415,869.55	\$419,045.00	\$557,944.00	33.1%
Salaries & Wages Vac Payout 11113010 61103	\$0.00	\$6,463.36	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11113010 61121	\$288.31	\$32.14	\$1,000.00	\$2,100.00	110.0%
Salaries & Wages Benefits 11113010 61181	\$2,536.07	\$2,815.56	\$2,808.00	\$2,808.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$147,943.39</b>	<b>\$164,088.78</b>	<b>\$165,845.00</b>	<b>\$223,539.00</b>	<b>34.8%</b>
Social Security Tax 11113010 62110	\$22,623.05	\$25,076.81	\$26,104.00	\$34,906.00	33.7%
Medicare Tax 11113010 62112	\$5,290.76	\$5,864.81	\$6,105.00	\$8,163.00	33.7%
State Retirement 11113010 62210	\$41,673.29	\$51,372.17	\$50,947.00	\$72,346.00	42.0%
401K Supplement Retirement Reg 11113010 62220	\$18,196.14	\$20,037.21	\$21,052.00	\$28,150.00	33.7%
Health Insurance 11113010 62810	\$56,997.15	\$58,033.73	\$56,660.00	\$75,000.00	32.4%
Workers Compensation 11113010 62820	\$466.00	\$477.00	\$477.00	\$474.00	-0.6%
Employee Awards 11113010 62840	\$2,697.00	\$3,227.05	\$4,500.00	\$4,500.00	0.0%
<b>71 Professional Service</b>	<b>\$57,671.87</b>	<b>\$42,128.00</b>	<b>\$43,729.00</b>	<b>\$45,625.00</b>	<b>4.3%</b>
Medical Professional Services 11113010 71114	\$23,861.10	\$27,249.00	\$28,000.00	\$30,000.00	7.1%
Other Professional Services 11113010 71190	\$33,810.77	\$14,879.00	\$15,729.00	\$15,625.00	-0.7%
<b>72 Current Obligations</b>	<b>\$41,341.21</b>	<b>\$44,670.83</b>	<b>\$60,502.00</b>	<b>\$34,005.00</b>	<b>-43.8%</b>
Employee Travel & Training 11113010 72130	\$140.00	\$5,562.97	\$3,302.00	\$3,105.00	-6.0%
Other Travel & Training 11113010 72190	\$6,275.00	\$14,350.00	\$30,400.00	\$15,000.00	-50.7%
Utilities 11113010 72310	\$5,528.14	\$9,002.38	\$9,000.00	\$8,000.00	-11.1%
Printing 11113010 72410	\$70.00	\$0.00	\$200.00	\$200.00	0.0%
Advertising 11113010 72790	\$7,851.00	\$4,277.44	\$4,000.00	\$4,000.00	0.0%
Leased Supplies 11113010 72810	\$956.38	\$0.00	\$0.00	\$0.00	0.0%
Temporary Help Services 11113010 72820	\$17,829.72	\$7,855.25	\$10,000.00	\$1,000.00	-90.0%
Miscellaneous Other Services 11113010 72890	\$2,690.97	\$3,622.79	\$3,600.00	\$2,700.00	-25.0%
<b>73 Fixed Charges</b>	<b>\$14,077.91</b>	<b>\$15,881.91</b>	<b>\$15,865.00</b>	<b>\$17,690.00</b>	<b>11.5%</b>
Lease Principal 11113010 73130	\$1,464.64	\$1,521.66	\$1,900.00	\$2,000.00	5.3%
Lease Interest 11113010 73135	\$17.96	\$7.48	\$0.00	\$0.00	0.0%
S & M Contracts 11113010 73210	\$10,999.29	\$11,127.79	\$11,200.00	\$12,405.00	10.8%
Dues & Subscriptions	\$1,596.02	\$3,224.98	\$2,765.00	\$3,285.00	18.8%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>74 Supplies &amp; Materials</b>	<b>\$11,831.00</b>	<b>\$54,084.26</b>	<b>\$64,296.00</b>	<b>\$72,765.00</b>	<b>13.2%</b>
Community Engagement 11113010 74320	\$0.00	\$0.00	\$0.00	\$500.00	500.0%
Fuel Charges 11113010 74510	\$704.81	\$803.88	\$800.00	\$800.00	0.0%
Office Supplies & Materials 11113010 74610	\$3,624.35	\$4,012.08	\$4,496.00	\$3,600.00	-19.9%
Other Supplies & Materials 11113010 74910	\$49.48	\$8.25	\$0.00	\$0.00	0.0%
IT Eq't Restricted-IT Use Only 11113010 74931	\$4,446.82	\$1,529.87	\$3,000.00	\$12,765.00	325.5%
Flowers & Memorials 11113010 74960	\$1,065.80	\$1,293.86	\$1,500.00	\$2,000.00	33.3%
Employee Appreciation 11113010 74962	\$0.00	\$44,442.66	\$50,000.00	\$50,000.00	0.0%
Safety Supplies 11113010 74970	\$0.00	\$370.44	\$1,000.00	\$1,100.00	10.0%
Miscellaneous Supplies 11113010 74990	\$1,842.61	\$1,623.22	\$3,500.00	\$2,000.00	-42.9%
COVID-19 11113010 74991	\$97.13	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$3,311.49</b>	<b>\$33,211.88</b>	<b>\$45,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Capital Outlay: Lease 11113010 75130	\$3,311.49	\$0.00	\$0.00	\$0.00	0.0%
Other Equipment 11113010 75190	\$0.00	\$4,500.00	\$5,000.00	\$0.00	-100.0%
Motor Vehicles 11113010 75210	\$0.00	\$28,711.88	\$40,000.00	\$0.00	-100.0%

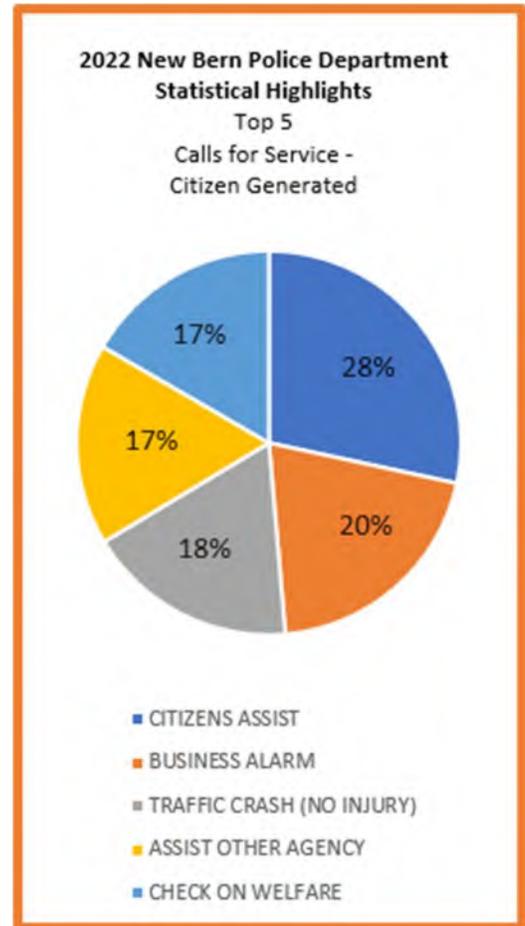
# Police Department

## Budget Highlights

The New Bern Police Department’s budget supports a well-trained force of professional law enforcement personnel, augmented by advanced technology and safety equipment which will meet the primary goal to protect and serve the New Bern community. The essentials include continuous training, effective use of technology, such as body worn cameras, maintaining current and new equipment, and modernizing the vehicle fleet.

## Purpose and Mission

The primary mission of the New Bern Police Department is the protection of life and property, maintaining peace and order, the provision of timely emergency response and other police related services, to the citizens of New Bern in a consistent and impartial manner with respect to the enforcement of the law. This budget supports the mission by focusing operating expenses on obtaining and maintaining an authorized strength that is well trained, supporting growing technology changes in equipment, and continuing to update the aging vehicle fleet. Upholding the traditions of a noble profession, the New Bern Police Department will positively IMPACT our community by partnering with citizens and businesses to improve the quality of life and maintain a safe place to live, work and visit.



Key Values	
<b>I</b> ntegrity	We believe our words and actions are guided by the rules and standards of our profession.
<b>M</b> otivation	We believe in being enthusiastic and determined to achieve success.
<b>P</b> rofessionalism	We believe in exhibiting the ethics, skills and qualities, which are inherent in our noble profession.
<b>A</b> ccountability	We believe in acknowledging and assuming responsibility for our actions.
<b>C</b> ommitment	We believe in a sense of duty and responsibility.
<b>T</b> rust	We believe honesty, fairness and reliability will instill confidence and trust.

## Goals & Objectives

The goal of the New Bern Police Department is to IMPACT our community by establishing partnerships with all stakeholders, which include citizens and businesses. The department pledges to maintain the following: state certifications and training of all personnel, obtaining reaccreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA), continuous education and enforcement of traffic violations, impacting the conditions that create violence within our community by focusing on drug dealing, gun and gang violence, and dispatching calls for service within our predetermined response times. The New Bern Police Department will continue to focus on maximizing recruitment and retaining our current qualified staff.

## Key Operations & Functions

Operations Division	Services Division	Investigations Division
<ul style="list-style-type: none"> <li>• Patrol</li> <li>• Traffic</li> <li>• K9</li> </ul>	<ul style="list-style-type: none"> <li>• Communications</li> <li>• Accreditation</li> <li>• Community Outreach</li> <li>• Recruitment</li> <li>• Finance</li> <li>• Technology &amp; Records</li> <li>• Training</li> <li>• Animal Control</li> </ul>	<ul style="list-style-type: none"> <li>• Criminal Investigations</li> <li>• Narcotics</li> <li>• Forensics</li> <li>• Property &amp; Evidence</li> <li>• Violent Crime Unit</li> </ul>

## Awards and Certificates

The New Bern Police Department received several awards and certificates in 2022 such as the City of New Bern Public Safety Employee of the Year, New Bern Civitan Officer of the Year, New Bern PD Civilian of the Year and Telecommunicator of the Year awards.

There have been several new awards received by department personnel this year. The City of New Bern implemented an employee of the year recognition program. Sergeant Monico Hargett received that honor on behalf of public safety. Internally, the department recognized other employees as well. Sergeant Hargett is the current Traffic Sergeant in the department. He has been an officer with the agency for the past 22 years. The City of New Bern is his home.



For several years, the New Bern Civitan has supported law enforcement with their Officer of the Year program. The program recognizes those officers who spend time with today's youth. For 2022, Detective Chelsey Belcher was recognized for her contributions inside and outside the department.



Inside the department, we wanted to recognize the contributions of our civilian staff with separate honors for Civilian of the Year and Telecommunicator of the Year. Police Service Technician (PST) Monica Perry works in the Property & Evidence Unit and was selected for Civilian of the Year. PST-Telecommunicator Michael Zerby works in our Communications section and was selected as Telecommunicator of the year.



## Programs, Events and Happenings

The New Bern Police Department employs a community policing philosophy in an attempt to reduce crime and increase partnerships throughout the community. At events such as Coffee with a Cop, National Night Out, New Bern 101 and New Bern Noble Knights, you find officers in a relaxed setting, proactively engaging the community. NBPD is also eager to engage its community in meet and greet events, open venues for community dialog and transparency. In advancing this transparency, the NBPD has uploaded all of its policies online, implemented Tip411 and created a Block Captain program to ease engagement and information flow.



**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>GENERAL FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Police</b>				
Chief of Police	1	1	1	1
Police Captain	3	3	3	3
Police Lieutenant	7	7	7	7
Police Sergeant	11	12	12	12
Police Officer Trainee to Master Police Officer III	69	69	69	69
<b>FTE TOTAL SWORN</b>	<b>91</b>	<b>92</b>	<b>92</b>	<b>92</b>
Civilian Unit Supervisor	7	6	6	6
Administrative Assistant	1	1	1	1
Office Assistant III	1	1	1	1
Police Service Technician	3	3	3	3
Police Service Tech (Property & Evidence)	2	2	2	2
Police Service Tech (Animal Control)	1	1	1	1
Police Service Tech/Telecommunicator I to III	11	12	12	12
Police Service Tech (Animal Control) PT	0.5	0.5	0.5	0.5
<b>FTE TOTAL CIVILIAN</b>	<b>26.5</b>	<b>26.5</b>	<b>26.5</b>	<b>26.5</b>
<b>Police Department Total (not including Parking or E911)</b>	<b>117.5</b>	<b>118.5</b>	<b>118.5</b>	<b>118.5</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11114010 Police Dept</b>	<b>\$11,689,526.92</b>	<b>\$12,765,446.90</b>	<b>\$13,173,544.70</b>	<b>\$14,268,373.00</b>	<b>8.3%</b>
<b>61 Personnel Services</b>	<b>\$6,464,473.18</b>	<b>\$7,131,281.41</b>	<b>\$7,299,345.00</b>	<b>\$8,087,640.00</b>	<b>10.8%</b>
Salaries & Wages Regular 11114010 61101	\$5,781,314.68	\$6,370,297.09	\$6,580,972.00	\$7,352,954.00	11.7%
Salaries & Wages Vac Payout 11114010 61103	\$42,915.66	\$42,352.42	\$20,000.00	\$20,000.00	0.0%
Salaries & Wages Sep Allow LEO 11114010 61105	\$229,826.48	\$213,491.89	\$242,150.00	\$242,150.00	0.0%
Sal & Wages Stm Admin Wrkd Hrs 11114010 61108	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
Salaries & Wages Overtime 11114010 61121	\$249,182.35	\$316,783.01	\$250,000.00	\$262,700.00	5.1%
Salaries & Wages Standby 11114010 61131	\$56,709.72	\$60,718.00	\$50,000.00	\$52,500.00	5.0%
Salaries & Wages Call Back 11114010 61141	\$39,585.96	\$51,140.15	\$60,000.00	\$47,300.00	-21.2%
Salaries & Wages Part-Time 11114010 61151	\$24,233.92	\$21,466.49	\$33,585.00	\$35,398.00	5.4%
Salaries & Wages Seasonal 11114010 61161	\$3,109.22	\$17,593.87	\$12,000.00	\$24,000.00	100.0%
Salaries & Wages Benefits 11114010 61181	\$37,595.19	\$37,438.49	\$40,638.00	\$40,638.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$3,185,651.25</b>	<b>\$3,258,216.91</b>	<b>\$3,362,663.00</b>	<b>\$3,725,389.00</b>	<b>10.8%</b>
Social Security Tax 11114010 62110	\$386,944.68	\$429,855.85	\$459,836.00	\$502,489.00	9.3%
Medicare Tax 11114010 62112	\$90,494.77	\$100,531.21	\$107,542.00	\$117,517.00	9.3%
State Retirement 11114010 62210	\$130,873.00	\$139,104.20	\$183,792.00	\$163,577.00	-11.0%
State Retirement Policemen LEO 11114010 62214	\$607,852.24	\$734,480.28	\$740,886.00	\$921,374.00	24.4%
401K Supplement Retirement Reg 11114010 62220	\$49,783.68	\$52,470.77	\$86,291.00	\$63,648.00	-26.2%
401K Supplement Retirement SPO 11114010 62222	\$254,385.88	\$281,213.93	\$284,544.00	\$326,728.00	14.8%
Health Insurance 11114010 62810	\$1,518,870.00	\$1,377,944.67	\$1,357,156.00	\$1,487,500.00	9.6%
Workers Compensation 11114010 62820	\$146,447.00	\$142,616.00	\$142,616.00	\$142,556.00	0.0%
<b>71 Professional Service</b>	<b>\$20,422.18</b>	<b>\$62,364.90</b>	<b>\$64,584.00</b>	<b>\$34,374.00</b>	<b>-46.8%</b>
Medical Professional Services 11114010 71114	\$1,567.96	\$4,802.90	\$5,710.00	\$3,470.00	-39.2%
Other Professional Services 11114010 71190	\$18,854.22	\$57,562.00	\$58,874.00	\$30,904.00	-47.5%
<b>72 Current Obligations</b>	<b>\$267,482.78</b>	<b>\$280,030.23</b>	<b>\$337,849.00</b>	<b>\$297,902.00</b>	<b>-11.8%</b>
Employee Travel & Training 11114010 72130 11114010 72130 40100	\$58,163.03	\$50,238.38	\$69,941.00	\$64,998.00	-7.1%
Educational Assistance 11114010 72138	\$7,878.15	\$6,000.00	\$19,000.00	\$5,000.00	-73.7%
Telephone Service 11114010 72210	\$89,406.75	\$91,207.79	\$93,120.00	\$98,892.00	6.2%
Utilities 11114010 72310	\$78,336.28	\$88,110.02	\$90,300.00	\$90,000.00	-0.3%
Printing 11114010 72410	\$1,554.75	\$2,138.01	\$5,800.00	\$3,000.00	-48.3%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
R & M Bldgs Restricted - PW	\$0.00	\$735.94	\$19,149.00	\$0.00	-100.0%
11114010 72512					
R & M Equipment	\$1,298.75	\$8,490.00	\$12,679.00	\$7,790.00	-38.6%
11114010 72520					
R & M Vehicles	\$4,864.16	\$1,279.96	\$3,000.00	\$2,000.00	-33.3%
11114010 72530					
R & M Communication Equipment	\$7,359.17	\$6,047.13	\$10,190.00	\$6,950.00	-31.8%
11114010 72540					
R & M Other	\$1,434.46	\$1,001.40	\$2,570.00	\$2,050.00	-20.2%
11114010 72590					
Advertising	\$188.30	\$355.00	\$720.00	\$500.00	-30.6%
11114010 72790					
Leased Supplies	\$4,608.47	\$0.00	\$0.00	\$0.00	0.0%
11114010 72810					
Miscellaneous Other Services	\$12,390.51	\$24,426.60	\$11,380.00	\$16,722.00	46.9%
11114010 72890					
<b>73 Fixed Charges</b>	<b>\$427,518.79</b>	<b>\$658,367.88</b>	<b>\$722,032.00</b>	<b>\$735,466.00</b>	<b>1.9%</b>
Lease Principal	\$37,394.24	\$37,282.37	\$42,700.00	\$42,000.00	-1.6%
11114010 73130					
Lease Interest	\$353.76	\$1,377.21	\$0.00	\$0.00	0.0%
11114010 73135					
Miscellaneous Other Rentals	\$54,799.49	\$63,326.30	\$64,660.00	\$64,100.00	-0.9%
11114010 73190					
S & M Contracts	\$0.00	\$0.00	\$3,000.00	\$0.00	-100.0%
11114010 73210					
S & M Contracts IT Eq	\$287,239.14	\$437,202.24	\$461,385.00	\$478,048.00	3.6%
11114010 73224					
S & M Contracts Comm Eq	\$28,882.52	\$98,468.75	\$127,800.00	\$125,000.00	-2.2%
11114010 73230					
Other Contractual Services	\$15,156.00	\$15,156.00	\$16,000.00	\$20,500.00	28.1%
11114010 73290					
Dues & Subscriptions	\$3,693.64	\$5,555.01	\$6,487.00	\$5,818.00	-10.3%
11114010 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$487,605.05</b>	<b>\$776,547.31</b>	<b>\$767,676.70</b>	<b>\$766,082.00</b>	<b>-0.2%</b>
Uniforms	\$52,964.26	\$64,580.14	\$67,434.70	\$78,752.00	16.8%
11114010 74110					
Janitorial Supplies	\$4,090.62	\$4,192.71	\$4,250.00	\$4,250.00	0.0%
11114010 74120					
Training Materials	\$2,022.12	\$3,691.43	\$3,400.00	\$5,015.00	47.5%
11114010 74310					
Special Program Materials	\$1,965.05	\$1,948.60	\$4,250.00	\$5,000.00	17.6%
11114010 74320					
Fuel Charges	\$215,076.36	\$298,190.74	\$253,100.00	\$300,000.00	18.5%
11114010 74510					
Office Supplies & Materials	\$12,957.74	\$17,679.16	\$17,760.00	\$20,300.00	14.3%
11114010 74610					
Other Supplies & Materials	\$78,223.82	\$119,963.25	\$120,284.00	\$113,582.00	-5.6%
11114010 74910					
IT Supplies	\$15,377.21	\$3,874.56	\$16,000.00	\$10,000.00	-37.5%
11114010 74930					
IT Eq Restricted-IT Use Only	\$51,388.12	\$209,368.41	\$220,756.00	\$173,130.00	-21.6%
11114010 74931					
Canine Supplies	\$4,915.28	\$12,008.09	\$17,470.00	\$14,604.00	-16.4%
11114010 74942					
Fuel Charges Non-Highway	\$6,560.38	\$6,600.00	\$7,000.00	\$7,000.00	0.0%
11114010 74944					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Ammunition	\$30,733.84	\$29,804.22	\$30,178.00	\$26,655.00	-11.7%
11114010 74946					
CALEA	\$10,782.69	\$4,646.00	\$5,794.00	\$7,794.00	34.5%
11114010 74947					
COVID-19	\$547.56	\$0.00	\$0.00	\$0.00	0.0%
11114010 74991					
<b>75 Capital Outlay</b>	<b>\$836,373.69</b>	<b>\$598,638.26</b>	<b>\$619,395.00</b>	<b>\$621,520.00</b>	<b>0.3%</b>
Capital Outlay: Lease	\$107,754.79	\$0.00	\$0.00	\$0.00	0.0%
11114010 75130					
Other Equipment	\$327,163.79	\$0.00	\$5,055.00	\$0.00	-100.0%
11114010 75190					
Motor Vehicles	\$387,455.11	\$588,638.26	\$604,340.00	\$621,520.00	2.8%
11114010 75210					
Buildings Structures & Impr	\$14,000.00	\$10,000.00	\$10,000.00	\$0.00	-100.0%
11114010 75410					

THIS PAGE LEFT BLANK INTENTIONALLY



# Emergency 911 Support

---

## Budget Highlights

Emergency 911 services are an essential service of the New Bern Police Department. This budget supports staffing needed to meet the expectations of the North Carolina 911 Board and service community.



## Purpose and Mission

Upholding the traditions of a noble profession, the New Bern Police Department will positively IMPACT our community by partnering with citizens and businesses to improve the quality of life and maintain a safe place to live, work and visit. The Support Team strives to use updated technology and software to maintain North Carolina 911 Address/GIS Mapping and Database. The New Bern Public Safety Answering Point (PSAP) maintains the rigorous standards of the North Carolina 911 Board.

## Goals & Objectives

The GIS mapping system currently exceeds the three i3 compliance standards. We will strive to maintain this standard. Business Emergency After Hours Registration (BEAR) assists community policing and crime prevention activities. Our goal is to maintain the BEAR database and add new businesses with the Decal Numbering System which allows officers to call in a decal number to Communications and expedite response time by identifying location and key holders if needed.

## Key Operations & Functions

The unit consists of a GIS Technician who updates the EsiNet map to NC911 and GeoComm standards. Tasks include preparing and updating GIS records regarding roads, structures, and all boundary maps for the database for the City of New Bern. The GIS Technician maintains the CAD Alerts within the city limits of the City of New Bern. This includes pertinent information such as location, medical alerts, key information, and door codes to assist Telecommunicators, Police, Fire and EMS when dispatched. The GIS Technician creates map products for internal and external agencies.



## Successes and Accomplishments

We partnered with the Geographic Information Services (GIS) section of the city IT Department to enhance our GIS capabilities. While in the preliminary stages, GIS staff is working to incorporate law enforcement data and monthly reporting information into GIS applications for use internally and for the public. We also partnered with GIS graduates of NC State University on a capstone project looking at crime analysis applications.

**City of New Bern  
FY23-24 Staffing and Position History Report**

GENERAL FUND	FY20-21 Funded Positions	FY21-22 Funded Positions	FY22-23 Funded Positions	FY23-24 Funded Positions
<b>E-911</b>				
GIS Technician	1	1	1	1
Police Service Technician	1	1	1	1
<b>FTE TOTAL E-911</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11114030 Emergency 911 Support</b>	<b>\$142,607.36</b>	<b>\$81,965.03</b>	<b>\$81,304.00</b>	<b>\$105,358.00</b>	<b>29.6%</b>
<b>61 Personnel Services</b>	<b>\$97,184.29</b>	<b>\$56,548.25</b>	<b>\$56,434.00</b>	<b>\$63,931.00</b>	<b>13.3%</b>
Salaries & Wages Regular 11114030 61101	\$96,192.53	\$56,548.25	\$56,434.00	\$63,931.00	13.3%
Salaries & Wages Benefits 11114030 61181	\$991.76	\$0.00	\$0.00	\$0.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$45,423.07</b>	<b>\$25,416.78</b>	<b>\$24,870.00</b>	<b>\$41,427.00</b>	<b>66.6%</b>
Social Security Tax 11114030 62110	\$5,495.47	\$3,329.19	\$3,375.00	\$3,964.00	17.5%
Medicare Tax 11114030 62112	\$1,285.23	\$778.64	\$789.00	\$926.00	17.4%
State Retirement 11114030 62210	\$11,031.28	\$6,878.23	\$6,587.00	\$8,215.00	24.7%
401K Supplement Retirement Reg 11114030 62220	\$4,809.50	\$2,827.37	\$2,722.00	\$3,197.00	17.5%
Health Insurance 11114030 62810	\$22,679.59	\$11,538.35	\$11,332.00	\$25,000.00	120.6%
Workers Compensation 11114030 62820	\$122.00	\$65.00	\$65.00	\$125.00	92.3%

THIS PAGE LEFT BLANK INTENTIONALLY



# Parking

## Budget Highlights

The New Bern Police Department is responsible for dedicating specific resources to parking enforcement in the downtown business area. This budget funds the staffing, technology and safety equipment essential to service delivery.

## Purpose and Mission

Upholding the traditions of a noble profession, the New Bern Police Department will positively IMPACT our community by partnering with citizens and businesses to improve the quality of life and maintain a safe place to live, work and visit. The Parking Team ensures compliance with local laws and regulations regarding parking in the downtown New Bern area.



## Goals & Objectives

During the regulated parking timeframe, the Parking Team acts as ambassadors for the City of New Bern and facilitates parking space turnover for the business district while ensuring safety of pedestrians and drivers.

## Key Operations & Functions

Effectively communicating with citizens about parking ordinances in the downtown area and ensuring regulatory compliance through education.



**City of New Bern  
FY23-24 Staffing and Position History Report**

GENERAL FUND	FY20-21 Funded Positions	FY21-22 Funded Positions	FY22-23 Funded Positions	FY23-24 Funded Positions
<b>Parking</b>				
Parking Control Officer (3 Part-Time)	0	0	1	1
<b>FTE TOTAL PARKING</b>	0	0	1	1

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11114050 Parking</b>	<b>\$35,510.36</b>	<b>\$50,595.32</b>	<b>\$56,607.00</b>	<b>\$74,495.00</b>	<b>31.6%</b>
<b>61 Personnel Services</b>	<b>\$23,353.20</b>	<b>\$31,174.49</b>	<b>\$36,024.00</b>	<b>\$50,290.00</b>	<b>39.6%</b>
Salaries & Wages Part-Time 11114050 61151	\$448.63	\$31,174.49	\$36,024.00	\$50,290.00	39.6%
Salaries & Wages Seasonal 11114050 61161	\$22,904.57	\$0.00	\$0.00	\$0.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$2,080.68</b>	<b>\$2,685.78</b>	<b>\$1,527.00</b>	<b>\$4,149.00</b>	<b>171.7%</b>
Social Security Tax 11114050 62110	\$1,447.93	\$1,932.76	\$994.00	\$3,119.00	213.8%
Medicare Tax 11114050 62112	\$338.75	\$452.02	\$232.00	\$729.00	214.2%
Workers Compensation 11114050 62820	\$294.00	\$301.00	\$301.00	\$301.00	0.0%
<b>72 Current Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>0.0%</b>
R & M Vehicles 11114050 72530	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
<b>73 Fixed Charges</b>	<b>\$8,696.78</b>	<b>\$10,116.00</b>	<b>\$10,116.00</b>	<b>\$10,116.00</b>	<b>0.0%</b>
S & M Contracts IT Eq 11114050 73224	\$8,696.78	\$10,116.00	\$10,116.00	\$10,116.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$1,379.70</b>	<b>\$6,619.05</b>	<b>\$7,940.00</b>	<b>\$8,940.00</b>	<b>12.6%</b>
Uniforms 11114050 74110	\$440.55	\$320.96	\$900.00	\$900.00	0.0%
Fuel Charges 11114050 74510	\$0.00	\$633.42	\$0.00	\$1,000.00	1000.0%
Other Supplies & Materials 11114050 74910	\$939.15	\$5,664.67	\$7,040.00	\$7,040.00	0.0%

THIS PAGE LEFT BLANK INTENTIONALLY



# Fire Department

---

## Budget Highlights

New Bern Fire-Rescue's Suppression Division

Consists of three (3) shifts

- One (1) Battalion Chief
- Four (4) Captains
- Four (4) Engineers
- Thirteen (13) firefighters on each of the shifts

The Training Division

One (1) Training Chief

The Fire Prevention Division

One (1) Fire Marshal  
One (1) Deputy Fire Marshal  
Two (2) Fire Inspectors

The Support Service Division

One (1) Support Service

The Administration Division

- One (1) Fire Chief
- One (1) Administrative Assistant
- One (1) Office Assistant



We have three (3) fire stations with two (2) Fire Engine, two (2) Quints, and one (1) Tower. We are not expecting a significant increase in our annual operation budget other than the rise in costs due to inflation. The capital equipment requests include the following:

### Capital Equipment Requests

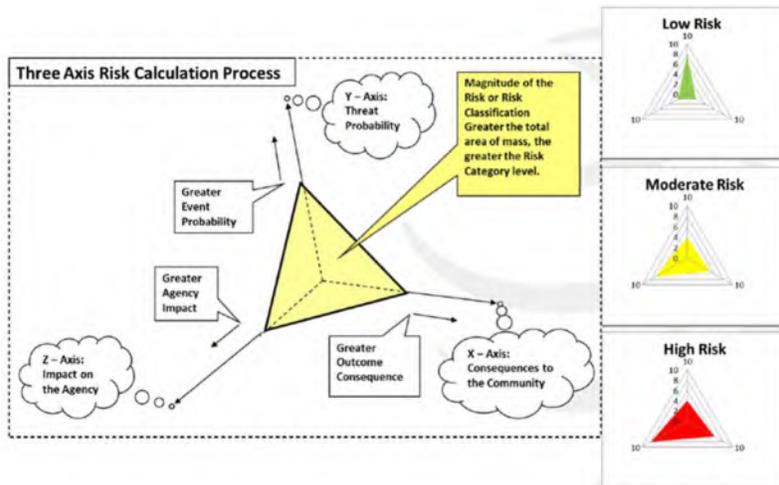
- |                             |                              |
|-----------------------------|------------------------------|
| ➤ Tower Refurbishment       | ➤ Boat Motors                |
| ➤ Temporary Fire Station    | ➤ Rescue Support Truck       |
| ➤ Fire Engine Refurbishment | ➤ Fire Engine                |
|                             | ➤ Fire Engine Repair/Repaint |

## Purpose and Mission

The City of New Bern Fire-Rescue Department is committed to providing continual protection from the devastation of fire and life-threatening emergencies. We are steadfast in providing quality risk awareness programs, training, and other related services to the community we protect.

The New Bern Fire-Rescue Department prides itself on providing high-quality emergency service to the citizens of New Bern. The identification of both man-made and natural risk factors accompanied by the

ability to provide sufficient resources equipped to address those risks is critical. The agency must be able to provide quantitative and qualitative data along with intense analysis to identify potential improvements in services and programs. The needs assessment identifies gaps and shortfalls in equipment, personnel, and the number of fire stations. Identification of trends in response times is critical to developing initiatives and actions to reduce the response times.



## Goals & Objectives

The Vision of New Bern Fire Rescue's Strategic Plan encompasses the following goals: Place a high priority on fire prevention, rescue, emergency medical services, and fire suppression. To build, strengthen, improve, and advance the fire and rescue service delivery system for the citizens of New Bern.

### Employee Wellness

- Contribute to a safe environment for the employees of the New Bern Fire-Rescue Department

### Structure/Staff

- Provide quality service by establishing adequate staffing, training, personnel management, organizational development, and Fire department structure.
- Align recruitment practices to better match our demographics and department services.



### Community Outreach

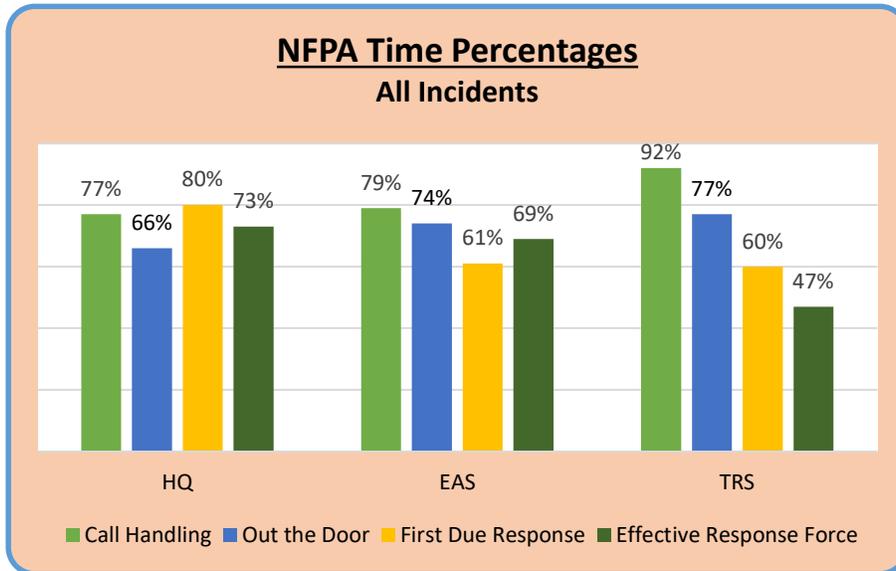
- Continue to enhance our Community Outreach Program to meet or exceed community expectations

### Formalize the Fire Departments EMS Program

- Evaluate our EMS program for service delivery and customer expectations

### Communication

- Create a culture of inclusion for our internal and external stakeholders to benefit the community and the department



## Key Operations & Functions

New Bern Fire-Rescue Department (NBFRD) provides various programs and services to the City of New Bern and the surrounding areas. The agency shares the responsibilities between the Fire Prevention, Fire Suppression, and Training Divisions. Prevention is the safest and best means to address life-threatening events before occurring. For this reason, NBFRD makes community risk reduction programs and services our priority in protecting our citizens.

NBFRD takes a proactive approach to community risk reduction. Programs and services associated with community risk reduction fall under the primary responsibility of the agency's Bureau of Fire Prevention. It is their responsibility to develop, coordinate, implement, and evaluate the success of these programs. NBFRD targets various audiences, behaviors, and hazards within the community to create a safer community by reducing and eliminating identified risks. Although New Bern is a diverse community, through the collection of data certain hazards and risks can be identified and minimized. Some programs are carried out with the assistance of the agency's Fire Suppression Division. NBFRD also understands that a team



approach is necessary and has worked hard to build a partnership with stakeholders that include community leaders, business owners, citizens, members of the department, and national/state/local resources. Through the dedication of these partnerships, it is possible to enhance the quality of life within our community and fulfill the mission of the City of New Bern.

NBFRD responds to various types of incidents including fires, motor vehicle crashes, medical calls, rescue calls, and minor hazardous conditions. Fires include building/structure, mobile property, vehicles, natural vegetation, and outside rubbish. These may include fires in one and two-family dwellings, multi-family dwellings, commercial properties, mobile homes, or urban interfaces. Motor vehicle crashes can



present various hazards/ conditions to include but are not limited to, patient care, vehicle fires, hazardous materials, and overall scene safety. NBFRD assists the hospital and county rescue squads with patient care within the city limits and currently operates at an Emergency Medical Technician-Basic (EMT-B) level (treatment/ non-transport). At the rescue level, NBFRD responds to calls involving water rescue, elevator rescue, rope rescue, land search and rescue, lockouts/ lock-in, and trench and confined space rescue. NBFRD along with Greenville Fire-Rescue make up North Carolina Task Force 10 (NCTF-10). Personnel on the task force team may be deployed at a moment's notice for Urban Search and Rescue (USAR) operation and/ or swift water operations throughout the State. NBFRD operates at an operational level for hazardous materials incidents. Our primary mission with Hazardous materials is to identify, contain, request additional resources, and report to the proper authorities

trained in hot zone operations.

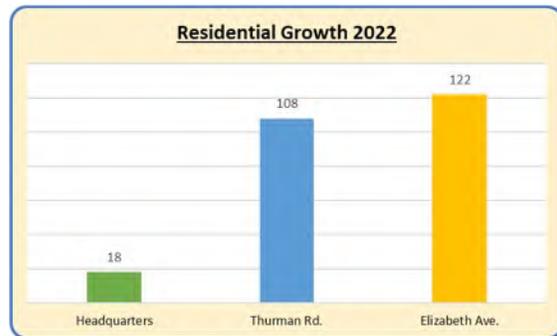
The Training Division ensures fire department personnel are proficiently trained to perform their job performance requirements and that they are being carried out safely while conducting training and during emergency scene operations. Additionally, the staff performs crucial critical task analysis training that works on the processes of proficiency and consistency at all levels. After these standards are established, it will be the responsibility of the Training Chief to monitor all standards, thus maintaining a high level of continuity within the department. With the increased number of training hours required by DOI/OSFM, the Training Division will be required to assist in the record management and data entry. To meet the required training, personnel must train 3-4 hours daily. Accurate and timely information recording is vital in maintaining certifications for personnel and maintaining State and OSHA-required records for the department. In addition to the tasks already mentioned, the Training Division supports multiple other areas within the department to include agility testing of new employees and volunteers, NFPA 1403 training and testing of volunteers, inspection and maintenance of the training facility, and the accreditation program.



The newly developed Support Service Division is responsible for accreditation, data analysis, and aids in short-term and long-term planning. Additionally, the staff assist with facility, apparatus, equipment maintenance, and logistical support. The Support Service Chief is responsible for staying abreast of changes in standard and ensuring a plan is in place to close gaps in the department's operational plan, through the review of our current deployment and times versus the industry's standards.

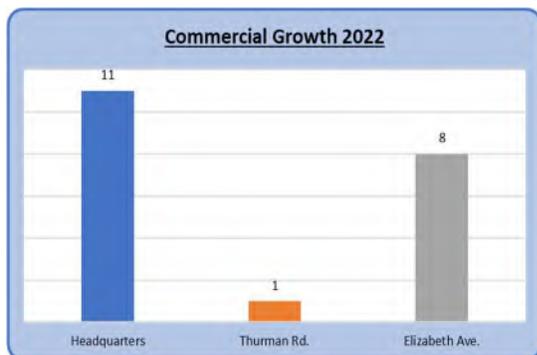
## Challenges and Changes

Community development and growth trends play a significant role in the agency's service delivery. As New Bern continues to grow in residential and commercial properties, which impacts the need for additional fire protection and emergency services. The department's call volume will continue this steady growth pattern as the city grows and begins to develop more to the eastern and western sides.



Number of residential building permits issued

The primary responsibility of any fire and rescue service agency is the timely delivery of emergency services within their jurisdiction. The delivery of these services normally originates from fire-rescue stations that are strategically located throughout the area to be protected.



Number of commercial building permits issued

To provide effective service, personnel must respond in a minimum amount of time after the incident has been reported and with sufficient resources to initiate the needed fire, rescue, or emergency medical service.

As part of the strategic plan, the fire department performed an objective analysis of current fire stations to determine current and future gaps in coverage. The needs analysis identified inequitable response times, residential/commercial growth, discrepancies in square miles per fire response districts, and calls for service types

The largest challenge of growth is how to fund capital projects and the sustainability of additional personnel. Public safety is one portion of the pie and in the larger scheme of budget planning, management will need to look at all services that will be impacted by growth.

## Planning Ahead

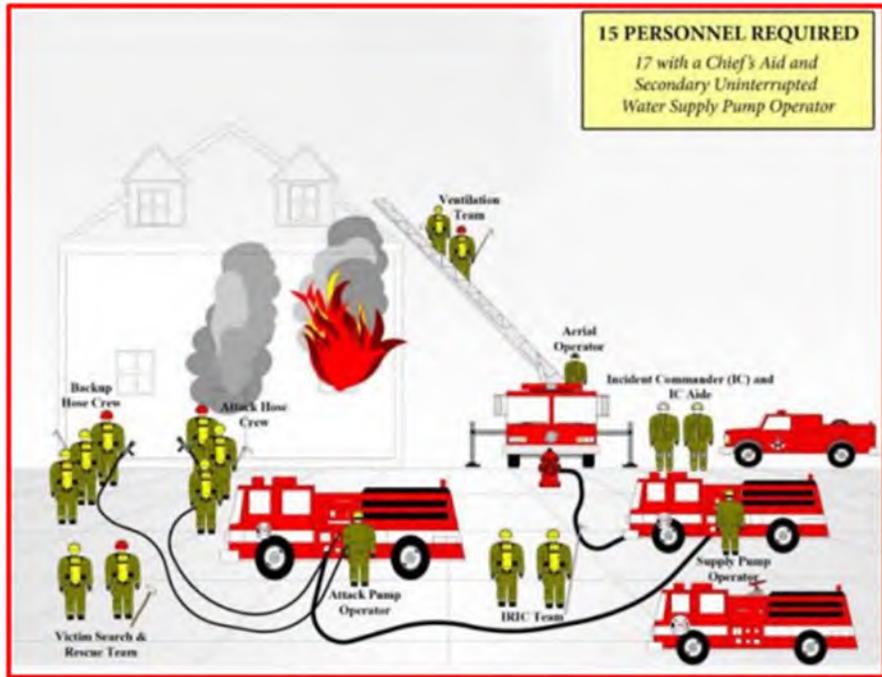
The New Bern Fire-Rescue Department (NBFRD) has approached its desire to develop and implement a Strategic Plan by asking for and receiving input from the community and members of the agency during the development stage of the planning process. For our organization to be successful, the voice of the community must be heard. The input from our citizens drives our operations and charts the course for our future. A “community-driven organization” is defined as one that “maintains a focus on the needs and expectations, both spoken and unspoken, of customers, both present and future, in the creation and/or improvement of the product or service provided.”

### Strategic Planning Process

- ✓ Defined the services provided to the community.
- ✓ Established the community's service priorities.
- ✓ Established the community's expectations of the department.
- ✓ Identified any concerns the community may have about the fire department and its services.
- ✓ Established realistic goals and objectives for the future.
- ✓ Developed a vision of the future.
- ✓ Developed organizational commitment to the plan.

The success of the NBFRD's Strategic Plan will not depend upon the implementation of the goals and their related objectives, but on support received from the authority having jurisdiction, membership of the department, and the community at large.

Findings from the process identified the need to increase capital purchase/projects. Anytime there is a need to increase capital and personnel numbers, we need to have short and long-term plans. Short-term planning includes opportunities to reduce gaps that have less impact on cost. One such opportunity was the development of an automatic mutual aid agreement with surrounding volunteer departments. This effort provides a better service to our citizens by allowing us to automatically dispatch other departments, thus possibly reducing response times.



The need for additional fire stations and response companies has developed over time and how to fund these efforts will need to be addressed in long-term efforts. The continued utilization of volunteers and a renewed emphasis on core services will best serve the fire department's efforts towards reducing risks and mitigation efforts.

## Successes & Accomplishments

In June of 2021, New Bern Fire Rescue was awarded accreditation status from the Center for Public Safety Excellence. The effort to achieve this award was the result of hard work from the entire department with other departments within the city playing a big role as well. We completed our annual compliance process in 2022. North Carolina has approximately 1,522 fire departments with only 23 being accredited.

Accreditation is an international recognition of accomplishment. New Bern Fire-Rescue is in the top 12% of the nation's fire departments. Accomplishing the accreditation status shows our community that our department continually self-assesses looking for opportunities for improvement and is transparent and accountable through third-party verification and validation.

The self-assessment model is an excellent way of coping with the rise of performance-based budgeting. This type of budgeting requires measuring, benchmarking, and analysis, all of which are in the CFAI model. Government accountability has also been an emerging trend for the last few decades. Self-assessment provides a reliable response to increased oversight by managers and elected officials and potential criticism from the community.



Document review and onsite assessment by CFAI peer assessors are very thorough. Accreditation reports often include peer recommendations for improvement beyond those your agency may have identified. Accreditation benefits our department internally by fostering pride amongst the members, community leaders, and citizens, and will also benefit us externally through the support of and networking with other accredited agencies.



New Bern Fire Rescue also holds a class 2 North Carolina Department of Insurance (NCDOI) rating. Routine inspections from NCDOI assess proper staffing levels, sufficient equipment, proper maintenance of equipment, communications capabilities and water source availability, among other things. In 2018, when New Bern Fire Rescue was awarded our class 2 rating there were only 16 departments in North Carolina with a Class 2 rating. NC DOI ratings directly affect commercial and residential insurance rates. By being awarded a class 2 rating, New Bern Fire Rescue provides a good insurance rate to not only the residents of New Bern but also the businesses.

**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>GENERAL FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Fire</b>				
Fire Chief	1	1	1	1
Fire Marshal/Division Chief of Fire Prevention	1	1	1	1
Fire Battalion Chief	3	3	3	3
Fire Division Chief of Training	1	1	1	1
Support Service Division Chief	1	1	1	1
Fire Captain	12	12	12	12
Deputy Fire Marshal	1	1	1	1
Fire Prevention Inspector	1	2	2	2
Fire Engineer	12	12	12	12
Fire Trainee to FS III	39	39	39	39
Administrative Assistant	1	1	1	1
Office Assistant III	0	1	1	1
<b>FTE TOTAL</b>	<b>73</b>	<b>75</b>	<b>75</b>	<b>75</b>
<b>Fire Department Total</b>	<b>73</b>	<b>75</b>	<b>75</b>	<b>75</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11115010 Fire Dept</b>	<b>\$6,984,938.06</b>	<b>\$7,891,721.37</b>	<b>\$8,078,798.00</b>	<b>\$9,250,569.00</b>	<b>14.5%</b>
<b>61 Personnel Services</b>	<b>\$4,256,714.08</b>	<b>\$4,639,860.84</b>	<b>\$4,765,490.00</b>	<b>\$4,912,695.00</b>	<b>3.1%</b>
Salaries & Wages Regular	\$3,991,738.65	\$4,344,146.58	\$4,469,814.00	\$4,658,919.00	4.2%
11115010 61101					
Salaries & Wages Vac Payout	\$19,227.69	\$24,624.30	\$0.00	\$0.00	0.0%
11115010 61103					
Salaries & Wages Overtime	\$222,700.16	\$228,064.62	\$260,000.00	\$210,100.00	-19.2%
11115010 61121					
Salaries & Wages Standby	\$14,004.40	\$17,355.90	\$12,000.00	\$19,500.00	62.5%
11115010 61131					
Salaries & Wages Call Back	\$1,847.86	\$17,654.05	\$10,000.00	\$10,500.00	5.0%
11115010 61141					
Salaries & Wages Seasonal	\$0.00	\$1,078.92	\$6,500.00	\$6,500.00	0.0%
11115010 61161					
Salaries & Wages Benefits	\$7,195.32	\$6,936.47	\$7,176.00	\$7,176.00	0.0%
11115010 61181					
<b>62 Fringe Benefits</b>	<b>\$2,042,494.00</b>	<b>\$2,178,999.48</b>	<b>\$2,149,002.00</b>	<b>\$2,378,593.00</b>	<b>10.7%</b>
Social Security Tax	\$250,519.65	\$274,288.83	\$277,656.00	\$304,628.00	9.7%
11115010 62110					
Medicare Tax	\$58,588.98	\$64,148.41	\$64,936.00	\$71,243.00	9.7%
11115010 62112					
State Retirement	\$483,134.10	\$563,447.13	\$541,875.00	\$631,366.00	16.5%
11115010 62210					
State Retirement Firemen	\$2,470.00	\$3,650.00	\$7,530.00	\$5,000.00	-33.6%
11115010 62212					
401K Supplement Retirement Reg	\$207,051.86	\$226,253.67	\$223,916.00	\$245,667.00	9.7%
11115010 62220					
Health Insurance	\$861,643.41	\$864,022.44	\$849,900.00	\$937,500.00	10.3%
11115010 62810					
Workers Compensation	\$179,086.00	\$183,189.00	\$183,189.00	\$183,189.00	0.0%
11115010 62820					
<b>71 Professional Service</b>	<b>\$25,074.66</b>	<b>\$64,013.46</b>	<b>\$76,000.00</b>	<b>\$31,500.00</b>	<b>-58.6%</b>
Medical Professional Services	\$22,675.00	\$22,865.00	\$27,000.00	\$26,000.00	-3.7%
11115010 71114					
Other Professional Services	\$2,399.66	\$41,148.46	\$49,000.00	\$5,500.00	-88.8%
11115010 71190					
<b>72 Current Obligations</b>	<b>\$161,334.04</b>	<b>\$277,059.63</b>	<b>\$302,869.90</b>	<b>\$172,665.00</b>	<b>-43.0%</b>
Employee Travel & Training	\$9,346.63	\$8,655.56	\$16,765.00	\$15,765.00	-6.0%
11115010 72130					
Educational Assistance	\$4,754.85	\$5,609.49	\$5,000.00	\$5,000.00	0.0%
11115010 72138					
Telephone Service	\$621.59	\$704.14	\$700.00	\$700.00	0.0%
11115010 72210					
Utilities	\$69,404.96	\$77,632.30	\$82,100.00	\$82,000.00	-0.1%
11115010 72310					
Printing	\$71.21	\$309.36	\$500.00	\$1,000.00	100.0%
11115010 72410					
R & M Buildings	\$0.00	\$105.00	\$0.00	\$0.00	0.0%
11115010 72510					
R & M Buildgs Restricted - PW	\$49,656.06	\$93,736.52	\$107,002.00	\$33,700.00	-68.5%
11115010 72512					
R & M Equipment	\$11,986.50	\$36,654.21	\$38,724.94	\$20,000.00	-48.4%
11115010 72520					
R & M Vehicles	\$0.00	\$37,577.96	\$37,577.96	\$0.00	-100.0%
11115010 72530					
Leased Supplies	\$1,052.69	\$0.00	\$0.00	\$0.00	0.0%
11115010 72810					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Miscellaneous Other Services 11115010 72890	\$14,439.55	\$16,075.09	\$14,500.00	\$14,500.00	0.0%
<b>73 Fixed Charges</b>	<b>\$68,176.84</b>	<b>\$93,673.43</b>	<b>\$115,618.00</b>	<b>\$107,616.00</b>	<b>-6.9%</b>
Lease Principal 11115010 73130	\$11,958.98	\$12,608.00	\$13,450.00	\$13,800.00	2.6%
Lease Interest 11115010 73135	\$212.02	\$465.40	\$0.00	\$0.00	0.0%
Miscellaneous Other Rentals 11115010 73190	\$0.00	(\$454.01)	\$0.00	\$0.00	0.0%
S & M Contracts 11115010 73210	\$32,195.77	\$25,961.03	\$37,800.00	\$35,156.00	-7.0%
S & M Contracts Comm Eq 11115010 73230	\$10,955.43	\$40,116.89	\$49,000.00	\$45,000.00	-8.2%
Other Contractual Services 11115010 73290	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%
Dues & Subscriptions 11115010 73810	\$9,854.64	\$11,976.12	\$12,368.00	\$10,660.00	-13.8%
<b>74 Supplies &amp; Materials</b>	<b>\$333,631.29</b>	<b>\$372,859.58</b>	<b>\$400,182.99</b>	<b>\$397,500.00</b>	<b>-0.7%</b>
Uniforms 11115010 74110	\$29,473.19	\$25,122.88	\$35,850.00	\$32,000.00	-10.7%
Janitorial Supplies 11115010 74120	\$1,668.36	\$5,756.11	\$6,500.00	\$6,500.00	0.0%
Food & Provisions 11115010 74210	\$2,284.47	\$1,396.49	\$1,500.00	\$2,000.00	33.3%
Training Materials 11115010 74310	\$6,289.41	\$2,691.26	\$6,500.00	\$5,500.00	-15.4%
Special Program Materials 11115010 74320	\$0.00	\$0.00	\$0.00	\$600.00	600.0%
Other Medical Supplies 11115010 74340	\$8,010.67	\$8,119.78	\$10,000.00	\$10,000.00	0.0%
Equipment Parts 11115010 74420	\$5,650.82	\$8,696.24	\$9,000.00	\$9,000.00	0.0%
Equipment Parts - SCBA 11115010 74424	\$4,879.84	\$2,099.44	\$6,000.00	\$3,000.00	-50.0%
Fuel Charges 11115010 74510	\$45,111.63	\$79,537.83	\$66,900.00	\$65,000.00	-2.8%
Office Supplies & Materials 11115010 74610	\$1,734.66	\$3,700.09	\$3,850.00	\$2,000.00	-48.1%
Other Supplies & Materials 11115010 74910	\$582.12	\$607.31	\$0.00	\$0.00	0.0%
Furniture & Eq Non-Capital 11115010 74914	\$8,548.70	\$18,429.08	\$20,000.00	\$10,000.00	-50.0%
IT Supplies 11115010 74930	\$540.39	\$623.69	\$1,000.00	\$1,000.00	0.0%
IT Eq Restricted-IT Use Only 11115010 74931	\$12,661.22	\$47,064.78	\$48,580.00	\$72,900.00	50.1%
Canine Supplies 11115010 74942	\$1,199.41	\$951.79	\$1,100.00	\$1,100.00	0.0%
Fuel Charges Non-Highway 11115010 74944	\$5,540.41	\$7,800.00	\$8,500.00	\$6,000.00	-29.4%
Fire Prevention Supplies 11115010 74950	\$4,365.11	\$4,007.80	\$5,000.00	\$5,000.00	0.0%
Fire Investigation Supplies 11115010 74951	\$465.17	\$145.64	\$1,000.00	\$1,000.00	0.0%
Fire Supression Supplies 11115010 74952	\$88,590.60	\$66,936.30	\$68,709.99	\$49,500.00	-28.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Fire Volunteers 11115010 74954	\$2,724.79	\$8,995.73	\$11,130.00	\$5,000.00	-55.1%
Safety Supplies 11115010 74970	\$91,980.97	\$71,514.07	\$77,063.00	\$99,000.00	28.5%
Miscellaneous Supplies 11115010 74990	\$8,210.30	\$8,794.42	\$12,000.00	\$11,400.00	-5.0%
COVID-19 11115010 74991	\$3,119.05	\$0.00	\$0.00	\$0.00	0.0%
PCard Purchases 11115010 74995	\$0.00	(\$131.15)	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$97,513.15</b>	<b>\$265,254.95</b>	<b>\$269,635.11</b>	<b>\$1,250,000.00</b>	<b>363.6%</b>
Capital Outlay: Lease 11115010 75130	\$34,480.20	\$0.00	\$0.00	\$0.00	0.0%
Other Equipment 11115010 75190	\$10,483.00	\$204,930.67	\$207,388.46	\$50,000.00	-75.9%
Motor Vehicles 11115010 75210	\$52,549.95	\$60,324.28	\$62,246.65	\$1,200,000.00	1827.8%

THIS PAGE LEFT BLANK INTENTIONALLY



# Parks & Recreation

---

## Budget Highlights

To achieve equitable access, our budget continues to focus on facility and park renovations, as well as new park and facility development. We have added new technology for efficiency on the go and to produce better marketing materials. The acquisition of new recreation equipment this year provided a unique and exciting experience for New Bern residents and visitors. We continue to explore parks and recreation trends to bring the latest and greatest to our citizens.

## Purpose and Mission

Our **MISSION** is to enhance the quality of life for all citizens through the development of sustainable facilities, parks, programs, and services that promote a lifestyle of cultural arts, physical activity and wellness for all.

Our **VISION** is to become an innovative and inclusive provider of recreation services that create community through people, parks, and programs.

## Goals & Objectives

The overall goals of the department include:

- Focusing on the health and wellness of our citizens with an emphasis on conservation of our natural resources and providing equitable opportunities for all to participate.
- Providing quality special events and meaningful athletic and program opportunities.
- Providing unique, safe, and aesthetic parks and green spaces with up-to-date amenities.
- Providing excellent customer service and well-trained professional staff.
- Continuing to develop strong partnerships within the community.

## Key Operations & Functions

Parks & Recreation Administration provides direction, guidance, fiscal management, and oversight of all divisions within the department. Additional divisions include Facilities and Parks & Grounds. Administration also coordinates a variety of special events, as well as youth and adult athletics.

The Parks and Grounds Division maintains over 1,400 acres and provides clean, safe, and well-maintained parks, amenities, and green spaces for our citizens and guests. They are also responsible for facility and park construction, holiday displays, and event set up and take down.

The Facilities Division provides facility rentals, programs, and activities for all generations. In addition to regular programming, the division coordinates afterschool and summer camp programs. Facilities include the West New Bern Recreation Center, New Bern Aquatic Center, the Splash Pad, and the Omega Center.



## Challenges and Changes

After a year of transition, a director was named for the department, and we are working to fill vacant positions. We continue to experience staff shortages across the department. Our greatest shortage is for seasonal positions such as lawn care maintenance, summer camp staff, and lifeguards. To assist with lifeguard recruitment, we offered free lifeguard training for those interested in working at the New Bern Aquatic Center.



Kari Green-Warren  
Director of Parks and Recreation

## Programs, Events and Happenings



The “Synthetic Ice-Skating Rink” was a new addition to the department this year! Thanks to sponsorship contributions from Swiss Bear and New Bern Area Chamber of Commerce, an ice-skating rink was purchased by the city. It provided an exciting and unique new recreational opportunity to citizens and visitors alike. It was a new program for us. We embraced it, learned about ice-skating, and had a very successful season! We continue to offer other great programs and events such as Footloose on the Neuse Summer Concert Series, Movies in the Park, Holiday Events, and New Year's Eve Block Party to name a few.

## Planning Ahead

The department is working towards completion of an updated Comprehensive Parks and Recreation Master Plan. This plan will serve as a strategic guide for the department's direction for the next 10 years. Design and construction of new facilities and updated parks like the Pleasant Hill Community Center, Stanley A. White Recreation Center, and Henderson Park is underway. Program Planning for these facilities is occurring, along with opportunities to maximize use of our natural resources for recreation.

**City of New Bern  
FY23-24 Staffing and Position History Report**

GENERAL FUND	FY20-21 Funded Positions	FY21-22 Funded Positions	FY22-23 Funded Positions	FY23-24 Funded Positions
<b>Parks &amp; Recreation Department</b>				
<b>Parks Administration</b>				
Director of Parks & Recreation	1	1	1	1
Administrative Support Supervisor	1	1	1	1
Office Assistant III	1	1	1	1
Special Events Coordinator	1	1	1	1
Special Projects Coordinator	1	1	1	1
Athletic Supervisor	1	1	1	1
Athletic Coordinator	2	1	1	1
Recreation Program Coordinator	0	1	1	1
<b>FTE TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Parks &amp; Grounds</b>				
Parks Superintendent	1	1	1	1
Parks Crew Leader	3	3	3	3
Parks Maintenance Specialist	4	5	5	5
Park Maintenance Technician	5	5	5	5
<b>FTE TOTAL</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>Parks &amp; Recreation Facilities</b>				
Recreation Superintendent	1	1	1	1
Building & Grounds Maintenance Superintendent	1	1	1	1
Center Supervisor	1	1	1	1
Recreation Program Coordinator	3	3	3	3
Enrichment Program Assistant	0	0	0	0
Custodian	2	2	2	2
Ceramic Instructor ( <i>reclassified to permanent part-time</i> )			0.5	0.5
<b>FTE TOTAL</b>	<b>8</b>	<b>8</b>	<b>8.5</b>	<b>8.5</b>
<b>Parks &amp; Recreation Department Total</b>	<b>29</b>	<b>30</b>	<b>30.5</b>	<b>30.5</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11116010 Parks &amp; Recreation Admin</b>	<b>\$748,032.67</b>	<b>\$905,852.54</b>	<b>\$1,028,050.00</b>	<b>\$892,188.00</b>	<b>-13.2%</b>
<b>61 Personnel Services</b>	<b>\$367,740.59</b>	<b>\$446,444.46</b>	<b>\$461,314.00</b>	<b>\$473,901.00</b>	<b>2.7%</b>
Salaries & Wages Regular 11116010 61101	\$358,624.52	\$426,287.82	\$455,766.00	\$468,153.00	2.7%
Salaries & Wages Vac Payout 11116010 61103	\$2,064.26	\$7,723.77	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11116010 61121	\$4,736.77	\$6,641.35	\$3,000.00	\$3,200.00	6.7%
Salaries & Wages Benefits 11116010 61181	\$2,315.04	\$5,791.52	\$2,548.00	\$2,548.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$186,614.09</b>	<b>\$210,657.49</b>	<b>\$234,242.00</b>	<b>\$231,602.00</b>	<b>-1.1%</b>
Social Security Tax 11116010 62110	\$22,128.22	\$26,890.76	\$33,279.00	\$29,387.00	-11.7%
Medicare Tax 11116010 62112	\$5,175.38	\$6,288.86	\$7,784.00	\$6,873.00	-11.7%
State Retirement 11116010 62210	\$41,874.58	\$53,608.68	\$64,948.00	\$60,906.00	-6.2%
401K Supplement Retirement Reg 11116010 62220	\$16,300.36	\$21,040.90	\$26,839.00	\$23,700.00	-11.7%
Health Insurance 11116010 62810	\$90,639.55	\$92,092.29	\$90,656.00	\$100,000.00	10.3%
Workers Compensation 11116010 62820	\$10,496.00	\$10,736.00	\$10,736.00	\$10,736.00	0.0%
<b>71 Professional Service</b>	<b>\$50,525.00</b>	<b>\$98,954.00</b>	<b>\$159,000.00</b>	<b>\$25,000.00</b>	<b>-84.3%</b>
Other Professional Services 11116010 71190	\$50,525.00	\$98,954.00	\$159,000.00	\$25,000.00	-84.3%
<b>72 Current Obligations</b>	<b>\$97,946.39</b>	<b>\$87,461.65</b>	<b>\$104,750.00</b>	<b>\$123,150.00</b>	<b>17.6%</b>
Employee Travel & Training 11116010 72130	\$3,603.81	\$8,944.06	\$9,750.00	\$8,650.00	-11.3%
Utilities 11116010 72310	\$7,202.20	\$5,375.84	\$8,000.00	\$8,000.00	0.0%
Printing 11116010 72410	\$0.00	\$775.00	\$3,500.00	\$1,000.00	-71.4%
Leased Supplies 11116010 72810	\$1,418.97	\$0.00	\$0.00	\$0.00	0.0%
Temporary Help Services 11116010 72820	\$0.00	\$0.00	\$3,000.00	\$15,000.00	400.0%
Miscellaneous Other Services 11116010 72890	\$12,179.20	\$408.46	\$1,500.00	\$1,500.00	0.0%
Special Recreation Activities 11116010 72901	\$61,609.39	\$63,147.72	\$65,000.00	\$75,000.00	15.4%
League Program 11116010 72904	\$5,394.43	\$3,315.50	\$5,000.00	\$5,000.00	0.0%
Youth Athletic Leagues 11116010 72909	\$6,538.39	\$5,495.07	\$9,000.00	\$9,000.00	0.0%
<b>73 Fixed Charges</b>	<b>\$8,978.20</b>	<b>\$9,144.76</b>	<b>\$13,500.00</b>	<b>\$15,125.00</b>	<b>12.0%</b>
Lease Principal 11116010 73130	\$1,214.04	\$1,264.32	\$1,400.00	\$2,000.00	42.9%
Lease Interest 11116010 73135	\$14.52	\$6.21	\$0.00	\$0.00	0.0%
S & M Contracts 11116010 73210	\$4,811.89	\$4,938.85	\$9,000.00	\$9,000.00	0.0%
Dues & Subscriptions 11116010 73810	\$2,937.75	\$2,935.38	\$3,100.00	\$4,125.00	33.1%
<b>74 Supplies &amp; Materials</b>	<b>\$14,052.92</b>	<b>\$13,715.18</b>	<b>\$15,769.00</b>	<b>\$23,410.00</b>	<b>48.5%</b>
Uniforms 11116010 74110	\$813.10	\$976.99	\$1,200.00	\$1,200.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Community Engagement 11116010 74320	\$0.00	\$0.00	\$0.00	\$2,500.00	2500.0%
Fuel Charges 11116010 74510	\$3,050.23	\$3,540.16	\$4,400.00	\$3,000.00	-31.8%
Office Supplies & Materials 11116010 74610	\$915.06	\$3,515.85	\$3,750.00	\$1,750.00	-53.3%
Recreational Supplies 11116010 74810	\$6,004.11	\$1,982.22	\$3,078.00	\$5,000.00	62.4%
Other Supplies & Materials 11116010 74910	\$676.60	\$848.26	\$341.00	\$200.00	-41.3%
IT Eq't Restricted-IT Use Only 11116010 74931	\$2,502.00	\$2,851.70	\$3,000.00	\$9,760.00	225.3%
COVID-19 11116010 74991	\$91.82	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$22,175.48</b>	<b>\$39,475.00</b>	<b>\$39,475.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Capital Outlay: Lease 11116010 75130	\$2,744.32	\$0.00	\$0.00	\$0.00	0.0%
Other Equipment 11116010 75190	\$10,000.00	\$39,475.00	\$39,475.00	\$0.00	-100.0%
Motor Vehicles 11116010 75210	\$9,431.16	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11116030 Parks &amp; Grounds</b>	<b>\$1,563,248.52</b>	<b>\$1,896,866.85</b>	<b>\$2,053,211.00</b>	<b>\$1,785,897.00</b>	<b>-13.0%</b>
<b>61 Personnel Services</b>	<b>\$532,608.26</b>	<b>\$597,921.25</b>	<b>\$620,448.00</b>	<b>\$666,182.00</b>	<b>7.4%</b>
Salaries & Wages Regular 11116030 61101	\$460,537.34	\$522,944.10	\$584,590.00	\$628,524.00	7.5%
Salaries & Wages Vac Payout 11116030 61103	\$23,754.29	\$963.59	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11116030 61121	\$47,837.87	\$70,225.01	\$35,000.00	\$36,800.00	5.1%
Salaries & Wages Benefits 11116030 61181	\$478.76	\$3,788.55	\$858.00	\$858.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$300,189.85</b>	<b>\$323,166.09</b>	<b>\$331,697.00</b>	<b>\$364,580.00</b>	<b>9.9%</b>
Social Security Tax 11116030 62110	\$31,570.78	\$35,838.67	\$38,415.00	\$41,304.00	7.5%
Medicare Tax 11116030 62112	\$7,383.55	\$8,381.74	\$8,984.00	\$9,660.00	7.5%
State Retirement 11116030 62210	\$60,003.85	\$72,270.42	\$74,971.00	\$85,606.00	14.2%
401K Supplement Retirement Reg 11116030 62220	\$23,411.46	\$26,577.17	\$30,979.00	\$33,310.00	7.5%
Health Insurance 11116030 62810	\$158,561.21	\$160,398.09	\$158,648.00	\$175,000.00	10.3%
Workers Compensation 11116030 62820	\$19,259.00	\$19,700.00	\$19,700.00	\$19,700.00	0.0%
<b>71 Professional Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>	<b>0.0%</b>
Other Professional Services 11116030 71190	\$0.00	\$0.00	\$0.00	\$75,000.00	75000.0%
<b>72 Current Obligations</b>	<b>\$311,454.09</b>	<b>\$428,187.29</b>	<b>\$480,024.00</b>	<b>\$365,200.00</b>	<b>-23.9%</b>
Employee Travel & Training 11116030 72130	\$1,772.28	\$1,769.12	\$4,200.00	\$4,200.00	0.0%
Telephone Service 11116030 72210	\$0.00	\$0.00	\$1,000.00	\$0.00	-100.0%
Utilities 11116030 72310	\$103,349.22	\$135,630.66	\$132,400.00	\$135,000.00	2.0%
R & M Buildings 11116030 72510	\$6,319.12	\$11,964.71	\$44,100.00	\$25,000.00	-43.3%
R & M Equipment 11116030 72520	\$2,971.96	\$2,987.15	\$5,000.00	\$5,000.00	0.0%
Cemetery Preservation 11116030 72563	\$10,472.69	\$32,144.23	\$32,500.00	\$25,000.00	-23.1%
R & M Field Structures 11116030 72568	\$22,482.63	\$26,690.95	\$31,490.00	\$25,000.00	-20.6%
R & M Other 11116030 72590	\$16,849.05	\$38,000.67	\$44,334.00	\$36,000.00	-18.8%
Leased Supplies 11116030 72810	\$15.76	\$0.00	\$0.00	\$0.00	0.0%
Temporary Help Services 11116030 72820	\$115,019.32	\$148,192.00	\$150,000.00	\$75,000.00	-50.0%
Miscellaneous Other Services 11116030 72890	\$29,728.00	\$30,807.80	\$35,000.00	\$35,000.00	0.0%
Current Obligations City Wide 11116030 72999	\$2,474.06	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$10,343.68</b>	<b>\$8,459.23</b>	<b>\$14,290.00</b>	<b>\$18,385.00</b>	<b>28.7%</b>
Lease Principal 11116030 73130	\$2,842.52	\$3,219.02	\$3,875.00	\$3,600.00	-7.1%
Lease Interest 11116030 73135	\$271.98	\$116.71	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Miscellaneous Other Rentals	\$1,726.70	\$918.50	\$2,000.00	\$2,000.00	0.0%
11116030 73190					
S & M Contracts	\$4,417.48	\$3,150.00	\$7,000.00	\$7,000.00	0.0%
11116030 73210					
Dues & Subscriptions	\$1,085.00	\$1,055.00	\$1,415.00	\$5,785.00	308.8%
11116030 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$203,935.62</b>	<b>\$226,640.65</b>	<b>\$280,928.00</b>	<b>\$247,050.00</b>	<b>-12.1%</b>
Uniforms	\$7,042.37	\$7,759.52	\$8,000.00	\$8,000.00	0.0%
11116030 74110					
Janitorial Supplies	\$14,220.20	\$19,273.83	\$12,000.00	\$15,000.00	25.0%
11116030 74120					
Agricultural Supplies	\$30,486.65	\$38,386.77	\$40,000.00	\$35,000.00	-12.5%
11116030 74350					
Tree Program	\$8,417.81	\$5,799.47	\$10,000.00	\$10,000.00	0.0%
11116030 74352					
Construction & Repair Supplies	\$39,178.22	\$21,709.51	\$46,620.00	\$35,000.00	-24.9%
11116030 74410					
Playground Maintenance Suppies	\$11,850.00	\$14,009.84	\$39,733.00	\$30,000.00	-24.5%
11116030 74412					
Equipment Parts	\$2,872.95	\$4,774.85	\$8,000.00	\$8,000.00	0.0%
11116030 74420					
Fuel Charges	\$32,968.29	\$54,290.51	\$43,900.00	\$40,000.00	-8.9%
11116030 74510					
Office Supplies & Materials	\$424.90	\$498.55	\$775.00	\$750.00	-3.2%
11116030 74610					
Field Marking Supplies	\$7,620.10	\$7,525.19	\$12,500.00	\$12,500.00	0.0%
11116030 74830					
Other Supplies & Materials	\$18,868.06	\$17,681.30	\$20,000.00	\$20,000.00	0.0%
11116030 74910					
Other Supplies & Eqt Mowing	\$16,094.55	\$23,164.19	\$25,000.00	\$20,000.00	-20.0%
11116030 74911					
Furniture & Eqt Non-Capital	\$4,495.86	\$0.00	\$500.00	\$500.00	0.0%
11116030 74914					
IT Supplies	\$1,068.00	\$74.89	\$1,500.00	\$500.00	-66.7%
11116030 74930					
IT Eqt Restricted-IT Use Only	\$1,397.99	\$600.00	\$600.00	\$0.00	-100.0%
11116030 74931					
Fuel Charges Non-Highway	\$1,673.05	\$1,470.18	\$1,800.00	\$1,800.00	0.0%
11116030 74944					
Miscellaneous Supplies	\$4,773.41	\$9,622.05	\$10,000.00	\$10,000.00	0.0%
11116030 74990					
COVID-19	\$483.21	\$0.00	\$0.00	\$0.00	0.0%
11116030 74991					
<b>75 Capital Outlay</b>	<b>\$204,717.02</b>	<b>\$312,492.34</b>	<b>\$325,824.00</b>	<b>\$49,500.00</b>	<b>-84.8%</b>
IT Equipment	\$12,086.85	\$6,625.00	\$6,625.00	\$0.00	-100.0%
11116030 75120					
Capital Outlay: Lease	\$26,877.40	\$0.00	\$0.00	\$0.00	0.0%
11116030 75130					
Other Equipment	\$72,920.77	\$49,581.00	\$50,000.00	\$49,500.00	-1.0%
11116030 75190					
Motor Vehicles	\$53,638.37	\$142,071.25	\$144,456.00	\$0.00	-100.0%
11116030 75210					
Other Structures & Impr	\$39,193.63	\$114,215.09	\$124,743.00	\$0.00	-100.0%
11116030 75590					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11116050 Parks &amp; Recreation Facilitie</b>	<b>\$1,177,990.90</b>	<b>\$1,310,448.39</b>	<b>\$1,429,866.00</b>	<b>\$1,153,830.00</b>	<b>-19.3%</b>
<b>61 Personnel Services</b>	<b>\$463,563.21</b>	<b>\$546,973.50</b>	<b>\$583,103.00</b>	<b>\$564,260.00</b>	<b>-3.2%</b>
Salaries & Wages Regular 11116050 61101	\$383,865.41	\$410,705.14	\$502,789.00	\$462,546.00	-8.0%
Salaries & Wages Vac Payout 11116050 61103	\$0.00	\$8,701.74	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11116050 61121	\$15,295.46	\$21,832.12	\$8,000.00	\$8,400.00	5.0%
Salaries & Wages Part-Time 11116050 61151	\$226.13	\$18,961.41	\$0.00	\$21,000.00	21000.0%
Salaries & Wages Seasonal 11116050 61161	\$61,929.53	\$84,548.90	\$70,000.00	\$70,000.00	0.0%
Salaries & Wages Benefits 11116050 61181	\$2,246.68	\$2,224.19	\$2,314.00	\$2,314.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$236,310.91</b>	<b>\$256,887.07</b>	<b>\$284,150.00</b>	<b>\$298,075.00</b>	<b>4.9%</b>
Social Security Tax 11116050 62110	\$27,140.54	\$32,424.99	\$36,009.00	\$35,211.00	-2.2%
Medicare Tax 11116050 62112	\$6,347.45	\$7,583.29	\$8,421.00	\$8,234.00	-2.2%
State Retirement 11116050 62210	\$43,933.21	\$53,155.35	\$70,276.00	\$72,980.00	3.8%
401K Supplement Retirement Reg 11116050 62220	\$18,761.42	\$21,855.23	\$29,039.00	\$28,397.00	-2.2%
Health Insurance 11116050 62810	\$124,728.29	\$126,115.21	\$124,652.00	\$137,500.00	10.3%
Workers Compensation 11116050 62820	\$15,400.00	\$15,753.00	\$15,753.00	\$15,753.00	0.0%
<b>72 Current Obligations</b>	<b>\$138,525.98</b>	<b>\$205,787.70</b>	<b>\$243,200.00</b>	<b>\$201,450.00</b>	<b>-17.2%</b>
Employee Travel & Training 11116050 72130	\$2,703.32	\$3,022.24	\$5,350.00	\$3,600.00	-32.7%
Utilities 11116050 72310	\$78,051.62	\$90,872.06	\$130,000.00	\$95,000.00	-26.9%
Printing 11116050 72410	\$0.00	\$881.37	\$1,250.00	\$1,250.00	0.0%
R & M Buildings 11116050 72510	\$22,132.24	\$39,674.27	\$35,000.00	\$35,000.00	0.0%
R & M Equipment 11116050 72520	\$5,376.77	\$14,619.05	\$15,000.00	\$10,000.00	-33.3%
Leased Supplies 11116050 72810	\$660.05	\$0.00	\$0.00	\$0.00	0.0%
Temporary Help Services 11116050 72820	\$14,119.29	\$30,000.00	\$30,000.00	\$30,000.00	0.0%
Miscellaneous Other Services 11116050 72890	\$1,452.00	\$2,242.32	\$1,600.00	\$1,600.00	0.0%
Special Recreation Activities 11116050 72901	\$9,518.17	\$12,259.53	\$10,000.00	\$10,000.00	0.0%
Day Camp Program 11116050 72906	\$4,512.52	\$12,216.86	\$15,000.00	\$15,000.00	0.0%
<b>73 Fixed Charges</b>	<b>\$5,932.26</b>	<b>\$6,064.49</b>	<b>\$10,685.00</b>	<b>\$11,545.00</b>	<b>8.0%</b>
Lease Principal 11116050 73130	\$978.67	\$960.39	\$1,260.00	\$1,500.00	19.0%
Lease Interest 11116050 73135	\$10.69	\$4.60	\$0.00	\$0.00	0.0%
Miscellaneous Equipment Rental 11116050 73180	\$1,220.40	\$1,089.51	\$1,500.00	\$1,500.00	0.0%
S & M Contracts 11116050 73210	\$960.00	\$1,495.05	\$2,500.00	\$2,500.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Other Contractual Services	\$2,062.50	\$1,400.00	\$4,500.00	\$4,500.00	0.0%
11116050 73290					
Dues & Subscriptions	\$700.00	\$1,114.94	\$925.00	\$1,545.00	67.0%
11116050 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$77,340.28</b>	<b>\$85,985.95</b>	<b>\$94,640.00</b>	<b>\$78,500.00</b>	<b>-17.1%</b>
Uniforms	\$1,197.68	\$1,301.51	\$1,500.00	\$1,500.00	0.0%
11116050 74110					
Janitorial Supplies	\$7,074.78	\$7,889.08	\$7,500.00	\$7,500.00	0.0%
11116050 74120					
Food & Provisions	\$14,787.06	\$16,601.47	\$12,500.00	\$16,000.00	28.0%
11116050 74210					
Other Medical Supplies	\$332.24	\$697.45	\$1,500.00	\$1,500.00	0.0%
11116050 74340					
Construction & Repair Supplies	\$1,223.80	\$583.33	\$500.00	\$0.00	-100.0%
11116050 74410					
Fuel Charges	\$4,768.97	\$6,823.30	\$9,000.00	\$6,000.00	-33.3%
11116050 74510					
Office Supplies & Materials	\$1,310.17	\$2,968.20	\$2,840.00	\$2,000.00	-29.6%
11116050 74610					
Recreational Supplies	\$5,705.76	\$6,849.55	\$6,500.00	\$6,500.00	0.0%
11116050 74810					
Other Supplies & Materials	\$4,104.79	\$3,798.88	\$5,500.00	\$5,500.00	0.0%
11116050 74910					
Furniture & Eq't Non-Capital	\$4,628.60	\$492.60	\$2,500.00	\$2,500.00	0.0%
11116050 74914					
IT Supplies	\$1,068.00	\$74.89	\$1,500.00	\$500.00	-66.7%
11116050 74930					
IT Eq't Restricted-IT Use Only	\$12,213.87	\$9,137.44	\$14,300.00	\$0.00	-100.0%
11116050 74931					
Fuel Charges Non-Highway	\$7,126.97	\$7,900.00	\$8,000.00	\$8,000.00	0.0%
11116050 74944					
Chemicals	\$6,912.82	\$16,000.00	\$16,000.00	\$0.00	-100.0%
11116050 74980					
Aquatics	\$0.00	\$0.00	\$0.00	\$16,000.00	16000.0%
11116050 74985					
Miscellaneous Supplies	\$4,814.16	\$4,868.25	\$5,000.00	\$5,000.00	0.0%
11116050 74990					
COVID-19	\$70.61	\$0.00	\$0.00	\$0.00	0.0%
11116050 74991					
<b>75 Capital Outlay</b>	<b>\$256,318.26</b>	<b>\$208,749.68</b>	<b>\$214,088.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Capital Outlay: Lease	\$2,039.95	\$0.00	\$0.00	\$0.00	0.0%
11116050 75130					
Motor Vehicles	\$62,970.93	\$0.00	\$0.00	\$0.00	0.0%
11116050 75210					
Buildings Structures & Impr	\$191,307.38	\$208,749.68	\$214,088.00	\$0.00	-100.0%
11116050 75410					

THIS PAGE LEFT BLANK INTENTIONALLY



# Development Services

---

## Budget Highlights

This fiscal year staff will continue updating the Land Use Plan and initiate a modernization of the Land Use Ordinance. Additionally, an emphasis has been placed on the development of staff to facilitate more efficient operations. An initiative will be started to create a more user-friendly customer experience by updating permitting and records retention software.

## Purpose and Mission

The purpose of the Development Service Department is to ensure orderly and safe development throughout the City. We strive to provide timely, accurate and understandable information to individuals proposing new development or a new use of real property. The mission of the Development Services Department is to deliver professional quality planning, implementation, inspection, enforcement and information services to the Board of Aldermen, internal customers, citizens, and those seeking to become a part of or do business in our community.

## Goals & Objectives

The goals and objectives of the department are to maintain a high quality of life for the citizens of New Bern and facilitate orderly planning and development processes within the City and its extra territorial jurisdiction; administer state building codes; enforce the City's minimum housing and nuisance codes; assist in the development and implementation of adopted plans of the Board of Aldermen; assist citizens, builders, and developers in achieving their growth and development goals consistent with the principles of equity, sustainability, and community livability; to write, recommend and administer land development codes; to administer the City's Community Development Block Grant (CDBG) program; to seek out, secure and implement grant opportunities; and to encourage partnerships, resiliency and economic development within the community.



## Key Operations & Functions

There are multiple divisions within the 16-member department. These include administration, permitting, code enforcement, planning, zoning, historic preservation, and community & economic development.

This department is responsible for enforcing the NC State Building Code, the City's Land Use Ordinance, CAMA enforcement, and floodplain management. Additionally, we maintain all adopted city land use plans and enforce NC planning laws contained in NCGS 160-D.

The planning division oversees 5 boards and committees: Historic Preservation Commission, Board of Adjustment, Planning and Zoning, Community Development Advisory Committee, and the Development Review Committee.

Permits for all five trades are issued in compliance with the NC State Building Code. The permit fees pay for plan review and subsequent required inspections. The following are project types for which we review plans for code and zoning compliance: storage buildings, new buildings, decks, porches, carports, additions, swimming pools, signs, home occupations, piers, bulkheads, mobile homes, generators, structure demolitions and solar energy equipment.

The New Bern Area MPO (NBAMPO) is housed with Development Services. They are the regional planning organization and provide support for multi-modal transportation projects in our area.

## Successes and Accomplishments

The Chief Building Inspector/Floodplain Manager worked to get the City of New Bern into the CRS program as a class 8. The City has not been in the program for over a decade. Our Community Assistance Visit identified 157 properties as having a deficiency; however 100% compliance was achieved prior to program entry. As a result residents see a reduction in their insurance costs.

- 594 building permits and thousands of trade permits were issued
- 21 sub-standard structures were demolished
- CDBG funds were used to install the first of three bus shelters at the utility office for citizens using the Craven Area Rural Transit System (CARTS)
- CDBG funds were used to complete the design and engineering work associated with the Duffyfield Stormwater Enhancement Project
- The NBAMPO completed the update to the City's Bicycle and Pedestrian Plan and the Board of Aldermen adopted a resolution supporting the plan

## Planning Ahead

After all the planning, public input, funds, creation of online tools, and coordination with many departments and agencies, the recent adoption of the Resiliency and Hazard Mitigation Plan will require several significant projects to be funded and constructed to provide resiliency imperative to the City's economic and social development. The projects recommended in the plan have been prioritized, and the City will continue to implement them during FY24. The department has started updating the Comprehensive Land Use Plan and will continue working on this along with updating the Land Use Ordinances.



The department anticipates a decrease in permitting revenue in the upcoming year. Annual permitting has been at record levels for the past few years; however supply chain issues and market factors are contributing to an overall decline regionally. The City expects continued economic growth for new businesses and residential projects.

**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>GENERAL FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Development Services Department</b>				
<b>Planning</b>				
Director of Development Services	1	1	1	1
Redevelopment Commission Executive Director	0	1	1	1
Community & Economic Development Manager	1	1	1	1
City Planner	1	1	1	1
Planner I to II	1	1	1	1
Land & Community Development Administrator	1	1	1	1
Community Development Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
<b>FTE TOTAL</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Inspections</b>				
Chief Building Inspector	1	1	1	1
Building Inspector I to III	5	5	5	5
Nuisance Abatement Officer	1	2	2	2
Office Assistant III	1	1	1	1
<b>FTE TOTAL</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>GIS</b>				
GIS Manager	1	1	0	1
GIS Programmer Analyst	0	1	0	1
<b>FTE TOTAL</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>2</b>
<b>Development Services Department Total</b>	<b>16</b>	<b>19</b>	<b>17</b>	<b>19</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11117010 Planning</b>	<b>\$1,808,947.28</b>	<b>\$944,080.23</b>	<b>\$1,062,283.00</b>	<b>\$1,296,138.00</b>	<b>22.0%</b>
<b>61 Personnel Services</b>	<b>\$1,005,853.51</b>	<b>\$474,179.37</b>	<b>\$498,909.00</b>	<b>\$683,206.00</b>	<b>36.9%</b>
Salaries & Wages Regular 11117010 61101	\$967,829.66	\$464,084.03	\$493,683.00	\$677,980.00	37.3%
Salaries & Wages Vac Payout 11117010 61103	\$28,201.87	\$3,178.42	\$0.00	\$0.00	0.0%
Salaries & Wages Benefits 11117010 61181	\$9,821.98	\$6,916.92	\$5,226.00	\$5,226.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$461,842.95</b>	<b>\$210,089.00</b>	<b>\$261,884.00</b>	<b>\$286,336.00</b>	<b>9.3%</b>
Social Security Tax 11117010 62110	\$60,605.93	\$29,460.09	\$40,401.00	\$42,375.00	4.9%
Medicare Tax 11117010 62112	\$14,173.87	\$6,889.66	\$9,449.00	\$9,910.00	4.9%
State Retirement 11117010 62210	\$111,653.03	\$56,859.83	\$78,847.00	\$87,826.00	11.4%
401K Supplement Retirement Reg 11117010 62220	\$39,198.36	\$14,854.69	\$32,581.00	\$36,275.00	11.3%
Health Insurance 11117010 62810	\$215,396.76	\$92,074.73	\$90,656.00	\$100,000.00	10.3%
Workers Compensation 11117010 62820	\$20,815.00	\$9,950.00	\$9,950.00	\$9,950.00	0.0%
<b>71 Professional Service</b>	<b>\$67,121.71</b>	<b>\$179,690.78</b>	<b>\$199,361.00</b>	<b>\$249,000.00</b>	<b>24.9%</b>
Other Professional Services 11117010 71190	\$67,121.71	\$179,690.78	\$199,361.00	\$249,000.00	24.9%
<b>72 Current Obligations</b>	<b>\$56,840.61</b>	<b>\$36,594.38</b>	<b>\$47,250.00</b>	<b>\$37,944.00</b>	<b>-19.7%</b>
Employee Travel & Training 11117010 72130	\$18,087.35	\$15,631.25	\$19,150.00	\$14,744.00	-23.0%
Boards & Commissions Travel 11117010 72132	\$0.00	\$100.00	\$250.00	\$0.00	-100.0%
Educational Assistance 11117010 72138	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Telephone Service 11117010 72210	\$3,648.96	\$1,500.00	\$1,500.00	\$0.00	-100.0%
Utilities 11117010 72310	\$13,035.13	\$10,484.98	\$9,700.00	\$9,000.00	-7.2%
Printing 11117010 72410	\$605.71	\$487.99	\$500.00	\$3,600.00	620.0%
R & M Buildgs Restricted - PW 11117010 72512	\$11,318.40	\$0.00	\$0.00	\$0.00	0.0%
Advertising 11117010 72790	\$5,869.20	\$6,801.10	\$12,150.00	\$8,400.00	-30.9%
Leased Supplies 11117010 72810	\$2,743.86	\$0.00	\$0.00	\$0.00	0.0%
Miscellaneous Other Services 11117010 72890	\$532.00	\$1,589.06	\$3,000.00	\$1,200.00	-60.0%
<b>73 Fixed Charges</b>	<b>\$80,486.19</b>	<b>\$15,244.06</b>	<b>\$19,790.00</b>	<b>\$23,392.00</b>	<b>18.2%</b>
Lease Principal 11117010 73130	\$2,854.10	\$1,874.35	\$780.00	\$2,500.00	220.5%
Lease Interest 11117010 73135	\$29.02	\$14.55	\$0.00	\$0.00	0.0%
S & M Contracts 11117010 73210	\$45,488.25	\$9,600.00	\$10,000.00	\$10,400.00	4.0%
Dues & Subscriptions 11117010 73810	\$3,416.69	\$3,217.79	\$5,810.00	\$7,292.00	25.5%
Merchants Credit Card Fees 11117010 73840	\$28,698.13	\$537.37	\$3,200.00	\$3,200.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>74 Supplies &amp; Materials</b>	<b>\$60,140.30</b>	<b>\$28,228.81</b>	<b>\$35,089.00</b>	<b>\$16,260.00</b>	<b>-53.7%</b>
Uniforms	\$1,722.80	\$1,000.00	\$1,000.00	\$1,050.00	5.0%
11117010 74110					
Janitorial Supplies	\$330.28	\$211.13	\$75.00	\$400.00	433.3%
11117010 74120					
Community Engagement	\$0.00	\$0.00	\$0.00	\$500.00	500.0%
11117010 74320					
Fuel Charges	\$7,287.17	\$2,069.42	\$1,500.00	\$2,000.00	33.3%
11117010 74510					
Office Supplies & Materials	\$4,833.82	\$5,605.22	\$5,320.00	\$4,000.00	-24.8%
11117010 74610					
RDS Office Supplies	\$0.00	\$49.99	\$0.00	\$0.00	0.0%
11117010 74611					
Other Supplies & Materials	\$621.87	\$77.75	\$0.00	\$0.00	0.0%
11117010 74910					
Furniture & Eq't Non-Capital	\$1,830.64	\$4,015.99	\$5,500.00	\$0.00	-100.0%
11117010 74914					
IT Supplies	\$8,298.22	\$3,215.41	\$4,750.00	\$0.00	-100.0%
11117010 74930					
IT Eq't Restricted-IT Use Only	\$5,509.64	\$11,789.37	\$16,944.00	\$8,310.00	-51.0%
11117010 74931					
Imminent Threats/Pub Nuisance	\$29,628.04	\$0.00	\$0.00	\$0.00	0.0%
11117010 74984					
COVID-19	\$73.92	\$0.00	\$0.00	\$0.00	0.0%
11117010 74991					
PCard Purchases	\$3.90	\$194.53	\$0.00	\$0.00	0.0%
11117010 74995					
<b>75 Capital Outlay</b>	<b>\$76,662.01</b>	<b>\$53.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Capital Outlay: Lease	\$6,440.02	\$0.00	\$0.00	\$0.00	0.0%
11117010 75130					
Other Equipment	\$20,393.59	\$0.00	\$0.00	\$0.00	0.0%
11117010 75190					
Motor Vehicles	\$49,828.40	\$53.83	\$0.00	\$0.00	0.0%
11117010 75210					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11117012 Inspections</b>	<b>\$0.00</b>	<b>\$866,244.23</b>	<b>\$880,681.00</b>	<b>\$939,370.00</b>	<b>6.7%</b>
<b>61 Personnel Services</b>	<b>\$0.00</b>	<b>\$511,955.84</b>	<b>\$509,411.00</b>	<b>\$584,680.00</b>	<b>14.8%</b>
Salaries & Wages Regular 11117012 61101	\$0.00	\$506,846.12	\$503,043.00	\$580,312.00	15.4%
Salaries & Wages Overtime 11117012 61121	\$0.00	\$0.00	\$2,000.00	\$0.00	-100.0%
Salaries & Wages Benefits 11117012 61181	\$0.00	\$5,109.72	\$4,368.00	\$4,368.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$0.00</b>	<b>\$248,226.13</b>	<b>\$254,795.00</b>	<b>\$273,740.00</b>	<b>7.4%</b>
Social Security Tax 11117012 62110	\$0.00	\$30,529.47	\$31,493.00	\$36,264.00	15.1%
Medicare Tax 11117012 62112	\$0.00	\$7,139.90	\$7,365.00	\$8,481.00	15.2%
State Retirement 11117012 62210	\$0.00	\$61,650.51	\$61,461.00	\$75,160.00	22.3%
401K Supplement Retirement Reg 11117012 62220	\$0.00	\$33,050.22	\$35,397.00	\$29,244.00	-17.4%
Health Insurance 11117012 62810	\$0.00	\$103,765.03	\$106,988.00	\$112,500.00	5.2%
Workers Compensation 11117012 62820	\$0.00	\$12,091.00	\$12,091.00	\$12,091.00	0.0%
<b>72 Current Obligations</b>	<b>\$0.00</b>	<b>\$16,488.98</b>	<b>\$15,800.00</b>	<b>\$22,360.00</b>	<b>41.5%</b>
Employee Travel & Training 11117012 72130	\$0.00	\$4,004.01	\$4,100.00	\$8,635.00	110.6%
Telephone Service 11117012 72210	\$0.00	\$1,500.00	\$1,500.00	\$3,000.00	100.0%
Utilities 11117012 72310	\$0.00	\$10,484.97	\$9,700.00	\$9,000.00	-7.2%
Printing 11117012 72410	\$0.00	\$500.00	\$500.00	\$525.00	5.0%
Advertising 11117012 72790	\$0.00	\$0.00	\$0.00	\$1,200.00	1200.0%
<b>73 Fixed Charges</b>	<b>\$0.00</b>	<b>\$21,428.69</b>	<b>\$26,450.00</b>	<b>\$21,105.00</b>	<b>-20.2%</b>
Lease Principal 11117012 73130	\$0.00	\$1,092.68	\$3,600.00	\$2,500.00	-30.6%
Dues & Subscriptions 11117012 73810	\$0.00	\$435.00	\$1,050.00	\$1,805.00	71.9%
Merchants Credit Card Fees 11117012 73840	\$0.00	\$19,901.01	\$21,800.00	\$16,800.00	-22.9%
<b>74 Supplies &amp; Materials</b>	<b>\$0.00</b>	<b>\$68,144.59</b>	<b>\$74,225.00</b>	<b>\$37,485.00</b>	<b>-49.5%</b>
Uniforms 11117012 74110	\$0.00	\$1,315.03	\$1,500.00	\$4,560.00	204.0%
Janitorial Supplies 11117012 74120	\$0.00	\$0.00	\$75.00	\$75.00	0.0%
Fuel Charges 11117012 74510	\$0.00	\$8,241.99	\$11,500.00	\$0.00	-100.0%
Office Supplies & Materials 11117012 74610	\$0.00	\$2,458.92	\$2,500.00	\$2,500.00	0.0%
Other Supplies & Materials 11117012 74910	\$0.00	\$99.41	\$0.00	\$0.00	0.0%
IT Supplies 11117012 74930	\$0.00	\$23.76	\$1,250.00	\$1,000.00	-20.0%
IT Eq't Restricted-IT Use Only 11117012 74931	\$0.00	\$6,005.48	\$7,400.00	\$4,350.00	-41.2%
Imminent Threats/Pub Nuisance 11117012 74984	\$0.00	\$50,000.00	\$50,000.00	\$25,000.00	-50.0%

# Geographic Information System (GIS)

---

## Budget Highlights

**Operating Budget** - The FY24 operating budget is focused on GIS infrastructure configuration optimization and providing GIS support to the departments. The budget includes funding the acquisition of GIS storm water data. Lastly, we will be updating the City's GIS Strategic Plan to reflect the significant changes in GIS technology that have occurred since the plan was originally completed in 2015.



**Capital Budget** - We are requesting a replacement for the vehicle assigned to GIS. The current vehicle is a 2006 Honda Element which, in addition to its age, does not provide the cargo capacity to properly transport our GIS instruments and has limited ability to drive over unimproved terrain for GIS field work. This vehicle will also be used to transport personnel to meetings and conferences which can be 100 or more miles away.

## Purpose and Mission

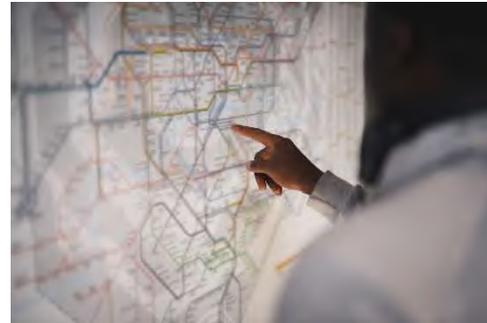
To develop, maintain and provide the geospatial infrastructure, data, policies, processes, and professional services relevant to planning and operations for city officials, staff, and citizens.

## Goals & Objectives

- Effectively administer the City's GIS program.
- Maintain a professional staff commensurate with the City's GIS requirements.
- Develop and support infrastructure and data that fully supports the City's GIS requirements.

## Key Operations & Functions

Provide accurate and timely spatial data related to the City's infrastructure, growth, and citizens. Design and implement spatial tools, maps, and other GIS services to support the City's operational and planning requirements and for the use of our citizens. Implement and maintain a comprehensive, secure GIS infrastructure.



## Challenges and Changes

The department recently added a GIS Programmer/Analyst position to our staff. Having this additional resource allowed us to address outstanding requirements from multiple departments. This includes a new base HUB site for accessing and using GIS data and real-time maps, dashboards, and field apps. These new capabilities provide easier access to the City's GIS data for citizens and allow our departments to better track and share information related to their work.

## Planning Ahead

The department will be regularly updating the GIS strategic plan to address our constantly evolving requirements. In addition to identifying requirements for new GIS products and services this will include considerations such as whether it will be beneficial to move our GIS server and database infrastructure to the cloud to provide enhanced storage and processing capabilities and improved reliability.



# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11117013 GIS</b>	<b>\$0.00</b>	<b>\$283,255.19</b>	<b>\$311,769.00</b>	<b>\$391,194.00</b>	<b>25.5%</b>
<b>61 Personnel Services</b>	<b>\$0.00</b>	<b>\$158,588.28</b>	<b>\$170,834.00</b>	<b>\$193,739.00</b>	<b>13.4%</b>
Salaries & Wages Regular 11117013 61101	\$0.00	\$157,839.12	\$170,106.00	\$193,011.00	13.5%
Salaries & Wages Benefits 11117013 61181	\$0.00	\$749.16	\$728.00	\$728.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$0.00</b>	<b>\$60,898.19</b>	<b>\$64,959.00</b>	<b>\$74,494.00</b>	<b>14.7%</b>
Social Security Tax 11117013 62110	\$0.00	\$9,855.41	\$10,547.00	\$12,014.00	13.9%
Medicare Tax 11117013 62112	\$0.00	\$2,304.82	\$2,467.00	\$2,809.00	13.9%
State Retirement 11117013 62210	\$0.00	\$19,181.19	\$20,583.00	\$24,900.00	21.0%
401K Supplement Retirement Reg 11117013 62220	\$0.00	\$6,199.46	\$8,506.00	\$9,689.00	13.9%
Health Insurance 11117013 62810	\$0.00	\$23,165.31	\$22,664.00	\$25,000.00	10.3%
Workers Compensation 11117013 62820	\$0.00	\$192.00	\$192.00	\$82.00	-57.3%
<b>71 Professional Service</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$32,000.00</b>	<b>60.0%</b>
Other Professional Services 11117013 71190	\$0.00	\$20,000.00	\$20,000.00	\$32,000.00	60.0%
<b>72 Current Obligations</b>	<b>\$0.00</b>	<b>\$3,016.01</b>	<b>\$4,500.00</b>	<b>\$7,190.00</b>	<b>59.8%</b>
Employee Travel & Training 11117013 72130	\$0.00	\$3,016.01	\$4,000.00	\$6,690.00	67.3%
Telephone Service 11117013 72210	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
<b>73 Fixed Charges</b>	<b>\$0.00</b>	<b>\$35,501.00</b>	<b>\$36,296.00</b>	<b>\$45,471.00</b>	<b>25.3%</b>
Lease Principal 11117013 73130	\$0.00	\$35,000.00	\$35,600.00	\$5,000.00	-86.0%
S & M Contracts IT Eq 11117013 73224	\$0.00	\$0.00	\$0.00	\$39,500.00	39500.0%
Dues & Subscriptions 11117013 73810	\$0.00	\$501.00	\$696.00	\$971.00	39.5%
<b>74 Supplies &amp; Materials</b>	<b>\$0.00</b>	<b>\$5,251.71</b>	<b>\$15,180.00</b>	<b>\$3,300.00</b>	<b>-78.3%</b>
Fuel Charges 11117013 74510	\$0.00	\$375.43	\$200.00	\$300.00	50.0%
Office Supplies & Materials 11117013 74610	\$0.00	\$385.55	\$500.00	\$500.00	0.0%
Furniture & Eq Non-Capital 1111520 74914	\$0.00	\$1,734.96	\$2,000.00	\$0.00	-100.0%
IT Supplies 11117013 74930	\$0.00	\$175.99	\$6,000.00	\$2,500.00	-58.3%
IT Eq Restricted-IT Use Only 1111520 74931	\$0.00	\$2,579.78	\$6,480.00	\$0.00	-100.0%
<b>75 Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>350000.0%</b>
Motor Vehicles 11117013 75210	\$0.00	\$0.00	\$0.00	\$35,000.00	35000.0%

# Public Works Department

---

## Budget Highlights

- **Capital Expenditures** requested relate to replacement schedule of current equipment in order to lessen repair downtimes and associated increased repair cost.
- **Capital Improvements** request for street re-surfacing and sidewalks are a continuation of street maintenance and sidewalk tie ins.
- **ARP Ward Allocated Projects** are currently in planning and design phases with construction planned for FY24. The projects address traffic signal design and installation, stormwater and drainage, sidewalk improvements, and street improvements.
- Duffyfield Stormwater Enhancement Project, East Rose Stormwater Improvements, and the North Hills Drainage Study and Improvements are in various stages of planning, design, and construction. These projects are all focused on stormwater management in the Renny's Creek and Jack Smith Creek drainage basins. The funding of these projects has been provided through several grant sources.
- **Supplemental Personnel Request – Garage & Streets Divisions**



**Garage** – Inflationary pressures have greatly increased the cost associated with outsourcing much of the City's heavy equipment, including emergency response vehicles. The turn-around time for outsourced repairs has left needed City equipment out of service for several months; therefore, the Garage has an immediate need for an additional heavy equipment mechanic to mitigate these issues. Adding this position will be a cost savings from outsourced labor and the mark up of parts.

**Streets** – An additional supplemental crew, made up of one Lead Maintenance Construction Worker and two Maintenance Construction Worker positions would be utilized to supplement various high needs projects within the Streets Division. This additional crew would allow for supplementing asphalt, concrete, and sidewalk maintenance during peak seasons and allow for the Streets Division to assist Stormwater with drainage within City rights-of-ways.

## Purpose and Mission

The mission of the Public Works Department is to maintain, improve and preserve the City of New Bern's most valuable assets for employees, residents, businesses, visitors, and future generations of every neighborhood in our historic city.

## Goals & Objectives

To provide a safe and enjoyable city for residents to call home by improving and maintaining City assets and by providing necessary services to the businesses and residents.

## Programs, Events and Happenings

Providing assistance to first responders (Fire and Police) on emergency incidents, City sponsored events and community service efforts.

## Key Operations & Functions

The Public Works Department consists of seven operating divisions: Administration, Insurance, Garage, Public Buildings & Maintenance, Streets, Stormwater and Solid Waste. Key functions are to provide maintenance services on roadways, drainage facilities and stormwater permit adherence, leaf and limb, litter, debris, refuse and recycling, and street traffic control devices.



## Challenges and Changes

Accelerated growth currently within the City of New Bern will require an increased need for planning and oversight. With anticipated additions to infrastructure inventory, population, and traffic it will be necessary to attract and retain qualified, high performing employees.

## Successes and Accomplishments

- **FY23 Streets Resurfacing Project** – Windy Hill Community and High Street area of the Riverside Community.
- **Trent Road Resurfacing** – 1,000 LF of Trent Road was resurfaced with most of the funding being reimbursed by NCDOT.
- **FY23 Sidewalk Improvements** – Repairs were completed to Council Bluffs, Country Club Road extension, and Neuse Avenue to Pierce Park.
- **Duffyfield Storm Water Enhancement Project** – Phase I Biddle Street Pond Expansion Project is partially completed and plans for stormwater force main will be bid in the Spring of 2023.
- **CARTS Bus Shelter** – Oversight provided for contracted construction of Fort Totten CARTS Shelter. Public Works completed all necessary construction for CARTS Shelter on Rountree Street.
- **City Hall Elevator Annex** – Project Completion is scheduled for June 2023.



## Planning Ahead

Public Works is striving to transition from reactive maintenance to preventative maintenance. Utilizing scheduled PCR (Pavement Condition Rating survey), Asset Inventory Assessments, and the integration of georeferenced work performance will allow for improved allocation of assets, funding, and identification of required maintenance.

**City of New Bern  
FY23-24 Staffing and Position History Report**

GENERAL FUND	FY20-21 Funded Positions	FY21-22 Funded Positions	FY22-23 Funded Positions	FY23-24 Funded Positions
<b>Public Works</b>				
<b>Public Works Administration</b>				
Director of Public Works	1	1	1	1
Staff Engineer	1	1	1	1
Administrative Assistant	1	1	1	1
Project Coordinator		1	1	1
Office Assistant III	1	1	1	1
<b>FTE TOTAL</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Garage</b>				
Fleet Maintenance Superintendent	1	1	1	1
Auto Mechanic	2	2	2	2
Heavy Equipment Manager	1	1	1	1
Lead Auto Mechanic	1	1	1	1
Heavy Equipment Mechanic	0	0	0	1
<b>FTE TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>
<b>Public Buildings</b>				
Building & Grounds Maintenance Superintendent	1	1	1	1
Lead Maintenance Technician	0	1	1	1
Maintenance Technician	4	4	4	4
Lead Custodian	1	1	1	1
<b>FTE TOTAL</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Streets</b>				
Streets Superintendent	1	1	1	1
Project Coordinator	1	1	1	1
Lead Equipment Operator I and II	5	5	5	5
Equipment Operator I and II	3	3	3	3
Lead Maintenance Worker	3	3	3	3
Maintenance Construction Worker	3	3	7	7
Sr Maint. Worker ( <i>reclassified to Maint. Construct. Worker</i> )	4	4	0	0
<b>FTE TOTAL</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Stormwater</b>				
Stormwater Superintendent	1	1	1	1
Lead Equipment Operator I and II	2	2	2	2
Equipment Operator I	2	2	2	2
Maintenance Construction Worker	0	0	1	1
Sr Maint. Worker ( <i>reclassified to Maint. Construct. Worker</i> )	1	1	0	0
<b>FTE TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Public Works Department Total</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>44</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11118010 Public Works Admin</b>	<b>\$380,114.14</b>	<b>\$395,419.35</b>	<b>\$512,510.00</b>	<b>\$603,172.00</b>	<b>17.7%</b>
<b>61 Personnel Services</b>	<b>\$242,257.70</b>	<b>\$247,542.05</b>	<b>\$287,037.00</b>	<b>\$408,606.00</b>	<b>42.4%</b>
Salaries & Wages Regular	\$232,892.22	\$230,600.39	\$278,029.00	\$399,498.00	43.7%
11118010 61101					
Salaries & Wages Vac Payout	\$0.00	\$1,709.48	\$0.00	\$0.00	0.0%
11118010 61103					
Salaries & Wages Overtime	\$6,117.97	\$8,506.08	\$2,000.00	\$2,100.00	5.0%
11118010 61121					
Salaries & Wages Benefits	\$3,247.51	\$6,726.10	\$7,008.00	\$7,008.00	0.0%
11118010 61181					
<b>62 Fringe Benefits</b>	<b>\$117,823.26</b>	<b>\$121,958.22</b>	<b>\$156,888.00</b>	<b>\$171,716.00</b>	<b>9.5%</b>
Social Security Tax	\$14,433.99	\$15,179.27	\$23,872.00	\$25,355.00	6.2%
11118010 62110					
Medicare Tax	\$3,375.74	\$3,549.99	\$5,583.00	\$5,929.00	6.2%
11118010 62112					
State Retirement	\$27,388.50	\$29,290.66	\$46,588.00	\$52,551.00	12.8%
11118010 62210					
401K Supplement Retirement Reg	\$9,328.99	\$11,553.74	\$19,252.00	\$20,448.00	6.2%
11118010 62220					
Health Insurance	\$58,473.04	\$57,451.56	\$56,660.00	\$62,500.00	10.3%
11118010 62810					
Workers Compensation	\$4,823.00	\$4,933.00	\$4,933.00	\$4,933.00	0.0%
11118010 62820					
<b>71 Professional Service</b>	<b>\$488.57</b>	<b>\$3,500.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>0.0%</b>
Other Professional Services	\$488.57	\$3,500.00	\$4,000.00	\$4,000.00	0.0%
11118010 71190					
<b>72 Current Obligations</b>	<b>\$4,971.76</b>	<b>\$2,147.90</b>	<b>\$5,500.00</b>	<b>\$2,100.00</b>	<b>-61.8%</b>
Employee Travel & Training	\$1,855.79	\$894.88	\$4,500.00	\$1,100.00	-75.6%
11118010 72130					
Leased Supplies	\$1,671.73	\$0.00	\$0.00	\$0.00	0.0%
11118010 72810					
Miscellaneous Other Services	\$1,444.24	\$1,253.02	\$1,000.00	\$1,000.00	0.0%
11118010 72890					
<b>73 Fixed Charges</b>	<b>\$3,375.99</b>	<b>\$3,236.02</b>	<b>\$38,005.00</b>	<b>\$6,210.00</b>	<b>-83.7%</b>
Lease Principal	\$3,160.55	\$3,219.87	\$3,975.00	\$4,500.00	13.2%
11118010 73130					
Lease Interest	\$37.81	\$16.15	\$0.00	\$0.00	0.0%
11118010 73135					
S & M Contracts	\$0.00	\$0.00	\$32,500.00	\$0.00	-100.0%
11118010 73210					
Dues & Subscriptions	\$177.63	\$0.00	\$1,530.00	\$1,710.00	11.8%
11118010 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$4,052.47</b>	<b>\$17,035.16</b>	<b>\$21,080.00</b>	<b>\$10,540.00</b>	<b>-50.0%</b>
Uniforms	\$0.00	\$236.29	\$250.00	\$250.00	0.0%
11118010 74110					
Community Engagement	\$0.00	\$0.00	\$0.00	\$300.00	300.0%
11118010 74320					
Office Supplies & Materials	\$1,496.23	\$2,751.40	\$4,625.00	\$2,500.00	-45.9%
11118010 74610					
Other Supplies & Materials	\$2,345.20	\$836.23	\$2,500.00	\$2,500.00	0.0%
11118010 74910					
IT Supplies	\$173.70	\$218.97	\$300.00	\$300.00	0.0%
11118010 74930					
IT Eq't Restricted-IT Use Only	\$0.00	\$12,992.27	\$13,405.00	\$4,690.00	-65.0%
11118010 74931					
COVID-19	\$37.34	\$0.00	\$0.00	\$0.00	0.0%
11118010 74991					
<b>75 Capital Outlay</b>	<b>\$7,144.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Capital Outlay: Lease	\$7,144.39	\$0.00	\$0.00	\$0.00	0.0%
11118010 75130					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
11118020 Insurance	\$800,060.13	\$1,028,884.09	\$1,039,275.00	\$1,216,600.00	17.1%
<b>73 Fixed Charges</b>	<b>\$800,060.13</b>	<b>\$1,028,884.09</b>	<b>\$1,039,275.00</b>	<b>\$1,216,600.00</b>	<b>17.1%</b>
Property & Equipment	\$436,106.39	\$600,815.82	\$600,850.00	\$745,000.00	24.0%
11118020 73310					
Liability Insurance	\$333,308.00	\$357,048.68	\$361,825.00	\$395,000.00	9.2%
11118020 73312					
Bonding	\$12,096.00	\$16,588.00	\$16,600.00	\$16,600.00	0.0%
11118020 73330					
Insurance Claims	\$18,549.74	\$54,431.59	\$60,000.00	\$60,000.00	0.0%
11118020 73340					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11118030 Garage</b>	<b>\$605,064.15</b>	<b>\$837,731.58</b>	<b>\$876,114.00</b>	<b>\$933,545.00</b>	<b>6.6%</b>
<b>61 Personnel Services</b>	<b>\$267,870.27</b>	<b>\$302,424.33</b>	<b>\$296,058.00</b>	<b>\$398,168.00</b>	<b>34.5%</b>
Salaries & Wages Regular 11118030 61101	\$256,305.96	\$285,744.70	\$284,640.00	\$386,450.00	35.8%
Salaries & Wages Overtime 11118030 61121	\$9,038.20	\$14,281.28	\$7,175.00	\$7,475.00	4.2%
Salaries & Wages Call Back 11118030 61141	\$205.88	\$78.12	\$513.00	\$513.00	0.0%
Salaries & Wages Benefits 11118030 61181	\$2,320.23	\$2,320.23	\$3,730.00	\$3,730.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$125,401.12</b>	<b>\$139,015.70</b>	<b>\$137,030.00</b>	<b>\$184,622.00</b>	<b>34.7%</b>
Social Security Tax 11118030 62110	\$15,722.21	\$17,697.57	\$18,125.00	\$24,703.00	36.3%
Medicare Tax 11118030 62112	\$3,677.07	\$4,138.98	\$4,238.00	\$5,777.00	36.3%
State Retirement 11118030 62210	\$28,859.54	\$36,502.35	\$35,372.00	\$51,200.00	44.7%
401K Supplement Retirement Reg 11118030 62220	\$12,601.31	\$15,005.26	\$14,616.00	\$19,923.00	36.3%
Health Insurance 11118030 62810	\$56,701.99	\$57,652.54	\$56,660.00	\$75,000.00	32.4%
Workers Compensation 11118030 62820	\$7,839.00	\$8,019.00	\$8,019.00	\$8,019.00	0.0%
<b>71 Professional Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>0.0%</b>
Other Professional Services 11118030 71190	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
<b>72 Current Obligations</b>	<b>\$348,894.70</b>	<b>\$487,531.83</b>	<b>\$503,544.29</b>	<b>\$451,200.00</b>	<b>-10.4%</b>
Employee Travel & Training 11118030 72130	\$2,178.05	\$2,112.78	\$1,500.00	\$6,400.00	326.7%
Telephone Service 11118030 72210	\$738.16	\$478.34	\$800.00	\$800.00	0.0%
Utilities 11118030 72310	\$8,353.06	\$8,495.82	\$16,000.00	\$9,000.00	-43.8%
R & M Buildings 11118030 72510	\$0.00	\$36,089.00	\$35,000.00	\$0.00	-100.0%
R & M Buildds Restricted - PW 11118030 72512	\$0.00	\$0.00	\$0.00	\$25,000.00	25000.0%
R & M Equipment 11118030 72520	\$12,596.33	\$15,928.86	\$25,244.29	\$20,000.00	-20.8%
R & M Vehicles 11118030 72530	\$314,303.96	\$409,953.13	\$410,000.00	\$375,000.00	-8.5%
Leased Supplies 11118030 72810	\$34.10	\$0.00	\$0.00	\$0.00	0.0%
Miscellaneous Other Services 11118030 72890	\$9,790.51	\$14,473.90	\$15,000.00	\$15,000.00	0.0%
Current Obligations City Wide 11118030 72999	\$900.53	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>(\$425,331.12)</b>	<b>(\$521,343.10)</b>	<b>(\$495,164.00)</b>	<b>(\$492,500.00)</b>	<b>-0.5%</b>
Lease Principal 11118030 73130	\$315.94	\$329.75	\$440.00	\$500.00	13.6%
Lease Interest 11118030 73135	\$3.50	\$1.62	\$0.00	\$0.00	0.0%
S & M Contracts 11118030 73210	\$14,292.70	\$15,000.00	\$15,000.00	\$15,000.00	0.0%
Vehicle Liability Insurance 11118030 73320	\$212,601.87	\$240,059.85	\$237,925.00	\$265,000.00	11.4%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Insurance Claims	\$12,718.76	\$23,393.10	\$30,000.00	\$30,000.00	0.0%
11118030 73340					
Shop Charges - GF Labor	\$141,365.29	\$158,989.13	\$0.00	\$111,610.00	111610.0%
11118030 73995					
Allocation - General Fund	\$537,558.02	\$705,051.00	\$623,000.00	\$537,000.00	-13.8%
11118030 73996					
Garage Allocation	(\$1,344,187.20)	(\$1,664,167.55)	(\$1,401,529.00)	(\$1,451,610.00)	3.6%
11118030 73998					
<b>74 Supplies &amp; Materials</b>	<b>\$269,115.38</b>	<b>\$303,707.09</b>	<b>\$300,890.00</b>	<b>\$320,055.00</b>	<b>6.4%</b>
Uniforms	\$2,372.60	\$2,475.29	\$2,500.00	\$3,900.00	56.0%
11118030 74110					
Janitorial Supplies	\$905.06	\$497.10	\$750.00	\$750.00	0.0%
11118030 74120					
Fuel Charges	\$4,345.08	\$8,396.75	\$4,700.00	\$7,000.00	48.9%
11118030 74510					
Garage Supplies Inventory	\$39,455.93	\$47,216.17	\$45,000.00	\$45,000.00	0.0%
11118030 74540					
Garage Supplies Non-Inventory	\$214,181.28	\$234,890.67	\$235,000.00	\$250,000.00	6.4%
11118030 74542					
Office Supplies & Materials	\$579.37	\$781.16	\$1,060.00	\$1,000.00	-5.7%
11118030 74610					
IT Supplies	\$99.99	\$72.99	\$250.00	\$250.00	0.0%
11118030 74930					
IT Eq Restricted-IT Use Only	\$0.00	\$3,554.56	\$3,630.00	\$4,155.00	14.5%
11118030 74931					
Safety Supplies	\$654.75	\$176.17	\$1,000.00	\$1,000.00	0.0%
11118030 74970					
Miscellaneous Supplies	\$6,453.03	\$5,646.23	\$7,000.00	\$7,000.00	0.0%
11118030 74990					
COVID-19	\$37.34	\$0.00	\$0.00	\$0.00	0.0%
11118030 74991					
PCard Purchases	\$30.95	\$0.00	\$0.00	\$0.00	0.0%
11118030 74995					
<b>75 Capital Outlay</b>	<b>\$19,113.80</b>	<b>\$126,395.73</b>	<b>\$131,755.71</b>	<b>\$70,000.00</b>	<b>-46.9%</b>
Capital Outlay: Lease	\$713.52	\$0.00	\$0.00	\$0.00	0.0%
11118030 75130					
Other Equipment	\$18,400.28	\$42,116.14	\$44,755.71	\$70,000.00	56.4%
11118030 75190					
Motor Vehicles	\$0.00	\$42,279.59	\$45,000.00	\$0.00	-100.0%
11118030 75210					
Buildings Structures & Impr	\$0.00	\$42,000.00	\$42,000.00	\$0.00	-100.0%
11118030 75410					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11118040 Public Buildings</b>	<b>\$899,470.29</b>	<b>\$1,036,289.32</b>	<b>\$1,132,472.00</b>	<b>\$1,105,809.00</b>	<b>-2.4%</b>
<b>61 Personnel Services</b>	<b>\$290,375.63</b>	<b>\$312,422.63</b>	<b>\$334,515.00</b>	<b>\$375,634.00</b>	<b>12.3%</b>
Salaries & Wages Regular 11118040 61101	\$276,000.92	\$293,801.84	\$310,289.00	\$343,208.00	10.6%
Salaries & Wages Vac Payout 11118040 61103	\$0.00	\$3,425.14	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11118040 61121	\$8,321.25	\$5,143.19	\$7,500.00	\$7,900.00	5.3%
Salaries & Wages Standby 11118040 61131	\$0.00	\$2,905.18	\$0.00	\$0.00	0.0%
Salaries & Wages Call Back 11118040 61141	\$1,527.70	\$2,255.25	\$500.00	\$5,300.00	960.0%
Salaries & Wages Seasonal 11118040 61161	\$0.00	\$0.00	\$11,000.00	\$14,000.00	27.3%
Salaries & Wages Benefits 11118040 61181	\$4,525.76	\$4,892.03	\$5,226.00	\$5,226.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$154,536.57</b>	<b>\$164,203.22</b>	<b>\$170,137.00</b>	<b>\$192,090.00</b>	<b>12.9%</b>
Social Security Tax 11118040 62110	\$17,315.73	\$18,698.63	\$20,602.00	\$23,346.00	13.3%
Medicare Tax 11118040 62112	\$4,049.52	\$4,373.00	\$4,819.00	\$5,460.00	13.3%
State Retirement 11118040 62210	\$31,932.20	\$37,402.05	\$40,207.00	\$48,386.00	20.3%
401K Supplement Retirement Reg 11118040 62220	\$13,423.90	\$14,821.94	\$16,614.00	\$18,827.00	13.3%
Health Insurance 11118040 62810	\$79,436.22	\$80,336.60	\$79,324.00	\$87,500.00	10.3%
Workers Compensation 11118040 62820	\$8,379.00	\$8,571.00	\$8,571.00	\$8,571.00	0.0%
<b>71 Professional Service</b>	<b>\$336.85</b>	<b>\$1,283.00</b>	<b>\$2,500.00</b>	<b>\$500.00</b>	<b>-80.0%</b>
Other Professional Services 11118040 71190	\$336.85	\$1,283.00	\$2,500.00	\$500.00	-80.0%
<b>72 Current Obligations</b>	<b>\$208,356.73</b>	<b>\$267,880.54</b>	<b>\$318,235.00</b>	<b>\$290,285.00</b>	<b>-8.8%</b>
Employee Travel & Training 11118040 72130	\$690.00	\$1,908.99	\$2,000.00	\$1,800.00	-10.0%
Telephone Service 11118040 72210	\$2,273.95	\$2,632.14	\$2,700.00	\$2,200.00	-18.5%
Utilities 11118040 72310	\$38,735.86	\$57,113.68	\$65,000.00	\$55,000.00	-15.4%
Utilities - Firemens Museum 11118040 72311	\$8,972.90	\$8,750.00	\$8,750.00	\$8,000.00	-8.6%
R & M Buildings 11118040 72510	\$25,563.51	\$47,604.79	\$68,285.00	\$68,285.00	0.0%
R & M Equipment 11118040 72520	\$2,649.48	\$4,108.04	\$5,000.00	\$5,000.00	0.0%
Temporary Help Services 11118040 72820	\$0.00	\$11,000.00	\$11,500.00	\$15,000.00	30.4%
Cleaning Services 11118040 72830	\$100,624.00	\$107,898.00	\$110,000.00	\$95,000.00	-13.6%
Miscellaneous Other Services 11118040 72890	\$27,963.80	\$26,864.90	\$45,000.00	\$40,000.00	-11.1%
Current Obligations City Wide 11118040 72999	\$883.23	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$42,467.75</b>	<b>\$41,144.00</b>	<b>\$47,000.00</b>	<b>\$47,000.00</b>	<b>0.0%</b>
Miscellaneous Equipment Rental 11118040 73180	\$1,110.00	\$0.00	\$2,000.00	\$2,000.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
S & M Contracts 11118040 73210	\$41,357.75	\$41,144.00	\$45,000.00	\$45,000.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$197,602.76</b>	<b>\$197,334.93</b>	<b>\$208,064.00</b>	<b>\$200,300.00</b>	<b>-3.7%</b>
Uniforms 11118040 74110	\$4,659.46	\$4,090.32	\$4,100.00	\$3,500.00	-14.6%
Janitorial Supplies 11118040 74120	\$3,373.00	\$1,892.95	\$2,000.00	\$2,000.00	0.0%
Equipment Parts 11118040 74420	\$675.45	\$1,031.88	\$3,479.00	\$5,000.00	43.7%
Special Projects 11118040 74452	\$7,009.46	\$10,341.59	\$12,000.00	\$12,000.00	0.0%
Fuel Charges 11118040 74510	\$7,720.59	\$11,682.72	\$10,500.00	\$8,000.00	-23.8%
Office Supplies & Materials 11118040 74610	\$810.58	\$1,099.43	\$1,150.00	\$800.00	-30.4%
Other Supplies & Materials 11118040 74910	\$154,644.32	\$161,897.70	\$163,890.00	\$156,000.00	-4.8%
IT Supplies 11118040 74930	\$0.00	\$369.00	\$500.00	\$500.00	0.0%
IT Eq't Restricted-IT Use Only 11118040 74931	\$15,194.79	\$3,938.33	\$3,945.00	\$6,000.00	52.1%
Fuel Charges Non-Highway 11118040 74944	\$2,422.75	\$0.00	\$3,000.00	\$3,000.00	0.0%
Safety Supplies 11118040 74970	\$778.80	\$871.04	\$2,500.00	\$2,500.00	0.0%
Miscellaneous Supplies 11118040 74990	\$127.01	\$119.97	\$1,000.00	\$1,000.00	0.0%
COVID-19 11118040 74991	\$177.79	\$0.00	\$0.00	\$0.00	0.0%
PCard Purchases 11118040 74995	\$8.76	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$5,794.00</b>	<b>\$52,021.00</b>	<b>\$52,021.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Motor Vehicles 11118040 75210	\$0.00	\$52,021.00	\$52,021.00	\$0.00	-100.0%
Buildings Structures & Impr 11118040 75410	\$5,794.00	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11118050 Streets</b>	<b>\$2,251,632.13</b>	<b>\$3,082,304.81</b>	<b>\$3,589,927.00</b>	<b>\$4,055,198.00</b>	<b>13.0%</b>
<b>61 Personnel Services</b>	<b>\$672,224.26</b>	<b>\$727,620.84</b>	<b>\$781,388.00</b>	<b>\$950,340.00</b>	<b>21.6%</b>
Salaries & Wages Regular 11118050 61101	\$618,121.52	\$676,157.87	\$714,700.00	\$897,852.00	25.6%
Salaries & Wages Vac Payout 11118050 61103	\$21,915.75	\$11,424.96	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 11118050 61121	\$19,812.32	\$25,339.48	\$35,000.00	\$36,800.00	5.1%
Salaries & Wages Standby 11118050 61131	\$3,591.33	\$5,868.25	\$4,000.00	\$6,300.00	57.5%
Salaries & Wages Call Back 11118050 61141	\$2,633.10	\$3,147.25	\$1,500.00	\$3,200.00	113.3%
Salaries & Wages Seasonal 11118050 61161	\$0.00	\$0.00	\$20,000.00	\$0.00	-100.0%
Salaries & Wages Benefits 11118050 61181	\$6,150.24	\$5,683.03	\$6,188.00	\$6,188.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$422,630.23</b>	<b>\$442,444.89</b>	<b>\$488,162.00</b>	<b>\$537,308.00</b>	<b>10.1%</b>
Social Security Tax 11118050 62110	\$40,511.66	\$43,709.87	\$54,263.00	\$58,936.00	8.6%
Medicare Tax 11118050 62112	\$9,474.53	\$10,222.48	\$12,690.00	\$13,784.00	8.6%
State Retirement 11118050 62210	\$73,883.68	\$87,810.97	\$105,899.00	\$122,149.00	15.3%
401K Supplement Retirement Reg 11118050 62220	\$28,093.66	\$26,956.18	\$43,760.00	\$47,529.00	8.6%
Health Insurance 11118050 62810	\$226,762.70	\$228,835.39	\$226,640.00	\$250,000.00	10.3%
Workers Compensation 11118050 62820	\$43,904.00	\$44,910.00	\$44,910.00	\$44,910.00	0.0%
<b>71 Professional Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>0.0%</b>
Other Professional Services 11118050 71190	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
<b>72 Current Obligations</b>	<b>\$529,178.07</b>	<b>\$1,166,538.15</b>	<b>\$1,406,642.03</b>	<b>\$1,571,800.00</b>	<b>11.7%</b>
Employee Travel & Training 11118050 72130	\$2,011.02	\$2,287.22	\$3,600.00	\$5,100.00	41.7%
Utilities 11118050 72310	\$21,253.13	\$24,089.90	\$25,000.00	\$25,000.00	0.0%
Electricity - Street Lights 11118050 72320	\$472,442.98	\$684,540.80	\$735,000.00	\$735,000.00	0.0%
R & M Equipment 11118050 72520	\$5,838.03	\$6,860.67	\$45,000.00	\$45,000.00	0.0%
R & M Sidewalks 11118050 72550	\$0.00	\$550.00	\$30,000.00	\$30,000.00	0.0%
R & M Street Resurfacing 11118050 72552	\$0.00	\$405,954.65	\$458,082.00	\$600,000.00	31.0%
R & M Street Improvements 11118050 72580	\$2,400.00	\$6,211.00	\$60,000.00	\$60,000.00	0.0%
R & M Other 11118050 72590	\$4,390.17	\$1,274.49	\$10,000.00	\$10,000.00	0.0%
Temporary Help Services 11118050 72820	\$14,088.75	\$25,806.00	\$30,000.00	\$30,000.00	0.0%
Bridge Maintenance 11118050 72845	\$1,323.34	\$0.00	\$3,600.00	\$3,600.00	0.0%
Miscellaneous Other Services 11118050 72890	\$1,151.40	\$8,963.42	\$6,360.03	\$28,100.00	341.8%
Current Obligations City Wide 11118050 72999	\$4,279.25	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>73 Fixed Charges</b>	<b>\$6,077.21</b>	<b>\$7,616.15</b>	<b>\$37,160.00</b>	<b>\$35,750.00</b>	<b>-3.8%</b>
Land Rentals	\$0.00	\$0.00	\$0.00	\$7,500.00	7500.0%
11118050 73110					
Lease Principal	\$4,253.07	\$5,792.65	\$8,460.00	\$6,500.00	-23.2%
11118050 73130					
Lease Interest	\$1,326.17	\$255.40	\$0.00	\$0.00	0.0%
11118050 73135					
Miscellaneous Other Rentals	\$0.00	(\$255.40)	\$0.00	\$0.00	0.0%
11118050 73190					
S & M Contracts Comm Eq	\$497.97	\$1,823.50	\$28,000.00	\$20,000.00	-28.6%
11118050 73230					
Dues & Subscriptions	\$0.00	\$0.00	\$700.00	\$1,750.00	150.0%
11118050 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$158,624.87</b>	<b>\$178,680.46</b>	<b>\$290,290.00</b>	<b>\$255,000.00</b>	<b>-12.2%</b>
Uniforms	\$6,564.49	\$5,896.04	\$10,500.00	\$10,500.00	0.0%
11118050 74110					
Janitorial Supplies	\$477.80	\$512.39	\$1,000.00	\$1,000.00	0.0%
11118050 74120					
Construction & Repair Supplies	\$48,073.28	\$42,133.57	\$90,000.00	\$70,000.00	-22.2%
11118050 74410					
Equipment Parts	\$0.00	\$124.19	\$0.00	\$0.00	0.0%
11118050 74420					
Special Projects	\$20,475.00	\$3,901.04	\$26,800.00	\$20,000.00	-25.4%
11118050 74452					
Fuel Charges	\$50,377.76	\$92,369.00	\$80,400.00	\$65,000.00	-19.2%
11118050 74510					
Office Supplies & Materials	\$608.75	\$728.19	\$1,000.00	\$1,000.00	0.0%
11118050 74610					
Other Supplies & Materials	\$22,324.88	\$24,194.26	\$50,000.00	\$45,000.00	-10.0%
11118050 74910					
IT Supplies	\$1,429.93	\$476.70	\$500.00	\$500.00	0.0%
11118050 74930					
IT Eq Restricted-IT Use Only	\$2,920.58	\$3,009.41	\$3,090.00	\$17,500.00	466.3%
11118050 74931					
Fuel Charges Non-Highway	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
11118050 74944					
Safety Supplies	\$2,636.11	\$3,335.67	\$10,000.00	\$7,500.00	-25.0%
11118050 74970					
Chemicals	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
11118050 74980					
Imminent Threats/Pub Nuisance	\$1,916.20	\$2,000.00	\$10,000.00	\$10,000.00	0.0%
11118050 74984					
Miscellaneous Supplies	\$703.96	\$0.00	\$5,000.00	\$5,000.00	0.0%
11118050 74990					
COVID-19	\$116.13	\$0.00	\$0.00	\$0.00	0.0%
11118050 74991					
<b>75 Capital Outlay</b>	<b>\$462,897.49</b>	<b>\$559,404.32</b>	<b>\$581,284.97</b>	<b>\$700,000.00</b>	<b>20.4%</b>
Capital Outlay: Lease	\$111,072.94	\$0.00	\$0.00	\$0.00	0.0%
11118050 75130					
Other Equipment	\$237,669.00	\$53,220.00	\$66,714.00	\$650,000.00	874.3%
11118050 75190					
Motor Vehicles	\$29,603.05	\$325,714.29	\$327,138.97	\$0.00	-100.0%
11118050 75210					
Sidewalk & Curb Improvements	\$84,552.50	\$180,470.03	\$187,432.00	\$50,000.00	-73.3%
11118050 75510					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11118090 Stormwater</b>	<b>\$718,811.89</b>	<b>\$745,090.60</b>	<b>\$795,782.00</b>	<b>\$790,549.00</b>	<b>-0.7%</b>
<b>61 Personnel Services</b>	<b>\$248,230.38</b>	<b>\$274,178.19</b>	<b>\$284,768.00</b>	<b>\$313,864.00</b>	<b>10.2%</b>
Salaries & Wages Regular 11118090 61101	\$236,444.62	\$263,475.85	\$265,900.00	\$294,296.00	10.7%
Salaries & Wages Overtime 11118090 61121	\$7,426.66	\$6,010.55	\$13,000.00	\$13,700.00	5.4%
Salaries & Wages Standby 11118090 61131	\$0.00	\$276.56	\$500.00	\$500.00	0.0%
Salaries & Wages Call Back 11118090 61141	\$129.42	\$765.43	\$1,000.00	\$1,000.00	0.0%
Salaries & Wages Benefits 11118090 61181	\$4,229.68	\$3,649.80	\$4,368.00	\$4,368.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$148,435.30</b>	<b>\$146,604.65</b>	<b>\$148,586.00</b>	<b>\$166,294.00</b>	<b>11.9%</b>
Social Security Tax 11118090 62110	\$14,582.10	\$16,253.55	\$17,384.00	\$19,475.00	12.0%
Medicare Tax 11118090 62112	\$3,410.28	\$3,801.30	\$4,066.00	\$4,554.00	12.0%
State Retirement 11118090 62210	\$27,935.02	\$32,904.02	\$33,928.00	\$40,364.00	19.0%
401K Supplement Retirement Reg 11118090 62220	\$12,200.28	\$13,526.58	\$14,020.00	\$15,705.00	12.0%
Health Insurance 11118090 62810	\$79,362.62	\$68,923.20	\$67,992.00	\$75,000.00	10.3%
Workers Compensation 11118090 62820	\$10,945.00	\$11,196.00	\$11,196.00	\$11,196.00	0.0%
<b>71 Professional Service</b>	<b>\$14,941.90</b>	<b>\$11,572.50</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0.0%</b>
Other Professional Services 11118090 71190	\$14,941.90	\$11,572.50	\$40,000.00	\$40,000.00	0.0%
<b>72 Current Obligations</b>	<b>\$165,232.00</b>	<b>\$165,672.15</b>	<b>\$168,888.62</b>	<b>\$187,250.00</b>	<b>10.9%</b>
Employee Travel & Training 11118090 72130	\$340.25	\$488.75	\$1,700.00	\$2,250.00	32.4%
Utilities 11118090 72310	\$8,235.22	\$6,268.39	\$5,000.00	\$8,500.00	70.0%
R & M Equipment 11118090 72520	\$3,611.19	\$4,013.50	\$5,000.00	\$0.00	-100.0%
R & M Vehicles 11118090 72530	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Central Garage Charges 11118090 72532	\$627.96	\$0.00	\$0.00	\$0.00	0.0%
R & M Stormwater Improvements 11118090 72565	\$133,870.23	\$146,413.09	\$148,312.54	\$150,000.00	1.1%
Temporary Help Services 11118090 72820	\$17,618.62	\$7,376.08	\$7,376.08	\$25,000.00	238.9%
Miscellaneous Other Services 11118090 72890	\$0.00	\$1,112.34	\$1,500.00	\$1,500.00	0.0%
Current Obligations City Wide 11118090 72999	\$928.53	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$5,875.40</b>	<b>\$8,095.58</b>	<b>\$12,200.00</b>	<b>\$12,391.00</b>	<b>1.6%</b>
Land Rentals 11118090 73110	\$0.00	\$0.00	\$0.00	\$5,500.00	5500.0%
Lease Principal 11118090 73130	\$279.49	\$281.16	\$400.00	\$400.00	0.0%
Lease Interest 11118090 73135	\$3.11	\$1.44	\$0.00	\$0.00	0.0%
Miscellaneous Equipment Rental 11118090 73180	\$1,200.00	\$1,200.00	\$1,500.00	\$1,500.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Dues & Subscriptions 11118090 73810	\$4,392.80	\$6,612.98	\$10,300.00	\$4,991.00	-51.5%
<b>74 Supplies &amp; Materials</b>	<b>\$55,465.72</b>	<b>\$71,306.04</b>	<b>\$72,028.00</b>	<b>\$70,750.00</b>	<b>-1.8%</b>
Uniforms 11118090 74110	\$2,329.85	\$3,438.23	\$3,500.00	\$3,500.00	0.0%
Construction & Repair Supplies 11118090 74410	\$15,425.98	\$10,185.71	\$10,000.00	\$10,000.00	0.0%
Equipment Parts 11118090 74420	\$6,325.07	\$8,985.66	\$15,000.00	\$15,000.00	0.0%
Street Repair 11118090 74450	\$0.00	\$1,968.50	\$1,000.00	\$3,000.00	200.0%
Fuel Charges 11118090 74510	\$19,407.18	\$35,078.07	\$30,200.00	\$25,000.00	-17.2%
Office Supplies & Materials 11118090 74610	\$961.07	\$210.88	\$1,000.00	\$1,000.00	0.0%
Other Supplies & Materials 11118090 74910	\$6,191.92	\$7,688.47	\$6,000.00	\$6,000.00	0.0%
IT Supplies 11118090 74930	\$0.00	\$0.00	\$250.00	\$250.00	0.0%
IT Eq Restricted-IT Use Only 11118090 74931	\$1,776.28	\$987.36	\$1,078.00	\$3,000.00	178.3%
Safety Supplies 11118090 74970	\$2,036.09	\$1,336.43	\$2,000.00	\$2,000.00	0.0%
Miscellaneous Supplies 11118090 74990	\$974.94	\$1,426.73	\$2,000.00	\$2,000.00	0.0%
COVID-19 11118090 74991	\$37.34	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$80,631.19</b>	<b>\$67,661.49</b>	<b>\$69,311.38</b>	<b>\$0.00</b>	<b>-100.0%</b>
Capital Outlay: Lease 11118090 75130	\$631.19	\$0.00	\$0.00	\$0.00	0.0%
Other Equipment 11118090 75190	\$80,000.00	\$22,850.00	\$24,311.38	\$0.00	-100.0%
Motor Vehicles 11118090 75210	\$0.00	\$44,811.49	\$45,000.00	\$0.00	-100.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11119902 General Fd Debt Service</b>	<b>\$2,110,253.92</b>	<b>\$2,312,180.70</b>	<b>\$2,438,160.00</b>	<b>\$3,043,160.00</b>	<b>24.8%</b>
<b>77 Debt Service</b>	<b>\$2,110,253.92</b>	<b>\$2,312,180.70</b>	<b>\$2,438,160.00</b>	<b>\$3,043,160.00</b>	<b>24.8%</b>
I/P Principal Payments 11119902 77101	\$1,919,906.31	\$1,997,706.97	\$2,109,247.00	\$2,714,247.00	28.7%
I/P Interest Payments 11119902 77201	\$190,347.61	\$314,473.73	\$328,913.00	\$328,913.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
11119942 Gen Fd Interfund Transfers	\$2,889,948.23	\$171,678.30	\$171,678.30	\$37,560.00	-78.1%
<b>82 Other Financing Uses</b>	<b>\$2,889,948.23</b>	<b>\$171,678.30</b>	<b>\$171,678.30</b>	<b>\$37,560.00</b>	<b>-78.1%</b>
Transfer to Grants Fund	\$0.00	\$42,569.30	\$42,569.30	\$0.00	-100.0%
11119942 82125					
Transfer to PPP Fund	\$0.00	\$10,000.00	\$10,000.00	\$0.00	-100.0%
11119942 82135					
Transfer to Other Funds	\$2,889,948.23	\$119,109.00	\$119,109.00	\$37,560.00	-68.5%
11119942 82190					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
11119962 Gen Fd Bad debts	(\$206.61)	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>(\$206.61)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Bad Debt Expense	(\$206.61)	\$0.00	\$0.00	\$0.00	0.0%
11119962 73820					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
11119992 Gen Fd Contingency	\$0.00	\$0.00	\$0.00	\$50,000.00	0.0%
<b>79 Contingency</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>0.0%</b>
Contingency	\$0.00	\$0.00	\$0.00	\$50,000.00	50000.0%
11119992 79910					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>11112160 American Rescue Plan</b>	<b>\$0.00</b>	<b>\$1,185,959.80</b>	<b>\$6,704,351.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>75 Capital Outlay</b>	<b>\$0.00</b>	<b>\$1,182,634.80</b>	<b>\$6,156,351.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Other Equipment	\$0.00	\$9,250.00	\$10,000.00	\$0.00	-100.0%
11112160 75190 39014					
Other Equipment	\$0.00	\$2,855.00	\$2,855.00	\$0.00	-100.0%
11112160 75190 39015					
Other Equipment	\$0.00	\$74,836.00	\$75,000.00	\$0.00	-100.0%
11112160 75190 39017					
Other Equipment	\$0.00	\$9,250.00	\$10,000.00	\$0.00	-100.0%
11112160 75190 69014					
Sidewalk & Curb Improvements	\$0.00	\$0.00	\$500,725.00	\$0.00	-100.0%
11112160 75510 29007					
Sidewalk & Curb Improvements	\$0.00	\$22,040.00	\$200,000.00	\$0.00	-100.0%
11112160 75510 69011					
Roadway Improvements	\$0.00	\$5,920.00	\$7,000.00	\$0.00	-100.0%
11112160 75513 19008					
Roadway Improvements	\$0.00	\$47,500.00	\$350,000.00	\$0.00	-100.0%
11112160 75513 19016					
Roadway Improvements	\$0.00	\$12,925.00	\$14,560.00	\$0.00	-100.0%
11112160 75513 39008					
Roadway Improvements	\$0.00	\$29,520.00	\$1,017,392.00	\$0.00	-100.0%
11112160 75513 49018					
Roadway Improvements	\$0.00	\$5,920.00	\$7,000.00	\$0.00	-100.0%
11112160 75513 69008					
Stormwater Improvements	\$0.00	\$10,773.25	\$500,000.00	\$0.00	-100.0%
11112160 75514 19002					
Stormwater Improvements	\$0.00	\$238,305.52	\$230,000.00	\$0.00	-100.0%
11112160 75514 29003					
Stormwater Improvements	\$0.00	\$240,000.00	\$270,000.00	\$0.00	-100.0%
11112160 75514 29004					
Stormwater Improvements	\$0.00	\$0.00	\$100,000.00	\$0.00	-100.0%
11112160 75514 49005					
Stormwater Improvements	\$0.00	\$46,600.00	\$500,000.00	\$0.00	-100.0%
11112160 75514 59006					
Stormwater Improvements	\$0.00	\$0.00	\$500,725.00	\$0.00	-100.0%
11112160 75514 59019					
Stormwater Improvements	\$0.00	\$0.00	\$155,000.00	\$0.00	-100.0%
11112160 75514 69020					
Other Structures & Impr	\$0.00	\$0.00	\$13,725.00	\$0.00	-100.0%
11112160 75590 19000					
Other Structures & Impr	\$0.00	\$0.00	\$116,666.00	\$0.00	-100.0%
11112160 75590 19001					
Other Structures & Impr	\$0.00	\$120,412.00	\$130,000.00	\$0.00	-100.0%
11112160 75590 19013					
Other Structures & Impr	\$0.00	\$0.00	\$116,667.00	\$0.00	-100.0%
11112160 75590 29001					
Other Structures & Impr	\$0.00	\$0.00	\$311,977.00	\$0.00	-100.0%
11112160 75590 39000					
Other Structures & Impr	\$0.00	\$155,675.00	\$155,000.00	\$0.00	-100.0%
11112160 75590 39022					
Other Structures & Impr	\$0.00	\$0.00	\$116,667.00	\$0.00	-100.0%
11112160 75590 59001					
Other Structures & Impr	\$0.00	\$0.00	\$75,000.00	\$0.00	-100.0%
11112160 75590 69009					
Other Structures & Impr	\$0.00	\$88,146.44	\$100,000.00	\$0.00	-100.0%
11112160 75590 69010					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Other Structures & Impr 11112160 75590 69012	\$0.00	\$406.59	\$2,500.00	\$0.00	-100.0%
Other Structures & Impr 11112160 75590 69021	\$0.00	\$62,300.00	\$567,892.00	\$0.00	-100.0%
Appropriation Alderman Ward 3 11112160 76129 39024	\$0.00	\$1,000.00	\$1,000.00	\$0.00	-100.0%
Affordable Housing 11112160 76450 39023	\$0.00	\$2,325.00	\$547,000.00	\$0.00	-100.0%

THIS PAGE LEFT BLANK INTENTIONALLY



# Water Fund

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



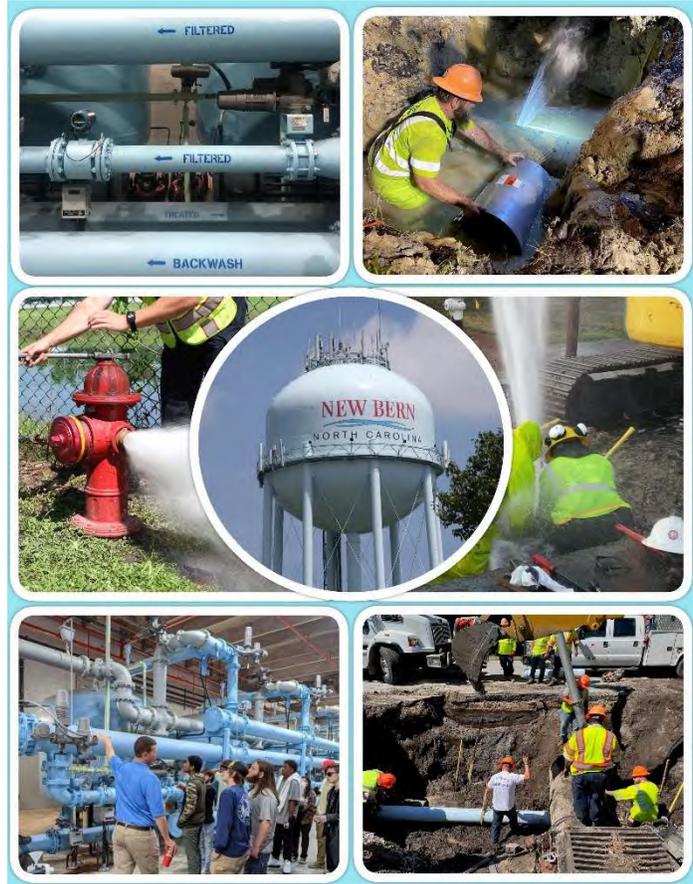
# Water Fund

## Budget Highlights

The budget for FY23-24 is focused on continued improvements in the City's water production and distribution systems, to enhance the service for current customers and meet the capacity needs to support the demand from regional growth. This year there are no proposed changes to the City's water rates, which provide for routine annual expenditures, while also incorporating funding for infrastructure rehabilitation, capacity improvements and source water protection.

## Purpose and Mission

The City of New Bern Department of Public Utilities is community-owned and committed to the values of a professional, hometown, customer-first utility. Working together as a partner with our community, we deliver high quality electric, water, and sewer service to over 25,000 customers located in New Bern and the surrounding areas. The primary mission of the Department of Public Utilities Water Divisions is to provide a safe and dependable water supply to all citizens of the City and surrounding areas. Every effort is made by these divisions to ensure that reliable water is always available for our community and that the water delivered meets or exceeds all State and Federal water quality standards.



## Goals & Objectives

The City of New Bern Department of Public Utilities is committed to providing high levels of customer satisfaction and value, service reliability, and financial stability while enhancing our community's quality of life and economic growth. In efforts to reach these goals, the Department of Public Utilities Water Divisions ensure that the City's water treatment and distribution systems are operated in a professional manner that ensures compliance with all state and federal permits. In addition, these divisions will collaborate with community partners and other governmental agencies in capacity development and infrastructure relocation initiatives that are in support of regional development.

## Key Operations & Functions

The City's three Water Divisions include Water Resources Administration, Water Treatment, and Water Distribution Maintenance. The staff in these divisions are responsible for the following:

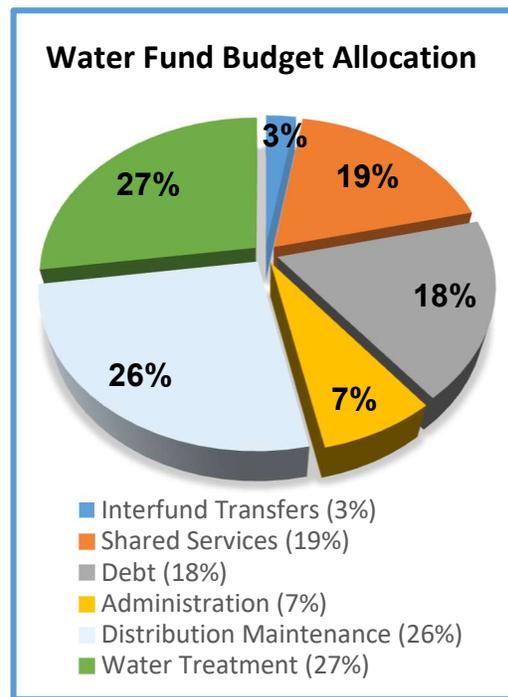
Water Resources Administration	Water Treatment	Water Distribution Maintenance
<ul style="list-style-type: none"> <li>• Engineering &amp; Design</li> <li>• Capital Projects Planning</li> <li>• Policy Development</li> <li>• Design Standards</li> <li>• Financial Analysis</li> <li>• Development Support</li> <li>• Regulatory Issues</li> </ul>	<ul style="list-style-type: none"> <li>• Water Supply</li> <li>• Water Storage</li> <li>• Treatment Processes</li> <li>• Water Quality</li> <li>• Fire Hydrant Maintenance</li> <li>• Water Metering</li> <li>• Cross Connection Program</li> </ul>	<ul style="list-style-type: none"> <li>• 348 Miles of Pipeline Maintenance</li> <li>• New Water Connections</li> <li>• Operational Equipment Maintenance</li> </ul>

## Successes & Accomplishments

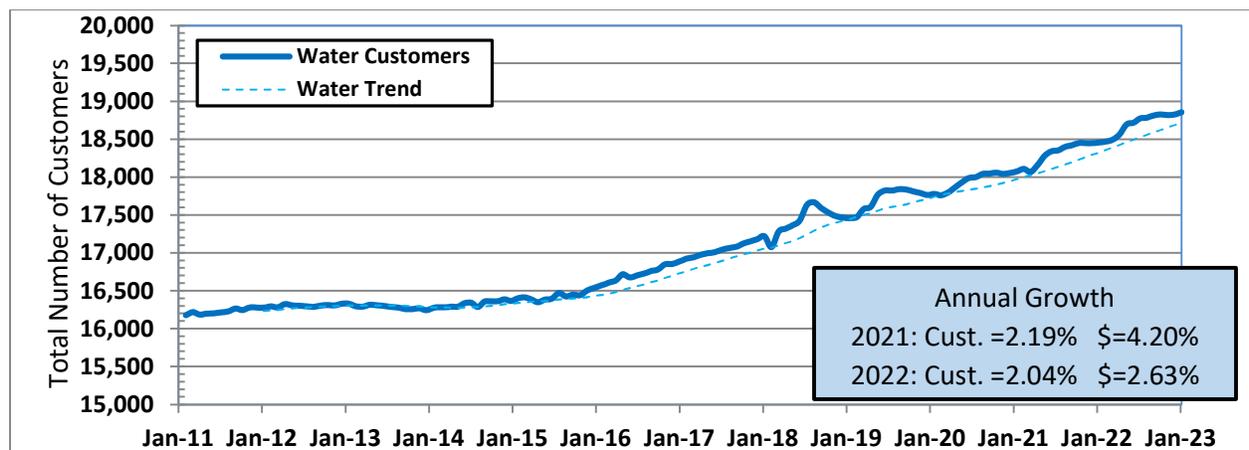
The Water Divisions continue to increase water system resiliency by making capital investments in upgrading treatment, distribution, cross connection prevention and cyber security systems. In addition, these divisions have supported the goal of facilitating community development by working on system improvements to provide the necessary water capacity for new residential, commercial, and industrial development in the New Bern area.

## Planning Ahead

Over the past 5 years the water system customer base has grown at a fairly steady 1.5-2.0% per year, and this continued steady growth is anticipated for FY23-24. However, the cost of supplies, materials and contract services all saw steep increases in the past 2 years and the Producer Price Index (PPI) for these items increased by 15-30% from 2020 to 2022. These prices are expected to remain elevated through FY23-24 and the actual availability of supplies, materials, and services continues to put additional strain on the cost of the operation.



**61% Operating Expenses**  
 30% Personnel Service  
 31% Supplies, Material, Services



**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>WATER FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Water Resources Administration</b>				
City Engineer	1	1	1	1
Staff Engineer	1	1	1	1
Project Coordinator <i>(moved from Water Distribution)</i>	1	1	2	2
Water Resources Service Coordinator	1	1	1	1
GIS Technician	1	1	1	1
Office Assistant III	1	1	1	1
<b>FTE TOTAL</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>
<b>Water Treatment</b>				
Water Treatment Plant Manager	1	1	1	1
Water Facilities Maint. Superintendent	1	1	1	1
Laboratory Supervisor	1	1	1	1
Water Treatment Plant Operator I to IV	3	3	3	3
Hydrant/Meter Crew Supervisor	1	1	1	1
Cross Connection Control Coordinator	1	1	1	1
Hydrant/Meter Maint. Worker I to Lead Worker	2	2	2	2
Office Assistant III	2	2	2	2
<b>FTE TOTAL</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Water Distribution Maintenance</b>				
Utility Maintenance Superintendent	1	1	1	1
Water/Sewer Construction Superintendent	1	1	1	1
Water/Sewer Crew Supervisor	2	2	2	2
Equipment Operator II <i>(moved 1 from Sewer Collection)</i>	3	3	4	4
Utility Maintenance Worker I to Lead Worker	12	11	11	11
Project Coordinator <i>(moved to Water Resources Admin)</i>	0	1	0	0
Utility Locate Coordinator <i>(moved from Sewer Collection)</i>	0	0	1	1
Utility Locator		2	2	2
<b>FTE TOTAL</b>	<b>19</b>	<b>21</b>	<b>22</b>	<b>22</b>
<b>Water Fund Total</b>	<b>37</b>	<b>39</b>	<b>41</b>	<b>41</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
5111 Water Operating Fund	(\$11,671,676.23)	(\$11,769,803.02)	(\$14,571,732.00)	(\$12,738,668.00)	-12.6%
51110010 Water Non-Dept Revenue	(\$11,671,676.23)	(\$11,769,803.02)	(\$14,571,732.00)	(\$12,738,668.00)	-12.6%
54 Sales & Services	(\$11,113,524.92)	(\$10,722,682.84)	(\$11,360,000.00)	(\$11,410,000.00)	0.4%
55 Investment Earnings	(\$15,803.70)	(\$388,222.89)	(\$1,500.00)	(\$201,000.00)	13300.0%
58 Miscellaneous	(\$238,302.61)	(\$250,655.25)	(\$236,000.00)	(\$233,000.00)	-1.3%
59 Interdepartmental	(\$304,045.00)	(\$408,242.04)	(\$408,242.00)	(\$405,422.00)	-0.7%
81 Other Financing Srcs	\$0.00	\$0.00	(\$2,565,990.00)	(\$489,246.00)	-80.9%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>5111 Water Operating Fund</b>	<b>(\$1,443,978.12)</b>	<b>(\$2,168,589.24)</b>	<b>(\$14,571,732.00)</b>	<b>(\$12,738,668.00)</b>	<b>-12.6%</b>
<b>54 Sales &amp; Services</b>	<b>(\$885,826.81)</b>	<b>(\$1,121,469.06)</b>	<b>(\$1,009,242.00)</b>	<b>(\$11,410,000.00)</b>	<b>0.4%</b>
Basic Customer Service	(\$10,370,201.60)	(\$10,234,487.12)	(\$10,600,000.00)	(\$10,880,000.00)	2.6%
51110010 54130					
Capital Recovery Fee	(\$566,826.80)	(\$325,724.38)	(\$600,000.00)	(\$350,000.00)	-41.7%
51110010 54205					
Connection Fees	(\$88,179.00)	(\$62,364.00)	(\$85,000.00)	(\$90,000.00)	5.9%
51110010 54210					
Late Penalties - Utilities	(\$72,669.22)	(\$84,120.49)	(\$65,000.00)	(\$75,000.00)	15.4%
51110010 54216					
Miscellaneous Customer Fees	(\$15,648.30)	(\$15,986.85)	(\$10,000.00)	(\$15,000.00)	50.0%
51110010 54290					
<b>55 Investment Earnings</b>	<b>(\$15,803.70)</b>	<b>(\$388,222.89)</b>	<b>(\$1,500.00)</b>	<b>(\$201,000.00)</b>	<b>13300.0%</b>
Investment Earnings	(\$848.69)	(\$720.25)	(\$500.00)	(\$1,000.00)	100.0%
51110010 55101					
Int Earn-NCCMT	(\$14,955.01)	(\$387,502.64)	(\$1,000.00)	(\$200,000.00)	19900.0%
51110010 55112					
<b>58 Miscellaneous</b>	<b>(\$238,302.61)</b>	<b>(\$250,655.25)</b>	<b>(\$236,000.00)</b>	<b>(\$233,000.00)</b>	<b>-1.3%</b>
Communication Tower Rental	\$36,005.91	(\$35,708.95)	\$0.00	(\$230,000.00)	-230000.0%
51110010 58856					
Lease Revenue	(\$264,515.87)	(\$193,793.57)	(\$225,000.00)	\$0.00	-100.0%
51110010 58860					
Interest Income	(\$9,056.41)	(\$14,235.78)	\$0.00	\$0.00	0.0%
51110010 58870					
Sales of Fixed Assets	(\$736.24)	(\$6,916.95)	(\$6,000.00)	(\$2,000.00)	-66.7%
51110010 58916					
Sale of Scrap	\$0.00	\$0.00	(\$5,000.00)	(\$1,000.00)	-80.0%
51110010 58918					
<b>59 Interdepartmental</b>	<b>(\$304,045.00)</b>	<b>(\$408,242.04)</b>	<b>(\$408,242.00)</b>	<b>(\$405,422.00)</b>	<b>-0.7%</b>
Sewer Interfund Reimb	(\$304,045.00)	(\$408,242.04)	(\$408,242.00)	(\$405,422.00)	-0.7%
51110010 59130					
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,565,990.00)</b>	<b>(\$489,246.00)</b>	<b>-80.9%</b>
Fund Balance Appropriated	\$0.00	\$0.00	(\$2,565,990.00)	(\$489,246.00)	-80.9%
51110010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>5111 Water Operating Fund</b>	<b>\$9,095,773.14</b>	<b>\$11,525,135.15</b>	<b>\$14,571,732.00</b>	<b>\$12,738,668.00</b>	<b>-12.6%</b>
<b>51119201 Water Resources Admin</b>	<b>\$702,238.49</b>	<b>\$826,921.49</b>	<b>\$832,017.00</b>	<b>\$932,109.00</b>	<b>12.0%</b>
61 Personnel Services	\$428,308.33	\$558,570.82	\$554,796.00	\$621,350.00	12.0%
62 Fringe Benefits	\$207,609.31	\$223,743.63	\$221,766.00	\$252,144.00	13.7%
71 Professional Service	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	0.0%
72 Current Obligations	\$19,727.67	\$13,322.62	\$21,265.00	\$23,670.00	11.3%
73 Fixed Charges	\$13,150.58	\$14,853.17	\$15,510.00	\$16,490.00	6.3%
74 Supplies & Materials	\$6,326.91	\$13,931.25	\$16,180.00	\$15,955.00	-1.4%
75 Capital Outlay	\$13,572.85	\$0.00	\$0.00	\$0.00	0.0%
82 Other Financing Uses	\$13,542.84	\$0.00	\$0.00	\$0.00	0.0%
<b>51119202 Water Treatment</b>	<b>\$2,381,602.65</b>	<b>\$2,825,691.25</b>	<b>\$3,041,678.00</b>	<b>\$3,468,304.00</b>	<b>14.0%</b>
61 Personnel Services	\$618,383.12	\$675,258.53	\$696,301.00	\$765,894.00	10.0%
62 Fringe Benefits	\$236,382.80	\$318,555.33	\$321,609.00	\$360,760.00	12.2%
71 Professional Service	\$0.00	\$0.00	\$10,000.00	\$2,500.00	-75.0%
72 Current Obligations	\$554,010.66	\$596,142.99	\$692,043.00	\$666,670.00	-3.7%
73 Fixed Charges	\$196,915.10	\$206,652.30	\$206,725.00	\$220,025.00	6.4%
74 Supplies & Materials	\$764,631.64	\$938,690.12	\$874,574.00	\$1,336,455.00	52.8%
75 Capital Outlay	(\$16,417.50)	\$90,391.98	\$240,426.00	\$116,000.00	-51.8%
82 Other Financing Uses	\$27,696.83	\$0.00	\$0.00	\$0.00	0.0%
<b>51119204 Water Dist Maintenance</b>	<b>\$1,846,532.35</b>	<b>\$3,241,632.61</b>	<b>\$3,388,848.00</b>	<b>\$3,318,886.00</b>	<b>-2.1%</b>
61 Personnel Services	\$862,008.89	\$1,025,436.19	\$1,035,253.00	\$1,217,922.00	17.6%
62 Fringe Benefits	\$455,448.02	\$527,903.85	\$533,232.00	\$615,584.00	15.4%
71 Professional Service	\$132.00	\$402.00	\$3,400.00	\$3,400.00	0.0%
72 Current Obligations	\$313,043.40	\$343,368.37	\$314,539.00	\$323,610.00	2.9%
73 Fixed Charges	\$23,662.63	\$28,310.32	\$50,700.00	\$67,220.00	32.6%
74 Supplies & Materials	\$429,271.94	\$609,090.44	\$595,878.00	\$516,650.00	-13.3%
75 Capital Outlay	\$289,871.06	\$707,121.44	\$848,346.00	\$567,000.00	-33.2%
76 Contr-Grants-Subsidy	\$0.00	\$0.00	\$7,500.00	\$7,500.00	0.0%
82 Other Financing Uses	(\$526,905.59)	\$0.00	\$0.00	\$0.00	0.0%
<b>51119902 Water FD Debt Service</b>	<b>\$377,724.20</b>	<b>\$331,584.77</b>	<b>\$2,809,884.00</b>	<b>\$2,318,936.00</b>	<b>-17.5%</b>
77 Debt Service	\$377,724.20	\$331,584.77	\$2,809,884.00	\$2,318,936.00	-17.5%
<b>51119922 Water Fd Shared Services</b>	<b>\$1,706,367.05</b>	<b>\$2,245,293.03</b>	<b>\$2,245,293.00</b>	<b>\$2,362,577.00</b>	<b>5.2%</b>
78 Shared Services	\$1,706,367.05	\$2,245,293.03	\$2,245,293.00	\$2,362,577.00	5.2%
<b>51119942 Water Fd Interfund Transfers</b>	<b>\$357,681.33</b>	<b>\$2,054,012.00</b>	<b>\$2,054,012.00</b>	<b>\$337,856.00</b>	<b>-83.6%</b>
82 Other Financing Uses	\$357,681.33	\$2,054,012.00	\$2,054,012.00	\$337,856.00	-83.6%
<b>51119962 Water Fd Bad Debts</b>	<b>\$16,670.40</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
73 Fixed Charges	\$16,670.40	\$0.00	\$200,000.00	\$0.00	-100.0%
<b>51119982 Water Fd Depreciation</b>	<b>\$1,706,956.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
73 Fixed Charges	\$1,706,956.67	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>51119201 Water Resources Admin</b>	<b>\$702,238.49</b>	<b>\$826,921.49</b>	<b>\$832,017.00</b>	<b>\$932,109.00</b>	<b>12.0%</b>
<b>61 Personnel Services</b>	<b>\$428,308.33</b>	<b>\$558,570.82</b>	<b>\$554,796.00</b>	<b>\$621,350.00</b>	<b>12.0%</b>
Salaries & Wages Regular	\$422,542.73	\$551,073.84	\$547,662.00	\$613,716.00	12.1%
51119201 61101					
Sal & Wages Stm Admin Wrkd Hrs	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
51119201 61108					
Salaries & Wages Overtime	\$1,608.59	\$2,149.52	\$2,500.00	\$3,000.00	20.0%
51119201 61121					
Salaries & Wages Benefits	\$4,157.01	\$5,347.46	\$4,134.00	\$4,134.00	0.0%
51119201 61181					
<b>62 Fringe Benefits</b>	<b>\$207,609.31</b>	<b>\$223,743.63</b>	<b>\$221,766.00</b>	<b>\$252,144.00</b>	<b>13.7%</b>
Social Security Tax	\$25,689.88	\$33,601.65	\$34,141.00	\$38,535.00	12.9%
51119201 62110					
Medicare Tax	\$6,008.13	\$7,858.45	\$7,984.00	\$9,012.00	12.9%
51119201 62112					
State Retirement	\$48,572.96	\$67,298.81	\$66,630.00	\$79,867.00	19.9%
51119201 62210					
401K Supplement Retirement Reg	\$20,281.92	\$27,661.15	\$27,533.00	\$31,076.00	12.9%
51119201 62220					
Contra Expense NPL	\$32,897.23	\$0.00	\$0.00	\$0.00	0.0%
51119201 62300					
Health Insurance	\$68,143.19	\$81,169.57	\$79,324.00	\$87,500.00	10.3%
51119201 62810					
Workers Compensation	\$6,016.00	\$6,154.00	\$6,154.00	\$6,154.00	0.0%
51119201 62820					
<b>71 Professional Service</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>0.0%</b>
Engineering Prof Services	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	0.0%
51119201 71118					
<b>72 Current Obligations</b>	<b>\$19,727.67</b>	<b>\$13,322.62</b>	<b>\$21,265.00</b>	<b>\$23,670.00</b>	<b>11.3%</b>
Employee Travel & Training	\$2,725.85	\$144.24	\$5,800.00	\$6,000.00	3.4%
51119201 72130					
Printing	\$1,566.15	\$0.00	\$500.00	\$500.00	0.0%
51119201 72410					
Central Garage Charges	\$13,337.91	\$10,471.38	\$11,565.00	\$13,770.00	19.1%
51119201 72532					
Advertising	\$0.00	\$262.64	\$400.00	\$400.00	0.0%
51119201 72790					
Leased Supplies	\$571.76	\$0.00	\$0.00	\$0.00	0.0%
51119201 72810					
Recording Fees	\$1,452.00	\$534.60	\$1,500.00	\$1,500.00	0.0%
51119201 72840					
Miscellaneous Other Services	\$74.00	\$1,909.76	\$1,500.00	\$1,500.00	0.0%
51119201 72890					
<b>73 Fixed Charges</b>	<b>\$13,150.58</b>	<b>\$14,853.17</b>	<b>\$15,510.00</b>	<b>\$16,490.00</b>	<b>6.3%</b>
Lease Principal	\$0.00	\$103.49	\$4,150.00	\$4,500.00	8.4%
51119201 73130					
Lease Interest	\$33.79	\$20.28	\$0.00	\$0.00	0.0%
51119201 73135					
Amortization Expense-Lease	\$2,931.69	\$2,931.72	\$0.00	\$0.00	0.0%
51119201 73350					
Dues & Subscriptions	\$10,185.10	\$11,797.68	\$11,360.00	\$11,990.00	5.5%
51119201 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$6,326.91</b>	<b>\$13,931.25</b>	<b>\$16,180.00</b>	<b>\$15,955.00</b>	<b>-1.4%</b>
Uniforms	\$654.28	\$1,400.00	\$800.00	\$800.00	0.0%
51119201 74110					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Community Engagement 51119201 74320	\$0.00	\$0.00	\$0.00	\$2,500.00	2500.0%
Fuel Charges 51119201 74510	\$2,646.16	\$3,023.20	\$2,500.00	\$3,000.00	20.0%
Office Supplies & Materials 51119201 74610	\$1,040.40	\$902.07	\$2,650.00	\$2,000.00	-24.5%
Other Supplies & Materials 51119201 74910	\$1,240.06	\$1,654.07	\$2,500.00	\$2,500.00	0.0%
IT Supplies 51119201 74930	\$528.53	\$100.00	\$500.00	\$500.00	0.0%
IT Eq Restricted-IT Use Only 51119201 74931	\$0.00	\$6,494.60	\$6,730.00	\$4,155.00	-38.3%
Safety Supplies 51119201 74970	\$0.00	\$357.31	\$500.00	\$500.00	0.0%
COVID-19 51119201 74991	\$217.48	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$13,572.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Other Equipment 51119201 75190	\$13,572.85	\$0.00	\$0.00	\$0.00	0.0%
<b>82 Other Financing Uses</b>	<b>\$13,542.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out 51119201 82510	\$13,542.84	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>51119202 Water Treatment</b>	<b>\$2,381,602.65</b>	<b>\$2,825,691.25</b>	<b>\$3,041,678.00</b>	<b>\$3,468,304.00</b>	<b>14.0%</b>
<b>61 Personnel Services</b>	<b>\$618,383.12</b>	<b>\$675,258.53</b>	<b>\$696,301.00</b>	<b>\$765,894.00</b>	<b>10.0%</b>
Salaries & Wages Regular	\$525,225.56	\$572,355.76	\$582,943.00	\$665,036.00	14.1%
51119202 61101					
Salaries & Wages Vac Payout	\$50.84	\$484.34	\$0.00	\$0.00	0.0%
51119202 61103					
Salaries & Wages Overtime	\$33,806.00	\$39,464.98	\$55,000.00	\$39,900.00	-27.5%
51119202 61121					
Salaries & Wages Standby	\$15,298.06	\$16,115.50	\$15,000.00	\$15,800.00	5.3%
51119202 61131					
Salaries & Wages Call Back	\$37,922.16	\$40,737.57	\$35,000.00	\$36,800.00	5.1%
51119202 61141					
Salaries & Wages Benefits	\$6,080.50	\$6,100.38	\$8,358.00	\$8,358.00	0.0%
51119202 61181					
<b>62 Fringe Benefits</b>	<b>\$236,382.80</b>	<b>\$318,555.33</b>	<b>\$321,609.00</b>	<b>\$360,760.00</b>	<b>12.2%</b>
Social Security Tax	\$37,120.32	\$40,606.12	\$42,652.00	\$47,510.00	11.4%
51119202 62110					
Medicare Tax	\$8,681.47	\$9,496.56	\$9,975.00	\$11,111.00	11.4%
51119202 62112					
State Retirement	\$67,695.96	\$82,543.85	\$83,241.00	\$98,466.00	18.3%
51119202 62210					
401K Supplement Retirement Reg	\$29,184.79	\$32,614.42	\$34,397.00	\$38,313.00	11.4%
51119202 62220					
Contra Expense NPL	(\$57,431.42)	\$0.00	\$0.00	\$0.00	0.0%
51119202 62300					
Health Insurance	\$136,115.68	\$137,934.38	\$135,984.00	\$150,000.00	10.3%
51119202 62810					
Workers Compensation	\$15,016.00	\$15,360.00	\$15,360.00	\$15,360.00	0.0%
51119202 62820					
<b>71 Professional Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$2,500.00</b>	<b>-75.0%</b>
Engineering Prof Services	\$0.00	\$0.00	\$10,000.00	\$2,500.00	-75.0%
51119202 71118					
<b>72 Current Obligations</b>	<b>\$554,010.66</b>	<b>\$596,142.99</b>	<b>\$692,043.00</b>	<b>\$666,670.00</b>	<b>-3.7%</b>
Employee Travel & Training	\$5,400.53	\$3,104.17	\$6,400.00	\$6,800.00	6.3%
51119202 72130					
Telephone Service	\$738.16	\$865.29	\$800.00	\$800.00	0.0%
51119202 72210					
Utilities	\$377,563.53	\$402,316.29	\$400,000.00	\$415,000.00	3.8%
51119202 72310					
Printing	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
51119202 72410					
R & M Buildings	\$35,107.34	\$0.00	\$40,000.00	\$25,000.00	-37.5%
51119202 72510					
R & M Equipment	\$47,296.06	\$74,752.94	\$92,500.00	\$75,000.00	-18.9%
51119202 72520					
Central Garage Charges	\$44,613.11	\$47,093.34	\$35,343.00	\$47,070.00	33.2%
51119202 72532					
R & M System Improvements	\$18,140.32	\$0.00	\$50,000.00	\$30,000.00	-40.0%
51119202 72566					
Freight Express Deliveries	\$217.26	\$165.00	\$1,000.00	\$1,000.00	0.0%
51119202 72610					
Leased Supplies	\$440.71	\$0.00	\$0.00	\$0.00	0.0%
51119202 72810					
Temporary Help Services	\$2,936.25	\$0.00	\$0.00	\$15,000.00	15000.0%
51119202 72820					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Miscellaneous Other Services 51119202 72890	\$21,557.39	\$67,845.96	\$65,000.00	\$50,000.00	-23.1%
<b>73 Fixed Charges</b>	<b>\$196,915.10</b>	<b>\$206,652.30</b>	<b>\$206,725.00</b>	<b>\$220,025.00</b>	<b>6.4%</b>
Lease Principal 51119202 73130	\$0.00	\$63.65	\$3,275.00	\$3,800.00	16.0%
Lease Interest 51119202 73135	\$37.44	\$16.27	\$0.00	\$0.00	0.0%
Miscellaneous Equipment Rental 51119202 73180	\$887.19	\$1,000.00	\$2,500.00	\$4,000.00	60.0%
S & M Contracts 51119202 73210	\$22,215.61	\$25,016.67	\$40,200.00	\$44,500.00	10.7%
S & M Contracts Tanks 51119202 73270	\$154,244.72	\$158,667.32	\$154,250.00	\$161,225.00	4.5%
Amortization Expense-Lease 51119202 73350	\$2,351.71	\$2,351.76	\$0.00	\$0.00	0.0%
Dues & Subscriptions 51119202 73810	\$17,178.43	\$19,536.63	\$6,500.00	\$6,500.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$764,631.64</b>	<b>\$938,690.12</b>	<b>\$874,574.00</b>	<b>\$1,336,455.00</b>	<b>52.8%</b>
Uniforms 51119202 74110	\$3,611.60	\$3,654.98	\$4,000.00	\$4,000.00	0.0%
Janitorial Supplies 51119202 74120	\$1,655.32	\$1,925.84	\$1,500.00	\$1,800.00	20.0%
Equipment Parts 51119202 74420	\$19,287.07	\$16,553.00	\$30,000.00	\$30,000.00	0.0%
Fire Hydrants 51119202 74440	\$10,413.53	\$37,768.53	\$14,000.00	\$40,000.00	185.7%
Street Repair 51119202 74450	\$0.00	\$4,000.00	\$5,000.00	\$2,500.00	-50.0%
Pipe & Fittings 51119202 74470	\$12,678.90	\$15,035.40	\$15,000.00	\$20,000.00	33.3%
Brass Fittings 51119202 74478	\$4,926.91	\$8,810.48	\$10,000.00	\$5,000.00	-50.0%
Water Meters & Boxes 51119202 74484	\$224,994.64	\$193,882.85	\$210,000.00	\$510,000.00	142.9%
Fuel Charges 51119202 74510	\$20,437.40	\$29,901.80	\$25,100.00	\$20,000.00	-20.3%
Office Supplies & Materials 51119202 74610	\$1,653.30	\$1,838.70	\$2,525.00	\$2,500.00	-1.0%
Other Supplies & Materials 51119202 74910	\$63,715.09	\$37,049.17	\$52,000.00	\$52,000.00	0.0%
IT Supplies 51119202 74930	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
IT Eq't Restricted-IT Use Only 51119202 74931	\$9,901.28	\$37,352.09	\$47,949.00	\$23,655.00	-50.7%
Fuel Charges Non-Highway 51119202 74944	\$10,329.73	\$12,000.00	\$13,000.00	\$15,000.00	15.4%
Safety Supplies 51119202 74970	\$1,148.54	\$2,882.44	\$2,000.00	\$2,500.00	25.0%
Lab Supplies & Materials 51119202 74979	\$22,976.06	\$37,980.47	\$42,500.00	\$40,000.00	-5.9%
Chemicals 51119202 74980	\$355,035.78	\$495,015.00	\$390,000.00	\$560,000.00	43.6%
Miscellaneous Supplies 51119202 74990	\$1,826.02	\$3,039.37	\$5,000.00	\$2,500.00	-50.0%
COVID-19 51119202 74991	\$40.47	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>75 Capital Outlay</b>	<b>(\$16,417.50)</b>	<b>\$90,391.98</b>	<b>\$240,426.00</b>	<b>\$116,000.00</b>	<b>-51.8%</b>
Other Equipment	\$0.00	\$20,967.81	\$171,000.00	\$18,000.00	-89.5%
51119202 75190					
Motor Vehicles	(\$16,417.50)	\$69,424.17	\$69,426.00	\$48,000.00	-30.9%
51119202 75210					
Water Improvements	\$0.00	\$0.00	\$0.00	\$50,000.00	50000.0%
51119202 75540					
<b>82 Other Financing Uses</b>	<b>\$27,696.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out	\$27,696.83	\$0.00	\$0.00	\$0.00	0.0%
51119202 82510					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>51119204 Water Distribution Maintenance</b>	<b>\$1,846,532.35</b>	<b>\$3,241,632.61</b>	<b>\$3,388,848.00</b>	<b>\$3,318,886.00</b>	<b>-2.1%</b>
<b>61 Personnel Services</b>	<b>\$862,008.89</b>	<b>\$1,025,436.19</b>	<b>\$1,035,253.00</b>	<b>\$1,217,922.00</b>	<b>17.6%</b>
Salaries & Wages Regular 51119204 61101	\$757,833.42	\$864,373.97	\$936,901.00	\$1,077,770.00	15.0%
Salaries & Wages Vac Payout 51119204 61103	\$4,114.85	\$5,381.09	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 51119204 61121	\$16,767.78	\$26,476.10	\$22,000.00	\$29,400.00	33.6%
Salaries & Wages Standby 51119204 61131	\$17,597.69	\$24,654.06	\$17,500.00	\$21,000.00	20.0%
Salaries & Wages Call Back 51119204 61141	\$58,879.30	\$97,755.49	\$50,000.00	\$80,900.00	61.8%
Salaries & Wages Benefits 51119204 61181	\$6,815.85	\$6,795.48	\$8,852.00	\$8,852.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$455,448.02</b>	<b>\$527,903.85</b>	<b>\$533,232.00</b>	<b>\$615,584.00</b>	<b>15.4%</b>
Social Security Tax 51119204 62110	\$51,475.20	\$61,503.83	\$63,637.00	\$75,540.00	18.7%
Medicare Tax 51119204 62112	\$12,038.70	\$14,383.97	\$14,883.00	\$17,666.00	18.7%
State Retirement 51119204 62210	\$99,236.31	\$123,896.11	\$124,195.00	\$156,564.00	26.1%
401K Supplement Retirement Reg 51119204 62220	\$37,931.02	\$46,012.11	\$51,320.00	\$60,921.00	18.7%
Contra Expense NPL 51119204 62300	(\$20,939.92)	\$0.00	\$0.00	\$0.00	0.0%
Health Insurance 51119204 62810	\$246,483.71	\$252,214.83	\$249,304.00	\$275,000.00	10.3%
Workers Compensation 51119204 62820	\$29,223.00	\$29,893.00	\$29,893.00	\$29,893.00	0.0%
<b>71 Professional Service</b>	<b>\$132.00</b>	<b>\$402.00</b>	<b>\$3,400.00</b>	<b>\$3,400.00</b>	<b>0.0%</b>
Medical Professional Services 51119204 71114	\$132.00	\$402.00	\$900.00	\$900.00	0.0%
Engineering Prof Services 51119204 71118	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
<b>72 Current Obligations</b>	<b>\$313,043.40</b>	<b>\$343,368.37</b>	<b>\$314,539.00</b>	<b>\$323,610.00</b>	<b>2.9%</b>
Employee Travel & Training 51119204 72130	\$2,036.76	\$6,239.13	\$9,990.00	\$9,990.00	0.0%
Utilities 51119204 72310	\$70,261.78	\$81,261.57	\$100,000.00	\$80,000.00	-20.0%
Printing 51119204 72410	\$0.00	\$0.00	\$200.00	\$200.00	0.0%
R & M Buildings 51119204 72510	\$13,186.80	\$7,047.21	\$5,000.00	\$7,500.00	50.0%
R & M Equipment 51119204 72520	\$3,641.15	\$27,836.70	\$25,000.00	\$20,000.00	-20.0%
R & M Vehicles 51119204 72530	\$0.00	\$3,500.00	\$2,500.00	\$2,500.00	0.0%
Central Garage Charges 51119204 72532	\$112,308.94	\$104,896.20	\$83,799.00	\$100,370.00	19.8%
R & M System Improvements 51119204 72566	\$0.00	\$13,803.37	\$25,000.00	\$20,000.00	-20.0%
Freight Express Deliveries 51119204 72610	\$24.40	\$9.56	\$250.00	\$250.00	0.0%
Advertising 51119204 72790	\$176.24	\$0.00	\$300.00	\$300.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Leased Supplies 51119204 72810	\$1,386.84	\$0.00	\$0.00	\$0.00	0.0%
Temporary Help Services 51119204 72820	\$74,689.32	\$80,000.00	\$45,000.00	\$65,000.00	44.4%
Miscellaneous Other Services 51119204 72890	\$35,331.17	\$18,774.63	\$17,500.00	\$17,500.00	0.0%
<b>73 Fixed Charges</b>	<b>\$23,662.63</b>	<b>\$28,310.32</b>	<b>\$50,700.00</b>	<b>\$67,220.00</b>	<b>32.6%</b>
Land Rentals 51119204 73110	\$8,467.33	\$1,595.00	\$3,000.00	\$8,500.00	183.3%
Lease Principal 51119204 73130	\$0.93	\$5,198.00	\$7,030.00	\$7,300.00	3.8%
Lease Interest 51119204 73135	\$249.81	\$460.20	\$0.00	\$0.00	0.0%
Miscellaneous Equipment Rental 51119204 73180	\$0.00	\$0.00	\$2,500.00	\$1,500.00	-40.0%
Miscellaneous Other Rentals 51119204 73190	\$0.00	(\$5,107.14)	\$0.00	\$2,500.00	2500.0%
S & M Contracts 51119204 73210	\$5,223.72	\$6,000.00	\$4,000.00	\$5,500.00	37.5%
S & M Contracts Comm Eq 51119204 73230	\$2,489.87	\$9,117.47	\$24,360.00	\$24,360.00	0.0%
Amortization Expense-Lease 51119204 73350	\$6,565.97	\$6,566.04	\$0.00	\$0.00	0.0%
Dues & Subscriptions 51119204 73810	\$665.00	\$4,480.75	\$9,810.00	\$17,560.00	79.0%
<b>74 Supplies &amp; Materials</b>	<b>\$429,271.94</b>	<b>\$609,090.44</b>	<b>\$595,878.00</b>	<b>\$516,650.00</b>	<b>-13.3%</b>
Uniforms 51119204 74110	\$8,180.11	\$14,054.51	\$12,000.00	\$12,000.00	0.0%
Janitorial Supplies 51119204 74120	\$3,185.90	\$4,186.28	\$4,500.00	\$4,500.00	0.0%
Food & Provisions 51119204 74210	\$1,545.98	\$2,403.31	\$900.00	\$1,500.00	66.7%
Equipment Parts 51119204 74420	\$9,768.17	\$8,346.23	\$7,500.00	\$8,500.00	13.3%
Street Repair 51119204 74450	\$101,842.60	\$133,609.15	\$110,000.00	\$100,000.00	-9.1%
Valve Boxes 51119204 74464	\$2,344.00	\$6,000.00	\$4,500.00	\$4,500.00	0.0%
Pipe & Fittings 51119204 74470	\$166,480.77	\$207,500.00	\$218,000.00	\$175,000.00	-19.7%
Water Meters & Boxes 51119204 74484	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
Fuel Charges 51119204 74510	\$78,992.46	\$134,036.60	\$119,600.00	\$100,000.00	-16.4%
Office Supplies & Materials 51119204 74610	\$2,669.55	\$5,342.50	\$4,070.00	\$4,500.00	10.6%
Other Supplies & Materials 51119204 74910	\$45,833.12	\$38,819.82	\$41,008.00	\$42,500.00	3.6%
IT Supplies 51119204 74930	\$0.00	\$443.99	\$1,500.00	\$1,500.00	0.0%
IT Eq Restricted-IT Use Only 51119204 74931	\$0.00	\$48,118.31	\$62,300.00	\$51,150.00	-17.9%
Safety Supplies 51119204 74970	\$8,407.53	\$6,229.74	\$7,500.00	\$8,500.00	13.3%
COVID-19 51119204 74991	\$21.75	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>75 Capital Outlay</b>	<b>\$289,871.06</b>	<b>\$707,121.44</b>	<b>\$848,346.00</b>	<b>\$567,000.00</b>	<b>-33.2%</b>
Other Equipment	\$5,395.00	\$115,515.50	\$116,000.00	\$154,000.00	32.8%
51119204 75190					
Motor Vehicles	\$130,849.05	\$150,214.45	\$150,250.00	\$63,000.00	-58.1%
51119204 75210					
Buildings Structures & Impr	\$12,996.50	\$0.00	\$0.00	\$0.00	0.0%
51119204 75410					
Water Improvements	\$140,630.51	\$441,391.49	\$582,096.00	\$350,000.00	-39.9%
51119204 75540					
<b>76 Contr-Grants-Subsidy</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>0.0%</b>
Payments Made on Agreement	\$0.00	\$0.00	\$7,500.00	\$7,500.00	0.0%
51119204 76410					
<b>82 Other Financing Uses</b>	<b>(\$526,905.59)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out	(\$526,905.59)	\$0.00	\$0.00	\$0.00	0.0%
51119204 82510					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>51119902 Water FD Debt Service</b>	<b>\$377,724.20</b>	<b>\$331,584.77</b>	<b>\$2,809,884.00</b>	<b>\$2,318,936.00</b>	<b>-17.5%</b>
<b>77 Debt Service</b>	<b>\$377,724.20</b>	<b>\$331,584.77</b>	<b>\$2,809,884.00</b>	<b>\$2,318,936.00</b>	<b>-17.5%</b>
I/P Principal Payments 51119902 77101	\$66,862.11	\$65,633.71	\$65,634.00	\$26,600.00	-59.5%
Notes Principal Payments 51119902 77102	\$1,680,331.20	\$1,680,331.20	\$1,680,331.00	\$1,680,331.00	0.0%
Revenue Bonds Principal Pymnts 51119902 77103	\$717,377.71	\$730,133.82	\$730,135.00	\$330,061.00	-54.8%
Contra Debt Principal 51119902 77199	(\$2,464,571.02)	(\$2,477,797.20)	\$0.00	\$0.00	0.0%
I/P Interest Payments 51119902 77201	\$3,779.63	\$1,927.62	\$1,928.00	\$521.00	-73.0%
Notes Interest Payments 51119902 77202	\$342,535.52	\$304,476.04	\$304,476.00	\$266,417.00	-12.5%
Revenue Bonds Interest Pymnts 51119902 77203	\$39,126.85	\$26,379.58	\$26,380.00	\$15,006.00	-43.1%
Revenue Bonds Trustee Fees 51119902 77293	\$547.20	\$500.00	\$1,000.00	\$0.00	-100.0%
Contra Debt Interest 51119902 77299	(\$8,265.00)	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>51119922 Water Fd Shared Services</b>	<b>\$1,706,367.05</b>	<b>\$2,245,293.03</b>	<b>\$2,245,293.00</b>	<b>\$2,362,577.00</b>	<b>5.2%</b>
<b>78 Shared Services</b>	<b>\$1,706,367.05</b>	<b>\$2,245,293.03</b>	<b>\$2,245,293.00</b>	<b>\$2,362,577.00</b>	<b>5.2%</b>
Governing Board	\$48,142.50	\$46,533.00	\$46,533.00	\$37,928.00	-18.5%
51119922 78110					
Information Technology	\$293,920.96	\$387,222.00	\$387,222.00	\$177,098.00	-54.3%
51119922 78112					
Purchasing & Warehouse	\$10,019.35	\$12,102.96	\$12,103.00	\$12,248.00	1.2%
51119922 78114					
Human Resources	\$50,751.29	\$67,992.00	\$67,992.00	\$67,058.00	-1.4%
51119922 78116					
General Administration	\$83,588.21	\$215,388.00	\$215,388.00	\$202,883.00	-5.8%
51119922 78118					
Accounting	\$133,488.50	\$173,158.95	\$173,159.00	\$151,544.00	-12.5%
51119922 78120					
Utility Business Office	\$401,198.00	\$599,802.00	\$599,802.00	\$741,171.00	23.6%
51119922 78122					
Insurance	\$100,105.14	\$112,581.00	\$112,581.00	\$146,538.00	30.2%
51119922 78126					
Legal	\$42,529.21	\$49,892.04	\$49,892.00	\$41,566.00	-16.7%
51119922 78128					
Public Buildings	\$154,915.00	\$163,668.00	\$163,668.00	\$110,162.00	-32.7%
51119922 78132					
Public Works	\$16,818.89	\$24,101.04	\$24,101.00	\$55,576.00	130.6%
51119922 78134					
SSAccounting	\$163,906.00	\$163,905.96	\$163,906.00	\$170,427.00	4.0%
51119922 78140					
GIS	\$12,053.00	\$15,527.04	\$15,527.00	\$51,963.00	234.7%
51119922 78142					
CAPS	\$194,931.00	\$213,419.04	\$213,419.00	\$396,415.00	85.7%
51119922 78148					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
51119942 Water Fd Interfund Transfers	\$357,681.33	\$2,054,012.00	\$2,054,012.00	\$337,856.00	-83.6%
<b>82 Other Financing Uses</b>	<b>\$357,681.33</b>	<b>\$2,054,012.00</b>	<b>\$2,054,012.00</b>	<b>\$337,856.00</b>	<b>-83.6%</b>
Transfer to General-PILOT	\$337,681.33	\$341,970.00	\$341,970.00	\$337,856.00	-1.2%
51119942 82111					
Transfer to Other Funds	\$20,000.00	\$1,712,042.00	\$1,712,042.00	\$0.00	-100.0%
51119942 82190					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
51119962 Water Fd Bad Debts	\$16,670.40	\$0.00	\$200,000.00	\$0.00	-100.0%
<b>73 Fixed Charges</b>	<b>\$16,670.40</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Bad Debt Expense	\$16,670.40	\$0.00	\$200,000.00	\$0.00	-100.0%
51119962 73820					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
51119982 Water Fd Depreciation	\$1,706,956.67	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$1,706,956.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Depreciation	\$1,706,956.67	\$0.00	\$0.00	\$0.00	0.0%
51119982 73410					

THIS PAGE LEFT BLANK INTENTIONALLY



# Sewer Fund

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



# Sewer Fund

## Budget Highlights

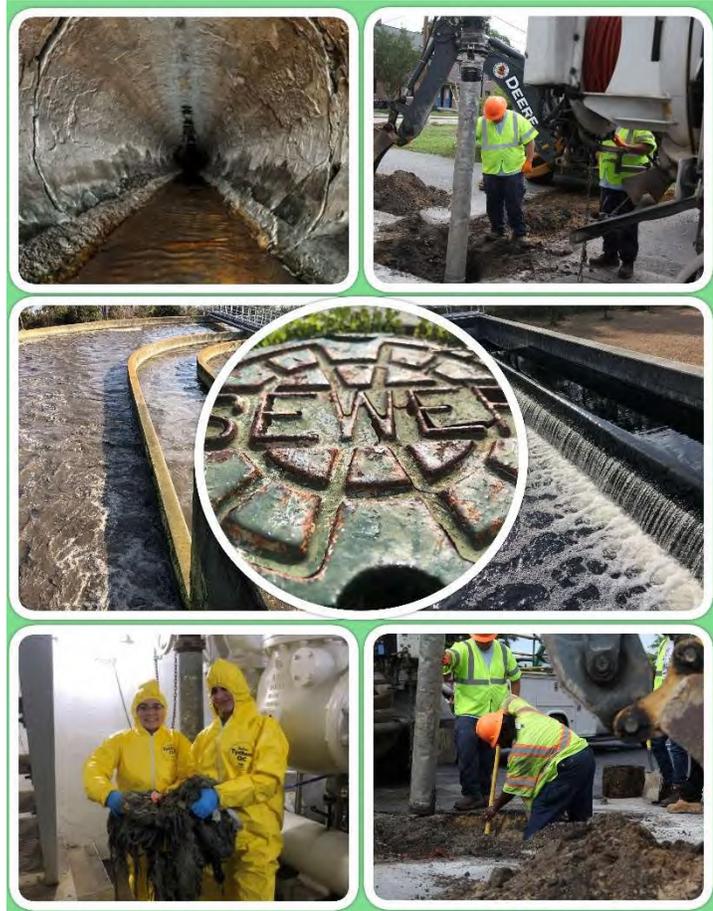
The budget for FY23-24 is focused on continued improvements in the City's sewer treatment and collection systems, to enhance the service for current customers and meet the capacity needs to support the demand from regional growth. This year there are no proposed changes to the City's sewer rates, which provide for routine annual expenditures, while also incorporating funding for infrastructure rehabilitation, capacity improvements and WWTP upgrades.

## Purpose and Mission

The City of New Bern Department of Public Utilities is community-owned and committed to the values of a professional, hometown, customer-first utility. Working together as a partner with our community, we deliver high quality electric, water, and sewer service to over 25,000 customers located in New Bern and the surrounding areas. The primary mission of the Department of Public Utilities Sewer Divisions is to be a responsible steward of the community's natural resources, by ensuring that wastewater from citizens of the City and surrounding areas is collected, treated, and disposed of in a manner that complies with all State and Federal effluent discharge regulations.

## Goals & Objectives

The City of New Bern Department of Public Utilities is committed to providing high levels of customer satisfaction and value, service reliability, and financial stability while enhancing our community's quality of life and economic growth. In efforts to reach these goals, the Department of Public Utilities Sewer Divisions ensure that the City's sewer treatment and collection systems are operated in a professional manner that ensures compliance with all state and federal permits. In addition, these divisions will collaborate with community partners and other governmental agencies in capacity development and infrastructure relocation initiatives that are in support of regional development.



## Key Operations & Functions

The City's two Sewer Divisions include Sewer Treatment and Sewer System Maintenance. The staff in these divisions are responsible for the following:

Sewer Treatment	Sewer System Maintenance
<ul style="list-style-type: none"> <li>Main WWTP</li> <li>NB7 WWTP</li> <li>Bio-Solids Management</li> <li>Quarry Reclamation Facility</li> <li>Reedy Branch Effluent Tree Farm</li> <li>Industrial Pretreatment Program</li> <li>FOG Program</li> </ul>	<ul style="list-style-type: none"> <li>440 Miles of Pipeline Maintenance</li> <li>4,187 Manholes</li> <li>111 Major Lift Stations</li> <li>3,684 STEP Pump Stations</li> <li>5 Air-Vac Sewer Stations</li> <li>New Sewer Connections</li> <li>Operational Equip. Maintenance</li> </ul>

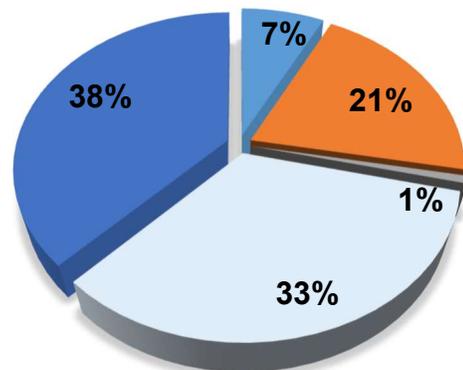
## Successes & Accomplishments

The Sewer Divisions continue to increase sewer system resiliency by making capital investments in upgrading treatment, collection, FOG prevention and cyber security systems. In addition, these divisions have supported the goal of facilitating community development by working on system improvements to provide the necessary sewer capacity for new residential, commercial and industrial development in the New Bern area.

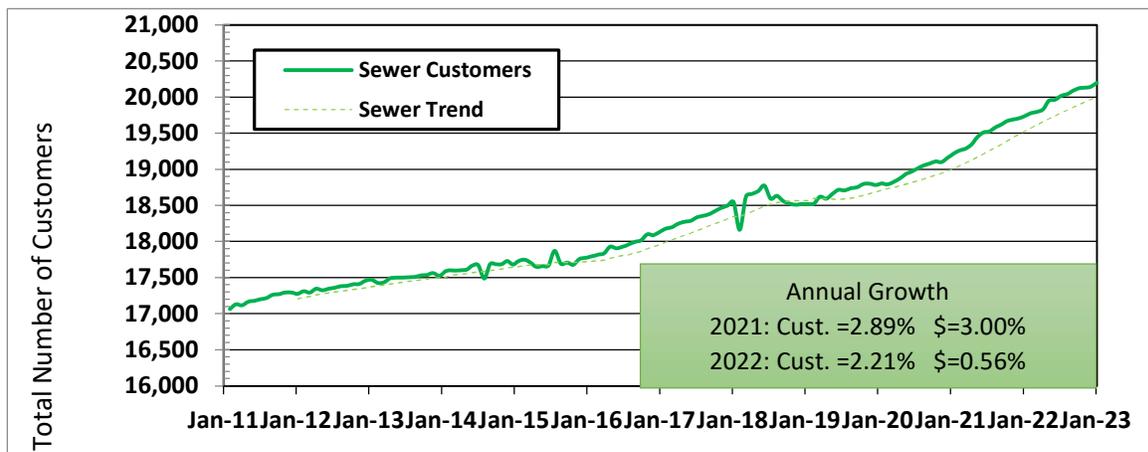
## Planning Ahead

Over the past 5 years the sewer system customer base has grown at a fairly steady 2-3% per year, and this continued steady growth is anticipated for FY23-24. However, the cost of supplies, materials and contract services all saw steep increases in the past 2 years and the Producer Price Index (PPI) for these items increased by 15-30% from 2020 to 2022. These prices are expected to remain elevated through FY23-24 and the actual availability of supplies, materials, and services continues to put additional strain on the cost of the operation.

### Sewer Fund Budget Allocation



- Interfund Transfers (7%)
- Shared Services (21%)
- Debt (1%)
- Sewer Treatment (33%)
- Sewer System Maintenance (38%)



**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>SEWER FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Sewer Treatment</b>				
Wastewater Treatment Plant Manager	1	1	1	1
Chief Treatment Plant Operator	1	1	1	1
Biosolids Supervisor	1	1	1	1
Treatment Plants Maint. Supervisor	1	1	1	1
Laboratory Supervisor	1	1	1	1
Laboratory Technician	2	2	2	2
Wastetreatment Plant Operator I to IV	7	7	7	7
Equipment Operator I	1	1	1	1
Biosolids Operator	1	1	1	1
Senior Maintenance Worker	1	1	1	1
Irrigation Operator	2	2	2	2
Pretreatment Coordinator	1	1	1	1
<b>FTE TOTAL</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Sewer Collection</b>				
Facilities Maintenance Superintendent	1	1	1	1
Water/Sewer Construction Superintendent	1	1	1	1
Water/Sewer Crew Supervisor	1	1	1	1
Telemetry Control Technician	2	2	2	2
Facilities Maintenance Crew Supervisor	2	2	2	2
Pump Station Mechanic	6	6	6	6
Utility Maintenance Worker I to Lead Worker	5	5	5	5
Inflow & Infiltration Technician	2	2	2	2
Equipment Operator <i>(moved to Water Distribution)</i>	1	1	0	0
Utility Locate Coordinator <i>(moved to Water Distribution)</i>	0	1	0	0
<b>FTE TOTAL</b>	<b>21</b>	<b>22</b>	<b>20</b>	<b>20</b>
<b>Sewer Fund Total</b>	<b>41</b>	<b>42</b>	<b>40</b>	<b>40</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
5211 Sewer Operating Fund	(\$13,015,712.43)	(\$12,547,097.97)	(\$19,611,775.00)	(\$13,476,479.00)	-31.3%
52110010 Sewer Non-Dept Rev	(\$13,015,712.43)	(\$12,547,097.97)	(\$19,611,775.00)	(\$13,476,479.00)	-31.3%
54 Sales & Services	(\$12,692,508.71)	(\$12,048,643.83)	(\$12,565,000.00)	(\$12,995,000.00)	3.4%
55 Investment Earnings	(\$9,122.65)	(\$202,253.65)	(\$197,463.00)	(\$150,400.00)	-23.8%
56 Grants & Gifts	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
58 Miscellaneous	(\$32,463.07)	(\$14,582.49)	(\$10,000.00)	(\$10,000.00)	0.0%
81 Other Financing Srcs	(\$281,618.00)	(\$281,618.00)	(\$6,839,312.00)	(\$321,079.00)	-95.3%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>5211 Sewer Operating Fund</b>	<b>(\$13,015,712.43)</b>	<b>(\$12,547,097.97)</b>	<b>(\$19,611,775.00)</b>	<b>(\$13,476,479.00)</b>	<b>-31.3%</b>
<b>54 Sales &amp; Services</b>	<b>(\$12,692,508.71)</b>	<b>(\$12,048,643.83)</b>	<b>(\$12,565,000.00)</b>	<b>(\$12,995,000.00)</b>	<b>3.4%</b>
Basic Customer Service	(\$11,265,471.49)	(\$10,829,506.70)	(\$11,350,000.00)	(\$11,575,000.00)	2.0%
52110010 54130					
Capital Recovery Fee	(\$792,134.00)	(\$570,393.00)	(\$560,000.00)	(\$550,000.00)	-1.8%
52110010 54205					
Connection Fees	(\$83,510.00)	(\$95,525.00)	(\$125,000.00)	(\$100,000.00)	-20.0%
52110010 54210					
Equipment Fees	(\$372,218.22)	(\$379,609.20)	(\$370,000.00)	(\$375,000.00)	1.4%
52110010 54211					
Late Penalties - Utilities	(\$79,005.03)	(\$91,121.85)	(\$75,000.00)	(\$80,000.00)	6.7%
52110010 54216					
Monitoring Fees	(\$1,497.60)	(\$9,000.00)	(\$5,000.00)	(\$5,000.00)	0.0%
52110010 54250					
Sampling & Analysis Fees	(\$8,788.80)	(\$5,026.40)	(\$8,500.00)	(\$8,500.00)	0.0%
52110010 54252					
Limit & Permit Violations	(\$250.00)	\$0.00	(\$500.00)	(\$500.00)	0.0%
52110010 54254					
BOD & TSS Surcharges	\$0.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.0%
52110010 54256					
Pre-treatment Service Fees	(\$89,170.23)	(\$68,039.04)	(\$70,000.00)	(\$300,000.00)	328.6%
52110010 54258					
Miscellaneous Customer Fees	(\$463.34)	(\$422.64)	\$0.00	\$0.00	0.0%
52110010 54290					
<b>55 Investment Earnings</b>	<b>(\$9,122.65)</b>	<b>(\$202,253.65)</b>	<b>(\$197,463.00)</b>	<b>(\$150,400.00)</b>	<b>-23.8%</b>
Investment Earnings	(\$416.06)	(\$376.10)	(\$194,463.00)	(\$400.00)	-99.8%
52110010 55101					
Int Earn-NCCMT	(\$8,706.59)	(\$201,877.55)	(\$3,000.00)	(\$150,000.00)	4900.0%
52110010 55112					
<b>58 Miscellaneous</b>	<b>(\$32,463.07)</b>	<b>(\$14,582.49)</b>	<b>(\$10,000.00)</b>	<b>(\$10,000.00)</b>	<b>0.0%</b>
Sales of Fixed Assets	(\$32,463.07)	(\$14,582.49)	(\$5,000.00)	(\$5,000.00)	0.0%
52110010 58916					
Sale of Scrap	\$0.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0.0%
52110010 58918					
<b>81 Other Financing Srcs</b>	<b>(\$281,618.00)</b>	<b>(\$281,618.00)</b>	<b>(\$6,839,312.00)</b>	<b>(\$321,079.00)</b>	<b>-95.3%</b>
Transfer from Other Funds	(\$281,618.00)	(\$281,618.00)	(\$255,000.00)	\$0.00	-100.0%
52110010 81190					
Fund Balance Appropriated	\$0.00	\$0.00	(\$6,584,312.00)	(\$321,079.00)	-95.1%
52110010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>5211 Sewer Operating Fund</b>	<b>\$10,567,596.41</b>	<b>\$17,626,221.71</b>	<b>\$19,611,775.00</b>	<b>\$13,476,479.00</b>	<b>-31.3%</b>
<b>52119402 Sewer Treatment</b>	<b>\$2,913,344.33</b>	<b>\$3,908,160.17</b>	<b>\$4,123,116.00</b>	<b>\$4,502,946.00</b>	<b>9.2%</b>
61 Personnel Services	\$1,009,544.54	\$1,073,089.61	\$1,096,389.00	\$1,196,770.00	9.2%
62 Fringe Benefits	\$471,293.27	\$524,165.20	\$523,308.00	\$586,740.00	12.1%
71 Professional Service	\$200.45	\$0.00	\$600.00	\$15,600.00	2500.0%
72 Current Obligations	\$726,466.02	\$1,143,570.21	\$1,179,906.98	\$1,096,640.00	-7.1%
73 Fixed Charges	\$35,441.33	\$37,215.08	\$48,620.00	\$46,700.00	-3.9%
74 Supplies & Materials	\$684,187.69	\$978,978.63	\$1,032,257.15	\$1,060,495.00	2.7%
75 Capital Outlay	\$259,368.60	\$151,141.44	\$242,034.87	\$500,000.00	106.6%
82 Other Financing Uses	(\$273,157.57)	\$0.00	\$0.00	\$0.00	0.0%
<b>52119404 Sewer Collection Sys Maint</b>	<b>\$2,490,532.53</b>	<b>\$4,853,759.94</b>	<b>\$5,298,239.00</b>	<b>\$5,097,124.00</b>	<b>-3.8%</b>
61 Personnel Services	\$977,296.08	\$1,063,670.82	\$1,127,583.00	\$1,205,148.00	6.9%
62 Fringe Benefits	\$488,004.75	\$514,562.79	\$516,397.00	\$582,966.00	12.9%
71 Professional Service	\$420.00	\$3,000.00	\$5,750.00	\$5,750.00	0.0%
72 Current Obligations	\$694,175.42	\$1,058,571.72	\$1,257,367.00	\$1,086,075.00	-13.6%
73 Fixed Charges	\$41,182.99	\$29,018.24	\$46,550.00	\$82,550.00	77.3%
74 Supplies & Materials	\$1,031,021.09	\$1,299,811.71	\$1,321,368.00	\$1,166,135.00	-11.7%
75 Capital Outlay	\$1,211,296.62	\$868,067.85	\$1,015,724.00	\$961,000.00	-5.4%
76 Contr-Grants-Subsidy	\$25,051.26	\$17,056.81	\$7,500.00	\$7,500.00	0.0%
82 Other Financing Uses	(\$1,977,915.68)	\$0.00	\$0.00	\$0.00	0.0%
<b>52119902 Sewer Fd Debt Service</b>	<b>\$93,618.19</b>	<b>\$45,431.54</b>	<b>\$2,381,550.00</b>	<b>\$102,559.00</b>	<b>-95.7%</b>
77 Debt Service	\$93,618.19	\$45,431.54	\$2,381,550.00	\$102,559.00	-95.7%
<b>52119922 Sewer Fd Shared Services</b>	<b>\$2,048,924.17</b>	<b>\$2,698,746.06</b>	<b>\$2,698,746.00</b>	<b>\$2,768,877.00</b>	<b>2.6%</b>
78 Shared Services	\$2,048,924.17	\$2,698,746.06	\$2,698,746.00	\$2,768,877.00	2.6%
<b>52119942 Sewer Fd Interfund Transfers</b>	<b>\$684,730.89</b>	<b>\$6,120,124.00</b>	<b>\$5,110,124.00</b>	<b>\$1,004,973.00</b>	<b>-80.3%</b>
82 Other Financing Uses	\$684,730.89	\$6,120,124.00	\$5,110,124.00	\$1,004,973.00	-80.3%
<b>52119962 Sewer Fd Bad Debts</b>	<b>\$7,075.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
73 Fixed Charges	\$7,075.34	\$0.00	\$0.00	\$0.00	0.0%
<b>52119982 Sewer Fd Depreciation</b>	<b>\$2,329,370.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
73 Fixed Charges	\$2,329,370.96	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>52119402 Sewer Treatment</b>	<b>\$2,913,344.33</b>	<b>\$3,908,160.17</b>	<b>\$4,123,116.00</b>	<b>\$4,502,946.00</b>	<b>9.2%</b>
<b>61 Personnel Services</b>	<b>\$1,009,544.54</b>	<b>\$1,073,089.61</b>	<b>\$1,096,389.00</b>	<b>\$1,196,771.00</b>	<b>9.2%</b>
Salaries & Wages Regular 52119402 61101	\$878,102.47	\$954,738.96	\$986,293.00	\$1,102,275.00	11.8%
Salaries & Wages Vac Payout 52119402 61103	\$10,570.24	\$6,196.89	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 52119402 61121	\$114,728.94	\$102,391.15	\$100,000.00	\$89,400.00	-10.6%
Salaries & Wages Standby 52119402 61131	\$0.00	\$4,084.51	\$5,000.00	\$0.00	-100.0%
Salaries & Wages Call Back 52119402 61141	\$1,053.05	\$916.42	\$0.00	\$0.00	0.0%
Salaries & Wages Benefits 52119402 61181	\$5,089.84	\$4,761.68	\$5,096.00	\$5,096.00	0.0%
<b>62 Fringe Benefits</b>	<b>\$471,293.27</b>	<b>\$524,165.20</b>	<b>\$523,308.00</b>	<b>\$586,740.00</b>	<b>12.1%</b>
Social Security Tax 52119402 62110	\$61,331.72	\$65,562.56	\$66,419.00	\$74,209.00	11.7%
Medicare Tax 52119402 62112	\$14,343.56	\$15,332.99	\$15,534.00	\$17,356.00	11.7%
State Retirement 52119402 62210	\$114,725.00	\$129,944.98	\$129,627.00	\$153,806.00	18.7%
401K Supplement Retirement Reg 52119402 62220	\$47,512.67	\$51,849.26	\$53,565.00	\$59,846.00	11.7%
Contra Expense NPL 52119402 62300	(\$24,146.38)	\$0.00	\$0.00	\$0.00	0.0%
Health Insurance 52119402 62810	\$226,709.70	\$229,952.41	\$226,640.00	\$250,000.00	10.3%
Workers Compensation 52119402 62820	\$30,817.00	\$31,523.00	\$31,523.00	\$31,523.00	0.0%
<b>71 Professional Service</b>	<b>\$200.45</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$15,600.00</b>	<b>2500.0%</b>
Medical Professional Services 52119402 71114	\$200.45	\$0.00	\$600.00	\$600.00	0.0%
Engineering Prof Services 52119402 71118	\$0.00	\$0.00	\$0.00	\$15,000.00	15000.0%
<b>72 Current Obligations</b>	<b>\$726,466.02</b>	<b>\$1,143,570.21</b>	<b>\$1,179,906.98</b>	<b>\$1,096,640.00</b>	<b>-7.1%</b>
Employee Travel & Training 52119402 72130	\$7,793.35	\$7,746.66	\$14,600.00	\$14,600.00	0.0%
Telephone Service 52119402 72210	\$4,115.64	\$3,458.26	\$1,500.00	\$1,500.00	0.0%
Utilities 52119402 72310	\$486,969.33	\$769,333.29	\$791,500.00	\$760,000.00	-4.0%
Printing 52119402 72410	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
R & M Equipment 52119402 72520	\$95,993.02	\$120,589.63	\$169,772.98	\$150,000.00	-11.6%
Central Garage Charges 52119402 72532	\$41,780.87	\$61,610.52	\$50,834.00	\$58,840.00	15.7%
Freight Express Deliveries 52119402 72610	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Advertising 52119402 72790	\$0.00	\$0.00	\$100.00	\$100.00	0.0%
Leased Supplies 52119402 72810	\$2,079.71	\$1,150.00	\$600.00	\$600.00	0.0%
Temporary Help Services 52119402 72820	\$0.00	\$25,000.00	\$25,000.00	\$35,000.00	40.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Miscellaneous Other Services 52119402 72890	\$87,734.10	\$154,681.85	\$125,000.00	\$75,000.00	-40.0%
<b>73 Fixed Charges</b>	<b>\$35,441.33</b>	<b>\$37,215.08</b>	<b>\$48,620.00</b>	<b>\$46,700.00</b>	<b>-3.9%</b>
Lease Principal 52119402 73130	\$0.00	\$43.54	\$3,620.00	\$1,700.00	-53.0%
Lease Interest 52119402 73135	\$13.78	\$8.27	\$0.00	\$0.00	0.0%
S & M Contracts 52119402 73210	\$14,410.00	\$17,949.90	\$25,000.00	\$25,000.00	0.0%
Amortization Expense-Lease 52119402 73350	\$1,195.72	\$1,195.68	\$0.00	\$0.00	0.0%
Dues & Subscriptions 52119402 73810	\$19,821.83	\$18,017.69	\$20,000.00	\$20,000.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$684,187.69</b>	<b>\$978,978.63</b>	<b>\$1,032,257.15</b>	<b>\$1,060,495.00</b>	<b>2.7%</b>
Uniforms 52119402 74110	\$6,815.98	\$6,364.44	\$7,000.00	\$7,000.00	0.0%
Janitorial Supplies 52119402 74120	\$1,694.16	\$1,468.42	\$2,000.00	\$2,000.00	0.0%
Agricultural Supplies 52119402 74350	\$170.32	\$0.00	\$1,000.00	\$1,000.00	0.0%
Equipment Parts 52119402 74420	\$174,573.53	\$143,933.66	\$254,265.00	\$250,000.00	-1.7%
Fuel Charges 52119402 74510	\$17,295.98	\$29,350.83	\$26,300.00	\$25,000.00	-4.9%
Office Supplies & Materials 52119402 74610	\$1,596.51	\$3,015.18	\$3,480.00	\$2,500.00	-28.2%
Other Supplies & Materials 52119402 74910	\$26,702.88	\$24,243.60	\$28,942.00	\$25,000.00	-13.6%
IT Supplies 52119402 74930	\$0.00	\$350.00	\$1,200.00	\$1,200.00	0.0%
IT Eq Restricted-IT Use Only 52119402 74931	\$0.00	\$44,336.38	\$59,070.00	\$37,795.00	-36.0%
Fuel Charges Non-Highway 52119402 74944	\$57,970.60	\$90,000.00	\$65,000.00	\$65,000.00	0.0%
Safety Supplies 52119402 74970	\$2,810.76	\$1,710.98	\$3,500.00	\$3,500.00	0.0%
Chemicals 52119402 74980	\$336,773.24	\$579,859.70	\$510,000.00	\$570,000.00	11.8%
Lubricants 52119402 74982	\$5,104.37	\$5,500.00	\$5,500.00	\$5,500.00	0.0%
Miscellaneous Supplies 52119402 74990	\$52,575.48	\$48,845.44	\$65,000.15	\$65,000.00	0.0%
COVID-19 52119402 74991	\$103.88	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$259,368.60</b>	<b>\$151,141.44</b>	<b>\$242,034.87</b>	<b>\$500,000.00</b>	<b>106.6%</b>
Other Equipment 52119402 75190	\$210,558.60	\$117,871.59	\$208,765.02	\$500,000.00	139.5%
Motor Vehicles 52119402 75210	\$24,585.00	\$33,269.85	\$33,269.85	\$0.00	-100.0%
Buildings Structures & Impr 52119402 75410	\$24,225.00	\$0.00	\$0.00	\$0.00	0.0%
<b>82 Other Financing Uses</b>	<b>(\$273,157.57)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out 52119402 82510	(\$273,157.57)	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>52119404 Sewer Collection System M</b>	<b>\$2,490,532.53</b>	<b>\$4,853,563.14</b>	<b>\$5,298,239.00</b>	<b>\$5,097,124.00</b>	<b>-3.8%</b>
<b>61 Personnel Services</b>	<b>\$977,296.08</b>	<b>\$1,063,670.82</b>	<b>\$1,127,583.00</b>	<b>\$1,205,148.00</b>	<b>6.9%</b>
Salaries & Wages Regular 52119404 61101	\$827,640.66	\$872,410.26	\$938,125.00	\$1,037,048.00	10.5%
Salaries & Wages Vac Payout 52119404 61103	\$4,164.41	\$1,231.81	\$0.00	\$0.00	0.0%
Salaries & Wages Overtime 52119404 61121	\$17,168.19	\$20,829.47	\$22,000.00	\$21,000.00	-4.5%
Salaries & Wages Standby 52119404 61131	\$27,110.85	\$31,188.46	\$27,500.00	\$31,500.00	14.5%
Salaries & Wages Call Back 52119404 61141	\$91,117.59	\$126,361.74	\$130,000.00	\$105,100.00	-19.2%
Salaries & Wages Benefits 52119404 61181	\$10,094.38	\$11,649.08	\$9,958.00	\$10,500.00	5.4%
<b>62 Fringe Benefits</b>	<b>\$488,004.75</b>	<b>\$514,562.79</b>	<b>\$516,397.00</b>	<b>\$582,966.00</b>	<b>12.9%</b>
Social Security Tax 52119404 62110	\$58,795.19	\$64,486.59	\$66,192.00	\$74,752.00	12.9%
Medicare Tax 52119404 62112	\$13,750.31	\$15,081.41	\$15,481.00	\$17,482.00	12.9%
State Retirement 52119404 62210	\$110,234.11	\$127,972.28	\$129,183.00	\$154,929.00	19.9%
401K Supplement Retirement Reg 52119404 62220	\$45,895.25	\$51,813.45	\$53,381.00	\$60,283.00	12.9%
Contra Expense NPL 52119404 62300	(\$23,200.94)	\$0.00	\$0.00	\$0.00	0.0%
Health Insurance 52119404 62810	\$257,582.83	\$229,689.06	\$226,640.00	\$250,000.00	10.3%
Workers Compensation 52119404 62820	\$24,948.00	\$25,520.00	\$25,520.00	\$25,520.00	0.0%
<b>71 Professional Service</b>	<b>\$420.00</b>	<b>\$3,000.00</b>	<b>\$5,750.00</b>	<b>\$5,750.00</b>	<b>0.0%</b>
Medical Professional Services 52119404 71114	\$420.00	\$500.00	\$750.00	\$750.00	0.0%
Engineering Prof Services 52119404 71118	\$0.00	\$2,500.00	\$5,000.00	\$5,000.00	0.0%
<b>72 Current Obligations</b>	<b>\$694,175.42</b>	<b>\$1,058,571.72</b>	<b>\$1,257,367.00</b>	<b>\$1,086,075.00</b>	<b>-13.6%</b>
Employee Travel & Training 52119404 72130	\$4,062.99	\$8,426.58	\$14,405.00	\$14,405.00	0.0%
Telephone Service 52119404 72210	\$803.26	\$928.54	\$1,000.00	\$1,000.00	0.0%
Utilities 52119404 72310	\$282,389.06	\$304,928.95	\$310,000.00	\$310,000.00	0.0%
Printing 52119404 72410	\$1,452.90	\$0.00	\$1,000.00	\$1,000.00	0.0%
R & M Buildings 52119404 72510	\$10,319.02	\$4,629.48	\$5,000.00	\$15,000.00	200.0%
R & M Equipment 52119404 72520	\$7,045.33	\$24,612.82	\$58,000.00	\$58,000.00	0.0%
R & M Lift Stations 52119404 72522	\$113,420.88	\$173,656.97	\$179,707.00	\$175,000.00	-2.6%
R & M Vehicles 52119404 72530	\$0.00	\$8,500.00	\$11,500.00	\$2,500.00	-78.3%
Central Garage Charges 52119404 72532	\$110,560.59	\$186,184.87	\$187,759.00	\$100,370.00	-46.5%
R & M System Improvements 52119404 72566	\$85,906.04	\$233,294.57	\$384,196.00	\$300,000.00	-21.9%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
R & M Sewer NB 7 52119404 72567	\$920.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
R & M Field Structures 52119404 72568	\$13,713.78	\$27,913.86	\$25,000.00	\$27,500.00	10.0%
R & M Telemetry 52119404 72574	\$10,037.27	\$12,691.31	\$25,000.00	\$25,000.00	0.0%
R & M Electric NB 7 52119404 72578	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
R & M Other 52119404 72590	\$13,802.28	\$19,696.35	\$15,000.00	\$15,000.00	0.0%
Freight Express Deliveries 52119404 72610	\$130.65	\$382.28	\$300.00	\$300.00	0.0%
Temporary Help Services 52119404 72820	\$14,568.00	\$41,000.00	\$22,000.00	\$25,000.00	13.6%
Miscellaneous Other Services 52119404 72890	\$25,043.37	\$11,725.14	\$13,500.00	\$12,000.00	-11.1%
<b>73 Fixed Charges</b>	<b>\$41,182.99</b>	<b>\$29,018.24</b>	<b>\$46,550.00</b>	<b>\$82,550.00</b>	<b>77.3%</b>
Land Rentals 52119404 73110	\$4,865.20	\$4,683.16	\$5,000.00	\$5,000.00	0.0%
Miscellaneous Equipment Rental 52119404 73180	\$2,439.79	\$3,232.35	\$7,500.00	\$7,500.00	0.0%
S & M Contracts 52119404 73210	\$0.00	\$500.00	\$0.00	\$36,000.00	36000.0%
Insurance Claims 52119404 73340	\$28,233.00	\$12,950.00	\$25,000.00	\$25,000.00	0.0%
Dues & Subscriptions 52119404 73810	\$5,645.00	\$7,652.73	\$9,050.00	\$9,050.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$1,031,021.09</b>	<b>\$1,299,614.91</b>	<b>\$1,321,368.00</b>	<b>\$1,166,135.00</b>	<b>-11.7%</b>
Uniforms 52119404 74110	\$11,738.39	\$12,695.03	\$11,000.00	\$12,000.00	9.1%
Janitorial Supplies 52119404 74120	\$5,671.50	\$9,066.35	\$3,500.00	\$5,500.00	57.1%
Food & Provisions 52119404 74210	\$361.66	\$1,062.00	\$600.00	\$1,000.00	66.7%
Equipment Parts 52119404 74420	\$22,837.52	\$16,782.08	\$16,000.00	\$16,000.00	0.0%
Street Repair 52119404 74450	\$34,293.16	\$44,357.91	\$45,000.00	\$45,000.00	0.0%
Manholes 52119404 74458	\$3,020.00	\$6,123.00	\$8,500.00	\$8,500.00	0.0%
Valves & Pits - New 52119404 74460	\$22,892.59	\$12,535.18	\$26,750.00	\$26,750.00	0.0%
Valves & Pits - Maintenance 52119404 74462	\$52,418.79	\$51,419.60	\$35,000.00	\$45,000.00	28.6%
Pumps & Pits NB 7 52119404 74466	\$248,395.67	\$274,394.86	\$333,288.00	\$300,000.00	-10.0%
Control Panels & Elec Supp NB7 52119404 74467	\$70,994.43	\$54,016.75	\$80,250.00	\$80,250.00	0.0%
Pipe & Fittings NB 7 52119404 74468	\$197,793.05	\$309,805.00	\$327,000.00	\$200,000.00	-38.8%
Pipe & Fittings 52119404 74470	\$102,037.47	\$81,500.00	\$87,400.00	\$87,400.00	0.0%
Pipe & Fittings Lift Stations 52119404 74472	\$20,136.04	\$23,217.64	\$20,000.00	\$20,000.00	0.0%
Rings & Covers 52119404 74476	\$0.00	\$0.00	\$1,750.00	\$1,750.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Other Supplies - Lift Station 52119404 74494	\$48,115.14	\$64,064.68	\$53,500.00	\$55,000.00	2.8%
Fuel Charges 52119404 74510	\$84,084.56	\$141,237.50	\$125,400.00	\$100,000.00	-20.3%
Office Supplies & Materials 52119404 74610	\$2,159.81	\$1,411.01	\$2,750.00	\$2,750.00	0.0%
Other Supplies & Materials 52119404 74910	\$67,543.33	\$110,941.72	\$47,780.00	\$55,000.00	15.1%
IT Supplies 52119404 74930	\$2,581.15	\$1,999.21	\$5,000.00	\$5,000.00	0.0%
IT Eq't Restricted-IT Use Only 52119404 74931	\$0.00	\$47,275.42	\$59,300.00	\$52,485.00	-11.5%
Fuel Charges Non-Highway 52119404 74944	\$7,866.01	\$8,529.52	\$7,700.00	\$8,000.00	3.9%
Safety Supplies 52119404 74970	\$13,462.42	\$9,662.81	\$10,750.00	\$12,750.00	18.6%
Safety Supplies-Lift Stations 52119404 74972	\$50.70	\$2,491.75	\$1,250.00	\$10,000.00	700.0%
Chemicals - Sample Collections 52119404 74981	\$9,847.50	\$15,020.00	\$9,400.00	\$13,500.00	43.6%
Miscellaneous Supplies 52119404 74990	\$2,483.42	\$5.89	\$2,500.00	\$2,500.00	0.0%
COVID-19 52119404 74991	\$236.78	\$0.00	\$0.00	\$0.00	0.0%
PCard Purchases 52119404 74995	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$1,211,296.62</b>	<b>\$868,067.85</b>	<b>\$1,015,724.00</b>	<b>\$961,000.00</b>	<b>-5.4%</b>
Other Equipment 52119404 75190	\$540,396.98	\$14,539.23	\$90,000.00	\$66,000.00	-26.7%
Motor Vehicles 52119404 75210	\$36,046.32	\$160,210.93	\$196,267.00	\$245,000.00	24.8%
Buildings Structures & Impr 52119404 75410	\$12,996.50	\$0.00	\$0.00	\$150,000.00	150000.0%
Sewer Improvements 52119404 75530	\$419,785.76	\$438,522.36	\$471,823.00	\$250,000.00	-47.0%
Lift Station Rehabilitation 52119404 75533	\$202,071.06	\$254,795.33	\$257,634.00	\$250,000.00	-3.0%
<b>76 Contr-Grants-Subsidy</b>	<b>\$25,051.26</b>	<b>\$17,056.81</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>0.0%</b>
Payments Made on Agreement 52119404 76410	\$25,051.26	\$17,056.81	\$7,500.00	\$7,500.00	0.0%
<b>82 Other Financing Uses</b>	<b>(\$1,977,915.68)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out 52119404 82510	(\$1,977,915.68)	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>52119902 Sewer Fd Debt Service</b>	<b>\$93,618.19</b>	<b>\$45,431.54</b>	<b>\$2,381,550.00</b>	<b>\$102,559.00</b>	<b>-95.7%</b>
<b>77 Debt Service</b>	<b>\$93,618.19</b>	<b>\$45,431.54</b>	<b>\$2,381,550.00</b>	<b>\$102,559.00</b>	<b>-95.7%</b>
I/P Principal Payments 52119902 77101	\$111,224.72	\$108,733.07	\$108,733.00	\$26,600.00	-75.5%
Notes Principal Payments 52119902 77102	\$1,300,893.24	\$1,332,589.59	\$1,332,590.00	\$67,573.00	-94.9%
Revenue Bonds Principal Pymnts 52119902 77103	\$875,585.76	\$889,342.61	\$889,324.00	\$4,446.00	-99.5%
Contra Debt Principal 52119902 77199	(\$2,287,703.72)	(\$2,335,136.41)	\$0.00	\$0.00	0.0%
I/P Interest Payments 52119902 77201	\$5,798.82	\$2,714.71	\$2,715.00	\$521.00	-80.8%
Notes Interest Payments 52119902 77202	\$69,599.58	\$36,105.80	\$36,106.00	\$1,798.00	-95.0%
Revenue Bonds Interest Pymnts 52119902 77203	\$24,319.79	\$10,582.17	\$10,582.00	\$121.00	-98.9%
Revenue Bonds Trustee Fees 52119902 77293	\$1,500.00	\$500.00	\$1,500.00	\$1,500.00	0.0%
Contra Debt Interest 52119902 77299	(\$7,600.00)	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>52119922 Sewer Fd Shared Services</b>	<b>\$2,048,924.17</b>	<b>\$2,698,746.06</b>	<b>\$2,698,746.00</b>	<b>\$2,768,877.00</b>	<b>2.6%</b>
<b>78 Shared Services</b>	<b>\$2,048,924.17</b>	<b>\$2,698,746.06</b>	<b>\$2,698,746.00</b>	<b>\$2,768,877.00</b>	<b>2.6%</b>
Governing Board 52119922 78110	\$48,124.71	\$46,533.00	\$46,533.00	\$37,928.00	-18.5%
Information Technology 52119922 78112	\$293,920.96	\$387,222.00	\$387,222.00	\$106,259.00	-72.6%
Purchasing & Warehouse 52119922 78114	\$15,409.30	\$20,172.00	\$20,172.00	\$24,496.00	21.4%
Human Resources 52119922 78116	\$41,327.04	\$60,436.95	\$60,437.00	\$65,426.00	8.3%
General Administration 52119922 78118	\$83,588.21	\$215,388.00	\$215,388.00	\$202,883.00	-5.8%
Accounting 52119922 78120	\$133,488.50	\$173,158.95	\$173,159.00	\$168,996.00	-2.4%
Utility Business Office 52119922 78122	\$403,959.00	\$602,177.04	\$602,177.00	\$741,171.00	23.1%
Insurance 52119922 78126	\$138,546.35	\$152,789.04	\$152,789.00	\$190,187.00	24.5%
Legal 52119922 78128	\$42,529.21	\$49,892.04	\$49,892.00	\$41,566.00	-16.7%
Public Buildings 52119922 78132	\$154,915.00	\$163,668.00	\$163,668.00	\$110,162.00	-32.7%
Public Works 52119922 78134	\$16,818.89	\$24,101.04	\$24,101.00	\$55,576.00	130.6%
SSAccounting 52119922 78140	\$163,906.00	\$163,905.96	\$163,906.00	\$170,427.00	4.0%
GIS 52119922 78142	\$12,053.00	\$15,527.04	\$15,527.00	\$51,963.00	234.7%
Water Resources Admin 52119922 78146	\$304,045.00	\$408,242.04	\$408,242.00	\$405,422.00	-0.7%
CAPS 52119922 78148	\$196,293.00	\$215,532.96	\$215,533.00	\$396,415.00	83.9%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
52119942 Sewer Fd Interfund Transfe	\$684,730.89	\$6,120,124.00	\$5,110,124.00	\$1,004,973.00	-80.3%
<b>82 Other Financing Uses</b>	<b>\$684,730.89</b>	<b>\$6,120,124.00</b>	<b>\$5,110,124.00</b>	<b>\$1,004,973.00</b>	<b>-80.3%</b>
Transfer to General-PILOT 52119942 82111	\$492,507.89	\$506,593.00	\$506,593.00	\$504,973.00	-0.3%
Transfer to Other Funds 52119942 82190	\$192,223.00	\$5,613,531.00	\$4,603,531.00	\$500,000.00	-89.1%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
52119962 Sewer Fd Bad Debts	\$7,075.34	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$7,075.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Bad Debt Expense	\$7,075.34	\$0.00	\$0.00	\$0.00	0.0%
52119962 73820					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
52119982 Sewer Fd Depreciation	\$2,329,370.96	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$2,329,370.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Depreciation	\$2,329,370.96	\$0.00	\$0.00	\$0.00	0.0%
52119982 73410					

# Electric Fund

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



# Electric Fund

## Budget Highlights

Our budget is focused on continued improvements in our electric system, business operations, and future planning to support reliable service at competitive rates and electric demand from regional growth. Working capital is budgeted for system growth and modeling, maintenance in substation, electric distribution, and metering data management systems. Service vehicles and expired useful life of specialized machines and equipment will be replaced.

## Purpose and Mission

The City of New Bern Department of Public Utilities is community-owned and committed to the values of a professional, hometown, customer-first utility. Working together as a partner with our community, we deliver high quality electric, water, and sewer service to over 25,000 customers located in New Bern and the surrounding areas. Many of our customers receive more than one of these services. Approximately 23,800 customers receive electric service. Operations also include a system-wide fiber network supporting communication connectivity amongst other City and governmental entities along with maintaining system quality, outage management, metering, billing, customer service, and city enterprise funds revenue collections.



## Goals & Objectives

Provide high levels of customer satisfaction and value, service reliability, and financial stability while enhancing our community's quality of life and economic growth. We will meet these targets through continued leveraging of our metering and billing process improvements, further updates in retail rate design including consolidation/removal of obsolete rates and alignment of rate design with wholesale purchases, along with more advancements in the use of data analytics / key performance indicators. We will be supporting increasing growth throughout our service area comprising commercial development and large residential subdivisions. Strategic utility relocation projects in conjunction with MetroNet Fiber Inc. NCDOT are underway facilitating communications and transportation infrastructure advancement.

## Key Operations & Functions

Administration	Power Supply	Distribution
ENGINEERING-PLANNING TECHNOLOGY & GIS POLICY & LEGAL RECRUITMENT FINANCIAL ANALYSIS CONTRACTS	WHOLESALE POWER SUBSTATIONS LOAD MANAGEMENT VOLTAGE REGULATION FIBER NETWORK	ELECTRIC POWER DELIVERY TREE TRIMMING
Communications Control	Utility Business Operations	Customer & Payment Services
SYSTEMS CONTROL & MONITORING 24/7 UTILITY DISPATCH	BILLING REVENUE METERING KEY ACCOUNTS ENERGY ANALYTICS	CUSTOMER CARE REVENUE COLLECTIONS

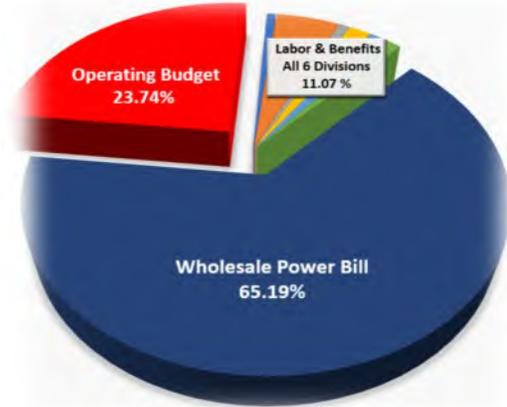


**DPU ELECTRIC FUND  
DIVISIONS (6)**

## Active Monitoring: Goods & Materials Cost Increases



- Producer Price Index (PPI) for Electric Industry manufacturers and producers show a 28% increase from 2020 to 2022 in selling prices. Prices are stabilizing.
- Prices affect the cost of goods, products and services needed for day-to-day operations. Material delivery time continues to be unpredictable.
- Electric fund impact & monitoring of increases continues.
- Approximately 65% of expenditures are for the wholesale electric power bill, including debt service.
- Labor & Benefit expenses account for approximately 11% of the operating budget.



Typical Electric Fund

## Improvements and Accomplishments

### ➤ Reliable Power Now and for the Future

Our team continues enhancements in our electric service delivery systems, operations, and infrastructure. Preliminary electric system capacity work is underway for a new substation for expanding customer growth and power demand south of Trent River, transformer additions to existing substations, along with additional distribution system interconnections. Software investments in Hansen (CIS) customer information system migration and preparing for Meter Data Management (MDM) and Electric Modeling Software solutions are in the planning stages.

## Programs, Events and Happenings

### ➤ Working to Keep Rates Competitive

#### Annual gross cost avoidance \$4.8 Million

We are championing changes in our Full Requirements Power Purchase Agreement (FRPPA) for wholesale power which includes additional generation during peak usage times and periods when electric power pricing is at a premium due to demand. We offer continued support of civic projects and community activities such as Mumfest and provide customer education and outreach, safety awareness and Key Account development. We also promote the benefits of Public Power.



**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>ELECTRIC FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Electric Administration</b>				
Director of Utilities	1	1	1	1
Transmission and Distribution Manager	1	1	1	1
Electric Engineering Manager	0	1	1	1
Staff Engineer	1	1	1	1
Senior Financial & Budget Analyst	0	1	1	1
Utility Coordinator	0	1	1	1
Electrical Engineering Technician	1	2	2	2
GIS Programmer Analyst	0	0	1	1
GIS Technician ( <i>reclass 1 to GIS Programmer Analyst</i> )	2	2	1	1
Administrative Assistant	1	1	1	1
Office Assistant III	1	1	1	1
<b>FTE TOTAL</b>	<b>8</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Distribution O &amp; M</b>				
Electric Distribution Superintendent	1	1	1	1
Heavy Equipment Manager	1	1	1	1
Electric Line Crew Leader	7	7	7	7
Electric Groundworker to Electric Line Worker 1st Class	15	20	20	20
Electric Services Representative	2	0	0	0
Tree Trim Crew Leader	3	3	3	3
Tree Trimmer	2	2	2	2
Equipment Operator I	1	1	1	1
Tree Trim Groundworker	2	2	2	2
<b>FTE TOTAL</b>	<b>34</b>	<b>37</b>	<b>37</b>	<b>37</b>
<b>Electric Power Production</b>				
Electric Substation Superintendent	1	1	1	1
Fiber Systems Technician	1	1	1	1
Substation Technician I	1	2	2	2
Load Mgt. Systems Technician	2	2	2	2
<b>FTE TOTAL</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Communications Control</b>				
SCADA/Utility Supervisor ( <i>reclassified to Control Room Sup.</i> )	1	1	0	0
Utility Control Room Supervisor	0	0	1	1
Utility Control System Operator	6	6	6	6
<b>FTE TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Utility Business Office</b>				
Utility Business Office Manager	0	0	0	0
Utility Business Operations Manager	1	1	1	1
Key Accounts Analyst	0	1	1	1
Field Services & Metering Supervisor	1	1	1	1
Billing Services Supervisor	1	1	1	1
Billing Services Representative	3	2	2	2
Metering and Billing Coordinator	1	1	1	1
Electric Meter Technician	1	1	1	1
Utility Service Specialist	6	4	4	4
Utility Service Technician	3	3	3	3
<b>FTE TOTAL</b>	<b>17</b>	<b>15</b>	<b>15</b>	<b>15</b>

**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>ELECTRIC FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Customer &amp; Payment Services</b>				
Account Services Supervisor	1	1	1	1
Senior Customer Service Representative	2	2	2	2
Customer Service Representative	3	3	3	3
Payment Services Supervisor	1	1	1	1
Payment Services Representative	3	3	3	3
<b>FTE TOTAL</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Electric Fund Total</b>	<b>81</b>	<b>87</b>	<b>87</b>	<b>87</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
5311 Electric Operating Fund	(\$54,688,898.40)	(\$51,821,835.22)	(\$59,241,277.00)	(\$60,948,854.00)	2.9%
53110010 Electric Non-Dept Revenue	(\$54,688,898.40)	(\$51,821,835.22)	(\$59,241,277.00)	(\$60,948,854.00)	2.9%
54 Sales & Services	(\$52,631,458.93)	(\$49,055,952.34)	(\$53,261,000.00)	(\$56,681,000.00)	6.4%
55 Investment Earnings	(\$32,044.49)	(\$506,893.62)	(\$12,072.00)	(\$201,000.00)	1565.0%
58 Miscellaneous	(\$112,882.77)	(\$205,337.34)	(\$212,731.00)	(\$208,731.00)	-1.9%
59 Interdepartmental	(\$1,571,086.00)	(\$2,053,651.92)	(\$2,053,652.00)	(\$2,799,906.00)	36.3%
81 Other Financing Srcs	(\$341,426.21)	\$0.00	(\$3,701,822.00)	(\$1,058,217.00)	-71.4%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>5311 Electric Operating Fund</b>	<b>(\$54,688,898.40)</b>	<b>(\$51,821,835.22)</b>	<b>(\$59,241,277.00)</b>	<b>(\$60,948,854.00)</b>	<b>2.9%</b>
<b>54 Sales &amp; Services</b>	<b>(\$52,631,458.93)</b>	<b>(\$49,055,952.34)</b>	<b>(\$53,261,000.00)</b>	<b>(\$56,681,000.00)</b>	<b>6.4%</b>
Basic Customer Service	(\$51,612,824.50)	(\$47,855,267.27)	(\$51,990,000.00)	(\$55,430,000.00)	6.6%
53110010 54130					
Charge Point EV Sales	(\$2,764.74)	(\$13,692.66)	\$0.00	\$0.00	0.0%
53110010 54140					
Connection Fees	(\$206,936.79)	(\$192,240.34)	(\$230,000.00)	(\$210,000.00)	-8.7%
53110010 54210					
Late Penalties - Utilities	(\$395,437.73)	(\$412,581.92)	(\$390,000.00)	(\$390,000.00)	0.0%
53110010 54216					
Utility Delinquent Fees	(\$365,999.27)	(\$418,202.09)	(\$550,000.00)	(\$550,000.00)	0.0%
53110010 54218					
Insufficient Funds Fees	(\$12,150.00)	(\$19,775.00)	(\$11,000.00)	(\$11,000.00)	0.0%
53110010 54220					
Theft of Service	(\$474.89)	(\$1,675.85)	\$0.00	\$0.00	0.0%
53110010 54224					
Customer Contribution to Const	\$0.00	(\$47,284.27)	\$0.00	\$0.00	0.0%
53110010 54226					
Miscellaneous Customer Fees	(\$34,871.01)	(\$95,232.94)	(\$90,000.00)	(\$90,000.00)	0.0%
53110010 54290					
<b>55 Investment Earnings</b>	<b>(\$32,044.49)</b>	<b>(\$506,893.62)</b>	<b>(\$12,072.00)</b>	<b>(\$201,000.00)</b>	<b>1565.0%</b>
Investment Earnings	(\$1,811.02)	(\$983.36)	(\$1,872.00)	(\$1,000.00)	-46.6%
53110010 55101					
Int Earn-NCCMT	(\$30,233.47)	(\$505,910.26)	(\$10,200.00)	(\$200,000.00)	1860.8%
53110010 55112					
<b>58 Miscellaneous</b>	<b>(\$112,882.77)</b>	<b>(\$205,337.34)</b>	<b>(\$212,731.00)</b>	<b>(\$208,731.00)</b>	<b>-1.9%</b>
Capital Contrib & Donations	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
53110010 58845					
Pole Rental Fees	(\$57,466.89)	(\$82,570.79)	(\$120,000.00)	(\$120,000.00)	0.0%
53110010 58854					
Kale Road Property Rental	(\$47,231.00)	(\$47,231.00)	(\$47,231.00)	(\$47,231.00)	0.0%
53110010 58858					
Sales of Fixed Assets	\$39,357.69	\$0.00	(\$5,000.00)	(\$1,000.00)	-80.0%
53110010 58916					
Sale of Scrap	(\$32,187.88)	(\$41,429.75)	(\$10,500.00)	(\$10,500.00)	0.0%
53110010 58918					
Insurance Proceeds	(\$9,522.61)	(\$28,788.60)	(\$10,000.00)	(\$10,000.00)	0.0%
53110010 58936					
UBO Over & Short	\$25.56	\$2,182.80	\$0.00	\$0.00	0.0%
53110010 58965					
Miscellaneous Other Revenue	(\$5,857.64)	(\$7,500.00)	(\$20,000.00)	(\$20,000.00)	0.0%
53110010 58990					
<b>59 Interdepartmental</b>	<b>(\$1,571,086.00)</b>	<b>(\$2,053,651.92)</b>	<b>(\$2,053,652.00)</b>	<b>(\$2,799,906.00)</b>	<b>36.3%</b>
Water Interfund Reimb	(\$760,035.00)	(\$977,127.00)	(\$977,127.00)	(\$1,308,013.00)	33.9%
53110010 59120					
Sewer Interfund Reimb	(\$764,158.00)	(\$981,615.96)	(\$981,616.00)	(\$1,308,013.00)	33.3%
53110010 59130					
Solid Waste Interfund Reim	(\$46,893.00)	(\$94,908.96)	(\$94,909.00)	(\$183,880.00)	93.7%
53110010 59150					
<b>81 Other Financing Srcs</b>	<b>(\$341,426.21)</b>	<b>\$0.00</b>	<b>(\$3,701,822.00)</b>	<b>(\$1,058,217.00)</b>	<b>-71.4%</b>
Transfer fr Electric Rate Stab	(\$341,426.21)	\$0.00	\$0.00	\$0.00	0.0%
53110010 81123					
Fund Balance Appropriated	\$0.00	\$0.00	(\$3,701,822.00)	(\$1,058,217.00)	-71.4%
53110010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>5311 Electric Operating Fund</b>	<b>\$51,348,386.66</b>	<b>\$53,206,562.89</b>	<b>\$59,241,277.00</b>	<b>\$60,948,854.00</b>	<b>2.9%</b>
<b>53119602 Electric Admin</b>	<b>\$1,106,945.72</b>	<b>\$1,443,098.91</b>	<b>\$1,676,323.00</b>	<b>\$2,129,117.00</b>	<b>27.0%</b>
61 Personnel Services	\$751,800.84	\$816,392.01	\$897,800.00	\$1,147,946.00	27.9%
62 Fringe Benefits	\$255,289.60	\$341,855.27	\$387,362.00	\$450,582.00	16.3%
71 Professional Service	\$17,712.09	\$25,131.26	\$90,000.00	\$90,000.00	0.0%
72 Current Obligations	\$71,056.47	\$51,955.49	\$107,109.00	\$79,369.00	-25.9%
73 Fixed Charges	\$64,925.51	\$97,914.07	\$71,537.00	\$86,300.00	20.6%
74 Supplies & Materials	\$39,461.01	\$53,767.61	\$60,515.00	\$34,920.00	-42.3%
75 Capital Outlay	\$112,300.14	\$56,083.20	\$62,000.00	\$240,000.00	287.1%
82 Other Financing Uses	(\$205,599.94)	\$0.00	\$0.00	\$0.00	0.0%
<b>53119608 Elec Distribution O &amp; M</b>	<b>\$4,723,421.58</b>	<b>\$8,065,902.12</b>	<b>\$8,344,284.00</b>	<b>\$8,728,609.00</b>	<b>4.6%</b>
61 Personnel Services	\$2,033,454.69	\$2,589,618.47	\$2,589,180.00	\$2,886,719.00	11.5%
62 Fringe Benefits	\$967,027.24	\$1,131,407.50	\$1,096,512.00	\$1,278,015.00	16.6%
71 Professional Service	\$4,517.50	\$1,055.00	\$120,483.00	\$75,000.00	-37.8%
72 Current Obligations	\$686,316.07	\$826,538.92	\$826,959.00	\$802,324.00	-3.0%
73 Fixed Charges	\$219,442.98	\$208,710.85	\$310,543.00	\$252,920.00	-18.6%
74 Supplies & Materials	\$1,839,624.97	\$2,670,867.11	\$2,535,286.00	\$2,253,631.00	-11.1%
75 Capital Outlay	\$292,188.80	\$637,704.27	\$865,321.00	\$1,180,000.00	36.4%
82 Other Financing Uses	(\$1,319,150.67)	\$0.00	\$0.00	\$0.00	0.0%
<b>53119610 Elec Power Production</b>	<b>\$31,748,015.37</b>	<b>\$34,894,637.26</b>	<b>\$37,842,741.00</b>	<b>\$38,908,292.00</b>	<b>2.8%</b>
61 Personnel Services	\$286,975.51	\$370,953.94	\$347,051.00	\$385,571.00	11.1%
62 Fringe Benefits	\$122,242.60	\$163,441.00	\$157,595.00	\$178,061.00	13.0%
71 Professional Service	\$44,390.92	\$3,900.00	\$80,000.00	\$80,000.00	0.0%
72 Current Obligations	\$393,676.72	\$495,290.61	\$553,351.00	\$537,910.00	-2.8%
73 Fixed Charges	\$121,334.16	\$293,792.18	\$433,124.00	\$339,000.00	-21.7%
74 Supplies & Materials	\$37,709,706.12	\$33,567,259.53	\$36,245,500.00	\$37,287,750.00	2.9%
75 Capital Outlay	\$127,230.19	\$0.00	\$26,120.00	\$100,000.00	282.8%
82 Other Financing Uses	(\$7,057,540.85)	\$0.00	\$0.00	\$0.00	0.0%
<b>53119612 Communications Control</b>	<b>\$571,571.84</b>	<b>\$684,657.66</b>	<b>\$815,288.00</b>	<b>\$823,501.00</b>	<b>1.0%</b>
61 Personnel Services	\$281,055.46	\$284,522.31	\$284,149.00	\$337,840.00	18.9%
62 Fringe Benefits	\$141,769.08	\$152,315.66	\$161,808.00	\$177,006.00	9.4%
71 Professional Service	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
72 Current Obligations	\$52,534.96	\$40,760.23	\$64,500.00	\$73,070.00	13.3%
73 Fixed Charges	\$79,108.92	\$121,158.35	\$173,650.00	\$177,000.00	1.9%
74 Supplies & Materials	\$31,556.65	\$85,901.11	\$131,181.00	\$58,585.00	-55.3%
82 Other Financing Uses	(\$14,453.23)	\$0.00	\$0.00	\$0.00	0.0%
<b>53119614 Utility Business Office</b>	<b>\$1,667,288.80</b>	<b>\$1,780,317.02</b>	<b>\$2,615,540.00</b>	<b>\$2,855,424.00</b>	<b>9.2%</b>
61 Personnel Services	\$600,628.42	\$680,304.94	\$736,190.00	\$837,227.00	13.7%
62 Fringe Benefits	\$321,816.81	\$341,143.09	\$364,476.00	\$408,098.00	12.0%
71 Professional Service	\$0.00	\$867.31	\$15,000.00	\$15,000.00	0.0%
72 Current Obligations	\$290,883.45	\$389,938.96	\$433,539.00	\$444,101.00	2.4%
73 Fixed Charges	\$75,125.40	\$80,838.60	\$142,393.00	\$157,393.00	10.5%
74 Supplies & Materials	\$377,346.89	\$527,187.04	\$515,790.00	\$513,605.00	-0.4%
75 Capital Outlay	\$0.00	(\$239,962.92)	\$408,152.00	\$480,000.00	17.6%
82 Other Financing Uses	\$1,487.83	\$0.00	\$0.00	\$0.00	0.0%
<b>53119618 Customer and Payments Svs</b>	<b>\$960,158.03</b>	<b>\$1,124,164.99</b>	<b>\$1,251,838.00</b>	<b>\$1,652,566.00</b>	<b>32.0%</b>
61 Personnel Services	\$392,799.19	\$411,715.81	\$474,378.00	\$507,405.00	7.0%
62 Fringe Benefits	\$198,806.42	\$227,665.44	\$245,631.00	\$257,961.00	5.0%
71 Professional Service	\$24,541.98	\$30,404.23	\$40,000.00	\$40,000.00	0.0%
72 Current Obligations	\$206,565.07	\$291,588.14	\$352,800.00	\$307,750.00	-12.8%
73 Fixed Charges	\$90,482.05	\$102,119.22	\$107,100.00	\$467,600.00	336.6%
74 Supplies & Materials	\$28,815.85	\$60,672.15	\$31,929.00	\$71,850.00	125.0%
75 Capital Outlay	\$14,747.73	\$0.00	\$0.00	\$0.00	0.0%
82 Other Financing Uses	\$3,399.74	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
53119902 Electric Fd Debt Service	\$94,102.27	\$70,632.77	\$1,552,111.00	\$986,080.00	-36.5%
77 Debt Service	\$94,102.27	\$70,632.77	\$1,552,111.00	\$986,080.00	-36.5%
53119922 Elec Fd Shared Services	\$1,560,729.60	\$2,073,889.20	\$2,073,889.00	\$1,760,669.00	-15.1%
78 Shared Services	\$1,560,729.60	\$2,073,889.20	\$2,073,889.00	\$1,760,669.00	-15.1%
53119942 Elec Fd Interfund Transfers	\$6,546,292.79	\$3,069,262.96	\$3,069,263.00	\$3,104,596.00	1.2%
82 Other Financing Uses	\$6,546,292.79	\$3,069,262.96	\$3,069,263.00	\$3,104,596.00	1.2%
53119962 Elec Fd Bad Debts	\$29,054.33	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$29,054.33	\$0.00	\$0.00	\$0.00	0.0%
53119982 Elec Fd Depreciation	\$2,340,806.33	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$2,340,806.33	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>53119602 Electric Admin</b>	<b>\$1,106,945.72</b>	<b>\$1,443,098.91</b>	<b>\$1,676,323.00</b>	<b>\$2,129,117.00</b>	<b>27.0%</b>
<b>61 Personnel Services</b>	<b>\$751,800.84</b>	<b>\$816,392.01</b>	<b>\$897,800.00</b>	<b>\$1,147,946.00</b>	<b>27.9%</b>
Salaries & Wages Regular	\$732,922.64	\$764,981.53	\$871,598.00	\$1,121,544.00	28.7%
53119602 61101					
Salaries & Wages Vac Payout	\$1,898.54	\$22,736.09	\$0.00	\$0.00	0.0%
53119602 61103					
Salaries & Wages Overtime	\$3,713.11	\$15,027.96	\$3,500.00	\$3,700.00	5.7%
53119602 61121					
Salaries & Wages Seasonal	\$1,154.02	\$1,210.34	\$10,000.00	\$10,000.00	0.0%
53119602 61161					
Salaries & Wages Benefits	\$12,112.53	\$12,436.09	\$12,702.00	\$12,702.00	0.0%
53119602 61181					
<b>62 Fringe Benefits</b>	<b>\$255,289.60</b>	<b>\$341,855.27</b>	<b>\$387,362.00</b>	<b>\$450,582.00</b>	<b>16.3%</b>
Social Security Tax	\$43,672.27	\$49,155.38	\$61,075.00	\$71,242.00	16.6%
53119602 62110					
Medicare Tax	\$10,213.76	\$11,538.76	\$14,284.00	\$16,662.00	16.6%
53119602 62112					
State Retirement	\$84,006.37	\$97,636.20	\$119,197.00	\$147,656.00	23.9%
53119602 62210					
401K Supplement Retirement Reg	\$34,989.06	\$37,500.63	\$49,255.00	\$57,455.00	16.6%
53119602 62220					
Contra Expense NPL	(\$15,889.66)	\$0.00	\$0.00	\$0.00	0.0%
53119602 62300					
Health Insurance	\$90,899.80	\$138,457.30	\$135,984.00	\$150,000.00	10.3%
53119602 62810					
Workers Compensation	\$7,398.00	\$7,567.00	\$7,567.00	\$7,567.00	0.0%
53119602 62820					
<b>71 Professional Service</b>	<b>\$17,712.09</b>	<b>\$25,131.26</b>	<b>\$90,000.00</b>	<b>\$90,000.00</b>	<b>0.0%</b>
Electrical Eng Prof Service	\$17,600.00	\$0.00	\$90,000.00	\$90,000.00	0.0%
53119602 71160					
Other Professional Services	\$112.09	\$25,131.26	\$0.00	\$0.00	0.0%
53119602 71190					
<b>72 Current Obligations</b>	<b>\$71,056.47</b>	<b>\$51,955.49</b>	<b>\$107,109.00</b>	<b>\$79,369.00</b>	<b>-25.9%</b>
Employee Travel & Training	\$24,410.32	\$15,163.59	\$29,200.00	\$29,200.00	0.0%
53119602 72130					
Educational Assistance	\$1,000.00	\$0.00	\$0.00	\$0.00	0.0%
53119602 72138					
Utilities	\$6,651.63	\$6,686.27	\$9,000.00	\$7,000.00	-22.2%
53119602 72310					
R & M Buildings	\$0.00	\$0.00	\$4,509.00	\$4,509.00	0.0%
53119602 72510					
R & M Buidgs Restricted - PW	\$0.00	\$0.00	\$40,000.00	\$0.00	-100.0%
53119602 72512					
Central Garage Charges	\$31,579.77	\$23,831.25	\$13,200.00	\$27,460.00	108.0%
53119602 72532					
Advertising	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
53119602 72790					
Leased Supplies	\$1,331.90	\$0.00	\$0.00	\$0.00	0.0%
53119602 72810					
Recording Fees	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
53119602 72840					
Miscellaneous Other Services	\$6,082.85	\$6,274.38	\$9,200.00	\$9,200.00	0.0%
53119602 72890					
<b>73 Fixed Charges</b>	<b>\$64,925.51</b>	<b>\$97,914.07</b>	<b>\$71,537.00</b>	<b>\$86,300.00</b>	<b>20.6%</b>
Land Rentals	\$2,838.72	\$2,973.88	\$3,000.00	\$3,000.00	0.0%
53119602 73110					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Lease Principal 53119602 73130	\$0.12	\$120.26	\$4,197.00	\$4,800.00	14.4%
Lease Interest 53119602 73135	\$39.32	\$23.58	\$0.00	\$0.00	0.0%
S & M Contracts 53119602 73210	\$9,790.17	\$9,341.63	\$840.00	\$10,000.00	1090.5%
Insurance Claims 53119602 73340	\$0.00	\$0.00	\$8,500.00	\$8,500.00	0.0%
Amortization Expense-Lease 53119602 73350	\$3,412.36	\$3,412.32	\$0.00	\$0.00	0.0%
Dues & Subscriptions 53119602 73810	\$48,844.82	\$82,042.40	\$55,000.00	\$60,000.00	9.1%
<b>74 Supplies &amp; Materials</b>	<b>\$39,461.01</b>	<b>\$53,767.61</b>	<b>\$60,515.00</b>	<b>\$34,920.00</b>	<b>-42.3%</b>
Uniforms 53119602 74110	\$3,071.56	\$2,158.37	\$3,000.00	\$3,000.00	0.0%
Janitorial Supplies 53119602 74120	\$895.91	\$1,282.21	\$1,500.00	\$1,500.00	0.0%
Community Engagement 53119602 74320	\$0.00	\$0.00	\$0.00	\$2,500.00	2500.0%
Fuel Charges 53119602 74510	\$4,537.73	\$6,254.22	\$4,500.00	\$6,000.00	33.3%
Office Supplies & Materials 53119602 74610	\$3,104.97	\$6,032.66	\$5,103.00	\$3,000.00	-41.2%
Other Supplies & Materials 53119602 74910	\$14,645.02	\$7,697.53	\$6,000.00	\$6,000.00	0.0%
IT Supplies 53119602 74930	\$0.00	\$503.25	\$4,000.00	\$4,000.00	0.0%
IT Eq't Restricted-IT Use Only 53119602 74931	\$11,618.70	\$27,429.17	\$33,912.00	\$6,420.00	-81.1%
Safety Supplies 53119602 74970	\$1,501.69	\$2,410.20	\$2,500.00	\$2,500.00	0.0%
COVID-19 53119602 74991	\$85.43	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$112,300.14</b>	<b>\$56,083.20</b>	<b>\$62,000.00</b>	<b>\$240,000.00</b>	<b>287.1%</b>
Motor Vehicles 53119602 75210	\$72,300.14	\$56,083.20	\$62,000.00	\$40,000.00	-35.5%
Land Right-of-Way 53119602 75310	\$0.00	\$0.00	\$0.00	\$200,000.00	200000.0%
Land & Structures 53119602 75520	\$40,000.00	\$0.00	\$0.00	\$0.00	0.0%
<b>82 Other Financing Uses</b>	<b>(\$205,599.94)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out 53119602 82510	(\$205,599.94)	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
53119608 Elec Distribution O & M	\$4,723,421.58	\$8,065,902.12	\$8,344,284.00	\$8,728,609.00	4.6%
<b>61 Personnel Services</b>	<b>\$2,033,454.69</b>	<b>\$2,589,618.47</b>	<b>\$2,589,180.00</b>	<b>\$2,886,719.00</b>	<b>11.5%</b>
Salaries & Wages Regular	\$1,801,162.91	\$2,216,643.07	\$2,197,314.00	\$2,711,853.00	23.4%
53119608 61101					
Salaries & Wages Vac Payout	\$28,057.88	\$26,026.89	\$25,000.00	\$0.00	-100.0%
53119608 61103					
Salaries & Wages Overtime	\$88,846.27	\$195,757.62	\$220,000.00	\$63,000.00	-71.4%
53119608 61121					
Salaries & Wages Standby	\$21,031.12	\$31,665.39	\$23,000.00	\$24,200.00	5.2%
53119608 61131					
Salaries & Wages Call Back	\$85,708.84	\$111,673.59	\$115,000.00	\$78,800.00	-31.5%
53119608 61141					
Salaries & Wages Benefits	\$8,647.67	\$7,851.91	\$8,866.00	\$8,866.00	0.0%
53119608 61181					
<b>62 Fringe Benefits</b>	<b>\$967,027.24</b>	<b>\$1,131,407.50</b>	<b>\$1,096,512.00</b>	<b>\$1,278,015.00</b>	<b>16.6%</b>
Social Security Tax	\$123,778.30	\$158,191.04	\$146,029.00	\$179,004.00	22.6%
53119608 62110					
Medicare Tax	\$28,948.20	\$36,996.59	\$49,152.00	\$41,864.00	-14.8%
53119608 62112					
State Retirement	\$223,440.37	\$313,901.85	\$284,993.00	\$371,001.00	30.2%
53119608 62210					
401K Supplement Retirement Reg	\$92,045.69	\$116,396.34	\$117,766.00	\$144,358.00	22.6%
53119608 62220					
Contra Expense NPL	(\$42,263.36)	\$0.00	\$0.00	\$0.00	0.0%
53119608 62300					
Health Insurance	\$463,566.04	\$426,633.68	\$419,284.00	\$462,500.00	10.3%
53119608 62810					
Workers Compensation	\$77,512.00	\$79,288.00	\$79,288.00	\$79,288.00	0.0%
53119608 62820					
<b>71 Professional Service</b>	<b>\$4,517.50</b>	<b>\$1,055.00</b>	<b>\$120,483.00</b>	<b>\$75,000.00</b>	<b>-37.8%</b>
Electrical Eng Prof Service	\$4,517.50	\$1,055.00	\$120,483.00	\$75,000.00	-37.8%
53119608 71160					
<b>72 Current Obligations</b>	<b>\$686,316.07</b>	<b>\$826,538.92</b>	<b>\$826,959.00</b>	<b>\$802,324.00</b>	<b>-3.0%</b>
Employee Travel & Training	\$43,458.23	\$40,521.11	\$45,000.00	\$45,000.00	0.0%
53119608 72130					
Telephone Service	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
53119608 72210					
Utilities	\$9,541.07	\$8,597.73	\$12,500.00	\$10,000.00	-20.0%
53119608 72310					
R & M Buildings	\$6,209.35	\$0.00	\$12,784.00	\$12,784.00	0.0%
53119608 72510					
R & M Buildgs Restricted - PW	\$3,900.00	\$0.00	\$0.00	\$65,000.00	65000.0%
53119608 72512					
R & M Equipment	\$55,186.60	\$68,120.00	\$60,500.00	\$60,500.00	0.0%
53119608 72520					
Central Garage Charges	\$158,409.08	\$186,143.49	\$174,425.00	\$137,290.00	-21.3%
53119608 72532					
R & M System Improvements	\$171.22	\$0.00	\$10,000.00	\$10,000.00	0.0%
53119608 72566					
R & M Transformers & Devices	\$63,845.59	\$130,000.00	\$126,000.00	\$126,000.00	0.0%
53119608 72576					
R & M Other	\$0.00	\$308.50	\$0.00	\$0.00	0.0%
53119608 72590					
Temporary Help Services	\$67,010.64	\$119,000.00	\$120,000.00	\$70,000.00	-41.7%
53119608 72820					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Miscellaneous Other Services 53119608 72890	\$66,136.80	\$53,436.77	\$40,000.00	\$40,000.00	0.0%
Contract Tree Trimming Service 53119608 72892	\$212,447.49	\$220,411.32	\$225,000.00	\$225,000.00	0.0%
<b>73 Fixed Charges</b>	<b>\$219,442.98</b>	<b>\$208,710.85</b>	<b>\$310,543.00</b>	<b>\$252,920.00</b>	<b>-18.6%</b>
Lease Principal 53119608 73130	\$1.52	\$9,010.73	\$8,368.00	\$9,500.00	13.5%
Lease Interest 53119608 73135	\$457.93	\$788.79	\$0.00	\$0.00	0.0%
Miscellaneous Equipment Rental 53119608 73180	\$0.00	\$528.00	\$2,500.00	\$2,500.00	0.0%
Miscellaneous Other Rentals 53119608 73190	\$0.00	(\$8,937.54)	\$0.00	\$0.00	0.0%
S & M Contracts 53119608 73210	\$203,410.85	\$174,516.44	\$258,755.00	\$200,000.00	-22.7%
S & M Contracts Comm Eq 53119608 73230	\$6,473.67	\$23,705.43	\$40,920.00	\$40,920.00	0.0%
Amortization Expense-Lease 53119608 73350	\$9,099.01	\$9,099.00	\$0.00	\$0.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$1,839,624.97</b>	<b>\$2,670,867.11</b>	<b>\$2,535,286.00</b>	<b>\$2,253,631.00</b>	<b>-11.1%</b>
Uniforms 53119608 74110	\$44,715.75	\$61,108.09	\$45,000.00	\$60,000.00	33.3%
Janitorial Supplies 53119608 74120	\$2,118.71	\$1,513.63	\$2,500.00	\$2,500.00	0.0%
Food & Provisions 53119608 74210	\$2,107.78	\$4,050.65	\$3,000.00	\$3,000.00	0.0%
Agricultural Supplies 53119608 74350	\$0.00	\$4,160.00	\$4,500.00	\$4,500.00	0.0%
Equipment Parts 53119608 74420	\$53,694.30	\$69,575.57	\$52,700.00	\$60,000.00	13.9%
Building Materials 53119608 74430	\$0.00	\$4,829.77	\$15,131.00	\$15,131.00	0.0%
Street Repair 53119608 74450	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Street Lighting 53119608 74489	\$3,291.84	\$557.00	\$35,000.00	\$35,000.00	0.0%
Fuel Charges 53119608 74510	\$85,317.78	\$152,567.42	\$136,500.00	\$135,000.00	-1.1%
Poles & Fixtures 53119608 74602	\$84,147.08	\$211,877.41	\$175,000.00	\$125,000.00	-28.6%
Conductors & Devices 53119608 74603	\$127,939.74	\$298,930.41	\$300,000.00	\$150,000.00	-50.0%
O/H Transfrm & Devices 53119608 74604	\$48,694.23	\$114,063.39	\$160,000.00	\$215,000.00	34.4%
Pole Line Hardware 53119608 74605	\$53,711.58	\$116,096.53	\$100,000.00	\$100,000.00	0.0%
Street Light Fixtures 53119608 74606	\$331,301.28	\$209,635.76	\$200,000.00	\$200,000.00	0.0%
U/G Transfrm & Devices 53119608 74608	\$232,390.58	\$385,799.46	\$390,000.00	\$400,000.00	2.6%
Cables & Devices 53119608 74609	\$576,625.65	\$776,502.55	\$650,000.00	\$500,000.00	-23.1%
Office Supplies & Materials 53119608 74610	\$493.78	\$853.09	\$2,000.00	\$2,000.00	0.0%
Other Supplies & Materials 53119608 74910	\$25,718.69	\$6,372.78	\$20,000.00	\$20,000.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
IT Supplies	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
53119608 74930					
IT Eq Restricted-IT Use Only	\$13,226.58	\$56,695.72	\$69,955.00	\$52,500.00	-25.0%
53119608 74931					
Safety Supplies	\$6,878.90	\$8,007.50	\$10,000.00	\$10,000.00	0.0%
53119608 74970					
Miscellaneous Supplies	\$146,914.03	\$187,670.38	\$160,000.00	\$160,000.00	0.0%
53119608 74990					
COVID-19	\$336.69	\$0.00	\$0.00	\$0.00	0.0%
53119608 74991					
<b>75 Capital Outlay</b>	<b>\$292,188.80</b>	<b>\$637,704.27</b>	<b>\$865,321.00</b>	<b>\$1,180,000.00</b>	<b>36.4%</b>
Other Equipment	\$19,514.25	\$129,597.94	\$133,485.88	\$0.00	-100.0%
53119608 75190					
Motor Vehicles	\$199,971.00	\$483,106.33	\$706,835.12	\$530,000.00	-25.0%
53119608 75210					
Buildings Structures & Impr	\$68,565.00	\$0.00	\$0.00	\$650,000.00	650000.0%
53119608 75410					
Land & Structures	\$5,000.00	\$25,000.00	\$25,000.00	\$0.00	-100.0%
53119608 75520					
Conductors & Devices	(\$7,537.27)	\$0.00	\$0.00	\$0.00	0.0%
53119608 75603					
O/H Transformers & Devices	\$5,862.20	\$0.00	\$0.00	\$0.00	0.0%
53119608 75604					
Pole Line Hardware	\$34.47	\$0.00	\$0.00	\$0.00	0.0%
53119608 75605					
Street Light Fixtures	(\$163.16)	\$0.00	\$0.00	\$0.00	0.0%
53119608 75606					
Cables & Devices	(\$2,859.58)	\$0.00	\$0.00	\$0.00	0.0%
53119608 75609					
Fiber	\$3,801.89	\$0.00	\$0.00	\$0.00	0.0%
53119608 75618					
<b>82 Other Financing Uses</b>	<b>(\$1,319,150.67)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out	(\$1,319,150.67)	\$0.00	\$0.00	\$0.00	0.0%
53119608 82510					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>53119610 Elec Power Production</b>	<b>\$31,748,015.37</b>	<b>\$34,894,637.26</b>	<b>\$37,842,741.00</b>	<b>\$38,908,292.00</b>	<b>2.8%</b>
<b>61 Personnel Services</b>	<b>\$286,975.51</b>	<b>\$370,953.94</b>	<b>\$347,051.00</b>	<b>\$385,571.00</b>	<b>11.1%</b>
Salaries & Wages Regular	\$268,307.78	\$337,615.11	\$332,047.00	\$369,967.00	11.4%
53119610 61101					
Salaries & Wages Overtime	\$5,733.15	\$12,219.77	\$5,000.00	\$5,300.00	6.0%
53119610 61121					
Salaries & Wages Standby	\$203.88	\$0.00	\$0.00	\$0.00	0.0%
53119610 61131					
Salaries & Wages Call Back	\$8,705.84	\$16,374.32	\$6,000.00	\$6,300.00	5.0%
53119610 61141					
Salaries & Wages Benefits	\$4,024.86	\$4,744.74	\$4,004.00	\$4,004.00	0.0%
53119610 61181					
<b>62 Fringe Benefits</b>	<b>\$122,242.60</b>	<b>\$163,441.00</b>	<b>\$157,595.00</b>	<b>\$178,061.00</b>	<b>13.0%</b>
Social Security Tax	\$16,599.94	\$21,638.16	\$21,269.00	\$23,915.00	12.4%
53119610 62110					
Medicare Tax	\$3,882.47	\$5,060.50	\$4,974.00	\$5,594.00	12.5%
53119610 62112					
State Retirement	\$32,391.93	\$44,544.29	\$41,509.00	\$49,566.00	19.4%
53119610 62210					
401K Supplement Retirement Reg	\$14,147.40	\$18,310.47	\$17,152.00	\$19,287.00	12.4%
53119610 62220					
Contra Expense NPL	(\$6,126.87)	\$0.00	\$0.00	\$0.00	0.0%
53119610 62300					
Health Insurance	\$56,753.73	\$69,188.58	\$67,992.00	\$75,000.00	10.3%
53119610 62810					
Workers Compensation	\$4,594.00	\$4,699.00	\$4,699.00	\$4,699.00	0.0%
53119610 62820					
<b>71 Professional Service</b>	<b>\$44,390.92</b>	<b>\$3,900.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>0.0%</b>
Electrical Eng Prof Service	\$44,390.92	\$3,900.00	\$80,000.00	\$80,000.00	0.0%
53119610 71160					
<b>72 Current Obligations</b>	<b>\$393,676.72</b>	<b>\$495,290.61</b>	<b>\$553,351.00</b>	<b>\$537,910.00</b>	<b>-2.8%</b>
Employee Travel & Training	\$6,273.76	\$11,163.23	\$13,500.00	\$13,500.00	0.0%
53119610 72130					
Telephone Service	\$0.00	\$0.00	\$1,800.00	\$1,800.00	0.0%
53119610 72210					
Utilities	\$9,857.66	\$9,808.52	\$9,400.00	\$10,000.00	6.4%
53119610 72310					
R & M Buildings	\$0.00	\$3,625.25	\$5,000.00	\$5,000.00	0.0%
53119610 72510					
R & M Equipment	\$2,813.90	\$8,546.00	\$10,000.00	\$10,000.00	0.0%
53119610 72520					
Central Garage Charges	\$20,186.35	\$17,735.55	\$10,837.00	\$19,610.00	81.0%
53119610 72532					
R & M Transformers & Devices	\$106,987.39	\$181,659.68	\$177,814.00	\$153,000.00	-14.0%
53119610 72576					
Leased Supplies	\$11.22	\$0.00	\$0.00	\$0.00	0.0%
53119610 72810					
Rebate Program	\$13,250.00	\$12,350.00	\$35,000.00	\$35,000.00	0.0%
53119610 72864					
Load Management Program	\$231,221.58	\$239,609.05	\$275,000.00	\$275,000.00	0.0%
53119610 72866					
Miscellaneous Other Services	\$3,074.86	\$10,793.33	\$15,000.00	\$15,000.00	0.0%
53119610 72890					
<b>73 Fixed Charges</b>	<b>\$121,334.16</b>	<b>\$293,792.18</b>	<b>\$433,124.00</b>	<b>\$339,000.00</b>	<b>-21.7%</b>
Lease Principal	\$0.00	\$12.93	\$480.00	\$500.00	4.2%
53119610 73130					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Lease Interest	\$3.94	\$2.35	\$0.00	\$0.00	0.0%
53119610 73135					
Miscellaneous Other Rentals	\$1,697.62	\$979.15	\$20,000.00	\$20,000.00	0.0%
53119610 73190					
S & M Contracts	\$39,201.87	\$84,962.85	\$197,500.00	\$143,500.00	-27.3%
53119610 73210					
S & M Contracts Generators	\$73,361.10	\$195,837.26	\$200,144.00	\$160,000.00	-20.1%
53119610 73260					
Other Contractual Services	\$6,728.00	\$11,656.00	\$15,000.00	\$15,000.00	0.0%
53119610 73290					
Amortization Expense-Lease	\$341.63	\$341.64	\$0.00	\$0.00	0.0%
53119610 73350					
<b>74 Supplies &amp; Materials</b>	<b>\$37,709,706.12</b>	<b>\$33,567,259.53</b>	<b>\$36,245,500.00</b>	<b>\$37,287,750.00</b>	<b>2.9%</b>
Uniforms	\$5,231.67	\$8,082.03	\$6,000.00	\$6,000.00	0.0%
53119610 74110					
Fuel Charges	\$4,411.70	\$5,648.55	\$5,000.00	\$5,000.00	0.0%
53119610 74510					
Office Supplies & Materials	\$179.60	\$536.44	\$2,520.00	\$2,500.00	-0.8%
53119610 74610					
Fiber	\$0.00	\$0.00	\$0.00	\$75,000.00	75000.0%
53119610 74618					
Power Purch - Variable Costs	\$34,105,826.21	\$30,223,526.91	\$32,500,000.00	\$32,500,000.00	0.0%
53119610 74710					
Wholesale Power - Fixed Costs	\$3,390,719.16	\$3,108,159.23	\$3,500,000.00	\$4,500,000.00	28.6%
53119610 74712					
Other Supplies & Materials	\$16,471.37	\$7,525.92	\$2,500.00	\$2,500.00	0.0%
53119610 74910					
IT Eq't Restricted-IT Use Only	\$0.00	\$47,164.99	\$52,480.00	\$12,750.00	-75.7%
53119610 74931					
Fuel Charges Non-Highway	\$173,365.60	\$161,438.86	\$155,000.00	\$162,000.00	4.5%
53119610 74944					
Safety Supplies	\$574.18	\$1,368.88	\$2,000.00	\$2,000.00	0.0%
53119610 74970					
Miscellaneous Supplies	\$12,926.63	\$3,807.72	\$20,000.00	\$20,000.00	0.0%
53119610 74990					
<b>75 Capital Outlay</b>	<b>\$127,230.19</b>	<b>\$0.00</b>	<b>\$26,120.00</b>	<b>\$100,000.00</b>	<b>282.8%</b>
Other Equipment	\$127,230.19	\$0.00	\$26,120.00	\$0.00	-100.0%
53119610 75190					
Motor Vehicles	\$0.00	\$0.00	\$0.00	\$60,000.00	60000.0%
53119610 75210					
Fiber	\$0.00	\$0.00	\$0.00	\$40,000.00	40000.0%
53119610 75618					
<b>82 Other Financing Uses</b>	<b>(\$7,057,540.85)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out	(\$7,057,540.85)	\$0.00	\$0.00	\$0.00	0.0%
53119610 82510					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>53119612 Communications Control</b>	<b>\$571,571.84</b>	<b>\$684,657.66</b>	<b>\$815,288.00</b>	<b>\$823,501.00</b>	<b>1.0%</b>
<b>61 Personnel Services</b>	<b>\$281,055.46</b>	<b>\$284,522.31</b>	<b>\$284,149.00</b>	<b>\$337,840.00</b>	<b>18.9%</b>
Salaries & Wages Regular	\$243,650.91	\$236,874.83	\$260,693.00	\$313,184.00	20.1%
53119612 61101					
Salaries & Wages Vac Payout	\$5,837.55	\$0.00	\$0.00	\$0.00	0.0%
53119612 61103					
Salaries & Wages Overtime	\$25,413.49	\$36,943.12	\$22,000.00	\$23,200.00	5.5%
53119612 61121					
Salaries & Wages Standby	\$67.76	\$298.12	\$0.00	\$0.00	0.0%
53119612 61131					
Salaries & Wages Call Back	\$5,231.99	\$9,422.18	\$0.00	\$0.00	0.0%
53119612 61141					
Salaries & Wages Benefits	\$853.76	\$984.06	\$1,456.00	\$1,456.00	0.0%
53119612 61181					
<b>62 Fringe Benefits</b>	<b>\$141,769.08</b>	<b>\$152,315.66</b>	<b>\$161,808.00</b>	<b>\$177,006.00</b>	<b>9.4%</b>
Social Security Tax	\$16,961.26	\$17,245.95	\$19,822.00	\$20,945.00	5.7%
53119612 62110					
Medicare Tax	\$3,966.68	\$4,033.28	\$4,635.00	\$4,899.00	5.7%
53119612 62112					
State Retirement	\$31,251.93	\$34,491.74	\$38,683.00	\$43,411.00	12.2%
53119612 62210					
401K Supplement Retirement Reg	\$12,845.59	\$13,047.00	\$15,984.00	\$16,891.00	5.7%
53119612 62220					
Contra Expense NPL	(\$5,911.25)	\$0.00	\$0.00	\$0.00	0.0%
53119612 62300					
Health Insurance	\$79,369.87	\$80,137.69	\$79,324.00	\$87,500.00	10.3%
53119612 62810					
Workers Compensation	\$3,285.00	\$3,360.00	\$3,360.00	\$3,360.00	0.0%
53119612 62820					
<b>72 Current Obligations</b>	<b>\$52,534.96</b>	<b>\$40,760.23</b>	<b>\$64,500.00</b>	<b>\$73,070.00</b>	<b>13.3%</b>
Employee Travel & Training	\$723.50	\$3,987.30	\$17,300.00	\$17,300.00	0.0%
53119612 72130					
Telephone Service	\$11,022.52	\$11,479.81	\$11,000.00	\$11,000.00	0.0%
53119612 72210					
Utilities	\$8,002.21	\$6,500.68	\$8,200.00	\$8,000.00	-2.4%
53119612 72310					
Central Garage Charges	\$12,609.69	\$12,302.47	\$3,000.00	\$11,770.00	292.3%
53119612 72532					
Miscellaneous Other Services	\$20,177.04	\$6,489.97	\$25,000.00	\$25,000.00	0.0%
53119612 72890					
<b>73 Fixed Charges</b>	<b>\$79,108.92</b>	<b>\$121,158.35</b>	<b>\$173,650.00</b>	<b>\$177,000.00</b>	<b>1.9%</b>
S & M Contracts	\$79,108.92	\$120,906.35	\$153,650.00	\$177,000.00	15.2%
53119612 73210					
Dues & Subscriptions	\$0.00	\$252.00	\$20,000.00	\$0.00	-100.0%
53119612 73810					
<b>74 Supplies &amp; Materials</b>	<b>\$31,556.65</b>	<b>\$85,901.11</b>	<b>\$131,181.00</b>	<b>\$58,585.00</b>	<b>-55.3%</b>
Uniforms	\$1,463.52	\$0.00	\$3,000.00	\$3,000.00	0.0%
53119612 74110					
Janitorial Supplies	\$37.33	\$130.02	\$200.00	\$200.00	0.0%
53119612 74120					
Fuel Charges	\$2,750.21	\$3,116.69	\$3,000.00	\$3,000.00	0.0%
53119612 74510					
Office Supplies & Materials	\$1,007.57	\$3,202.53	\$1,000.00	\$1,000.00	0.0%
53119612 74610					
Fiber	\$7,353.10	\$31,877.18	\$34,726.00	\$0.00	-100.0%
53119612 74618					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Other Supplies & Materials 53119612 74910	\$7,267.51	\$4,076.66	\$21,185.00	\$19,400.00	-8.4%
IT Supplies 53119612 74930	\$0.00	\$547.13	\$10,000.00	\$2,500.00	-75.0%
IT Eqt Restricted-IT Use Only 53119612 74931	\$5,748.11	\$42,880.84	\$50,070.00	\$21,485.00	-57.1%
Miscellaneous Supplies 53119612 74990	\$5,929.30	\$70.06	\$8,000.00	\$8,000.00	0.0%
<b>82 Other Financing Uses</b>	<b>(\$14,453.23)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out 53119612 82510	(\$14,453.23)	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>53119614 Utility Business Office</b>	<b>\$1,667,288.80</b>	<b>\$1,780,317.02</b>	<b>\$2,615,540.00</b>	<b>\$2,855,424.00</b>	<b>9.2%</b>
<b>61 Personnel Services</b>	<b>\$600,628.42</b>	<b>\$680,304.94</b>	<b>\$736,190.00</b>	<b>\$837,227.00</b>	<b>13.7%</b>
Salaries & Wages Regular	\$562,796.65	\$629,455.15	\$664,290.00	\$751,327.00	13.1%
53119614 61101					
Salaries & Wages Vac Payout	\$6,061.02	\$7,228.94	\$0.00	\$0.00	0.0%
53119614 61103					
Salaries & Wages Overtime	\$11,460.77	\$31,200.20	\$65,000.00	\$78,800.00	21.2%
53119614 61121					
Salaries & Wages Standby	\$5,895.96	\$6,897.62	\$0.00	\$0.00	0.0%
53119614 61131					
Salaries & Wages Call Back	\$1,741.75	\$1,977.51	\$3,000.00	\$3,200.00	6.7%
53119614 61141					
Salaries & Wages Seasonal	\$9,378.75	\$0.00	\$0.00	\$0.00	0.0%
53119614 61161					
Salaries & Wages Benefits	\$3,293.52	\$3,545.52	\$3,900.00	\$3,900.00	0.0%
53119614 61181					
<b>62 Fringe Benefits</b>	<b>\$321,816.81</b>	<b>\$341,143.09</b>	<b>\$364,476.00</b>	<b>\$408,098.00</b>	<b>12.0%</b>
Social Security Tax	\$35,208.54	\$39,309.10	\$46,952.00	\$51,918.00	10.6%
53119614 62110					
Medicare Tax	\$8,234.41	\$9,193.19	\$10,981.00	\$12,142.00	10.6%
53119614 62112					
State Retirement	\$64,290.12	\$82,313.83	\$91,633.00	\$107,603.00	17.4%
53119614 62210					
401K Supplement Retirement Reg	\$26,638.85	\$31,095.07	\$37,864.00	\$41,869.00	10.6%
53119614 62220					
Contra Expense NPL	(\$12,160.37)	\$0.00	\$0.00	\$0.00	0.0%
53119614 62300					
Health Insurance	\$192,697.26	\$172,165.90	\$169,980.00	\$187,500.00	10.3%
53119614 62810					
Workers Compensation	\$6,908.00	\$7,066.00	\$7,066.00	\$7,066.00	0.0%
53119614 62820					
<b>71 Professional Service</b>	<b>\$0.00</b>	<b>\$867.31</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>0.0%</b>
Other Professional Services	\$0.00	\$867.31	\$15,000.00	\$15,000.00	0.0%
53119614 71190					
<b>72 Current Obligations</b>	<b>\$290,883.45</b>	<b>\$389,938.96</b>	<b>\$433,539.00</b>	<b>\$444,101.00</b>	<b>2.4%</b>
Employee Travel & Training	\$4,391.57	\$26,928.64	\$29,465.00	\$29,465.00	0.0%
53119614 72130					
Educational Assistance	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
53119614 72138					
Postage	\$131,397.28	\$151,800.00	\$149,226.00	\$149,226.00	0.0%
53119614 72220					
Utilities	\$6,651.57	\$6,500.69	\$7,000.00	\$7,000.00	0.0%
53119614 72310					
Printing	\$0.00	\$1,126.05	\$5,000.00	\$2,500.00	-50.0%
53119614 72410					
R & M Buildgs Restricted - PW	\$0.00	\$0.00	\$1,848.00	\$0.00	-100.0%
53119614 72512					
R & M Equipment	\$0.00	\$90.00	\$2,500.00	\$2,500.00	0.0%
53119614 72520					
Central Garage Charges	\$44,488.35	\$56,951.64	\$40,000.00	\$54,910.00	37.3%
53119614 72532					
Leased Supplies	(\$1,188.63)	\$0.00	\$0.00	\$0.00	0.0%
53119614 72810					
Temporary Help Services	\$47,873.09	\$80,000.00	\$105,000.00	\$105,000.00	0.0%
53119614 72820					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Miscellaneous Other Services 53119614 72890	\$57,270.22	\$66,541.94	\$91,500.00	\$91,500.00	0.0%
<b>73 Fixed Charges</b>	<b>\$75,125.40</b>	<b>\$80,838.60</b>	<b>\$142,393.00</b>	<b>\$157,393.00</b>	<b>10.5%</b>
Lease Principal 53119614 73130	\$0.24	(\$239.44)	\$1,700.00	\$1,400.00	-17.6%
Lease Interest 53119614 73135	\$79.61	\$74.12	\$0.00	\$0.00	0.0%
Miscellaneous Other Rentals 53119614 73190	\$0.00	(\$638.46)	\$0.00	\$300.00	300.0%
S & M Contracts 53119614 73210	\$63,287.57	\$78,422.30	\$75,000.00	\$135,000.00	80.0%
S & M Contracts Office Eq 53119614 73220	\$8,537.86	\$0.00	\$18,000.00	\$18,000.00	0.0%
S & M Contracts Comm Eq 53119614 73230	\$0.00	\$0.00	\$2,693.00	\$2,693.00	0.0%
Amortization Expense-Lease 53119614 73350	\$3,220.12	\$3,220.08	\$0.00	\$0.00	0.0%
Dues & Subscriptions 53119614 73810	\$0.00	\$0.00	\$40,000.00	\$0.00	-100.0%
Merchants Credit Card Fees 53119614 73840	\$0.00	\$0.00	\$5,000.00	\$0.00	-100.0%
<b>74 Supplies &amp; Materials</b>	<b>\$377,346.89</b>	<b>\$527,187.04</b>	<b>\$515,790.00</b>	<b>\$513,605.00</b>	<b>-0.4%</b>
Uniforms 53119614 74110	\$14,456.82	\$16,042.15	\$12,000.00	\$12,000.00	0.0%
Janitorial Supplies 53119614 74120	\$551.56	\$447.76	\$0.00	\$0.00	0.0%
Electric Meters & Devices 53119614 74488	\$313,956.96	\$373,392.08	\$364,500.00	\$350,000.00	-4.0%
Fuel Charges 53119614 74510	\$21,616.77	\$23,113.32	\$25,000.00	\$25,000.00	0.0%
Office Supplies & Materials 53119614 74610	\$2,619.06	\$4,473.93	\$3,000.00	\$3,000.00	0.0%
Other Supplies & Materials 53119614 74910	\$17,406.18	\$24,108.78	\$20,000.00	\$20,000.00	0.0%
Furniture & Eq Non-Capital 53119614 74914	\$3,783.59	\$44.98	\$5,000.00	\$5,000.00	0.0%
IT Supplies 53119614 74930	\$0.00	\$135.87	\$3,000.00	\$1,500.00	-50.0%
IT Eq Restricted-IT Use Only 53119614 74931	\$2,417.79	\$77,621.72	\$70,290.00	\$86,105.00	22.5%
Fuel Charges Non-Highway 53119614 74944	\$0.00	\$0.00	\$3,000.00	\$1,000.00	-66.7%
Safety Supplies 53119614 74970	\$499.45	\$7,806.45	\$10,000.00	\$10,000.00	0.0%
COVID-19 53119614 74991	\$38.71	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$0.00</b>	<b>(\$239,962.92)</b>	<b>\$408,152.00</b>	<b>\$480,000.00</b>	<b>17.6%</b>
Other Equipment 53119614 75190	\$0.00	(\$239,962.92)	\$408,152.00	\$400,000.00	-2.0%
Motor Vehicles 53119614 75210	\$0.00	\$0.00	\$0.00	\$80,000.00	80000.0%
<b>82 Other Financing Uses</b>	<b>\$1,487.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out 53119614 82510	\$1,487.83	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>53119618 Customer and Payments Services</b>	<b>\$960,158.03</b>	<b>\$1,124,164.99</b>	<b>\$1,251,838.00</b>	<b>\$1,652,566.00</b>	<b>32.0%</b>
<b>61 Personnel Services</b>	<b>\$392,799.19</b>	<b>\$411,715.81</b>	<b>\$474,378.00</b>	<b>\$507,405.00</b>	<b>7.0%</b>
Salaries & Wages Regular	\$367,041.40	\$381,124.05	\$434,378.00	\$465,405.00	7.1%
53119618 61101					
Salaries & Wages Vac Payout	\$2,791.05	\$8,839.22	\$0.00	\$0.00	0.0%
53119618 61103					
Salaries & Wages Overtime	\$22,966.74	\$21,752.54	\$40,000.00	\$42,000.00	5.0%
53119618 61121					
<b>62 Fringe Benefits</b>	<b>\$198,806.42</b>	<b>\$227,665.44</b>	<b>\$245,631.00</b>	<b>\$257,961.00</b>	<b>5.0%</b>
Social Security Tax	\$23,395.43	\$24,737.94	\$29,412.00	\$31,460.00	7.0%
53119618 62110					
Medicare Tax	\$5,471.48	\$5,785.47	\$6,879.00	\$7,357.00	6.9%
53119618 62112					
State Retirement	\$43,631.76	\$50,067.13	\$57,400.00	\$65,205.00	13.6%
53119618 62210					
401K Supplement Retirement Reg	\$17,514.55	\$17,600.06	\$23,719.00	\$25,370.00	7.0%
53119618 62220					
Contra Expense NPL	(\$8,252.47)	\$0.00	\$0.00	\$0.00	0.0%
53119618 62300					
Health Insurance	\$113,556.67	\$125,905.84	\$124,652.00	\$125,000.00	0.3%
53119618 62810					
Workers Compensation	\$3,489.00	\$3,569.00	\$3,569.00	\$3,569.00	0.0%
53119618 62820					
<b>71 Professional Service</b>	<b>\$24,541.98</b>	<b>\$30,404.23</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>0.0%</b>
Other Professional Services	\$24,541.98	\$30,404.23	\$40,000.00	\$40,000.00	0.0%
53119618 71190					
<b>72 Current Obligations</b>	<b>\$206,565.07</b>	<b>\$291,588.14</b>	<b>\$352,800.00</b>	<b>\$307,750.00</b>	<b>-12.8%</b>
Employee Travel & Training	\$2,135.00	\$3,856.12	\$8,250.00	\$8,250.00	0.0%
53119618 72130					
Educational Assistance	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
53119618 72138					
Postage	\$616.49	\$0.00	\$2,000.00	\$2,000.00	0.0%
53119618 72220					
Utilities	\$14,067.40	\$7,657.30	\$24,500.00	\$8,000.00	-67.3%
53119618 72310					
Printing	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
53119618 72410					
R & M Buildings	\$5,400.62	\$1,447.02	\$20,000.00	\$20,000.00	0.0%
53119618 72510					
R & M Buidgs Restricted - PW	\$0.00	\$63,500.00	\$50,000.00	\$25,000.00	-50.0%
53119618 72512					
R & M Equipment	\$1.43	\$0.00	\$7,000.00	\$7,000.00	0.0%
53119618 72520					
Central Garage Charges	\$2,743.56	\$268.39	\$2,000.00	\$2,000.00	0.0%
53119618 72532					
R & M Other	\$0.00	\$3,550.00	\$6,050.00	\$2,500.00	-58.7%
53119618 72590					
Leased Supplies	\$2,367.49	\$0.00	\$0.00	\$0.00	0.0%
53119618 72810					
Temporary Help Services	\$64,970.17	\$94,430.03	\$90,000.00	\$90,000.00	0.0%
53119618 72820					
Miscellaneous Other Services	\$114,262.91	\$116,879.28	\$140,000.00	\$140,000.00	0.0%
53119618 72890					
<b>73 Fixed Charges</b>	<b>\$90,482.05</b>	<b>\$102,119.22</b>	<b>\$107,100.00</b>	<b>\$467,600.00</b>	<b>336.6%</b>
Lease Principal	\$1,188.63	\$937.71	\$1,100.00	\$4,000.00	263.6%
53119618 73130					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
S & M Contracts	\$600.00	\$1,061.00	\$600.00	\$358,600.00	59666.7%
53119618 73210					
S & M Contracts Office Eq	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
53119618 73220					
Dues & Subscriptions	\$0.00	\$0.00	\$400.00	\$0.00	-100.0%
53119618 73810					
Merchants Credit Card Fees	\$88,693.42	\$100,120.51	\$100,000.00	\$100,000.00	0.0%
53119618 73840					
<b>74 Supplies &amp; Materials</b>	<b>\$28,815.85</b>	<b>\$60,672.15</b>	<b>\$31,929.00</b>	<b>\$71,850.00</b>	<b>125.0%</b>
Uniforms	\$553.16	\$34.85	\$3,000.00	\$3,000.00	0.0%
53119618 74110					
Janitorial Supplies	\$116.36	\$569.59	\$1,400.00	\$1,400.00	0.0%
53119618 74120					
Fuel Charges	\$238.84	\$26.49	\$500.00	\$500.00	0.0%
53119618 74510					
Office Supplies & Materials	\$6,940.28	\$12,632.91	\$11,900.00	\$8,000.00	-32.8%
53119618 74610					
Other Supplies & Materials	\$3,488.95	\$3,828.25	\$5,800.00	\$5,800.00	0.0%
53119618 74910					
Furniture & Eq Non-Capital	\$2,015.98	\$629.26	\$3,129.00	\$2,500.00	-20.1%
53119618 74914					
IT Supplies	\$0.00	\$2,904.42	\$5,000.00	\$5,000.00	0.0%
53119618 74930					
IT Eq Restricted-IT Use Only	\$12,417.45	\$37,000.00	\$0.00	\$44,450.00	44450.0%
53119618 74931					
Fuel Charges Non-Highway	\$2,877.00	\$2,200.00	\$1,200.00	\$1,200.00	0.0%
53119618 74944					
Safety Supplies	\$0.00	\$846.38	\$0.00	\$0.00	0.0%
53119618 74970					
COVID-19	\$167.83	\$0.00	\$0.00	\$0.00	0.0%
53119618 74991					
<b>75 Capital Outlay</b>	<b>\$14,747.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Other Equipment	\$14,747.73	\$0.00	\$0.00	\$0.00	0.0%
53119618 75190					
<b>82 Other Financing Uses</b>	<b>\$3,399.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out	\$3,399.74	\$0.00	\$0.00	\$0.00	0.0%
53119618 82510					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
53119902 Electric Fd Debt Service	\$94,102.27	\$70,632.77	\$1,552,111.00	\$986,080.00	-36.5%
<b>77 Debt Service</b>	<b>\$94,102.27</b>	<b>\$70,632.77</b>	<b>\$1,552,111.00</b>	<b>\$986,080.00</b>	<b>-36.5%</b>
I/P Principal Payments	\$453,878.19	\$277,631.06	\$277,631.00	\$273,125.00	-1.6%
53119902 77101					
Revenue Bonds Principal Pymnts	\$1,182,876.32	\$1,204,587.89	\$1,204,576.00	\$669,530.00	-44.4%
53119902 77103					
Contra Debt Principal	(\$1,636,754.51)	(\$1,480,491.00)	\$0.00	\$0.00	0.0%
53119902 77199					
I/P Interest Payments	\$29,061.42	\$19,769.42	\$19,769.00	\$13,230.00	-33.1%
53119902 77201					
Revenue Bonds Interest Pymnts	\$70,335.05	\$48,635.40	\$48,635.00	\$28,695.00	-41.0%
53119902 77203					
Revenue Bonds Trustee Fees	\$952.80	\$500.00	\$1,500.00	\$1,500.00	0.0%
53119902 77293					
Contra Debt Interest	(\$6,247.00)	\$0.00	\$0.00	\$0.00	0.0%
53119902 77299					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>53119922 Elec Fd Shared Services</b>	<b>\$1,560,729.60</b>	<b>\$2,073,889.20</b>	<b>\$2,073,889.00</b>	<b>\$1,760,669.00</b>	<b>-15.1%</b>
<b>78 Shared Services</b>	<b>\$1,560,729.60</b>	<b>\$2,073,889.20</b>	<b>\$2,073,889.00</b>	<b>\$1,760,669.00</b>	<b>-15.1%</b>
Governing Board	\$48,124.71	\$46,533.00	\$46,533.00	\$37,928.00	-18.5%
53119922 78110					
Information Technology	\$518,683.54	\$683,334.00	\$683,334.00	\$316,693.00	-53.7%
53119922 78112					
Purchasing & Warehouse	\$200,675.37	\$278,376.96	\$278,377.00	\$289,875.00	4.1%
53119922 78114					
Human Resources	\$92,023.86	\$128,429.04	\$128,429.00	\$142,192.00	10.7%
53119922 78116					
General Administration	\$83,588.21	\$215,388.00	\$215,388.00	\$202,883.00	-5.8%
53119922 78118					
Accounting	\$189,108.55	\$245,309.04	\$245,309.00	\$267,601.00	9.1%
53119922 78120					
Insurance	\$198,191.26	\$217,121.04	\$217,121.00	\$244,230.00	12.5%
53119922 78126					
Legal	\$42,529.21	\$49,892.04	\$49,892.00	\$41,566.00	-16.7%
53119922 78128					
Public Buildings	\$154,915.00	\$163,668.00	\$163,668.00	\$110,162.00	-32.7%
53119922 78132					
Public Works	\$16,818.89	\$24,101.04	\$24,101.00	\$55,576.00	130.6%
53119922 78134					
GIS	\$16,071.00	\$21,737.04	\$21,737.00	\$51,963.00	139.1%
53119922 78142					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
53119942 Elec Fd Interfund Transfers	\$6,546,292.79	\$3,069,262.96	\$3,069,263.00	\$3,104,596.00	1.2%
<b>82 Other Financing Uses</b>	<b>\$6,546,292.79</b>	<b>\$3,069,262.96</b>	<b>\$3,069,263.00</b>	<b>\$3,104,596.00</b>	<b>1.2%</b>
Transfer to General-PILOT	\$408,742.79	\$423,820.00	\$423,820.00	\$429,911.00	1.4%
53119942 82111					
Transfer Support to General Fd	\$2,637,550.00	\$2,645,442.96	\$2,645,443.00	\$2,674,685.00	1.1%
53119942 82112					
Transfer to Other Funds	\$3,500,000.00	\$0.00	\$0.00	\$0.00	0.0%
53119942 82190					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
53119962 Elec Fd Bad Debts	\$29,054.33	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$29,054.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Bad Debt Expense	\$29,054.33	\$0.00	\$0.00	\$0.00	0.0%
53119962 73820					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
53119982 Elec Fd Depreciation	\$2,340,806.33	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$2,340,806.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Depreciation	\$2,340,806.33	\$0.00	\$0.00	\$0.00	0.0%
53119982 73410					

# Solid Waste Fund

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



# Solid Waste Fund

---

## Budget Highlights

The Solid Waste Division represents the financial activity related to solid waste collection, disposal services, and management of refuse collection services for both residents and commercial businesses.

This budget also allocates the funds that utilize in-house City Public Works staff for vegetative debris collection, bulk waste collection, and litter abatement. The FY24 budget requests consist of no additional personnel with proposed capital outlay purchases forthcoming later in the fiscal year budget.

Capital Expenditures request includes one route truck which is in keeping with the scheduled replacement of one truck every two years.



FY24 will require an increase in our residential and commercial refuse cart and dumpster services. Increases reflect contractual obligations with GFL. We are also expecting an increase in overall tipping fees at the Coastal Regional Landfill – Tuscarora, these increased fees have not been released to date. Included within FY24 Budget is funding for Utility Rate Study to be conducted within the fiscal year.

## Purpose and Mission

The mission of the Solid Waste Division is to provide solid waste services matching demands, improve efficiency of solid waste services, and strive towards a litter-free environment for residents, businesses, future generations, employees, and tourists/visitors of our historic city.

## Goals & Objectives

To provide a clean, environmentally sustainable, and enjoyable city for all residents by continuing to improve and maintain current and future City assets through initiating programs and implementing activities that provide litter and debris abatement opportunities in which we serve, as a whole, to the community.

## Successes & Accomplishments

- Continued to fund the litter and debris collection contract provided by GFL Environmental, LLC.
- Continued involvement with Coastal Regional Solid Waste Management Authority partnerships through the Coastal Environmental Partnership.
- Participated in NC APWA Solid Waste Annual Conference. Waste Collections Superintendent currently serves as President of the Solid Waste in the NC APWA.
- Assisted trash and litter collection efforts to the Parks & Recreation Department for their successful annual events.
- Continued recycling coordination with Craven County landfill facility.
- Continue to partner with NCDOT on the “Adopt-A-Highway/Waterway/Spot” program to focus on litter and water resources.

**City of New Bern  
FY23-24 Staffing and Position History Report**

<b>SOLID WASTE FUND</b>	<b>FY20-21 Funded Positions</b>	<b>FY21-22 Funded Positions</b>	<b>FY22-23 Funded Positions</b>	<b>FY23-24 Funded Positions</b>
<b>Solid Waste</b>				
Waste Collection Superintendent	1	1	1	1
Lead Equipment Operator I and II	2	2	2	2
Equipment Operator I and II	4	4	4	4
Lead Maintenance Worker	1	1	1	1
<b>FTE TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Solid Waste Fund Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
5511 Solid Waste Operating Fund	(\$3,610,303.40)	(\$3,764,931.58)	(\$4,121,147.00)	(\$4,408,987.00)	7.0%
55110010 Solid Waste Fd Non-Dept Rev	(\$3,610,303.40)	(\$3,764,931.58)	(\$4,121,147.00)	(\$4,408,987.00)	7.0%
54 Sales & Services	(\$3,590,018.54)	(\$3,707,304.84)	(\$3,595,000.00)	(\$4,070,000.00)	13.2%
55 Investment Earnings	(\$1,490.63)	(\$37,630.89)	\$0.00	(\$20,100.00)	0.0%
58 Miscellaneous	(\$18,794.23)	(\$19,995.85)	(\$46,871.00)	(\$19,983.00)	-57.4%
81 Other Financing Srcs	\$0.00	\$0.00	(\$479,276.00)	(\$298,904.00)	-37.6%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>5511 Solid Waste Operating Fund</b>	<b>(\$3,610,303.40)</b>	<b>(\$3,764,931.58)</b>	<b>(\$4,121,147.00)</b>	<b>(\$4,408,987.00)</b>	<b>7.0%</b>
<b>54 Sales &amp; Services</b>	<b>(\$3,590,018.54)</b>	<b>(\$3,707,304.84)</b>	<b>(\$3,595,000.00)</b>	<b>(\$4,070,000.00)</b>	<b>13.2%</b>
Basic Service Commercial 55110010 54110	(\$1,120,382.33)	(\$1,281,873.87)	(\$1,140,000.00)	(\$1,400,000.00)	22.8%
Basic Service Residential 55110010 54120	(\$2,447,137.94)	(\$2,398,182.52)	(\$2,435,000.00)	(\$2,650,000.00)	8.8%
Late Penalties - Utilities 55110010 54216	(\$22,498.27)	(\$27,248.45)	(\$20,000.00)	(\$20,000.00)	0.0%
<b>55 Investment Earnings</b>	<b>(\$1,490.63)</b>	<b>(\$37,630.89)</b>	<b>\$0.00</b>	<b>(\$20,100.00)</b>	<b>0.0%</b>
Investment Earnings 55110010 55101	(\$92.96)	(\$67.07)	\$0.00	(\$100.00)	-100.0%
Int Earn-NCCMT 55110010 55112	(\$1,383.00)	(\$37,563.82)	\$0.00	(\$20,000.00)	-20000.0%
Int Earn-Installment Purch Fds 55110010 55124	(\$14.67)	\$0.00	\$0.00	\$0.00	0.0%
<b>58 Miscellaneous</b>	<b>(\$18,794.23)</b>	<b>(\$19,995.85)</b>	<b>(\$46,871.00)</b>	<b>(\$19,983.00)</b>	<b>-57.4%</b>
Mulching Services 55110010 58212	(\$8,699.85)	(\$16,224.45)	(\$46,871.00)	(\$13,483.00)	-71.2%
Sales of Fixed Assets 55110010 58916	(\$6,270.95)	\$0.00	\$0.00	(\$4,500.00)	-4500.0%
Sale of Scrap 55110010 58918	(\$3,823.43)	(\$3,771.40)	\$0.00	(\$2,000.00)	-2000.0%
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$479,276.00)</b>	<b>(\$298,904.00)</b>	<b>-37.6%</b>
Proceeds Installment Purchases 55110010 81210	\$0.00	\$0.00	\$0.00	(\$275,000.00)	-275000.0%
Fund Balance Appropriated 55110010 81310	\$0.00	\$0.00	(\$479,276.00)	(\$23,904.00)	-95.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>5511 Solid Waste Operating Fund</b>	<b>\$3,296,759.12</b>	<b>\$4,037,077.85</b>	<b>\$4,121,147.00</b>	<b>\$4,408,987.00</b>	<b>7.0%</b>
<b>55119302 Solid Waste</b>	<b>\$3,047,871.42</b>	<b>\$3,834,178.38</b>	<b>\$3,911,361.00</b>	<b>\$3,959,307.00</b>	<b>1.2%</b>
61 Personnel Services	\$283,856.54	\$343,860.87	\$365,782.00	\$398,707.00	9.0%
62 Fringe Benefits	\$166,878.33	\$199,332.93	\$207,830.00	\$229,300.00	10.3%
71 Professional Service	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
72 Current Obligations	\$95,303.32	\$125,871.22	\$109,350.00	\$130,250.00	19.1%
73 Fixed Charges	\$2,453,197.01	\$2,549,164.17	\$2,539,390.00	\$2,779,500.00	9.5%
74 Supplies & Materials	\$87,558.31	\$141,719.19	\$167,710.00	\$146,550.00	-12.6%
75 Capital Outlay	\$14,800.00	\$474,230.00	\$521,299.00	\$275,000.00	-47.2%
82 Other Financing Uses	(\$53,722.09)	\$0.00	\$0.00	\$0.00	0.0%
<b>55119902 Solid Waste Fd Debt Service</b>	<b>\$1,131.60</b>	<b>\$314.47</b>	<b>\$7,201.00</b>	<b>\$62,021.00</b>	<b>761.3%</b>
77 Debt Service	\$1,131.60	\$314.47	\$7,201.00	\$62,021.00	761.3%
<b>55119922 Solid Waste Fd Shared Services</b>	<b>\$126,207.82</b>	<b>\$197,235.00</b>	<b>\$197,235.00</b>	<b>\$382,972.00</b>	<b>94.2%</b>
78 Shared Services	\$126,207.82	\$197,235.00	\$197,235.00	\$382,972.00	94.2%
<b>55119942 Solid Waste Fd Interfund Trans</b>	<b>\$4,414.88</b>	<b>\$5,350.00</b>	<b>\$5,350.00</b>	<b>\$4,687.00</b>	<b>-12.4%</b>
82 Other Financing Uses	\$4,414.88	\$5,350.00	\$5,350.00	\$4,687.00	-12.4%
<b>55119962 Solid Waste Fd Bad Debts</b>	<b>\$1,636.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
73 Fixed Charges	\$1,636.49	\$0.00	\$0.00	\$0.00	0.0%
<b>55119982 Solid Waste Fd Depreciation</b>	<b>\$115,496.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
73 Fixed Charges	\$115,496.91	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>55119302 Solid Waste</b>	<b>\$3,047,871.42</b>	<b>\$3,834,178.38</b>	<b>\$3,911,361.00</b>	<b>\$3,959,307.00</b>	<b>1.2%</b>
<b>61 Personnel Services</b>	<b>\$283,856.54</b>	<b>\$343,860.87</b>	<b>\$365,782.00</b>	<b>\$398,707.00</b>	<b>9.0%</b>
Salaries & Wages Regular	\$249,816.82	\$304,844.84	\$332,012.00	\$363,437.00	9.5%
55119302 61101					
Salaries & Wages Vac Payout	\$2,491.88	\$309.84	\$0.00	\$0.00	0.0%
55119302 61103					
Salaries & Wages Overtime	\$28,497.65	\$35,656.00	\$30,000.00	\$31,500.00	5.0%
55119302 61121					
Salaries & Wages Benefits	\$3,050.19	\$3,050.19	\$3,770.00	\$3,770.00	0.0%
55119302 61181					
<b>62 Fringe Benefits</b>	<b>\$166,878.33</b>	<b>\$199,332.93</b>	<b>\$207,830.00</b>	<b>\$229,300.00</b>	<b>10.3%</b>
Social Security Tax	\$16,542.02	\$20,066.95	\$22,445.00	\$24,733.00	10.2%
55119302 62110					
Medicare Tax	\$3,868.77	\$4,693.00	\$5,249.00	\$5,784.00	10.2%
55119302 62112					
State Retirement	\$29,950.41	\$41,455.77	\$43,804.00	\$51,261.00	17.0%
55119302 62210					
401K Supplement Retirement Reg	\$12,546.22	\$13,898.17	\$18,100.00	\$19,946.00	10.2%
55119302 62220					
Contra Expense NPL	(\$6,552.94)	\$0.00	\$0.00	\$0.00	0.0%
55119302 62300					
Health Insurance	\$90,649.85	\$91,643.04	\$90,656.00	\$100,000.00	10.3%
55119302 62810					
Workers Compensation	\$19,874.00	\$27,576.00	\$27,576.00	\$27,576.00	0.0%
55119302 62820					
<b>72 Current Obligations</b>	<b>\$95,303.32</b>	<b>\$125,871.22</b>	<b>\$109,350.00</b>	<b>\$130,250.00</b>	<b>19.1%</b>
Employee Travel & Training	\$1,910.18	\$4,396.56	\$4,000.00	\$2,600.00	-35.0%
55119302 72130					
Telephone Service	\$643.96	\$729.23	\$650.00	\$650.00	0.0%
55119302 72210					
Utilities	\$8,025.57	\$12,855.47	\$9,300.00	\$9,100.00	-2.2%
55119302 72310					
R & M Equipment	\$2,099.67	\$3,905.63	\$5,000.00	\$10,000.00	100.0%
55119302 72520					
Central Garage Charges	\$72,017.71	\$92,638.32	\$78,000.00	\$78,000.00	0.0%
55119302 72532					
Miscellaneous Other Services	\$7,864.54	\$11,346.01	\$12,400.00	\$29,900.00	141.1%
55119302 72890					
Current Obligations City Wide	\$2,741.69	\$0.00	\$0.00	\$0.00	0.0%
55119302 72999					
<b>73 Fixed Charges</b>	<b>\$2,453,197.01</b>	<b>\$2,549,164.17</b>	<b>\$2,539,390.00</b>	<b>\$2,779,500.00</b>	<b>9.5%</b>
Lease Principal	\$0.00	\$10.78	\$290.00	\$400.00	37.9%
55119302 73130					
Lease Interest	\$3.14	\$1.91	\$0.00	\$0.00	0.0%
55119302 73135					
Miscellaneous Other Rentals	\$1,874.32	\$1,700.00	\$2,000.00	\$2,000.00	0.0%
55119302 73190					
Other Contractual Services	\$175,751.85	\$180,000.00	\$180,000.00	\$210,000.00	16.7%
55119302 73290					
Contractual Svcs-Commercial	\$899,114.03	\$952,000.56	\$945,000.00	\$1,000,000.00	5.8%
55119302 73291					
Contractual Svcs-Residential	\$1,368,393.32	\$1,406,111.96	\$1,405,000.00	\$1,560,000.00	11.0%
55119302 73292					
Amortization Expense-Lease	\$274.10	\$274.08	\$0.00	\$0.00	0.0%
55119302 73350					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
Dues & Subscriptions 55119302 73810	\$7,786.25	\$9,064.88	\$7,100.00	\$7,100.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$87,558.31</b>	<b>\$141,719.19</b>	<b>\$167,710.00</b>	<b>\$146,550.00</b>	<b>-12.6%</b>
Uniforms 55119302 74110	\$3,351.64	\$4,286.65	\$4,000.00	\$4,500.00	12.5%
Community Engagement 55119302 74320	\$0.00	\$0.00	\$0.00	\$2,500.00	2500.0%
Construction & Repair Supplies 55119302 74410	\$3,291.76	\$6,938.08	\$10,000.00	\$10,000.00	0.0%
Equipment Parts 55119302 74420	\$9,352.57	\$18,520.07	\$20,000.00	\$20,000.00	0.0%
Special Projects 55119302 74452	\$9,628.86	\$1,059.48	\$10,000.00	\$10,000.00	0.0%
Fuel Charges 55119302 74510	\$49,571.62	\$89,437.57	\$75,400.00	\$78,000.00	3.4%
Office Supplies & Materials 55119302 74610	\$345.33	\$325.07	\$1,110.00	\$1,100.00	-0.9%
Other Supplies & Materials 55119302 74910	\$5,958.48	\$9,052.94	\$5,000.00	\$5,000.00	0.0%
IT Supplies 55119302 74930	\$74.95	\$39.99	\$200.00	\$200.00	0.0%
IT Eq Restricted-IT Use Only 55119302 74931	\$0.00	\$9,466.00	\$40,000.00	\$11,250.00	-71.9%
Fuel Charges Non-Highway 55119302 74944	\$466.24	\$0.00	\$500.00	\$500.00	0.0%
Safety Supplies 55119302 74970	\$4,394.58	\$2,593.34	\$1,500.00	\$3,500.00	133.3%
COVID-19 55119302 74991	\$847.18	\$0.00	\$0.00	\$0.00	0.0%
PCard Purchases 55119302 74995	\$275.10	\$0.00	\$0.00	\$0.00	0.0%
<b>75 Capital Outlay</b>	<b>\$14,800.00</b>	<b>\$474,230.00</b>	<b>\$521,299.00</b>	<b>\$275,000.00</b>	<b>-47.2%</b>
Other Equipment 55119302 75190	\$14,800.00	\$282,615.50	\$360,000.00	\$75,000.00	-79.2%
Motor Vehicles 55119302 75210	\$0.00	\$191,614.50	\$161,299.00	\$200,000.00	24.0%
<b>82 Other Financing Uses</b>	<b>(\$53,722.09)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Contra Exp/Transfers Out 55119302 82510	(\$53,722.09)	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
55119902 Solid Waste Fd Debt Service	\$1,131.60	\$314.47	\$7,201.00	\$62,021.00	761.3%
<b>77 Debt Service</b>	<b>\$1,131.60</b>	<b>\$314.47</b>	<b>\$7,201.00</b>	<b>\$62,021.00</b>	<b>761.3%</b>
I/P Principal Payments	\$49,187.38	\$6,886.00	\$6,886.00	\$61,886.00	798.7%
55119902 77101					
Contra Debt Principal	(\$49,187.38)	(\$6,886.00)	\$0.00	\$0.00	0.0%
55119902 77199					
I/P Interest Payments	\$1,335.60	\$314.47	\$315.00	\$135.00	-57.1%
55119902 77201					
Contra Debt Interest	(\$204.00)	\$0.00	\$0.00	\$0.00	0.0%
55119902 77299					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
55119922 Solid Waste Fd Shared Services	\$126,207.82	\$197,235.00	\$197,235.00	\$382,972.00	94.2%
<b>78 Shared Services</b>	<b>\$126,207.82</b>	<b>\$197,235.00</b>	<b>\$197,235.00</b>	<b>\$382,972.00</b>	<b>94.2%</b>
Governing Board	\$1,457.91	\$1,454.04	\$1,454.00	\$1,423.00	-2.1%
55119922 78110					
Information Technology	\$7,780.21	\$11,388.96	\$11,389.00	\$31,253.00	174.4%
55119922 78112					
Purchasing & Warehouse	\$2,694.98	\$3,630.96	\$3,631.00	\$4,083.00	12.4%
55119922 78114					
Human Resources	\$10,615.78	\$15,108.96	\$15,109.00	\$13,053.00	-13.6%
55119922 78116					
General Administration	\$2,532.78	\$6,335.04	\$6,335.00	\$5,967.00	-5.8%
55119922 78118					
Accounting	\$11,124.20	\$14,430.00	\$14,430.00	\$24,869.00	72.3%
55119922 78120					
Utility Business Office	\$31,559.00	\$78,003.96	\$78,004.00	\$117,027.00	50.0%
55119922 78122					
Insurance	\$10,746.50	\$12,062.04	\$12,062.00	\$5,196.00	-56.9%
55119922 78126					
Legal	\$1,289.02	\$1,559.04	\$1,559.00	\$1,559.00	0.0%
55119922 78128					
Public Buildings	\$20,655.00	\$21,822.00	\$21,822.00	\$11,016.00	-49.5%
55119922 78132					
Public Works	\$8,409.44	\$12,051.00	\$12,051.00	\$98,802.00	719.9%
55119922 78134					
Communications Control	\$0.00	\$0.00	\$0.00	\$4,261.00	4261.0%
55119922 78140					
GIS	\$2,009.00	\$2,484.00	\$2,484.00	\$1,871.00	-24.7%
55119922 78142					
CAPS	\$15,334.00	\$16,905.00	\$16,905.00	\$62,592.00	270.3%
55119922 78148					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
55119942 Solid Waste Fd Interfund Trans	\$4,414.88	\$5,350.00	\$5,350.00	\$4,687.00	-12.4%
<b>82 Other Financing Uses</b>	<b>\$4,414.88</b>	<b>\$5,350.00</b>	<b>\$5,350.00</b>	<b>\$4,687.00</b>	<b>-12.4%</b>
Transfer to General-PILOT	\$4,414.88	\$5,350.00	\$5,350.00	\$4,687.00	-12.4%
55119942 82111					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
55119962 Solid Waste Fd Bad Debts	\$1,636.49	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$1,636.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Bad Debt Expense	\$1,636.49	\$0.00	\$0.00	\$0.00	0.0%
55119962 73820					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
55119982 Solid Waste Fd Depreciatio	\$115,496.91	\$0.00	\$0.00	\$0.00	0.0%
<b>73 Fixed Charges</b>	<b>\$115,496.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Depreciation	\$115,496.91	\$0.00	\$0.00	\$0.00	0.0%
55119982 73410					

# Other Funds

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>16110010 MSD Non-Dept Revenue</b>	<b>(\$372,424.61)</b>	<b>(\$1,231,578.94)</b>	<b>(\$352,690.00)</b>	<b>(\$421,200.00)</b>	<b>19.4%</b>
<b>51 Taxes &amp; Licenses</b>	<b>(\$347,241.41)</b>	<b>(\$331,260.90)</b>	<b>(\$319,900.00)</b>	<b>(\$344,900.00)</b>	<b>7.8%</b>
Ad Valorem Taxes-Current	(\$195,544.15)	(\$194,803.98)	(\$190,600.00)	(\$196,600.00)	3.1%
16110010 51110					
Ad Valorem Taxes-Delinquent	\$277.83	(\$361.91)	(\$800.00)	(\$800.00)	0.0%
16110010 51120					
Ad Valorem Interest-Current	(\$352.78)	(\$372.12)	(\$500.00)	(\$500.00)	0.0%
16110010 51140					
Ad Valorem Interest-Delinquent	(\$5.23)	(\$52.30)	\$0.00	\$0.00	0.0%
16110010 51142					
Motor Vehicle Taxes-Current	(\$7,091.68)	(\$8,465.37)	(\$8,000.00)	(\$8,000.00)	0.0%
16110010 51150					
Motor Vehicle Interest	(\$44.22)	(\$82.35)	\$0.00	\$0.00	0.0%
16110010 51170					
Local Option Sales Tax 1%	(\$52,493.04)	(\$46,079.14)	(\$45,000.00)	(\$52,000.00)	15.6%
16110010 51212					
Local Option Sales Tax 1/2%	(\$91,988.14)	(\$81,043.73)	(\$75,000.00)	(\$87,000.00)	16.0%
16110010 51214					
<b>55 Investment Earnings</b>	<b>(\$727.20)</b>	<b>(\$36,074.29)</b>	<b>(\$30.00)</b>	<b>(\$10,000.00)</b>	<b>33233.3%</b>
Investment Earnings	(\$61.46)	(\$60.52)	\$0.00	\$0.00	0.0%
16110010 55101					
Int Earn-NCCMT	(\$665.74)	(\$36,013.77)	(\$30.00)	(\$10,000.00)	33233.3%
16110010 55112					
<b>58 Miscellaneous</b>	<b>(\$24,456.00)</b>	<b>(\$864,243.75)</b>	<b>(\$17,760.00)</b>	<b>(\$66,300.00)</b>	<b>273.3%</b>
Miscellaneous Rentals	(\$6,000.00)	(\$6,000.00)	(\$6,000.00)	(\$6,000.00)	0.0%
16110010 58890					
Sales of Fixed Assets	\$0.00	(\$825,000.00)	\$0.00	\$0.00	0.0%
16110010 58916					
Parking Fees	(\$18,456.00)	(\$33,243.75)	(\$11,760.00)	(\$60,300.00)	412.8%
16110010 58922					
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$15,000.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Fund Balance Appropriated	\$0.00	\$0.00	(\$15,000.00)	\$0.00	-100.0%
16110010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>16119702 Municipal Service District</b>	<b>\$431,667.38</b>	<b>\$199,406.94</b>	<b>\$352,690.00</b>	<b>\$421,200.00</b>	<b>19.4%</b>
<b>71 Professional Service</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Other Professional Services	\$3,500.00	\$0.00	\$0.00	\$0.00	0.0%
16119702 71190					
<b>72 Current Obligations</b>	<b>\$16,932.58</b>	<b>\$17,436.25</b>	<b>\$18,200.00</b>	<b>\$17,000.00</b>	<b>-6.6%</b>
R & M Other	\$1,626.00	\$1,365.00	\$2,000.00	\$2,000.00	0.0%
16119702 72590					
Miscellaneous Other Services	\$15,306.58	\$16,071.25	\$16,200.00	\$15,000.00	-7.4%
16119702 72890					
<b>73 Fixed Charges</b>	<b>\$12,500.00</b>	<b>\$12,500.00</b>	<b>\$12,500.00</b>	<b>\$12,500.00</b>	<b>0.0%</b>
Payment for City Svcs Provided	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	0.0%
16119702 73885					
<b>75 Capital Outlay</b>	<b>\$226,546.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Land & Structures	\$226,546.46	\$0.00	\$0.00	\$0.00	0.0%
16119702 75520					
<b>77 Debt Service</b>	<b>\$138,188.34</b>	<b>\$135,470.69</b>	<b>\$135,471.00</b>	<b>\$107,548.00</b>	<b>-20.6%</b>
I/P Principal Payments	\$122,886.28	\$123,027.25	\$123,028.00	\$97,688.00	-20.6%
16119702 77101					
I/P Interest Payments	\$15,302.06	\$12,443.44	\$12,443.00	\$9,860.00	-20.8%
16119702 77201					
<b>82 Other Financing Uses</b>	<b>\$34,000.00</b>	<b>\$34,000.00</b>	<b>\$186,519.00</b>	<b>\$284,152.00</b>	<b>52.3%</b>
Transfer to General Fund	\$34,000.00	\$34,000.00	\$34,000.00	\$42,000.00	23.5%
16119702 82110					
Transfer to Fund Balance	\$0.00	\$0.00	\$152,519.00	\$242,152.00	58.8%
16119702 82197					

# Budget Comparison Report



Accounts	Description	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
21140010	Comm Dev Non-Dept Revenue	(\$1,086.27)	(\$1,229.58)	\$0.00	\$0.00	0.0%
<b>55</b>	<b>Investment Earnings</b>	<b>(\$6.27)</b>	<b>(\$199.58)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
	Investment Earnings	(\$0.61)	(\$0.38)	\$0.00	\$0.00	0.0%
	21140010 55101					
	Int Earn-NCCMT	(\$5.66)	(\$199.20)	\$0.00	\$0.00	0.0%
	21140010 55112					
<b>58</b>	<b>Miscellaneous</b>	<b>(\$1,080.00)</b>	<b>(\$1,030.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
	Program Income	(\$1,080.00)	(\$1,030.00)	\$0.00	\$0.00	0.0%
	21140010 58710					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
21149129 Community Development	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>72 Current Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Community Development	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
21149129 72923					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
21160010 Redevelop Non-Dept Revenue	(\$20,000.00)	(\$20,000.00)	(\$96,710.00)	\$0.00	-100.0%
<b>81 Other Financing Srcs</b>	<b>(\$20,000.00)</b>	<b>(\$20,000.00)</b>	<b>(\$96,710.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Transfer from General Fund	(\$20,000.00)	(\$20,000.00)	(\$20,000.00)	\$0.00	-100.0%
21160010 81102					
Fund Balance Appropriated	\$0.00	\$0.00	(\$76,710.00)	\$0.00	-100.0%
21160010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>21167030 Redevelopment</b>	<b>\$81,326.40</b>	<b>\$75,571.07</b>	<b>\$96,710.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>71 Professional Service</b>	<b>\$17,574.94</b>	<b>\$58,700.57</b>	<b>\$58,710.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Other Professional Services	\$17,574.94	\$58,700.57	\$58,710.00	\$0.00	-100.0%
21167030 71190					
<b>75 Capital Outlay</b>	<b>\$63,751.46</b>	<b>\$16,870.50</b>	<b>\$38,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Land & Structures	\$63,751.46	\$16,870.50	\$38,000.00	\$0.00	-100.0%
21167030 75520					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
21240010 MPO Non-Dept Revenue	(\$194,798.01)	(\$109,788.88)	(\$231,869.00)	(\$245,375.00)	5.8%
<b>56 Grants &amp; Gifts</b>	<b>(\$169,218.01)</b>	<b>(\$84,448.88)</b>	<b>(\$203,035.00)</b>	<b>(\$218,148.00)</b>	<b>7.4%</b>
FHA/NCDOT MPO Grant	(\$157,364.90)	(\$75,789.06)	(\$182,700.00)	(\$196,300.00)	7.4%
21240010 56179					
MPO Plan Grant	(\$11,853.11)	(\$8,659.82)	(\$20,335.00)	(\$21,848.00)	7.4%
21240010 56533					
<b>81 Other Financing Srcs</b>	<b>(\$25,580.00)</b>	<b>(\$25,340.00)</b>	<b>(\$28,834.00)</b>	<b>(\$27,227.00)</b>	<b>-5.6%</b>
Transfer from General Fund	(\$25,580.00)	(\$25,340.00)	(\$25,340.00)	(\$27,227.00)	7.4%
21240010 81102					
Fund Balance Appropriated	\$0.00	\$0.00	(\$3,494.00)	\$0.00	-100.0%
21240010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>21247011 MPO Devel Svcs 104f</b>	<b>\$190,140.08</b>	<b>\$155,669.28</b>	<b>\$231,869.00</b>	<b>\$245,375.00</b>	<b>5.8%</b>
<b>61 Personnel Services</b>	<b>\$85,173.20</b>	<b>\$75,303.99</b>	<b>\$74,610.00</b>	<b>\$85,303.00</b>	<b>14.3%</b>
Salaries & Wages Regular 21247011 61101	\$85,173.20	\$75,303.99	\$74,610.00	\$85,303.00	14.3%
<b>62 Fringe Benefits</b>	<b>\$46,156.95</b>	<b>\$45,796.52</b>	<b>\$45,369.00</b>	<b>\$49,888.00</b>	<b>10.0%</b>
Social Security Tax 21247011 62110	\$5,053.06	\$4,479.83	\$4,625.00	\$5,366.00	16.0%
Medicare Tax 21247011 62112	\$1,181.06	\$1,045.89	\$1,080.00	\$1,256.00	16.3%
State Retirement 21247011 62210	\$10,239.28	\$10,611.87	\$10,456.00	\$11,123.00	6.4%
401K Supplement Retirement Reg 21247011 62220	\$4,258.38	\$3,764.90	\$3,730.00	\$4,329.00	16.1%
Health Insurance 21247011 62810	\$22,674.17	\$23,080.03	\$22,664.00	\$25,000.00	10.3%
Workers Compensation 21247011 62820	\$2,751.00	\$2,814.00	\$2,814.00	\$2,814.00	0.0%
<b>71 Professional Service</b>	<b>\$52,588.26</b>	<b>\$16,131.40</b>	<b>\$75,000.00</b>	<b>\$73,684.00</b>	<b>-1.8%</b>
Other Professional Services 21247011 71190	\$52,588.26	\$16,131.40	\$75,000.00	\$73,684.00	-1.8%
<b>72 Current Obligations</b>	<b>\$3,150.79</b>	<b>\$7,534.55</b>	<b>\$22,590.00</b>	<b>\$21,100.00</b>	<b>-6.6%</b>
Employee Travel & Training 21247011 72130	\$2,693.62	\$6,317.39	\$15,000.00	\$9,000.00	-40.0%
Printing 21247011 72410	\$0.00	\$950.61	\$2,500.00	\$4,000.00	60.0%
Advertising 21247011 72790	\$0.00	\$147.15	\$3,000.00	\$4,500.00	50.0%
Miscellaneous Other Services 21247011 72890	\$457.17	\$119.40	\$2,090.00	\$3,600.00	72.2%
<b>73 Fixed Charges</b>	<b>\$1,582.97</b>	<b>\$1,770.23</b>	<b>\$1,800.00</b>	<b>\$2,400.00</b>	<b>33.3%</b>
Dues & Subscriptions 21247011 73810	\$1,582.97	\$1,770.23	\$1,800.00	\$2,400.00	33.3%
<b>74 Supplies &amp; Materials</b>	<b>\$1,487.91</b>	<b>\$9,132.59</b>	<b>\$12,500.00</b>	<b>\$13,000.00</b>	<b>4.0%</b>
Office Supplies & Materials 21247011 74610	\$1,487.91	\$4,289.55	\$5,000.00	\$6,000.00	20.0%
IT Supplies 21247011 74930	\$0.00	\$4,310.04	\$5,000.00	\$3,500.00	-30.0%
Miscellaneous Supplies 21247011 74990	\$0.00	\$533.00	\$2,500.00	\$3,500.00	40.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
21247015 MPO Devel Svcs 5303	(\$25,223.95)	(\$54,988.30)	(\$55,147.00)	(\$60,080.00)	8.9%
<b>56 Grants &amp; Gifts</b>	<b>(\$25,223.95)</b>	<b>(\$51,928.30)</b>	<b>(\$52,087.00)</b>	<b>(\$54,072.00)</b>	<b>3.8%</b>
FHA/NCDOT MPO Grant	(\$24,219.64)	(\$49,480.54)	(\$46,572.00)	(\$48,064.00)	3.2%
21247015 56179					
MPO Plan Grant	(\$1,004.31)	(\$2,447.76)	(\$5,515.00)	(\$6,008.00)	8.9%
21247015 56533					
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>(\$3,060.00)</b>	<b>(\$3,060.00)</b>	<b>(\$6,008.00)</b>	<b>96.3%</b>
Transfer from General Fund	\$0.00	(\$3,060.00)	(\$3,060.00)	(\$6,008.00)	96.3%
21247015 81102					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
21247015 MPO Devel Svcs 5303	\$24,034.96	\$54,978.36	\$55,147.00	\$60,080.00	8.9%
<b>61 Personnel Services</b>	<b>\$19,764.42</b>	<b>\$45,209.81</b>	<b>\$45,348.00</b>	<b>\$48,128.00</b>	<b>6.1%</b>
Salaries & Wages Regular 21247015 61101	\$19,764.42	\$45,209.81	\$45,348.00	\$48,128.00	6.1%
<b>62 Fringe Benefits</b>	<b>\$4,270.54</b>	<b>\$9,768.55</b>	<b>\$9,799.00</b>	<b>\$11,952.00</b>	<b>22.0%</b>
Social Security Tax 21247015 62110	\$1,225.78	\$2,803.90	\$2,812.00	\$2,907.00	3.4%
Medicare Tax 21247015 62112	\$287.46	\$657.54	\$660.00	\$679.00	2.9%
State Retirement 21247015 62210	\$1,768.98	\$4,046.40	\$4,059.00	\$6,022.00	48.4%
401K Supplement Retirement Reg 21247015 62220	\$988.32	\$2,260.71	\$2,268.00	\$2,344.00	3.4%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>2320 Grants Fund</b>	<b>(\$62,382.02)</b>	<b>(\$260,732.22)</b>	<b>(\$392,426.98)</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>23200010 Grants NonDept Rev</b>	<b>(\$12,505.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Transfer from General Fund	(\$12,505.00)	\$0.00	\$0.00	\$0.00	0.0%
23200010 81102					
<b>23204011 Grants Police</b>	<b>(\$43,877.02)</b>	<b>(\$77,835.17)</b>	<b>(\$150,954.98)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Bulletproof Vest Partnership	(\$3,240.76)	(\$9,264.23)	(\$9,264.24)	\$0.00	-100.0%
23204011 56131 21BV					
JAG Project Safe Neighborhoods	(\$15,089.59)	\$0.00	(\$51,335.41)	\$0.00	-100.0%
23204011 56138					
2022 GHSP Grant	(\$5,546.67)	(\$14,985.91)	(\$19,453.33)	\$0.00	-100.0%
23204011 56343					
NCSA ICAC Grant	\$0.00	(\$53,585.03)	(\$70,902.00)	\$0.00	-100.0%
23204011 56360					
Walmart Grant	(\$5,000.00)	\$0.00	\$0.00	\$0.00	0.0%
23204011 56522					
Fire House Subs Public Safety	(\$15,000.00)	\$0.00	\$0.00	\$0.00	0.0%
23204011 56557					
<b>23205011 Grants Fire</b>	<b>(\$6,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Walmart Grant	(\$6,000.00)	\$0.00	\$0.00	\$0.00	0.0%
23205011 56522					
<b>23207011 Grants Development Svcs</b>	<b>\$0.00</b>	<b>(\$182,897.05)</b>	<b>(\$191,472.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
FEMA HMGP Program	\$0.00	(\$182,897.05)	(\$191,472.00)	\$0.00	-100.0%
23207011 56375					
<b>23208011 Public Works - SRF</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$50,000.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
NC Dept Comm Rural Eco Develop	\$0.00	\$0.00	(\$50,000.00)	\$0.00	-100.0%
23208011 56370					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>2320 Grants Fund</b>	<b>\$93,018.33</b>	<b>\$95,024.80</b>	<b>\$205,785.82</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>23204011 Grants Police</b>	<b>\$84,934.84</b>	<b>\$50,845.42</b>	<b>\$126,231.49</b>	<b>\$0.00</b>	<b>-100.0%</b>
Walmart Grant	\$0.00	\$4,673.78	\$5,000.00	\$0.00	-100.0%
23204011 76327					
2022 GHSP Program	\$5,546.67	\$14,985.91	\$19,453.33	\$0.00	-100.0%
23204011 76331					
2021 Byrne JAG	\$12,108.00	\$0.00	\$0.00	\$0.00	0.0%
23204011 76332					
Bulletproof Vest	\$16,064.81	\$8,945.19	\$8,945.19	\$0.00	-100.0%
23204011 76337 21BV					
JAG Project Safe Neighborhoods	\$3,515.42	\$0.00	\$53,130.91	\$0.00	-100.0%
23204011 76338					
Fire House Subs Public Safety	\$0.00	\$15,000.00	\$15,000.00	\$0.00	-100.0%
23204011 76357					
NCSA ICAC Grant	\$46,344.48	\$7,240.54	\$24,557.52	\$0.00	-100.0%
23204011 76365					
JCPC Grant	\$1,355.46	\$0.00	\$144.54	\$0.00	-100.0%
23204011 76400					
<b>23205011 Grants Fire</b>	<b>\$4,883.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Walmart Grant	\$4,883.49	\$0.00	\$0.00	\$0.00	0.0%
23205011 76327					
<b>23207011 Grants Development Svcs</b>	<b>\$0.00</b>	<b>\$24,179.38</b>	<b>\$32,754.33</b>	<b>\$0.00</b>	<b>-100.0%</b>
FEMA HMGP	\$0.00	\$24,179.38	\$32,754.33	\$0.00	-100.0%
23207011 76375					
<b>23208011 Public Works - SRF</b>	<b>\$3,200.00</b>	<b>\$20,000.00</b>	<b>\$46,800.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Dept Comm Rural Econ Develop	\$3,200.00	\$20,000.00	\$46,800.00	\$0.00	-100.0%
23208011 76380					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
29110010 Emergency 911 Revenue	(\$183,844.24)	(\$243,497.35)	(\$233,477.00)	(\$156,353.00)	-33.0%
<b>51 Taxes &amp; Licenses</b>	<b>(\$183,596.04)</b>	<b>(\$233,477.00)</b>	<b>(\$233,477.00)</b>	<b>(\$156,353.00)</b>	<b>-33.0%</b>
State 911 Distributions	(\$183,596.04)	(\$233,477.00)	(\$233,477.00)	(\$156,353.00)	-33.0%
29110010 51231					
<b>55 Investment Earnings</b>	<b>(\$248.20)</b>	<b>(\$10,020.35)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Investment Earnings	(\$25.07)	(\$17.24)	\$0.00	\$0.00	0.0%
29110010 55101					
Int Earn-NCCMT	(\$223.13)	(\$10,003.11)	\$0.00	\$0.00	0.0%
29110010 55112					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>29119742 Emergency 911 Telephone System</b>	<b>\$81,716.90</b>	<b>\$75,470.33</b>	<b>\$233,477.00</b>	<b>\$156,353.00</b>	<b>-33.0%</b>
<b>72 Current Obligations</b>	<b>\$30,446.26</b>	<b>\$37,017.40</b>	<b>\$97,300.00</b>	<b>\$66,700.00</b>	<b>-31.4%</b>
Employee Travel & Training	\$12,289.71	\$11,677.40	\$22,700.00	\$22,700.00	0.0%
29119742 72130					
Telephone Service	\$18,156.55	\$25,340.00	\$24,600.00	\$19,000.00	-22.8%
29119742 72210					
R & M Other	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
29119742 72590					
Miscellaneous Other Services	\$0.00	\$0.00	\$45,000.00	\$20,000.00	-55.6%
29119742 72890					
<b>73 Fixed Charges</b>	<b>\$35,504.63</b>	<b>\$36,251.87</b>	<b>\$80,000.00</b>	<b>\$60,000.00</b>	<b>-25.0%</b>
S & M Contracts Comm Eq	\$35,504.63	\$36,251.87	\$80,000.00	\$60,000.00	-25.0%
29119742 73230					
<b>74 Supplies &amp; Materials</b>	<b>\$15,766.01</b>	<b>\$2,201.06</b>	<b>\$56,177.00</b>	<b>\$29,653.00</b>	<b>-47.2%</b>
Other Supplies & Materials	\$8,939.10	\$2,151.11	\$36,177.00	\$19,653.00	-45.7%
29119742 74910					
Furniture & Eq Non-Capital	\$0.00	\$0.00	\$10,000.00	\$5,000.00	-50.0%
29119742 74914					
IT Supplies	\$77.63	\$49.95	\$10,000.00	\$5,000.00	-50.0%
29119742 74930					
IT Eq Restricted-IT Use Only	\$6,749.28	\$0.00	\$0.00	\$0.00	0.0%
29119742 74931					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>29210010 Police SRF Revenue</b>	<b>(\$41,964.33)</b>	<b>(\$39,718.01)</b>	<b>(\$21,940.00)</b>	<b>(\$21,940.00)</b>	<b>0.0%</b>
<b>55 Investment Earnings</b>	<b>(\$79.39)</b>	<b>(\$2,745.40)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Investment Earnings	(\$6.22)	(\$4.97)	\$0.00	\$0.00	0.0%
29210010 55101					
Int Earn-NCCMT	(\$73.17)	(\$2,740.43)	\$0.00	\$0.00	0.0%
29210010 55112					
<b>58 Miscellaneous</b>	<b>(\$41,884.94)</b>	<b>(\$36,972.61)</b>	<b>(\$21,940.00)</b>	<b>(\$21,940.00)</b>	<b>0.0%</b>
Restricted Police Revenue	(\$41,884.94)	(\$36,972.61)	(\$21,940.00)	(\$21,940.00)	0.0%
29210010 58116					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>29214040 Police SRF</b>	<b>\$23,474.11</b>	<b>\$11,039.97</b>	<b>\$21,940.00</b>	<b>\$21,940.00</b>	<b>0.0%</b>
<b>72 Current Obligations</b>	<b>\$2,138.27</b>	<b>\$6,306.82</b>	<b>\$14,840.00</b>	<b>\$14,840.00</b>	<b>0.0%</b>
Employee Travel & Training 29214040 72130	\$2,138.27	\$6,306.82	\$14,840.00	\$14,840.00	0.0%
<b>73 Fixed Charges</b>	<b>\$533.22</b>	<b>\$600.00</b>	<b>\$720.00</b>	<b>\$740.00</b>	<b>2.8%</b>
S & M Contracts IT Eq 29214040 73224	\$128.22	\$0.00	\$0.00	\$0.00	0.0%
Dues & Subscriptions 29214040 73810	\$405.00	\$600.00	\$720.00	\$740.00	2.8%
<b>74 Supplies &amp; Materials</b>	<b>\$20,802.62</b>	<b>\$4,133.15</b>	<b>\$6,380.00</b>	<b>\$6,360.00</b>	<b>-0.3%</b>
Other Supplies & Materials 29214040 74910	\$2,288.62	\$4,133.15	\$6,380.00	\$6,360.00	-0.3%
Special Investigations 29214040 74940	\$18,514.00	\$0.00	\$0.00	\$0.00	0.0%

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
29230010 E-Sharing DoJ Revenue	(\$68.49)	(\$86,667.38)	(\$36,050.00)	(\$36,050.00)	0.0%
<b>55 Investment Earnings</b>	<b>(\$68.49)</b>	<b>(\$2,106.18)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Investment Earnings	(\$5.98)	(\$3.79)	\$0.00	\$0.00	0.0%
29230010 55101					
Int Earn-NCCMT	(\$62.51)	(\$2,102.39)	\$0.00	\$0.00	0.0%
29230010 55112					
<b>58 Miscellaneous</b>	<b>\$0.00</b>	<b>(\$84,561.20)</b>	<b>(\$36,050.00)</b>	<b>(\$36,050.00)</b>	<b>0.0%</b>
Restricted Police Revenue	\$0.00	(\$84,561.20)	(\$36,050.00)	(\$36,050.00)	0.0%
29230010 58116					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
29234040 E-Sharing Dept of Justice	\$6,321.60	\$35,813.00	\$36,050.00	\$36,050.00	0.0%
<b>73 Fixed Charges</b>	<b>\$5,813.00</b>	<b>\$5,813.00</b>	<b>\$6,050.00</b>	<b>\$6,050.00</b>	<b>0.0%</b>
S & M Contracts IT Eqt	\$5,813.00	\$5,813.00	\$6,050.00	\$6,050.00	0.0%
29234040 73224					
<b>74 Supplies &amp; Materials</b>	<b>\$508.60</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>0.0%</b>
Other Supplies & Materials	\$508.60	\$0.00	\$0.00	\$0.00	0.0%
29234040 74910					
Special Investigations	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	0.0%
29234040 74940					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
29240010 E-Sharing Dept of Treas Rev	(\$8.89)	(\$263.90)	\$0.00	(\$8,000.00)	0.0%
<b>55 Investment Earnings</b>	<b>(\$8.89)</b>	<b>(\$263.90)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Investment Earnings	(\$0.67)	(\$0.50)	\$0.00	\$0.00	0.0%
29240010 55101					
Int Earn-NCCMT	(\$8.22)	(\$263.40)	\$0.00	\$0.00	0.0%
29240010 55112					
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$8,000.00)</b>	<b>0.0%</b>
Fund Balance Appropriated	\$0.00	\$0.00	\$0.00	(\$8,000.00)	-8000.0%
29240010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
29244040 E-Sharing Dept of Treas	\$0.00	\$0.00	\$0.00	\$8,000.00	0.0%
<b>74 Supplies &amp; Materials</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	<b>0.0%</b>
Special Investigations	\$0.00	\$0.00	\$0.00	\$8,000.00	8000.0%
29244040 74940					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
29250010 Public Private Pship Revenue	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	0.0%
<b>81 Other Financing Srcs</b>	<b>(\$10,000.00)</b>	<b>(\$10,000.00)</b>	<b>(\$10,000.00)</b>	<b>(\$10,000.00)</b>	<b>0.0%</b>
Transfer from General Fund	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	0.0%
29250010 81102					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
29257014 PPP Façade Program	\$3,534.25	\$7,950.00	\$10,000.00	\$10,000.00	0.0%
<b>72 Current Obligations</b>	<b>\$3,534.25</b>	<b>\$7,950.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>0.0%</b>
Future Façade Programs	\$3,534.25	\$7,950.00	\$10,000.00	\$10,000.00	0.0%
29257014 72911					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>43110010 Water Cap Reserve Non-Dept Rev</b>	<b>(\$1,959.81)</b>	<b>(\$14,008.49)</b>	<b>(\$900,275.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>55 Investment Earnings</b>	<b>(\$1,959.81)</b>	<b>(\$14,008.49)</b>	<b>(\$275.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Investment Earnings	(\$132.52)	(\$35.59)	(\$105.00)	\$0.00	-100.0%
43110010 55101					
Int Earn-NCCMT	(\$1,827.29)	(\$13,972.90)	(\$170.00)	\$0.00	-100.0%
43110010 55112					
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$900,000.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Fund Balance Appropriated	\$0.00	\$0.00	(\$900,000.00)	\$0.00	-100.0%
43110010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
43118254 Water Capital Reserve	\$0.00	\$0.00	\$275.00	\$0.00	-100.0%
<b>75 Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$275.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Future Capital Expenditures	\$0.00	\$0.00	\$275.00	\$0.00	-100.0%
43118254 75998					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>45150010 Sewer Cap Reserve Non-Dept Rev</b>	<b>(\$930.17)</b>	<b>(\$762,668.00)</b>	<b>(\$761,465.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>55 Investment Earnings</b>	<b>(\$930.17)</b>	<b>(\$1,303.00)</b>	<b>(\$100.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Investment Earnings	(\$77.86)	(\$10.08)	(\$70.00)	\$0.00	-100.0%
45150010 55101					
Int Earn-NCCMT	(\$852.31)	(\$1,292.92)	(\$30.00)	\$0.00	-100.0%
45150010 55112					
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>(\$761,365.00)</b>	<b>(\$761,365.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Transfer from Sewer Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
45150010 81140					
Fund Balance Appropriated	\$0.00	(\$761,365.00)	(\$761,365.00)	\$0.00	-100.0%
45150010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
45158254 Sewer Capital Reserve	\$0.00	\$0.00	\$100.00	\$0.00	-100.0%
<b>75 Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Future Capital Expenditures	\$0.00	\$0.00	\$100.00	\$0.00	-100.0%
45158254 75998					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>52210010 Sewer Debt Serv Res Non-Dept</b>	<b>(\$494.02)</b>	<b>(\$5,506.93)</b>	<b>(\$281,618.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>55 Investment Earnings</b>	<b>(\$494.02)</b>	<b>(\$5,506.93)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Investment Earnings	(\$79.31)	(\$13.91)	\$0.00	\$0.00	0.0%
52210010 55101					
Int Earn-NCCMT	(\$414.71)	(\$5,493.02)	\$0.00	\$0.00	0.0%
52210010 55112					
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$281,618.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Fund Balance Appropriated	\$0.00	\$0.00	(\$281,618.00)	\$0.00	-100.0%
52210010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
52219942 Sewer Debt Serv Interfund Tran	\$281,618.00	\$281,618.00	\$281,618.00	\$0.00	-100.0%
<b>82 Other Financing Uses</b>	<b>\$281,618.00</b>	<b>\$281,618.00</b>	<b>\$281,618.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Transfer to Sewer Fund	\$281,618.00	\$281,618.00	\$281,618.00	\$0.00	-100.0%
52219942 82150					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
53210010 Rate Stabilization Non-Dept	(\$186.47)	(\$1.79)	\$0.00	\$0.00	0.0%
<b>55 Investment Earnings</b>	<b>(\$186.47)</b>	<b>(\$1.79)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Investment Earnings	(\$60.39)	(\$1.74)	\$0.00	\$0.00	0.0%
53210010 55101					
Int Earn-NCCMT	(\$126.08)	(\$0.05)	\$0.00	\$0.00	0.0%
53210010 55112					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
53219620 Rate Stabilization	\$341,426.21	\$0.00	\$0.00	\$0.00	0.0%
<b>82 Other Financing Uses</b>	<b>\$341,426.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Transfer to Electric Fund	\$341,426.21	\$0.00	\$0.00	\$0.00	0.0%
53219620 82170					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>61110010 Employees Benefit Non-Dept Rev</b>	<b>(\$7,432,294.72)</b>	<b>(\$7,597,436.16)</b>	<b>(\$7,955,509.00)</b>	<b>(\$7,880,920.00)</b>	<b>-0.9%</b>
<b>55 Investment Earnings</b>	<b>(\$5,990.70)</b>	<b>(\$125,565.16)</b>	<b>(\$126,600.00)</b>	<b>(\$89,315.00)</b>	<b>-29.5%</b>
Investment Earnings	(\$781.95)	(\$242.49)	(\$900.00)	(\$200.00)	-77.8%
61110010 55101					
Int Earn-NCCMT	(\$5,208.75)	(\$125,322.67)	(\$125,700.00)	(\$89,115.00)	-29.1%
61110010 55112					
<b>58 Miscellaneous</b>	<b>(\$7,426,304.02)</b>	<b>(\$7,471,871.00)</b>	<b>(\$7,496,909.00)</b>	<b>(\$7,791,605.00)</b>	<b>3.9%</b>
Employee Contributions	(\$487,587.75)	(\$461,385.42)	(\$489,000.00)	(\$505,000.00)	3.3%
61110010 58810					
Retiree & COBRA Contributions	(\$90,313.27)	(\$90,656.05)	(\$90,000.00)	(\$87,000.00)	-3.3%
61110010 58820					
CNB Contributions Insurance	(\$5,956,966.33)	(\$5,850,243.95)	(\$5,848,304.00)	(\$6,375,000.00)	9.0%
61110010 58830					
CNB Contributions Workers Comp	(\$707,455.00)	(\$724,605.00)	(\$724,605.00)	(\$724,605.00)	0.0%
61110010 58831					
Miscellaneous Other Revenue	(\$183,981.67)	(\$344,980.58)	(\$345,000.00)	(\$100,000.00)	-71.0%
61110010 58990					
<b>81 Other Financing Srcs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$332,000.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Fund Balance Appropriated	\$0.00	\$0.00	(\$332,000.00)	\$0.00	-100.0%
61110010 81310					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>61119722 Employee Benefits</b>	<b>\$6,961,666.78</b>	<b>\$7,611,047.82</b>	<b>\$7,955,509.00</b>	<b>\$7,880,920.00</b>	<b>0.3%</b>
<b>62 Fringe Benefits</b>	<b>\$6,705,689.59</b>	<b>\$7,097,533.92</b>	<b>\$7,413,309.00</b>	<b>\$7,320,920.00</b>	<b>-1.2%</b>
Health Insurance	\$936,386.40	\$889,999.77	\$890,000.00	\$1,034,520.00	16.2%
61119722 62810					
Health Insurance Claims Paid	\$5,291,750.26	\$5,677,635.44	\$5,964,609.00	\$5,700,000.00	-4.4%
61119722 62812					
Health/Life Ins Retirees	\$165,430.00	\$185,886.29	\$190,000.00	\$196,000.00	3.2%
61119722 62814					
Life Insurance	\$75,651.09	\$87,918.30	\$87,800.00	\$94,500.00	7.6%
61119722 62816					
PCOR Fee	\$4,391.78	\$0.00	\$2,400.00	\$2,400.00	0.0%
61119722 62818					
Workers Compensation	\$226,989.75	\$237,363.00	\$245,000.00	\$260,000.00	6.1%
61119722 62820					
Unemployment Compensation	\$1,051.31	\$14,979.12	\$20,000.00	\$20,000.00	0.0%
61119722 62824					
Wellness Program	\$4,039.00	\$3,752.00	\$13,500.00	\$13,500.00	0.0%
61119722 62828					
<b>71 Professional Service</b>	<b>\$54,996.00</b>	<b>\$55,000.00</b>	<b>\$55,000.00</b>	<b>\$60,000.00</b>	<b>9.1%</b>
Other Professional Services	\$54,996.00	\$55,000.00	\$55,000.00	\$60,000.00	9.1%
61119722 71190					
<b>73 Fixed Charges</b>	<b>\$200,981.19</b>	<b>\$358,513.90</b>	<b>\$387,200.00</b>	<b>\$500,000.00</b>	<b>29.1%</b>
Workers Comp Claims Paid	\$200,981.19	\$358,513.90	\$387,200.00	\$500,000.00	29.1%
61119722 73342					
<b>82 Other Financing Uses</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Transfer to Other Funds	\$0.00	\$100,000.00	\$100,000.00	\$0.00	-100.0%
61110010 82190					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
<b>61120010 OPEB Non-Dept Rev</b>	<b>(\$100,100.42)</b>	<b>(\$106,299.62)</b>	<b>(\$100,000.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
<b>55 Investment Earnings</b>	<b>(\$100.42)</b>	<b>(\$6,299.62)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
Investment Earnings	(\$2.25)	(\$11.38)	\$0.00	\$0.00	0.0%
61120010 55101					
Int Earn-NCCMT	(\$98.17)	(\$6,288.24)	\$0.00	\$0.00	0.0%
61120010 55112					
<b>81 Other Financing Srcs</b>	<b>(\$100,000.00)</b>	<b>(\$100,000.00)</b>	<b>(\$100,000.00)</b>	<b>\$0.00</b>	<b>-100.0%</b>
Transfer from General Fund	(\$100,000.00)	\$0.00	\$0.00	\$0.00	0.0%
61120010 81102					
Transfer from Other Funds	\$0.00	(\$100,000.00)	(\$100,000.00)	\$0.00	-100.0%
61120010 81190					

# Budget Comparison Report



Accounts	2022 Actuals	2023 Actuals	CY Revised Budget	Adopted Budget	Percent Change
61129723 Other Post Employment Benefit	\$0.00	\$0.00	\$100,000.00	\$0.00	-100.0%
<b>73 Fixed Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>-100.0%</b>
Other Contractual Services	\$0.00	\$0.00	\$100,000.00	\$0.00	-100.0%
61129723 73290					

# Glossary

FY 2023-2024 Adopted Budget



**NEW BERN**

NORTH CAROLINA

THIS PAGE LEFT BLANK INTENTIONALLY



## Glossary

Accrual	Adjusting journal entries designed to ensure that assets and liabilities are created or discharged because of operating activities of the current period are recognized as revenues and expenses in that period.
Ad Valorem Tax	Property taxes on the assessed value of a property. Ad valorem is Latin for “according to value.”
Amendment	Any change to the revenue/expenditure of a previously adopted budget. Amendments may be recommended by the Mayor or Board of Aldermen.
Appropriation	Money set apart for a special use authorized by Board of Aldermen to expend funds for certain purposes within a specific time frame.
Balanced Budget	A budget in which the estimated revenues equal the estimated expenditures.
Budget	A plan of financial operation with an estimate of proposed expenditures and the means of financing them for a given period of time. An estimate of (statement of probable) revenues and expenditures by the government in the ensuing year, with financial proposals in connection therewith, such as measures for meeting a deficiency or measures for disposing of a surplus.
Budget Message	A general discussion of the proposed budget presented in writing by the City manager as a part of the proposed budget document.
Debt Service	The City's obligation to pay principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
Department	The basic organizational unit of government, which is functionally unique in its delivery of services. Its components are hierarchically arranged.
Encumbrances	Funds set aside or committed for future expenditures through purchase orders, contracts, or requisitions.
Enterprise Funds	A separate fund used to account for operations that are financed and operated in a manner similar to private business enterprises and where it is the intent that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
Expenditures	Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered. Decreases in net financial resources.

## Glossary (cont'd)

Fixed Assets	Assets of a long-term character, which are intended to be held or used; land, buildings, improvements other than buildings, and machinery and equipment.
Fund	An independent fiscal and accounting entity with a self-basing set of accounts recording its assets, liabilities, fund balances, retained earnings, revenues, and expenditures.
General Fund	The primary operating fund, which accounts for all revenues and expenditures that are not accounted for in a specific purpose funds. It finances the regular day-to-day operations of the City.
Goal	A broad statement determined at the highest level of government of what the City would like to accomplish over an extended length of time.
Internal Service Fund	A proprietary fund type used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The City has two internal service funds: the Employee Benefit Fund and the OPEB Fund.
Investments	Securities and real estate held for the production of revenues in the form of interest, dividends, rentals or lease payments.
Objective	A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.
Obligations	Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.
Operating Expense	Fund expenses that are directly related to the fund's primary service activities.
Ordinance	A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form or law, such as State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.
Organization	An organized body of people with a particular purpose.
Proposed Budget	The budget formally submitted by the City Manager to the Mayor and Board of Aldermen for its consideration. Recommended budget documents are also available to the public.

## Glossary (cont'd)

Proprietary Funds	Funds that are established to be self-funded through charges for services. The City of New Bern proprietary funds include the Water, Sewer, Electric and Solid Waste Funds.
Revenue	(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under GASB pronouncements, general long-term proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other expense refunds, capital contributions and residual transfers. Under GASB pronouncements, operating transfers-in are classified separately from revenues.