



NEW BERN



NORTH CAROLINA

Fiscal Year 2024-2025

City Manager's Proposed Budget

Presented May 14, 2024

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May 6, 2024

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

In accordance with North Carolina General Statute Article 159-11, it is my pleasure to submit the Fiscal Year 2024-2025 Annual Budget for the City of New Bern, beginning July 1, 2024 and ending June 30, 2025. This budget incorporates goals and recommendations established by the Board of Aldermen during the strategic planning process and budget work sessions. The total recommended operating budget is \$155,421,881, which represents an increase of 4.10% across all funds as compared to the FY24 adopted budget. The recommended General Fund budget is \$50,274,425. The budget is balanced and includes an ad valorem tax rate of (\$.4100) per one-hundred dollars (\$100), which is an increase of (\$.03) from the current rate.

FY25 Budget Highlights

The City of New Bern has recently been working on its first Strategic Plan. During this process, the Board of Aldermen and staff identified five overarching goal areas to focus on. As part of the budget development process, it is important to ensure goals are supported. Although many activities can support multiple goals, the highlights below identify and link budgeted activities within the five goal areas.

Excellence in Government

- Modernizing operations to improve efficiency in various departments
- Hiring qualified, forward-thinking staff
- Providing citizens prompt and efficient service in a timely manner
- Embracing technology to improve employee and citizen expectations
- Collaborating with citizens, businesses, nonprofits, and other government agencies to address complex challenges that create positive change
- Employee recognition – Employees of the year, length of service
- Community engagement
- Accreditation of the following departments
 - Fire-Rescue
 - Police
 - Parks & Recreation
- Finance to continue Government Finance Officers Association Triple Crown status for budgeting, reporting and transparency awards:
 - Distinguished Budget Presentation
 - Certificate of Achievement for Excellence in Financial Reporting
 - Popular Annual Financial Report (PAFR)

Safe & Welcoming Community

- ShotSpotter funding
- Replacement vehicles for Police, Fire-Rescue, and other departments
- Police K9 replacement
- Police traffic monitoring trailers
- Replacement of Self-Contained Breathing Apparatus (SCBA) for Fire-Rescue
- Security cameras in the parks
- Replacement of mowers
- Park restroom upgrades
- \$75,000 for the New Bern-Craven County Public Library
- Special Events – Christmas Flotilla, Christmas Parade, Festival of Fun, Footloose on the Neuse Summer Concerts, 4th of July Celebration, New Year's Eve Block Party

Planning & Infrastructure for Balanced Growth

- Updating our Unified Development Ordinance
- \$100,000 - Sidewalk and curb improvements
- \$460,000 - City street improvements
- \$250,000 - Various water system improvements
- \$50,000 - Various water supply and well rehabilitation projects
- \$350,000 - Various sewer system improvements
- \$200,000 - Lift station rehabilitation
- Duffyfield stormwater enhancement project

Economic Development

- Redevelopment Commission new home projects and health and wellness convenience care clinic
- Working with consultants for highest and best use of vacant city properties
- Working with consultants to attract retail businesses to New Bern
- \$15,158 – Craven 100 Alliance

Community Engagement

- New Bern 101
- PEG Channel upgrades
- New Bern Alerts
- Monthly newsletter
- Social media engagement
- Community input through focus groups and public meetings
- Community litter clean-up program
- Volunteer opportunities

City Manager’s Budget Message | FY 2024-25

Personnel – To maintain our current level of service, this budget reflects a total of 501 budgeted positions. This budget does not include any new full-time positions. Four part-time positions are recommended to assist with the efficient operation of the new Stanley White Recreation Center. In addition, various positions have been reclassified due to administrative reorganization within Technology, Finance, Parks & Recreation, Development Services, Water Resources, and Electric.

Our personnel expenses account for 66% of the General Fund budget and 18% 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. To recognize the hard work of our employees, this budget includes a 2% COLA for all staff.

Ad Valorem Tax - This budget includes an ad valorem tax rate of \$0.4100 per \$100 of valuation, which is an increase of \$0.03 from the current ad valorem tax rate of \$0.3800. Based on New Bern’s property valuation of \$4.9 billion, this reflects a 4.7% increase in assessed value over FY24. This increase provides an additional \$845,500 in general fund revenue. The City will generate approximately \$494,500 for every \$0.01 added to our tax rate.

The MSD tax rate is maintained at \$0.1122 per one hundred dollars (\$100). Based on the Municipal Service District property valuation of \$200 million, this reflects a 9% increase which provides an additional \$18,513 in revenue. The MSD generates approximately \$20,000 for every \$0.01 added to our tax rate.

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

City	FY23 Tax Rate	FY24 Tax Rate	FY23 Total Valuation (LG54) *	Estimated Collection %	Estimated Annual Ad-Valorem	Latest Revaluation
Goldsboro	0.6800	0.7300	\$ 2,614,084,645	98.48%	\$ 18,792,759	2019
Greenville	0.4895	0.4895	\$ 7,974,883,134	99.80%	\$ 38,958,979	2020
Havelock	0.5900	0.6800	\$ 919,112,354	99.18%	\$ 6,198,714	2023
Jacksonville	0.6000	0.6000	\$ 4,593,081,598	99.20%	\$ 27,338,022	2022
Kinston	0.7700	0.7700	\$ 1,420,259,485	97.84%	\$ 10,699,780	2017
Rocky Mount	0.6850	0.6850	\$ 4,305,199,802	95.13%	\$ 28,054,426	2017
Sanford	0.6200	0.5350	\$ 3,168,091,731	99.20%	\$ 16,813,696	2023
Statesville	0.5478	0.5176	\$ 3,503,975,575	98.14%	\$ 17,799,237	2023
Washington	0.5800	0.5800	\$ 927,309,562	98.29%	\$ 5,286,425	2018
Wilson	0.5750	0.5750	\$ 4,729,567,072	98.37%	\$ 26,751,732	2016
New Bern	0.4822	0.3800	\$ 4,945,000,000	99.02%	\$ 18,791,000	2023

* New Bern's valuation is the estimate for FY25. Other municipalities' valuations will be updated when they become available.

City Manager's Budget Message | FY 2024-25

Sales & Use Tax – Sales taxes for FY25 are expected to increase approximately 3% over FY24 estimated, which will provide an additional \$345,000 in revenues. Utilities and Franchise Tax are expected to be relatively flat at \$2,720,000 in revenues.

Enterprise Funds – Enterprise funds are expected to be self-sustaining and do not receive ad valorem or sales tax. The proposed FY25 budget will 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: two ElectriCities true-ups in the amount of \$2.5 million that will be passed on to the consumer; a rate study is in progress and will be presented to the Board of Aldermen when completed; and financing for electric infrastructure improvements and a substation that 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.

Grants - The City currently manages 31 federal, state, and local grants totaling \$17.7 million. The City has recently applied for 9 additional grants in the amount of \$36.2 million. These additional grants cover drainage improvements, electric infrastructure upgrades, public safety overtime, bulletproof vests, and cybersecurity.

While New Bern continues to see growth, the demand for services, materials & supplies, and additional debt service for improved infrastructure has increased beyond the growth of our revenues. This budget includes tight operation line items in all departments with the goal of maintaining our current level of services.

For FY25, the current total debt for all funds is \$51,147,767, representing a 77.83% increase over FY24. The General Fund debt is \$27,433,382 and includes financing the Stanley White Recreation Center in the amount \$10 million and financing capital improvements in the amount of \$3 million. The Municipal Service District (MSD) Fund debt totals \$398,146. Electric Fund debt totals \$5,325,153 and includes \$2.2 million financing for a new property acquisition and building renovations. Water Fund debt totals \$11,862,329, Sewer Fund totals \$8,772,400 and includes financing of sewer infrastructure improvements of \$6 million, and Solid Waste Fund totals \$311,118.

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 delivering exceptional services that enhance the quality of life for our current and future generations by building upon our successes and execution of goals.

City Manager's Budget Message | FY 2024-25

In closing, I want to thank our Mayor and Aldermen for their leadership and all of our dedicated employees for the outstanding work they do make New Bern the special place it is. Thank you to all our department heads for the difficult and detailed work you have put into this budget process and finally to our Finance Department that has been diligent in analyzing the numbers, and putting this budget together, in New Bern... everything comes together here.

Sincerely,

A handwritten signature in blue ink that reads "Foster Hughes". The signature is written in a cursive, slightly slanted style.

Foster Hughes
City Manager

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

Fund	2024 Adopted Budget	2025 Proposed Budget	% Change
General Fund	\$ 48,943,720	\$ 50,274,425	2.7%
Water Operating Fund	\$ 12,738,668	\$ 12,807,689	0.5%
Sewer Operating Fund	\$ 13,476,479	\$ 13,433,013	-0.3%
Electric Operating Fund	\$ 60,948,854	\$ 64,678,577	6.1%
Solid Waste Operating Fund	\$ 4,408,987	\$ 4,707,000	6.8%
Community Development	\$ -	\$ -	0.0%
Emergency 911 Telephone System	\$ 156,353	\$ 112,350	-28.1%
Employees Benefit Insurance	\$ 7,880,920	\$ 8,538,900	8.3%
Grants Fund	\$ -	\$ -	0.0%
Municipal Service District	\$ 421,200	\$ 466,200	10.7%
OPEB	\$ -	\$ -	0.0%
Police Special Revenue	\$ 21,940	\$ 30,000	36.7%
Public Private Partnerships	\$ 10,000	\$ 10,000	0.0%
Water Capital Reserve Fund	\$ -	\$ 15,000	0.0%
Sewer Capital Reserve Fund	\$ -	\$ -	0.0%
Electric Rate Stabilization Fund	\$ -	\$ -	0.0%
Sewer Debt Service Fund	\$ -	\$ -	0.0%
MPO Plan Grant	\$ 305,455	\$ 282,542	-7.5%
Redevelopment Fund	\$ -	\$ 43,150	100.0%
E-Sharing US Dept of Justice	\$ 36,050	\$ 23,035	-36.1%
E-Sharing US Dept of Treasury	\$ 8,000	\$ -	-100.0%
Total All Funds	\$ 149,356,626	\$ 155,421,881	4.1%

Summary Budget and Financial Reports (cont'd)

General Fund Budget Summary

General Fund Revenues	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Ad Valorem/Motor Vehicle Taxes	\$ 16,101,148	\$ 16,728,344	\$ 18,076,352	\$ 20,413,000
Sales Taxes	\$ 8,613,512	\$ 10,070,000	\$ 11,750,000	\$ 11,750,000
Intergovernmental Revenues	\$ 3,650,423	\$ 3,597,423	\$ 3,752,423	\$ 3,988,423
Other Taxes & Fees	\$ 175,300	\$ 202,500	\$ 233,500	\$ 244,000
Interest Earnings	\$ 3,160	\$ 1,100	\$ 756,000	\$ 1,442,000
Misc. Revenues	\$ 532,000	\$ 542,922	\$ 668,280	\$ 649,664
Interfund Reimbursements	\$ 3,736,740	\$ 4,753,270	\$ 4,069,767	\$ 4,143,323
Interfund Transfers	\$ 3,884,505	\$ 3,957,176	\$ 3,964,870	\$ 3,804,178
Police Revenues	\$ 156,087	\$ 88,300	\$ 40,000	\$ 40,000
Fire Revenues	\$ 24,000	\$ 24,000	\$ 35,000	\$ 30,000
Recreation Revenues	\$ 258,350	\$ 308,900	\$ 378,000	\$ 449,500
Planning Revenues	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Permits & Fees	\$ 608,300	\$ 518,000	\$ 615,000	\$ 775,000
Public Works Revenues	\$ 18,800	\$ 32,500	\$ 34,000	\$ 72,000
Proceeds from Debt Issuance	\$ 4,163,504	\$ 1,583,340	\$ 3,041,020	\$ 1,843,337
Fund Balance Appropriated	\$ 143,310	\$ -	\$ 1,429,508	\$ 580,000
Total General Fund Revenues	\$ 42,069,139	\$ 42,507,775	\$ 48,943,720	\$ 50,274,425
General Fund Expenses	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
General Government	\$ 1,420,045	\$ 2,004,586	\$ 1,816,992	\$ 1,829,504
Technology	\$ 2,167,646	\$ 2,216,384	\$ 2,233,905	\$ 2,033,556
Finance	\$ 1,701,489	\$ 1,828,608	\$ 1,943,342	\$ 2,085,478
Human Resources	\$ 661,764	\$ 803,908	\$ 956,476	\$ 872,027
Police	\$ 11,816,837	\$ 12,978,943	\$ 14,448,226	\$ 15,053,897
Fire	\$ 6,860,982	\$ 7,535,270	\$ 9,250,569	\$ 8,604,440
Parks & Recreation	\$ 4,052,088	\$ 3,943,327	\$ 3,831,915	\$ 4,093,414
Development Services	\$ 2,110,827	\$ 1,826,981	\$ 2,626,702	\$ 2,625,334
Public Works	\$ 9,350,382	\$ 6,883,208	\$ 8,704,873	\$ 9,203,521
Debt Service	\$ 1,872,802	\$ 2,438,160	\$ 3,043,160	\$ 3,780,957
Interfund Transfers	\$ 54,277	\$ 48,400	\$ 37,560	\$ 42,297
Contingency	\$ -	\$ -	\$ 50,000	\$ 50,000
Total General Fund Expenses	\$ 42,069,139	\$ 42,507,775	\$ 48,943,720	\$ 50,274,425

Summary Budget and Financial Reports (cont'd)

Water Fund Budget Summary

Water Fund Revenues	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Charges for Sales & Service	\$ 9,965,000	\$ 10,665,000	\$ 10,970,000	\$ 11,250,000
System Development Fees	\$ 325,000	\$ 600,000	\$ 350,000	\$ 375,000
Connection Fees	\$ 65,000	\$ 85,000	\$ 90,000	\$ 125,000
Investment Earnings	\$ 75,100	\$ 1,500	\$ 201,000	\$ 250,500
Miscellaneous Revenues	\$ 221,500	\$ 246,000	\$ 233,000	\$ 233,000
Interfund Reimbursements	\$ 320,000	\$ 408,242	\$ 405,422	\$ 495,435
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -
Fund Balance Appropriated	\$ 94,016	\$ 308,873	\$ 489,246	\$ 78,754
Total Water Fund Revenues	\$ 11,065,616	\$ 12,314,615	\$ 12,738,668	\$ 12,807,689
Water Fund Expenses	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Water Resources Administration	\$ 686,027	\$ 812,789	\$ 932,109	\$ 951,685
Water Treatment	\$ 2,651,537	\$ 2,964,968	\$ 3,468,304	\$ 3,549,993
Water Distribution Maintenance	\$ 2,507,542	\$ 2,940,721	\$ 3,318,886	\$ 3,205,236
Debt Service	\$ 2,850,091	\$ 2,808,874	\$ 2,318,936	\$ 2,288,634
Charges for Shared Services	\$ 1,742,173	\$ 2,245,293	\$ 2,362,577	\$ 2,537,082
Bad Debts	\$ 200,000	\$ 200,000	\$ -	\$ -
Interfund Transfer to General Fund	\$ 333,865	\$ 341,970	\$ 337,856	\$ 275,059
Contingency	\$ 94,381	\$ -		
Total Water Fund Expenses	\$ 11,065,616	\$ 12,314,615	\$ 12,738,668	\$ 12,807,689

Summary Budget and Financial Reports (cont'd)

Sewer Fund Budget Summary

Sewer Fund Revenues	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Charges for Sales & Service	\$ 11,237,500	\$ 12,340,000	\$ 12,345,000	\$ 12,345,000
System Development Fees	\$ 575,000	\$ 890,000	\$ 550,000	\$ 650,000
Connection Fees	\$ 125,000	\$ 125,000	\$ 100,000	\$ 275,000
Investment Earnings	\$ 50,100	\$ 3,463	\$ 150,400	\$ 158,013
Miscellaneous Revenues	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000
Transfer from Debt Service Reserve	\$ 281,618	\$ 255,000	\$ -	\$ -
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ -
Fund Balance Appropriated	\$ 905,838	\$ 293,872	\$ 321,079	\$ -
Total Sewer Fund Revenues	\$ 13,185,056	\$ 13,917,335	\$ 13,476,479	\$ 13,433,013
Sewer Fund Expenses	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Sewer Treatment	\$ 3,195,403	\$ 3,589,811	\$ 4,502,946	\$ 4,247,183
Sewer Collection System Maintenance	\$ 5,048,051	\$ 4,740,635	\$ 5,097,124	\$ 5,108,707
Debt Service	\$ 2,389,114	\$ 2,381,550	\$ 102,559	\$ 626,972
Charges for Shared Services	\$ 2,085,878	\$ 2,698,746	\$ 2,768,877	\$ 3,036,946
Interfund Transfer to General Fund	\$ 466,610	\$ 506,593	\$ 504,973	\$ 413,205
Interfund Transfer to Other Funds	\$ -	\$ -	\$ 500,000	\$ -
Total Sewer Fund Expenses	\$ 13,185,056	\$ 13,917,335	\$ 13,476,479	\$ 13,433,013

Summary Budget and Financial Reports (cont'd)

Electric Fund Budget Summary

Electric Fund Revenues	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Charges for Sales & Service	\$ 52,908,864	\$ 56,701,000	\$ 56,681,000	\$ 58,760,000
Investment Earnings	\$ 90,350	\$ 12,072	\$ 201,000	\$ 345,500
Miscellaneous Revenues	\$ 123,731	\$ 212,731	\$ 208,731	\$ 217,231
Interfund Reimbursements	\$ 1,571,156	\$ 2,053,652	\$ 2,799,906	\$ 3,174,811
Transfer from Electric Stabilization Fd	\$ 382,015	\$ -	\$ -	\$ -
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ 836,000
Fund Balance Appropriated	\$ -	\$ -	\$ 1,058,217	\$ 1,345,035
Total Electric Fund Revenues	\$ 55,076,116	\$ 58,979,455	\$ 60,948,854	\$ 64,678,577
Electric Fund Expenses	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Electric Administration	\$ 1,342,902	\$ 1,739,385	\$ 2,129,117	\$ 1,783,406
Distribution O & M	\$ 6,541,077	\$ 7,170,216	\$ 8,728,609	\$ 9,447,341
Electric Power Production	\$ 36,510,363	\$ 38,649,809	\$ 38,908,292	\$ 42,083,605
Communications Control	\$ 773,680	\$ 836,135	\$ 823,501	\$ 794,456
Utility Business Office	\$ 2,375,258	\$ 2,653,703	\$ 2,855,424	\$ 2,804,953
Customer and Payment Services	\$ 1,056,532	\$ 1,234,944	\$ 1,652,566	\$ 1,727,197
Debt Service	\$ 1,781,737	\$ 1,552,111	\$ 986,080	\$ 1,143,540
Charges for Shared Services	\$ 1,654,533	\$ 2,073,889	\$ 1,760,669	\$ 1,825,590
Interfund Transfers to General Fund	\$ 3,040,034	\$ 3,069,263	\$ 3,104,596	\$ 3,068,489
Total Electric Fund Expenses	\$ 55,076,116	\$ 58,979,455	\$ 60,948,854	\$ 64,678,577

Summary Budget and Financial Reports (cont'd)

Solid Waste Fund Budget Summary

Solid Waste Fund Revenues	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Basic Customer Service - Residential	\$ 2,290,000	\$ 2,435,000	\$ 2,650,000	\$ 1,480,000
Basic Customer Service - Commercial	\$ 1,000,000	\$ 1,140,000	\$ 1,400,000	\$ 3,140,000
Late Penalties - Utilities	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 24,000
Investment Earnings	\$ -	\$ -	\$ 20,100	\$ 20,000
Miscellaneous Revenues	\$ -	\$ -	\$ 6,500	\$ 8,000
Mulching Services	\$ 72,082	\$ 46,871	\$ 13,483	\$ 15,000
Proceeds from Debt Issuance	\$ -	\$ -	\$ 275,000	\$ -
Fund Balance Appropriated	\$ -	\$ -	\$ 23,904	\$ -
Total Solid Waste Fund Revenues	\$ 3,372,082	\$ 3,641,871	\$ 4,408,987	\$ 4,707,000
Solid Waste Fund Expenses	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget
Solid Waste	\$ 3,181,613	\$ 3,432,085	\$ 3,959,307	\$ 4,225,437
Debt Service	\$ 51,186	\$ 7,201	\$ 62,021	\$ 62,187
Charges for Shared Services	\$ 129,287	\$ 197,235	\$ 382,972	\$ 413,951
Interfund Transfers to General Fund	\$ 9,996	\$ 5,350	\$ 4,687	\$ 5,425
Contingency	\$ -	\$ -	\$ -	\$ -
Total Solid Waste Fund Expenses	\$ 3,372,082	\$ 3,641,871	\$ 4,408,987	\$ 4,707,000

**City of New Bern
FY24-25 Staffing and Position History Report**

POSITIONS BY FUND/DEPARTMENT	FY21-22 Funded Positions	FY22-23 Funded Positions	FY23-24 Funded Positions	FY24-25 Funded Positions
GENERAL FUND				
General Administration	5	5	5	5
Technology	8	10	8	8
Finance	14	14	14	14
Human Resources	5	5	6	6
Police	120.5	121.5	121.5	121.5
Fire	75	75	75	75
Parks & Recreation	30	30.5	30.5	30.5
Development Services	19	17	19	19
Public Works	43	43	44	44
General Fund Total	319.5	321	323	323
WATER FUND				
Water Resources Administration	6	7	7	7
Water Treatment	12	12	12	12
Water Distribution Maintenance	22	22	22	22
Water Fund Total	40	41	41	41
SEWER FUND				
Sewer Collection Maintenance	21	20	20	20
Sewer Treatment	20	20	20	20
Sewer Fund Total	41	40	40	40
ELECTRIC FUND				
Electric Administration	12	12	12	12
Distribution O & M	37	37	37	37
Electric Power Production	6	6	6	6
Communications Control	7	7	7	7
Utility Business Office	15	15	15	15
Customer and Payment Services	10	10	10	10
Electric Fund Total	87	87	87	87
SOLID WASTE FUND				
Solid Waste	8	8	8	8
Solid Waste Total	8	8	8	8
OTHER FUND				
MPO	2	2	2	2
Other Fund Total	2	2	2	2
Grand Total All Funds	497.5	499	501	501

**City of New Bern
Fiscal Year 2024-25
Dues and Subscriptions**

Name of Organization	Projected Cost
General Fund Total	\$ 122,410
Governing Board	\$ 53,775
School of Government Foundation, Inc. Membership Dues	\$ 5,000
New Bern Area Chamber of Commerce Membership Dues	\$ 5,500
NC League of Municipalities Membership Dues and Subscriptions	\$ 27,125
NC Black Elected Municipal Officials Membership Dues	\$ 195
National League of Cities Membership Dues, CPI index increase	\$ 3,850
Unanticipated increases in dues	\$ 1,105
Eastern Carolina Council of Govts Dues	\$ 11,000
Administration	\$ 5,930
NC City and County Management Association Dues	\$ 1,050
International City/County Management Association Dues	\$ 2,300
New Bern Military Alliance Dues	\$ 300
National Organization for Black Law Enforcement Executives ("NOBLE") Dues	\$ 150
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
LinkedIn Learning Subscription	\$ 350
Adobe Subscription	\$ 600
Finance	\$ 3,415
Government Finance Officers Association Annual Membership Dues	\$ 750
NC Local Government Finance Officer Association Annual Membership Dues	\$ 500
NC Local Government Budget Association Annual Membership Dues	\$ 100
American Payroll Association Dues	\$ 310
Payroll Alert, 2 Year Subscription	\$ 180
International City/County Management Association (ICMA) Membership Dues	\$ 200
AICPA Membership (No Fee)	\$ -
NCACPA Membership (No Fee)	\$ -
Business Management Daily (No Fee)	\$ -
National Grants Management Association	\$ 300
Single Audit Resource Subscription	\$ 125
Periscope Intermediate Corp Dues	\$ 550
NIGP Annual Membership Dues	\$ 200
CAGP Annual Membership Dues	\$ 150
NCGFOA Annual Membership Dues	\$ 50
Human Resources	\$ 2,250
NC Employment Law Letter (M Lee Smith Publishers - BLR) Subscription	\$ 400
Society for Human Resources Management (SHRM) Membership Dues	\$ 250
Survey Monkey Subscription Renewal	\$ 475
Insperty Subscription Renewal (Org Plus Real Time)	\$ 1,000
NC Public Risk Management Association, Membership Dues	\$ 50
NC International Personnel Management Association (NC IPMA) Membership Dues	\$ 75

**City of New Bern
Fiscal Year 2024-25
Dues and Subscriptions**

Name of Organization	Projected Cost
Police	\$ 4,000
NC LE Women's Association Dues	\$ 250
IACP - International Association Chiefs of Police Dues	\$ 380
Association of Public Safety Communications Officials (APCO) Dues	\$ 675
National Association of Women Law Enforcement Executives (NAWLEE) Dues	\$ 100
NC Homicide Investigators Association (NCHIA) Dues - Criminal Investigation Unit	\$ 50
NC Association for Identification Dues	\$ 50
High Tech Crime Investigations Dues	\$ 85
International Association for Property and Evidence (IAPE) Annual Dues	\$ 50
NC Property and Evidence Association Dues	\$ 65
International Crime Scene Investigations Association Dues	\$ 25
National Tactical Officers Association Dues	\$ 450
NC Tactical Officers Association Dues	\$ 300
Active 911 Dues, all SRT members, Traffic Unit & Supervisors for Emergent Situations	\$ 260
K9 Association Certification and Dues	\$ 90
Police Executive Research Forum (PERF) Dues	\$ 200
Public Safety Cadet Program Youth Members Post #1797 Dues	\$ 120
Public Safety Cadet Program Adult PSC Advisors Fees Post #1797 Dues	\$ 120
Public Safety Cadet Program Unit registration for #1797 Dues	\$ 20
Annual National Night Out Participation Dues	\$ 35
NC Tactical Officers Association Individual Membership	\$ 35
NC Homicide Investigators Association (NCHIA) Membership	\$ 100
Eastern Regional Police Executives Membership	\$ 30
FBINAA - National and State Dues	\$ 50
NC Internal Affairs Investigators Association Dues	\$ 50
IPWDA-International Police Work Dog Association Membership	\$ 120
American Heart Association Affiliation Fee - Beaufort Community College Dues	\$ 75
International Association of Law Enforcement Intelligence Analysts Membership	\$ 50
International Association of Crime Analysts Membership	\$ 25
Carolinas Crime Analysis Association Dues	\$ 40
FBI-Law Enforcement Executive Development Association Membership	\$ 100
Fire	\$ 10,660
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 Annual Dues	\$ 1,000
North Carolina Association of Fire Chiefs Annual Dues	\$ 210
North Carolina Association of Rescue and EMS (NCAREMS) Dues	\$ 1,500
North Carolina Chapter of the International Association of Arson Investigators Dues	\$ 140
North Carolina Code Qualification Dues	\$ 120
North Carolina Fire Marshal's Association (NCFM) Dues	\$ 125
North Carolina Society of Fire Instructors Dues	\$ 30
North Carolina State Firefighter's Association Dues	\$ 2,275

**City of New Bern
Fiscal Year 2024-25
Dues and Subscriptions**

Name of Organization	Projected Cost
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
Parks & Recreation	\$ 10,700
NC Recreation & Park Association	\$ 500
NC Festivals & Events Association Dues	\$ 150
CAPRA Accreditation	\$ 500
Adobe Creative Cloud	\$ 330
Survey Monkey Subscription	\$ 400
SESAC Rights Management Dues	\$ 1,200
ASCAP - Music for Businesses Membership	\$ 420
NC Recreation & Park Association Membership	\$ 400
International Society of Arboriculture Dues	\$ 150
Autodesk - Cloud-based CAD/CAM/CAE Subscription	\$ 420
NC Department of Agriculture Membership	\$ 225
Productive Parks Software Subscription	\$ 4,700
North Carolina Recreation & Park Association Dues	\$ 400
National Recreation & Park Association Dues	\$ 425
CANVA Subscription	\$ 480
Development Services	\$ 12,334
American Planning Association & AICP Dues	\$ 4,728
NC Association of Certified Zoning Officials Dues	\$ 600
Certified Floodplain Manager Program Dues	\$ 600
NC Economic Development Association Dues	\$ 400
National Community Development Association Dues	\$ 750
NCAFMP Membership	\$ 200
National Alliance of Preservation Commissions Membership	\$ 250
Preservation NC Membership	\$ 50
New Bern Historic Society Membership	\$ 50
NB Preservation Foundation Membership	\$ 50
Congress for New Urbanism Membership	\$ 150
NC Community Development Association Membership	\$ 450
NC Permitting Association Membership	\$ 150
Municipal and County Administration Alumni Fees	\$ 100
NCCCMA Dues	\$ 325
ICMA Dues	\$ 300
NCDOI Membership	\$ 600
NCPA Membership	\$ 150
NCBIA Membership	\$ 125
NCAFPM Membership	\$ 100
NCAHCO Membership	\$ 450
ASFPM Annual Membership	\$ 200

**City of New Bern
Fiscal Year 2024-25
Dues and Subscriptions**

Name of Organization	Projected Cost
ICC Annual Membership	\$ 200
American Planning Association Certification and Membership	\$ 476
Urban and Regional Information Systems Association	\$ 350
North Carolina ArcGIS Users Group	\$ 100
GISP Certification Maintenance	\$ 380
NCCPM Membership	\$ 25
NCPMA Membership	\$ 25
Redevelopment	\$ 386
Carolina Council of Housing Redevelopment and Code Officials Membership	\$ 150
National Association of Housing and Redevelopment Officials Membership	\$ 236
Public Works	\$ 18,960
APWA NC & National Membership Fee	\$ 420
Commercial Driver's Licenses Fee	\$ 300
APWA Membership	\$ 210
Manager Plus Annual Subscription	\$ 5,700
All Data Diagnostics Annual Subscription	\$ 1,500
DoorKing Gate Control Subscription	\$ 600
AutelOBD2 Diagnostic Annual Subscription	\$ 1,700
Diesel Diagnostic Suite Annual Subscription	\$ 3,000
American Public Works Association Dues	\$ 210
CDL License Renewals	\$ 300
NC American Public Works Association Membership	\$ 420
Annual NC Dept of Water Quality MS4 Permit Renewal	\$ 1,000
Water Pollution Control System Operators Certification (WPCSOC)	\$ 100
Central Pines Regional Clean Water Education Partnership Membership	\$ 3,500
MPO Grant	\$ 2,587
American Planning Association Dues	\$ 744
Association of Metropolitan Planning Organizations Membership	\$ 750
Squarespace Membership for NBAMPO	\$ 310
Rackspace Email and Apps Membership	\$ 83
Zoom Video Membership	\$ 150
Adobe Subscriptions Subscription	\$ 550
Police Special Revenue	\$ 720
Regional Organized Crime Information Center (ROCIC) Dues	\$ 300
Narcotics Enforcement Officers' Association (NCNEOA) Dues	\$ 420
Water Fund	\$ 57,400
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	\$ 6,000
DLT Solutions Annual Software Subscription	\$ 3,200

**City of New Bern
Fiscal Year 2024-25
Dues and Subscriptions**

Name of Organization	Projected Cost
NCAPWA Annual Dues	\$ 250
GPS Software Annual Subscription	\$ 1,230
NCDEQ WTP Permit Annual Dues	\$ 3,800
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
Neptune 360 Annual Subscription.	\$ 20,000
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
Sewer Fund	\$ 32,407
Class A Sludge Annual Permit Dues	\$ 1,760
New Bern WWTP NPDES Annual Permit Dues	\$ 4,625
New Bern WWTP Non-Discharge Annual Permit Dues	\$ 1,760
New Bern NB-7 Non-Discharge Annual Permit Dues	\$ 1,760
WWTP Operator Certification Annual Renewal Dues	\$ 1,590
Water Operator Certification Annual Renewal Dues	\$ 212
AWWA-WEF Annual Membership Dues	\$ 100
NC Lab Certification Annual Renewal Dues	\$ 1,750
NC Field Lab Certification Annual Renewal Dues	\$ 300
Lower Neuse Basin Association Annual Dues	\$ 5,500
Neuse River Compliance Association Annual Dues	\$ 4,000
Sewer System Operator Certification Annual Renewal Dues	\$ 1,300
Mobile311 Annual Subscription	\$ 7,000
CDL License Annual Renewal Dues	\$ 750
Electric Fund	\$ 97,012
Association of Energy Engineers Membership	\$ 500
Duncan-Parnell/DLT Solutions AutoCAD Membership	\$ 1,400
Institute of Electrical and Electronics Engineers Association Dues	\$ 500
American Power Association	\$ 2,000
ElectriCities Annual Dues	\$ 92,612
Solid Waste Fund	\$ 8,110
Dude Solutions - Mobile 311 Subscription	\$ 7,100
Spypoint Webhosting and Wireless Communications Subscription	\$ 800
APWA Membership	\$ 210
Grand Total of All Funds	\$ 320,646

City of New Bern
Fiscal Year 2024-25
Travel and Training Budget

Event Description	Projected Cost
General Fund Total	\$ 189,979
Administration	\$ 24,900
ICMA Annual Conference - City Manager	\$ 2,900
NCLM City Vision Conference - City Manager, Assistant City Manager, & City Clerk	\$ 1,950
NCCCMMA Winter Seminar - City Manager, Assistant City Manager	\$ 3,000
NCCCMMA Summer Seminar - City Manager, Assistant City Manager	\$ 3,000
NC Association of Municipal Clerks Conference - City Clerk	\$ 1,800
Master Municipal Clerks Academy - City Clerk	\$ 1,200
IIMC Regional III Conference - City Clerk	\$ 1,900
NC Municipal Clerks Regional Workshop - City Clerk	\$ 250
IIMC Annual Conference - City Clerk	\$ 2,100
3CMA Conference - Public Information Officer	\$ 2,500
NC3C Conference - Public Information Officer	\$ 1,300
Mileage outside of local area	\$ 500
Other meetings, seminars, workshops & conferences	\$ 2,500
Technology	\$ 8,800
Mileage reimbursement for use of personal vehicles to conduct city business	\$ 500
NCLGISA Conference, 2 staff, Wilmington, NC	\$ 2,700
Online Technical training for IT staff	\$ 1,800
Tyler Connect Conference	\$ 2,000
KACE Training	\$ 1,800
Finance	\$ 20,744
36th Annual Carolinas Payroll Conference, 1 staff, Myrtle Beach, SC, Nov 2024	\$ 2,385
GFOA CPFO Program, 2 staff, Wilmington, NC, Jul 2024	\$ 2,500
NC State Treasurer's Conference, 1 staff, Online, Jun 2025	\$ 250
NCGFOA Spring Conference, 1 staff, Pinehurst, NC, Feb 2025	\$ 1,100
NCLGBA Summer Conference, 1 staff, Beaufort, NC, Jul 2024	\$ 750
Practical Analytical Techniques for Local Government, 1 staff, UNC SOG, Nov 2024	\$ 625
Capital Financing in Local Government, 1 staff, UNC SOG, Jun 2025	\$ 1,300
GMBok Training, 2 staff, Online, Fall 2024	\$ 1,900
GFOA Webinars, Various Staff, Online, Various Dates	\$ 1,800
Management & Leadership Training, Various Staff, Location and Date TBD	\$ 1,500
Public Speaking/Communication Training, Various Staff, Online, Dates TBD	\$ 2,500
NCGFOA Summer Conference, 2 Staff, Wilmington, NC, Jul 2024	\$ 2,060
NC Association of Eastern Regional Purchasing Training, 2 staff, Jacksonville, NC, Fall 2024	\$ 50
NCAGP Annual Conference & Vendor Show, 1 Staff, Greensboro, NC, March 2025	\$ 1,075
NIGP Purchasing Forum, 1 staff, Charlotte, NC, August 2024	\$ 299
Basic Principles of Local Government Purchasing, UNC School of Government, 1 staff, Online	\$ 650
Human Resources	\$ 2,250
EEOC Technical Assistance Seminar, Director of Human Resources, Online	\$ 350
Eastern Carolina Safety and Health Conference, Safety Officer, New Bern, NC, April 2024	\$ 250
Unannounced courses on relevant employment topics	\$ 650
NC Public Risk Management Assn Conference, Wrightsville Beach, NC, Sep 2023, Safety Officer	\$ 1,000
Police	\$ 64,920
Notary Course - Craven Community College - 2 Police Services Technicians	\$ 300
Tyler Connect -PACE Program for Public Safety, other online or in person training, location TBD	\$ 10,500
Sirchie Advanced Latent Print Comparison, Youngsville, NC, Forensics Evidence Unit Detective	\$ 1,500
NC Homicide Investigator Conference TBD, 2 Forensics and Evidence Unit Detectives	\$ 1,400
Forensic Analysis of Shooting Incidents, 2 Forensics & Evidence Detectives, NC Justice Academy	\$ 640
Chemical Processing and Advanced Photo, 2 Forensic & Evidence Detectives, NC Justice Academy	\$ 562
Child Death Investigation, 2 Forensics and Evidence Detectives, NC Justice Academy	\$ 300

City of New Bern
Fiscal Year 2024-25
Travel and Training Budget

Event Description	Projected Cost
General Criminal Investigations, 3 staff, NC Justice Academy	\$ 975
Basic Sex Crime/Child Abuse Investigation, Forensics & Evidence Detective, NC Justice Academy	\$ 325
Death Investigations for 2 Criminal Investigations Detectives, NC Justice Academy	\$ 650
International Association of Chiefs of Police, 2 Command Staff , Boston, Massachusetts	\$ 7,500
SWAT I for 2 Special Response Team members, NC Justice Academy	\$ 650
NTOA SWAT Command Team Leader Course, Special Response Team Commander, Durham, NC	\$ 1,225
SWAT II Advanced, 1 Special Response Team Staff, NC Justice Academy	\$ 325
NCTOA SWAT Team Leader, SRT Commander	\$ 1,225
Travel Funds, conduct criminal investigations, out of town	\$ 1,000
North Carolina Internal Affairs Investigator's Basic School, Professional Standards Lieutenant	\$ 1,258
FBI-LEEDA Executive Leadership, 1 Recruitment Officer	\$ 325
Subject Control Arrest Technique Instructor, 1 Recruitment Officer, NC Justice Academy	\$ 650
FBI-LEEDA CLI - Command Leadership Institute, 2 Lieutenants, 2 Sergeants	\$ 3,180
Master Instructor School for Taser Instructor , 1 Sergeant	\$ 1,500
Leadership Development for Law Enforcement Managers	\$ 325
Glock Armorer Training, 3 Firearms Instructors	\$ 750
Leadership Training, 1 Lieutenant, 1 Sergeant in Criminal Investigations Unit, NC Justice Academy	\$ 1,212
Glock MOS IW Course, 2 Firearm Instructors	\$ 1,000
Glock Transition Course, 2 Firearms Instructors - location TBD	\$ 1,200
Glock Low Light/No Light Course, 2 Firearms Instructors	\$ 1,000
Gang Conference, 1 Gang Detective, Greensboro, NC or Winston Salem, NC	\$ 850
Gang Game,- Street Cop Training, 1 Gang Detective, Online	\$ 250
OCDETF Conference, 2 Detectives, Violent Crimes Unit, Myrtle Beach, SC	\$ 1,600
NC Property and Evidence Conference, 2 Police Services Technicians	\$ 1,500
Forensics and Analysis of Shooting Incidents, 2 Forensics Evidence Detectives, NC Justice Academy	\$ 640
Cellebrite Phone Analysis, Forensics Detective, Internet Crimes Against Children, Online	\$ 300
The Role of the Manager, 1 Operations Supervisor	\$ 250
West Point Leadership Program, 1 Sergeant, Raleigh, NC	\$ 750
Host Instructor Funds	\$ 1,250
FLETC Leadership in Crisis, 1 Police Officer, Location TBD	\$ 192
FLETC Leadership Through Understanding Human Behavior, 1 Police Officer, Location TBD	\$ 192
Leadership Institute for Police Sergeant, NC Justice Academy, Salemburg, NC	\$ 608
Advanced Crash Course, 1 Traffic Unit Officer, NC Justice Academy Ednyville, NC	\$ 649
Traffic Crash Reconstruction, 1 Traffic Unit Officer, NC Justice Academy, Ednyville, NC	\$ 649
Institute of Police Technology & Management High Impact Scene Maps and Diagrams Online Class	\$ 99
Institute of Police Technology & Management Police Use Of Force from Supervisor's perspective	\$ 225
NC Justice Academy K9 Legal Update Current Case Law, 5 K9 officers, location TBD	\$ 440
General Criminal Investigations at NC Justice Academy, 1 Police Officer	\$ 324
Interview and Interrogations, 4 Detectives, NC Justice Academy	\$ 1,300
Tyler Technologies - New World Training Records Management System	\$ 4,000
PACT-Public Agency Council Training, Hostage/Crisis Negotiations Phase I and II, 2 staff	\$ 1,390
Intermediate Crisis/Hostage Negotiations Level II, 2 staff, NC Justice Academy	\$ 604
FBI-LEEDA Executive Leadership - One of the Trilogy, 1 Sergeant,1 Lieutenant	\$ 1,590
FBI-LEEDA Supervisor Liability, 1 Sergeant,1 Lieutenant, Online	\$ 700
Street Cop Classes, 4 Police Officers	\$ 900
Police Law Institute, Registration Costs,1 Patrol Officer	\$ 200
Community Oriented Policing, 2 Police Officers, per diem only, NC Justice Academy	\$ 294
Cellebrite Cloud Data Examiner, CCDE,1 Forensics Detective	\$ 800
General Investigations,1 Patrol Officer, NC Justice Academy	\$ 350
Crime Prevention Specialist Part II, NC Justice Academy	\$ 147
Excel Training, Craven Community College, Police Services Technician, Technology and Records	\$ 400
Fire	\$ 15,000
Professional Development & Leadership Class	\$ 3,235

**City of New Bern
Fiscal Year 2024-25
Travel and Training Budget**

Event Description	Projected Cost
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
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
Parks & Recreation	\$ 7,800
NCRPA State Conference, 2 Staff, Dec 2024, Greensboro, NC	\$ 1,200
NC Director's Conference, Director, Feb 2024, Winston Salem, NC	\$ 600
NCRPA Athletic Director's Workshop, Athletic Supervisor, Athletic Coordinator	\$ 700
Special Events Management School, Special Events Coordinator, Jan 2025, Wheeling, WV	\$ 2,500
Eastern NC Landscape Conference, Crew Leaders	\$ 300
Certified Playground Safety Inspector Course, Building & Facility Maintenance Superintendent	\$ 1,000
NC Pesticide License Course & Testing, Park Maintenance Specialists	\$ 200
NCRPA State Conference, Recreation Superintendent, Program Coordinators	\$ 1,200
NCRPA Supervisor's Workshop, Center Supervisor	\$ 100
Development Services	\$ 26,700
Preservation NC Conference & Training, City Planner	\$ 720
NCAZO annual summer conference, 3 staff members	\$ 3,000
National APA conference, 1 staff	\$ 2,400
LGFCU Alumni Reunion Event, Director, Chapel Hill, NC	\$ 250
Law and Administration course, Administrative Assistant	\$ 100
CDBG Basic Course (virtual), Community Development Coord, Assistant Director	\$ 750
CDBG Advance Course (virtual), Community Development Coordinator	\$ 375
IDIS Management Course (virtual), Community Development Coordinator	\$ 375
NAPC Conference (virtual), City Planner	\$ 300
National ICMA Conference, Director, Pittsburgh, PA, Sep 2024	\$ 2,800
NCCCCMA winter seminar, Director, Winston-Salem, NC	\$ 1,000
Introduction to Local Government Finance, Administrative Assistant	\$ 1,800
Notary Public class and certification, 2 staff	\$ 150
NCBIA Winter Code Seminars, Building Inspectors	\$ 4,100
Standard Level II Tests, Min Housing & Nuisance Abatement	\$ 405
NCPPA annual conference, Office Assistant III	\$ 670
Standard Level II Electrical class, Min Housing & Nuisance Abatement	\$ 135
Standard Mechanical Level II class, Building Inspector	\$ 1,100
Exam for Mechanical and Plumbing level II, Building Inspector	\$ 270
NCGIS Conference, 1 GIS staff, Raleigh, NC, Feb 2025	\$ 1,200
Training and assistance for migration over to ArcGIS Pro, 2 GIS staff	\$ 2,800
Workshops offered throughout the year for best practices, training, and emerging trends	\$ 500
NCPMA Senior Mapper Training, GIS Programmer Analyst	\$ 1,500
Redevelopment Commission	\$ 3,500
Miscellaneous Travel for R&D	\$ 500
Economic Development Finance Professional Certification Program	\$ 2,625
CDBG Basic Course	\$ 375
Public Works	\$ 15,365
American Society of Highway Engineers (ASHE) Conference, Jun 2025	\$ 850

City of New Bern
Fiscal Year 2024-25
Travel and Training Budget

Event Description	Projected Cost
Spill Prevention Training, Sigma Consulting, 5 staff, Spring 2026	\$ 675
Fire Apparatus Training, Heavy Duty Technician	\$ 1,300
Diagnostic TrainingTBD	\$ 2,000
MAC's 609 A/C Certifications	\$ 180
Heavy Truck Systems & Repair Training	\$ 400
NC Safety Inspection Certification	\$ 255
APWA Fleet Conference, Fall 2025	\$ 1,400
Annual CPR Training	\$ 80
NC APWA Buildings and Grounds Conference, 2 staff, Location TBD, Spring 2026	\$ 1,000
Chemical Spill Training, Public Building Superintendent, Fall 2025	\$ 700
Annual CPR Training	\$ 80
Chemical Spill Response - Sigma Consulting, Street Employees, Level 1, Spring 2026	\$ 2,025
APWA Streets & Fleets, Streets Superintendent, Leads, Greenville, NC, Fall 2025	\$ 2,000
CDL Related Training	\$ 500
Pesticide Training -Annual Recertification	\$ 200
Annual CPR Training	\$ 320
NC State SCM Inspectors License and Renewal, Class dates and location TBD	\$ 450
NC APWA Stormwater Conference Stormwater Superintendent, Summer 2025	\$ 600
Spill Prevention Training - Sigma Consulting, 2 staff, Date TBD, Spring 2026	\$ 270
Annual CPR Training	\$ 80
MPO Plan Grant	\$ 3,000
NCAMPO Annual Conference, MPO Planner, MPO Administrator	\$ 3,000
Emergency 911 Support	\$ 21,745
APCO Training, Dispatch, 7 Telecommunicators	\$ 14,000
Sheriff Training and Standard - First Line Supervision, 2 Telecommunicators	\$ 1,300
APCO - Re-certifications for protocols, 911 dispatch	\$ 800
FBILEEDA, Supervisor Leadership Course, 1 Telecommunicator Civilian Unit Supervisor	\$ 1,145
Success Communications - Burnout	\$ 1,000
Local GovU, Dealing With Stress	\$ 500
Denise Amber Lee Foundation, Communications Training Officer Best Practices, 2 staff	\$ 1,000
APCO, Comprehensive Quality, 2 Telecommunicators	\$ 2,000
Police Special Revenue	\$ 14,119
Investigative Travel, Vice, Narcotics Detectives	\$ 1,500
Organized Crime Drug Enforcement Conference, Vice Narcotics Detectives Location TBD	\$ 5,100
Narcotic Enforcement Officer's Association Conference for 4 Detectives, Location TBD	\$ 2,500
Miscellaneous Training, Vice, Narcotics Detectives	\$ 1,500
Basic Narcotics Course, Vice, Narcotics Detective, NC Justice Academy	\$ 909
FLETC Drug Law Enforcement Training Program, 2 New Vice and Narcotics Detectives	\$ 760
Undercover Techniques Course, Narcotic Officers, TBD	\$ 1,000
Annual Gang Conference, Gang Detective, Location TBD	\$ 850
Water Fund	\$ 28,990
NCRWA Conference, City Engineer, Winston-Salem, NC, Spring 2025	\$ 1,400
NC Water & Wastewater certification classes, City Engineer, Administrative Staff	\$ 900
AWWA Conference, City Engineer, Fall 2025	\$ 1,500
APWA Management Conference, City Engineer, Summer 2025	\$ 1,200
GIS/CAD Training, GIS Technician, Staff Engineer	\$ 1,000
NCRWA Annual Conference, 4 staff, Winston-Salem, NC, Spring 2025	\$ 5,600
Meter Technician/Distribution Certification Course, Water Meter staff	\$ 1,200
Water Treatment Plant Operator Certification Course, WTP Operators/Lab Staff	\$ 2,400
Chemical Spill Response Training, Water Treatment Plant Operators, Lab staff	\$ 500

City of New Bern
Fiscal Year 2024-25
Travel and Training Budget

Event Description	Projected Cost
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
NCRWA /AWWA Conference	\$ 2,800
Sewer Fund	\$ 30,705
Continuing Education, Waste Water Treatment Plant Operators	\$ 2,100
Certification Exams, Waste Water Treatment Plant Operators	\$ 1,200
Continuing Education classes, Lab staff	\$ 600
NC Pretreatment Consortium, Pretreatment Coordinator, Asheville, NC, Fall 2025	\$ 1,400
Pretreatment Industry Day, Pretreatment Coordinator, Greenville, NC, Spring 2025	\$ 400
Waste Water Treatment Plant Certification classes, Operators	\$ 3,600
NCRWA / AWWA Conference	\$ 4,200
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 2024	\$ 5,000
NCRWA / AWWA Conf	\$ 2,800
Electric Fund	\$ 222,409
ElectriCities, Electric Engineer, Electric Engineer Technicians	\$ 2,240
APPA Committee Meetings, Director of Utilities	\$ 3,360
ESRI/GIS training, GIS Technician, Electric Engineer Technicians	\$ 4,500
NCArc Users, GIS Tech	\$ 1,120
APPA CEO Roundtable Conference, Director of Utilities	\$ 2,240
APPA Engineering and Operations Conference, Director of Utilities, T & D Mgr., Staff Engineer	\$ 5,040
American Public Power Association National Conference, Director of Utilities	\$ 2,800
ElectriCities Annual Conference, Director of Utilities	\$ 1,344
NCAMES, Director of Utilities, T & D Mgr., Staff Engineer	\$ 1,344
Hansen User Conference, Senior Financial Analyst	\$ 2,240
NC School of Government, Finance Conference, Senior Financial Analyst	\$ 2,650
APPA Business and Financial Conference, Senior Financial Analyst	\$ 2,650
AMI user Group Engineering Staff	\$ 3,200
OSHA Workshop/Competent Person/Confined Space, Distribution Division Staff	\$ 3,366
Protective Grounding Workshop, Crew Leader 1st Class	\$ 2,800
Leadership Skills Workshop, Crew Leader 1st Class	\$ 2,800
NESC Overview and Overhead Distribution Systems Training, Crew Leader 1st Class	\$ 2,800
Troubleshooting School, Crew Leader, 1st Class, 2nd Class, 3rd Class	\$ 2,800
Tree Trimming School, Tree Trimmers, Tree Trim Crew Leader	\$ 3,360
Substation School, Crew Leader, 1st Class	\$ 2,800
First Basic Climbing School, Electric Groundworker	\$ 2,800
APPA Line Workers Rodeo, Line Workers	\$ 10,000
Basic Lineman School, 3rd Class, Electric Groundworker	\$ 14,000
Intermediate Lineman School, 2nd Class, 3rd Class	\$ 16,800
Advanced Lineman School, 1st Class, 2nd Class	\$ 12,500
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	\$ 12,500
Lineman Career Development Program, Distribution Division Staff, New Bern, NC	\$ 4,080
Substation Career Development, Substation Technicians	\$ 3,360

**City of New Bern
Fiscal Year 2024-25
Travel and Training Budget**

Event Description	Projected Cost
NC State Metering School, Superintendent	\$ 2,800
NC State Metering School, Substation Technician	\$ 2,800
Protective Relaying, Substation Technicians	\$ 2,800
Surveillant SCADA Conference, Superintendent	\$ 3,360
Fiber Network Training, Fiber Technician	\$ 3,585
DataVoice User Training, Control Operators, Online	\$ 2,800
DataVoice Conference, Control Supervisor	\$ 3,138
SCADA Conference, Control Supervisor	\$ 2,800
AMI Conference, Control Supervisor, Minneapolis, MN	\$ 3,136
NCAUG Conference, Control Supervisor	\$ 1,344
Miscellaneous Virtual Training, Control Operators	\$ 2,238
NC Metering School, Field Services, Metering Supervisor	\$ 1,736
NC Metering School, Field Services, Metering Supervisor	\$ 1,736
APPA Webinars or Craven Community College, Utility Service Specialist, Technicians	\$ 1,350
ElectriCities Meter Technician Career Development, Utility Service Specialist, Technicians	\$ 3,600
New Bern Basic Meter School, UBO Division Staff	\$ 7,500
ElectriCities Key Accounts Boot Camp, Key Accounts Analyst, Raleigh, NC	\$ 900
NC State Professional Development Courses, Key Accounts Analyst	\$ 1,550
NC State Professional Development Courses, Billing Services Supervisor	\$ 1,550
NC State Professional Development Courses, Billing Services Representatives	\$ 4,800
Eaton AMI Conference, Utility Business Operations Manager	\$ 3,200
NC State Professional Development Courses, Utility Business Operations Manager	\$ 1,700
ElectriCities Annual Conference, Utility Business Operations Manager	\$ 2,800
APPA Webinars or ElectriCities, Utility Business Operations Manager	\$ 1,700
AMI System User Group , Business Ops Staff	\$ 3,200
Hansen User Conference, Business Ops Staff	\$ 3,000
Utilities Billing and Collections Administration, Customer Service Representatives	\$ 900
Effective Supervisory Management Program, 1 Staff	\$ 3,300
Strategic Public Leadership, 1 Staff	\$ 1,340
Leadership: Learn It, Love It, Live It, 1 Staff	\$ 2,912
Public Notary, Craven Community College, Various Staff, New Bern, NC	\$ 840
Hansen User Conference, CAPS Staff	\$ 3,000
Solid Waste Fund	\$ 5,880
NCAPWA Solid Waste Conference, Solid Waste Superintendent, Date TBD	\$ 900
Chemical Spill Training, Solid Waste Staff, Date TBD, March, 2025	\$ 1,080
NCAPWA State Conference, Solid Waste Superintendent, Spring 2025	\$ 900
Solid Waste Operator Certification, 2-3 Staff, Date TBD	\$ 3,000
Grand Total of All Funds	\$ 516,827

**City of New Bern
Fiscal Year 2024-25
Capital Expenses**

Description	Amount
Total General Fund	\$ 2,644,837
General Government	\$ 82,000
Security System - City Hall Annex Addition	\$ 15,000
PEG System Upgrade & Closed Captioning	\$ 67,000
Technology	\$ 28,000
Wireless Network Firewall refresh	\$ 28,000
Police	\$ 773,337
Two (2) Shield 12 All Traffic Solutions with Trailer Traffic cloud, Traffic suite with 12 month 90 solar, Blue Tooth Data and pictures for Traffic unit	\$ 18,850
Police K9 Replacement	\$ 20,500
Mobile Shelving Unit	\$ 89,000
Animal Control truck to replace aging vehicle	\$ 84,854
Cruisers - Nine (9) Cruisers and equipment to replace aging vehicles in the fleet.	\$ 560,133
Fire	\$ 114,000
Six (6) Self Contained Breathing Apparatus (SCBA)	\$ 54,000
Replace Service Vehicle (C-0022)	\$ 60,000
Parks & Recreation	\$ 193,500
Tractor Mount Blower	\$ 8,500
Security Cameras in Parks	\$ 30,000
Mower Replacement	\$ 50,000
Park Restroom Upgrades	\$ 20,000
Fishing Pier Rebuild	\$ 35,000
Replacement Truck - F-36	\$ 50,000
Public Works	\$ 1,454,000
Shop Floor Scrubber	\$ 12,000
Heavy Equipment Class V Service Vehicle - New	\$ 225,000
Replace service truck, F250 with service body	\$ 65,000
Skid Steer Pick Up Broom w/ Gutter attachment	\$ 10,000
Progressive Thumb for Volvo Excavator	\$ 12,000
62" Alamo side mount mower attachment for current JD 5055 tractor	\$ 45,000
Replace E-28, JD 4044R Utility Tractor	\$ 55,000
Replace out of date traffic signal control cabinets & structural supports	\$ 70,000
Replace E-42 with F250 Work Body	\$ 65,000
Replace E-18 with Single Axle Dump Truck	\$ 100,000
Sidewalk and curb improvements	\$ 100,000
Ongoing improvements to the City's network of streets.	\$ 460,000
Equipment Trailer	\$ 20,000
Skid Steer Mulcher Combination	\$ 150,000
Replace Service Vehicle J-5	\$ 65,000

**City of New Bern
Fiscal Year 2024-25
Capital Expenses**

Description	Amount
Total Redevelopment Commission Fund	\$ 10,000
Based upon land acquisition planned for 2025	\$ 10,000
Total Water Fund	\$ 478,000
Pickup Truck, Replace Q-5	\$ 52,000
Various rehabilitation projects for the City's (20) water supply wells and treatment components	\$ 50,000
Pickup Truck, Replace R-31	\$ 63,000
Pickup Truck, Replace R-3	\$ 63,000
Various Water System Improvements	\$ 250,000
Total Sewer Fund	\$ 1,068,000
Auxiliary Influent Pump at WWTP	\$ 175,000
Pickup Truck, Replace T-15	\$ 50,000
Replacement of Locating Equipment	\$ 30,000
Pickup, Replace S-16	\$ 63,000
Additions to Racetrack Road equipment storage facility	\$ 200,000
Various Sewer System Improvements	\$ 350,000
Lift Station Rehab	\$ 200,000
Total Electric Fund	\$ 1,051,000
Replacement of HVAC units at Kale Rd	\$ 184,000
Traffic control sign board	\$ 12,000
Two portable light towers	\$ 55,000
Replace service truck w/100 boom (used) U-71	\$ 90,000
Replace Line Truck w/digger derrick U-74	\$ 400,000
Greenbrier system improvements	\$ 50,000
Old Town River Crossing	\$ 100,000
Trent Rd Substation security alarms	\$ 65,000
Meter testing equipment	\$ 30,000
Replace metering vehicle O-9	\$ 65,000
Total Solid Waste Fund	\$ 105,000
Refurbish E-11 - Update electronics, HVAC, and repaint body	\$ 30,000
Replace EE-10 Fuel/Yard Truck	\$ 75,000
Grand Total All Funds	\$ 5,356,837

SCHEDULE OF FEES AND CHARGES*
CITY OF NEW BERN
EFFECTIVE JULY 1, 2024 SEPTEMBER 27, 2023
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1. ADMINISTRATIVE	FEES
CD, or DVD or USB Flash Drive	\$10 \$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	\$750 \$500 resident/ \$1,000 \$750 nonresident
Weekdays before 4pm, infant/cremations/mausoleum	\$500 \$250 resident/ \$750 \$500 nonresident
Weekdays after 4pm and weekends, adult	\$825 \$575 resident/ \$1,250 \$1,000 nonresident
Weekdays after 4pm and weekends, infant/cremations/mausoleum	\$550 \$300 resident/ \$750 \$500 nonresident
Holidays, adult	\$900 \$650 resident/ \$1,250 \$1,000 nonresident
Holidays, infant/cremations/mausoleum	\$675 \$425 resident/ \$1,000 \$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
3. FIRE: (Code Section 30-33)	FEES
Working without a permit	Cost of permit plus \$75
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

SCHEDULE OF FEES AND CHARGES*
CITY OF NEW BERN
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Occupying building without a C/O or C/C	\$150
Failure to obtain final inspection	\$150
*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.	
Operational Permits:	
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	\$75 \$50/acre cleared
Open burning - hazard reduction	No Fee
Open burning - camp fire	\$75
Construction Permits:	
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 per tank
Temporary membrane structures and tents	\$75
Fire Main Inspection	\$100 + \$2 per foot of pipe
Life Safety Violation:	
1st Offense	\$150
2nd Offense	\$200
3rd Offense	\$300
4. PARKING: (Code Section 70-272) FEES	
Craven Street & Hancock Street Parking Lot 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
Pollock Street Parking Lot Pay-As-You-Park (enforced 8:00 am - 8:00 pm daily)	\$1.00/hour (\$8 maximum) + \$0.45 convenience fee per transaction
5. PARKS AND RECREATION: (Code Section 50-2) FEES	
Athletics and Field Rentals:	
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

SCHEDULE OF FEES AND CHARGES*
CITY OF NEW BERN
EFFECTIVE JULY 1, 2024 SEPTEMBER 27, 2023
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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
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	\$3.00 \$2.50 resident; \$4.00 \$3.25 nonresident
Parent and one child up to age 2 package	\$6.00 \$5.50 resident; \$7.00 \$6.75 nonresident
(\$1.00 for each additional child up to age 2. Limit of 3)	
Age 3-17	\$4.00 resident; \$5.00 nonresident
Age 18-54	\$5.00 \$4.50 resident; \$6.00 \$5.50 nonresident
Age 55 and up (seniors)	\$4.00 \$3.50 resident; \$5.00 \$4.50 nonresident
Aquatic Center Family Night:	
Up to age 2	\$1.00 resident; \$2.00 \$1.50 nonresident
Age 3-17	\$2.00 resident; \$3.00 \$2.50 nonresident
Age 18-54	\$3.00 \$2.50 resident; \$4.00 \$3.00 nonresident
Age 55 and up (seniors)	\$2.00 \$1.50 resident; \$3.00 \$2.00 nonresident
Aquatic Center season pass	\$60 resident; \$100 nonresident
Aquatic Center Pool Party:	
2 Hours - Up to 30 participants	\$200 \$150 resident; \$250 \$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
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.	
Batting cages, parties only (2 hours). Available offseason only.	\$30
Bleacher rentals (daily rental fees) Deposit of 1/2 rental fee required per bleacher, refundable only upon evaluation (returned as rented)	\$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

SCHEDULE OF FEES AND CHARGES*
CITY OF NEW BERN
EFFECTIVE JULY 1, 2024 SEPTEMBER 27, 2023
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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
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 Permit	\$100 resident/\$200 nonresident
Fishing Tournament Attendant (opening/closing)	\$25/hour
Community Garden (per space)	\$25
Wedding Permit (City parks or green spaces)	\$100 resident/\$200 nonresident

SCHEDULE OF FEES AND CHARGES*
CITY OF NEW BERN
EFFECTIVE JULY 1, 2024 SEPTEMBER 27, 2023
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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>	
6. Development Services:	FEES
Planning Fees:	
Certificate of zoning compliance letter	\$30
Historic Preservation - Minor works	\$50
Historic Preservation - After the fact minor fee	\$150
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
Administrative Fees:	
Starting work without a permit	Double the permit fee
Inspection Fees:	
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

SCHEDULE OF FEES AND CHARGES*
CITY OF NEW BERN
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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
Single trade-minimum fee permits:	
Mechanical, Fuel Piping, Plumbing, Electrical Residential	\$75
Mechanical, Fuel Piping, Plumbing, Electrical Commercial	\$125
Miscellaneous Fees:	
Floodplain Development Permit	\$100
Homeowners Recovery Fee	\$10
ABC Compliance Inspection	\$75
Permit Modification	\$25
Sign Return	\$10 per sign
Permit - Tree Removal	\$25
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	

SCHEDULE OF FEES AND CHARGES*
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Permit - Sidewalk Café	\$200 \$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
Signs - Van accessible	Material cost + labor
Street closings (right-of-way abandonments)	\$500 plus cost of advertising
Encroachment Fee per Application	\$100
10. REFUSE: (Code Section 62-37)	FEES
Commercial refuse (65-gal cart / 1x week service)	\$19.35 \$19.00 /month + \$19.35 \$19.00 each additional
Dumpster services - 2 yd (1x week service)	\$34.85 \$34.50 /month
Dumpster services - 4 yd (1x week service)	\$69.20 \$68.50 /month
Dumpster services - 6 yd (1x week service)	\$103.20 \$100.00 /month
Dumpster services - 8 yd (1x week service)	\$136.40 \$135.00 /month
Refuse container	1 at no charge
Residential service (65-gal cart / 1x week service)	\$19.35 \$19.00
Seniors Exemption Credit	50% of residential service
11. UTILITIES: Electric, Water, and Sewer (Code Section 74-46, 74-97, 74-101, and 74-121)	FEES
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	\$180 \$160
City personnel at pole due to delinquency	\$180 \$160
Changed payment arrangement fee	\$35 \$30
New service connection/transfer fee: requests after 11 am are next day service	\$35 \$30
New service connection/transfer fee added for same day request after 11 am	\$50 \$45
Delinquent Fee (for bills unpaid after 10th day following due date)	\$35 \$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	\$115 \$100
Late penalty (payments received after due date)	5% of monthly bill
Meter change out fee	\$175 \$155
Meter Diversion Fee (Meter Tampering Investigation)	\$450 \$400
Meter test for meters less than 5 years old payable in advance (refunded if meter fails test)	\$85 \$75
Payment Arrangement Fee	No charge
Reconnection for Non-payment Fee weekdays 8am-5pm	No charge
Reconnection for Non-payment Fee weekdays 5pm-11pm	\$85 \$75
Reconnection for Non-payment Fee weekends 8am-11pm	\$85 \$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, \$85 \$75 /month
Additional pole	\$395 \$350
OH extension beyond two pole spans	\$1.20 \$1.05 /ft.
UG line extension beyond 300 ft.	\$8.65 \$7.70 /ft.
OH to UG conversion of service	\$825 \$735
UG Crossings including streets, sidewalks, driveways and other obstacles	Time, material and equipment. See repair fee below
Underground service length	\$8.65 \$7.70
Cost per linear foot	\$7.50 \$6.43
Second trip to site	\$350 \$310

SCHEDULE OF FEES AND CHARGES*
CITY OF NEW BERN
EFFECTIVE JULY 1, 2024 SEPTEMBER 27, 2023
(Revised 6/11/24 9/26/2023)

Service drop after normal working hours (24-hour notice required)	\$115 \$100 /hr 2 hours minimum; if service is required to be reconnected, a minimum charge of 4 hours applies
Construction/Maintenance/Repair Fees:	
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
Load management Water Heater Credit January - December	\$5/unit/month
Load management Central AC Credit June - September	\$5/unit/month
Load Management Heat Pump Strips/Electric Furnaces	\$5/home/month December and March \$10/home/month January and February
Water Source Heat Pumps December - March	\$5/home/month
Swimming Pool Pumps June - September	\$4/home/month
100% AC Control June - September	15% savings off energy usage above 800 kWh/month
SEER2 15.2 Heat Pump Rebate - replacement units only	\$100/ton/unit Maximum of \$400
0.93 EF Water Heater Rebate - replacement units only	\$150/unit
12. UTILITIES - SEWER PRETREATMENT: (Code Sections 74-196)	FEES
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
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 https://www.fema.gov/assistance/public/schedule-equipment-rates. 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>	

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1111 General Fund	(\$51,289,177.05)	(\$38,304,500.16)	(\$56,989,545.17)	(\$50,274,425.00)	-11.8%
11110010 Gen Fd Non-Dept Revenue	(\$49,637,931.61)	(\$36,789,161.43)	(\$55,774,122.17)	(\$48,844,502.00)	-12.4%
51 Taxes & Licenses	(\$28,481,337.23)	(\$25,157,960.75)	(\$30,059,852.00)	(\$32,407,000.00)	7.8%
52 Intergovernmental	(\$3,800,958.01)	(\$2,439,366.16)	(\$3,715,000.00)	(\$3,975,000.00)	7.0%
55 Investment Earnings	(\$1,088,170.36)	(\$1,349,003.56)	(\$756,000.00)	(\$1,442,000.00)	90.7%
58 Miscellaneous	(\$563,405.68)	(\$411,280.51)	(\$668,280.00)	(\$649,664.00)	-2.8%
59 Interdepartmental	(\$4,753,269.33)	(\$3,302,516.48)	(\$4,069,767.00)	(\$4,143,323.00)	1.8%
81 Other Financing Srcs	(\$10,950,791.00)	(\$4,129,033.97)	(\$16,505,223.17)	(\$6,227,515.00)	-62.3%
11111510 Technology	(\$18,841.44)	(\$8,157.07)	\$0.00	\$0.00	0.0%
81 Other Financing Srcs	(\$18,841.44)	(\$8,157.07)	\$0.00	\$0.00	0.0%
11112010 Accounting	(\$19,197.03)	\$0.00	\$0.00	\$0.00	0.0%
81 Other Financing Srcs	(\$19,197.03)	\$0.00	\$0.00	\$0.00	0.0%
11114010 Police Dept	(\$76,050.34)	(\$91,979.50)	(\$10,000.00)	(\$10,000.00)	0.0%
58 Miscellaneous	(\$15,544.89)	(\$13,931.22)	(\$10,000.00)	(\$10,000.00)	0.0%
81 Other Financing Srcs	(\$60,505.45)	(\$78,048.28)	\$0.00	\$0.00	0.0%
11114050 Parking	(\$49,375.00)	(\$36,375.00)	(\$30,000.00)	(\$30,000.00)	0.0%
58 Miscellaneous	(\$49,375.00)	(\$36,375.00)	(\$30,000.00)	(\$30,000.00)	0.0%
11115010 Fire Dept	(\$54,336.00)	(\$38,428.00)	(\$48,423.00)	(\$43,423.00)	-10.3%
52 Intergovernmental	(\$12,370.00)	(\$12,290.00)	(\$13,423.00)	(\$13,423.00)	0.0%
58 Miscellaneous	(\$41,966.00)	(\$26,138.00)	(\$35,000.00)	(\$30,000.00)	-14.3%
11116010 Parks & Recreation Admin	(\$76,564.30)	(\$59,405.51)	(\$42,000.00)	(\$52,000.00)	23.8%
58 Miscellaneous	(\$76,564.30)	(\$59,405.51)	(\$42,000.00)	(\$52,000.00)	23.8%
11116022 Stanley White Rec Center	\$0.00	\$0.00	\$0.00	(\$30,000.00)	0.0%
58 Miscellaneous	\$0.00	\$0.00	\$0.00	(\$30,000.00)	0.0%
11116030 Parks & Grounds	(\$219,307.41)	(\$169,810.39)	(\$193,500.00)	(\$207,500.00)	7.2%
58 Miscellaneous	(\$219,307.41)	(\$169,810.39)	(\$193,500.00)	(\$207,500.00)	7.2%
11116050 Parks & Recreation Facilities	(\$163,652.80)	(\$146,093.40)	(\$142,500.00)	(\$160,000.00)	12.3%
58 Miscellaneous	(\$163,652.80)	(\$146,093.40)	(\$142,500.00)	(\$160,000.00)	12.3%
11117010 Planning	(\$57,673.32)	(\$52,906.62)	(\$100,000.00)	(\$50,000.00)	-50.0%
58 Miscellaneous	(\$57,673.32)	(\$52,906.62)	(\$100,000.00)	(\$50,000.00)	-50.0%
11117012 Inspections	(\$872,031.50)	(\$797,180.80)	(\$615,000.00)	(\$775,000.00)	26.0%
53 Permits & Fees	(\$752,723.50)	(\$758,594.80)	(\$615,000.00)	(\$725,000.00)	17.9%
58 Miscellaneous	(\$119,308.00)	(\$38,586.00)	\$0.00	(\$50,000.00)	0.0%
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	(\$20,739.38)	(\$82,142.85)	(\$15,000.00)	(\$45,000.00)	200.0%
58 Miscellaneous	(\$20,739.38)	(\$82,142.85)	(\$15,000.00)	(\$45,000.00)	200.0%
11118090 Stormwater	(\$10,976.92)	(\$20,359.59)	(\$6,500.00)	(\$14,500.00)	123.1%
54 Sales & Services	(\$10,976.92)	(\$20,359.59)	(\$6,500.00)	(\$14,500.00)	123.1%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1111 General Fund	\$43,203,892.51	\$42,588,864.91	\$56,989,545.17	\$50,274,425.00	-11.8%
11111010 Governing Board	\$265,780.87	\$253,080.10	\$301,224.00	\$295,986.00	-1.7%
61 Personnel Services	\$83,929.88	\$69,366.93	\$83,613.00	\$85,286.00	2.0%
62 Fringe Benefits	\$85,323.01	\$77,899.28	\$93,896.00	\$94,025.00	0.1%
71 Professional Service	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
72 Current Obligations	\$21,313.91	\$22,386.26	\$36,000.00	\$36,000.00	0.0%
73 Fixed Charges	\$44,313.00	\$56,367.88	\$54,500.00	\$54,375.00	-0.2%
74 Supplies & Materials	\$4,201.07	\$12,859.75	\$16,015.00	\$9,100.00	-43.2%
76 Contr-Grants-Subsidy	\$26,700.00	\$14,200.00	\$14,200.00	\$14,200.00	0.0%
11111020 General Administration	\$1,265,467.04	\$873,451.17	\$1,120,723.00	\$970,538.00	-13.4%
61 Personnel Services	\$571,198.40	\$493,527.04	\$603,301.00	\$613,316.00	1.7%
62 Fringe Benefits	\$196,555.66	\$172,941.07	\$217,922.00	\$220,537.00	1.2%
71 Professional Service	\$18,811.25	\$6,641.43	\$30,000.00	\$30,000.00	0.0%
72 Current Obligations	\$100,550.15	\$108,302.32	\$128,639.20	\$51,900.00	-59.7%
73 Fixed Charges	\$17,998.16	\$22,759.52	\$72,373.00	\$26,910.00	-62.8%
74 Supplies & Materials	\$20,676.22	\$7,392.72	\$6,600.00	\$12,875.00	95.1%
75 Capital Outlay	\$339,677.20	\$61,887.07	\$61,887.80	\$15,000.00	-75.8%
11111030 Legal	\$309,612.32	\$310,322.00	\$311,822.00	\$341,566.00	9.5%
71 Professional Service	\$306,822.00	\$306,822.00	\$306,822.00	\$337,566.00	10.0%
72 Current Obligations	\$2,790.32	\$3,500.00	\$5,000.00	\$4,000.00	-20.0%
11111040 Elections	\$28,929.42	\$0.00	\$0.00	\$0.00	0.0%
72 Current Obligations	\$28,929.42	\$0.00	\$0.00	\$0.00	0.0%
11111050 Special Appropriations	\$100,577.72	\$96,003.83	\$150,500.00	\$124,658.00	-17.2%
76 Contr-Grants-Subsidy	\$100,577.72	\$96,003.83	\$150,500.00	\$124,658.00	-17.2%
11111060 PEG	\$45,270.72	\$34,702.82	\$65,100.00	\$111,756.00	71.7%
71 Professional Service	\$41,893.00	\$14,404.00	\$36,850.00	\$39,806.00	8.0%
72 Current Obligations	\$1,900.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
73 Fixed Charges	\$239.88	\$719.87	\$1,150.00	\$950.00	-17.4%
74 Supplies & Materials	\$1,237.84	\$3,639.15	\$5,100.00	\$2,000.00	-60.8%
75 Capital Outlay	\$0.00	\$15,939.80	\$20,000.00	\$67,000.00	235.0%
11111510 Technology	\$1,834,455.89	\$2,047,831.08	\$2,392,980.00	\$2,033,556.00	-15.0%
61 Personnel Services	\$609,364.44	\$518,260.76	\$662,072.00	\$676,681.00	2.2%
62 Fringe Benefits	\$240,089.15	\$208,073.36	\$271,118.00	\$277,054.00	2.2%
71 Professional Service	\$22,339.32	\$29,788.50	\$30,000.00	\$67,000.00	123.3%
72 Current Obligations	\$146,551.03	\$291,830.49	\$358,620.00	\$294,238.00	-18.0%
73 Fixed Charges	\$535,443.03	\$540,409.35	\$605,949.00	\$642,460.00	6.0%
74 Supplies & Materials	\$117,690.71	\$32,284.30	\$33,858.00	\$48,123.00	42.1%
75 Capital Outlay	\$144,136.77	\$419,027.25	\$431,363.00	\$28,000.00	-93.5%
82 Other Financing Uses	\$18,841.44	\$8,157.07	\$0.00	\$0.00	0.0%
11112010 Accounting	\$1,403,503.47	\$1,264,654.27	\$1,530,487.00	\$1,618,890.00	5.8%
61 Personnel Services	\$679,861.66	\$610,567.85	\$760,231.00	\$818,509.00	7.7%
62 Fringe Benefits	\$280,788.98	\$259,589.41	\$319,732.00	\$339,896.00	6.3%
71 Professional Service	\$108,453.41	\$78,274.52	\$110,400.00	\$118,200.00	7.1%
72 Current Obligations	\$116,908.49	\$80,724.59	\$94,507.00	\$97,270.00	2.9%
73 Fixed Charges	\$172,202.01	\$187,692.66	\$210,864.00	\$211,715.00	0.4%
74 Supplies & Materials	\$24,091.89	\$30,805.24	\$34,753.00	\$33,300.00	-4.2%
75 Capital Outlay	\$0.00	\$17,000.00	\$0.00	\$0.00	0.0%
82 Other Financing Uses	\$21,197.03	\$0.00	\$0.00	\$0.00	0.0%
11112020 Purchasing and Warehouse	\$373,964.91	\$352,167.27	\$449,168.00	\$451,588.00	0.5%
61 Personnel Services	\$204,052.78	\$200,830.36	\$237,233.00	\$247,661.00	4.4%
62 Fringe Benefits	\$101,667.94	\$96,392.86	\$115,909.00	\$119,592.00	3.2%
72 Current Obligations	\$16,651.42	\$21,820.17	\$24,080.00	\$25,464.00	5.7%
73 Fixed Charges	\$51,207.99	\$43,281.68	\$52,671.00	\$52,621.00	-0.1%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
74 Supplies & Materials	\$6,943.09	\$5,046.44	\$19,275.00	\$6,250.00	-67.6%
75 Capital Outlay	\$0.00	\$11,474.50	\$0.00	\$0.00	0.0%
78 Shared Services	(\$6,558.31)	(\$26,678.74)	\$0.00	\$0.00	0.0%
11112160 American Rescue Plan	\$559,068.83	\$2,838,126.43	\$6,025,282.17	\$0.00	-100.0%
72 Current Obligations	\$0.00	\$1,187.20	\$2,860.00	\$0.00	-100.0%
75 Capital Outlay	\$558,068.83	\$2,409,878.79	\$5,593,036.73	\$0.00	-100.0%
76 Contr-Grants-Subsidy	\$1,000.00	\$427,060.44	\$429,385.44	\$0.00	-100.0%
11113010 Human Resources	\$765,267.54	\$707,802.71	\$967,026.00	\$872,027.00	-9.8%
61 Personnel Services	\$425,180.61	\$401,699.84	\$559,352.00	\$515,139.00	-7.9%
62 Fringe Benefits	\$164,088.78	\$163,015.72	\$223,539.00	\$214,669.00	-4.0%
71 Professional Service	\$40,683.40	\$45,625.00	\$45,625.00	\$41,200.00	-9.7%
72 Current Obligations	\$34,542.78	\$15,574.93	\$46,505.00	\$24,450.00	-47.4%
73 Fixed Charges	\$15,881.91	\$14,511.36	\$17,690.00	\$16,750.00	-5.3%
74 Supplies & Materials	\$53,228.18	\$65,825.86	\$72,765.00	\$59,819.00	-17.8%
75 Capital Outlay	\$31,661.88	\$1,550.00	\$1,550.00	\$0.00	-100.0%
11114010 Police Dept	\$12,746,898.07	\$12,248,823.95	\$14,477,325.00	\$14,893,285.00	2.9%
	(\$12,108.00)	(\$12,108.00)	\$0.00	\$0.00	0.0%
61 Personnel Services	\$7,131,281.41	\$6,746,627.26	\$8,157,640.00	\$8,431,106.00	3.4%
62 Fringe Benefits	\$3,258,216.91	\$3,068,413.62	\$3,725,389.00	\$3,916,505.00	5.1%
71 Professional Service	\$45,353.49	\$34,123.45	\$38,624.00	\$33,404.00	-13.5%
72 Current Obligations	\$259,845.48	\$288,050.30	\$323,455.00	\$293,104.00	-9.4%
73 Fixed Charges	\$678,727.81	\$746,764.63	\$749,524.00	\$768,500.00	2.5%
74 Supplies & Materials	\$767,863.93	\$643,691.30	\$784,571.00	\$677,329.00	-13.7%
75 Capital Outlay	\$522,036.59	\$665,678.79	\$698,122.00	\$773,337.00	10.8%
76 Contr-Grants-Subsidy	(\$11,170.00)	(\$9,995.00)	\$0.00	\$0.00	0.0%
82 Other Financing Uses	\$106,850.45	\$77,577.60	\$0.00	\$0.00	0.0%
11114030 Emergency 911 Support	\$81,965.03	\$86,762.06	\$105,358.00	\$94,169.00	-10.6%
61 Personnel Services	\$56,548.25	\$52,465.14	\$63,931.00	\$64,570.00	1.0%
62 Fringe Benefits	\$25,416.78	\$34,296.92	\$41,427.00	\$29,599.00	-28.6%
11114050 Parking	\$48,568.98	\$41,896.02	\$74,495.00	\$66,443.00	-10.8%
61 Personnel Services	\$31,174.49	\$27,453.97	\$50,290.00	\$48,886.00	-2.8%
62 Fringe Benefits	\$2,685.78	\$2,325.93	\$4,149.00	\$4,041.00	-2.6%
72 Current Obligations	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
73 Fixed Charges	\$8,158.66	\$10,116.00	\$10,116.00	\$10,116.00	0.0%
74 Supplies & Materials	\$6,550.05	\$2,000.12	\$8,940.00	\$2,400.00	-73.2%
11115010 Fire Dept	\$7,854,145.63	\$7,060,228.58	\$9,422,388.00	\$8,604,440.00	-8.7%
61 Personnel Services	\$4,639,860.84	\$4,332,523.70	\$4,973,695.00	\$5,082,646.00	2.2%
62 Fringe Benefits	\$2,178,999.48	\$2,008,717.84	\$2,378,593.00	\$2,449,661.00	3.0%
71 Professional Service	\$50,045.87	\$31,787.22	\$47,960.00	\$33,000.00	-31.2%
72 Current Obligations	\$198,489.72	\$118,830.00	\$176,612.00	\$426,200.00	141.3%
73 Fixed Charges	\$91,762.58	\$95,551.37	\$107,996.00	\$128,460.00	18.9%
74 Supplies & Materials	\$340,849.23	\$359,132.41	\$410,646.00	\$370,473.00	-9.8%
75 Capital Outlay	\$354,137.91	\$113,686.04	\$1,326,886.00	\$114,000.00	-91.4%
11116010 Parks & Recreation Admin	\$904,553.16	\$757,554.49	\$928,809.00	\$912,097.00	-1.8%
61 Personnel Services	\$446,444.46	\$403,024.27	\$473,901.00	\$525,611.00	10.9%
62 Fringe Benefits	\$210,657.49	\$190,090.99	\$231,602.00	\$246,953.00	6.6%
71 Professional Service	\$98,954.00	\$50,280.00	\$58,121.00	\$20,000.00	-65.6%
72 Current Obligations	\$86,794.03	\$89,745.83	\$126,650.00	\$93,000.00	-26.6%
73 Fixed Charges	\$8,961.62	\$8,284.98	\$13,125.00	\$12,500.00	-4.8%
74 Supplies & Materials	\$13,266.56	\$16,128.42	\$25,410.00	\$14,033.00	-44.8%
11116022 Stanley White Rec Cente	\$0.00	\$0.00	\$0.00	\$81,614.00	0.0%
61 Personnel Services	\$0.00	\$0.00	\$0.00	\$31,500.00	0.0%
62 Fringe Benefits	\$0.00	\$0.00	\$0.00	\$4,264.00	0.0%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
72 Current Obligations	\$0.00	\$0.00	\$0.00	\$36,000.00	0.0%
74 Supplies & Materials	\$0.00	\$0.00	\$0.00	\$9,850.00	0.0%
11116030 Parks & Grounds	\$1,808,616.25	\$1,509,770.75	\$1,874,863.00	\$1,921,377.00	2.5%
61 Personnel Services	\$597,921.25	\$582,558.77	\$666,182.00	\$693,567.00	4.1%
62 Fringe Benefits	\$323,166.09	\$306,054.81	\$364,580.00	\$375,665.00	3.0%
71 Professional Service	\$0.00	\$64,200.00	\$75,000.00	\$75,000.00	0.0%
72 Current Obligations	\$368,007.13	\$300,310.10	\$409,791.00	\$367,500.00	-10.3%
73 Fixed Charges	\$8,376.97	\$13,918.39	\$18,385.00	\$18,595.00	1.1%
74 Supplies & Materials	\$217,304.19	\$175,578.98	\$248,635.00	\$247,550.00	-0.4%
75 Capital Outlay	\$293,840.62	\$67,149.70	\$92,290.00	\$143,500.00	55.5%
11116050 Parks & Recreation Facilities	\$1,300,417.46	\$941,645.70	\$1,148,755.00	\$1,178,326.00	2.6%
61 Personnel Services	\$546,973.50	\$488,703.69	\$553,760.00	\$580,148.00	4.8%
62 Fringe Benefits	\$256,887.07	\$227,818.29	\$298,075.00	\$278,890.00	-6.4%
72 Current Obligations	\$199,875.67	\$145,648.09	\$205,169.00	\$172,900.00	-15.7%
73 Fixed Charges	\$6,064.49	\$6,030.65	\$11,545.00	\$10,805.00	-6.4%
74 Supplies & Materials	\$82,313.47	\$73,444.98	\$80,206.00	\$85,583.00	6.7%
75 Capital Outlay	\$208,303.26	\$0.00	\$0.00	\$50,000.00	0.0%
11117010 Planning	\$879,879.06	\$925,028.04	\$1,230,438.00	\$1,130,319.00	-8.1%
61 Personnel Services	\$474,179.37	\$440,545.16	\$598,079.50	\$630,634.00	5.4%
62 Fringe Benefits	\$210,089.00	\$196,657.33	\$272,696.00	\$273,388.00	0.3%
71 Professional Service	\$123,702.17	\$227,454.14	\$280,904.14	\$129,000.00	-54.1%
72 Current Obligations	\$30,122.45	\$32,171.43	\$44,664.00	\$37,995.00	-14.9%
73 Fixed Charges	\$15,293.79	\$4,952.19	\$9,334.36	\$30,953.00	231.6%
74 Supplies & Materials	\$26,438.45	\$23,247.79	\$24,760.00	\$28,349.00	14.5%
75 Capital Outlay	\$53.83	\$0.00	\$0.00	\$0.00	0.0%
11117012 Inspections	\$868,485.34	\$799,524.19	\$944,714.00	\$987,363.00	4.5%
61 Personnel Services	\$511,955.84	\$490,745.39	\$584,680.00	\$602,241.00	3.0%
62 Fringe Benefits	\$248,226.13	\$226,609.83	\$273,740.00	\$281,581.00	2.9%
72 Current Obligations	\$16,187.22	\$21,312.50	\$26,865.00	\$24,150.00	-10.1%
73 Fixed Charges	\$23,392.47	\$22,412.48	\$20,070.00	\$22,225.00	10.7%
74 Supplies & Materials	\$68,723.68	\$38,443.99	\$39,359.00	\$57,166.00	45.2%
11117013 GIS	\$275,793.92	\$294,452.57	\$398,656.00	\$357,994.00	-10.2%
61 Personnel Services	\$158,588.28	\$158,674.44	\$193,739.00	\$204,156.00	5.4%
62 Fringe Benefits	\$60,898.19	\$59,268.81	\$74,494.00	\$78,482.00	5.4%
71 Professional Service	\$12,538.73	\$37,166.25	\$39,462.00	\$20,000.00	-49.3%
72 Current Obligations	\$3,016.01	\$5,289.65	\$7,190.00	\$6,000.00	-16.6%
73 Fixed Charges	\$35,501.00	\$582.50	\$45,671.00	\$46,056.00	0.8%
74 Supplies & Materials	\$5,251.71	\$1,415.44	\$3,300.00	\$3,300.00	0.0%
75 Capital Outlay	\$0.00	\$32,055.48	\$34,800.00	\$0.00	-100.0%
11117030 Redevelopment	\$0.00	\$62,317.97	\$78,454.00	\$149,658.00	90.8%
61 Personnel Services	\$0.00	\$50,905.47	\$64,814.00	\$105,252.00	62.4%
62 Fringe Benefits	\$0.00	\$11,412.50	\$13,640.00	\$38,870.00	185.0%
72 Current Obligations	\$0.00	\$0.00	\$0.00	\$3,500.00	0.0%
73 Fixed Charges	\$0.00	\$0.00	\$0.00	\$386.00	0.0%
74 Supplies & Materials	\$0.00	\$0.00	\$0.00	\$1,650.00	0.0%
11118010 Public Works Administration	\$394,868.17	\$485,471.42	\$628,571.00	\$640,556.00	1.9%
61 Personnel Services	\$247,542.05	\$315,067.84	\$408,606.00	\$436,165.00	6.7%
62 Fringe Benefits	\$121,958.22	\$131,605.47	\$171,716.00	\$179,971.00	4.8%
71 Professional Service	\$3,500.00	\$0.00	\$4,000.00	\$1,000.00	-75.0%
72 Current Obligations	\$1,749.84	\$26,455.37	\$27,499.00	\$1,850.00	-93.3%
73 Fixed Charges	\$3,236.02	\$3,617.45	\$6,210.00	\$5,420.00	-12.7%
74 Supplies & Materials	\$16,882.04	\$8,725.29	\$10,540.00	\$16,150.00	53.2%
11118020 Insurance	\$1,028,884.09	\$1,404,793.64	\$1,405,600.00	\$1,490,200.00	6.0%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
73 Fixed Charges	\$1,028,884.09	\$1,404,793.64	\$1,405,600.00	\$1,490,200.00	6.0%
11118030 Garage	\$760,113.19	\$860,955.87	\$969,228.00	\$1,255,141.00	29.5%
61 Personnel Services	\$302,424.33	\$300,819.03	\$398,168.00	\$399,093.00	0.2%
62 Fringe Benefits	\$139,015.70	\$143,165.95	\$184,622.00	\$187,332.00	1.5%
72 Current Obligations	\$428,195.55	\$439,023.50	\$469,164.50	\$436,090.00	-7.0%
73 Fixed Charges	(\$536,212.17)	(\$417,935.21)	(\$492,500.00)	(\$341,040.00)	-30.8%
74 Supplies & Materials	\$291,681.55	\$322,774.65	\$331,161.00	\$336,666.00	1.7%
75 Capital Outlay	\$135,008.23	\$73,107.95	\$78,612.50	\$237,000.00	201.5%
11118040 Public Buildings	\$1,006,234.47	\$937,971.21	\$1,127,059.00	\$1,182,987.00	5.0%
61 Personnel Services	\$312,422.63	\$292,935.56	\$375,634.00	\$380,885.00	1.4%
62 Fringe Benefits	\$164,203.22	\$151,435.02	\$192,090.00	\$192,922.00	0.4%
71 Professional Service	\$1,283.00	\$0.00	\$500.00	\$500.00	0.0%
72 Current Obligations	\$245,178.65	\$260,073.68	\$306,584.50	\$298,130.00	-2.8%
73 Fixed Charges	\$38,004.56	\$51,384.21	\$47,340.00	\$52,000.00	9.8%
74 Supplies & Materials	\$188,510.91	\$177,532.24	\$200,300.00	\$193,550.00	-3.4%
75 Capital Outlay	\$56,631.50	\$4,610.50	\$4,610.50	\$65,000.00	1309.8%
11118050 Streets	\$3,082,985.56	\$3,181,958.29	\$4,680,697.00	\$3,609,608.00	-22.9%
61 Personnel Services	\$727,620.84	\$696,530.41	\$950,340.00	\$873,391.00	-8.1%
62 Fringe Benefits	\$442,444.89	\$414,116.75	\$537,308.00	\$498,543.00	-7.2%
71 Professional Service	\$0.00	\$600.00	\$5,000.00	\$5,000.00	0.0%
72 Current Obligations	\$1,198,031.19	\$1,046,554.55	\$1,951,749.00	\$1,048,645.00	-46.3%
73 Fixed Charges	\$7,570.11	\$29,819.08	\$36,150.00	\$22,960.00	-36.5%
74 Supplies & Materials	\$173,064.21	\$203,334.13	\$255,000.00	\$244,069.00	-4.3%
75 Capital Outlay	\$534,254.32	\$791,003.37	\$945,150.00	\$917,000.00	-3.0%
11118090 Stormwater	\$725,875.58	\$634,899.72	\$786,585.00	\$1,025,029.00	30.3%
61 Personnel Services	\$274,178.19	\$256,623.33	\$313,864.00	\$323,338.00	3.0%
62 Fringe Benefits	\$146,604.65	\$135,259.62	\$166,294.00	\$170,052.00	2.3%
71 Professional Service	\$8,474.50	\$26,494.19	\$47,233.00	\$30,000.00	-36.5%
72 Current Obligations	\$111,393.50	\$143,468.90	\$176,453.00	\$182,900.00	3.7%
73 Fixed Charges	\$8,095.58	\$11,881.29	\$11,991.00	\$12,420.00	3.6%
74 Supplies & Materials	\$69,467.67	\$61,172.39	\$70,750.00	\$71,319.00	0.8%
75 Capital Outlay	\$107,661.49	\$0.00	\$0.00	\$235,000.00	0.0%
11119902 General Fd Debt Service	\$2,312,180.70	\$1,296,290.76	\$3,068,535.00	\$3,780,957.00	23.2%
77 Debt Service	\$2,312,180.70	\$1,296,290.76	\$3,068,535.00	\$3,780,957.00	23.2%
11119942 Gen Fd Interfund Transfers	\$171,678.30	\$280,378.00	\$274,703.00	\$42,297.00	-84.6%
82 Other Financing Uses	\$171,678.30	\$280,378.00	\$274,703.00	\$42,297.00	-84.6%
11119962 Gen Fd Bad debts	(\$149.18)	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	(\$149.18)	\$0.00	\$0.00	\$0.00	0.0%
11119992 Gen Fd Contingency	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.0%
79 Contingency	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1111 General Fund		(\$51,289,177.05)	(\$38,304,500.16)	(\$56,989,545.17)	(\$50,274,425.00)	-11.8%
51 Taxes & Licenses		(\$28,481,337.23)	(\$25,157,960.75)	(\$30,059,852.00)	(\$32,407,000.00)	7.8%
11110010 51110	Ad Valorem Taxes-Current	(\$15,336,872.13)	(\$16,946,155.00)	(\$16,545,891.00)	(\$18,511,500.00)	11.9%
11110010 51120	Ad Valorem Taxes-Delinquent	(\$70,643.01)	(\$72,595.50)	(\$80,000.00)	(\$80,000.00)	0.0%
11110010 51140	Ad Valorem Interest-Current	(\$21,761.84)	(\$27,681.15)	(\$25,000.00)	(\$25,000.00)	0.0%
11110010 51142	Ad Valorem Interest-Delinquent	(\$12,265.19)	(\$20,476.67)	(\$13,000.00)	(\$18,000.00)	38.5%
11110010 51150	Motor Vehicle Taxes-Current	(\$1,843,561.22)	(\$1,340,665.66)	(\$1,399,761.00)	(\$1,763,000.00)	26.0%
11110010 51160	Motor Vehicle Taxes-Delinquent	(\$288.04)	(\$2.25)	(\$700.00)	(\$500.00)	-28.6%
11110010 51170	Motor Vehicle Interest	(\$18,450.33)	(\$12,464.22)	(\$12,000.00)	(\$15,000.00)	25.0%
11110010 51212	Local Option Sales Tax 1%	(\$3,970,036.77)	(\$2,376,575.24)	(\$4,400,000.00)	(\$4,190,000.00)	-4.8%
11110010 51214	Local Option Sales Tax 1/2%	(\$6,973,518.15)	(\$4,199,552.87)	(\$7,350,000.00)	(\$7,560,000.00)	2.9%
11110010 51222	Beer & Wine Licenses	(\$5,210.00)	(\$2,780.00)	(\$3,000.00)	(\$3,000.00)	0.0%
11110010 51226	Motor Vehicle Fee-Current	(\$151,261.45)	(\$114,274.26)	(\$160,000.00)	(\$160,000.00)	0.0%
11110010 51228	Motor Vehicle Fee-Delinquent	(\$1,171.53)	(\$528.55)	(\$500.00)	(\$1,000.00)	100.0%
11110010 51234	Vehicle Short Term Lease Tax	(\$76,297.57)	(\$44,209.38)	(\$70,000.00)	(\$80,000.00)	14.3%
52 Intergovernmental		(\$3,813,328.01)	(\$2,451,656.16)	(\$3,728,423.00)	(\$3,988,423.00)	7.0%
11110010 52215	Powell Bill Funds	(\$999,746.41)	(\$1,113,346.36)	(\$990,000.00)	(\$1,120,000.00)	13.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11110010 52225	Beer & Wine State Distribution	(\$146,571.12)	\$0.00	(\$135,000.00)	(\$135,000.00)	0.0%
11110010 52228	Solid Waste Disp State Distr	(\$26,070.22)	\$0.00	\$0.00	\$0.00	0.0%
11110010 52230	Utility Franchise State Distr	(\$2,149,667.78)	(\$1,124,317.37)	(\$2,100,000.00)	(\$2,270,000.00)	8.1%
11110010 52231	Natural Gas State Distribution	(\$106,825.94)	(\$22,601.41)	(\$95,000.00)	(\$105,000.00)	10.5%
11110010 52233	Telecommunication State Distr	(\$131,993.85)	(\$64,635.68)	(\$140,000.00)	(\$120,000.00)	-14.3%
11110010 52234	Video Programming State Distr	(\$214,441.65)	(\$101,562.12)	(\$230,000.00)	(\$200,000.00)	-13.0%
11110010 52236	Public Educational Government	(\$25,641.04)	(\$12,903.22)	(\$25,000.00)	(\$25,000.00)	0.0%
11115010 52255	Fire Protection Reimbursement	(\$12,370.00)	(\$12,290.00)	(\$13,423.00)	(\$13,423.00)	0.0%
53 Permits & Fees		(\$752,723.50)	(\$758,594.80)	(\$615,000.00)	(\$725,000.00)	17.9%
11117012 53110	Building Permits	(\$249,232.00)	(\$348,651.00)	(\$250,000.00)	(\$250,000.00)	0.0%
11117012 53112	Bldg Permits-HO Recovery Fee	(\$234.00)	(\$253.00)	\$0.00	\$0.00	0.0%
11117012 53510	Insulation Inspection Fees	(\$33,936.00)	(\$19,325.00)	(\$15,000.00)	(\$25,000.00)	66.7%
11117012 53520	Electric Inspection Fees	(\$228,003.00)	(\$151,734.80)	(\$150,000.00)	(\$200,000.00)	33.3%
11117012 53530	Plumbing Inspection Fees	(\$241,318.50)	(\$237,431.00)	(\$200,000.00)	(\$250,000.00)	25.0%
11117012 53540	Minimum Housing Inspection Fee	\$0.00	(\$1,200.00)	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
54 Sales & Services		(\$10,976.92)	(\$20,359.59)	(\$6,500.00)	(\$14,500.00)	123.1%
11118090 54240	Stormwater Inspection Fees	(\$1,600.00)	(\$600.50)	(\$1,000.00)	(\$1,000.00)	0.0%
11118090 54242	Development Review Fee	(\$4,400.00)	(\$800.00)	(\$3,500.00)	(\$3,500.00)	0.0%
11118090 54244	Nitrogen Offset Fees	(\$4,976.92)	(\$18,959.09)	(\$2,000.00)	(\$10,000.00)	400.0%
55 Investment Earnings		(\$1,088,170.36)	(\$1,349,003.56)	(\$756,000.00)	(\$1,442,000.00)	90.7%
11110010 55101	Investment Earnings	(\$1,957.49)	(\$1,165.86)	(\$2,000.00)	(\$2,000.00)	0.0%
11110010 55112	Int Earn-NCCMT	(\$1,054,511.55)	(\$899,225.64)	(\$754,000.00)	(\$990,000.00)	31.3%
11110010 55115	Interest Earned-NC CLASS	(\$31,701.32)	(\$448,612.06)	\$0.00	(\$450,000.00)	-450000.0%
58 Miscellaneous		(\$1,340,036.78)	(\$1,049,169.50)	(\$1,248,780.00)	(\$1,326,664.00)	6.2%
11110010 58890	Miscellaneous Rentals	(\$2,721.00)	(\$2,461.25)	(\$2,713.00)	(\$2,713.00)	0.0%
11110010 58916	Sales of Fixed Assets	(\$190,981.75)	(\$185,202.83)	(\$200,000.00)	(\$220,000.00)	10.0%
11110010 58918	Sale of Scrap	(\$1,401.18)	(\$3,764.85)	(\$2,000.00)	(\$5,000.00)	150.0%
11110010 58920	ABC Distributions	(\$106,859.00)	(\$83,048.00)	(\$110,000.00)	(\$110,000.00)	0.0%
11110010 58926	Concession Machines	(\$699.16)	(\$531.47)	(\$600.00)	(\$600.00)	0.0%
11110010 58936	Insurance Proceeds	(\$53,936.73)	(\$66,865.53)	(\$50,000.00)	(\$50,000.00)	0.0%
11110010 58948	Public Nuisance Liens	(\$38,503.63)	(\$23,067.67)	(\$35,000.00)	(\$35,000.00)	0.0%
11110010 58967	Recreation Over & Short	(\$63.59)	(\$50.00)	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11110010 58982	Green Park Terrace Loan Pymt	(\$12,000.00)	(\$10,000.00)	(\$12,000.00)	(\$12,000.00)	0.0%
11110010 58990	Miscellaneous Other Revenue	(\$156,239.64)	(\$36,288.91)	(\$255,967.00)	(\$214,351.00)	-16.3%
11114010 58114	Police Officer Fees	(\$6,910.72)	(\$8,700.95)	(\$8,000.00)	(\$8,000.00)	0.0%
11114010 58180	Charges for Services	(\$1,000.00)	(\$1,250.00)	(\$1,000.00)	(\$1,000.00)	0.0%
11114010 58190	Miscellaneous Police Revenue	(\$7,634.17)	(\$2,560.00)	(\$1,000.00)	(\$1,000.00)	0.0%
11114010 58988	Other Reimbursements	\$0.00	(\$1,420.27)	\$0.00	\$0.00	0.0%
11114050 58110	Parking Fines	(\$49,375.00)	(\$36,375.00)	(\$30,000.00)	(\$30,000.00)	0.0%
11115010 58351	Fire Department Permits	(\$41,966.00)	(\$24,198.00)	(\$35,000.00)	(\$30,000.00)	-14.3%
11115010 58390	Misc Fire Dept Revenue	\$0.00	(\$1,840.00)	\$0.00	\$0.00	0.0%
11115010 58849	Misc Contributions & Donations	\$0.00	(\$100.00)	\$0.00	\$0.00	0.0%
11116010 58412	Facility Rental Fees	(\$2,255.00)	(\$8,170.00)	(\$1,000.00)	(\$5,000.00)	400.0%
11116010 58415	Youth League Fees	(\$4,530.00)	(\$7,280.00)	(\$6,000.00)	(\$7,000.00)	16.7%
11116010 58418	Other Activities Fees	(\$14,009.44)	(\$16,797.41)	(\$13,000.00)	(\$18,000.00)	38.5%
11116010 58424	Concessions & Resale	(\$18,899.86)	(\$16,693.10)	(\$20,000.00)	(\$20,000.00)	0.0%
11116010 58429	Adult League Fees	(\$1,870.00)	(\$2,465.00)	(\$2,000.00)	(\$2,000.00)	0.0%

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Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11116010 58849	Misc Contributions & Donations	(\$35,000.00)	(\$8,000.00)	\$0.00	\$0.00	0.0%
11116022 58410	Class Fees	\$0.00	\$0.00	\$0.00	(\$5,000.00)	-5000.0%
11116022 58412	Facility Rental Fees	\$0.00	\$0.00	\$0.00	(\$10,000.00)	-10000.0%
11116022 58414	Youth Care Programs	\$0.00	\$0.00	\$0.00	(\$5,000.00)	-5000.0%
11116022 58418	Other Activities Fees	\$0.00	\$0.00	\$0.00	(\$10,000.00)	-10000.0%
11116030 58180	Charges for Services	(\$2,264.00)	(\$2,012.00)	(\$1,000.00)	(\$2,000.00)	100.0%
11116030 58412	Facility Rental Fees	(\$26,630.00)	(\$15,169.58)	(\$15,000.00)	(\$15,000.00)	0.0%
11116030 58418	Other Activities Fees	(\$28,253.41)	(\$11,114.81)	(\$7,000.00)	(\$10,000.00)	42.9%
11116030 58420	Park Rental Fees	(\$20,160.00)	(\$41,030.00)	(\$40,000.00)	(\$40,000.00)	0.0%
11116030 58422	Community Garden	(\$500.00)	(\$325.00)	(\$500.00)	(\$500.00)	0.0%
11116030 58849	Misc Contributions & Donations	(\$8,000.00)	\$0.00	\$0.00	\$0.00	0.0%
11116030 58914	Cemetery Fees	(\$133,500.00)	(\$99,375.00)	(\$130,000.00)	(\$140,000.00)	7.7%
11116030 58990	Miscellaneous Other Revenue	\$0.00	(\$784.00)	\$0.00	\$0.00	0.0%
11116050 58180	Charges for Services	(\$90.00)	\$0.00	\$0.00	\$0.00	0.0%
11116050 58410	Class Fees	(\$9,703.00)	(\$12,396.11)	(\$10,000.00)	(\$10,000.00)	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11116050 58411	Admission Fees	(\$58,228.60)	(\$45,176.25)	(\$60,000.00)	(\$60,000.00)	0.0%
11116050 58412	Facility Rental Fees	(\$15,275.90)	(\$21,358.50)	(\$7,500.00)	(\$15,000.00)	100.0%
11116050 58414	Youth Care Programs	(\$49,708.29)	(\$42,006.30)	(\$35,000.00)	(\$40,000.00)	14.3%
11116050 58415	Youth League Fees	(\$177.00)	\$0.00	\$0.00	\$0.00	0.0%
11116050 58418	Other Activities Fees	(\$7,732.50)	(\$6,071.90)	(\$10,000.00)	(\$10,000.00)	0.0%
11116050 58420	Park Rental Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
11116050 58424	Concessions & Resale	(\$22,637.51)	(\$18,984.34)	(\$20,000.00)	(\$25,000.00)	25.0%
11116050 58849	Misc Contributions & Donations	(\$100.00)	(\$100.00)	\$0.00	\$0.00	0.0%
11117010 58349	Misc Development Svcs Revenue	(\$57,673.32)	(\$52,906.62)	(\$100,000.00)	(\$50,000.00)	-50.0%
11117012 58349	Misc Development Svcs Revenue	(\$119,308.00)	(\$38,586.00)	\$0.00	(\$50,000.00)	-50000.0%
11118040 58180	Charges for Services	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	0.0%
11118050 58180	Charges for Services	(\$20,739.38)	(\$82,142.85)	(\$15,000.00)	(\$45,000.00)	200.0%
59 Interdepartmental		(\$4,753,269.33)	(\$3,302,516.48)	(\$4,069,767.00)	(\$4,143,323.00)	1.8%
11110010 59110	Electric Interfund Reimb	(\$2,073,889.20)	(\$1,430,493.12)	(\$1,760,669.00)	(\$1,825,590.00)	3.7%
11110010 59120	Water Interfund Reimb	(\$1,268,166.03)	(\$858,640.62)	(\$1,054,564.00)	(\$1,055,685.00)	0.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11110010 59130	Sewer Interfund Reimb	(\$1,308,888.06)	(\$861,536.94)	(\$1,055,442.00)	(\$1,060,114.00)	0.4%
11110010 59150	Solid Waste Interfund Reim	(\$102,326.04)	(\$151,845.80)	(\$199,092.00)	(\$201,934.00)	1.4%
81 Other Financing Srcs		(\$11,049,334.92)	(\$4,215,239.32)	(\$16,505,223.17)	(\$6,227,515.00)	-62.3%
11110010 81121	Transfer from Electric-PILOT	(\$423,820.00)	(\$358,259.20)	(\$429,911.00)	(\$347,189.00)	-19.2%
11110010 81122	Transfer Support fr Electric	(\$2,645,442.96)	(\$2,228,904.20)	(\$2,645,443.00)	(\$2,721,300.00)	2.9%
11110010 81141	Transfer from Sewer-PILOT	(\$506,593.00)	(\$420,810.80)	(\$504,973.00)	(\$413,205.00)	-18.2%
11110010 81161	Transfer from Water-PILOT	(\$341,970.00)	(\$281,546.70)	(\$337,856.00)	(\$275,059.00)	-18.6%
11110010 81171	Transfer fr Solid Waste-PILOT	(\$5,350.00)	(\$3,905.80)	(\$4,687.00)	(\$5,425.00)	15.7%
11110010 81190	Transfer from Other Funds	(\$6,738,351.00)	(\$42,000.00)	(\$42,000.00)	(\$42,000.00)	0.0%
11110010 81210	Proceeds Installment Purchases	(\$289,264.04)	(\$676,464.27)	(\$3,110,945.00)	(\$1,843,337.00)	-40.7%
11110010 81310	Fund Balance Appropriated	\$0.00	(\$117,143.00)	(\$9,429,408.17)	(\$580,000.00)	-93.8%
11111510 81229	Other Financing Source:SBITA	(\$18,841.44)	(\$8,157.07)	\$0.00	\$0.00	0.0%
11112010 81229	Other Financing Source:SBITA	(\$19,197.03)	\$0.00	\$0.00	\$0.00	0.0%
11114010 81229	Other Financing Source:SBITA	(\$60,505.45)	(\$78,048.28)	\$0.00	\$0.00	0.0%

Governing Board

Budget Highlights

- \$11,000 for Eastern Carolina Council of Government ("ECCOG") dues, an increase of \$3,000 from the previous year. Membership was reinstated in FY2024. Through a grant opportunity from ECCOG, the International Economic Development Council will review and recommend the best uses for city-owned property known as the Days Inn site and the lot at the corner of Hancock and South Front Streets. This consulting service is at no cost to the City.
- \$8,200 reduction in dues and subscription for removal of membership to NC Metro Mayors Coalition.

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.

Successes and Accomplishments



A ribbon-cutting ceremony was held on October 10, 2023, to mark the grand opening of the City Hall Annex.

An elevator in the annex enhances accessibility to City Hall staff and public meetings. The cohesion between the new construction and the old is remarkable. The exterior is perfectly crafted to replicate the original 1890's construction.

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1010 Governing Board		\$265,780.87	\$253,080.10	\$301,224.00	\$295,986.00	-1.7%
61 Personnel Services		\$83,929.88	\$69,366.93	\$83,613.00	\$85,286.00	2.0%
11111010 61151	Salaries & Wages Part-Time	\$83,929.88	\$69,366.93	\$83,613.00	\$85,286.00	2.0%
62 Fringe Benefits		\$85,323.01	\$77,899.28	\$93,896.00	\$94,025.00	0.1%
11111010 62110	Social Security Tax	\$4,862.06	\$4,037.98	\$5,184.00	\$5,288.00	2.0%
11111010 62112	Medicare Tax	\$1,136.99	\$944.30	\$1,212.00	\$1,237.00	2.1%
11111010 62810	Health Insurance	\$79,323.96	\$72,917.00	\$87,500.00	\$87,500.00	0.0%
71 Professional Service		\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
11111010 71190	Other Professional Services	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
72 Current Obligations		\$21,313.91	\$22,386.26	\$36,000.00	\$36,000.00	0.0%
11111010 72111	Travel Ward 1	\$978.91	\$0.00	\$2,000.00	\$2,000.00	0.0%
11111010 72112	Travel Ward 2	\$60.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
11111010 72113	Travel Ward 3	\$60.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
11111010 72114	Travel Ward 4	\$334.00	\$424.62	\$2,000.00	\$2,000.00	0.0%
11111010 72115	Travel Ward 5	\$60.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
11111010 72116	Travel Ward 6	\$1,479.22	\$80.00	\$2,000.00	\$2,000.00	0.0%
11111010 72120	Mayor Travel	\$60.00	\$0.00	\$2,000.00	\$2,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11111010 72130	Employee Travel & Training	\$541.33	\$448.54	\$0.00	\$0.00	0.0%
11111010 72210	Telephone Service	\$7,514.69	\$7,500.00	\$8,000.00	\$8,000.00	0.0%
11111010 72410	Printing	\$6,156.46	\$9,200.00	\$10,000.00	\$10,000.00	0.0%
11111010 72790	Advertising	\$4,069.30	\$4,733.10	\$4,000.00	\$4,000.00	0.0%
73 Fixed Charges		\$44,313.00	\$56,367.88	\$54,500.00	\$54,375.00	-0.2%
11111010 73210	S & M Contracts	\$0.00	\$0.00	\$0.00	\$300.00	300.0%
11111010 73224	S & M Contracts IT Eq	\$0.00	\$0.00	\$0.00	\$300.00	300.0%
11111010 73810	Dues & Subscriptions	\$44,313.00	\$56,367.88	\$54,500.00	\$53,775.00	-1.3%
74 Supplies & Materials		\$4,201.07	\$12,859.75	\$16,015.00	\$9,100.00	-43.2%
11111010 74210	Food & Provisions	\$1,582.28	\$1,784.16	\$1,500.00	\$2,500.00	66.7%
11111010 74610	Office Supplies & Materials	\$2,618.79	\$2,465.65	\$3,000.00	\$3,000.00	0.0%
11111010 74931	IT Eq Restricted-IT Use Only	\$0.00	\$8,609.94	\$11,515.00	\$3,600.00	-68.7%
76 Contr-Grants-Subsidy		\$26,700.00	\$14,200.00	\$14,200.00	\$14,200.00	0.0%
11111010 76102	Allies Cherry Pt Tomorrow ACT	\$14,200.00	\$14,200.00	\$14,200.00	\$14,200.00	0.0%
11111010 76111	Hwy 17 Transportation Assoc	\$12,500.00	\$0.00	\$0.00	\$0.00	0.0%

Administration

Budget Highlights

Ninety percent (90%) of the Administration budget consists of salaries, benefits, and educational training for staff. Other significant budget items include:

- Professional services provided at the discretion of the City Manager or as directed by the Governing Board including, but not limited to, property appraisals, studies, etc.
- Postage machine lease and postage for all outgoing mail except utility bills
- Contractual services for emergency alert system and 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, Public Information Officer ("PIO"), and an Administrative Assistant. The Assistant City Manager provides backup to the City Manager, works on special projects, and oversees the day-to-day operations of the Departments of Information Technology, Public Works, Police and Fire. The City Clerk is statutorily responsible for the acquisition and cataloging of historical records. The Clerk notices and prepares the Governing Board's agenda, attends all Board of Aldermen meetings, provides administrative and informative services to the Governing Board, communicates Board actions to City departments and citizens, oversees the bid process for surplus real property, tracks appointments to boards, committees, and commissions, and serves as Secretary to the Police Civil Service Board. The PIO shares news and events with the public via social media, the City's PEG channel, and through press releases.

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. 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, notices 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, monitors legislative action, publishes legal notices, and accepts and processes bids on surplus real property. The PIO communicates information to the general public and media outlets via press releases and social media platforms, operates the City's PEG channel, and coordinates New Bern 101, a citizens academy designed to teach participants about city government.



Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1020 General Administration		\$1,265,467.04	\$873,334.59	\$1,120,723.00	\$955,538.00	-14.7%
61 Personnel Services		\$571,198.40	\$493,527.04	\$603,301.00	\$613,316.00	1.7%
11111020 61101	Salaries & Wages Regular	\$555,594.21	\$479,577.75	\$588,731.00	\$598,746.00	1.7%
11111020 61103	Salaries & Wages Vac Payout	\$0.00	\$1,343.44	\$0.00	\$0.00	0.0%
11111020 61121	Salaries & Wages Overtime	\$601.67	\$0.00	\$0.00	\$0.00	0.0%
11111020 61181	Salaries & Wages Benefits	\$15,002.52	\$12,605.85	\$14,570.00	\$14,570.00	0.0%
62 Fringe Benefits		\$196,555.66	\$172,941.07	\$217,922.00	\$220,537.00	1.2%
11111020 62110	Social Security Tax	\$33,795.03	\$27,688.75	\$37,636.00	\$37,122.00	-1.4%
11111020 62112	Medicare Tax	\$8,337.47	\$7,085.16	\$8,802.00	\$8,682.00	-1.4%
11111020 62210	State Retirement	\$67,650.16	\$62,038.78	\$78,004.00	\$81,669.00	4.7%
11111020 62220	401K Supplement Retirement Reg	\$27,809.70	\$23,346.34	\$30,353.00	\$29,937.00	-1.4%
11111020 62810	Health Insurance	\$58,336.30	\$52,311.79	\$62,500.00	\$62,500.00	0.0%
11111020 62820	Workers Compensation	\$627.00	\$470.25	\$627.00	\$627.00	0.0%
71 Professional Service		\$18,811.25	\$6,641.43	\$30,000.00	\$30,000.00	0.0%
11111020 71190	Other Professional Services	\$18,811.25	\$6,641.43	\$30,000.00	\$30,000.00	0.0%
72 Current Obligations		\$100,550.15	\$108,185.74	\$128,639.20	\$51,900.00	-59.7%
11111020 72130	Employee Travel & Training	\$20,544.21	\$15,610.74	\$26,900.00	\$24,900.00	-7.4%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11111020 72210	Telephone Service	\$0.00	\$380.00	\$3,000.00	\$3,000.00	0.0%
11111020 72220	Postage	\$17,332.15	\$24,537.00	\$22,000.00	\$22,000.00	0.0%
11111020 72512	R & M Buildgs Restricted - PW	\$55,000.00	\$63,500.00	\$69,739.20	\$0.00	-100.0%
11111020 72820	Temporary Help Services	\$0.00	\$4,158.00	\$3,000.00	\$0.00	-100.0%
11111020 72890	Miscellaneous Other Services	\$7,673.79	\$0.00	\$4,000.00	\$2,000.00	-50.0%
73 Fixed Charges		\$17,998.16	\$22,759.52	\$72,373.00	\$26,910.00	-62.8%
11111020 73130	Lease Principal	\$3,124.41	\$2,975.16	\$4,800.00	\$4,000.00	-16.7%
11111020 73135	Lease Interest	\$186.14	\$329.84	\$0.00	\$150.00	150.0%
11111020 73210	S & M Contracts	\$0.00	\$2,400.00	\$11,753.00	\$2,780.00	-76.3%
11111020 73290	Other Contractual Services	\$9,093.78	\$12,965.52	\$50,000.00	\$15,000.00	-70.0%
11111020 73810	Dues & Subscriptions	\$5,593.83	\$4,089.00	\$5,820.00	\$4,980.00	-14.4%
74 Supplies & Materials		\$20,676.22	\$7,392.72	\$6,600.00	\$12,875.00	95.1%
11111020 74320	Community Engagement	\$0.00	\$2,937.70	\$2,500.00	\$1,500.00	-40.0%
11111020 74510	Fuel Charges	\$79.51	\$83.43	\$100.00	\$100.00	0.0%
11111020 74610	Office Supplies & Materials	\$3,511.41	\$3,612.65	\$3,000.00	\$2,500.00	-16.7%
11111020 74930	IT Supplies	\$239.88	\$109.99	\$1,000.00	\$1,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11111020 74931	IT Eq Restricted-IT Use Only	\$16,845.42	\$0.00	\$0.00	\$7,775.00	7775.0%
11111020 74995	PCard Purchases	\$0.00	\$648.95	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$339,677.20	\$61,887.07	\$61,887.80	\$0.00	-100.0%
11111020 75190	Other Equipment	\$14,272.00	\$4,823.27	\$4,824.00	\$0.00	-100.0%
11111020 75410	Buildings Structures & Impr	\$325,405.20	\$57,063.80	\$57,063.80	\$0.00	-100.0%

Legal

Budget Highlights

An increase of 10.02% is reflected to commensurate with the CPI. The last increase was implemented in FY2023 at 7.6%.

Purpose and Mission

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 to provide services.



Goals & Objectives

Continue to protect the interests of the City. The Assistant City Attorney works with various boards and commissions established by the Governing Board to provide guidance.

Key Operations & Functions

The office of the City Attorney provides advice to the Mayor, Board of Aldermen, Administration, all other departments, and all boards, commissions, and committees established by the Governing Board. 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	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1030 Legal		\$309,612.32	\$310,322.00	\$311,822.00	\$341,566.00	9.5%
71 Professional Service		\$306,822.00	\$306,822.00	\$306,822.00	\$337,566.00	10.0%
11111030 71120	Legal Professional Services	\$306,822.00	\$306,822.00	\$306,822.00	\$337,566.00	10.0%
72 Current Obligations		\$2,790.32	\$3,500.00	\$5,000.00	\$4,000.00	-20.0%
11111030 72841	Miscellaneous Legal Fees	\$2,790.32	\$3,500.00	\$5,000.00	\$4,000.00	-20.0%

Special Appropriations

Budget Highlights

- \$75,000 contractual payment to New Bern-Craven County Public Library
- \$15,158 – 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



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 501(c)(3) public-private partnership created in 2014 for the purpose of economic advancement 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, increased job opportunities, fueled a robust housing market, and overall ignited a better quality of life for all residents.

Budget Comparison Report

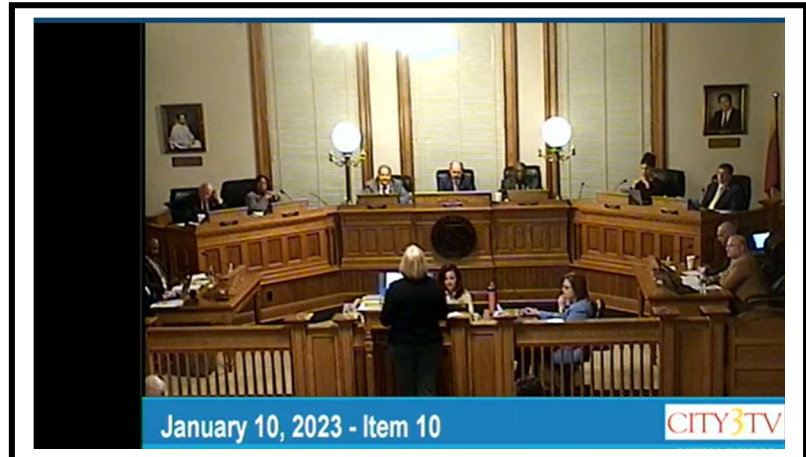


Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1050 Special Appropriations		\$100,577.72	\$96,003.83	\$150,500.00	\$124,658.00	-17.2%
76 Contr-Grants-Subsidy		\$100,577.72	\$96,003.83	\$150,500.00	\$124,658.00	-17.2%
11111050 76120	Alliance for Economic Devel	\$15,158.00	\$15,158.00	\$16,000.00	\$15,158.00	-5.3%
11111050 76123	Christmas Decorations	\$238.58	\$1,398.49	\$2,000.00	\$2,000.00	0.0%
11111050 76125	Public Library	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.0%
11111050 76126	Appropriation - Mayor	\$500.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
11111050 76127	Appropriation Alderman Ward 1	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
11111050 76128	Appropriation Alderman Ward 2	\$1,000.00	\$177.86	\$1,000.00	\$1,000.00	0.0%
11111050 76129	Appropriation Alderman Ward 3	\$798.97	\$1,000.00	\$1,000.00	\$1,000.00	0.0%
11111050 76130	Appropriation Alderman Ward 4	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
11111050 76131	Appropriation Alderman Ward 5	\$536.25	\$607.51	\$1,000.00	\$1,000.00	0.0%
11111050 76132	Appropriation Alderman Ward 6	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
11111050 76133	OSHA Fines	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
11111050 76135	Spec Appr Community Develop	\$7,345.92	\$2,661.97	\$50,000.00	\$25,000.00	-50.0%

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.

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.

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.

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1060 PEG		\$45,270.72	\$34,702.82	\$65,100.00	\$111,756.00	71.7%
58 Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00	0.0%
11111060 58180	Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
71 Professional Service		\$41,893.00	\$14,404.00	\$36,850.00	\$39,806.00	8.0%
11111060 71190	Other Professional Services	\$41,893.00	\$14,404.00	\$36,850.00	\$39,806.00	8.0%
72 Current Obligations		\$1,900.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
11111060 72890	Miscellaneous Other Services	\$1,900.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
73 Fixed Charges		\$239.88	\$719.87	\$1,150.00	\$950.00	-17.4%
11111060 73810	Dues & Subscriptions	\$239.88	\$719.87	\$1,150.00	\$950.00	-17.4%
74 Supplies & Materials		\$1,237.84	\$3,639.15	\$5,100.00	\$2,000.00	-60.8%
11111060 74930	IT Supplies	\$1,237.84	\$626.88	\$2,000.00	\$2,000.00	0.0%
11111060 74931	IT Eq Restricted-IT Use Only	\$0.00	\$3,012.27	\$3,100.00	\$0.00	-100.0%
75 Capital Outlay		\$0.00	\$15,939.80	\$20,000.00	\$67,000.00	235.0%
11111060 75120	IT Equipment	\$0.00	\$15,939.80	\$20,000.00	\$67,000.00	235.0%

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 continually addressing the need to maintain our critical systems and services during this fiscal year. During FY25 we plan to replace the infrastructure that supports our network infrastructure. These components are reaching the end of their 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 Technology Department provides a total source, single point resource for computing, networking, telephony, cybersecurity, video, and related systems for the City of New Bern.

Goals and Objectives

- Hansen - CIS Utility Billing System Upgrade
- Decommissioning old Windows Servers and Virtual Environment
- Telephone System Migration
- Upgrades to Emergency Operating Center Equipment
- Munis ERP System Upgrade
- ISE-PIK Firewall Authentication System
- Computer Network Security Upgrades

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.

Planning Ahead

The Technology 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 Technology Department has worked hard to keep pace with that growth. For example, during FY24 we upgraded the central virtual server which houses many of our vital on-premise systems and services, we have been implementing an upgrade to our existing telephone services, replacing outdated PRI circuits with SIP technology and upgrades to our network infrastructure. These are examples of several complex technology projects that the Technology Department is working on to put more capability in the hands of staff, strengthen our environment and to better secure our IT systems and the data they contain.



Challenges and Changes

IT equipment price increases, long acquisition lead times, continually changing technologies, and staffing 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 FY25. During FY 2024, the Technology Department had to endure a significant period of time in recruiting and on-boarding staff. We will continue to work diligently to overcome these and other challenges with cross-training and career progression to ensure that the City has the technology resources it needs.

Programs, Events and Happenings

The Technology department is actively working to prepare for a cyber security assessment from the North Carolina National Guard. This assessment will involve an in-person multi-day visit from security experts



who will evaluate our policies, equipment and networking environment. The goal of this assessment is to identify areas of both strengths and possible improvements that we can implement to protect our computing environments while providing the services the City needs to fulfill its mission. The Technology staff will evaluate the results of the assessment and continue the work to implement a series of controls designed to improve our ability to protect, detect, respond and recover from security attacks.

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
1510 Technology		\$1,815,614.45	\$2,024,526.06	\$2,392,980.00	\$2,033,556.00	-15.0%
61 Personnel Services		\$609,364.44	\$518,260.76	\$662,072.00	\$676,681.00	2.2%
11111510 61101	Salaries & Wages Regular	\$563,866.08	\$490,419.41	\$623,148.00	\$637,757.00	2.3%
11111510 61103	Salaries & Wages Vac Payout	\$13,548.33	\$3,325.86	\$0.00	\$0.00	0.0%
11111510 61121	Salaries & Wages Overtime	\$2,552.65	\$2,674.58	\$5,300.00	\$5,300.00	0.0%
11111510 61131	Salaries & Wages Standby	\$9,816.02	\$7,417.72	\$11,000.00	\$11,000.00	0.0%
11111510 61141	Salaries & Wages Call Back	\$13,833.66	\$10,325.53	\$16,800.00	\$16,800.00	0.0%
11111510 61181	Salaries & Wages Benefits	\$5,747.70	\$4,097.66	\$5,824.00	\$5,824.00	0.0%
62 Fringe Benefits		\$240,089.15	\$208,073.36	\$271,118.00	\$277,054.00	2.2%
11111510 62110	Social Security Tax	\$36,638.18	\$31,015.82	\$41,439.00	\$41,593.00	0.4%
11111510 62112	Medicare Tax	\$8,568.66	\$7,253.73	\$9,691.00	\$9,727.00	0.4%
11111510 62210	State Retirement	\$73,425.25	\$66,327.13	\$85,884.00	\$91,505.00	6.5%
11111510 62220	401K Supplement Retirement Reg	\$28,477.14	\$20,497.72	\$33,418.00	\$33,543.00	0.4%
11111510 62810	Health Insurance	\$92,293.92	\$82,464.46	\$100,000.00	\$100,000.00	0.0%
11111510 62820	Workers Compensation	\$686.00	\$514.50	\$686.00	\$686.00	0.0%
71 Professional Service		\$22,339.32	\$29,788.50	\$30,000.00	\$67,000.00	123.3%
11111510 71190	Other Professional Services	\$22,339.32	\$29,788.50	\$30,000.00	\$67,000.00	123.3%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
72 Current Obligations		\$146,551.03	\$291,830.49	\$358,620.00	\$294,238.00	-18.0%
11111510 72130	Employee Travel & Training	\$12,214.12	\$10,135.33	\$12,790.00	\$8,800.00	-31.2%
11111510 72138	Educational Assistance	\$0.00	\$0.00	\$0.00	\$1,000.00	1000.0%
11111510 72210	Telephone Service	\$63,226.57	\$164,840.04	\$199,450.00	\$155,850.00	-21.9%
11111510 72215	Communications Services	\$60,907.77	\$84,867.12	\$113,400.00	\$101,400.00	-10.6%
11111510 72820	Temporary Help Services	\$5,226.00	\$26,000.00	\$26,980.00	\$20,000.00	-25.9%
11111510 72890	Miscellaneous Other Services	\$4,976.57	\$5,988.00	\$6,000.00	\$7,188.00	19.8%
73 Fixed Charges		\$535,443.03	\$525,261.40	\$605,949.00	\$642,460.00	6.0%
11111510 73129	SBITA Principal	\$131,868.12	\$7,663.18	\$0.00	\$0.00	0.0%
11111510 73130	Lease Principal	\$363.37	\$315.94	\$500.00	\$500.00	0.0%
11111510 73134	SBITA Interest	\$901.64	\$443.30	\$0.00	\$0.00	0.0%
11111510 73135	Lease Interest	\$1.77	\$39.06	\$0.00	\$0.00	0.0%
11111510 73210	S & M Contracts	\$0.00	\$328.00	\$0.00	\$0.00	0.0%
11111510 73224	S & M Contracts IT Eqt	\$100,864.16	\$317,389.30	\$377,598.50	\$410,000.00	8.6%
11111510 73230	S & M Contracts Comm Eqt	\$299,477.35	\$194,582.62	\$219,842.50	\$226,460.00	3.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11111510 73231	S & M Contracts Wireless Eq	\$1,966.62	\$4,500.00	\$8,008.00	\$5,500.00	-31.3%
74 Supplies & Materials		\$117,690.71	\$32,284.30	\$33,858.00	\$48,123.00	42.1%
11111510 74510	Fuel Charges	\$423.32	\$212.78	\$500.00	\$500.00	0.0%
11111510 74610	Office Supplies & Materials	\$707.56	\$653.47	\$1,500.00	\$1,500.00	0.0%
11111510 74914	Furniture & Eq Non-Capital	\$2,161.66	\$901.62	\$1,000.00	\$500.00	-50.0%
11111510 74930	IT Supplies	\$64,486.39	\$9,497.36	\$10,290.00	\$11,000.00	6.9%
11111510 74931	IT Eq Restricted-IT Use Only	\$49,911.78	\$20,665.35	\$20,568.00	\$34,623.00	68.3%
11111510 74995	PCard Purchases	\$0.00	\$353.72	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$144,136.77	\$419,027.25	\$431,363.00	\$28,000.00	-93.5%
11111510 75120	IT Equipment	\$132,262.97	\$419,027.25	\$431,363.00	\$28,000.00	-93.5%
11111510 75190	Other Equipment	\$11,873.80	\$0.00	\$0.00	\$0.00	0.0%
81 Other Financing Srcs		(\$18,841.44)	(\$8,157.07)	\$0.00	\$0.00	0.0%
11111510 81229	Other Financing Source:SBITA	(\$18,841.44)	(\$8,157.07)	\$0.00	\$0.00	0.0%
82 Other Financing Uses		\$18,841.44	\$8,157.07	\$0.00	\$0.00	0.0%
11111510 83129	Expenditure: SBITA	\$18,841.44	\$8,157.07	\$0.00	\$0.00	0.0%

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

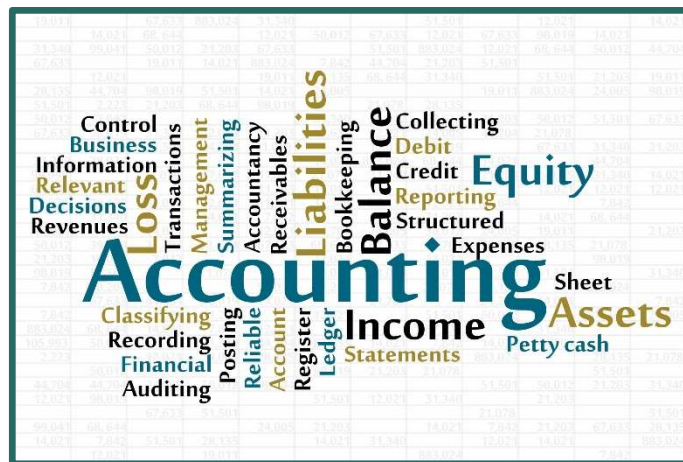
The City of New Bern's Finance Department manages the City's funds, administers financial policies and procedures, and maintains complete records of all financial transactions. Funds and records are managed and maintained in accordance with the generally accepted accounting principles, applicable Federal,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

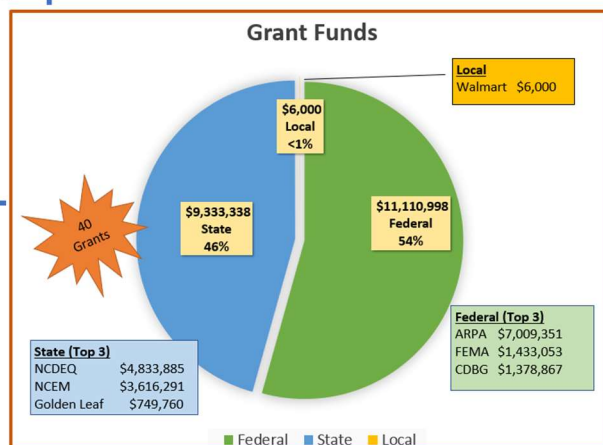
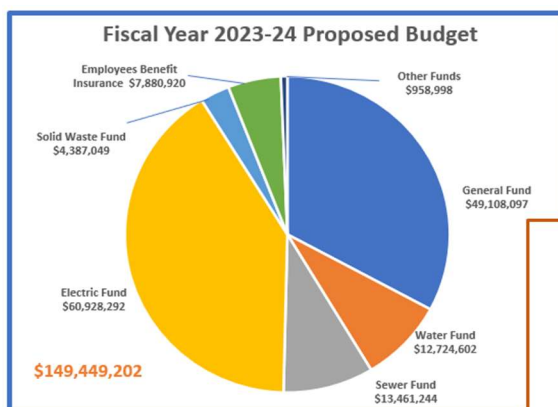
- Continue to improve and provide exceptional customer service and increased communication internally and externally
- Continue to foster collaboration and teamwork
- Strengthen monthly and year end processes
- Continue to work through closeout of various FEMA projects
- Increase vendor outreach and 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 & Accomplishments

- Received Triple Crown of Government Finance Officers Association Awards
 - Distinguished Budget Presentation
 - Certificate of Achievement for Excellence in Financial Reporting
 - Popular Annual Financial Report (PAFR)
- Created an audit committee consisting of three Board of Aldermen
- Completed and submitted audit on schedule



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.
 (The graphs will be updated prior to final budget)



Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
2010 Accounting		\$1,384,306.44	\$1,264,656.02	\$1,530,487.00	\$1,618,890.00	5.8%
61 Personnel Services		\$679,861.66	\$610,567.85	\$760,231.00	\$818,509.00	7.7%
11112010 61101	Salaries & Wages Regular	\$661,587.58	\$591,047.21	\$737,236.00	\$795,085.00	7.8%
11112010 61103	Salaries & Wages Vac Payout	\$463.19	\$0.00	\$0.00	\$0.00	0.0%
11112010 61121	Salaries & Wages Overtime	\$13,703.83	\$15,668.46	\$18,900.00	\$18,900.00	0.0%
11112010 61181	Salaries & Wages Benefits	\$4,107.06	\$3,852.18	\$4,095.00	\$4,524.00	10.5%
62 Fringe Benefits		\$280,788.98	\$259,589.41	\$319,732.00	\$339,896.00	6.3%
11112010 62110	Social Security Tax	\$41,269.81	\$37,032.68	\$47,147.00	\$50,467.00	7.0%
11112010 62112	Medicare Tax	\$9,651.92	\$8,660.87	\$11,026.00	\$11,803.00	7.0%
11112010 62210	State Retirement	\$82,191.96	\$78,266.21	\$97,717.00	\$111,027.00	13.6%
11112010 62220	401K Supplement Retirement Reg	\$31,296.01	\$30,335.89	\$38,023.00	\$40,699.00	7.0%
11112010 62810	Health Insurance	\$115,560.28	\$104,679.51	\$125,000.00	\$125,000.00	0.0%
11112010 62820	Workers Compensation	\$819.00	\$614.25	\$819.00	\$900.00	9.9%
71 Professional Service		\$108,453.41	\$78,274.52	\$110,400.00	\$118,200.00	7.1%
11112010 71110	Accounting Prof Services	\$57,426.06	\$53,715.75	\$53,450.00	\$80,000.00	49.7%
11112010 71190	Other Professional Services	\$51,027.35	\$24,558.77	\$56,950.00	\$38,200.00	-32.9%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
72 Current Obligations		\$116,908.49	\$80,724.59	\$94,507.00	\$97,270.00	2.9%
11112010 72130	Employee Travel & Training	\$32,970.00	\$12,084.59	\$18,647.00	\$18,670.00	0.1%
11112010 72138	Educational Assistance	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
11112010 72210	Telephone Service	\$852.58	\$903.57	\$1,680.00	\$1,200.00	-28.6%
11112010 72310	Utilities	\$8,504.22	\$6,865.59	\$8,000.00	\$8,000.00	0.0%
11112010 72410	Printing	\$813.17	\$904.83	\$1,500.00	\$1,500.00	0.0%
11112010 72512	R & M Buildgs Restricted - PW	\$23,365.00	\$0.00	\$17,000.00	\$0.00	-100.0%
11112010 72590	R & M Other	\$3,550.00	\$0.00	\$0.00	\$0.00	0.0%
11112010 72820	Temporary Help Services	\$12,654.00	\$28,720.00	\$9,000.00	\$22,000.00	144.4%
11112010 72842	Property Foreclosures	\$478.25	\$1,678.90	\$1,500.00	\$1,500.00	0.0%
11112010 72890	Miscellaneous Other Services	\$33,721.27	\$29,567.11	\$35,180.00	\$42,400.00	20.5%
73 Fixed Charges		\$172,202.01	\$187,692.66	\$210,864.00	\$211,715.00	0.4%
11112010 73129	SBITA Principal	\$9,750.00	\$9,447.03	\$0.00	\$15,000.00	15000.0%
11112010 73130	Lease Principal	\$1,484.32	\$1,286.53	\$1,980.00	\$2,400.00	21.2%
11112010 73134	SBITA Interest	\$0.00	\$302.97	\$0.00	\$0.00	0.0%
11112010 73135	Lease Interest	\$7.28	\$158.47	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11112010 73210	S & M Contracts	\$0.00	\$0.00	\$15,000.00	\$0.00	-100.0%
11112010 73332	Fidelity Bond	\$1,782.00	\$1,782.00	\$1,800.00	\$1,800.00	0.0%
11112010 73810	Dues & Subscriptions	\$1,551.39	\$897.77	\$2,034.00	\$2,465.00	21.2%
11112010 73916	Vehicle Collection Fee	\$70.28	\$22.69	\$50.00	\$50.00	0.0%
11112010 73918	AD Valorem Collection Fee	\$157,556.74	\$173,795.20	\$190,000.00	\$190,000.00	0.0%
74 Supplies & Materials		\$24,091.89	\$30,806.99	\$34,753.00	\$33,300.00	-4.2%
11112010 74110	Uniforms	\$0.00	\$500.00	\$500.00	\$500.00	0.0%
11112010 74120	Janitorial Supplies	\$1,300.12	\$586.84	\$1,500.00	\$1,000.00	-33.3%
11112010 74320	Community Engagement	\$0.00	\$0.00	\$100.00	\$100.00	0.0%
11112010 74510	Fuel Charges	\$258.54	\$131.84	\$200.00	\$200.00	0.0%
11112010 74610	Office Supplies & Materials	\$19,151.46	\$14,645.97	\$14,078.00	\$14,000.00	-0.6%
11112010 74914	Furniture & Eqt Non-Capital	\$559.98	\$0.00	\$0.00	\$1,000.00	1000.0%
11112010 74930	IT Supplies	\$2,821.79	\$538.90	\$5,160.00	\$3,000.00	-41.9%
11112010 74931	IT Eqt Restricted-IT Use Only	\$0.00	\$13,132.52	\$13,215.00	\$13,500.00	2.2%
11112010 74995	PCard Purchases	\$0.00	\$1,270.92	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
75 Capital Outlay		\$0.00	\$17,000.00	\$0.00	\$0.00	0.0%
11112010 75410	Buildings Structures & Impr	\$0.00	\$17,000.00	\$0.00	\$0.00	0.0%
81 Other Financing Srcs		(\$19,197.03)	\$0.00	\$0.00	\$0.00	0.0%
11112010 81229	Other Financing Source:SBITA	(\$19,197.03)	\$0.00	\$0.00	\$0.00	0.0%
82 Other Financing Uses		\$21,197.03	\$0.00	\$0.00	\$0.00	0.0%
11112010 83129	Expenditure: SBITA	\$21,197.03	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
2020 Purchasing & Warehouse		\$373,964.91	\$352,167.27	\$449,168.00	\$451,588.00	0.5%
61 Personnel Services		\$204,052.78	\$200,830.36	\$237,233.00	\$247,661.00	4.4%
11112020 61101	Salaries & Wages Regular	\$194,482.10	\$190,545.53	\$226,675.00	\$234,529.00	3.5%
11112020 61103	Salaries & Wages Vac Payout	\$366.61	\$0.00	\$0.00	\$0.00	0.0%
11112020 61121	Salaries & Wages Overtime	\$0.00	\$0.00	\$2,100.00	\$2,100.00	0.0%
11112020 61131	Salaries & Wages Standby	\$8,300.48	\$7,470.40	\$7,100.00	\$7,100.00	0.0%
11112020 61141	Salaries & Wages Call Back	\$43.28	\$23.62	\$500.00	\$500.00	0.0%
11112020 61181	Salaries & Wages Benefits	\$860.31	\$2,790.81	\$858.00	\$3,432.00	300.0%
62 Fringe Benefits		\$101,667.94	\$96,392.86	\$115,909.00	\$119,592.00	3.2%
11112020 62110	Social Security Tax	\$12,479.13	\$12,096.72	\$14,716.00	\$15,142.00	2.9%
11112020 62112	Medicare Tax	\$2,918.47	\$2,829.03	\$3,441.00	\$3,541.00	2.9%
11112020 62210	State Retirement	\$24,716.48	\$25,547.01	\$30,499.00	\$33,313.00	9.2%
11112020 62220	401K Supplement Retirement Reg	\$10,159.65	\$9,901.90	\$11,868.00	\$12,211.00	2.9%
11112020 62810	Health Insurance	\$46,009.21	\$41,979.45	\$50,000.00	\$50,000.00	0.0%
11112020 62820	Workers Compensation	\$5,385.00	\$4,038.75	\$5,385.00	\$5,385.00	0.0%
72 Current Obligations		\$16,651.42	\$21,820.17	\$24,080.00	\$25,464.00	5.7%
11112020 72130	Employee Travel & Training	\$1,531.54	\$2,764.63	\$3,100.00	\$2,074.00	-33.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11112020 72210	Telephone Service	\$776.01	\$772.00	\$780.00	\$840.00	7.7%
11112020 72310	Utilities	\$9,003.53	\$10,239.20	\$12,000.00	\$11,000.00	-8.3%
11112020 72520	R & M Equipment	\$562.82	\$1,000.00	\$1,000.00	\$4,000.00	300.0%
11112020 72590	R & M Other	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
11112020 72610	Freight Express Deliveries	\$4,017.15	\$6,104.65	\$6,000.00	\$6,000.00	0.0%
11112020 72890	Miscellaneous Other Services	\$760.37	\$939.69	\$450.00	\$800.00	77.8%
73 Fixed Charges		\$51,207.99	\$43,281.68	\$52,671.00	\$52,621.00	-0.1%
11112020 73115	Kale Road Rent	\$47,231.00	\$39,359.20	\$47,231.00	\$47,231.00	0.0%
11112020 73130	Lease Principal	\$1,216.17	\$1,142.64	\$1,440.00	\$1,440.00	0.0%
11112020 73135	Lease Interest	\$31.20	\$85.29	\$0.00	\$0.00	0.0%
11112020 73190	Miscellaneous Other Rentals	(\$28.38)	\$0.00	\$0.00	\$0.00	0.0%
11112020 73230	S & M Contracts Comm Eq	\$1,823.50	\$1,782.55	\$3,100.00	\$3,000.00	-3.2%
11112020 73810	Dues & Subscriptions	\$934.50	\$912.00	\$900.00	\$950.00	5.6%
74 Supplies & Materials		\$6,943.09	\$5,046.44	\$19,275.00	\$6,250.00	-67.6%
11112020 74110	Uniforms	\$1,214.83	\$1,274.43	\$1,300.00	\$1,000.00	-23.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11112020 74120	Janitorial Supplies	\$140.48	\$137.40	\$300.00	\$300.00	0.0%
11112020 74510	Fuel Charges	\$1,497.07	\$771.25	\$1,500.00	\$1,200.00	-20.0%
11112020 74610	Office Supplies & Materials	\$1,732.32	\$1,546.81	\$2,000.00	\$1,500.00	-25.0%
11112020 74910	Other Supplies & Materials	\$2,193.47	\$857.89	\$1,000.00	\$1,000.00	0.0%
11112020 74930	IT Supplies	\$0.00	\$0.00	\$11,475.00	\$0.00	-100.0%
11112020 74970	Safety Supplies	\$5.10	\$0.00	\$1,000.00	\$750.00	-25.0%
11112020 74990	Miscellaneous Supplies	\$159.82	\$458.66	\$700.00	\$500.00	-28.6%
75 Capital Outlay		\$0.00	\$11,474.50	\$0.00	\$0.00	0.0%
11112020 75190	Other Equipment	\$0.00	\$11,474.50	\$0.00	\$0.00	0.0%
78 Shared Services		(\$6,558.31)	(\$26,678.74)	\$0.00	\$0.00	0.0%
11112020 78196	Issue Ticket Clearing	\$54.38	\$0.00	\$0.00	\$0.00	0.0%
11112020 78198	Warehouse Inventory	(\$6,612.69)	(\$26,678.74)	\$0.00	\$0.00	0.0%

Human Resources

Budget Highlights

The 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.

Purpose and Mission

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.

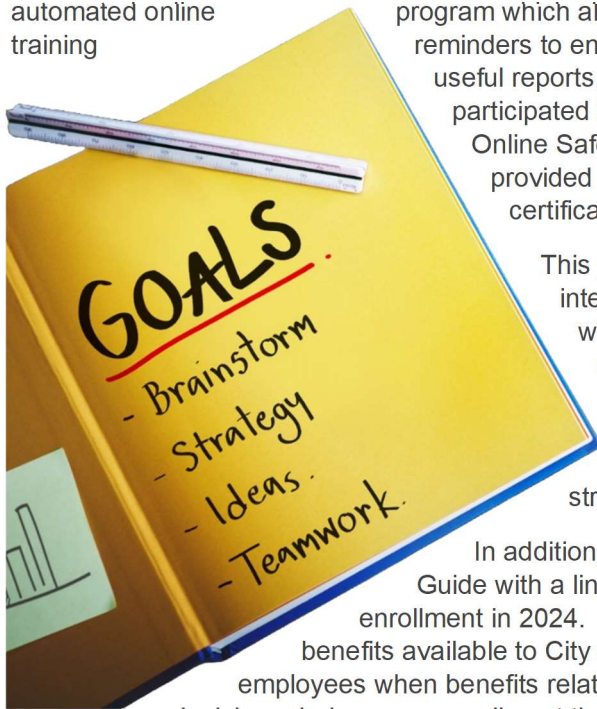


Welcome to the City of New Bern Team!!!
We're excited to have you on board!

Goals & Objectives

The department continues to be 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 (complimentary access provided by SIA Group). The "Training Track" feature delivers the scope and flexibility for an automated online training

program which allows for scheduling, tracking, emailing auto-notification reminders to employees and producing completion certificates and useful reports. During 2023, approximately 400 employees participated in online training through the Risk Management Center Online Safety and HR Resource Library (complimentary access provided by SIA Group) with 1,000 documented completion certificates produced.



This year, the department will focus on creating an exit interview instrument using a technology platform tool. This will allow us to efficiently gather data and quickly produce analytical reports. The reporting will enable us to better understand the root causes of turnover and exit trends throughout each department and citywide, which will result in identifying and executing employee retention strategies and action plans.

In addition, the department will be producing an Employee Benefit Guide with a link to be disseminated to all employees prior to open enrollment in 2024. This Guide will contain an overview of all the valuable benefits available to City employees. This Guide will serve as a reference to employees when benefits related questions arise and will assist them in making decisions during open enrollment that will promote their personal and financial growth.

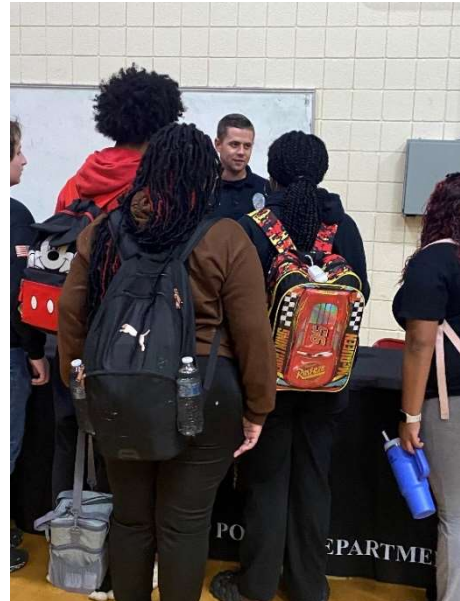
Success and Accomplishments

The Human Resources Department had not hosted a Benefits and Wellness Fair since 2019. However, the Department hosted an extremely successful Fair on October 27, 2023, at West New Bern Recreation Center. There were 384 employees that attended the Fair and received benefits and wellness related information from 27 participating vendors. Informational sessions were also held during the Fair to highlight MYgroup, the new Employee Assistance Program Provider as well as AFLAC's new life insurance product. 366 employees attended these informational sessions.

Programs, Events and Happenings

We have been very successful with our community outreach efforts and continue to recognize the significance of spreading awareness to our community about city operations, various resources, and recruitment/selection. Although city departments work internally to coordinate many recruitment and community outreach efforts, the Human Resources Department continues to participate in and coordinate many events for department participation such as:

- Craven Works Job Fair and Resource Event
- NC Works Veteran's Day Job Fair
- Craven Community College Job Fair
- Trent Court Community Outreach Event and Back To School Event
- New Bern High School, Oaks Road Academy, New Bern Christian Academy and Jones Senior High School Career Fairs
- Craven County Schools Summer Externship Program (Six educators participated)
- Summer Internship Program (Five Craven County School students participated in four city departments)
- Craven County Schools Champ Camp



Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
3010 Human Resources		\$765,267.54	\$707,802.71	\$967,026.00	\$872,027.00	-9.8%
61 Personnel Services		\$425,180.61	\$401,699.84	\$559,352.00	\$515,139.00	-7.9%
11113010 61101	Salaries & Wages Regular	\$415,869.55	\$397,637.40	\$554,444.00	\$510,231.00	-8.0%
11113010 61103	Salaries & Wages Vac Payout	\$6,463.36	\$1,651.91	\$0.00	\$0.00	0.0%
11113010 61121	Salaries & Wages Overtime	\$32.14	\$80.97	\$2,100.00	\$2,100.00	0.0%
11113010 61181	Salaries & Wages Benefits	\$2,815.56	\$2,329.56	\$2,808.00	\$2,808.00	0.0%
62 Fringe Benefits		\$164,088.78	\$163,015.72	\$223,539.00	\$214,669.00	-4.0%
11113010 62110	Social Security Tax	\$25,076.81	\$23,842.20	\$34,906.00	\$31,764.00	-9.0%
11113010 62112	Medicare Tax	\$5,864.81	\$5,576.06	\$8,163.00	\$7,429.00	-9.0%
11113010 62210	State Retirement	\$51,372.17	\$51,518.75	\$72,346.00	\$69,882.00	-3.4%
11113010 62220	401K Supplement Retirement Reg	\$20,037.21	\$17,191.49	\$28,150.00	\$25,617.00	-9.0%
11113010 62810	Health Insurance	\$58,033.73	\$62,596.75	\$75,000.00	\$75,000.00	0.0%
11113010 62820	Workers Compensation	\$477.00	\$355.50	\$474.00	\$477.00	0.6%
11113010 62840	Employee Awards	\$3,227.05	\$1,934.97	\$4,500.00	\$4,500.00	0.0%
71 Professional Service		\$40,683.40	\$45,625.00	\$45,625.00	\$41,200.00	-9.7%
11113010 71114	Medical Professional Services	\$25,730.00	\$30,346.00	\$30,346.00	\$30,500.00	0.5%
11113010 71190	Other Professional Services	\$14,953.40	\$15,279.00	\$15,279.00	\$10,700.00	-30.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
72 Current Obligations		\$34,542.78	\$15,574.93	\$46,505.00	\$24,450.00	-47.4%
11113010 72130	Employee Travel & Training	\$5,562.97	\$640.22	\$3,105.00	\$2,250.00	-27.5%
11113010 72190	Other Travel & Training	\$5,000.00	\$2,550.00	\$24,000.00	\$7,000.00	-70.8%
11113010 72310	Utilities	\$8,845.95	\$5,810.11	\$8,000.00	\$8,000.00	0.0%
11113010 72410	Printing	\$0.00	\$0.00	\$200.00	\$200.00	0.0%
11113010 72790	Advertising	\$4,256.13	\$492.10	\$4,000.00	\$3,500.00	-12.5%
11113010 72820	Temporary Help Services	\$7,773.69	\$3,400.00	\$4,500.00	\$1,000.00	-77.8%
11113010 72890	Miscellaneous Other Services	\$3,104.04	\$2,682.50	\$2,700.00	\$2,500.00	-7.4%
73 Fixed Charges		\$15,881.91	\$14,511.36	\$17,690.00	\$16,750.00	-5.3%
11113010 73130	Lease Principal	\$1,521.66	\$1,322.06	\$2,000.00	\$2,000.00	0.0%
11113010 73135	Lease Interest	\$7.48	\$162.94	\$0.00	\$0.00	0.0%
11113010 73210	S & M Contracts	\$11,127.79	\$11,333.38	\$12,405.00	\$12,500.00	0.8%
11113010 73810	Dues & Subscriptions	\$3,224.98	\$1,692.98	\$3,285.00	\$2,250.00	-31.5%
74 Supplies & Materials		\$53,228.18	\$65,825.86	\$72,765.00	\$59,819.00	-17.8%
11113010 74320	Community Engagement	\$0.00	\$229.56	\$500.00	\$300.00	-40.0%
11113010 74510	Fuel Charges	\$803.88	\$467.08	\$800.00	\$700.00	-12.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11113010 74610	Office Supplies & Materials	\$3,891.43	\$2,876.05	\$3,600.00	\$3,600.00	0.0%
11113010 74910	Other Supplies & Materials	\$8.25	\$9.89	\$0.00	\$0.00	0.0%
11113010 74931	IT Eqt Restricted-IT Use Only	\$1,529.87	\$12,742.33	\$12,765.00	\$619.00	-95.2%
11113010 74960	Flowers & Memorials	\$1,005.89	\$1,568.16	\$2,000.00	\$2,000.00	0.0%
11113010 74962	Employee Appreciation	\$43,995.20	\$46,096.00	\$50,000.00	\$50,000.00	0.0%
11113010 74970	Safety Supplies	\$370.44	\$250.00	\$1,100.00	\$600.00	-45.5%
11113010 74990	Miscellaneous Supplies	\$1,623.22	\$1,555.57	\$2,000.00	\$2,000.00	0.0%
11113010 74995	PCard Purchases	\$0.00	\$31.22	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$31,661.88	\$1,550.00	\$1,550.00	\$0.00	-100.0%
11113010 75190	Other Equipment	\$2,950.00	\$1,550.00	\$1,550.00	\$0.00	-100.0%
11113010 75210	Motor Vehicles	\$28,711.88	\$0.00	\$0.00	\$0.00	0.0%

Police Department

Police Operations

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 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.

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

Key Operations & Functions

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

Awards and Certificates



Michael Zerby
Telecommunicator of the Year

The New Bern Police Department received several awards and certificates in 2023 such as the New Bern Civitan Officer of the Year, Telecommunicator of the Year, Chief's Unit Citation, and Life Saving Medal awards. Detective Jared Woody works in the Forensics Evidence Unit and received the New Bern Civitan Award for 2023 for his dedication and commitment to our community in leadership with the New Bern Noble Knights; raising funds for Special Olympics by hosting a disc golf tournament; and coaching our team for the Boots vs Badges Softball tournament. This event collects non-perishable food and funds for Religious Community Services.



Jared Woody
New Bern Civitan Award



Noah Moreis
Life Saving Medal

For the second year in a row Police Services Technician Michael Zerby received the Telecommunicator of the year award for his unwavering dedication, commitment and professionalism fulfilling his duties as the Local Agency Security Officer, Assistant Terminal Agency Coordinator, and Small Unmanned Aircraft System's remote pilot. Life Saving Medals were awarded to Recruitment Officer Joshua Taylor and Police Officer Noah Moreis for their heroic efforts of assisting with a citizen's severe and life-threatening injury. Their selfless actions in an extremely intense and stressful situation resulted in saving the life of an individual in our community. We are proud of the commitment and dedication of our staff and the awards received in 2023.



Joshua Taylor
Life Saving Medal

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 dialogue 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.



Police Department

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.



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.

Police Department 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.

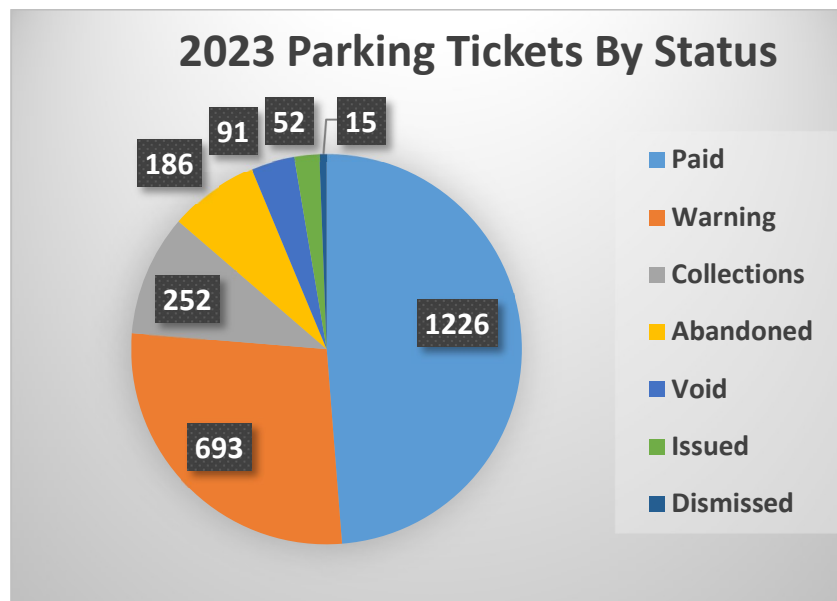


Goals & Objectives

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.



Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
4010 Police		\$12,746,898.07	\$12,248,767.58	\$14,477,325.00	\$14,893,285.00	2.9%
		(\$12,108.00)	(\$12,108.00)	\$0.00	\$0.00	0.0%
11114010 76332	2021 Byrne JAG	(\$12,108.00)	(\$12,108.00)	\$0.00	\$0.00	0.0%
61 Personnel Services		\$7,131,281.41	\$6,746,627.26	\$8,157,640.00	\$8,431,106.00	3.4%
11114010 61101	Salaries & Wages Regular	\$6,370,297.09	\$6,022,485.57	\$7,342,954.00	\$7,596,582.00	3.5%
11114010 61103	Salaries & Wages Vac Payout	\$42,352.42	\$37,319.67	\$20,000.00	\$20,000.00	0.0%
11114010 61105	Salaries & Wages Sep Allow LEO	\$213,491.89	\$149,296.52	\$242,150.00	\$242,150.00	0.0%
11114010 61108	Sal & Wages Stm Admin Wrkd Hrs	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
11114010 61121	Salaries & Wages Overtime	\$316,783.01	\$348,811.22	\$342,700.00	\$350,000.00	2.1%
11114010 61131	Salaries & Wages Standby	\$60,718.00	\$64,973.68	\$52,500.00	\$52,500.00	0.0%
11114010 61141	Salaries & Wages Call Back	\$51,140.15	\$56,329.20	\$47,300.00	\$60,000.00	26.8%
11114010 61151	Salaries & Wages Part-Time	\$21,466.49	\$17,057.20	\$35,398.00	\$35,236.00	-0.5%
11114010 61161	Salaries & Wages Seasonal	\$17,593.87	\$16,988.55	\$24,000.00	\$24,000.00	0.0%
11114010 61181	Salaries & Wages Benefits	\$37,438.49	\$33,365.65	\$40,638.00	\$40,638.00	0.0%
62 Fringe Benefits		\$3,258,216.91	\$3,068,413.62	\$3,725,389.00	\$3,916,505.00	5.1%
11114010 62110	Social Security Tax	\$429,855.85	\$406,564.91	\$502,489.00	\$520,220.00	3.5%
11114010 62112	Medicare Tax	\$100,531.21	\$95,084.06	\$117,517.00	\$121,664.00	3.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11114010 62210	State Retirement	\$139,104.20	\$135,741.86	\$163,577.00	\$272,645.00	66.7%
11114010 62214	State Retirement Policemen LEO	\$734,480.28	\$761,148.51	\$921,374.00	\$952,388.00	3.4%
11114010 62220	401K Supplement Retirement Reg	\$52,470.77	\$48,019.13	\$63,648.00	\$102,914.00	61.7%
11114010 62222	401K Supplement Retirement SPO	\$281,213.93	\$271,064.64	\$326,728.00	\$316,618.00	-3.1%
11114010 62810	Health Insurance	\$1,377,944.67	\$1,243,873.51	\$1,487,500.00	\$1,487,500.00	0.0%
11114010 62820	Workers Compensation	\$142,616.00	\$106,917.00	\$142,556.00	\$142,556.00	0.0%
71 Professional Service		\$45,353.49	\$34,123.45	\$38,624.00	\$33,404.00	-13.5%
11114010 71114	Medical Professional Services	\$3,036.90	\$2,500.00	\$3,535.00	\$2,500.00	-29.3%
11114010 71190	Other Professional Services	\$42,316.59	\$31,623.45	\$35,089.00	\$30,904.00	-11.9%
72 Current Obligations		\$259,845.48	\$286,698.76	\$323,455.00	\$293,104.00	-9.4%
11114010 72130	Employee Travel & Training	\$50,375.69	\$60,573.44	\$64,998.00	\$64,920.00	-0.1%
11114010 72138	Educational Assistance	\$6,000.00	\$8,782.98	\$5,000.00	\$5,000.00	0.0%
11114010 72210	Telephone Service	\$74,932.64	\$98,359.10	\$114,435.00	\$97,872.00	-14.5%
11114010 72310	Utilities	\$87,712.99	\$72,273.49	\$90,000.00	\$90,000.00	0.0%
11114010 72410	Printing	\$2,138.01	\$3,205.51	\$3,000.00	\$3,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11114010 72512	R & M Buildgs Restricted - PW	\$735.94	\$10,000.00	\$10,000.00	\$0.00	-100.0%
11114010 72520	R & M Equipment	\$8,490.00	\$3,995.28	\$6,740.00	\$7,790.00	15.6%
11114010 72530	R & M Vehicles	\$1,279.96	\$3,850.47	\$2,743.00	\$0.00	-100.0%
11114010 72540	R & M Communication Equipment	\$5,152.38	\$5,602.28	\$6,950.00	\$5,500.00	-20.9%
11114010 72590	R & M Other	\$684.00	\$2,266.47	\$2,367.00	\$2,050.00	-13.4%
11114010 72790	Advertising	\$355.00	\$110.00	\$500.00	\$250.00	-50.0%
11114010 72890	Miscellaneous Other Services	\$21,988.87	\$17,679.74	\$16,722.00	\$16,722.00	0.0%
73 Fixed Charges		\$678,727.81	\$746,764.63	\$749,524.00	\$768,500.00	2.5%
11114010 73129	SBITA Principal	\$31,160.66	\$24,385.11	\$0.00	\$0.00	0.0%
11114010 73130	Lease Principal	\$37,041.95	\$37,730.81	\$42,000.00	\$42,000.00	0.0%
11114010 73134	SBITA Interest	\$473.50	\$1,431.77	\$0.00	\$3,600.00	3600.0%
11114010 73135	Lease Interest	\$1,377.21	\$2,041.94	\$0.00	\$1,200.00	1200.0%
11114010 73189	NonSubsc Comp Exp SBITA	\$75.00	\$75.00	\$0.00	\$0.00	0.0%
11114010 73190	Miscellaneous Other Rentals	\$55,791.91	\$64,100.00	\$74,158.00	\$54,000.00	-27.2%
11114010 73210	S & M Contracts	\$0.00	\$0.00	\$0.00	\$49,500.00	49500.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11114010 73224	S & M Contracts IT Eqt	\$433,702.82	\$454,025.23	\$482,048.00	\$474,000.00	-1.7%
11114010 73230	S & M Contracts Comm Eqt	\$98,468.75	\$136,657.08	\$125,000.00	\$125,000.00	0.0%
11114010 73290	Other Contractual Services	\$15,156.00	\$20,556.00	\$20,500.00	\$15,200.00	-25.9%
11114010 73810	Dues & Subscriptions	\$5,480.01	\$5,761.69	\$5,818.00	\$4,000.00	-31.2%
74 Supplies & Materials		\$767,863.93	\$644,986.47	\$784,571.00	\$677,329.00	-13.7%
11114010 74110	Uniforms	\$61,482.75	\$82,914.76	\$91,800.00	\$72,000.00	-21.6%
11114010 74120	Janitorial Supplies	\$4,192.71	\$4,366.52	\$4,250.00	\$4,000.00	-5.9%
11114010 74310	Training Materials	\$3,691.43	\$3,112.45	\$5,015.00	\$3,500.00	-30.2%
11114010 74320	Special Program Materials	\$1,948.60	\$5,429.52	\$5,000.00	\$5,000.00	0.0%
11114010 74510	Fuel Charges	\$297,833.07	\$194,120.34	\$300,000.00	\$275,000.00	-8.3%
11114010 74610	Office Supplies & Materials	\$17,112.44	\$18,575.46	\$20,689.00	\$17,500.00	-15.4%
11114010 74910	Other Supplies & Materials	\$118,732.88	\$107,635.89	\$114,209.00	\$95,217.00	-16.6%
11114010 74930	IT Supplies	\$3,640.28	\$2,729.25	\$10,234.00	\$5,000.00	-51.1%
11114010 74931	IT Eqt Restricted-IT Use Only	\$209,368.41	\$171,227.33	\$173,130.00	\$149,818.00	-13.5%
11114010 74942	Canine Supplies	\$11,587.62	\$12,176.88	\$14,604.00	\$11,500.00	-21.3%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11114010 74944	Fuel Charges Non-Highway	\$6,458.50	\$7,000.00	\$7,000.00	\$6,000.00	-14.3%
11114010 74946	Ammunition	\$27,169.24	\$28,566.57	\$30,846.00	\$25,000.00	-19.0%
11114010 74947	CALEA	\$4,646.00	\$5,331.44	\$7,794.00	\$7,794.00	0.0%
11114010 74995	PCard Purchases	\$0.00	\$1,800.06	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$522,036.59	\$665,678.79	\$698,122.00	\$773,337.00	10.8%
11114010 75120	IT Equipment	\$0.00	\$5,369.22	\$0.00	\$0.00	0.0%
11114010 75190	Other Equipment	\$0.00	\$3,641.45	\$0.00	\$128,350.00	128350.0%
11114010 75210	Motor Vehicles	\$522,036.59	\$646,668.12	\$688,122.00	\$644,987.00	-6.3%
11114010 75410	Buildings Structures & Impr	\$0.00	\$10,000.00	\$10,000.00	\$0.00	-100.0%
76 Contr-Grants-Subsidy		(\$11,170.00)	(\$9,995.00)	\$0.00	\$0.00	0.0%
11114010 76365	NCSA ICAC Grant	(\$11,170.00)	(\$9,995.00)	\$0.00	\$0.00	0.0%
82 Other Financing Uses		\$106,850.45	\$77,577.60	\$0.00	\$0.00	0.0%
11114010 82190	Transfer to Other Funds	\$45,170.00	(\$470.68)	\$0.00	\$0.00	0.0%
11114010 83129	Expenditure: SBITA	\$61,680.45	\$78,048.28	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
4030 Emergency 911 Support		\$81,965.03	\$86,762.06	\$105,358.00	\$94,169.00	-10.6%
61 Personnel Services		\$56,548.25	\$52,465.14	\$63,931.00	\$64,570.00	1.0%
11114030 61101	Salaries & Wages Regular	\$56,548.25	\$52,465.14	\$63,931.00	\$64,570.00	1.0%
62 Fringe Benefits		\$25,416.78	\$34,296.92	\$41,427.00	\$29,599.00	-28.6%
11114030 62110	Social Security Tax	\$3,329.19	\$3,063.55	\$3,964.00	\$4,003.00	1.0%
11114030 62112	Medicare Tax	\$778.64	\$716.47	\$926.00	\$936.00	1.1%
11114030 62210	State Retirement	\$6,878.23	\$6,767.93	\$8,215.00	\$8,807.00	7.2%
11114030 62220	401K Supplement Retirement Reg	\$2,827.37	\$2,623.30	\$3,197.00	\$3,228.00	1.0%
11114030 62810	Health Insurance	\$11,538.35	\$21,031.92	\$25,000.00	\$12,500.00	-50.0%
11114030 62820	Workers Compensation	\$65.00	\$93.75	\$125.00	\$125.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
4050 Parking		\$48,568.98	\$41,896.02	\$74,495.00	\$66,443.00	-10.8%
61 Personnel Services		\$31,174.49	\$27,453.97	\$50,290.00	\$48,886.00	-2.8%
11114050 61151	Salaries & Wages Part-Time	\$31,174.49	\$27,453.97	\$50,290.00	\$48,886.00	-2.8%
62 Fringe Benefits		\$2,685.78	\$2,325.93	\$4,149.00	\$4,041.00	-2.6%
11114050 62110	Social Security Tax	\$1,932.76	\$1,702.13	\$3,119.00	\$3,031.00	-2.8%
11114050 62112	Medicare Tax	\$452.02	\$398.05	\$729.00	\$709.00	-2.7%
11114050 62820	Workers Compensation	\$301.00	\$225.75	\$301.00	\$301.00	0.0%
72 Current Obligations		\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
11114050 72530	R & M Vehicles	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
73 Fixed Charges		\$8,158.66	\$10,116.00	\$10,116.00	\$10,116.00	0.0%
11114050 73224	S & M Contracts IT Eq	\$8,158.66	\$10,116.00	\$10,116.00	\$10,116.00	0.0%
74 Supplies & Materials		\$6,550.05	\$2,000.12	\$8,940.00	\$2,400.00	-73.2%
11114050 74110	Uniforms	\$251.96	\$900.00	\$900.00	\$900.00	0.0%
11114050 74510	Fuel Charges	\$633.42	\$806.65	\$1,000.00	\$1,000.00	0.0%
11114050 74910	Other Supplies & Materials	\$5,664.67	\$293.47	\$7,040.00	\$500.00	-92.9%

Fire Department

Budget Highlights

The New Bern Fire Department consists of the following divisions: Suppression, Training, Fire Prevention, Support Service, and Administration.

We have three (3) fire stations with two (2) Fire Engines, 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. Other budget impacts are our capital and personnel requests listed below.



2025 Capital Requests

- Land acquisition and infrastructure for Hwy 43 Fire Station
- Purchase of a new Engine/Pumper
- Replacement of a service vehicle
- Purchase of 6 new Self-Contained Breathing Apparatus (SCBA)
- Quick Response Vehicle (QRV)/Personnel

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. These tasks along with logistics and management of resources and maintenance are performed by the department's Support Service Division.

Key Operations & Functions

The New Bern Fire-Rescue Department (NBFRD) provides various programs and services to the City of New Bern and the surrounding areas. Community Outreach and Injury Prevention are priorities when it comes to serving our community. The agency shares the responsibilities of the Fire Prevention, Fire Suppression, Training Division, and Support Service Division.



Prevention is the safest and best means to address life-threatening events before occurring and is referred to as Community Risk Reduction (CRR). Programs and services associated with community risk reduction fall under the primary responsibility of the agency's Bureau of Fire Prevention. They use information provided on Local, State, and National trends, as well as, historical data, community behaviors, and associated hazards of our service area to help make our community safe. All divisions work together to provide these services. Fire Suppression is a big contributor to the success of the CRR program. Assistance from community stakeholders is also very important in creating a safer city to reside, work, and visit. This commitment from the community allows us to enhance the quality of life within our community, which is the mission of New Bern.

Suppression personnel play a big role in the quality of service to our city. Not only do they assist with CRR, but they respond to a large variety of emergencies including fires, medical calls, rescues, and hazmat incidents. Our men and women are the first responders serving during disasters, both natural and man-made. Our personnel work hard to ensure they are up to date on training and new techniques in these disciplines, providing the best service to our citizens and visitors.

The training in each of these disciplines is coordinated through the department training division. The training division makes sure all personnel are trained and remain proficient in performing their duties. This is done through job knowledge, skills, and abilities assessed monthly and critical tasking evaluations which are performed annually. The training division also ensures each person reaches the set amount of training hours required by the Office of the State Fire Marshal to assist in maintaining a solid response rating through the Department of Insurance rating system. The division uses the National Fire Protection Association standards to maintain updated training for our personnel.

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.
- Build, strengthen, improve, and advance the fire and rescue service delivery system for the citizens of New Bern.



To achieve these goals the department has developed the following specific objectives:

Employee Wellness	Department Structure/Staff	Community Outreach	Formalize Fire Dept EMS Program	Communication
Contribute to a safe environment for the employees of the New Bern Fire-Rescue Department.	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.	Continue to enhance our Community Outreach Program to meet or exceed community expectations.	Evaluate our EMS program for service delivery and customer expectations.	Create a culture of inclusion for our internal and external stakeholders to benefit the community and the department.

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, it 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.

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.

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 city 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." 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 purchases/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 toward 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 (CPSE). The effort to achieve this award was the result of hard work from the entire fire department and with other departments within the city playing a big role as well. Annual compliance reports are submitted in June of each year and New Bern Fire-Rescue has received high marks in 2022 and 2023. North Carolina has approximately 1,522 fire departments with only 24 being accredited.

Accreditation is a process that demonstrates to our citizens the commitment to excellence we have when serving them. It also shows we are constantly looking for opportunities for improvement and are transparent and accountable through third-party verification and validation. Document review and onsite assessment by the Center on Fire Accreditation International (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.

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.

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. NCDOI 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.



Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5010 Fire		\$7,854,145.63	\$7,054,722.63	\$9,422,388.00	\$8,604,440.00	-8.7%
61 Personnel Services		\$4,639,860.84	\$4,332,523.70	\$4,973,695.00	\$5,082,646.00	2.2%
11115010 61101	Salaries & Wages Regular	\$4,344,146.58	\$4,052,059.88	\$4,658,919.00	\$4,734,370.00	1.6%
11115010 61103	Salaries & Wages Vac Payout	\$24,624.30	\$37,987.39	\$0.00	\$30,000.00	30000.0%
11115010 61121	Salaries & Wages Overtime	\$228,064.62	\$198,734.10	\$264,100.00	\$264,100.00	0.0%
11115010 61131	Salaries & Wages Standby	\$17,355.90	\$17,878.78	\$19,500.00	\$20,500.00	5.1%
11115010 61141	Salaries & Wages Call Back	\$17,654.05	\$17,332.90	\$18,500.00	\$21,500.00	16.2%
11115010 61161	Salaries & Wages Seasonal	\$1,078.92	\$607.48	\$5,500.00	\$5,000.00	-9.1%
11115010 61181	Salaries & Wages Benefits	\$6,936.47	\$7,923.17	\$7,176.00	\$7,176.00	0.0%
62 Fringe Benefits		\$2,178,999.48	\$2,008,717.84	\$2,378,593.00	\$2,449,661.00	3.0%
11115010 62110	Social Security Tax	\$274,288.83	\$256,538.91	\$304,628.00	\$312,819.00	2.7%
11115010 62112	Medicare Tax	\$64,148.41	\$59,996.95	\$71,243.00	\$73,159.00	2.7%
11115010 62210	State Retirement	\$563,447.13	\$557,795.24	\$631,366.00	\$687,520.00	8.9%
11115010 62212	State Retirement Firemen	\$3,650.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
11115010 62220	401K Supplement Retirement Reg	\$226,253.67	\$210,117.82	\$245,667.00	\$252,274.00	2.7%
11115010 62810	Health Insurance	\$864,022.44	\$786,877.17	\$937,500.00	\$935,700.00	-0.2%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11115010 62820	Workers Compensation	\$183,189.00	\$137,391.75	\$183,189.00	\$183,189.00	0.0%
71 Professional Service		\$50,045.87	\$31,787.22	\$47,960.00	\$33,000.00	-31.2%
11115010 71114	Medical Professional Services	\$21,463.00	\$27,579.84	\$27,600.00	\$27,500.00	-0.4%
11115010 71190	Other Professional Services	\$28,582.87	\$4,207.38	\$20,360.00	\$5,500.00	-73.0%
72 Current Obligations		\$198,489.72	\$118,830.00	\$176,612.00	\$426,200.00	141.3%
11115010 72130	Employee Travel & Training	\$8,655.56	\$11,797.97	\$14,265.00	\$15,000.00	5.2%
11115010 72138	Educational Assistance	\$5,609.49	\$1,533.85	\$5,000.00	\$3,000.00	-40.0%
11115010 72210	Telephone Service	\$630.09	\$630.00	\$700.00	\$700.00	0.0%
11115010 72310	Utilities	\$79,488.51	\$63,177.91	\$82,000.00	\$82,000.00	0.0%
11115010 72410	Printing	\$309.36	\$340.60	\$1,000.00	\$1,000.00	0.0%
11115010 72510	R & M Buildings	\$105.00	\$0.00	\$0.00	\$0.00	0.0%
11115010 72512	R & M Buildgs Restricted - PW	\$18,786.52	\$0.00	\$33,700.00	\$284,000.00	742.7%
11115010 72520	R & M Equipment	\$30,669.49	\$27,367.85	\$24,065.00	\$25,000.00	3.9%
11115010 72530	R & M Vehicles	\$37,577.96	\$0.00	\$0.00	\$0.00	0.0%
11115010 72890	Miscellaneous Other Services	\$16,657.74	\$13,981.82	\$15,882.00	\$15,500.00	-2.4%
73 Fixed Charges		\$91,762.58	\$95,551.37	\$107,996.00	\$128,460.00	18.9%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11115010 73130	Lease Principal	\$12,526.15	\$12,241.00	\$13,800.00	\$13,200.00	-4.3%
11115010 73135	Lease Interest	\$465.40	\$620.90	\$0.00	\$400.00	400.0%
11115010 73190	Miscellaneous Other Rentals	(\$454.01)	\$0.00	\$0.00	\$0.00	0.0%
11115010 73210	S & M Contracts	\$24,156.03	\$28,237.43	\$32,036.00	\$60,700.00	89.5%
11115010 73230	S & M Contracts Comm Eq	\$40,116.89	\$37,935.97	\$45,000.00	\$40,500.00	-10.0%
11115010 73290	Other Contractual Services	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%
11115010 73810	Dues & Subscriptions	\$11,952.12	\$13,516.07	\$14,160.00	\$10,660.00	-24.7%
74 Supplies & Materials		\$340,849.23	\$353,626.46	\$410,646.00	\$370,473.00	-9.8%
11115010 74110	Uniforms	\$22,865.37	\$29,153.75	\$32,000.00	\$33,000.00	3.1%
11115010 74120	Janitorial Supplies	\$5,756.11	\$7,039.48	\$9,000.00	\$6,500.00	-27.8%
11115010 74210	Food & Provisions	\$1,396.49	\$2,150.84	\$2,400.00	\$2,500.00	4.2%
11115010 74310	Training Materials	\$2,691.26	\$3,612.72	\$5,500.00	\$5,500.00	0.0%
11115010 74340	Other Medical Supplies	\$7,837.61	\$10,349.67	\$10,000.00	\$10,500.00	5.0%
11115010 74420	Equipment Parts	\$8,696.24	\$6,722.03	\$9,000.00	\$9,000.00	0.0%
11115010 74424	Equipment Parts - SCBA	\$2,099.44	\$2,156.86	\$3,000.00	\$3,500.00	16.7%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11115010 74510	Fuel Charges	\$79,010.38	\$51,034.96	\$65,000.00	\$65,000.00	0.0%
11115010 74610	Office Supplies & Materials	\$3,618.82	\$2,663.24	\$3,500.00	\$3,500.00	0.0%
11115010 74910	Other Supplies & Materials	\$607.31	\$0.00	\$0.00	\$0.00	0.0%
11115010 74914	Furniture & Eqt Non-Capital	\$18,429.08	\$8,622.74	\$13,000.00	\$10,000.00	-23.1%
11115010 74930	IT Supplies	\$623.69	\$182.11	\$1,000.00	\$1,000.00	0.0%
11115010 74931	IT Eqt Restricted-IT Use Only	\$27,346.82	\$51,397.40	\$72,871.00	\$45,973.00	-36.9%
11115010 74942	Canine Supplies	\$951.79	\$915.66	\$1,100.00	\$1,500.00	36.4%
11115010 74944	Fuel Charges Non-Highway	\$4,989.37	\$5,800.00	\$6,000.00	\$6,500.00	8.3%
11115010 74950	Fire Prevention Supplies	\$4,007.80	\$2,301.42	\$5,000.00	\$6,500.00	30.0%
11115010 74951	Fire Investigation Supplies	\$145.64	\$691.81	\$1,000.00	\$1,000.00	0.0%
11115010 74952	Fire Suppression Supplies	\$62,539.64	\$55,948.55	\$54,409.00	\$50,000.00	-8.1%
11115010 74954	Fire Volunteers	\$8,789.73	\$4,881.09	\$4,400.00	\$7,000.00	59.1%
11115010 74970	Safety Supplies	\$69,783.37	\$97,070.46	\$100,466.00	\$90,000.00	-10.4%
11115010 74990	Miscellaneous Supplies	\$8,794.42	\$10,201.64	\$11,400.00	\$12,000.00	5.3%
11115010 74995	PCard Purchases	(\$131.15)	\$730.03	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
75 Capital Outlay		\$354,137.91	\$113,686.04	\$1,326,886.00	\$114,000.00	-91.4%
11115010 75190	Other Equipment	\$162,496.69	\$63,769.44	\$126,886.00	\$54,000.00	-57.4%
11115010 75210	Motor Vehicles	\$116,691.22	\$49,916.60	\$1,200,000.00	\$60,000.00	-95.0%
11115010 75410	Buildings Structures & Impr	\$74,950.00	\$0.00	\$0.00	\$0.00	0.0%

Parks & Recreation

Budget Highlights

To achieve access for all, our budget continues to focus on facility and park upgrades, new construction, inclusive programming, and a variety of special events. There has been an increase in program participation and facility admission and rentals this budget resulting in revenue projections being met or exceeded. Currently, we are installing three new park shelters, completed Phase 2 of the Lawson Creek Park Marshwalk, and will begin Phase 3 of this Marshwalk in June of 2024.



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.

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, Pleasant Hill Community 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.

Programs, Events and Happenings

Our special events continue to grow and flourish. This year our summer concert series, Footloose on the Neuse, set record attendance numbers with 3,600 to 4,100 people in attendance. We offered two new programs, a Father Daughter Valentine's Dance and Mother Son Sneaker Ball. Both of these programs were highly attended and a great time for all. For the first time in several years we facilitated Youth Football with two teams, and the Youth Basketball League grew, allowing us to facilitate all games in-house. We had a great time revamping the MumFest 5k into the MumFest Mumsa 5k in 2023. Participation for this event almost tripled from previous years with approximately 220 runners!



Planning Ahead



Construction of the NEW Stanley A. White Recreation Center is underway! We are excited and look forward to this asset being available to the community again. Meanwhile, we are planning ahead for facility operations, recreational programming, health and wellness, athletics, and educational opportunities at this new state of the art center. In addition, grants are being explored to help develop new park amenities and update old park amenities to make them accessible and inclusive for all. Our updated Comprehensive Parks and Recreation Master Plan was completed in 2024. This plan will serve as a strategic guide for the department's direction for the next 10 years.

Awards and Acknowledgements

The Parks and Recreation Department is nationally accredited by the Council for Accreditation of Park and Recreation Agencies (CAPRA). There are only 14 accredited agencies in North Carolina and 206 nationwide. Accreditation shows our commitment to excellence in the field of Parks and Recreation. Our next reaccreditation will occur in 2025.



Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
6010 Parks & Recreation Admin		\$904,553.16	\$757,554.49	\$928,809.00	\$912,097.00	-1.8%
61 Personnel Services		\$446,444.46	\$403,024.27	\$473,901.00	\$525,611.00	10.9%
11116010 61101	Salaries & Wages Regular	\$426,287.82	\$378,247.28	\$468,153.00	\$514,931.00	10.0%
11116010 61103	Salaries & Wages Vac Payout	\$7,723.77	\$5,993.49	\$0.00	\$0.00	0.0%
11116010 61121	Salaries & Wages Overtime	\$6,641.35	\$12,197.95	\$3,200.00	\$3,200.00	0.0%
11116010 61181	Salaries & Wages Benefits	\$5,791.52	\$6,585.55	\$2,548.00	\$7,480.00	193.6%
62 Fringe Benefits		\$210,657.49	\$190,090.99	\$231,602.00	\$246,953.00	6.6%
11116010 62110	Social Security Tax	\$26,890.76	\$24,469.16	\$29,387.00	\$32,124.00	9.3%
11116010 62112	Medicare Tax	\$6,288.86	\$5,722.67	\$6,873.00	\$7,513.00	9.3%
11116010 62210	State Retirement	\$53,608.68	\$51,140.70	\$60,906.00	\$70,673.00	16.0%
11116010 62220	401K Supplement Retirement Reg	\$21,040.90	\$17,291.04	\$23,700.00	\$25,907.00	9.3%
11116010 62810	Health Insurance	\$92,092.29	\$83,415.42	\$100,000.00	\$100,000.00	0.0%
11116010 62820	Workers Compensation	\$10,736.00	\$8,052.00	\$10,736.00	\$10,736.00	0.0%
71 Professional Service		\$98,954.00	\$50,280.00	\$58,121.00	\$20,000.00	-65.6%
11116010 71190	Other Professional Services	\$98,954.00	\$50,280.00	\$58,121.00	\$20,000.00	-65.6%
72 Current Obligations		\$86,794.03	\$89,745.83	\$126,650.00	\$93,000.00	-26.6%
11116010 72130	Employee Travel & Training	\$8,944.06	\$3,106.55	\$8,650.00	\$5,000.00	-42.2%

Budget Comparison Report



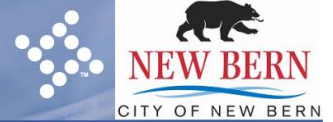
Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11116010 72310	Utilities	\$5,707.62	\$5,601.98	\$8,000.00	\$8,000.00	0.0%
11116010 72410	Printing	\$525.00	\$125.00	\$1,000.00	\$0.00	-100.0%
11116010 72820	Temporary Help Services	\$0.00	\$9,000.00	\$15,000.00	\$3,000.00	-80.0%
11116010 72890	Miscellaneous Other Services	\$408.46	\$443.00	\$1,500.00	\$1,000.00	-33.3%
11116010 72901	Special Recreation Activities	\$63,122.72	\$57,843.12	\$78,500.00	\$65,000.00	-17.2%
11116010 72904	League Program	\$2,975.50	\$6,389.69	\$5,000.00	\$5,000.00	0.0%
11116010 72909	Youth Athletic Leagues	\$5,110.67	\$7,236.49	\$9,000.00	\$6,000.00	-33.3%
73 Fixed Charges		\$8,961.62	\$8,284.98	\$13,125.00	\$12,500.00	-4.8%
11116010 73130	Lease Principal	\$1,264.32	\$1,095.34	\$2,000.00	\$2,000.00	0.0%
11116010 73135	Lease Interest	\$6.21	\$134.66	\$0.00	\$0.00	0.0%
11116010 73210	S & M Contracts	\$4,755.71	\$4,702.94	\$7,000.00	\$7,000.00	0.0%
11116010 73810	Dues & Subscriptions	\$2,935.38	\$2,352.04	\$4,125.00	\$3,500.00	-15.2%
74 Supplies & Materials		\$13,266.56	\$16,128.42	\$25,410.00	\$14,033.00	-44.8%
11116010 74110	Uniforms	\$976.99	\$667.06	\$1,200.00	\$1,000.00	-16.7%
11116010 74320	Community Engagement	\$0.00	\$1,305.55	\$2,500.00	\$1,500.00	-40.0%
11116010 74510	Fuel Charges	\$3,540.16	\$961.55	\$3,000.00	\$3,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11116010 74610	Office Supplies & Materials	\$3,067.23	\$3,236.43	\$3,750.00	\$3,750.00	0.0%
11116010 74810	Recreational Supplies	\$1,982.22	\$1,286.67	\$5,000.00	\$3,000.00	-40.0%
11116010 74910	Other Supplies & Materials	\$848.26	\$837.28	\$200.00	\$200.00	0.0%
11116010 74931	IT Eq Restricted-IT Use Only	\$2,851.70	\$7,775.18	\$9,760.00	\$1,583.00	-83.8%
75 Capital Outlay		\$39,475.00	\$0.00	\$0.00	\$0.00	0.0%
11116010 75190	Other Equipment	\$39,475.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
6022 Stanley White Recreation Center		\$0.00	\$0.00	\$0.00	\$81,614.00	0.0%
61 Personnel Services		\$0.00	\$0.00	\$0.00	\$31,500.00	0.0%
11116022 61151	Salaries & Wages Part-Time	\$0.00	\$0.00	\$0.00	\$31,500.00	31500.0%
62 Fringe Benefits		\$0.00	\$0.00	\$0.00	\$4,264.00	0.0%
11116022 62110	Social Security Tax	\$0.00	\$0.00	\$0.00	\$1,953.00	1953.0%
11116022 62112	Medicare Tax	\$0.00	\$0.00	\$0.00	\$457.00	457.0%
11116022 62820	Workers Compensation	\$0.00	\$0.00	\$0.00	\$1,854.00	1854.0%
72 Current Obligations		\$0.00	\$0.00	\$0.00	\$36,000.00	0.0%
11116022 72310	Utilities	\$0.00	\$0.00	\$0.00	\$35,000.00	35000.0%
11116022 72410	Printing	\$0.00	\$0.00	\$0.00	\$1,000.00	1000.0%
74 Supplies & Materials		\$0.00	\$0.00	\$0.00	\$9,850.00	0.0%
11116022 74110	Uniforms	\$0.00	\$0.00	\$0.00	\$350.00	350.0%
11116022 74120	Janitorial Supplies	\$0.00	\$0.00	\$0.00	\$3,500.00	3500.0%
11116022 74610	Office Supplies & Materials	\$0.00	\$0.00	\$0.00	\$2,000.00	2000.0%
11116022 74810	Recreational Supplies	\$0.00	\$0.00	\$0.00	\$2,000.00	2000.0%
11116022 74910	Other Supplies & Materials	\$0.00	\$0.00	\$0.00	\$2,000.00	2000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
6030 Parks & Grounds		\$1,808,616.25	\$1,508,646.86	\$1,874,863.00	\$1,921,377.00	2.5%
61 Personnel Services		\$597,921.25	\$582,558.77	\$666,182.00	\$693,567.00	4.1%
11116030 61101	Salaries & Wages Regular	\$522,944.10	\$513,402.27	\$628,524.00	\$638,341.00	1.6%
11116030 61103	Salaries & Wages Vac Payout	\$963.59	\$781.91	\$0.00	\$0.00	0.0%
11116030 61121	Salaries & Wages Overtime	\$70,225.01	\$63,984.87	\$36,800.00	\$50,000.00	35.9%
11116030 61181	Salaries & Wages Benefits	\$3,788.55	\$4,389.72	\$858.00	\$5,226.00	509.1%
62 Fringe Benefits		\$323,166.09	\$306,054.81	\$364,580.00	\$375,665.00	3.0%
11116030 62110	Social Security Tax	\$35,838.67	\$35,034.63	\$41,304.00	\$42,677.00	3.3%
11116030 62112	Medicare Tax	\$8,381.74	\$8,193.62	\$9,660.00	\$9,981.00	3.3%
11116030 62210	State Retirement	\$72,270.42	\$74,583.87	\$85,606.00	\$93,890.00	9.7%
11116030 62220	401K Supplement Retirement Reg	\$26,577.17	\$27,019.47	\$33,310.00	\$34,417.00	3.3%
11116030 62810	Health Insurance	\$160,398.09	\$146,448.22	\$175,000.00	\$175,000.00	0.0%
11116030 62820	Workers Compensation	\$19,700.00	\$14,775.00	\$19,700.00	\$19,700.00	0.0%
71 Professional Service		\$0.00	\$64,200.00	\$75,000.00	\$75,000.00	0.0%
11116030 71190	Other Professional Services	\$0.00	\$64,200.00	\$75,000.00	\$75,000.00	0.0%
72 Current Obligations		\$368,007.13	\$300,266.13	\$409,791.00	\$367,500.00	-10.3%
11116030 72130	Employee Travel & Training	\$1,703.12	\$1,141.17	\$4,200.00	\$1,500.00	-64.3%

Budget Comparison Report



11116030 72310	Utilities	\$145,377.86	\$105,873.41	\$135,000.00	\$145,000.00	7.4%
11116030 72510	R & M Buildings	\$11,964.71	\$5,543.28	\$25,000.00	\$20,000.00	-20.0%
11116030 72520	R & M Equipment	\$2,987.15	\$4,087.04	\$5,000.00	\$5,000.00	0.0%
11116030 72563	Cemetery Preservation	\$20,144.23	\$26,263.00	\$25,000.00	\$25,000.00	0.0%
11116030 72568	R & M Field Structures	\$26,470.65	\$23,707.26	\$25,000.00	\$25,000.00	0.0%
11116030 72590	R & M Other	\$24,950.30	\$27,453.97	\$36,000.00	\$36,000.00	0.0%
11116030 72820	Temporary Help Services	\$109,001.31	\$76,097.00	\$114,191.00	\$75,000.00	-34.3%
11116030 72890	Miscellaneous Other Services	\$25,407.80	\$30,100.00	\$40,400.00	\$35,000.00	-13.4%
73 Fixed Charges		\$8,376.97	\$13,918.39	\$18,385.00	\$18,595.00	1.1%
11116030 73130	Lease Principal	\$3,198.56	\$3,123.76	\$3,600.00	\$3,600.00	0.0%
11116030 73135	Lease Interest	\$116.71	\$162.97	\$0.00	\$100.00	100.0%
11116030 73190	Miscellaneous Other Rentals	\$918.50	\$1,161.64	\$2,000.00	\$2,000.00	0.0%
11116030 73210	S & M Contracts	\$3,088.20	\$3,706.98	\$7,000.00	\$7,000.00	0.0%
11116030 73810	Dues & Subscriptions	\$1,055.00	\$5,763.04	\$5,785.00	\$5,895.00	1.9%
74 Supplies & Materials		\$217,304.19	\$174,499.06	\$248,635.00	\$247,550.00	-0.4%
11116030 74110	Uniforms	\$4,704.24	\$9,416.04	\$10,195.00	\$8,000.00	-21.5%
11116030 74120	Janitorial Supplies	\$18,912.59	\$9,791.96	\$15,000.00	\$15,000.00	0.0%

Budget Comparison Report



11116030 74350	Agricultural Supplies	\$38,222.70	\$31,719.96	\$35,000.00	\$35,000.00	0.0%
11116030 74352	Tree Program	\$3,985.47	\$6,942.10	\$10,000.00	\$10,000.00	0.0%
11116030 74410	Construction & Repair Supplies	\$20,564.49	\$19,566.11	\$31,000.00	\$35,000.00	12.9%
11116030 74412	Playground Maintenance Supplies	\$14,009.84	\$17,771.48	\$30,000.00	\$30,000.00	0.0%
11116030 74420	Equipment Parts	\$4,774.85	\$4,211.19	\$8,000.00	\$8,000.00	0.0%
11116030 74510	Fuel Charges	\$54,362.93	\$35,354.73	\$40,000.00	\$43,000.00	7.5%
11116030 74610	Office Supplies & Materials	\$256.86	\$148.94	\$750.00	\$750.00	0.0%
11116030 74830	Field Marking Supplies	\$6,125.97	\$4,717.20	\$12,500.00	\$9,000.00	-28.0%
11116030 74910	Other Supplies & Materials	\$17,681.30	\$13,963.16	\$19,390.00	\$20,000.00	3.1%
11116030 74911	Other Supplies & Eqt Mowing	\$22,727.98	\$8,910.95	\$20,000.00	\$20,000.00	0.0%
11116030 74914	Furniture & Eqt Non-Capital	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
11116030 74930	IT Supplies	\$74.89	\$0.00	\$500.00	\$1,500.00	200.0%
11116030 74931	IT Eqt Restricted-IT Use Only	\$600.00	\$2,528.43	\$4,000.00	\$0.00	-100.0%
11116030 74944	Fuel Charges Non-Highway	\$741.48	\$1,500.00	\$1,800.00	\$1,800.00	0.0%
11116030 74990	Miscellaneous Supplies	\$9,558.60	\$4,600.29	\$10,000.00	\$10,000.00	0.0%

Budget Comparison Report



11116030 74995	PCard Purchases	\$0.00	\$3,356.52	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$293,840.62	\$67,149.70	\$92,290.00	\$143,500.00	55.5%
11116030 75120	IT Equipment	\$6,625.00	\$0.00	\$0.00	\$0.00	0.0%
11116030 75190	Other Equipment	\$17,900.00	\$47,556.00	\$81,180.00	\$88,500.00	9.0%
11116030 75210	Motor Vehicles	\$142,071.25	\$11,109.70	\$11,110.00	\$0.00	-100.0%
11116030 75590	Other Structures & Impr	\$127,244.37	\$8,484.00	\$0.00	\$55,000.00	55000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
6050 Parks & Recreation Facilities		\$1,300,417.46	\$941,836.05	\$1,148,755.00	\$1,178,326.00	2.6%
61 Personnel Services		\$546,973.50	\$488,703.69	\$553,760.00	\$580,148.00	4.8%
11116050 61101	Salaries & Wages Regular	\$410,705.14	\$352,598.34	\$452,046.00	\$456,834.00	1.1%
11116050 61103	Salaries & Wages Vac Payout	\$8,701.74	\$4,777.16	\$0.00	\$0.00	0.0%
11116050 61121	Salaries & Wages Overtime	\$21,832.12	\$16,787.09	\$8,400.00	\$20,000.00	138.1%
11116050 61151	Salaries & Wages Part-Time	\$18,961.41	\$11,623.29	\$21,000.00	\$21,000.00	0.0%
11116050 61161	Salaries & Wages Seasonal	\$84,548.90	\$101,602.04	\$70,000.00	\$80,000.00	14.3%
11116050 61181	Salaries & Wages Benefits	\$2,224.19	\$1,315.77	\$2,314.00	\$2,314.00	0.0%
62 Fringe Benefits		\$256,887.07	\$227,818.29	\$298,075.00	\$278,890.00	-6.4%
11116050 62110	Social Security Tax	\$32,424.99	\$29,277.07	\$35,211.00	\$35,826.00	1.7%
11116050 62112	Medicare Tax	\$7,583.29	\$6,847.10	\$8,234.00	\$8,379.00	1.8%
11116050 62210	State Retirement	\$53,155.35	\$47,625.58	\$72,980.00	\$65,040.00	-10.9%
11116050 62220	401K Supplement Retirement Reg	\$21,855.23	\$17,614.23	\$28,397.00	\$28,892.00	1.7%
11116050 62810	Health Insurance	\$126,115.21	\$114,639.56	\$137,500.00	\$125,000.00	-9.1%
11116050 62820	Workers Compensation	\$15,753.00	\$11,814.75	\$15,753.00	\$15,753.00	0.0%
72 Current Obligations		\$199,875.67	\$145,401.58	\$205,169.00	\$172,900.00	-15.7%
11116050 72130	Employee Travel & Training	\$3,022.24	\$366.00	\$3,600.00	\$1,300.00	-63.9%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11116050 72310	Utilities	\$92,349.17	\$76,508.62	\$98,719.00	\$95,000.00	-3.8%
11116050 72410	Printing	\$881.37	\$0.00	\$1,250.00	\$0.00	-100.0%
11116050 72510	R & M Buildings	\$38,871.46	\$13,636.17	\$35,000.00	\$30,000.00	-14.3%
11116050 72520	R & M Equipment	\$14,619.05	\$3,825.17	\$10,000.00	\$10,000.00	0.0%
11116050 72820	Temporary Help Services	\$22,072.27	\$30,000.00	\$30,000.00	\$10,000.00	-66.7%
11116050 72890	Miscellaneous Other Services	\$2,242.32	\$1,723.99	\$1,600.00	\$1,600.00	0.0%
11116050 72901	Special Recreation Activities	\$12,259.53	\$9,455.85	\$10,000.00	\$10,000.00	0.0%
11116050 72906	Day Camp Program	\$13,558.26	\$9,885.78	\$15,000.00	\$15,000.00	0.0%
73 Fixed Charges		\$6,064.49	\$6,030.65	\$11,545.00	\$10,805.00	-6.4%
11116050 73130	Lease Principal	\$960.39	\$814.90	\$1,500.00	\$1,500.00	0.0%
11116050 73135	Lease Interest	\$4.60	\$100.10	\$0.00	\$0.00	0.0%
11116050 73180	Miscellaneous Equipment Rental	\$1,089.51	\$245.21	\$1,500.00	\$1,000.00	-33.3%
11116050 73210	S & M Contracts	\$1,495.05	\$1,732.59	\$2,500.00	\$2,500.00	0.0%
11116050 73290	Other Contractual Services	\$1,400.00	\$1,664.00	\$4,500.00	\$4,500.00	0.0%
11116050 73810	Dues & Subscriptions	\$1,114.94	\$1,473.85	\$1,545.00	\$1,305.00	-15.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
74 Supplies & Materials		\$82,313.47	\$73,881.84	\$80,206.00	\$85,583.00	6.7%
11116050 74110	Uniforms	\$1,301.51	\$254.80	\$1,500.00	\$1,500.00	0.0%
11116050 74120	Janitorial Supplies	\$7,835.07	\$8,502.79	\$7,500.00	\$7,500.00	0.0%
11116050 74210	Food & Provisions	\$16,423.97	\$14,782.72	\$16,000.00	\$16,000.00	0.0%
11116050 74340	Other Medical Supplies	\$697.45	\$615.00	\$1,500.00	\$1,500.00	0.0%
11116050 74410	Construction & Repair Supplies	\$583.33	\$0.00	\$0.00	\$0.00	0.0%
11116050 74510	Fuel Charges	\$6,823.30	\$7,738.18	\$6,000.00	\$9,000.00	50.0%
11116050 74610	Office Supplies & Materials	\$2,959.26	\$2,594.69	\$2,000.00	\$2,000.00	0.0%
11116050 74810	Recreational Supplies	\$6,849.55	\$5,498.29	\$6,500.00	\$6,500.00	0.0%
11116050 74910	Other Supplies & Materials	\$3,348.88	\$3,784.99	\$5,500.00	\$5,500.00	0.0%
11116050 74914	Furniture & Eq't Non-Capital	\$492.60	\$319.95	\$2,500.00	\$2,500.00	0.0%
11116050 74930	IT Supplies	\$74.89	\$24.99	\$500.00	\$500.00	0.0%
11116050 74931	IT Eq't Restricted-IT Use Only	\$9,137.44	\$0.00	\$0.00	\$4,083.00	4083.0%
11116050 74944	Fuel Charges Non-Highway	\$6,624.23	\$7,900.00	\$8,000.00	\$8,000.00	0.0%
11116050 74980	Chemicals	\$14,293.74	\$0.00	\$1,706.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11116050 74985	Aquatics	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00	0.0%
11116050 74990	Miscellaneous Supplies	\$4,868.25	\$3,537.14	\$5,000.00	\$5,000.00	0.0%
11116050 74995	PCard Purchases	\$0.00	\$2,328.30	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$208,303.26	\$0.00	\$0.00	\$50,000.00	0.0%
11116050 75210	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$50,000.00	50000.0%
11116050 75410	Buildings Structures & Impr	\$208,303.26	\$0.00	\$0.00	\$0.00	0.0%

Development Services

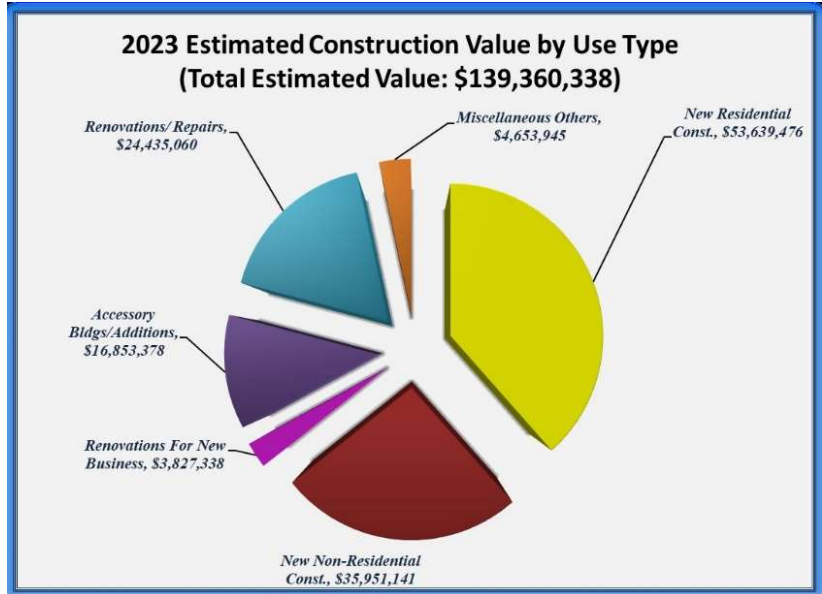
Budget Highlights

This year's highlights include an emphasis on plan modernizations and employee development.

Purpose and Mission

The primary mission of the Development Services Department is to manage safe development and orderly growth throughout the city. We provide timely, accurate, and consistent information and services to our stakeholders as it relates to this mission.

The department delivers professional services in the following areas: land use planning, zoning, permitting, inspections, economic development, community development, transportation planning, historical preservation, mapping, floodplain management, resiliency efforts, nuisance abatement, minimum housing, and code enforcement services.



As a team we embrace teamwork, innovation, respect, integrity, consistency, adaptability, and accuracy as central tenets of our operations.

Goals & Objectives

- Initiation of first comprehensive rewrite of the City of New Bern Land Use Ordinance to provide a better user experience and to gain compliance with state law changes from 2021.
- Provide development opportunities for all staff members, specifically in supervising skills and communication.
- Maintain a fully certified inspections staff so we can continue to provide next-day inspections services.
- Modernize the Master GIS Plan, the MPO Plan and complete the CDBG 5-Year Plan.

Key Operations & Functions

Land use planning, zoning, permitting, inspections, economic development, community development, transportation planning, historical preservation, mapping, floodplain management, resiliency efforts, nuisance abatement, minimum housing, and code enforcement.



Planning Ahead

The modernization of our Land Use Ordinance will provide a more efficient and user-friendly experience.

Awards and Acknowledgements

In 2023 the Department received statewide recognition for the City of New Bern Resiliency plan from the American Planning Association.

Challenges and Changes

This year's budget reflects an expansion of our zoning enforcement program, to include an additional staff person to assist with enforcement, permitting and board submittals.



Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
7010 Planning		\$879,879.06	\$925,028.04	\$1,230,438.00	\$1,130,319.00	-8.1%
61 Personnel Services		\$474,179.37	\$440,545.16	\$598,079.50	\$630,634.00	5.4%
11117010 61101	Salaries & Wages Regular	\$464,084.03	\$427,829.45	\$593,567.50	\$621,674.00	4.7%
11117010 61103	Salaries & Wages Vac Payout	\$3,178.42	\$5,668.71	\$0.00	\$0.00	0.0%
11117010 61181	Salaries & Wages Benefits	\$6,916.92	\$7,047.00	\$4,512.00	\$8,960.00	98.6%
62 Fringe Benefits		\$210,089.00	\$196,657.33	\$272,696.00	\$273,388.00	0.3%
11117010 62110	Social Security Tax	\$29,460.09	\$27,033.26	\$38,235.00	\$38,544.00	0.8%
11117010 62112	Medicare Tax	\$6,889.66	\$6,322.42	\$8,940.00	\$9,014.00	0.8%
11117010 62210	State Retirement	\$56,859.83	\$55,923.07	\$79,556.00	\$84,796.00	6.6%
11117010 62220	401K Supplement Retirement Reg	\$14,854.69	\$16,406.47	\$36,275.00	\$31,084.00	-14.3%
11117010 62810	Health Insurance	\$92,074.73	\$83,509.61	\$99,740.00	\$100,000.00	0.3%
11117010 62820	Workers Compensation	\$9,950.00	\$7,462.50	\$9,950.00	\$9,950.00	0.0%
71 Professional Service		\$123,702.17	\$227,454.14	\$280,904.14	\$129,000.00	-54.1%
11117010 71190	Other Professional Services	\$123,702.17	\$227,454.14	\$280,904.14	\$129,000.00	-54.1%
72 Current Obligations		\$30,122.45	\$32,171.43	\$44,664.00	\$37,995.00	-14.9%
11117010 72130	Employee Travel & Training	\$15,405.66	\$15,096.83	\$20,444.00	\$13,870.00	-32.2%
11117010 72132	Boards & Commissions Travel	\$100.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11117010 72138	Educational Assistance	\$0.00	\$0.00	\$1,000.00	\$0.00	-100.0%
11117010 72210	Telephone Service	\$1,029.88	\$0.00	\$470.00	\$0.00	-100.0%
11117010 72310	Utilities	\$10,320.86	\$6,745.08	\$9,000.00	\$9,000.00	0.0%
11117010 72410	Printing	\$487.99	\$2,863.12	\$3,600.00	\$3,675.00	2.1%
11117010 72790	Advertising	\$1,199.00	\$6,166.40	\$8,550.00	\$8,400.00	-1.8%
11117010 72890	Miscellaneous Other Services	\$1,579.06	\$1,300.00	\$1,600.00	\$3,050.00	90.6%
73 Fixed Charges		\$15,293.79	\$4,952.19	\$9,334.36	\$30,953.00	231.6%
11117010 73130	Lease Principal	\$1,874.35	\$1,629.06	\$2,500.00	\$3,600.00	44.0%
11117010 73135	Lease Interest	\$14.55	\$200.94	\$0.00	\$0.00	0.0%
11117010 73210	S & M Contracts	\$9,600.00	\$0.00	\$42.36	\$15,000.00	35310.8%
11117010 73810	Dues & Subscriptions	\$3,217.79	\$2,468.03	\$3,592.00	\$9,153.00	154.8%
11117010 73840	Merchants Credit Card Fees	\$587.10	\$654.16	\$3,200.00	\$3,200.00	0.0%
74 Supplies & Materials		\$26,438.45	\$23,247.79	\$24,760.00	\$28,349.00	14.5%
11117010 74110	Uniforms	\$1,000.00	\$1,050.00	\$1,050.00	\$1,600.00	52.4%
11117010 74120	Janitorial Supplies	\$211.13	\$151.08	\$400.00	\$400.00	0.0%
11117010 74320	Community Engagement	\$0.00	\$75.57	\$500.00	\$250.00	-50.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11117010 74510	Fuel Charges	\$2,069.42	\$282.87	\$1,000.00	\$2,400.00	140.0%
11117010 74610	Office Supplies & Materials	\$4,059.38	\$5,868.43	\$7,000.00	\$6,080.00	-13.1%
11117010 74910	Other Supplies & Materials	\$77.75	\$45.96	\$0.00	\$0.00	0.0%
11117010 74914	Furniture & Eq Non-Capital	\$4,015.99	\$6,257.46	\$5,500.00	\$6,000.00	9.1%
11117010 74930	IT Supplies	\$3,215.41	\$285.68	\$0.00	\$3,000.00	3000.0%
11117010 74931	IT Eq Restricted-IT Use Only	\$11,789.37	\$8,988.02	\$9,310.00	\$8,619.00	-7.4%
11117010 74995	PCard Purchases	\$0.00	\$242.72	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$53.83	\$0.00	\$0.00	\$0.00	0.0%
11117010 75210	Motor Vehicles	\$53.83	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
7012 Inspections		\$868,485.34	\$799,524.19	\$944,714.00	\$987,363.00	4.5%
61 Personnel Services		\$511,955.84	\$490,745.39	\$584,680.00	\$602,241.00	3.0%
11117012 61101	Salaries & Wages Regular	\$506,846.12	\$486,517.67	\$580,312.00	\$597,145.00	2.9%
11117012 61181	Salaries & Wages Benefits	\$5,109.72	\$4,227.72	\$4,368.00	\$5,096.00	16.7%
62 Fringe Benefits		\$248,226.13	\$226,609.83	\$273,740.00	\$281,581.00	2.9%
11117012 62110	Social Security Tax	\$30,529.47	\$29,279.51	\$36,264.00	\$37,023.00	2.1%
11117012 62112	Medicare Tax	\$7,139.90	\$6,847.81	\$8,481.00	\$8,659.00	2.1%
11117012 62210	State Retirement	\$61,650.51	\$62,760.74	\$75,160.00	\$81,451.00	8.4%
11117012 62220	401K Supplement Retirement Reg	\$33,050.22	\$24,325.96	\$29,244.00	\$29,857.00	2.1%
11117012 62810	Health Insurance	\$103,765.03	\$94,327.56	\$112,500.00	\$112,500.00	0.0%
11117012 62820	Workers Compensation	\$12,091.00	\$9,068.25	\$12,091.00	\$12,091.00	0.0%
72 Current Obligations		\$16,187.22	\$21,312.50	\$26,865.00	\$24,150.00	-10.1%
11117012 72130	Employee Travel & Training	\$4,004.01	\$9,043.62	\$11,635.00	\$6,830.00	-41.3%
11117012 72210	Telephone Service	\$1,029.88	\$4,034.88	\$4,505.00	\$4,620.00	2.6%
11117012 72310	Utilities	\$10,320.82	\$6,745.09	\$9,000.00	\$9,000.00	0.0%
11117012 72410	Printing	\$395.50	\$288.91	\$525.00	\$700.00	33.3%
11117012 72790	Advertising	\$0.00	\$1,200.00	\$1,200.00	\$3,000.00	150.0%

Budget Comparison Report



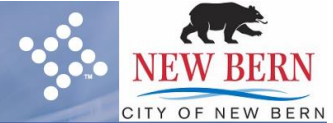
Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11117012 72890	Miscellaneous Other Services	\$437.01	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		\$23,392.47	\$22,412.48	\$20,070.00	\$22,225.00	10.7%
11117012 73130	Lease Principal	\$1,092.68	\$944.01	\$2,500.00	\$3,600.00	44.0%
11117012 73135	Lease Interest	\$0.00	\$115.99	\$0.00	\$0.00	0.0%
11117012 73810	Dues & Subscriptions	\$435.00	\$60.00	\$770.00	\$1,825.00	137.0%
11117012 73840	Merchants Credit Card Fees	\$21,864.79	\$21,292.48	\$16,800.00	\$16,800.00	0.0%
74 Supplies & Materials		\$68,723.68	\$38,443.99	\$39,359.00	\$57,166.00	45.2%
11117012 74110	Uniforms	\$1,194.37	\$2,910.01	\$4,646.00	\$5,000.00	7.6%
11117012 74120	Janitorial Supplies	\$0.00	\$0.00	\$75.00	\$75.00	0.0%
11117012 74510	Fuel Charges	\$8,241.99	\$6,486.04	\$6,000.00	\$8,000.00	33.3%
11117012 74610	Office Supplies & Materials	\$3,946.27	\$5,292.00	\$2,500.00	\$7,800.00	212.0%
11117012 74910	Other Supplies & Materials	\$99.41	\$0.00	\$0.00	\$0.00	0.0%
11117012 74930	IT Supplies	\$23.76	\$0.00	\$1,000.00	\$1,250.00	25.0%
11117012 74931	IT Eq Restricted-IT Use Only	\$6,005.48	\$3,755.94	\$4,350.00	\$10,041.00	130.8%
11117012 74984	Imminent Threats/Pub Nuisance	\$49,212.40	\$20,000.00	\$20,788.00	\$25,000.00	20.3%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
7013 GIS		\$275,793.92	\$289,286.32	\$398,656.00	\$357,994.00	-10.2%
61 Personnel Services		\$158,588.28	\$158,674.44	\$193,739.00	\$204,156.00	5.4%
11117013 61101	Salaries & Wages Regular	\$157,839.12	\$156,680.94	\$193,011.00	\$203,428.00	5.4%
11117013 61103	Salaries & Wages Vac Payout	\$0.00	\$1,389.54	\$0.00	\$0.00	0.0%
11117013 61181	Salaries & Wages Benefits	\$749.16	\$603.96	\$728.00	\$728.00	0.0%
62 Fringe Benefits		\$60,898.19	\$59,268.81	\$74,494.00	\$78,482.00	5.4%
11117013 62110	Social Security Tax	\$9,855.41	\$9,787.40	\$12,014.00	\$12,613.00	5.0%
11117013 62112	Medicare Tax	\$2,304.82	\$2,288.95	\$2,809.00	\$2,950.00	5.0%
11117013 62210	State Retirement	\$19,181.19	\$20,391.14	\$24,900.00	\$27,748.00	11.4%
11117013 62220	401K Supplement Retirement Reg	\$6,199.46	\$5,803.60	\$9,689.00	\$10,171.00	5.0%
11117013 62810	Health Insurance	\$23,165.31	\$20,936.22	\$25,000.00	\$25,000.00	0.0%
11117013 62820	Workers Compensation	\$192.00	\$61.50	\$82.00	\$0.00	-100.0%
71 Professional Service		\$12,538.73	\$32,000.00	\$39,462.00	\$20,000.00	-49.3%
11117013 71190	Other Professional Services	\$12,538.73	\$32,000.00	\$39,462.00	\$20,000.00	-49.3%
72 Current Obligations		\$3,016.01	\$5,289.65	\$7,190.00	\$6,000.00	-16.6%
11117013 72130	Employee Travel & Training	\$3,016.01	\$5,289.65	\$6,690.00	\$6,000.00	-10.3%
11117013 72210	Telephone Service	\$0.00	\$0.00	\$500.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
73 Fixed Charges		\$35,501.00	\$582.50	\$45,671.00	\$46,056.00	0.8%
11117013 73130	Lease Principal	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%
11117013 73224	S & M Contracts IT Eq	\$35,000.00	\$0.00	\$39,700.00	\$39,700.00	0.0%
11117013 73810	Dues & Subscriptions	\$501.00	\$582.50	\$971.00	\$1,356.00	39.6%
74 Supplies & Materials		\$5,251.71	\$1,415.44	\$3,300.00	\$3,300.00	0.0%
11117013 74510	Fuel Charges	\$375.43	\$95.44	\$300.00	\$300.00	0.0%
11117013 74610	Office Supplies & Materials	\$385.55	\$120.00	\$500.00	\$500.00	0.0%
11117013 74914	Furniture & Eq Non-Capital	\$1,734.96	\$0.00	\$0.00	\$0.00	0.0%
11117013 74930	IT Supplies	\$175.99	\$1,200.00	\$2,500.00	\$2,500.00	0.0%
11117013 74931	IT Eq Restricted-IT Use Only	\$2,579.78	\$0.00	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$0.00	\$32,055.48	\$34,800.00	\$0.00	-100.0%
11117013 75210	Motor Vehicles	\$0.00	\$32,055.48	\$34,800.00	\$0.00	-100.0%

Redevelopment Commission

Budget Highlights

This year is the first year the Redevelopment Commission will be submitting a supplemental budget for expenses incurred by commission activity outside of property acquisition, maintenance, and sale. This budget proposal includes the expenses related to the day-to-day operation of the Redevelopment department. The following is a summary of the budget lines items.

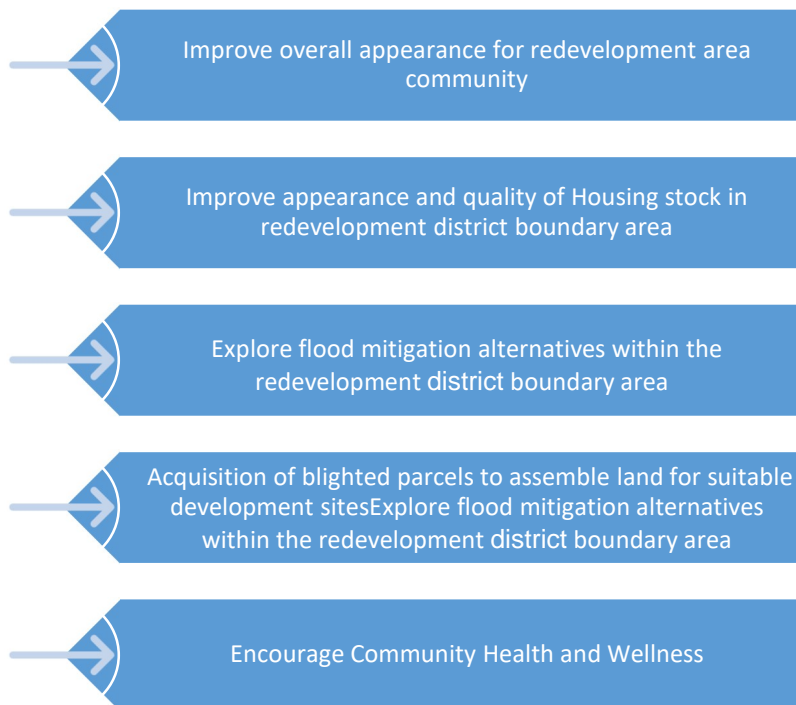
- Salary and staffing costs
- Travel and Training
- Membership, Subscriptions, and Dues
- Uniforms
- Supplies and Services
- Property procurement
- Equipment and Furnishings
- Events, Catering, and Food



Purpose and Mission

The New Bern redevelopment Commission: Leading the way for Community transformation and improvement by directly addressing community need in the vital areas of public health, infrastructure, housing, and economic development. The commission is committed to an accountable, transparent, and publicly driven process.

Goals & Objectives



Key Operations & Functions

- Take proactive measures to eliminate existing blight and stop further degradation of the community.
- Partner with existing non-profits, citizen groups, and community advocates currently working in the redevelopment area to implement the shared goals, objectives, and policies of this plan.
- Mitigate the impact of localized flooding
- Improve the quality, quantity, and appearance of housing stock in the community
- Increase enforcement of building and nuisance codes
- Create a functional transportation network to enhance health, safety, economic development and access to amenities and services
- Utilize city owned property within the redevelopment boundary to create new development opportunities
- Acquire blighted parcels to assemble land for suitable development sites
- Implement policy recommendations identified in the Choice Neighborhoods Initiative Greater Five Points Transformation Plan (2016) and New Bern Gateway Renaissance Plan (2014)

Success and Accomplishments

Since the start of 2023, the redevelopment commission has been able to begin work on several major projects. One of the most exciting is the Walt Bellamy Development.

Nestled in the southern boundary of the redevelopment zone is the Walt Bellamy neighborhood. This area shares space with the Housing Authority's Tower's building, Trent Court, and several area churches. On the corner of Jones and Walt Bellamy Avenue used to be a multi-family apartment unit that was well below the minimum housing standards. After the demolition of that house, the Redevelopment Commission worked with City staff to clear the lot and split the large lot into three smaller lots to be developed. Thanks to the ARPA funds allocated by Alderman Bobby Astor, the redevelopment Commission was able to break ground in early November of 2023. The houses are on track to hit the market by May and will add invaluable affordable housing to the community.



Challenges and Changes

What's changed? The Redevelopment Commission was founded in 2018. Until 2022, the commission operated without a staff person directly responsible for being a liaison with the city. Despite the best efforts of support staff and committed members of the commission, the lack of a key staff person responsible for the day-to-day operations of the commission led to many false start projects and delays.

This can most clearly be seen by the fact that only one property owned by the RDC was sold prior to having a dedicated staff member. (827 Cedar St. for \$1,140 which closed on 3/23/23.) On December 18, 2023, the sale of 1307 Main Street closed for \$4,050. That sale represents the first sale to completely cycle through the entire RDC process.

Thanks to the generosity and innovative thinking of the governing board, the Redevelopment Commission has been equipped with the necessary staff. While change is difficult, the commission has worked hard to embrace having a staff and is starting to review key elements of operations that have until now been missing.

One of those items is a Rules of Procedures document. Up until June of 2023, the Commission had no such document and was often left with no official procedure for operating. This document has been drafted, reviewed, and is currently being prepped for adoption. It will ensure consistency in operations, fairness in decisions, and provide stability for the commission to grow.

Another item is a strategic plan. While the redevelopment plan was created in 2018, the plan has not been reviewed or evaluated since. This year (January 2024) the Commission will dedicate one of its meetings to this very task and begin the task of forming a strategic approach to eliminating blight in the most marginalized parts of the Redevelopment Zone. The strategic planning session will identify action items to be followed through inside the next fiscal year and will evaluate outcomes and impacts so far with an eye for what is needed in the future.



Overall, the commission has not allowed challenges to stop progress. The nine volunteer citizens on this commission work tirelessly to find solutions and have proven their willingness to change course in order to make an impact in the neighborhoods of New Bern that have been left behind.

Planning Ahead

The Redevelopment Commission's Executive Director constitutes the conduit between the City of New Bern and the Civic Commission for Redevelopment established under General Statute article 22-160a-504. The primary objective is to restore New Bern's marginalized communities where overdevelopment or underdevelopment has left areas in a chronic state of blight that may arise in the form of dilapidated, deteriorated, poorly ventilated, obsolete, overcrowded, unsanitary, or unsafe buildings, inadequate and unsafe streets, inadequate lots, and other conditions detrimental to the sound growth of the community. In New Bern's redevelopment zone, there is a lack of affordable housing, a lack of storm hazard mitigation, a general lack of modern infrastructure, and a rental occupancy of nearly 80%. The Redevelopment Commission is dedicated to partnering with the existing residents to give the neighborhood back to its community. We will accomplish this by attracting developers to build safe, affordable, and modern housing options in the zone and by diversifying the housing options (rental/owner/co-living options). The Commission will give input on zoning codes that allow for mixed income communities in the zone. Further, we will partner with residents to beautify our neighborhoods, and work with local, state, and federal officials to build safeguards for redevelopment and revitalization efforts to remain strong in New Bern.

Over the next year, the Commission is committed to investing in site development to attract new developers to the zone. The primary focus has been and will continue to be affordable housing. Through the sale of the Walt Bellamy project, the Redevelopment Commission will invest in the parcels not included on the sellable lots list. The goal is to do the necessary site preparation on these sites in order to make them attractive for future development.

The Commission is also committed to reducing barriers to community wide upward mobility. This commitment includes work to bring a health and wellness clinic to the redevelopment zone to increase access to health care. Also included in the commitment to reducing barriers is the work to further partner with the education system to bring access to higher learning to the marginalized in the New Bern community. That will be done through events, outreach, and neighborhood workshops. Finally, work has already begun on forming relationships with major employers to assist those living in the redevelopment with access to better jobs.



Finally, the Commission has begun to work to form strategic partnerships. What the last five years have taught the commission is that nothing can be accomplished without partners. So, over the past year, the commission has worked to build report and relationships with key community partners. In the next year, the commission will expand this essential network to stretch to state and even federal partners who will invest in the New Bern community to minimize blight and maximize economic and community development in the redevelopment zone.

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
7030 Redevelopment		\$0.00	\$62,317.97	\$78,454.00	\$149,658.00	90.8%
61 Personnel Services		\$0.00	\$50,905.47	\$64,814.00	\$105,252.00	62.4%
11117030 61101	Salaries & Wages Regular	\$0.00	\$48,259.45	\$64,100.00	\$99,960.00	55.9%
11117030 61181	Salaries & Wages Benefits	\$0.00	\$2,646.02	\$714.00	\$5,292.00	641.2%
62 Fringe Benefits		\$0.00	\$11,412.50	\$13,640.00	\$38,870.00	185.0%
11117030 62110	Social Security Tax	\$0.00	\$3,117.89	\$4,140.00	\$6,198.00	49.7%
11117030 62112	Medicare Tax	\$0.00	\$729.17	\$970.00	\$1,449.00	49.4%
11117030 62210	State Retirement	\$0.00	\$6,223.74	\$8,270.00	\$13,635.00	64.9%
11117030 62220	401K Supplement Retirement Reg	\$0.00	\$188.46	\$0.00	\$4,998.00	4998.0%
11117030 62810	Health Insurance	\$0.00	\$1,153.24	\$260.00	\$12,500.00	4707.7%
11117030 62820	Workers Compensation	\$0.00	\$0.00	\$0.00	\$90.00	90.0%
72 Current Obligations		\$0.00	\$0.00	\$0.00	\$3,500.00	0.0%
11117030 72130	Employee Travel & Training	\$0.00	\$0.00	\$0.00	\$3,500.00	3500.0%
73 Fixed Charges		\$0.00	\$0.00	\$0.00	\$386.00	0.0%
11117030 73810	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$386.00	386.0%
74 Supplies & Materials		\$0.00	\$0.00	\$0.00	\$1,650.00	0.0%
11117030 74110	Uniforms	\$0.00	\$0.00	\$0.00	\$150.00	150.0%
11117030 74610	Office Supplies & Materials	\$0.00	\$0.00	\$0.00	\$1,000.00	1000.0%
11117030 74914	Furniture & Eq't Non-Capital	\$0.00	\$0.00	\$0.00	\$500.00	500.0%

Public Works Department

Budget Highlights

- **Capital Expenditures** requested are on a service life replacement schedule to ensure repair and maintenance are minimized. Additional needs include heavy equipment service truck for the prior year addition of a Heavy Equipment position, and an environmental mulcher for the Stormwater Division to assist with ditch and access maintenance.
- **Capital Improvements**
 - Stormwater Asset Inventory & Assessment at \$400,000
 - Middle/Broad Signal Installation at \$317,600
 - Street re-surfacing and sidewalks expansions & connections are a continuation of the City's effort to maintain a safe and welcoming community.
 - Duffyfield Phase I Project has been contracted at \$1.7 Million and is starting this spring 2024.
 - Duffyfield Stormwater Enhancement Project, East Rose Stormwater Improvements, and the North Hills Drainage Study and Improvements are in varying stages of planning, design, and construction.
- **Supplemental Personnel Requests**



Stormwater

Two (2) additional Construction Maintenance Worker positions to support the stormwater management program and provide quality service to citizens.

Streets

Three (3) 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 the Streets Division to assist Stormwater with drainage within City rights-of-ways.

Administration

One (1) Senior Accountant Part Time position to assist in all aspects of budgeting, procurement, and financial reporting for all Public Works Division to include Solid Waste. Facilitates as conduit between Public Works and the Finance Department

Purpose & 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.

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 on roadways, within city buildings, on the city's vehicle fleet, on traffic control devices and throughout the various stormwater drainage systems. In addition, the divisions provide various annual system inspections, issue and ensure adherence to various permits, and works all insurance related claims.



Planning Ahead

Public Works is striving to transition from reactive maintenance to preventative maintenance. Utilizing the 2024 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.

Challenges & 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 & Accomplishments

- **FY24 Streets Resurfacing Project** – Duffyfield streets and Walt Bellamy Dr. were coordinated with the City's Water Resources Department to address paving needs after the utility improvements were completed, eliminating damaging short term utility cuts.
- **FY24 Stanley White Recreation Center Groundbreaking** – With design and bidding complete, the construction of the new \$12 Million Stanley White Recreation Center has begun.
- **FY24 Sidewalk Improvements** – Repairs were completed to East Front St., a new Sutton St. elevated walkway is being built, and a sidewalk connection on Lowe's Blvd. is being bid out.
- **CARTS Bus Shelter** –Public Works completed all necessary construction for CARTS Shelter at the VOLT Center.
- **2024 Pavement Condition Rating (PCR)** – a new PCR was completed by a consultant that evaluated 185 miles of City streets.

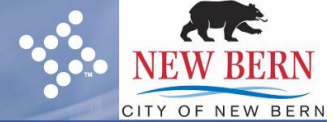


Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
8010 Public Works Administration		\$394,868.17	\$485,371.42	\$628,571.00	\$640,556.00	1.9%
61 Personnel Services		\$247,542.05	\$315,067.84	\$408,606.00	\$436,165.00	6.7%
11118010 61101	Salaries & Wages Regular	\$230,600.39	\$298,445.49	\$399,498.00	\$425,965.00	6.6%
11118010 61103	Salaries & Wages Vac Payout	\$1,709.48	\$0.00	\$0.00	\$0.00	0.0%
11118010 61121	Salaries & Wages Overtime	\$8,506.08	\$9,902.37	\$2,100.00	\$2,100.00	0.0%
11118010 61181	Salaries & Wages Benefits	\$6,726.10	\$6,719.98	\$7,008.00	\$8,100.00	15.6%
62 Fringe Benefits		\$121,958.22	\$131,605.47	\$171,716.00	\$179,971.00	4.8%
11118010 62110	Social Security Tax	\$15,179.27	\$18,822.06	\$25,355.00	\$26,540.00	4.7%
11118010 62112	Medicare Tax	\$3,549.99	\$4,402.05	\$5,929.00	\$6,207.00	4.7%
11118010 62210	State Retirement	\$29,290.66	\$39,776.91	\$52,551.00	\$58,388.00	11.1%
11118010 62220	401K Supplement Retirement Reg	\$11,553.74	\$12,199.83	\$20,448.00	\$21,403.00	4.7%
11118010 62810	Health Insurance	\$57,451.56	\$52,704.87	\$62,500.00	\$62,500.00	0.0%
11118010 62820	Workers Compensation	\$4,933.00	\$3,699.75	\$4,933.00	\$4,933.00	0.0%
71 Professional Service		\$3,500.00	\$0.00	\$4,000.00	\$1,000.00	-75.0%
11118010 71190	Other Professional Services	\$3,500.00	\$0.00	\$4,000.00	\$1,000.00	-75.0%
72 Current Obligations		\$1,749.84	\$26,355.37	\$27,499.00	\$1,850.00	-93.3%
11118010 72130	Employee Travel & Training	\$894.88	\$175.00	\$1,100.00	\$850.00	-22.7%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11118010 72820	Temporary Help Services	\$0.00	\$25,000.00	\$25,000.00	\$0.00	-100.0%
11118010 72890	Miscellaneous Other Services	\$854.96	\$1,180.37	\$1,399.00	\$1,000.00	-28.5%
73 Fixed Charges		\$3,236.02	\$3,617.45	\$6,210.00	\$5,420.00	-12.7%
11118010 73130	Lease Principal	\$3,219.87	\$2,849.41	\$4,500.00	\$5,000.00	11.1%
11118010 73135	Lease Interest	\$16.15	\$350.59	\$0.00	\$0.00	0.0%
11118010 73810	Dues & Subscriptions	\$0.00	\$417.45	\$1,710.00	\$420.00	-75.4%
74 Supplies & Materials		\$16,882.04	\$8,725.29	\$10,540.00	\$16,150.00	53.2%
11118010 74110	Uniforms	\$236.29	\$285.00	\$250.00	\$350.00	40.0%
11118010 74320	Community Engagement	\$0.00	\$300.00	\$300.00	\$1,000.00	233.3%
11118010 74610	Office Supplies & Materials	\$2,598.28	\$3,020.00	\$2,500.00	\$3,000.00	20.0%
11118010 74910	Other Supplies & Materials	\$836.23	\$1,745.52	\$2,500.00	\$2,500.00	0.0%
11118010 74930	IT Supplies	\$218.97	\$75.45	\$300.00	\$300.00	0.0%
11118010 74931	IT Eq Restricted-IT Use Only	\$12,992.27	\$3,299.32	\$4,690.00	\$9,000.00	91.9%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
8020 Insurance		\$1,028,884.09	\$1,404,793.64	\$1,405,600.00	\$1,490,200.00	6.0%
73 Fixed Charges		\$1,028,884.09	\$1,404,793.64	\$1,405,600.00	\$1,490,200.00	6.0%
11118020 73310	Property & Equipment	\$600,815.82	\$927,830.02	\$928,200.00	\$983,200.00	5.9%
11118020 73312	Liability Insurance	\$357,048.68	\$401,948.00	\$402,007.00	\$425,000.00	5.7%
11118020 73330	Bonding	\$16,588.00	\$20,606.00	\$20,606.00	\$22,000.00	6.8%
11118020 73340	Insurance Claims	\$54,431.59	\$54,409.62	\$54,787.00	\$60,000.00	9.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
8030 Garage		\$760,113.19	\$857,944.13	\$969,228.00	\$1,255,141.00	29.5%
61 Personnel Services		\$302,424.33	\$300,819.03	\$398,168.00	\$399,093.00	0.2%
11118030 61101	Salaries & Wages Regular	\$285,744.70	\$288,326.42	\$386,450.00	\$388,791.00	0.6%
11118030 61121	Salaries & Wages Overtime	\$14,281.28	\$10,572.88	\$7,475.00	\$7,475.00	0.0%
11118030 61141	Salaries & Wages Call Back	\$78.12	\$0.00	\$513.00	\$513.00	0.0%
11118030 61181	Salaries & Wages Benefits	\$2,320.23	\$1,919.73	\$3,730.00	\$2,314.00	-38.0%
62 Fringe Benefits		\$139,015.70	\$143,165.95	\$184,622.00	\$187,332.00	1.5%
11118030 62110	Social Security Tax	\$17,697.57	\$17,734.20	\$24,703.00	\$24,600.00	-0.4%
11118030 62112	Medicare Tax	\$4,138.98	\$4,147.59	\$5,777.00	\$5,753.00	-0.4%
11118030 62210	State Retirement	\$36,502.35	\$38,558.06	\$51,200.00	\$54,121.00	5.7%
11118030 62220	401K Supplement Retirement Reg	\$15,005.26	\$14,010.68	\$19,923.00	\$19,839.00	-0.4%
11118030 62810	Health Insurance	\$57,652.54	\$62,701.17	\$75,000.00	\$75,000.00	0.0%
11118030 62820	Workers Compensation	\$8,019.00	\$6,014.25	\$8,019.00	\$8,019.00	0.0%
72 Current Obligations		\$428,195.55	\$439,023.50	\$469,164.50	\$436,090.00	-7.0%
11118030 72130	Employee Travel & Training	\$2,112.78	\$4,098.09	\$4,100.00	\$6,290.00	53.4%
11118030 72210	Telephone Service	\$389.06	\$0.00	\$800.00	\$800.00	0.0%
11118030 72310	Utilities	\$8,487.06	\$10,038.39	\$9,000.00	\$12,000.00	33.3%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11118030 72510	R & M Buildings	\$1,089.00	\$17,775.00	\$17,775.50	\$0.00	-100.0%
11118030 72512	R & M Buildgs Restricted - PW	\$0.00	\$12,000.00	\$25,000.00	\$0.00	-100.0%
11118030 72520	R & M Equipment	\$15,928.86	\$9,207.04	\$20,000.00	\$25,000.00	25.0%
11118030 72530	R & M Vehicles	\$386,508.13	\$375,558.11	\$377,489.00	\$380,000.00	0.7%
11118030 72890	Miscellaneous Other Services	\$13,680.66	\$10,346.87	\$15,000.00	\$12,000.00	-20.0%
73 Fixed Charges		(\$536,212.17)	(\$417,935.21)	(\$492,500.00)	(\$341,040.00)	-30.8%
11118030 73130	Lease Principal	\$329.75	\$284.99	\$500.00	\$500.00	0.0%
11118030 73135	Lease Interest	\$1.62	\$35.01	\$0.00	\$0.00	0.0%
11118030 73210	S & M Contracts	\$12,178.99	\$7,703.71	\$15,000.00	\$16,400.00	9.3%
11118030 73320	Vehicle Liability Insurance	\$240,059.85	\$276,583.00	\$265,000.00	\$272,950.00	3.0%
11118030 73340	Insurance Claims	\$11,345.04	\$23,029.00	\$30,000.00	\$30,000.00	0.0%
11118030 73810	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$13,010.00	13010.0%
11118030 73995	Shop Charges - GF Labor	\$158,989.13	\$129,693.19	\$111,610.00	\$134,100.00	20.2%
11118030 73996	Allocation - General Fund	\$705,051.00	\$634,590.00	\$537,000.00	\$647,000.00	20.5%
11118030 73998	Garage Allocation	(\$1,664,167.55)	(\$1,489,854.11)	(\$1,451,610.00)	(\$1,455,000.00)	0.2%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
74 Supplies & Materials		\$291,681.55	\$319,762.91	\$331,161.00	\$336,666.00	1.7%
11118030 74110	Uniforms	\$2,387.23	\$3,383.04	\$3,900.00	\$1,500.00	-61.5%
11118030 74120	Janitorial Supplies	\$497.10	\$593.87	\$750.00	\$750.00	0.0%
11118030 74510	Fuel Charges	\$8,396.75	\$4,477.14	\$7,000.00	\$7,000.00	0.0%
11118030 74540	Garage Supplies Inventory	\$43,724.37	\$45,000.00	\$45,000.00	\$45,000.00	0.0%
11118030 74542	Garage Supplies Non-Inventory	\$226,451.69	\$254,723.82	\$261,106.00	\$270,000.00	3.4%
11118030 74610	Office Supplies & Materials	\$774.46	\$1,001.33	\$1,000.00	\$1,000.00	0.0%
11118030 74930	IT Supplies	\$72.99	\$0.00	\$250.00	\$250.00	0.0%
11118030 74931	IT Eqt Restricted-IT Use Only	\$3,554.56	\$3,121.26	\$4,155.00	\$3,166.00	-23.8%
11118030 74970	Safety Supplies	\$176.17	\$715.86	\$1,000.00	\$1,000.00	0.0%
11118030 74990	Miscellaneous Supplies	\$5,646.23	\$5,016.32	\$7,000.00	\$7,000.00	0.0%
11118030 74995	PCard Purchases	\$0.00	\$1,730.27	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$135,008.23	\$73,107.95	\$78,612.50	\$237,000.00	201.5%
11118030 75190	Other Equipment	\$50,728.64	\$73,107.95	\$78,612.50	\$12,000.00	-84.7%
11118030 75210	Motor Vehicles	\$42,279.59	\$0.00	\$0.00	\$225,000.00	225000.0%
11118030 75410	Buildings Structures & Impr	\$42,000.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
8040 Public Buildings		\$1,006,234.47	\$937,971.21	\$1,127,059.00	\$1,182,987.00	5.0%
61 Personnel Services		\$312,422.63	\$292,935.56	\$375,634.00	\$380,885.00	1.4%
11118040 61101	Salaries & Wages Regular	\$293,801.84	\$267,193.36	\$343,208.00	\$348,459.00	1.5%
11118040 61103	Salaries & Wages Vac Payout	\$3,425.14	\$0.00	\$0.00	\$0.00	0.0%
11118040 61121	Salaries & Wages Overtime	\$5,143.19	\$10,464.54	\$7,900.00	\$7,900.00	0.0%
11118040 61131	Salaries & Wages Standby	\$2,905.18	\$3,626.11	\$0.00	\$0.00	0.0%
11118040 61141	Salaries & Wages Call Back	\$2,255.25	\$2,059.94	\$5,300.00	\$5,300.00	0.0%
11118040 61161	Salaries & Wages Seasonal	\$0.00	\$6,000.00	\$14,000.00	\$14,000.00	0.0%
11118040 61181	Salaries & Wages Benefits	\$4,892.03	\$3,591.61	\$5,226.00	\$5,226.00	0.0%
62 Fringe Benefits		\$164,203.22	\$151,435.02	\$192,090.00	\$192,922.00	0.4%
11118040 62110	Social Security Tax	\$18,698.63	\$17,553.86	\$23,346.00	\$23,291.00	-0.2%
11118040 62112	Medicare Tax	\$4,373.00	\$4,105.42	\$5,460.00	\$5,447.00	-0.2%
11118040 62210	State Retirement	\$37,402.05	\$36,551.39	\$48,386.00	\$49,330.00	2.0%
11118040 62220	401K Supplement Retirement Reg	\$14,821.94	\$13,689.04	\$18,827.00	\$18,783.00	-0.2%
11118040 62810	Health Insurance	\$80,336.60	\$73,107.06	\$87,500.00	\$87,500.00	0.0%
11118040 62820	Workers Compensation	\$8,571.00	\$6,428.25	\$8,571.00	\$8,571.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
71 Professional Service		\$1,283.00	\$0.00	\$500.00	\$500.00	0.0%
11118040 71190	Other Professional Services	\$1,283.00	\$0.00	\$500.00	\$500.00	0.0%
72 Current Obligations		\$245,178.65	\$260,073.68	\$306,584.50	\$298,130.00	-2.8%
11118040 72130	Employee Travel & Training	\$1,908.99	\$2,464.75	\$1,800.00	\$1,780.00	-1.1%
11118040 72210	Telephone Service	\$2,358.63	\$2,350.00	\$2,200.00	\$2,350.00	6.8%
11118040 72310	Utilities	\$55,418.47	\$48,578.94	\$55,000.00	\$65,000.00	18.2%
11118040 72311	Utilities - Firemens Museum	\$8,473.18	\$8,000.00	\$8,277.00	\$9,000.00	8.7%
11118040 72510	R & M Buildings	\$37,500.63	\$49,071.83	\$69,111.50	\$65,000.00	-5.9%
11118040 72520	R & M Equipment	\$4,108.04	\$1,510.35	\$5,000.00	\$5,000.00	0.0%
11118040 72820	Temporary Help Services	\$5,304.75	\$17,000.00	\$21,290.00	\$15,000.00	-29.5%
11118040 72830	Cleaning Services	\$107,898.00	\$92,870.00	\$95,000.00	\$95,000.00	0.0%
11118040 72890	Miscellaneous Other Services	\$22,207.96	\$38,227.81	\$48,906.00	\$40,000.00	-18.2%
73 Fixed Charges		\$38,004.56	\$51,384.21	\$47,340.00	\$52,000.00	9.8%
11118040 73180	Miscellaneous Equipment Rental	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
11118040 73210	S & M Contracts	\$38,004.56	\$51,384.21	\$45,340.00	\$50,000.00	10.3%
74 Supplies & Materials		\$188,510.91	\$177,532.24	\$200,300.00	\$193,550.00	-3.4%
11118040 74110	Uniforms	\$3,736.76	\$5,261.21	\$3,500.00	\$3,500.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11118040 74120	Janitorial Supplies	\$1,892.95	\$3,053.03	\$2,000.00	\$2,000.00	0.0%
11118040 74420	Equipment Parts	\$1,031.88	\$0.00	\$5,000.00	\$5,000.00	0.0%
11118040 74452	Special Projects	\$10,341.59	\$8,669.57	\$12,000.00	\$12,000.00	0.0%
11118040 74510	Fuel Charges	\$11,682.72	\$6,234.56	\$8,000.00	\$8,500.00	6.3%
11118040 74610	Office Supplies & Materials	\$1,099.43	\$687.44	\$800.00	\$800.00	0.0%
11118040 74910	Other Supplies & Materials	\$153,427.24	\$143,183.89	\$156,000.00	\$156,000.00	0.0%
11118040 74930	IT Supplies	\$369.00	\$0.00	\$500.00	\$250.00	-50.0%
11118040 74931	IT Eq Restricted-IT Use Only	\$3,938.33	\$5,910.00	\$6,000.00	\$0.00	-100.0%
11118040 74944	Fuel Charges Non-Highway	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%
11118040 74970	Safety Supplies	\$871.04	\$620.07	\$2,500.00	\$2,500.00	0.0%
11118040 74990	Miscellaneous Supplies	\$119.97	\$62.42	\$1,000.00	\$0.00	-100.0%
75 Capital Outlay		\$56,631.50	\$4,610.50	\$4,610.50	\$65,000.00	1309.8%
11118040 75190	Other Equipment	\$4,610.50	\$4,610.50	\$4,610.50	\$0.00	-100.0%
11118040 75210	Motor Vehicles	\$52,021.00	\$0.00	\$0.00	\$65,000.00	65000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
8050 Streets		\$3,082,985.56	\$3,181,458.29	\$4,680,697.00	\$3,609,608.00	-22.9%
61 Personnel Services		\$727,620.84	\$696,530.41	\$950,340.00	\$873,391.00	-8.1%
11118050 61101	Salaries & Wages Regular	\$676,157.87	\$650,683.50	\$897,852.00	\$801,137.00	-10.8%
11118050 61103	Salaries & Wages Vac Payout	\$11,424.96	\$730.56	\$0.00	\$0.00	0.0%
11118050 61121	Salaries & Wages Overtime	\$25,339.48	\$31,976.16	\$36,800.00	\$36,800.00	0.0%
11118050 61131	Salaries & Wages Standby	\$5,868.25	\$4,161.67	\$6,300.00	\$6,300.00	0.0%
11118050 61141	Salaries & Wages Call Back	\$3,147.25	\$4,104.99	\$3,200.00	\$3,200.00	0.0%
11118050 61161	Salaries & Wages Seasonal	\$0.00	\$0.00	\$0.00	\$20,000.00	20000.0%
11118050 61181	Salaries & Wages Benefits	\$5,683.03	\$4,873.53	\$6,188.00	\$5,954.00	-3.8%
62 Fringe Benefits		\$442,444.89	\$414,116.75	\$537,308.00	\$498,543.00	-7.2%
11118050 62110	Social Security Tax	\$43,709.87	\$41,707.59	\$58,936.00	\$53,779.00	-8.8%
11118050 62112	Medicare Tax	\$10,222.48	\$9,753.95	\$13,784.00	\$12,577.00	-8.8%
11118050 62210	State Retirement	\$87,810.97	\$89,223.59	\$122,149.00	\$116,025.00	-5.0%
11118050 62220	401K Supplement Retirement Reg	\$26,956.18	\$30,642.43	\$47,529.00	\$43,370.00	-8.8%
11118050 62810	Health Insurance	\$228,835.39	\$209,106.69	\$250,000.00	\$231,250.00	-7.5%
11118050 62820	Workers Compensation	\$44,910.00	\$33,682.50	\$44,910.00	\$41,542.00	-7.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
71 Professional Service		\$0.00	\$600.00	\$5,000.00	\$5,000.00	0.0%
11118050 71190	Other Professional Services	\$0.00	\$600.00	\$5,000.00	\$5,000.00	0.0%
72 Current Obligations		\$1,198,031.19	\$1,046,054.55	\$1,951,749.00	\$1,048,645.00	-46.3%
11118050 72130	Employee Travel & Training	\$2,287.22	\$1,298.97	\$5,100.00	\$5,045.00	-1.1%
11118050 72310	Utilities	\$23,598.26	\$20,593.24	\$25,000.00	\$25,000.00	0.0%
11118050 72320	Electricity - Street Lights	\$737,800.58	\$559,212.10	\$735,000.00	\$735,000.00	0.0%
11118050 72520	R & M Equipment	\$6,447.79	\$15,600.00	\$45,000.00	\$30,000.00	-33.3%
11118050 72550	R & M Sidewalks	\$550.00	\$30,000.00	\$30,000.00	\$30,000.00	0.0%
11118050 72552	R & M Street Resurfacing	\$390,954.65	\$354,934.18	\$975,000.00	\$140,000.00	-85.6%
11118050 72580	R & M Street Improvements	\$6,211.00	\$0.00	\$55,000.00	\$60,000.00	9.1%
11118050 72590	R & M Other	\$361.49	\$123.56	\$10,000.00	\$10,000.00	0.0%
11118050 72820	Temporary Help Services	\$25,806.00	\$30,000.00	\$30,000.00	\$0.00	-100.0%
11118050 72845	Bridge Maintenance	\$0.00	\$0.00	\$3,600.00	\$3,600.00	0.0%
11118050 72890	Miscellaneous Other Services	\$4,014.20	\$34,292.50	\$38,049.00	\$10,000.00	-73.7%
73 Fixed Charges		\$7,570.11	\$29,819.08	\$36,150.00	\$22,960.00	-36.5%
11118050 73110	Land Rentals	\$0.00	\$5,763.29	\$7,500.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11118050 73130	Lease Principal	\$5,746.61	\$5,856.07	\$6,900.00	\$7,200.00	4.3%
11118050 73135	Lease Interest	\$255.40	\$228.06	\$0.00	\$250.00	250.0%
11118050 73190	Miscellaneous Other Rentals	(\$255.40)	\$0.00	\$0.00	\$0.00	0.0%
11118050 73230	S & M Contracts Comm Eq	\$1,823.50	\$17,762.95	\$20,000.00	\$15,000.00	-25.0%
11118050 73810	Dues & Subscriptions	\$0.00	\$208.71	\$1,750.00	\$510.00	-70.9%
74 Supplies & Materials		\$173,064.21	\$203,334.13	\$255,000.00	\$244,069.00	-4.3%
11118050 74110	Uniforms	\$5,807.66	\$8,109.84	\$10,500.00	\$10,500.00	0.0%
11118050 74120	Janitorial Supplies	\$512.39	\$551.69	\$1,000.00	\$1,000.00	0.0%
11118050 74410	Construction & Repair Supplies	\$40,246.75	\$65,009.08	\$70,000.00	\$70,000.00	0.0%
11118050 74420	Equipment Parts	\$124.19	\$243.92	\$0.00	\$0.00	0.0%
11118050 74452	Special Projects	\$3,901.04	\$10,676.56	\$20,000.00	\$20,000.00	0.0%
11118050 74510	Fuel Charges	\$92,369.00	\$61,256.68	\$65,000.00	\$68,000.00	4.6%
11118050 74610	Office Supplies & Materials	\$728.19	\$1,073.58	\$1,000.00	\$500.00	-50.0%
11118050 74910	Other Supplies & Materials	\$22,553.21	\$28,388.34	\$45,000.00	\$45,000.00	0.0%
11118050 74930	IT Supplies	\$476.70	\$0.00	\$500.00	\$250.00	-50.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11118050 74931	IT Eq Restricted-IT Use Only	\$3,009.41	\$14,764.80	\$17,500.00	\$3,319.00	-81.0%
11118050 74944	Fuel Charges Non-Highway	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
11118050 74970	Safety Supplies	\$3,335.67	\$4,918.03	\$7,500.00	\$7,500.00	0.0%
11118050 74980	Chemicals	\$0.00	\$3,778.76	\$1,500.00	\$2,500.00	66.7%
11118050 74984	Imminent Threats/Pub Nuisance	\$0.00	\$3,800.00	\$10,000.00	\$10,000.00	0.0%
11118050 74990	Miscellaneous Supplies	\$0.00	\$666.00	\$5,000.00	\$5,000.00	0.0%
11118050 74995	PCard Purchases	\$0.00	\$96.85	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$534,254.32	\$791,003.37	\$945,150.00	\$917,000.00	-3.0%
11118050 75190	Other Equipment	\$53,220.00	\$574,743.10	\$650,000.00	\$192,000.00	-70.5%
11118050 75210	Motor Vehicles	\$325,714.29	\$0.00	\$0.00	\$165,000.00	165000.0%
11118050 75510	Sidewalk & Curb Improvements	\$155,320.03	\$216,260.27	\$295,150.00	\$100,000.00	-66.1%
11118050 75513	Roadway Improvements	\$0.00	\$0.00	\$0.00	\$460,000.00	460000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
8090 Stormwater		\$725,875.58	\$633,336.44	\$786,585.00	\$1,025,029.00	30.3%
61 Personnel Services		\$274,178.19	\$256,623.33	\$313,864.00	\$323,338.00	3.0%
11118090 61101	Salaries & Wages Regular	\$263,475.85	\$245,891.00	\$294,296.00	\$303,770.00	3.2%
11118090 61121	Salaries & Wages Overtime	\$6,010.55	\$6,902.05	\$13,700.00	\$13,700.00	0.0%
11118090 61131	Salaries & Wages Standby	\$276.56	\$81.18	\$500.00	\$500.00	0.0%
11118090 61141	Salaries & Wages Call Back	\$765.43	\$729.30	\$1,000.00	\$1,000.00	0.0%
11118090 61181	Salaries & Wages Benefits	\$3,649.80	\$3,019.80	\$4,368.00	\$4,368.00	0.0%
62 Fringe Benefits		\$146,604.65	\$135,259.62	\$166,294.00	\$170,052.00	2.3%
11118090 62110	Social Security Tax	\$16,253.55	\$15,294.12	\$19,475.00	\$19,776.00	1.5%
11118090 62112	Medicare Tax	\$3,801.30	\$3,576.71	\$4,554.00	\$4,625.00	1.6%
11118090 62210	State Retirement	\$32,904.02	\$32,714.77	\$40,364.00	\$43,507.00	7.8%
11118090 62220	401K Supplement Retirement Reg	\$13,526.58	\$12,680.23	\$15,705.00	\$15,948.00	1.5%
11118090 62810	Health Insurance	\$68,923.20	\$62,596.79	\$75,000.00	\$75,000.00	0.0%
11118090 62820	Workers Compensation	\$11,196.00	\$8,397.00	\$11,196.00	\$11,196.00	0.0%
71 Professional Service		\$8,474.50	\$26,494.19	\$47,233.00	\$30,000.00	-36.5%
11118090 71190	Other Professional Services	\$8,474.50	\$26,494.19	\$47,233.00	\$30,000.00	-36.5%
72 Current Obligations		\$111,393.50	\$142,968.90	\$176,453.00	\$182,900.00	3.7%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11118090 72130	Employee Travel & Training	\$488.75	\$502.05	\$2,250.00	\$1,400.00	-37.8%
11118090 72310	Utilities	\$6,462.41	\$1,770.52	\$8,500.00	\$5,000.00	-41.2%
11118090 72520	R & M Equipment	\$4,013.50	\$0.00	\$0.00	\$0.00	0.0%
11118090 72565	R & M Stormwater Improvements	\$92,143.09	\$139,696.33	\$164,000.00	\$150,000.00	-8.5%
11118090 72820	Temporary Help Services	\$7,376.08	\$0.00	\$0.00	\$25,000.00	25000.0%
11118090 72890	Miscellaneous Other Services	\$909.67	\$1,000.00	\$1,703.00	\$1,500.00	-11.9%
73 Fixed Charges		\$8,095.58	\$11,881.29	\$11,991.00	\$12,420.00	3.6%
11118090 73110	Land Rentals	\$0.00	\$5,496.12	\$5,500.00	\$5,500.00	0.0%
11118090 73130	Lease Principal	\$281.16	\$110.05	\$0.00	\$400.00	400.0%
11118090 73135	Lease Interest	\$1.44	\$7.70	\$0.00	\$0.00	0.0%
11118090 73180	Miscellaneous Equipment Rental	\$1,200.00	\$1,200.00	\$1,500.00	\$1,500.00	0.0%
11118090 73810	Dues & Subscriptions	\$6,612.98	\$5,067.42	\$4,991.00	\$5,020.00	0.6%
74 Supplies & Materials		\$69,467.67	\$60,109.11	\$70,750.00	\$71,319.00	0.8%
11118090 74110	Uniforms	\$2,356.02	\$1,774.43	\$3,500.00	\$3,500.00	0.0%
11118090 74320	Community Engagement	\$0.00	\$0.00	\$0.00	\$1,000.00	1000.0%
11118090 74410	Construction & Repair Supplies	\$9,653.71	\$7,775.38	\$10,000.00	\$10,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11118090 74420	Equipment Parts	\$8,840.24	\$15,573.40	\$15,000.00	\$15,000.00	0.0%
11118090 74450	Street Repair	\$1,892.00	\$1,000.00	\$3,000.00	\$3,000.00	0.0%
11118090 74510	Fuel Charges	\$35,078.07	\$21,312.22	\$25,000.00	\$25,000.00	0.0%
11118090 74610	Office Supplies & Materials	\$210.88	\$534.39	\$1,000.00	\$250.00	-75.0%
11118090 74910	Other Supplies & Materials	\$7,686.23	\$6,042.86	\$6,000.00	\$6,000.00	0.0%
11118090 74930	IT Supplies	\$0.00	\$240.00	\$250.00	\$250.00	0.0%
11118090 74931	IT Eq Restricted-IT Use Only	\$987.36	\$2,460.80	\$3,000.00	\$3,319.00	10.6%
11118090 74970	Safety Supplies	\$1,336.43	\$2,330.00	\$2,000.00	\$2,000.00	0.0%
11118090 74990	Miscellaneous Supplies	\$1,426.73	\$1,065.63	\$2,000.00	\$2,000.00	0.0%
75 Capital Outlay		\$107,661.49	\$0.00	\$0.00	\$235,000.00	0.0%
11118090 75190	Other Equipment	\$62,850.00	\$0.00	\$0.00	\$170,000.00	170000.0%
11118090 75210	Motor Vehicles	\$44,811.49	\$0.00	\$0.00	\$65,000.00	65000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9902 Debt Service		\$2,312,180.70	\$1,296,290.76	\$3,068,535.00	\$3,780,957.00	23.2%
77 Debt Service		\$2,312,180.70	\$1,296,290.76	\$3,068,535.00	\$3,780,957.00	23.2%
11119902 77101	I/P Principal Payments	\$1,997,706.97	\$1,150,930.89	\$2,714,247.00	\$2,624,120.00	-3.3%
11119902 77201	I/P Interest Payments	\$314,473.73	\$122,477.53	\$328,913.00	\$1,156,837.00	251.7%
11119902 77294	Cost of Issuance	\$0.00	\$22,882.34	\$25,375.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9942 Interfund Transfers		\$171,678.30	\$280,378.00	\$274,703.00	\$42,297.00	-84.6%
82 Other Financing Uses		\$171,678.30	\$280,378.00	\$274,703.00	\$42,297.00	-84.6%
11119942 82125	Transfer to Grants Fund	\$42,569.30	\$0.00	\$0.00	\$0.00	0.0%
11119942 82135	Transfer to PPP Fund	\$10,000.00	\$0.00	\$0.00	\$0.00	0.0%
11119942 82190	Transfer to Other Funds	\$119,109.00	\$280,378.00	\$274,703.00	\$42,297.00	-84.6%
Budget Line Detail						
Item Description					Detail Amount	
Transfer to MPO					\$32,297.00	
Transfer to PPP Fund					\$10,000.00	

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9962 Bad Debts		(\$149.18)	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		(\$149.18)	\$0.00	\$0.00	\$0.00	0.0%
11119962 73820	Bad Debt Expense	(\$149.18)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9992 Contingency		\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.0%
79 Contingency		\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.0%
11119992 79910	Contingency	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
2160 American Rescue Plan		\$559,068.83	\$2,838,126.43	\$6,025,282.17	\$0.00	-100.0%
72 Current Obligations		\$0.00	\$1,187.20	\$2,860.00	\$0.00	-100.0%
11112160 72190 19025	Other Travel & Training	\$0.00	\$1,187.20	\$2,860.00	\$0.00	-100.0%
75 Capital Outlay		\$558,068.83	\$2,409,878.79	\$5,593,036.73	\$0.00	-100.0%
11112160 75190 39014	Other Equipment	\$9,250.00	\$0.00	\$750.00	\$0.00	-100.0%
11112160 75190 39015	Other Equipment	\$2,855.00	\$0.00	\$0.00	\$0.00	0.0%
11112160 75190 39017	Other Equipment	\$74,836.00	\$0.00	\$164.00	\$0.00	-100.0%
11112160 75190 39027	Other Equipment	\$0.00	\$49,500.00	\$49,500.00	\$0.00	-100.0%
11112160 75190 69014	Other Equipment	\$9,250.00	\$0.00	\$750.00	\$0.00	-100.0%
11112160 75510 29007	Sidewalk & Curb Improvements	\$0.00	\$0.00	\$470,725.00	\$0.00	-100.0%
11112160 75510 69011	Sidewalk & Curb Improvements	\$22,040.00	\$8,583.00	\$177,960.00	\$0.00	-100.0%
11112160 75513 19008	Roadway Improvements	\$5,920.00	\$800.00	\$1,080.00	\$0.00	-100.0%
11112160 75513 19016	Roadway Improvements	\$24,138.76	\$347,985.56	\$325,861.24	\$0.00	-100.0%
11112160 75513 29026	Roadway Improvements	\$0.00	\$25,000.00	\$30,000.00	\$0.00	-100.0%
11112160 75513 39008	Roadway Improvements	\$12,925.00	\$1,600.00	\$1,635.00	\$0.00	-100.0%
11112160 75513 49018	Roadway Improvements	\$11,751.40	\$1,014,092.00	\$1,105,640.60	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11112160 75513 69008	Roadway Improvements	\$5,920.00	\$800.00	\$1,080.00	\$0.00	-100.0%
11112160 75514 19002	Stormwater Improvements	\$0.00	\$10,900.00	\$500,000.00	\$0.00	-100.0%
11112160 75514 29003	Stormwater Improvements	\$20,665.52	\$216,274.98	\$209,334.48	\$0.00	-100.0%
11112160 75514 29004	Stormwater Improvements	\$30,500.00	\$199,210.14	\$239,500.00	\$0.00	-100.0%
11112160 75514 59006	Stormwater Improvements	\$46,600.00	\$0.00	\$453,400.00	\$0.00	-100.0%
11112160 75514 59019	Stormwater Improvements	\$0.00	\$0.00	\$500,725.00	\$0.00	-100.0%
11112160 75514 69020	Stormwater Improvements	\$0.00	\$0.00	\$155,000.00	\$0.00	-100.0%
11112160 75590 19000	Other Structures & Impr	\$0.00	\$0.00	\$10,865.00	\$0.00	-100.0%
11112160 75590 19001	Other Structures & Impr	\$12,327.04	\$104,338.96	\$104,338.96	\$0.00	-100.0%
11112160 75590 19013	Other Structures & Impr	\$120,412.00	\$0.00	\$9,588.00	\$0.00	-100.0%
11112160 75590 29001	Other Structures & Impr	\$12,327.04	\$104,339.96	\$104,339.96	\$0.00	-100.0%
11112160 75590 39000	Other Structures & Impr	\$0.00	\$0.00	\$260,091.56	\$0.00	-100.0%
11112160 75590 39022	Other Structures & Impr	\$28,383.00	\$127,292.00	\$126,617.00	\$0.00	-100.0%
11112160 75590 59001	Other Structures & Impr	\$12,327.04	\$104,339.96	\$104,339.96	\$0.00	-100.0%
11112160 75590 69009	Other Structures & Impr	\$0.00	\$74,878.98	\$75,000.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
11112160 75590 69010	Other Structures & Impr	\$84,646.44	\$0.00	\$15,353.56	\$0.00	-100.0%
11112160 75590 69012	Other Structures & Impr	\$406.59	\$0.00	\$2,093.41	\$0.00	-100.0%
11112160 75590 69021	Other Structures & Impr	\$10,588.00	\$19,943.25	\$557,304.00	\$0.00	-100.0%
76 Contr-Grants-Subsidy		\$1,000.00	\$427,060.44	\$429,385.44	\$0.00	-100.0%
11112160 76129 39024	Appropriation Alderman Ward 3	\$1,000.00	\$0.00	\$0.00	\$0.00	0.0%
11112160 76450 39023	Affordable Housing	\$0.00	\$427,060.44	\$429,385.44	\$0.00	-100.0%

Water Fund

Department of Water Resources

Budget Highlights

The budget for FY24-25 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 Water Resources 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 water service to over 19,000 customers located in New Bern and the surrounding areas. The primary mission of the Department of Public Water Resources 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 Water Resources 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 Water Resources ensures 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"> • Engineering & Design • Capital Projects Planning • Policy Development • Design Standards • Financial Analysis • Development Support • Regulatory Issues 	<ul style="list-style-type: none"> • Water Supply • Water Storage • Treatment Processes • Water Quality • Fire Hydrant Maintenance • Water Metering • Cross Connection Program 	<ul style="list-style-type: none"> • 351 Miles of Pipeline Maintenance • New Water Connections • Operational Equipment Maintenance

Successes & Accomplishments

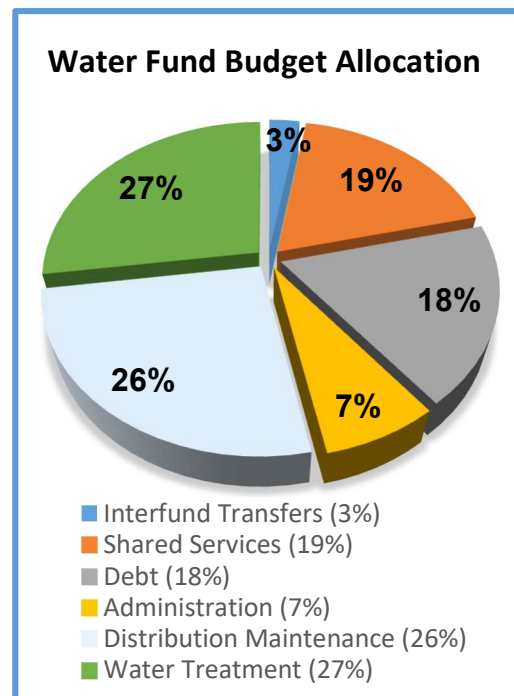
In FY23-24, the Water Resources Department has supported the goals of increasing water system resiliency, investment in infrastructure rehabilitation, and providing system capacity for regional growth through the following initiatives:

- Adoption of Local Wellhead Protection Plan.
- Upgrades to Water SCADA system.
- EPA required water service line inventory.
- Water system relocations for NCDOT projects on Hwy-70
- 168 new water customers were added.
- 37,750 feet of new water main installed
- 33 new fire hydrants were installed.

Planning Ahead

For FY24-25, the Water Resources Department will strive to meet the stated goals by working on the following initiatives:

- Compliance with updated EPA Lead & Copper rules.
- Simmons Street Water System Rehab. Project
- West New Bern Water System Improvements project.
- Water system relocations for NCDOT projects Hwy-43 & Hwy-70).



60% Operating Expenses
 30% Personnel Service
 30% Supplies, Material, Services

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5111 Water Operating Fund	(\$12,171,479.89)	(\$10,718,894.94)	(\$12,886,976.00)	(\$12,807,689.00)	-0.6%
51110010 Water Non-Dept Revenue	(\$12,171,479.89)	(\$10,718,894.94)	(\$12,886,976.00)	(\$12,807,689.00)	-0.6%
54 Sales & Services	(\$11,113,751.47)	(\$9,473,064.19)	(\$11,410,000.00)	(\$11,750,000.00)	3.0%
55 Investment Earnings	(\$398,831.13)	(\$482,217.85)	(\$201,000.00)	(\$250,500.00)	24.6%
58 Miscellaneous	(\$250,655.25)	(\$292,313.21)	(\$233,000.00)	(\$233,000.00)	0.0%
59 Interdepartmental	(\$408,242.04)	(\$344,799.69)	(\$405,422.00)	(\$495,435.00)	22.2%
81 Other Financing Srcs	\$0.00	(\$126,500.00)	(\$637,554.00)	(\$78,754.00)	-87.6%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5111 Water Operating Fund	\$12,004,870.27	\$11,195,698.78	\$12,886,976.00	\$12,807,689.00	-0.6%
51119201 Water Resources Administration	\$852,532.43	\$774,709.74	\$932,756.00	\$951,685.00	2.0%
61 Personnel Services	\$558,570.82	\$521,698.11	\$621,350.00	\$630,402.00	1.5%
62 Fringe Benefits	\$249,315.96	\$208,929.30	\$252,144.00	\$257,978.00	2.3%
71 Professional Service	\$2,083.28	\$0.00	\$3,147.00	\$2,500.00	-20.6%
72 Current Obligations	\$12,572.62	\$13,704.67	\$23,670.00	\$21,465.00	-9.3%
73 Fixed Charges	\$14,853.17	\$15,260.32	\$16,490.00	\$16,140.00	-2.1%
74 Supplies & Materials	\$12,566.85	\$15,117.34	\$15,955.00	\$23,200.00	45.4%
82 Other Financing Uses	\$2,569.73	\$0.00	\$0.00	\$0.00	0.0%
51119202 Water Treatment	\$2,580,811.01	\$3,151,760.53	\$3,523,125.00	\$3,549,993.00	0.8%
61 Personnel Services	\$675,258.53	\$647,337.43	\$765,894.00	\$812,156.00	6.0%
62 Fringe Benefits	\$349,469.84	\$299,355.33	\$360,760.00	\$376,894.00	4.5%
71 Professional Service	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
72 Current Obligations	\$549,086.47	\$601,631.33	\$680,633.00	\$711,343.00	4.5%
73 Fixed Charges	\$206,086.50	\$219,309.97	\$220,025.00	\$246,100.00	11.9%
74 Supplies & Materials	\$798,450.07	\$1,333,495.59	\$1,377,313.00	\$1,299,000.00	-5.7%
75 Capital Outlay	\$90,391.98	\$50,630.88	\$116,000.00	\$102,000.00	-12.1%
82 Other Financing Uses	(\$87,932.38)	\$0.00	\$0.00	\$0.00	0.0%
51119204 Water Distribution Maintenance	\$2,161,091.35	\$2,956,445.85	\$3,409,036.00	\$3,205,236.00	-6.0%
61 Personnel Services	\$1,025,436.19	\$966,699.16	\$1,217,922.00	\$1,231,019.00	1.1%
62 Fringe Benefits	\$574,850.48	\$489,682.98	\$615,584.00	\$626,259.00	1.7%
71 Professional Service	\$402.00	\$400.00	\$3,400.00	\$3,400.00	0.0%
72 Current Obligations	\$318,572.64	\$300,640.74	\$323,610.00	\$309,839.00	-4.3%
73 Fixed Charges	\$28,118.00	\$36,352.98	\$67,220.00	\$71,720.00	6.7%
74 Supplies & Materials	\$582,304.86	\$599,981.77	\$517,445.00	\$579,499.00	12.0%
75 Capital Outlay	\$617,767.02	\$562,688.22	\$656,355.00	\$376,000.00	-42.7%
76 Contr-Grants-Subsidy	\$0.00	\$0.00	\$7,500.00	\$7,500.00	0.0%
82 Other Financing Uses	(\$986,359.84)	\$0.00	\$0.00	\$0.00	0.0%
51119902 Water FD Debt Service	\$316,798.77	\$2,148,907.86	\$2,321,626.00	\$2,288,634.00	-1.4%
77 Debt Service	\$316,798.77	\$2,148,907.86	\$2,321,626.00	\$2,288,634.00	-1.4%
51119922 Water Fd Shared Services	\$2,245,293.03	\$1,882,328.10	\$2,362,577.00	\$2,537,082.00	7.4%
78 Shared Services	\$2,245,293.03	\$1,882,328.10	\$2,362,577.00	\$2,537,082.00	7.4%
51119942 Water Fd Interfund Transfers	\$2,054,012.00	\$281,546.70	\$337,856.00	\$275,059.00	-18.6%
82 Other Financing Uses	\$2,054,012.00	\$281,546.70	\$337,856.00	\$275,059.00	-18.6%
51119962 Water Fd Bad Debts	\$49,872.67	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$49,872.67	\$0.00	\$0.00	\$0.00	0.0%
51119982 Water Fd Depreciation	\$1,744,459.01	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$1,744,459.01	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
0010 Non Departmental		(\$12,171,479.89)	(\$10,672,710.62)	(\$12,886,976.00)	(\$12,807,689.00)	-0.6%
54 Sales & Services		(\$11,113,751.47)	(\$9,426,879.87)	(\$11,410,000.00)	(\$11,750,000.00)	3.0%
51110010 54130	Basic Customer Service	(\$10,625,555.75)	(\$8,884,411.62)	(\$10,880,000.00)	(\$11,150,000.00)	2.5%
51110010 54205	Capital Recovery Fee	(\$325,724.38)	(\$342,977.00)	(\$350,000.00)	(\$375,000.00)	7.1%
51110010 54210	Connection Fees	(\$62,364.00)	(\$115,658.09)	(\$90,000.00)	(\$125,000.00)	38.9%
51110010 54216	Late Penalties - Utilities	(\$84,120.49)	(\$74,775.36)	(\$75,000.00)	(\$85,000.00)	13.3%
51110010 54290	Miscellaneous Customer Fees	(\$15,986.85)	(\$9,057.80)	(\$15,000.00)	(\$15,000.00)	0.0%
55 Investment Earnings		(\$398,831.13)	(\$482,217.85)	(\$201,000.00)	(\$250,500.00)	24.6%
51110010 55101	Investment Earnings	(\$720.25)	(\$423.20)	(\$1,000.00)	(\$500.00)	-50.0%
51110010 55112	Int Earn-NCCMT	(\$387,502.64)	(\$326,922.73)	(\$200,000.00)	(\$250,000.00)	25.0%
51110010 55115	Interest Earned-NC CLASS	(\$10,608.24)	(\$154,871.92)	\$0.00	\$0.00	0.0%
58 Miscellaneous		(\$250,655.25)	(\$292,313.21)	(\$233,000.00)	(\$233,000.00)	0.0%
51110010 58856	Communication Tower Rental	(\$35,708.95)	(\$32,816.22)	\$0.00	\$0.00	0.0%
51110010 58860	Lease Revenue	(\$193,793.57)	(\$228,265.61)	(\$230,000.00)	(\$230,000.00)	0.0%
51110010 58870	Interest Income	(\$14,235.78)	(\$10,905.26)	\$0.00	\$0.00	0.0%
51110010 58916	Sales of Fixed Assets	(\$6,916.95)	(\$15,912.50)	(\$2,000.00)	(\$2,000.00)	0.0%
51110010 58918	Sale of Scrap	\$0.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
51110010 58990	Miscellaneous Other Revenue	\$0.00	(\$4,413.62)	\$0.00	\$0.00	0.0%
59 Interdepartmental		(\$408,242.04)	(\$344,799.69)	(\$405,422.00)	(\$495,435.00)	22.2%
51110010 59130	Sewer Interfund Reimb	(\$408,242.04)	(\$344,799.69)	(\$405,422.00)	(\$495,435.00)	22.2%
81 Other Financing Srcs		\$0.00	(\$126,500.00)	(\$637,554.00)	(\$78,754.00)	-87.6%
51110010 81210	Proceeds Installment Purchases	\$0.00	(\$126,500.00)	(\$328,550.00)	\$0.00	-100.0%
51110010 81310	Fund Balance Appropriated	\$0.00	\$0.00	(\$309,004.00)	(\$78,754.00)	-74.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9201 Water Resources Administration		\$852,532.43	\$773,700.06	\$932,756.00	\$951,685.00	2.0%
61 Personnel Services		\$558,570.82	\$521,698.11	\$621,350.00	\$630,402.00	1.5%
51119201 61101	Salaries & Wages Regular	\$551,073.84	\$515,070.32	\$613,716.00	\$621,546.00	1.3%
51119201 61108	Sal & Wages Stm Admin Wrkd Hrs	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
51119201 61121	Salaries & Wages Overtime	\$2,149.52	\$2,184.37	\$3,000.00	\$3,000.00	0.0%
51119201 61181	Salaries & Wages Benefits	\$5,347.46	\$4,443.42	\$4,134.00	\$5,356.00	29.6%
62 Fringe Benefits		\$249,315.96	\$208,929.30	\$252,144.00	\$257,978.00	2.3%
51119201 62110	Social Security Tax	\$33,601.65	\$31,318.91	\$38,535.00	\$38,753.00	0.6%
51119201 62112	Medicare Tax	\$7,858.45	\$7,368.14	\$9,012.00	\$9,063.00	0.6%
51119201 62210	State Retirement	\$67,298.81	\$66,725.71	\$79,867.00	\$85,256.00	6.7%
51119201 62220	401K Supplement Retirement Reg	\$27,661.15	\$25,862.65	\$31,076.00	\$31,252.00	0.6%
51119201 62300	Contra Expense NPL	\$25,572.33	\$0.00	\$0.00	\$0.00	0.0%
51119201 62810	Health Insurance	\$81,169.57	\$73,038.39	\$87,500.00	\$87,500.00	0.0%
51119201 62820	Workers Compensation	\$6,154.00	\$4,615.50	\$6,154.00	\$6,154.00	0.0%
71 Professional Service		\$2,083.28	\$0.00	\$3,147.00	\$2,500.00	-20.6%
51119201 71118	Engineering Prof Services	\$2,083.28	\$0.00	\$3,147.00	\$2,500.00	-20.6%
72 Current Obligations		\$12,572.62	\$13,704.67	\$23,670.00	\$21,465.00	-9.3%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
51119201 72130	Employee Travel & Training	\$144.24	\$3,273.04	\$6,000.00	\$6,000.00	0.0%
51119201 72410	Printing	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
51119201 72532	Central Garage Charges	\$10,471.38	\$10,093.12	\$13,770.00	\$11,565.00	-16.0%
51119201 72790	Advertising	\$262.64	\$305.14	\$400.00	\$400.00	0.0%
51119201 72840	Recording Fees	\$534.60	\$96.60	\$1,500.00	\$1,500.00	0.0%
51119201 72890	Miscellaneous Other Services	\$1,159.76	(\$63.23)	\$1,500.00	\$1,500.00	0.0%
73 Fixed Charges		\$14,853.17	\$15,260.32	\$16,490.00	\$16,140.00	-2.1%
51119201 73130	Lease Principal	\$103.49	(\$257.96)	\$4,500.00	\$3,600.00	-20.0%
51119201 73135	Lease Interest	\$20.28	\$467.28	\$0.00	\$0.00	0.0%
51119201 73350	Amortization Expense-Lease	\$2,931.72	\$3,049.02	\$0.00	\$0.00	0.0%
51119201 73810	Dues & Subscriptions	\$11,797.68	\$12,001.98	\$11,990.00	\$12,540.00	4.6%
74 Supplies & Materials		\$12,566.85	\$14,107.66	\$15,955.00	\$23,200.00	45.4%
51119201 74110	Uniforms	\$227.09	\$3,054.56	\$800.00	\$1,500.00	87.5%
51119201 74320	Community Engagement	\$0.00	\$1,155.85	\$2,500.00	\$2,500.00	0.0%
51119201 74510	Fuel Charges	\$3,023.20	\$4,354.54	\$3,000.00	\$5,000.00	66.7%
51119201 74610	Office Supplies & Materials	\$902.07	\$1,077.60	\$2,000.00	\$1,200.00	-40.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
51119201 74910	Other Supplies & Materials	\$1,654.07	\$1,250.07	\$2,500.00	\$2,000.00	-20.0%
51119201 74930	IT Supplies	\$100.00	\$49.00	\$500.00	\$500.00	0.0%
51119201 74931	IT Eqt Restricted-IT Use Only	\$6,494.60	\$3,145.32	\$4,155.00	\$10,000.00	140.7%
51119201 74970	Safety Supplies	\$165.82	\$20.72	\$500.00	\$500.00	0.0%
82 Other Financing Uses		\$2,569.73	\$0.00	\$0.00	\$0.00	0.0%
51119201 82510	Contra Exp/Transfers Out	\$2,569.73	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9202 Water Treatment		\$2,580,811.01	\$3,149,782.89	\$3,523,125.00	\$3,549,993.00	0.8%
61 Personnel Services		\$675,258.53	\$647,337.43	\$765,894.00	\$812,156.00	6.0%
51119202 61101	Salaries & Wages Regular	\$572,355.76	\$529,939.14	\$665,036.00	\$679,116.00	2.1%
51119202 61103	Salaries & Wages Vac Payout	\$484.34	\$0.00	\$0.00	\$0.00	0.0%
51119202 61121	Salaries & Wages Overtime	\$39,464.98	\$56,468.34	\$39,900.00	\$60,000.00	50.4%
51119202 61131	Salaries & Wages Standby	\$16,115.50	\$14,463.76	\$15,800.00	\$17,500.00	10.8%
51119202 61141	Salaries & Wages Call Back	\$40,737.57	\$41,222.81	\$36,800.00	\$48,000.00	30.4%
51119202 61181	Salaries & Wages Benefits	\$6,100.38	\$5,243.38	\$8,358.00	\$7,540.00	-9.8%
62 Fringe Benefits		\$349,469.84	\$299,355.33	\$360,760.00	\$376,894.00	4.5%
51119202 62110	Social Security Tax	\$40,606.12	\$39,021.71	\$47,510.00	\$49,886.00	5.0%
51119202 62112	Medicare Tax	\$9,496.56	\$9,126.07	\$11,111.00	\$11,667.00	5.0%
51119202 62210	State Retirement	\$82,543.85	\$82,830.29	\$98,466.00	\$109,750.00	11.5%
51119202 62220	401K Supplement Retirement Reg	\$32,614.42	\$31,566.61	\$38,313.00	\$40,231.00	5.0%
51119202 62300	Contra Expense NPL	\$30,914.51	\$0.00	\$0.00	\$0.00	0.0%
51119202 62810	Health Insurance	\$137,934.38	\$125,290.65	\$150,000.00	\$150,000.00	0.0%
51119202 62820	Workers Compensation	\$15,360.00	\$11,520.00	\$15,360.00	\$15,360.00	0.0%
71 Professional Service		\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
51119202 71118	Engineering Prof Services	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
72 Current Obligations		\$549,086.47	\$601,631.33	\$680,633.00	\$711,343.00	4.5%
51119202 72210	Telephone Service	\$776.01	\$775.00	\$800.00	\$800.00	0.0%
51119202 72310	Utilities	\$403,283.38	\$341,360.99	\$415,000.00	\$415,000.00	0.0%
51119202 72410	Printing	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
51119202 72510	R & M Buildings	\$0.00	\$18,000.00	\$25,000.00	\$40,000.00	60.0%
51119202 72520	R & M Equipment	\$43,893.94	\$80,537.76	\$80,625.00	\$75,000.00	-7.0%
51119202 72532	Central Garage Charges	\$47,093.34	\$47,967.40	\$47,070.00	\$35,343.00	-24.9%
51119202 72566	R & M System Improvements	\$0.00	\$30,000.00	\$30,000.00	\$50,000.00	66.7%
51119202 72610	Freight Express Deliveries	\$165.00	\$0.68	\$1,000.00	\$1,000.00	0.0%
51119202 72820	Temporary Help Services	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	0.0%
51119202 72890	Miscellaneous Other Services	\$50,770.63	\$62,391.18	\$58,338.00	\$68,000.00	16.6%
73 Fixed Charges		\$206,086.50	\$219,310.03	\$220,025.00	\$246,100.00	11.9%
51119202 73130	Lease Principal	\$63.65	(\$205.73)	\$3,800.00	\$3,000.00	-21.1%
51119202 73135	Lease Interest	\$16.27	\$374.33	\$0.00	\$0.00	0.0%
51119202 73180	Miscellaneous Equipment Rental	\$979.20	\$3,000.00	\$4,000.00	\$4,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
51119202 73210	S & M Contracts	\$24,971.67	\$17,791.84	\$44,500.00	\$35,000.00	-21.3%
51119202 73270	S & M Contracts Tanks	\$158,667.32	\$161,225.00	\$161,225.00	\$176,800.00	9.7%
51119202 73350	Amortization Expense-Lease	\$2,351.76	\$2,443.46	\$0.00	\$0.00	0.0%
51119202 73810	Dues & Subscriptions	\$19,036.63	\$34,681.13	\$6,500.00	\$27,300.00	320.0%
74 Supplies & Materials		\$798,450.07	\$1,331,517.89	\$1,377,313.00	\$1,299,000.00	-5.7%
51119202 74110	Uniforms	\$1,628.93	\$3,426.38	\$4,000.00	\$4,000.00	0.0%
51119202 74120	Janitorial Supplies	\$1,925.84	\$3,926.87	\$1,800.00	\$3,000.00	66.7%
51119202 74310	Training Materials	\$0.00	\$0.00	\$0.00	\$500.00	500.0%
51119202 74420	Equipment Parts	\$13,110.07	\$19,262.53	\$30,000.00	\$25,000.00	-16.7%
51119202 74440	Fire Hydrants	\$9,004.23	\$22,171.41	\$40,000.00	\$30,000.00	-25.0%
51119202 74450	Street Repair	\$1,638.99	\$2,000.00	\$2,500.00	\$2,500.00	0.0%
51119202 74470	Pipe & Fittings	\$9,791.03	\$13,635.21	\$20,000.00	\$20,000.00	0.0%
51119202 74478	Brass Fittings	\$2,376.61	\$4,142.39	\$5,000.00	\$5,000.00	0.0%
51119202 74484	Water Meters & Boxes	\$137,360.23	\$537,771.04	\$550,858.00	\$500,000.00	-9.2%
51119202 74510	Fuel Charges	\$29,901.80	\$22,996.30	\$20,000.00	\$30,000.00	50.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
51119202 74610	Office Supplies & Materials	\$1,838.70	\$2,536.35	\$2,500.00	\$3,000.00	20.0%
51119202 74910	Other Supplies & Materials	\$31,709.63	\$49,931.44	\$52,000.00	\$50,000.00	-3.8%
51119202 74930	IT Supplies	\$0.00	\$0.00	\$5,000.00	\$1,500.00	-70.0%
51119202 74931	IT Eqt Restricted-IT Use Only	\$37,352.09	\$18,029.03	\$23,655.00	\$21,500.00	-9.1%
51119202 74944	Fuel Charges Non-Highway	\$11,456.30	\$15,000.00	\$15,000.00	\$13,000.00	-13.3%
51119202 74970	Safety Supplies	\$1,915.38	\$4,539.52	\$2,500.00	\$2,500.00	0.0%
51119202 74979	Lab Supplies & Materials	\$28,497.48	\$38,317.11	\$40,000.00	\$35,000.00	-12.5%
51119202 74980	Chemicals	\$475,903.39	\$570,000.00	\$560,000.00	\$550,000.00	-1.8%
51119202 74990	Miscellaneous Supplies	\$3,039.37	\$3,386.06	\$2,500.00	\$2,500.00	0.0%
51119202 74995	PCard Purchases	\$0.00	\$446.25	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$90,391.98	\$50,630.88	\$116,000.00	\$102,000.00	-12.1%
51119202 75190	Other Equipment	\$20,967.81	\$0.00	\$18,000.00	\$0.00	-100.0%
51119202 75210	Motor Vehicles	\$69,424.17	\$50,630.88	\$50,700.00	\$52,000.00	2.6%
51119202 75540	Water Improvements	\$0.00	\$0.00	\$47,300.00	\$50,000.00	5.7%
82 Other Financing Uses		(\$87,932.38)	\$0.00	\$0.00	\$0.00	0.0%
51119202 82510	Contra Exp/Transfers Out	(\$87,932.38)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9204	Water Distribution Maintenance	\$2,161,091.35	\$2,954,077.21	\$3,409,036.00	\$3,205,236.00	-6.0%
61	Personnel Services	\$1,025,436.19	\$966,699.16	\$1,217,922.00	\$1,231,019.00	1.1%
51119204 61101	Salaries & Wages Regular	\$864,373.97	\$815,487.01	\$1,077,770.00	\$1,060,787.00	-1.6%
51119204 61103	Salaries & Wages Vac Payout	\$5,381.09	\$802.71	\$0.00	\$0.00	0.0%
51119204 61121	Salaries & Wages Overtime	\$26,476.10	\$29,698.32	\$29,400.00	\$30,000.00	2.0%
51119204 61131	Salaries & Wages Standby	\$24,654.06	\$22,622.65	\$21,000.00	\$25,600.00	21.9%
51119204 61141	Salaries & Wages Call Back	\$97,755.49	\$92,219.15	\$80,900.00	\$106,000.00	31.0%
51119204 61181	Salaries & Wages Benefits	\$6,795.48	\$5,869.32	\$8,852.00	\$8,632.00	-2.5%
62	Fringe Benefits	\$574,850.48	\$489,682.98	\$615,584.00	\$626,259.00	1.7%
51119204 62110	Social Security Tax	\$61,503.83	\$58,099.72	\$75,540.00	\$75,788.00	0.3%
51119204 62112	Medicare Tax	\$14,383.97	\$13,587.87	\$17,666.00	\$17,725.00	0.3%
51119204 62210	State Retirement	\$123,896.11	\$123,947.12	\$156,564.00	\$166,734.00	6.5%
51119204 62220	401K Supplement Retirement Reg	\$46,012.11	\$42,008.85	\$60,921.00	\$61,119.00	0.3%
51119204 62300	Contra Expense NPL	\$46,946.63	\$0.00	\$0.00	\$0.00	0.0%
51119204 62810	Health Insurance	\$252,214.83	\$229,619.67	\$275,000.00	\$275,000.00	0.0%
51119204 62820	Workers Compensation	\$29,893.00	\$22,419.75	\$29,893.00	\$29,893.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
71 Professional Service		\$402.00	\$400.00	\$3,400.00	\$3,400.00	0.0%
51119204 71114	Medical Professional Services	\$402.00	\$400.00	\$900.00	\$900.00	0.0%
51119204 71118	Engineering Prof Services	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
72 Current Obligations		\$318,572.64	\$300,640.74	\$323,610.00	\$309,839.00	-4.3%
51119204 72130	Employee Travel & Training	\$5,889.13	\$3,029.14	\$9,990.00	\$12,790.00	28.0%
51119204 72310	Utilities	\$81,522.73	\$65,137.38	\$80,000.00	\$80,000.00	0.0%
51119204 72410	Printing	\$0.00	\$0.00	\$200.00	\$200.00	0.0%
51119204 72510	R & M Buildings	\$6,497.21	\$850.00	\$7,500.00	\$7,500.00	0.0%
51119204 72520	R & M Equipment	\$10,713.86	\$18,550.00	\$20,000.00	\$15,000.00	-25.0%
51119204 72530	R & M Vehicles	\$2,500.00	\$1,500.00	\$2,500.00	\$2,500.00	0.0%
51119204 72532	Central Garage Charges	\$104,896.20	\$119,694.53	\$100,370.00	\$83,799.00	-16.5%
51119204 72566	R & M System Improvements	\$13,803.37	\$0.00	\$20,000.00	\$20,000.00	0.0%
51119204 72610	Freight Express Deliveries	\$9.56	\$0.00	\$250.00	\$250.00	0.0%
51119204 72790	Advertising	\$0.00	\$0.00	\$300.00	\$300.00	0.0%
51119204 72820	Temporary Help Services	\$79,455.81	\$72,000.00	\$65,000.00	\$70,000.00	7.7%
51119204 72890	Miscellaneous Other Services	\$13,284.77	\$19,879.69	\$17,500.00	\$17,500.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
73 Fixed Charges		\$28,118.00	\$36,352.98	\$67,220.00	\$71,720.00	6.7%
51119204 73110	Land Rentals	\$1,595.00	\$1,642.85	\$8,500.00	\$3,000.00	-64.7%
51119204 73130	Lease Principal	\$5,157.07	\$12,060.02	\$7,300.00	\$14,200.00	94.5%
51119204 73135	Lease Interest	\$460.20	\$587.70	\$0.00	\$400.00	400.0%
51119204 73180	Miscellaneous Equipment Rental	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
51119204 73190	Miscellaneous Other Rentals	(\$5,107.14)	(\$5,260.38)	\$2,500.00	\$2,500.00	0.0%
51119204 73210	S & M Contracts	\$5,848.61	\$7,700.00	\$5,500.00	\$8,200.00	49.1%
51119204 73230	S & M Contracts Comm Eq	\$9,117.47	\$6,247.66	\$24,360.00	\$24,360.00	0.0%
51119204 73350	Amortization Expense-Lease	\$6,566.04	\$6,619.33	\$0.00	\$0.00	0.0%
51119204 73810	Dues & Subscriptions	\$4,480.75	\$6,755.80	\$17,560.00	\$17,560.00	0.0%
74 Supplies & Materials		\$582,304.86	\$597,613.13	\$517,445.00	\$579,499.00	12.0%
51119204 74110	Uniforms	\$10,185.79	\$14,698.36	\$12,000.00	\$12,500.00	4.2%
51119204 74120	Janitorial Supplies	\$4,186.28	\$3,299.54	\$4,500.00	\$4,500.00	0.0%
51119204 74210	Food & Provisions	\$2,403.31	\$1,901.48	\$1,500.00	\$2,000.00	33.3%
51119204 74420	Equipment Parts	\$6,582.08	\$7,254.60	\$9,295.00	\$8,500.00	-8.6%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
51119204 74450	Street Repair	\$125,456.71	\$148,840.00	\$100,000.00	\$150,000.00	50.0%
51119204 74464	Valve Boxes	\$4,628.00	\$6,000.00	\$4,500.00	\$5,500.00	22.2%
51119204 74470	Pipe & Fittings	\$198,226.39	\$242,552.18	\$175,000.00	\$200,000.00	14.3%
51119204 74484	Water Meters & Boxes	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
51119204 74510	Fuel Charges	\$134,036.60	\$71,384.35	\$100,000.00	\$90,000.00	-10.0%
51119204 74610	Office Supplies & Materials	\$4,342.50	\$4,903.57	\$4,500.00	\$5,500.00	22.2%
51119204 74910	Other Supplies & Materials	\$37,465.16	\$49,621.93	\$42,500.00	\$50,000.00	17.6%
51119204 74930	IT Supplies	\$443.99	\$0.00	\$1,500.00	\$1,500.00	0.0%
51119204 74931	IT Eqt Restricted-IT Use Only	\$48,118.31	\$40,213.11	\$51,150.00	\$38,499.00	-24.7%
51119204 74970	Safety Supplies	\$6,229.74	\$6,957.34	\$8,500.00	\$8,500.00	0.0%
51119204 74995	PCard Purchases	\$0.00	(\$13.33)	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$617,767.02	\$562,688.22	\$656,355.00	\$376,000.00	-42.7%
51119204 75190	Other Equipment	\$115,515.50	\$126,500.00	\$151,200.00	\$0.00	-100.0%
51119204 75210	Motor Vehicles	\$60,860.03	\$154,937.12	\$155,155.00	\$126,000.00	-18.8%
51119204 75540	Water Improvements	\$441,391.49	\$281,251.10	\$350,000.00	\$250,000.00	-28.6%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
76 Contr-Grants-Subsidy		\$0.00	\$0.00	\$7,500.00	\$7,500.00	0.0%
51119204 76410	Payments Made on Agreement	\$0.00	\$0.00	\$7,500.00	\$7,500.00	0.0%
82 Other Financing Uses		(\$986,359.84)	\$0.00	\$0.00	\$0.00	0.0%
51119204 82510	Contra Exp/Transfers Out	(\$986,359.84)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9902 Debt Service		\$316,798.77	\$2,148,907.86	\$2,321,626.00	\$2,288,634.00	-1.4%
77 Debt Service		\$316,798.77	\$2,148,907.86	\$2,321,626.00	\$2,288,634.00	-1.4%
51119902 77101	I/P Principal Payments	\$65,633.71	\$26,600.02	\$26,600.00	\$74,628.00	180.6%
51119902 77102	Notes Principal Payments	\$1,680,331.20	\$1,680,331.20	\$1,680,331.00	\$1,680,332.00	0.0%
51119902 77103	Revenue Bonds Principal Pymnts	\$730,133.82	\$164,195.96	\$330,061.00	\$277,404.00	-16.0%
51119902 77199	Contra Debt Principal	(\$2,477,797.20)	\$0.00	\$0.00	\$0.00	0.0%
51119902 77201	I/P Interest Payments	\$1,927.62	\$520.62	\$521.00	\$19,150.00	3575.6%
51119902 77202	Notes Interest Payments	\$304,476.04	\$266,416.52	\$266,417.00	\$228,358.00	-14.3%
51119902 77203	Revenue Bonds Interest Pymnts	\$26,379.58	\$8,337.54	\$15,006.00	\$8,262.00	-44.9%
51119902 77293	Revenue Bonds Trustee Fees	\$500.00	\$0.00	\$0.00	\$500.00	500.0%
51119902 77294	Cost of Issuance	\$0.00	\$2,506.00	\$2,690.00	\$0.00	-100.0%
51119902 77299	Contra Debt Interest	(\$14,786.00)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9922 Reimb of Services Provided		\$2,245,293.03	\$1,882,328.10	\$2,362,577.00	\$2,537,082.00	7.4%
78 Shared Services		\$2,245,293.03	\$1,882,328.10	\$2,362,577.00	\$2,537,082.00	7.4%
51119922 78110	Governing Board	\$46,533.00	\$30,773.55	\$37,928.00	\$40,153.00	5.9%
51119922 78112	Information Technology	\$387,222.00	\$140,525.27	\$177,098.00	\$189,882.00	7.2%
51119922 78114	Purchasing & Warehouse	\$12,102.96	\$9,863.67	\$12,248.00	\$13,131.00	7.2%
51119922 78116	Human Resources	\$67,992.00	\$54,497.35	\$67,058.00	\$78,622.00	17.2%
51119922 78118	General Administration	\$215,388.00	\$173,151.32	\$202,883.00	\$133,835.00	-34.0%
51119922 78120	Accounting	\$173,158.95	\$124,520.37	\$151,544.00	\$156,889.00	3.5%
51119922 78122	Utility Business Office	\$599,802.00	\$578,954.77	\$741,171.00	\$793,384.00	7.0%
51119922 78126	Insurance	\$112,581.00	\$121,626.55	\$146,538.00	\$171,541.00	17.1%
51119922 78128	Legal	\$49,892.04	\$34,540.09	\$41,566.00	\$41,566.00	0.0%
51119922 78132	Public Buildings	\$163,668.00	\$88,205.49	\$110,162.00	\$110,581.00	0.4%
51119922 78134	Public Works	\$24,101.04	\$39,634.03	\$55,576.00	\$54,285.00	-2.3%
51119922 78140	Comm Control	\$163,905.96	\$131,540.57	\$170,427.00	\$164,700.00	-3.4%
51119922 78142	GIS	\$15,527.04	\$41,302.94	\$51,963.00	\$65,200.00	25.5%
51119922 78148	CAPS	\$213,419.04	\$313,192.13	\$396,415.00	\$523,313.00	32.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9942 Interfund Transfers		\$2,054,012.00	\$281,546.70	\$337,856.00	\$275,059.00	-18.6%
82 Other Financing Uses		\$2,054,012.00	\$281,546.70	\$337,856.00	\$275,059.00	-18.6%
51119942 82111	Transfer to General-PILOT	\$341,970.00	\$281,546.70	\$337,856.00	\$275,059.00	-18.6%
51119942 82190	Transfer to Other Funds	\$1,712,042.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9962 Bad Debts		\$49,872.67	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		\$49,872.67	\$0.00	\$0.00	\$0.00	0.0%
51119962 73820	Bad Debt Expense	\$49,872.67	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9982 Depreciation		\$1,744,459.01	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		\$1,744,459.01	\$0.00	\$0.00	\$0.00	0.0%
51119982 73410	Depreciation	\$1,744,459.01	\$0.00	\$0.00	\$0.00	0.0%

Sewer Fund

Department of Water Resources

Budget Highlights

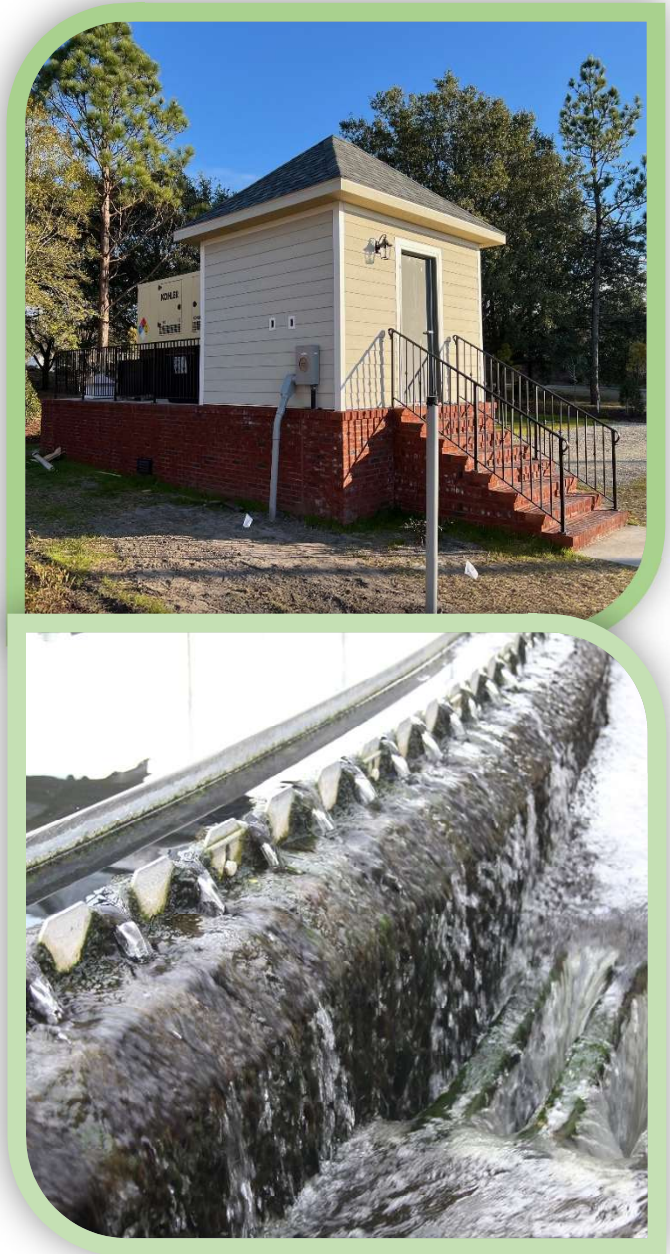
The budget for FY24-25 is focused on continued improvements in the City's sewer treatment and collection systems, to enhance the service for current customers and meet the capacity needs to support the demand from regional growth. This year there are no proposed changes to the City's sewer rates, which 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 Water Resources 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 sewer service to over 20,000 customers located in New Bern and the surrounding areas. The primary mission of the Department of Water Resources 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 Water Resources 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 Water Resources ensures 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:

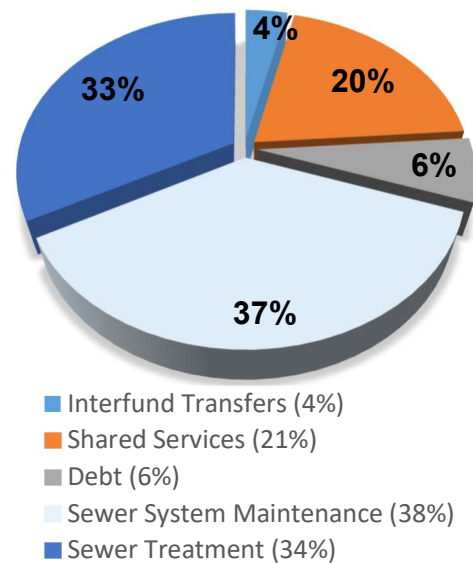
Sewer Treatment	Sewer System Maintenance
<ul style="list-style-type: none"> • Main WWTP • NB7 WWTP • Bio-Solids Management • Quarry Reclamation Facility • Reedy Branch Effluent Tree Farm • Industrial Pretreatment Program • FOG Program 	<ul style="list-style-type: none"> • 445 Miles of Pipeline Maintenance • 4,268 Manholes • 111 Major Lift Stations • 3,751 STEP Pump Stations • 5 Air-Vac Sewer Stations • New Sewer Connections • Operational Equip. Maintenance

Successes & Accomplishments

In FY23-24, the Water Resources Department has supported the goals of increasing sewer system resiliency, investment in infrastructure rehabilitation, and providing system capacity for regional growth through the following initiatives:

- Upgrades to Biosolids processing equipment at WWTP
- Replacement of sewer pump station No.10
- Installation of new sewer force main across Trent River.
- Completion of Northwest Interceptor Rehabilitation Project
- Sewer system relocations for NCDOT projects on Hwy-70
- 210 new sewer customers added
- 62,369 feet of new sewer main installed
- 81 new manholes installed

Sewer Fund Budget Allocation



70% Operating Expenses

26% Personnel Service
44% Supplies, Material, Services

Planning Ahead

For FY24-25, the Water Resources Department will strive to meet the stated goals by working on the following initiatives:

- Process and control upgrades at the WWTP to increase nutrient removal efficiency.
- Addition of auxiliary influent pump at the WWTP.
- Sewer Lining along the HWY-17 corridor.
- Sewer system relocations for NCDOT projects (Hwy-43 & Hwy-70).

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5211 Sewer Operating Fund	(\$12,985,617.44)	(\$13,513,293.45)	(\$13,782,015.00)	(\$13,433,013.00)	-2.5%
52110010 Sewer Non-Dept Revenue	(\$12,985,617.44)	(\$13,513,293.45)	(\$13,782,015.00)	(\$13,433,013.00)	-2.5%
54 Sales & Services	(\$12,482,150.39)	(\$11,182,301.83)	(\$12,995,000.00)	(\$13,270,000.00)	2.1%
55 Investment Earnings	(\$207,266.56)	(\$209,002.06)	(\$150,400.00)	(\$158,013.00)	5.1%
58 Miscellaneous	(\$14,582.49)	(\$989.56)	(\$10,000.00)	(\$5,000.00)	-50.0%
81 Other Financing Srcs	(\$281,618.00)	(\$2,121,000.00)	(\$626,615.00)	\$0.00	-100.0%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5211 Sewer Operating Fund	\$15,894,445.75	\$11,322,431.40	\$13,782,015.00	\$13,433,013.00	-2.5%
52119402 Sewer Treatment	\$3,576,300.71	\$3,979,099.51	\$4,594,511.00	\$4,247,183.00	-7.6%
61 Personnel Services	\$1,073,089.61	\$1,002,964.30	\$1,196,771.00	\$1,185,275.00	-1.0%
62 Fringe Benefits	\$578,249.46	\$483,565.49	\$586,740.00	\$591,792.00	0.9%
71 Professional Service	\$0.00	\$0.00	\$15,600.00	\$5,600.00	-64.1%
72 Current Obligations	\$1,092,611.33	\$960,468.59	\$1,157,934.00	\$1,085,959.00	-6.2%
73 Fixed Charges	\$37,191.83	\$40,679.66	\$46,700.00	\$109,857.00	135.2%
74 Supplies & Materials	\$780,903.26	\$996,061.47	\$1,090,766.00	\$1,043,700.00	-4.3%
75 Capital Outlay	\$148,101.15	\$495,360.00	\$500,000.00	\$225,000.00	-55.0%
82 Other Financing Uses	(\$133,845.93)	\$0.00	\$0.00	\$0.00	0.0%
52119404 Sewer Collection System Maint.	\$3,823,604.43	\$4,591,933.16	\$5,309,075.00	\$5,108,707.00	-3.8%
61 Personnel Services	\$1,063,670.82	\$995,279.00	\$1,205,148.00	\$1,247,987.00	3.6%
62 Fringe Benefits	\$568,172.75	\$478,270.98	\$582,966.00	\$600,390.00	3.0%
71 Professional Service	\$2,261.50	\$700.00	\$5,750.00	\$5,750.00	0.0%
72 Current Obligations	\$873,995.12	\$1,060,591.61	\$1,219,721.00	\$1,046,614.00	-14.2%
73 Fixed Charges	\$23,979.42	\$83,204.68	\$85,782.00	\$94,050.00	9.6%
74 Supplies & Materials	\$1,242,743.83	\$1,173,102.75	\$1,167,449.00	\$1,263,416.00	8.2%
75 Capital Outlay	\$792,583.04	\$785,038.16	\$1,034,759.00	\$843,000.00	-18.5%
76 Contr-Grants-Subsidy	\$17,056.81	\$15,745.98	\$7,500.00	\$7,500.00	0.0%
82 Other Financing Uses	(\$760,858.86)	\$0.00	\$0.00	\$0.00	0.0%
52119902 Sewer Fd Debt Service	\$45,431.54	\$100,563.81	\$104,579.00	\$626,972.00	499.5%
77 Debt Service	\$45,431.54	\$100,563.81	\$104,579.00	\$626,972.00	499.5%
52119922 Sewer Fd Shared Services	\$2,698,746.06	\$2,230,024.12	\$2,768,877.00	\$3,036,946.00	9.7%
78 Shared Services	\$2,698,746.06	\$2,230,024.12	\$2,768,877.00	\$3,036,946.00	9.7%
52119942 Sewer Fd Interfund Transfers	\$3,371,943.00	\$420,810.80	\$1,004,973.00	\$413,205.00	-58.9%
82 Other Financing Uses	\$3,371,943.00	\$420,810.80	\$1,004,973.00	\$413,205.00	-58.9%
52119962 Sewer Fd Bad Debts	\$68,352.76	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$68,352.76	\$0.00	\$0.00	\$0.00	0.0%
52119982 Sewer Fd Depreciation	\$2,310,067.25	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$2,310,067.25	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
0010 Non Departmental		(\$12,985,617.44)	(\$13,459,945.80)	(\$13,782,015.00)	(\$13,433,013.00)	-2.5%
54 Sales & Services		(\$12,482,150.39)	(\$11,128,954.18)	(\$12,995,000.00)	(\$13,270,000.00)	2.1%
52110010 54130	Basic Customer Service	(\$11,262,913.26)	(\$9,742,066.97)	(\$11,575,000.00)	(\$11,750,000.00)	1.5%
52110010 54205	Capital Recovery Fee	(\$570,393.00)	(\$694,504.00)	(\$550,000.00)	(\$650,000.00)	18.2%
52110010 54210	Connection Fees	(\$95,525.00)	(\$206,232.65)	(\$100,000.00)	(\$275,000.00)	175.0%
52110010 54211	Equipment Fees	(\$379,609.20)	(\$332,894.64)	(\$375,000.00)	(\$390,000.00)	4.0%
52110010 54216	Late Penalties - Utilities	(\$91,121.85)	(\$89,167.33)	(\$80,000.00)	(\$90,000.00)	12.5%
52110010 54250	Monitoring fees	(\$9,000.00)	(\$6,400.00)	(\$5,000.00)	(\$5,000.00)	0.0%
52110010 54252	Sampling & Analysis Fees	(\$5,026.40)	(\$5,111.50)	(\$8,500.00)	(\$8,500.00)	0.0%
52110010 54254	Limit & Permit Violations	(\$100.00)	(\$1,477.70)	(\$500.00)	(\$500.00)	0.0%
52110010 54256	BOD & TSS Surcharges	\$0.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.0%
52110010 54258	Pre-treatment Service Fees	(\$68,039.04)	(\$49,849.39)	(\$300,000.00)	(\$100,000.00)	-66.7%
52110010 54290	Miscellaneous Customer Fees	(\$422.64)	(\$1,250.00)	\$0.00	\$0.00	0.0%
55 Investment Earnings		(\$207,266.56)	(\$209,002.06)	(\$150,400.00)	(\$158,013.00)	5.1%
52110010 55101	Investment Earnings	(\$376.10)	(\$182.46)	(\$400.00)	(\$213.00)	-46.8%
52110010 55112	Int Earn-NCCMT	(\$201,877.55)	(\$140,580.07)	(\$150,000.00)	(\$157,800.00)	5.2%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
52110010 55115	Interest Earned-NC CLASS	(\$5,012.91)	(\$68,239.53)	\$0.00	\$0.00	0.0%
58 Miscellaneous		(\$14,582.49)	(\$989.56)	(\$10,000.00)	(\$5,000.00)	-50.0%
52110010 58916	Sales of Fixed Assets	(\$14,582.49)	\$0.00	(\$5,000.00)	(\$2,500.00)	-50.0%
52110010 58918	Sale of Scrap	\$0.00	(\$989.56)	(\$5,000.00)	(\$2,500.00)	-50.0%
81 Other Financing Srcs		(\$281,618.00)	(\$2,121,000.00)	(\$626,615.00)	\$0.00	-100.0%
52110010 81190	Transfer from Other Funds	(\$281,618.00)	(\$2,121,000.00)	(\$2,121,000.00)	\$0.00	-100.0%
52110010 81210	Proceeds Installment Purchases	\$0.00	\$0.00	(\$247,020.00)	\$0.00	-100.0%
52110010 81310	Fund Balance Appropriated	\$0.00	\$0.00	\$1,741,405.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9402 Sewer Treatment		\$3,576,300.71	\$3,974,489.83	\$4,594,511.00	\$4,247,183.00	-7.6%
61 Personnel Services		\$1,073,089.61	\$1,002,964.30	\$1,196,771.00	\$1,185,275.00	-1.0%
52119402 61101	Salaries & Wages Regular	\$954,738.96	\$864,875.08	\$1,102,275.00	\$1,055,179.00	-4.3%
52119402 61103	Salaries & Wages Vac Payout	\$6,196.89	\$25,479.51	\$0.00	\$0.00	0.0%
52119402 61121	Salaries & Wages Overtime	\$102,391.15	\$96,279.66	\$89,400.00	\$115,000.00	28.6%
52119402 61131	Salaries & Wages Standby	\$4,084.51	\$9,984.88	\$0.00	\$5,000.00	5000.0%
52119402 61141	Salaries & Wages Call Back	\$916.42	\$3,393.41	\$0.00	\$5,000.00	5000.0%
52119402 61181	Salaries & Wages Benefits	\$4,761.68	\$2,951.76	\$5,096.00	\$5,096.00	0.0%
62 Fringe Benefits		\$578,249.46	\$483,565.49	\$586,740.00	\$591,792.00	0.9%
52119402 62110	Social Security Tax	\$65,562.56	\$61,486.69	\$74,209.00	\$73,171.00	-1.4%
52119402 62112	Medicare Tax	\$15,332.99	\$14,380.18	\$17,356.00	\$17,113.00	-1.4%
52119402 62210	State Retirement	\$129,944.98	\$129,001.68	\$153,806.00	\$160,976.00	4.7%
52119402 62220	401K Supplement Retirement Reg	\$51,849.26	\$46,067.14	\$59,846.00	\$59,009.00	-1.4%
52119402 62300	Contra Expense NPL	\$54,084.26	\$0.00	\$0.00	\$0.00	0.0%
52119402 62810	Health Insurance	\$229,952.41	\$208,987.55	\$250,000.00	\$250,000.00	0.0%
52119402 62820	Workers Compensation	\$31,523.00	\$23,642.25	\$31,523.00	\$31,523.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
71 Professional Service		\$0.00	\$0.00	\$15,600.00	\$5,600.00	-64.1%
52119402 71114	Medical Professional Services	\$0.00	\$0.00	\$600.00	\$600.00	0.0%
52119402 71118	Engineering Prof Services	\$0.00	\$0.00	\$15,000.00	\$5,000.00	-66.7%
72 Current Obligations		\$1,092,611.33	\$960,302.59	\$1,157,934.00	\$1,085,959.00	-6.2%
52119402 72130	Employee Travel & Training	\$7,746.66	\$5,474.08	\$14,600.00	\$13,500.00	-7.5%
52119402 72210	Telephone Service	\$1,822.45	\$1,260.00	\$1,500.00	\$1,825.00	21.7%
52119402 72310	Utilities	\$785,036.55	\$518,817.28	\$760,000.00	\$712,500.00	-6.3%
52119402 72410	Printing	\$0.00	\$248.67	\$500.00	\$500.00	0.0%
52119402 72520	R & M Equipment	\$113,478.64	\$143,932.80	\$156,857.00	\$190,000.00	21.1%
52119402 72532	Central Garage Charges	\$61,610.52	\$58,852.86	\$58,840.00	\$50,834.00	-13.6%
52119402 72610	Freight Express Deliveries	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
52119402 72790	Advertising	\$0.00	\$101.20	\$100.00	\$100.00	0.0%
52119402 72810	Leased Supplies	\$1,130.40	\$1,150.00	\$600.00	\$1,200.00	100.0%
52119402 72820	Temporary Help Services	\$24,702.75	\$25,000.00	\$35,000.00	\$15,000.00	-57.1%
52119402 72890	Miscellaneous Other Services	\$97,083.36	\$205,465.70	\$129,437.00	\$100,000.00	-22.7%
73 Fixed Charges		\$37,191.83	\$40,679.66	\$46,700.00	\$109,857.00	135.2%
52119402 73130	Lease Principal	\$43.54	(\$106.00)	\$1,700.00	\$1,500.00	-11.8%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
52119402 73135	Lease Interest	\$8.27	\$190.95	\$0.00	\$0.00	0.0%
52119402 73210	S & M Contracts	\$17,926.65	\$18,804.00	\$25,000.00	\$85,000.00	240.0%
52119402 73350	Amortization Expense-Lease	\$1,195.68	\$1,245.30	\$0.00	\$0.00	0.0%
52119402 73810	Dues & Subscriptions	\$18,017.69	\$20,545.41	\$20,000.00	\$23,357.00	16.8%
74 Supplies & Materials		\$780,903.26	\$991,617.79	\$1,090,766.00	\$1,043,700.00	-4.3%
52119402 74110	Uniforms	\$6,120.39	\$10,010.23	\$7,000.00	\$7,000.00	0.0%
52119402 74120	Janitorial Supplies	\$1,468.42	\$1,276.84	\$2,000.00	\$2,000.00	0.0%
52119402 74350	Agricultural Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
52119402 74420	Equipment Parts	\$110,847.64	\$179,134.92	\$280,271.00	\$250,000.00	-10.8%
52119402 74510	Fuel Charges	\$29,350.83	\$14,313.51	\$25,000.00	\$25,000.00	0.0%
52119402 74610	Office Supplies & Materials	\$1,287.78	\$3,302.60	\$2,500.00	\$2,500.00	0.0%
52119402 74910	Other Supplies & Materials	\$24,187.91	\$22,612.28	\$25,000.00	\$25,000.00	0.0%
52119402 74930	IT Supplies	\$350.00	\$0.00	\$1,200.00	\$1,200.00	0.0%
52119402 74931	IT Eqt Restricted-IT Use Only	\$44,336.38	\$28,549.03	\$37,795.00	\$31,000.00	-18.0%
52119402 74944	Fuel Charges Non-Highway	\$52,414.35	\$90,000.00	\$65,000.00	\$55,000.00	-15.4%
52119402 74970	Safety Supplies	\$1,328.00	\$1,313.62	\$3,500.00	\$3,500.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
52119402 74980	Chemicals	\$461,603.87	\$589,262.11	\$570,000.00	\$570,000.00	0.0%
52119402 74982	Lubricants	\$5,213.69	\$6,500.00	\$5,500.00	\$5,500.00	0.0%
52119402 74990	Miscellaneous Supplies	\$42,394.00	\$45,342.65	\$65,000.00	\$65,000.00	0.0%
75 Capital Outlay		\$148,101.15	\$495,360.00	\$500,000.00	\$225,000.00	-55.0%
52119402 75190	Other Equipment	\$114,831.30	\$495,360.00	\$500,000.00	\$175,000.00	-65.0%
52119402 75210	Motor Vehicles	\$33,269.85	\$0.00	\$0.00	\$50,000.00	50000.0%
82 Other Financing Uses		(\$133,845.93)	\$0.00	\$0.00	\$0.00	0.0%
52119402 82510	Contra Exp/Transfers Out	(\$133,845.93)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9404 Sewer Collection System Maint.		\$3,823,604.43	\$4,587,321.24	\$5,309,075.00	\$5,108,707.00	-3.8%
61 Personnel Services		\$1,063,670.82	\$995,279.00	\$1,205,148.00	\$1,247,987.00	3.6%
52119404 61101	Salaries & Wages Regular	\$872,410.26	\$838,735.54	\$1,037,048.00	\$1,062,715.00	2.5%
52119404 61103	Salaries & Wages Vac Payout	\$1,231.81	\$2,316.23	\$0.00	\$0.00	0.0%
52119404 61121	Salaries & Wages Overtime	\$20,829.47	\$16,840.80	\$21,000.00	\$21,500.00	2.4%
52119404 61131	Salaries & Wages Standby	\$31,188.46	\$25,992.54	\$31,500.00	\$32,000.00	1.6%
52119404 61141	Salaries & Wages Call Back	\$126,361.74	\$101,872.81	\$105,100.00	\$119,500.00	13.7%
52119404 61181	Salaries & Wages Benefits	\$11,649.08	\$9,521.08	\$10,500.00	\$12,272.00	16.9%
62 Fringe Benefits		\$568,172.75	\$478,270.98	\$582,966.00	\$600,390.00	3.0%
52119404 62110	Social Security Tax	\$64,486.59	\$60,182.47	\$74,752.00	\$76,614.00	2.5%
52119404 62112	Medicare Tax	\$15,081.41	\$14,075.06	\$17,482.00	\$17,918.00	2.5%
52119404 62210	State Retirement	\$127,972.28	\$127,162.85	\$154,929.00	\$168,552.00	8.8%
52119404 62220	401K Supplement Retirement Reg	\$51,813.45	\$48,744.61	\$60,283.00	\$61,786.00	2.5%
52119404 62300	Contra Expense NPL	\$53,609.96	\$0.00	\$0.00	\$0.00	0.0%
52119404 62810	Health Insurance	\$229,689.06	\$208,965.99	\$250,000.00	\$250,000.00	0.0%
52119404 62820	Workers Compensation	\$25,520.00	\$19,140.00	\$25,520.00	\$25,520.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
71 Professional Service		\$2,261.50	\$700.00	\$5,750.00	\$5,750.00	0.0%
52119404 71114	Medical Professional Services	\$264.00	\$700.00	\$750.00	\$750.00	0.0%
52119404 71118	Engineering Prof Services	\$1,997.50	\$0.00	\$5,000.00	\$5,000.00	0.0%
72 Current Obligations		\$873,995.12	\$1,060,591.61	\$1,219,721.00	\$1,046,614.00	-14.2%
52119404 72130	Employee Travel & Training	\$8,426.58	\$3,216.31	\$14,405.00	\$17,205.00	19.4%
52119404 72210	Telephone Service	\$711.72	\$0.00	\$1,000.00	\$1,000.00	0.0%
52119404 72310	Utilities	\$327,356.02	\$238,217.10	\$310,000.00	\$314,350.00	1.4%
52119404 72410	Printing	\$0.00	\$1,011.92	\$1,000.00	\$2,000.00	100.0%
52119404 72510	R & M Buildings	\$4,629.48	\$225.00	\$15,000.00	\$10,000.00	-33.3%
52119404 72520	R & M Equipment	\$17,456.34	\$65,116.33	\$55,500.00	\$40,000.00	-27.9%
52119404 72522	R & M Lift Stations	\$129,972.40	\$153,587.86	\$175,000.00	\$165,000.00	-5.7%
52119404 72530	R & M Vehicles	\$5,041.39	\$1,941.58	\$2,744.00	\$2,500.00	-8.9%
52119404 72532	Central Garage Charges	\$186,184.87	\$134,145.05	\$100,370.00	\$130,759.00	30.3%
52119404 72566	R & M System Improvements	\$105,194.57	\$347,394.38	\$428,100.00	\$250,000.00	-41.6%
52119404 72567	R & M Sewer NB 7	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
52119404 72568	R & M Field Structures	\$20,217.25	\$15,339.66	\$35,197.00	\$27,500.00	-21.9%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
52119404 72574	R & M Telemetry	\$12,691.31	\$7,524.00	\$25,000.00	\$20,000.00	-20.0%
52119404 72578	R & M Electric NB 7	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
52119404 72590	R & M Other	\$8,394.63	\$19,878.92	\$15,000.00	\$15,000.00	0.0%
52119404 72610	Freight Express Deliveries	\$382.28	\$491.77	\$300.00	\$300.00	0.0%
52119404 72820	Temporary Help Services	\$37,621.99	\$63,668.45	\$25,105.00	\$35,000.00	39.4%
52119404 72890	Miscellaneous Other Services	\$9,714.29	\$8,833.28	\$12,000.00	\$12,000.00	0.0%
73 Fixed Charges		\$23,979.42	\$83,204.68	\$85,782.00	\$94,050.00	9.6%
52119404 73110	Land Rentals	\$2,783.16	\$8,945.60	\$5,000.00	\$9,000.00	80.0%
52119404 73180	Miscellaneous Equipment Rental	\$0.00	\$24,448.79	\$10,732.00	\$15,000.00	39.8%
52119404 73210	S & M Contracts	\$593.53	\$36,000.00	\$36,000.00	\$36,000.00	0.0%
52119404 73340	Insurance Claims	\$12,950.00	\$5,313.96	\$25,000.00	\$25,000.00	0.0%
52119404 73810	Dues & Subscriptions	\$7,652.73	\$8,496.33	\$9,050.00	\$9,050.00	0.0%
74 Supplies & Materials		\$1,242,743.83	\$1,168,490.83	\$1,167,449.00	\$1,263,416.00	8.2%
52119404 74110	Uniforms	\$10,631.08	\$16,417.45	\$12,000.00	\$12,500.00	4.2%
52119404 74120	Janitorial Supplies	\$9,066.35	\$4,290.79	\$5,500.00	\$5,500.00	0.0%
52119404 74210	Food & Provisions	\$1,062.00	\$866.08	\$1,000.00	\$1,500.00	50.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
52119404 74420	Equipment Parts	\$13,987.23	\$18,513.60	\$17,314.00	\$16,000.00	-7.6%
52119404 74450	Street Repair	\$29,086.39	\$70,300.00	\$45,000.00	\$45,000.00	0.0%
52119404 74458	Manholes	\$6,123.00	\$14,000.00	\$8,500.00	\$10,000.00	17.6%
52119404 74460	Valves & Pits - New	\$10,816.10	\$5,000.00	\$26,750.00	\$26,750.00	0.0%
52119404 74462	Valves & Pits - Maintenance	\$49,999.22	\$47,063.29	\$45,000.00	\$45,000.00	0.0%
52119404 74466	Pumps & Pits NB 7	\$269,781.26	\$209,900.00	\$300,000.00	\$275,000.00	-8.3%
52119404 74467	Control Panels & Elec Supp NB7	\$47,597.12	\$87,093.37	\$80,250.00	\$86,500.00	7.8%
52119404 74468	Pipe & Fittings NB 7	\$305,827.56	\$325,298.69	\$200,000.00	\$310,000.00	55.0%
52119404 74470	Pipe & Fittings	\$76,466.33	\$88,523.44	\$87,400.00	\$87,500.00	0.1%
52119404 74472	Pipe & Fittings Lift Stations	\$20,989.78	\$10,000.00	\$20,000.00	\$20,000.00	0.0%
52119404 74476	Rings & Covers	\$0.00	\$0.00	\$1,750.00	\$1,750.00	0.0%
52119404 74494	Other Supplies - Lift Station	\$59,634.98	\$38,334.37	\$55,000.00	\$55,000.00	0.0%
52119404 74510	Fuel Charges	\$141,237.50	\$106,981.51	\$100,000.00	\$120,000.00	20.0%
52119404 74610	Office Supplies & Materials	\$411.01	\$1,472.25	\$2,750.00	\$2,500.00	-9.1%
52119404 74910	Other Supplies & Materials	\$107,617.22	\$66,839.51	\$55,000.00	\$61,500.00	11.8%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
52119404 74930	IT Supplies	\$1,999.21	\$1,212.33	\$5,000.00	\$5,000.00	0.0%
52119404 74931	IT Eq't Restricted-IT Use Only	\$47,275.42	\$41,638.79	\$52,485.00	\$34,166.00	-34.9%
52119404 74944	Fuel Charges Non-Highway	\$6,337.60	\$6,500.00	\$8,000.00	\$8,500.00	6.3%
52119404 74970	Safety Supplies	\$9,279.83	\$7,701.40	\$12,750.00	\$12,750.00	0.0%
52119404 74972	Safety Supplies-Lift Stations	\$2,491.75	\$543.96	\$10,000.00	\$5,000.00	-50.0%
52119404 74981	Chemicals - Sample Collections	\$15,020.00	\$0.00	\$13,500.00	\$13,500.00	0.0%
52119404 74990	Miscellaneous Supplies	\$5.89	\$0.00	\$2,500.00	\$2,500.00	0.0%
75 Capital Outlay		\$792,583.04	\$785,038.16	\$1,034,759.00	\$843,000.00	-18.5%
52119404 75190	Other Equipment	\$14,539.23	\$68,151.91	\$68,500.00	\$30,000.00	-56.2%
52119404 75210	Motor Vehicles	\$160,210.93	\$246,686.88	\$251,000.00	\$63,000.00	-74.9%
52119404 75410	Buildings Structures & Impr	\$0.00	\$0.00	\$144,000.00	\$200,000.00	38.9%
52119404 75530	Sewer Improvements	\$414,699.15	\$248,568.66	\$273,791.00	\$350,000.00	27.8%
52119404 75533	Lift Station Rehabilitation	\$203,133.73	\$221,630.71	\$297,468.00	\$200,000.00	-32.8%
76 Contr-Grants-Subsidy		\$17,056.81	\$15,745.98	\$7,500.00	\$7,500.00	0.0%
52119404 76410	Payments Made on Agreement	\$17,056.81	\$15,745.98	\$7,500.00	\$7,500.00	0.0%
82 Other Financing Uses		(\$760,858.86)	\$0.00	\$0.00	\$0.00	0.0%
52119404 82510	Contra Exp/Transfers Out	(\$760,858.86)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9902 Debt Service		\$45,431.54	\$100,563.81	\$104,579.00	\$626,972.00	499.5%
77 Debt Service		\$45,431.54	\$100,563.81	\$104,579.00	\$626,972.00	499.5%
52119902 77101	I/P Principal Payments	\$108,733.07	\$26,600.02	\$26,600.00	\$44,038.00	65.6%
52119902 77102	Notes Principal Payments	\$1,332,589.59	\$67,572.60	\$67,573.00	\$0.00	-100.0%
52119902 77103	Revenue Bonds Principal Pymnts	\$889,342.61	\$2,211.05	\$4,446.00	\$183,259.00	4021.9%
52119902 77199	Contra Debt Principal	(\$2,335,136.41)	\$0.00	\$0.00	\$0.00	0.0%
52119902 77201	I/P Interest Payments	\$2,714.71	\$520.62	\$521.00	\$11,301.00	2069.1%
52119902 77202	Notes Interest Payments	\$36,105.80	\$1,797.44	\$1,798.00	\$0.00	-100.0%
52119902 77203	Revenue Bonds Interest Pymnts	\$10,582.17	\$72.08	\$121.00	\$385,874.00	318804.1%
52119902 77293	Revenue Bonds Trustee Fees	\$500.00	\$0.00	\$1,500.00	\$2,500.00	66.7%
52119902 77294	Cost of Issuance	\$0.00	\$1,790.00	\$2,020.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9922 Reimb of Services Provided		\$2,698,746.06	\$2,230,024.12	\$2,768,877.00	\$3,036,946.00	9.7%
78 Shared Services		\$2,698,746.06	\$2,230,024.12	\$2,768,877.00	\$3,036,946.00	9.7%
52119922 78110	Governing Board	\$46,533.00	\$30,773.55	\$37,928.00	\$40,153.00	5.9%
52119922 78112	Information Technology	\$387,222.00	\$84,315.27	\$106,259.00	\$113,929.00	7.2%
52119922 78114	Purchasing & Warehouse	\$20,172.00	\$19,727.28	\$24,496.00	\$26,262.00	7.2%
52119922 78116	Human Resources	\$60,436.95	\$53,171.17	\$65,426.00	\$76,709.00	17.2%
52119922 78118	General Administration	\$215,388.00	\$173,151.32	\$202,883.00	\$133,835.00	-34.0%
52119922 78120	Accounting	\$173,158.95	\$138,860.37	\$168,996.00	\$174,956.00	3.5%
52119922 78122	Utility Business Office	\$602,177.04	\$578,954.77	\$741,171.00	\$793,384.00	7.0%
52119922 78126	Insurance	\$152,789.04	\$157,855.45	\$190,187.00	\$222,638.00	17.1%
52119922 78128	Legal	\$49,892.04	\$34,540.09	\$41,566.00	\$41,566.00	0.0%
52119922 78132	Public Buildings	\$163,668.00	\$88,205.49	\$110,162.00	\$110,581.00	0.4%
52119922 78134	Public Works	\$24,101.04	\$39,634.03	\$55,576.00	\$54,285.00	-2.3%
52119922 78140	Comm Control	\$163,905.96	\$131,540.57	\$170,427.00	\$164,700.00	-3.4%
52119922 78142	GIS	\$15,527.04	\$41,302.94	\$51,963.00	\$65,200.00	25.5%
52119922 78146	Water Resources Admin	\$408,242.04	\$344,799.69	\$405,422.00	\$495,435.00	22.2%
52119922 78148	CAPS	\$215,532.96	\$313,192.13	\$396,415.00	\$523,313.00	32.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9942 Interfund Transfers		\$3,371,943.00	\$420,810.80	\$1,004,973.00	\$413,205.00	-58.9%
82 Other Financing Uses		\$3,371,943.00	\$420,810.80	\$1,004,973.00	\$413,205.00	-58.9%
52119942 82111	Transfer to General-PILOT	\$506,593.00	\$420,810.80	\$504,973.00	\$413,205.00	-18.2%
52119942 82190	Transfer to Other Funds	\$2,865,350.00	\$0.00	\$500,000.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9962	Bad Debts	\$68,352.76	\$0.00	\$0.00	\$0.00	0.0%
73	Fixed Charges	\$68,352.76	\$0.00	\$0.00	\$0.00	0.0%
52119962 73820	Bad Debt Expense	\$68,352.76	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9982 Depreciation		\$2,310,067.25	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		\$2,310,067.25	\$0.00	\$0.00	\$0.00	0.0%
52119982 73410	Depreciation	\$2,310,067.25	\$0.00	\$0.00	\$0.00	0.0%

Electric Fund

Budget Highlights

Our budget is focused on delivering retail electric services, while safely operating and maintaining a reliable and resilient electric system. Expenses are budgeted in response to increasing power supply cost, system growth, aging infrastructure and equipment, and a skilled workforce.

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 services to approximately 24,200 residential and commercial customers.




Goals & Objectives

Provide safe and reliable electric service through resilient infrastructure to the City of New Bern and surrounding areas. Modernize the electric system to meet system power requirements, prevent disruptions and re-route power to distressed and disadvantaged communities. Construct a new strategically located substation and distribution interconnections. Provide undergrounding of power lines and right-sizing underground power lines at critical locations. Engineer advanced automated control systems to rapidly isolate faulted power lines and reroute power to distressed and disadvantaged communities. Seek funding through DOE Grip Grant and/or debt service obligation. Optimize load management cost avoidance while replacing end of life generation fleet. Seek funding through debt service obligation. Replace end of life transformers at Glenburnie Substation.

Key Operations & Functions

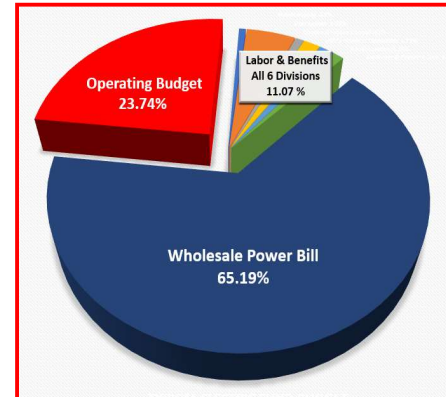
Administration	Power Supply	Distribution
Engineering - Planning Technology & GIS Policy & Legal Recruitment Contracts	Wholesale Power Substations Generation Load Management Fiber Network	Electric Power Delivery Vegetation Management
Communications Control	Utility Business Operations	Customer & Payment Services
Systems Control & Monitoring 24/7 Utility Dispatch After Hours Customer Service	Billing Metering Utility Analytics	Customer Care Revenue Collections Community Outreach Key Accounts



**DPU ELECTRIC FUND
DIVISIONS (6)**

Electric Forecast

- **Wholesale power supply costs** are forecasted to increase approximately 7% and expected to continue to increase. The primary influencing factor is the price of fuel.
- **Operational costs** are being largely influenced by inflation, aging infrastructure and equipment, system growth, and severe weather events.
- **Labor costs** are largely influenced by a highly competitive market for skilled labor. Attrition and succession planning remain a focus. Key vacancies exist.
- **Material availability** continues to experience excessive lead times.
- **NCDOT and Broadband** projects continue to pressure expenses and staffing to include quadruple the normal annual cost of utility locating services.
- **Revenues** are primarily driven by retail sales and largely influenced by weather and economic factors.



Improvements and Accomplishments

Staff continued to deliver electric services, operate, and maintain the electric system while supporting territorial growth. Winter Storm Finn interrupted service to half of all electric customers and was followed up shortly thereafter by Winter Storm Geri. The combined storms stressed operations and forced one critical substation transformer out of service. The customer information, billing and payment software system was updated replacing a 1998 software system that is obsolete and unsupported. Electric system modeling software has started up and staff are working on developing an as-built model. Staff continues to respond to pressure by NCDOT projects conflicting with utility infrastructure and Broadband service providers requiring attachments to utility poles. Efforts continue in pursuit of the DOE GRIP Grant funding opportunity; \$30 million project.



Programs, Events and Happenings

- | | |
|---------------------------------|--------------------|
| ○ Continuous community outreach | ○ MumFest |
| ○ Social media engagement | ○ New Bern 101 |
| ○ After hours call center | ○ Parades |
| ○ Public safety awareness | ○ Job Fairs |
| ○ Energy management | ○ School mentoring |
| ○ Storm response | |

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5311 Electric Operating Fund	(\$53,977,926.58)	(\$47,157,317.49)	(\$61,938,097.00)	(\$64,678,577.00)	4.4%
53110010 Electric Non-Dept Revenue	(\$53,977,926.58)	(\$47,157,317.49)	(\$61,938,097.00)	(\$64,678,577.00)	4.4%
54 Sales & Services	(\$51,189,031.49)	(\$44,140,308.66)	(\$56,681,000.00)	(\$58,760,000.00)	3.7%
55 Investment Earnings	(\$519,781.23)	(\$510,114.05)	(\$201,000.00)	(\$345,500.00)	71.9%
58 Miscellaneous	(\$215,461.94)	(\$153,682.53)	(\$208,731.00)	(\$217,231.00)	4.1%
59 Interdepartmental	(\$2,053,651.92)	(\$2,191,435.81)	(\$2,799,906.00)	(\$3,174,811.00)	13.4%
81 Other Financing Srcs	\$0.00	(\$161,776.44)	(\$2,047,460.00)	(\$2,181,035.00)	6.5%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5311 Electric Operating Fund	\$57,281,448.79	\$48,174,500.37	\$61,938,097.00	\$64,678,577.00	4.4%
53119602 Electric Admin	\$1,386,773.36	\$1,293,713.67	\$2,186,055.00	\$1,783,406.00	-18.4%
61 Personnel Services	\$816,392.01	\$687,273.38	\$1,145,646.00	\$954,406.00	-16.7%
62 Fringe Benefits	\$374,501.90	\$299,639.01	\$449,782.00	\$404,287.00	-10.1%
71 Professional Service	\$14,955.25	\$48,131.76	\$100,000.00	\$100,000.00	0.0%
72 Current Obligations	\$51,866.08	\$77,768.05	\$79,369.00	\$70,637.00	-11.0%
73 Fixed Charges	\$97,876.50	\$106,151.14	\$86,338.00	\$29,500.00	-65.8%
74 Supplies & Materials	\$52,873.21	\$27,450.21	\$84,920.00	\$40,576.00	-52.2%
75 Capital Outlay	\$56,083.20	\$47,300.12	\$240,000.00	\$184,000.00	-23.3%
82 Other Financing Uses	(\$77,774.79)	\$0.00	\$0.00	\$0.00	0.0%
53119608 Elec Distribution O & M	\$6,461,063.11	\$7,967,734.98	\$9,397,196.00	\$9,447,341.00	0.5%
61 Personnel Services	\$2,589,618.47	\$2,536,706.03	\$2,886,719.00	\$3,011,758.00	4.3%
62 Fringe Benefits	\$1,234,963.51	\$1,083,973.12	\$1,278,015.00	\$1,339,180.00	4.8%
71 Professional Service	\$1,055.00	\$0.00	\$75,000.00	\$75,000.00	0.0%
72 Current Obligations	\$780,966.73	\$972,594.03	\$819,468.00	\$840,365.00	2.6%
73 Fixed Charges	\$177,325.06	\$208,164.10	\$275,987.00	\$262,088.00	-5.0%
74 Supplies & Materials	\$2,607,542.76	\$2,627,105.77	\$2,237,158.58	\$3,211,950.00	43.6%
75 Capital Outlay	\$266,439.27	\$539,191.93	\$1,824,848.42	\$707,000.00	-61.3%
82 Other Financing Uses	(\$1,196,847.69)	\$0.00	\$0.00	\$0.00	0.0%
53119610 Elec Power Production	\$37,982,399.89	\$30,138,408.03	\$38,973,227.00	\$42,083,605.00	8.0%
61 Personnel Services	\$370,953.94	\$343,127.42	\$385,571.00	\$417,713.00	8.3%
62 Fringe Benefits	\$178,275.05	\$151,863.75	\$178,061.00	\$188,743.00	6.0%
71 Professional Service	\$1,116.25	\$16,282.00	\$83,900.00	\$100,000.00	19.2%
72 Current Obligations	\$484,557.32	\$295,972.99	\$353,874.00	\$586,505.00	65.7%
73 Fixed Charges	\$270,632.65	\$201,198.89	\$352,116.00	\$473,112.00	34.4%
74 Supplies & Materials	\$36,685,901.22	\$28,857,274.43	\$37,326,205.00	\$40,252,532.00	7.8%
75 Capital Outlay	\$0.00	\$272,688.55	\$293,500.00	\$65,000.00	-77.9%
82 Other Financing Uses	(\$9,036.54)	\$0.00	\$0.00	\$0.00	0.0%
53119612 Elec Communications Control	\$694,906.31	\$628,549.20	\$824,396.00	\$794,456.00	-3.6%
61 Personnel Services	\$284,522.31	\$273,702.13	\$337,840.00	\$352,077.00	4.2%
62 Fringe Benefits	\$163,693.38	\$143,463.28	\$177,006.00	\$183,473.00	3.7%
72 Current Obligations	\$39,104.40	\$44,590.40	\$73,070.00	\$52,456.00	-28.2%
73 Fixed Charges	\$121,158.35	\$141,814.23	\$177,895.00	\$157,000.00	-11.7%
74 Supplies & Materials	\$85,706.71	\$24,979.16	\$58,585.00	\$49,450.00	-15.6%
82 Other Financing Uses	\$721.16	\$0.00	\$0.00	\$0.00	0.0%
53119614 Utility Business Office	\$1,974,017.70	\$2,128,349.48	\$2,991,788.00	\$2,804,953.00	-6.2%
61 Personnel Services	\$680,304.94	\$601,525.39	\$837,227.00	\$812,198.00	-3.0%
62 Fringe Benefits	\$368,347.74	\$311,184.62	\$408,098.00	\$407,591.00	-0.1%
71 Professional Service	\$867.31	\$165.00	\$15,000.00	\$75,000.00	400.0%
72 Current Obligations	\$329,501.00	\$382,358.75	\$476,294.00	\$481,822.00	1.2%
73 Fixed Charges	\$428,264.98	\$525,477.95	\$157,631.00	\$444,093.00	181.7%
74 Supplies & Materials	\$489,325.87	\$360,511.27	\$510,221.00	\$489,249.00	-4.1%
75 Capital Outlay	(\$316,808.39)	(\$52,873.50)	\$587,317.00	\$95,000.00	-83.8%
82 Other Financing Uses	(\$5,785.75)	\$0.00	\$0.00	\$0.00	0.0%
53119618 Customer and Payments Services	\$1,089,321.80	\$1,357,820.52	\$1,706,445.00	\$1,727,197.00	1.2%
61 Personnel Services	\$411,715.81	\$395,841.77	\$509,705.00	\$550,683.00	8.0%
62 Fringe Benefits	\$244,130.33	\$203,940.81	\$258,761.00	\$273,704.00	5.8%
71 Professional Service	\$29,585.47	\$28,152.11	\$40,000.00	\$45,000.00	12.5%
72 Current Obligations	\$231,129.94	\$260,343.78	\$356,302.00	\$286,792.00	-19.5%
73 Fixed Charges	\$111,296.54	\$365,374.17	\$469,827.00	\$517,000.00	10.0%
74 Supplies & Materials	\$60,360.45	\$56,167.88	\$71,850.00	\$54,018.00	-24.8%
75 Capital Outlay	\$0.00	\$48,000.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
82 Other Financing Uses	\$1,103.26	\$0.00	\$0.00	\$0.00	0.0%
53119902 Electric Fd Debt Service	\$70,020.77	\$642,267.96	\$993,725.00	\$1,143,540.00	15.1%
77 Debt Service	\$70,020.77	\$642,267.96	\$993,725.00	\$1,143,540.00	15.1%
53119922 Elec Fd Shared Services	\$2,073,889.20	\$1,430,493.13	\$1,760,669.00	\$1,825,590.00	3.7%
78 Shared Services	\$2,073,889.20	\$1,430,493.13	\$1,760,669.00	\$1,825,590.00	3.7%
53119942 Elec Fd Interfund Transfers	\$3,069,262.96	\$2,587,163.40	\$3,104,596.00	\$3,068,489.00	-1.2%
82 Other Financing Uses	\$3,069,262.96	\$2,587,163.40	\$3,104,596.00	\$3,068,489.00	-1.2%
53119962 Elec Fd Bad Debts	\$161,370.31	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$161,370.31	\$0.00	\$0.00	\$0.00	0.0%
53119982 Elec Fd Depreciation	\$2,318,423.38	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$2,318,423.38	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
0010 Non Departmental		(\$53,977,926.58)	(\$46,751,778.70)	(\$61,938,097.00)	(\$64,678,577.00)	4.4%
54 Sales & Services		(\$51,189,031.49)	(\$43,734,759.87)	(\$56,681,000.00)	(\$58,760,000.00)	3.7%
53110010 54130	Basic Customer Service	(\$49,987,138.47)	(\$42,655,948.13)	(\$55,430,000.00)	(\$55,020,000.00)	-0.7%
53110010 54140	Charge Point EV Sales	(\$13,692.66)	(\$14,044.62)	\$0.00	(\$20,000.00)	-20000.0%
53110010 54150	Power Cost Adjustment	\$0.00	\$0.00	\$0.00	(\$2,500,000.00)	-2500000.0%
53110010 54210	Connection Fees	(\$192,240.34)	(\$165,151.12)	(\$210,000.00)	(\$210,000.00)	0.0%
53110010 54216	Late Penalties - Utilities	(\$412,581.92)	(\$387,682.36)	(\$390,000.00)	(\$400,000.00)	2.6%
53110010 54218	Utility Delinquent Fees	(\$418,202.09)	(\$309,945.00)	(\$550,000.00)	(\$450,000.00)	-18.2%
53110010 54220	Insufficient Funds Fees	(\$19,775.00)	(\$18,275.00)	(\$11,000.00)	(\$20,000.00)	81.8%
53110010 54224	Theft of Service	(\$1,675.85)	(\$4,285.46)	\$0.00	\$0.00	0.0%
53110010 54226	Customer Contribution to Const	(\$47,284.27)	(\$113,965.48)	\$0.00	(\$50,000.00)	-50000.0%
53110010 54290	Miscellaneous Customer Fees	(\$96,440.89)	(\$65,462.70)	(\$90,000.00)	(\$90,000.00)	0.0%
55 Investment Earnings		(\$519,781.23)	(\$510,114.05)	(\$201,000.00)	(\$345,500.00)	71.9%
53110010 55101	Investment Earnings	(\$983.36)	(\$452.07)	(\$1,000.00)	(\$500.00)	-50.0%
53110010 55112	Int Earn-NCCMT	(\$505,910.26)	(\$354,049.31)	(\$200,000.00)	(\$245,000.00)	22.5%
53110010 55115	Interest Earned-NC CLASS	(\$12,887.61)	(\$155,612.67)	\$0.00	(\$100,000.00)	-100000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
58 Miscellaneous		(\$215,461.94)	(\$153,692.53)	(\$208,731.00)	(\$217,231.00)	4.1%
53110010 58854	Pole Rental Fees	(\$83,138.29)	(\$76,445.33)	(\$120,000.00)	(\$120,000.00)	0.0%
53110010 58858	Kale Road Property Rental	(\$47,231.00)	(\$39,359.20)	(\$47,231.00)	(\$47,231.00)	0.0%
53110010 58916	Sales of Fixed Assets	\$0.00	(\$15,770.00)	(\$1,000.00)	(\$5,000.00)	400.0%
53110010 58918	Sale of Scrap	(\$41,429.75)	(\$14,544.77)	(\$10,500.00)	(\$15,000.00)	42.9%
53110010 58936	Insurance Proceeds	(\$28,788.60)	\$0.00	(\$10,000.00)	(\$10,000.00)	0.0%
53110010 58965	UBO Over & Short	\$2,182.80	\$26.30	\$0.00	\$0.00	0.0%
53110010 58990	Miscellaneous Other Revenue	(\$17,057.10)	(\$7,599.53)	(\$20,000.00)	(\$20,000.00)	0.0%
59 Interdepartmental		(\$2,053,651.92)	(\$2,191,435.81)	(\$2,799,906.00)	(\$3,174,811.00)	13.4%
53110010 59120	Water Interfund Reimb	(\$977,127.00)	(\$1,023,687.46)	(\$1,308,013.00)	(\$1,481,397.00)	13.3%
53110010 59130	Sewer Interfund Reimb	(\$981,615.96)	(\$1,023,687.46)	(\$1,308,013.00)	(\$1,481,397.00)	13.3%
53110010 59150	Solid Waste Interfund Reim	(\$94,908.96)	(\$144,060.89)	(\$183,880.00)	(\$212,017.00)	15.3%
81 Other Financing Srcs		\$0.00	(\$161,776.44)	(\$2,047,460.00)	(\$2,181,035.00)	6.5%
53110010 81210	Proceeds Installment Purchases	\$0.00	(\$161,776.44)	(\$934,375.00)	(\$836,000.00)	-10.5%
53110010 81310	Fund Balance Appropriated	\$0.00	\$0.00	(\$1,113,085.00)	(\$1,345,035.00)	20.8%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9602 Electric Administration		\$1,386,773.36	\$1,292,761.99	\$2,186,055.00	\$1,783,406.00	-18.4%
61 Personnel Services		\$816,392.01	\$687,273.38	\$1,145,646.00	\$954,406.00	-16.7%
53119602 61101	Salaries & Wages Regular	\$764,981.53	\$652,253.81	\$1,119,244.00	\$920,742.00	-17.7%
53119602 61103	Salaries & Wages Vac Payout	\$22,736.09	\$10,013.03	\$0.00	\$0.00	0.0%
53119602 61121	Salaries & Wages Overtime	\$15,027.96	\$14,149.21	\$3,700.00	\$10,000.00	170.3%
53119602 61131	Salaries & Wages Standby	\$0.00	\$49.37	\$0.00	\$0.00	0.0%
53119602 61161	Salaries & Wages Seasonal	\$1,210.34	\$0.00	\$10,000.00	\$10,000.00	0.0%
53119602 61181	Salaries & Wages Benefits	\$12,436.09	\$10,807.96	\$12,702.00	\$13,664.00	7.6%
62 Fringe Benefits		\$374,501.90	\$299,639.01	\$449,782.00	\$404,287.00	-10.1%
53119602 62110	Social Security Tax	\$49,155.38	\$40,446.83	\$71,042.00	\$58,326.00	-17.9%
53119602 62112	Medicare Tax	\$11,538.76	\$9,655.43	\$16,562.00	\$13,641.00	-17.6%
53119602 62210	State Retirement	\$97,636.20	\$87,263.94	\$147,356.00	\$126,953.00	-13.8%
53119602 62220	401K Supplement Retirement Reg	\$37,500.63	\$31,480.38	\$57,255.00	\$47,037.00	-17.8%
53119602 62300	Contra Expense NPL	\$32,646.63	\$0.00	\$0.00	\$0.00	0.0%
53119602 62810	Health Insurance	\$138,457.30	\$125,117.18	\$150,000.00	\$150,000.00	0.0%
53119602 62820	Workers Compensation	\$7,567.00	\$5,675.25	\$7,567.00	\$8,330.00	10.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
71 Professional Service		\$14,955.25	\$48,131.76	\$100,000.00	\$100,000.00	0.0%
53119602 71160	Electrical Eng Prof Service	\$0.00	\$15,000.00	\$90,000.00	\$100,000.00	11.1%
53119602 71190	Other Professional Services	\$14,955.25	\$33,131.76	\$10,000.00	\$0.00	-100.0%
72 Current Obligations		\$51,866.08	\$76,030.97	\$79,369.00	\$70,637.00	-11.0%
53119602 72130	Employee Travel & Training	\$15,163.59	\$35,214.94	\$29,200.00	\$34,728.00	18.9%
53119602 72310	Utilities	\$6,459.70	\$5,832.41	\$7,000.00	\$7,000.00	0.0%
53119602 72510	R & M Buildings	\$0.00	\$0.00	\$4,509.00	\$4,509.00	0.0%
53119602 72532	Central Garage Charges	\$23,831.25	\$21,793.22	\$27,460.00	\$13,200.00	-51.9%
53119602 72790	Advertising	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
53119602 72840	Recording Fees	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
53119602 72890	Miscellaneous Other Services	\$6,411.54	\$13,190.40	\$9,200.00	\$9,200.00	0.0%
73 Fixed Charges		\$97,876.50	\$106,151.14	\$86,338.00	\$29,500.00	-65.8%
53119602 73110	Land Rentals	\$2,973.88	\$3,011.60	\$3,000.00	\$3,000.00	0.0%
53119602 73130	Lease Principal	\$120.26	(\$297.23)	\$4,800.00	\$3,600.00	-25.0%
53119602 73135	Lease Interest	\$23.58	\$543.14	\$0.00	\$0.00	0.0%
53119602 73210	S & M Contracts	\$9,341.63	\$9,720.29	\$10,000.00	\$10,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119602 73340	Insurance Claims	\$0.00	\$0.00	\$8,500.00	\$8,500.00	0.0%
53119602 73350	Amortization Expense-Lease	\$3,412.32	\$3,545.52	\$0.00	\$0.00	0.0%
53119602 73810	Dues & Subscriptions	\$82,004.83	\$89,627.82	\$60,038.00	\$4,400.00	-92.7%
74 Supplies & Materials		\$52,873.21	\$28,235.61	\$84,920.00	\$40,576.00	-52.2%
53119602 74110	Uniforms	\$2,158.37	\$3,248.01	\$3,000.00	\$3,300.00	10.0%
53119602 74120	Janitorial Supplies	\$1,282.21	\$176.13	\$1,500.00	\$1,500.00	0.0%
53119602 74320	Community Engagement	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
53119602 74510	Fuel Charges	\$6,254.22	\$3,260.13	\$6,000.00	\$4,500.00	-25.0%
53119602 74610	Office Supplies & Materials	\$6,032.66	\$8,062.72	\$3,000.00	\$3,000.00	0.0%
53119602 74910	Other Supplies & Materials	\$6,803.13	\$4,534.55	\$56,000.00	\$6,000.00	-89.3%
53119602 74930	IT Supplies	\$503.25	\$1,200.00	\$4,000.00	\$4,000.00	0.0%
53119602 74931	IT Eqt Restricted-IT Use Only	\$27,429.17	\$6,218.76	\$6,420.00	\$13,276.00	106.8%
53119602 74970	Safety Supplies	\$2,410.20	\$652.65	\$2,500.00	\$2,500.00	0.0%
53119602 74995	PCard Purchases	\$0.00	\$882.66	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$56,083.20	\$47,300.12	\$240,000.00	\$184,000.00	-23.3%
53119602 75190	Other Equipment	\$0.00	\$0.00	\$0.00	\$184,000.00	184000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119602 75210	Motor Vehicles	\$56,083.20	\$44,300.12	\$45,000.00	\$0.00	-100.0%
53119602 75310	Land Right-of-Way	\$0.00	\$3,000.00	\$195,000.00	\$0.00	-100.0%
82 Other Financing Uses		(\$77,774.79)	\$0.00	\$0.00	\$0.00	0.0%
53119602 82510	Contra Exp/Transfers Out	(\$77,774.79)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9608 Distribution O & M		\$6,461,063.11	\$7,934,115.11	\$9,397,196.00	\$9,447,341.00	0.5%
61 Personnel Services		\$2,589,618.47	\$2,536,706.03	\$2,886,719.00	\$3,011,758.00	4.3%
53119608 61101	Salaries & Wages Regular	\$2,216,643.07	\$2,146,208.11	\$2,711,853.00	\$2,742,892.00	1.1%
53119608 61103	Salaries & Wages Vac Payout	\$26,026.89	\$13,932.13	\$0.00	\$0.00	0.0%
53119608 61121	Salaries & Wages Overtime	\$195,757.62	\$195,362.75	\$63,000.00	\$120,000.00	90.5%
53119608 61131	Salaries & Wages Standby	\$31,665.39	\$31,250.37	\$24,200.00	\$25,000.00	3.3%
53119608 61141	Salaries & Wages Call Back	\$111,673.59	\$142,837.26	\$78,800.00	\$115,000.00	45.9%
53119608 61181	Salaries & Wages Benefits	\$7,851.91	\$7,115.41	\$8,866.00	\$8,866.00	0.0%
62 Fringe Benefits		\$1,234,963.51	\$1,083,973.12	\$1,278,015.00	\$1,339,180.00	4.8%
53119608 62110	Social Security Tax	\$158,191.04	\$154,852.53	\$179,004.00	\$186,179.00	4.0%
53119608 62112	Medicare Tax	\$36,996.59	\$36,215.45	\$41,864.00	\$43,542.00	4.0%
53119608 62210	State Retirement	\$313,901.85	\$326,317.22	\$371,001.00	\$409,594.00	10.4%
53119608 62220	401K Supplement Retirement Reg	\$116,396.34	\$119,865.92	\$144,358.00	\$150,145.00	4.0%
53119608 62300	Contra Expense NPL	\$103,556.01	\$0.00	\$0.00	\$0.00	0.0%
53119608 62810	Health Insurance	\$426,633.68	\$387,256.00	\$462,500.00	\$462,500.00	0.0%
53119608 62820	Workers Compensation	\$79,288.00	\$59,466.00	\$79,288.00	\$87,220.00	10.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
71 Professional Service		\$1,055.00	\$0.00	\$75,000.00	\$75,000.00	0.0%
53119608 71160	Electrical Eng Prof Service	\$1,055.00	\$0.00	\$75,000.00	\$75,000.00	0.0%
72 Current Obligations		\$780,966.73	\$972,594.03	\$819,468.00	\$840,365.00	2.6%
53119608 72130	Employee Travel & Training	\$37,941.11	\$42,184.53	\$45,000.00	\$100,906.00	124.2%
53119608 72210	Telephone Service	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
53119608 72310	Utilities	\$8,371.16	\$15,832.39	\$10,000.00	\$10,000.00	0.0%
53119608 72510	R & M Buildings	\$0.00	\$0.00	\$12,784.00	\$12,784.00	0.0%
53119608 72512	R & M Buildgs Restricted - PW	\$0.00	\$37,882.00	\$65,000.00	\$0.00	-100.0%
53119608 72520	R & M Equipment	\$45,982.15	\$84,051.55	\$64,870.00	\$60,500.00	-6.7%
53119608 72532	Central Garage Charges	\$186,143.49	\$176,482.00	\$137,290.00	\$134,425.00	-2.1%
53119608 72566	R & M System Improvements	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
53119608 72576	R & M Transformers & Devices	\$127,147.94	\$175,000.00	\$126,000.00	\$126,000.00	0.0%
53119608 72590	R & M Other	\$308.50	\$282.00	\$0.00	\$0.00	0.0%
53119608 72820	Temporary Help Services	\$116,327.84	\$125,000.00	\$71,378.00	\$120,000.00	68.1%
53119608 72890	Miscellaneous Other Services	\$38,333.22	\$79,879.56	\$51,396.00	\$40,000.00	-22.2%
53119608 72892	Contract Tree Trimming Service	\$220,411.32	\$236,000.00	\$225,000.00	\$225,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
73 Fixed Charges		\$177,325.06	\$207,109.74	\$275,987.00	\$262,088.00	-5.0%
53119608 73130	Lease Principal	\$8,939.12	\$9,281.04	\$9,500.00	\$9,600.00	1.1%
53119608 73135	Lease Interest	\$788.79	\$647.73	\$0.00	\$700.00	700.0%
53119608 73180	Miscellaneous Equipment Rental	\$528.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
53119608 73190	Miscellaneous Other Rentals	(\$8,937.54)	(\$9,205.56)	\$0.00	\$8,368.00	8368.0%
53119608 73210	S & M Contracts	\$143,202.26	\$178,244.54	\$223,067.00	\$200,000.00	-10.3%
53119608 73230	S & M Contracts Comm Eq	\$23,705.43	\$19,042.99	\$40,920.00	\$40,920.00	0.0%
53119608 73350	Amortization Expense-Lease	\$9,099.00	\$9,099.00	\$0.00	\$0.00	0.0%
74 Supplies & Materials		\$2,607,542.76	\$2,594,540.26	\$2,237,158.58	\$3,211,950.00	43.6%
53119608 74110	Uniforms	\$57,234.57	\$70,888.71	\$60,000.00	\$66,000.00	10.0%
53119608 74120	Janitorial Supplies	\$1,513.63	\$33.30	\$2,500.00	\$2,500.00	0.0%
53119608 74210	Food & Provisions	\$4,050.65	\$4,739.48	\$3,000.00	\$7,000.00	133.3%
53119608 74350	Agricultural Supplies	\$4,160.00	\$5,534.00	\$4,500.00	\$4,500.00	0.0%
53119608 74420	Equipment Parts	\$50,188.49	\$68,000.00	\$63,985.58	\$60,000.00	-6.2%
53119608 74430	Building Materials	\$4,829.77	\$0.00	\$15,131.00	\$15,131.00	0.0%
53119608 74450	Street Repair	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119608 74489	Street Lighting	\$557.00	\$15,213.41	\$35,000.00	\$35,000.00	0.0%
53119608 74510	Fuel Charges	\$150,810.75	\$92,539.45	\$135,000.00	\$125,000.00	-7.4%
53119608 74602	Poles & Fixtures	\$211,877.41	\$163,907.31	\$125,000.00	\$180,000.00	44.0%
53119608 74603	Conductors & Devices	\$297,730.38	\$233,595.54	\$150,000.00	\$320,000.00	113.3%
53119608 74604	O/H Transfrm & Devices	\$114,063.39	\$112,731.87	\$163,000.00	\$275,000.00	68.7%
53119608 74605	Pole Line Hardware	\$116,096.53	\$127,121.87	\$100,000.00	\$170,000.00	70.0%
53119608 74606	Street Light Fixtures	\$209,635.76	\$151,144.51	\$151,145.00	\$200,000.00	32.3%
53119608 74608	U/G Transfrm & Devices	\$368,777.95	\$617,885.74	\$370,021.00	\$700,000.00	89.2%
53119608 74609	Cables & Devices	\$776,502.55	\$692,979.69	\$500,000.00	\$800,000.00	60.0%
53119608 74610	Office Supplies & Materials	\$853.09	\$1,730.97	\$2,000.00	\$2,000.00	0.0%
53119608 74910	Other Supplies & Materials	\$5,266.18	\$22,759.98	\$20,000.00	\$20,000.00	0.0%
53119608 74930	IT Supplies	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
53119608 74931	IT Eqst Restricted-IT Use Only	\$56,695.72	\$41,593.14	\$52,500.00	\$55,819.00	6.3%
53119608 74970	Safety Supplies	\$8,007.50	\$1,575.39	\$10,000.00	\$10,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119608 74990	Miscellaneous Supplies	\$168,691.44	\$169,988.12	\$270,376.00	\$160,000.00	-40.8%
53119608 74995	PCard Purchases	\$0.00	\$577.78	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$266,439.27	\$539,191.93	\$1,824,848.42	\$707,000.00	-61.3%
53119608 75190	Other Equipment	\$129,597.94	\$51,760.42	\$54,854.42	\$67,000.00	22.1%
53119608 75210	Motor Vehicles	\$111,841.33	\$457,431.51	\$1,119,994.00	\$490,000.00	-56.2%
53119608 75410	Buildings Structures & Impr	\$0.00	\$30,000.00	\$650,000.00	\$150,000.00	-76.9%
53119608 75520	Land & Structures	\$25,000.00	\$0.00	\$0.00	\$0.00	0.0%
82 Other Financing Uses		(\$1,196,847.69)	\$0.00	\$0.00	\$0.00	0.0%
53119608 82510	Contra Exp/Transfers Out	(\$1,196,847.69)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9610	Electric Power Production	\$37,982,399.89	\$30,138,408.03	\$38,973,227.00	\$42,083,605.00	8.0%
61	Personnel Services	\$370,953.94	\$343,127.42	\$385,571.00	\$417,713.00	8.3%
53119610 61101	Salaries & Wages Regular	\$337,615.11	\$316,910.92	\$369,967.00	\$389,981.00	5.4%
53119610 61121	Salaries & Wages Overtime	\$12,219.77	\$6,470.28	\$5,300.00	\$8,000.00	50.9%
53119610 61141	Salaries & Wages Call Back	\$16,374.32	\$15,820.48	\$6,300.00	\$15,000.00	138.1%
53119610 61181	Salaries & Wages Benefits	\$4,744.74	\$3,925.74	\$4,004.00	\$4,732.00	18.2%
62	Fringe Benefits	\$178,275.05	\$151,863.75	\$178,061.00	\$188,743.00	6.0%
53119610 62110	Social Security Tax	\$21,638.16	\$20,059.37	\$23,915.00	\$25,605.00	7.1%
53119610 62112	Medicare Tax	\$5,060.50	\$4,691.30	\$5,594.00	\$5,988.00	7.0%
53119610 62210	State Retirement	\$44,544.29	\$43,757.08	\$49,566.00	\$56,331.00	13.6%
53119610 62220	401K Supplement Retirement Reg	\$18,310.47	\$16,960.16	\$19,287.00	\$20,649.00	7.1%
53119610 62300	Contra Expense NPL	\$14,834.05	\$0.00	\$0.00	\$0.00	0.0%
53119610 62810	Health Insurance	\$69,188.58	\$62,871.59	\$75,000.00	\$75,000.00	0.0%
53119610 62820	Workers Compensation	\$4,699.00	\$3,524.25	\$4,699.00	\$5,170.00	10.0%
71	Professional Service	\$1,116.25	\$16,282.00	\$83,900.00	\$100,000.00	19.2%
53119610 71160	Electrical Eng Prof Service	\$1,116.25	\$16,282.00	\$83,900.00	\$100,000.00	19.2%
72	Current Obligations	\$484,557.32	\$295,972.99	\$353,874.00	\$586,505.00	65.7%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119610 72130	Employee Travel & Training	\$11,163.23	\$3,720.99	\$13,500.00	\$18,705.00	38.6%
53119610 72210	Telephone Service	\$0.00	\$0.00	\$1,800.00	\$1,800.00	0.0%
53119610 72310	Utilities	\$9,092.33	\$9,752.16	\$10,918.00	\$12,000.00	9.9%
53119610 72510	R & M Buildings	\$3,625.25	\$0.00	\$5,000.00	\$5,000.00	0.0%
53119610 72520	R & M Equipment	\$0.00	\$9,691.22	\$18,546.00	\$20,000.00	7.8%
53119610 72532	Central Garage Charges	\$17,735.55	\$16,583.93	\$19,610.00	\$24,000.00	22.4%
53119610 72576	R & M Transformers & Devices	\$181,659.68	\$85,957.91	\$86,000.00	\$200,000.00	132.6%
53119610 72864	Rebate Program	\$12,350.00	\$6,200.00	\$35,000.00	\$15,000.00	-57.1%
53119610 72866	Load Management Program	\$238,137.95	\$138,500.24	\$148,500.00	\$275,000.00	85.2%
53119610 72890	Miscellaneous Other Services	\$10,793.33	\$25,566.54	\$15,000.00	\$15,000.00	0.0%
73 Fixed Charges		\$270,632.65	\$201,198.89	\$352,116.00	\$473,112.00	34.4%
53119610 73130	Lease Principal	\$12.93	(\$30.59)	\$500.00	\$500.00	0.0%
53119610 73135	Lease Interest	\$2.35	\$55.01	\$0.00	\$0.00	0.0%
53119610 73190	Miscellaneous Other Rentals	\$979.15	\$0.00	\$20,000.00	\$20,000.00	0.0%
53119610 73210	S & M Contracts	\$76,046.85	\$97,636.43	\$152,416.00	\$140,000.00	-8.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119610 73260	S & M Contracts Generators	\$185,793.73	\$91,480.17	\$160,000.00	\$200,000.00	25.0%
53119610 73290	Other Contractual Services	\$7,456.00	\$11,700.00	\$19,200.00	\$20,000.00	4.2%
53119610 73350	Amortization Expense-Lease	\$341.64	\$357.87	\$0.00	\$0.00	0.0%
53119610 73810	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$92,612.00	92612.0%
74 Supplies & Materials		\$36,685,901.22	\$28,857,274.43	\$37,326,205.00	\$40,252,532.00	7.8%
53119610 74110	Uniforms	\$8,082.03	\$8,161.36	\$6,000.00	\$9,000.00	50.0%
53119610 74510	Fuel Charges	\$5,648.55	\$4,957.03	\$5,000.00	\$6,000.00	20.0%
53119610 74610	Office Supplies & Materials	\$536.44	\$324.98	\$2,500.00	\$2,500.00	0.0%
53119610 74618	Fiber	\$0.00	\$46,207.01	\$75,000.00	\$75,000.00	0.0%
53119610 74710	Power Purch - Variable Costs	\$33,082,159.99	\$26,024,889.15	\$32,586,937.00	\$34,062,860.00	4.5%
53119610 74712	Wholesale Power - Fixed Costs	\$3,390,719.16	\$2,543,039.37	\$4,450,000.00	\$5,937,422.00	33.4%
53119610 74910	Other Supplies & Materials	\$7,331.52	\$8,963.88	\$2,500.00	\$10,000.00	300.0%
53119610 74931	IT Eq't Restricted-IT Use Only	\$47,164.99	\$9,911.49	\$12,750.00	\$12,750.00	0.0%
53119610 74944	Fuel Charges Non-Highway	\$140,599.25	\$202,000.00	\$162,000.00	\$125,000.00	-22.8%
53119610 74970	Safety Supplies	\$1,368.88	\$465.82	\$2,000.00	\$2,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119610 74990	Miscellaneous Supplies	\$2,290.41	\$7,754.05	\$21,518.00	\$10,000.00	-53.5%
53119610 74995	PCard Purchases	\$0.00	\$600.29	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$0.00	\$272,688.55	\$293,500.00	\$65,000.00	-77.9%
53119610 75190	Other Equipment	\$0.00	\$185,987.02	\$193,000.00	\$65,000.00	-66.3%
53119610 75210	Motor Vehicles	\$0.00	\$60,356.26	\$60,500.00	\$0.00	-100.0%
82 Other Financing Uses		(\$9,036.54)	\$0.00	\$0.00	\$0.00	0.0%
53119610 82510	Contra Exp/Transfers Out	(\$9,036.54)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9612 Communications Control		\$694,906.31	\$628,549.20	\$824,396.00	\$794,456.00	-3.6%
61 Personnel Services		\$284,522.31	\$273,702.13	\$337,840.00	\$352,077.00	4.2%
53119612 61101	Salaries & Wages Regular	\$236,874.83	\$224,972.25	\$313,184.00	\$315,985.00	0.9%
53119612 61103	Salaries & Wages Vac Payout	\$0.00	\$926.08	\$0.00	\$0.00	0.0%
53119612 61121	Salaries & Wages Overtime	\$36,943.12	\$44,235.28	\$23,200.00	\$35,000.00	50.9%
53119612 61131	Salaries & Wages Standby	\$298.12	\$209.32	\$0.00	\$0.00	0.0%
53119612 61141	Salaries & Wages Call Back	\$9,422.18	\$2,453.26	\$0.00	\$0.00	0.0%
53119612 61181	Salaries & Wages Benefits	\$984.06	\$905.94	\$1,456.00	\$1,092.00	-25.0%
62 Fringe Benefits		\$163,693.38	\$143,463.28	\$177,006.00	\$183,473.00	3.7%
53119612 62110	Social Security Tax	\$17,245.95	\$16,571.39	\$20,945.00	\$21,761.00	3.9%
53119612 62112	Medicare Tax	\$4,033.28	\$3,875.55	\$4,899.00	\$5,089.00	3.9%
53119612 62210	State Retirement	\$34,491.74	\$35,190.70	\$43,411.00	\$47,874.00	10.3%
53119612 62220	401K Supplement Retirement Reg	\$13,047.00	\$12,412.21	\$16,891.00	\$17,549.00	3.9%
53119612 62300	Contra Expense NPL	\$11,377.72	\$0.00	\$0.00	\$0.00	0.0%
53119612 62810	Health Insurance	\$80,137.69	\$72,893.43	\$87,500.00	\$87,500.00	0.0%
53119612 62820	Workers Compensation	\$3,360.00	\$2,520.00	\$3,360.00	\$3,700.00	10.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
72 Current Obligations		\$39,104.40	\$44,590.40	\$73,070.00	\$52,456.00	-28.2%
53119612 72130	Employee Travel & Training	\$3,987.30	\$1,759.46	\$17,300.00	\$15,456.00	-10.7%
53119612 72210	Telephone Service	\$10,169.51	\$10,750.00	\$11,000.00	\$11,000.00	0.0%
53119612 72310	Utilities	\$6,274.11	\$5,832.41	\$8,000.00	\$8,000.00	0.0%
53119612 72532	Central Garage Charges	\$12,302.47	\$10,020.05	\$11,770.00	\$3,000.00	-74.5%
53119612 72890	Miscellaneous Other Services	\$6,371.01	\$16,228.48	\$25,000.00	\$15,000.00	-40.0%
73 Fixed Charges		\$121,158.35	\$141,814.23	\$177,895.00	\$157,000.00	-11.7%
53119612 73210	S & M Contracts	\$120,906.35	\$141,814.23	\$177,895.00	\$157,000.00	-11.7%
53119612 73810	Dues & Subscriptions	\$252.00	\$0.00	\$0.00	\$0.00	0.0%
74 Supplies & Materials		\$85,706.71	\$24,979.16	\$58,585.00	\$49,450.00	-15.6%
53119612 74110	Uniforms	\$0.00	\$1,019.66	\$3,000.00	\$3,000.00	0.0%
53119612 74120	Janitorial Supplies	\$130.02	\$397.19	\$200.00	\$200.00	0.0%
53119612 74510	Fuel Charges	\$3,116.69	\$411.97	\$3,000.00	\$3,000.00	0.0%
53119612 74610	Office Supplies & Materials	\$3,202.53	\$2,164.65	\$1,000.00	\$1,000.00	0.0%
53119612 74618	Fiber	\$31,877.18	\$0.00	\$0.00	\$0.00	0.0%
53119612 74910	Other Supplies & Materials	\$3,882.26	\$2,381.81	\$19,400.00	\$10,000.00	-48.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119612 74930	IT Supplies	\$547.13	\$0.00	\$2,500.00	\$10,000.00	300.0%
53119612 74931	IT Eqst Restricted-IT Use Only	\$42,880.84	\$18,577.21	\$21,485.00	\$14,250.00	-33.7%
53119612 74990	Miscellaneous Supplies	\$70.06	\$0.00	\$8,000.00	\$8,000.00	0.0%
53119612 74995	PCard Purchases	\$0.00	\$26.67	\$0.00	\$0.00	0.0%
82 Other Financing Uses		\$721.16	\$0.00	\$0.00	\$0.00	0.0%
53119612 82510	Contra Exp/Transfers Out	\$721.16	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9614 Utility Business Office		\$1,974,017.70	\$2,119,773.81	\$2,991,788.00	\$2,804,953.00	-6.2%
61 Personnel Services		\$680,304.94	\$601,525.39	\$837,227.00	\$812,198.00	-3.0%
53119614 61101	Salaries & Wages Regular	\$629,455.15	\$556,639.39	\$751,327.00	\$749,570.00	-0.2%
53119614 61103	Salaries & Wages Vac Payout	\$7,228.94	\$4,703.87	\$0.00	\$0.00	0.0%
53119614 61121	Salaries & Wages Overtime	\$31,200.20	\$29,058.63	\$78,800.00	\$50,000.00	-36.5%
53119614 61131	Salaries & Wages Standby	\$6,897.62	\$6,252.34	\$0.00	\$5,000.00	5000.0%
53119614 61141	Salaries & Wages Call Back	\$1,977.51	\$2,063.64	\$3,200.00	\$3,000.00	-6.3%
53119614 61181	Salaries & Wages Benefits	\$3,545.52	\$2,807.52	\$3,900.00	\$4,628.00	18.7%
62 Fringe Benefits		\$368,347.74	\$311,184.62	\$408,098.00	\$407,591.00	-0.1%
53119614 62110	Social Security Tax	\$39,309.10	\$35,671.08	\$51,918.00	\$50,069.00	-3.6%
53119614 62112	Medicare Tax	\$9,193.19	\$8,342.34	\$12,142.00	\$11,710.00	-3.6%
53119614 62210	State Retirement	\$82,313.83	\$77,234.56	\$107,603.00	\$110,153.00	2.4%
53119614 62220	401K Supplement Retirement Reg	\$31,095.07	\$27,992.18	\$41,869.00	\$40,379.00	-3.6%
53119614 62300	Contra Expense NPL	\$27,204.65	\$0.00	\$0.00	\$0.00	0.0%
53119614 62810	Health Insurance	\$172,165.90	\$156,644.96	\$187,500.00	\$187,500.00	0.0%
53119614 62820	Workers Compensation	\$7,066.00	\$5,299.50	\$7,066.00	\$7,780.00	10.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
71 Professional Service		\$867.31	\$165.00	\$15,000.00	\$75,000.00	400.0%
53119614 71190	Other Professional Services	\$867.31	\$165.00	\$15,000.00	\$75,000.00	400.0%
72 Current Obligations		\$329,501.00	\$382,130.35	\$476,294.00	\$481,822.00	1.2%
53119614 72130	Employee Travel & Training	\$13,928.64	\$10,538.69	\$29,465.00	\$40,322.00	36.8%
53119614 72138	Educational Assistance	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%
53119614 72220	Postage	\$146,118.77	\$151,800.00	\$149,226.00	\$190,000.00	27.3%
53119614 72310	Utilities	\$6,274.12	\$5,832.35	\$7,000.00	\$8,000.00	14.3%
53119614 72410	Printing	\$1,126.05	\$0.00	\$2,500.00	\$2,500.00	0.0%
53119614 72520	R & M Equipment	\$90.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
53119614 72530	R & M Vehicles	\$0.00	\$11,853.29	\$0.00	\$0.00	0.0%
53119614 72532	Central Garage Charges	\$56,951.64	\$51,423.44	\$54,910.00	\$40,000.00	-27.2%
53119614 72820	Temporary Help Services	\$51,258.17	\$81,212.75	\$133,742.00	\$105,000.00	-21.5%
53119614 72890	Miscellaneous Other Services	\$53,753.61	\$69,469.83	\$94,951.00	\$91,500.00	-3.6%
73 Fixed Charges		\$428,264.98	\$523,777.95	\$157,631.00	\$444,093.00	181.7%
53119614 73130	Lease Principal	(\$244.55)	\$0.53	\$1,400.00	\$3,600.00	157.1%
53119614 73134	SBITA Interest	\$17,715.64	\$11,749.40	\$0.00	\$14,500.00	14500.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119614 73135	Lease Interest	\$74.12	\$47.12	\$0.00	\$0.00	0.0%
53119614 73190	Miscellaneous Other Rentals	(\$638.46)	(\$657.60)	\$300.00	\$300.00	0.0%
53119614 73210	S & M Contracts	\$73,886.94	\$148,787.79	\$135,238.00	\$401,000.00	196.5%
53119614 73220	S & M Contracts Office Eq	\$0.00	\$11,605.00	\$18,000.00	\$22,000.00	22.2%
53119614 73230	S & M Contracts Comm Eq	\$0.00	\$0.00	\$2,693.00	\$2,693.00	0.0%
53119614 73349	Amortization Expense-SBITA	\$334,251.21	\$350,817.60	\$0.00	\$0.00	0.0%
53119614 73350	Amortization Expense-Lease	\$3,220.08	\$1,428.11	\$0.00	\$0.00	0.0%
74 Supplies & Materials		\$489,325.87	\$353,864.00	\$510,221.00	\$489,249.00	-4.1%
53119614 74110	Uniforms	\$13,718.48	\$17,911.55	\$12,000.00	\$15,000.00	25.0%
53119614 74120	Janitorial Supplies	\$447.76	\$870.38	\$0.00	\$0.00	0.0%
53119614 74488	Electric Meters & Devices	\$339,276.05	\$209,979.27	\$345,594.00	\$375,000.00	8.5%
53119614 74510	Fuel Charges	\$23,113.32	\$16,392.76	\$25,000.00	\$25,000.00	0.0%
53119614 74610	Office Supplies & Materials	\$4,658.93	\$4,246.28	\$3,000.00	\$3,000.00	0.0%
53119614 74910	Other Supplies & Materials	\$22,823.66	\$28,242.16	\$21,022.00	\$20,000.00	-4.9%
53119614 74914	Furniture & Eq Non-Capital	\$44.98	\$0.00	\$5,000.00	\$5,000.00	0.0%
53119614 74930	IT Supplies	\$135.87	\$0.00	\$1,500.00	\$3,000.00	100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119614 74931	IT Eqt Restricted-IT Use Only	\$77,300.37	\$66,728.12	\$86,105.00	\$30,249.00	-64.9%
53119614 74944	Fuel Charges Non-Highway	\$0.00	\$0.00	\$1,000.00	\$3,000.00	200.0%
53119614 74970	Safety Supplies	\$7,806.45	\$6,467.03	\$10,000.00	\$10,000.00	0.0%
53119614 74995	PCard Purchases	\$0.00	\$3,026.45	\$0.00	\$0.00	0.0%
75 Capital Outlay		(\$316,808.39)	(\$52,873.50)	\$587,317.00	\$95,000.00	-83.8%
53119614 75190	Other Equipment	(\$316,808.39)	(\$130,372.94)	\$507,317.00	\$30,000.00	-94.1%
53119614 75210	Motor Vehicles	\$0.00	\$77,499.44	\$80,000.00	\$65,000.00	-18.8%
82 Other Financing Uses		(\$5,785.75)	\$0.00	\$0.00	\$0.00	0.0%
53119614 82510	Contra Exp/Transfers Out	(\$5,785.75)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9618	Customer and Payment Services	\$1,089,321.80	\$1,357,759.14	\$1,706,445.00	\$1,727,197.00	1.2%
61	Personnel Services	\$411,715.81	\$395,841.77	\$509,705.00	\$550,683.00	8.0%
53119618 61101	Salaries & Wages Regular	\$381,124.05	\$377,089.35	\$467,705.00	\$520,683.00	11.3%
53119618 61103	Salaries & Wages Vac Payout	\$8,839.22	\$0.00	\$0.00	\$0.00	0.0%
53119618 61121	Salaries & Wages Overtime	\$21,752.54	\$18,752.42	\$42,000.00	\$30,000.00	-28.6%
62	Fringe Benefits	\$244,130.33	\$203,940.81	\$258,761.00	\$273,704.00	5.8%
53119618 62110	Social Security Tax	\$24,737.94	\$23,898.60	\$31,660.00	\$34,142.00	7.8%
53119618 62112	Medicare Tax	\$5,785.47	\$5,589.12	\$7,457.00	\$7,985.00	7.1%
53119618 62210	State Retirement	\$50,067.13	\$51,063.57	\$65,505.00	\$75,113.00	14.7%
53119618 62220	401K Supplement Retirement Reg	\$17,600.06	\$16,020.66	\$25,570.00	\$27,534.00	7.7%
53119618 62300	Contra Expense NPL	\$16,464.89	\$0.00	\$0.00	\$0.00	0.0%
53119618 62810	Health Insurance	\$125,905.84	\$104,692.11	\$125,000.00	\$125,000.00	0.0%
53119618 62820	Workers Compensation	\$3,569.00	\$2,676.75	\$3,569.00	\$3,930.00	10.1%
71	Professional Service	\$29,585.47	\$28,052.38	\$40,000.00	\$45,000.00	12.5%
53119618 71190	Other Professional Services	\$29,585.47	\$28,052.38	\$40,000.00	\$45,000.00	12.5%
72	Current Obligations	\$231,129.94	\$260,303.78	\$356,302.00	\$286,792.00	-19.5%
53119618 72130	Employee Travel & Training	\$3,856.12	\$6,809.95	\$8,250.00	\$12,292.00	49.0%
53119618 72138	Educational Assistance	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119618 72220	Postage	\$0.00	\$621.37	\$2,000.00	\$2,000.00	0.0%
53119618 72310	Utilities	\$7,657.30	\$6,472.50	\$8,000.00	\$8,000.00	0.0%
53119618 72410	Printing	\$0.00	\$512.70	\$1,000.00	\$1,000.00	0.0%
53119618 72510	R & M Buildings	\$1,294.14	\$20,950.00	\$20,000.00	\$20,000.00	0.0%
53119618 72512	R & M Buildgs Restricted - PW	\$15,500.00	\$9,492.80	\$73,000.00	\$0.00	-100.0%
53119618 72520	R & M Equipment	\$0.00	\$192.29	\$7,000.00	\$7,000.00	0.0%
53119618 72532	Central Garage Charges	\$268.39	\$0.00	\$2,000.00	\$2,000.00	0.0%
53119618 72590	R & M Other	\$3,550.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
53119618 72820	Temporary Help Services	\$80,100.71	\$94,000.00	\$90,000.00	\$90,000.00	0.0%
53119618 72890	Miscellaneous Other Services	\$118,903.28	\$121,252.17	\$140,552.00	\$140,000.00	-0.4%
73 Fixed Charges		\$111,296.54	\$365,374.17	\$469,827.00	\$517,000.00	10.0%
53119618 73130	Lease Principal	\$937.71	\$437.26	\$4,000.00	\$5,000.00	25.0%
53119618 73135	Lease Interest	\$0.00	\$408.24	\$0.00	\$0.00	0.0%
53119618 73210	S & M Contracts	\$534.24	\$229,300.00	\$359,127.00	\$372,000.00	3.6%
53119618 73220	S & M Contracts Office Eq	\$0.00	\$0.00	\$5,000.00	\$0.00	-100.0%
53119618 73340	Insurance Claims	\$0.00	\$0.00	\$1,700.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
53119618 73840	Merchants Credit Card Fees	\$109,824.59	\$135,228.67	\$100,000.00	\$140,000.00	40.0%
74 Supplies & Materials		\$60,360.45	\$56,246.23	\$71,850.00	\$54,018.00	-24.8%
53119618 74110	Uniforms	\$34.85	\$853.46	\$3,000.00	\$3,000.00	0.0%
53119618 74120	Janitorial Supplies	\$569.59	\$0.00	\$1,400.00	\$1,400.00	0.0%
53119618 74510	Fuel Charges	\$26.49	\$0.00	\$500.00	\$0.00	-100.0%
53119618 74610	Office Supplies & Materials	\$12,632.91	\$11,490.62	\$8,000.00	\$8,000.00	0.0%
53119618 74910	Other Supplies & Materials	\$3,828.25	\$2,983.30	\$5,800.00	\$5,800.00	0.0%
53119618 74914	Furniture & Eqt Non-Capital	\$629.26	\$3,372.31	\$2,500.00	\$2,500.00	0.0%
53119618 74930	IT Supplies	\$2,904.42	\$4,630.19	\$5,000.00	\$5,000.00	0.0%
53119618 74931	IT Eqt Restricted-IT Use Only	\$37,000.00	\$30,069.70	\$44,450.00	\$27,118.00	-39.0%
53119618 74944	Fuel Charges Non-Highway	\$1,888.30	\$2,200.00	\$1,200.00	\$1,200.00	0.0%
53119618 74970	Safety Supplies	\$846.38	\$0.00	\$0.00	\$0.00	0.0%
53119618 74995	PCard Purchases	\$0.00	\$646.65	\$0.00	\$0.00	0.0%
75 Capital Outlay		\$0.00	\$48,000.00	\$0.00	\$0.00	0.0%
53119618 75410	Buildings Structures & Impr	\$0.00	\$48,000.00	\$0.00	\$0.00	0.0%
82 Other Financing Uses		\$1,103.26	\$0.00	\$0.00	\$0.00	0.0%
53119618 82510	Contra Exp/Transfers Out	\$1,103.26	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9902 Debt Service		\$70,020.77	\$642,267.96	\$993,725.00	\$1,143,540.00	15.1%
77 Debt Service		\$70,020.77	\$642,267.96	\$993,725.00	\$1,143,540.00	15.1%
53119902 77101	I/P Principal Payments	\$277,631.06	\$273,124.14	\$273,125.00	\$500,755.00	83.3%
53119902 77103	Revenue Bonds Principal Pymnts	\$1,204,587.89	\$333,058.18	\$669,530.00	\$531,162.00	-20.7%
53119902 77199	Contra Debt Principal	(\$1,480,491.00)	\$0.00	\$0.00	\$0.00	0.0%
53119902 77201	I/P Interest Payments	\$19,769.42	\$13,229.89	\$13,230.00	\$96,222.00	627.3%
53119902 77203	Revenue Bonds Interest Pymnts	\$48,635.40	\$16,053.75	\$28,695.00	\$14,901.00	-48.1%
53119902 77293	Revenue Bonds Trustee Fees	\$500.00	\$0.00	\$1,500.00	\$500.00	-66.7%
53119902 77294	Cost of Issuance	\$0.00	\$6,802.00	\$7,645.00	\$0.00	-100.0%
53119902 77299	Contra Debt Interest	(\$612.00)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9922 Reimb of Services Provided		\$2,073,889.20	\$1,430,493.13	\$1,760,669.00	\$1,825,590.00	3.7%
78 Shared Services		\$2,073,889.20	\$1,430,493.13	\$1,760,669.00	\$1,825,590.00	3.7%
53119922 78110	Governing Board	\$46,533.00	\$30,773.55	\$37,928.00	\$40,153.00	5.9%
53119922 78112	Information Technology	\$683,334.00	\$251,292.25	\$316,693.00	\$339,554.00	7.2%
53119922 78114	Purchasing & Warehouse	\$278,376.96	\$233,442.53	\$289,875.00	\$310,762.00	7.2%
53119922 78116	Human Resources	\$128,429.04	\$115,558.02	\$142,192.00	\$166,714.00	17.2%
53119922 78118	General Administration	\$215,388.00	\$173,151.32	\$202,883.00	\$133,835.00	-34.0%
53119922 78120	Accounting	\$245,309.04	\$219,882.03	\$267,601.00	\$277,039.00	3.5%
53119922 78126	Insurance	\$217,121.04	\$202,710.91	\$244,230.00	\$285,901.00	17.1%
53119922 78128	Legal	\$49,892.04	\$34,540.07	\$41,566.00	\$41,566.00	0.0%
53119922 78132	Public Buildings	\$163,668.00	\$88,205.49	\$110,162.00	\$110,581.00	0.4%
53119922 78134	Public Works	\$24,101.04	\$39,634.02	\$55,576.00	\$54,285.00	-2.3%
53119922 78142	GIS	\$21,737.04	\$41,302.94	\$51,963.00	\$65,200.00	25.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9942 Interfund Transfers		\$3,069,262.96	\$2,587,163.40	\$3,104,596.00	\$3,068,489.00	-1.2%
82 Other Financing Uses		\$3,069,262.96	\$2,587,163.40	\$3,104,596.00	\$3,068,489.00	-1.2%
53119942 82111	Transfer to General-PILOT	\$423,820.00	\$358,259.20	\$429,911.00	\$347,189.00	-19.2%
53119942 82112	Transfer Support to General Fd	\$2,645,442.96	\$2,228,904.20	\$2,674,685.00	\$2,721,300.00	1.7%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9962	Bad Debts	\$161,370.31	\$0.00	\$0.00	\$0.00	0.0%
73	Fixed Charges	\$161,370.31	\$0.00	\$0.00	\$0.00	0.0%
53119962 73820	Bad Debt Expense	\$161,370.31	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9982 Depreciation		\$2,318,423.38	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		\$2,318,423.38	\$0.00	\$0.00	\$0.00	0.0%
53119982 73410	Depreciation	\$2,318,423.38	\$0.00	\$0.00	\$0.00	0.0%

Solid Waste Fund

Budget Highlights

The Solid Waste division represents the 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 FY25 budget requests the addition of an administrative assistant.

Capital Expenditures request includes one vehicle for litter pickup which is in keeping with the scheduled replacement cycle.



FY25 will require a minor increase in our residential and commercial refuse cart and dumpster services. Increases reflect contractual obligations with GFL. Within the FY25 Budget is funding for Utility Rate Study to be conducted within the fiscal year.

Supplemental Personnel Request

If only 5% of the customer base has questions with a pickup or needs assistance, that's around 750 phone calls our administrative staff must field each week. To maintain the current levels of service our citizens enjoy, a dedicated individual is needed.

Solid Waste – One (1) new Administrative Assistant III to support the management of the refuse and large items accounts and coordination with refuse contractor.

Purpose & 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 to the community.

Litter Program – Solid Waste will be working with City leadership to develop a monthly litter collection program with support from volunteer citizens.



Successes & Accomplishments

- Continued to fund the litter and debris collection from the enterprise fund along with the contract services provided by GFL Environmental, LLC for sanitation and dumpster services.
- 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.



Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5511 Solid Waste Operating Fund	(\$3,957,227.78)	(\$4,190,504.49)	(\$4,450,898.00)	(\$4,707,000.00)	5.8%
55110010 Solid Waste Fd Non-Dept Rev	(\$3,957,227.78)	(\$4,190,504.49)	(\$4,450,898.00)	(\$4,707,000.00)	5.8%
52 Intergovernmental	\$0.00	(\$13,252.47)	(\$24,000.00)	(\$24,000.00)	0.0%
54 Sales & Services	(\$3,898,555.77)	(\$3,894,518.10)	(\$4,070,000.00)	(\$4,640,000.00)	14.0%
55 Investment Earnings	(\$38,676.16)	(\$50,351.87)	(\$20,100.00)	(\$20,000.00)	-0.5%
58 Miscellaneous	(\$19,995.85)	(\$28,349.05)	(\$19,983.00)	(\$23,000.00)	15.1%
81 Other Financing Srcs	\$0.00	(\$204,033.00)	(\$316,815.00)	\$0.00	-100.0%

Budget Comparison Report



Accounts	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
5511 Solid Waste Operating Fund	\$3,710,788.85	\$4,110,886.28	\$4,450,898.00	\$4,707,000.00	5.8%
55119302 Solid Waste	\$3,362,412.60	\$3,801,905.01	\$3,998,948.00	\$4,225,437.00	5.7%
61 Personnel Services	\$343,860.87	\$316,914.72	\$398,707.00	\$459,350.00	15.2%
62 Fringe Benefits	\$214,237.99	\$182,080.46	\$229,300.00	\$269,167.00	17.4%
72 Current Obligations	\$123,442.76	\$130,546.41	\$134,493.00	\$240,060.00	78.5%
73 Fixed Charges	\$2,532,424.77	\$2,781,996.88	\$2,796,194.00	\$2,993,310.00	7.0%
74 Supplies & Materials	\$138,337.21	\$113,972.29	\$146,684.00	\$158,550.00	8.1%
75 Capital Outlay	\$455,660.51	\$276,394.25	\$293,570.00	\$105,000.00	-64.2%
82 Other Financing Uses	(\$445,551.51)	\$0.00	\$0.00	\$0.00	0.0%
55119902 Solid Waste Fd Debt Service	\$261.47	\$9,168.76	\$64,291.00	\$62,187.00	-3.3%
77 Debt Service	\$261.47	\$9,168.76	\$64,291.00	\$62,187.00	-3.3%
55119922 Solid Waste Fd Shared Services	\$197,235.00	\$295,906.71	\$382,972.00	\$413,951.00	8.1%
78 Shared Services	\$197,235.00	\$295,906.71	\$382,972.00	\$413,951.00	8.1%
55119942 Solid Waste Fd Interfund Trans	\$5,350.00	\$3,905.80	\$4,687.00	\$5,425.00	15.7%
82 Other Financing Uses	\$5,350.00	\$3,905.80	\$4,687.00	\$5,425.00	15.7%
55119962 Solid Waste Fd Bad Debts	\$13,364.22	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$13,364.22	\$0.00	\$0.00	\$0.00	0.0%
55119982 Solid Waste Fd Depreciation	\$132,165.56	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges	\$132,165.56	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
0010 Non Departmental		(\$3,957,227.78)	(\$4,178,198.99)	(\$4,450,898.00)	(\$4,707,000.00)	5.8%
52 Intergovernmental		\$0.00	(\$13,252.47)	(\$24,000.00)	(\$24,000.00)	0.0%
55110010 52228	Solid Waste Disp State Distr	\$0.00	(\$13,252.47)	(\$24,000.00)	(\$24,000.00)	0.0%
54 Sales & Services		(\$3,898,555.77)	(\$3,882,212.60)	(\$4,070,000.00)	(\$4,640,000.00)	14.0%
55110010 54110	Basic Service Commercial	(\$1,348,811.70)	(\$1,243,195.06)	(\$1,400,000.00)	(\$1,480,000.00)	5.7%
55110010 54120	Basic Service Residential	(\$2,522,495.62)	(\$2,609,771.64)	(\$2,650,000.00)	(\$3,140,000.00)	18.5%
55110010 54216	Late Penalties - Utilities	(\$27,248.45)	(\$29,245.90)	(\$20,000.00)	(\$20,000.00)	0.0%
55 Investment Earnings		(\$38,676.16)	(\$50,351.87)	(\$20,100.00)	(\$20,000.00)	-0.5%
55110010 55101	Investment Earnings	(\$67.07)	(\$43.91)	(\$100.00)	\$0.00	-100.0%
55110010 55112	Int Earn-NCCMT	(\$37,563.82)	(\$33,419.23)	(\$20,000.00)	(\$20,000.00)	0.0%
55110010 55115	Interest Earned-NC CLASS	(\$1,045.27)	(\$16,888.73)	\$0.00	\$0.00	0.0%
58 Miscellaneous		(\$19,995.85)	(\$28,349.05)	(\$19,983.00)	(\$23,000.00)	15.1%
55110010 58212	Mulching Services	(\$16,224.45)	(\$7,849.08)	(\$13,483.00)	(\$15,000.00)	11.3%
55110010 58916	Sales of Fixed Assets	\$0.00	(\$15,899.20)	(\$4,500.00)	(\$5,000.00)	11.1%
55110010 58918	Sale of Scrap	(\$3,771.40)	(\$3,335.97)	(\$2,000.00)	(\$3,000.00)	50.0%
55110010 58990	Miscellaneous Other Revenue	\$0.00	(\$1,264.80)	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
81 Other Financing Srcs		\$0.00	(\$204,033.00)	(\$316,815.00)	\$0.00	-100.0%
55110010 81102	Transfer from General Fund	\$0.00	(\$117,143.00)	(\$117,143.00)	\$0.00	-100.0%
55110010 81210	Proceeds Installment Purchases	\$0.00	(\$204,033.00)	(\$277,270.00)	\$0.00	-100.0%
55110010 81310	Fund Balance Appropriated	\$0.00	\$117,143.00	\$77,598.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9302 Solid Waste		\$3,362,412.60	\$3,801,905.01	\$3,998,948.00	\$4,225,437.00	5.7%
61 Personnel Services		\$343,860.87	\$316,914.72	\$398,707.00	\$459,350.00	15.2%
55119302 61101	Salaries & Wages Regular	\$304,844.84	\$285,448.39	\$363,437.00	\$424,808.00	16.9%
55119302 61103	Salaries & Wages Vac Payout	\$309.84	\$2,350.99	\$0.00	\$0.00	0.0%
55119302 61121	Salaries & Wages Overtime	\$35,656.00	\$26,591.65	\$31,500.00	\$31,500.00	0.0%
55119302 61181	Salaries & Wages Benefits	\$3,050.19	\$2,523.69	\$3,770.00	\$3,042.00	-19.3%
62 Fringe Benefits		\$214,237.99	\$182,080.46	\$229,300.00	\$269,167.00	17.4%
55119302 62110	Social Security Tax	\$20,066.95	\$18,495.54	\$24,733.00	\$28,279.00	14.3%
55119302 62112	Medicare Tax	\$4,693.00	\$4,325.66	\$5,784.00	\$6,614.00	14.3%
55119302 62210	State Retirement	\$41,455.77	\$40,556.44	\$51,261.00	\$61,774.00	20.5%
55119302 62220	401K Supplement Retirement Reg	\$13,898.17	\$14,475.47	\$19,946.00	\$22,806.00	14.3%
55119302 62300	Contra Expense NPL	\$14,905.06	\$0.00	\$0.00	\$0.00	0.0%
55119302 62810	Health Insurance	\$91,643.04	\$83,545.35	\$100,000.00	\$118,750.00	18.8%
55119302 62820	Workers Compensation	\$27,576.00	\$20,682.00	\$27,576.00	\$30,944.00	12.2%
72 Current Obligations		\$123,442.76	\$130,546.41	\$134,493.00	\$240,060.00	78.5%
55119302 72130	Employee Travel & Training	\$4,396.56	\$1,973.86	\$2,600.00	\$5,880.00	126.2%
55119302 72210	Telephone Service	\$652.53	\$655.00	\$650.00	\$675.00	3.8%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
55119302 72310	Utilities	\$14,832.91	\$13,836.35	\$9,100.00	\$23,000.00	152.7%
55119302 72512	R & M Buildgs Restricted - PW	\$0.00	\$0.00	\$0.00	\$39,000.00	39000.0%
55119302 72520	R & M Equipment	\$3,905.63	\$9,804.98	\$10,000.00	\$10,000.00	0.0%
55119302 72532	Central Garage Charges	\$92,638.32	\$78,515.32	\$78,000.00	\$106,905.00	37.1%
55119302 72820	Temporary Help Services	\$0.00	\$0.00	\$0.00	\$30,000.00	30000.0%
55119302 72890	Miscellaneous Other Services	\$7,016.81	\$25,760.90	\$34,143.00	\$24,600.00	-28.0%
73 Fixed Charges		\$2,532,424.77	\$2,781,996.88	\$2,796,194.00	\$2,993,310.00	7.0%
55119302 73130	Lease Principal	\$10.78	(\$21.63)	\$400.00	\$400.00	0.0%
55119302 73135	Lease Interest	\$1.91	\$43.64	\$0.00	\$0.00	0.0%
55119302 73190	Miscellaneous Other Rentals	\$1,655.00	\$1,560.00	\$2,000.00	\$2,000.00	0.0%
55119302 73210	S & M Contracts	\$0.00	\$0.00	\$0.00	\$4,400.00	4400.0%
55119302 73290	Other Contractual Services	\$163,305.60	\$210,000.00	\$226,694.00	\$220,000.00	-3.0%
55119302 73291	Contractual Svcs-Commercial	\$952,000.56	\$1,000,000.00	\$1,000,000.00	\$1,190,000.00	19.0%
55119302 73292	Contractual Svcs-Residential	\$1,406,111.96	\$1,560,000.00	\$1,560,000.00	\$1,568,400.00	0.5%
55119302 73350	Amortization Expense-Lease	\$274.08	\$284.79	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
55119302 73810	Dues & Subscriptions	\$9,064.88	\$10,130.08	\$7,100.00	\$8,110.00	14.2%
74	Supplies & Materials	\$138,337.21	\$113,972.29	\$146,684.00	\$158,550.00	8.1%
55119302 74110	Uniforms	\$3,378.85	\$4,306.48	\$4,634.00	\$4,500.00	-2.9%
55119302 74320	Community Engagement	\$0.00	\$843.00	\$2,500.00	\$2,500.00	0.0%
55119302 74410	Construction & Repair Supplies	\$5,363.24	\$210.06	\$10,000.00	\$8,000.00	-20.0%
55119302 74420	Equipment Parts	\$17,620.73	\$34,890.52	\$27,200.00	\$20,000.00	-26.5%
55119302 74452	Special Projects	\$1,059.48	\$500.00	\$2,800.00	\$10,000.00	257.1%
55119302 74510	Fuel Charges	\$89,437.57	\$51,101.77	\$78,000.00	\$82,000.00	5.1%
55119302 74610	Office Supplies & Materials	\$325.07	\$389.95	\$1,100.00	\$1,100.00	0.0%
55119302 74910	Other Supplies & Materials	\$9,052.94	\$8,538.33	\$5,000.00	\$5,000.00	0.0%
55119302 74912	Litter Campaign Supplies	\$0.00	\$0.00	\$0.00	\$10,000.00	10000.0%
55119302 74930	IT Supplies	\$39.99	\$358.19	\$200.00	\$200.00	0.0%
55119302 74931	IT Eqt Restricted-IT Use Only	\$9,466.00	\$8,807.17	\$11,250.00	\$11,250.00	0.0%
55119302 74944	Fuel Charges Non-Highway	\$0.00	\$468.44	\$500.00	\$500.00	0.0%
55119302 74970	Safety Supplies	\$2,593.34	\$3,558.38	\$3,500.00	\$3,500.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
75 Capital Outlay		\$455,660.51	\$276,394.25	\$293,570.00	\$105,000.00	-64.2%
55119302 75190	Other Equipment	\$264,046.01	\$70,355.25	\$87,037.00	\$0.00	-100.0%
55119302 75210	Motor Vehicles	\$191,614.50	\$206,039.00	\$206,533.00	\$105,000.00	-49.2%
82 Other Financing Uses		(\$445,551.51)	\$0.00	\$0.00	\$0.00	0.0%
55119302 82510	Contra Exp/Transfers Out	(\$445,551.51)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9902 Debt Service		\$261.47	\$9,168.76	\$64,291.00	\$62,187.00	-3.3%
77 Debt Service		\$261.47	\$9,168.76	\$64,291.00	\$62,187.00	-3.3%
55119902 77101	I/P Principal Payments	\$6,886.00	\$6,886.00	\$61,886.00	\$49,488.00	-20.0%
55119902 77199	Contra Debt Principal	(\$6,886.00)	\$0.00	\$0.00	\$0.00	0.0%
55119902 77201	I/P Interest Payments	\$314.47	\$134.76	\$135.00	\$12,699.00	9306.7%
55119902 77294	Cost of Issuance	\$0.00	\$2,148.00	\$2,270.00	\$0.00	-100.0%
55119902 77299	Contra Debt Interest	(\$53.00)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9922 Reimb of Services Provided		\$197,235.00	\$295,906.71	\$382,972.00	\$413,951.00	8.1%
78 Shared Services		\$197,235.00	\$295,906.71	\$382,972.00	\$413,951.00	8.1%
55119922 78110	Governing Board	\$1,454.04	\$1,154.45	\$1,423.00	\$1,506.00	5.8%
55119922 78112	Information Technology	\$11,388.96	\$24,798.80	\$31,253.00	\$33,509.00	7.2%
55119922 78114	Purchasing & Warehouse	\$3,630.96	\$3,288.05	\$4,083.00	\$4,377.00	7.2%
55119922 78116	Human Resources	\$15,108.96	\$10,607.93	\$13,053.00	\$15,304.00	17.2%
55119922 78118	General Administration	\$6,335.04	\$5,092.61	\$5,967.00	\$3,936.00	-34.0%
55119922 78120	Accounting	\$14,430.00	\$20,434.49	\$24,869.00	\$25,747.00	3.5%
55119922 78122	Utility Business Office	\$78,003.96	\$91,413.80	\$117,027.00	\$125,271.00	7.0%
55119922 78126	Insurance	\$12,062.04	\$4,312.81	\$5,196.00	\$6,083.00	17.1%
55119922 78128	Legal	\$1,559.04	\$1,295.54	\$1,559.00	\$1,559.00	0.0%
55119922 78132	Public Buildings	\$21,822.00	\$8,820.45	\$11,016.00	\$11,058.00	0.4%
55119922 78134	Public Works	\$12,051.00	\$70,460.64	\$98,802.00	\$96,508.00	-2.3%
55119922 78140	Communications Control	\$0.00	\$3,288.66	\$4,261.00	\$4,118.00	-3.4%
55119922 78142	GIS	\$2,484.00	\$1,487.11	\$1,871.00	\$2,347.00	25.4%
55119922 78148	CAPS	\$16,905.00	\$49,451.37	\$62,592.00	\$82,628.00	32.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9942 Interfund Transfers		\$5,350.00	\$3,905.80	\$4,687.00	\$5,425.00	15.7%
82 Other Financing Uses		\$5,350.00	\$3,905.80	\$4,687.00	\$5,425.00	15.7%
55119942 82111	Transfer to General-PILOT	\$5,350.00	\$3,905.80	\$4,687.00	\$5,425.00	15.7%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9962 Bad Debts		\$13,364.22	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		\$13,364.22	\$0.00	\$0.00	\$0.00	0.0%
55119962 73820	Bad Debt Expense	\$13,364.22	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
9982 Depreciation		\$132,165.56	\$0.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		\$132,165.56	\$0.00	\$0.00	\$0.00	0.0%
55119982 73410	Depreciation	\$132,165.56	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
16110010 MSD Non-Dept Revenue		(\$1,265,082.31)	(\$427,398.20)	(\$511,200.00)	(\$466,200.00)	-8.8%
51 Taxes & Licenses		(\$363,244.35)	(\$314,643.52)	(\$344,900.00)	(\$383,700.00)	11.2%
16110010 51110	Ad Valorem Taxes-Current	(\$197,968.53)	(\$214,259.78)	(\$196,600.00)	(\$215,000.00)	9.4%
16110010 51120	Ad Valorem Taxes-Delinquent	(\$361.91)	(\$46.61)	(\$800.00)	(\$300.00)	-62.5%
16110010 51140	Ad Valorem Interest-Current	(\$372.12)	(\$261.02)	(\$500.00)	(\$400.00)	-20.0%
16110010 51142	Ad Valorem Interest-Delinquent	(\$52.30)	(\$6.46)	\$0.00	\$0.00	0.0%
16110010 51150	Motor Vehicle Taxes-Current	(\$9,015.99)	(\$6,629.46)	(\$8,000.00)	(\$8,000.00)	0.0%
16110010 51170	Motor Vehicle Interest	(\$88.36)	(\$57.03)	\$0.00	\$0.00	0.0%
16110010 51212	Local Option Sales Tax 1%	(\$56,369.68)	(\$33,744.61)	(\$52,000.00)	(\$58,000.00)	11.5%
16110010 51214	Local Option Sales Tax 1/2%	(\$99,015.46)	(\$59,638.55)	(\$87,000.00)	(\$102,000.00)	17.2%
55 Investment Earnings		(\$37,594.21)	(\$69,329.77)	(\$10,000.00)	(\$20,000.00)	100.0%
16110010 55101	Investment Earnings	(\$60.52)	(\$58.92)	\$0.00	\$0.00	0.0%
16110010 55112	Int Earn-NCCMT	(\$36,013.77)	(\$45,448.09)	(\$10,000.00)	(\$20,000.00)	100.0%
16110010 55115	Interest Earned-NC CLASS	(\$1,519.92)	(\$23,822.76)	\$0.00	\$0.00	0.0%
58 Miscellaneous		(\$864,243.75)	(\$43,424.91)	(\$66,300.00)	(\$62,500.00)	-5.7%
16110010 58890	Miscellaneous Rentals	(\$6,000.00)	(\$6,000.00)	(\$6,000.00)	(\$6,000.00)	0.0%
16110010 58916	Sales of Fixed Assets	(\$825,000.00)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
16110010 58922	Parking Fees	(\$33,243.75)	(\$37,424.91)	(\$60,300.00)	(\$56,500.00)	-6.3%
81 Other Financing Srcs		\$0.00	\$0.00	(\$90,000.00)	\$0.00	-100.0%
16110010 81310	Fund Balance Appropriated	\$0.00	\$0.00	(\$90,000.00)	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
16119702	Municipal Service District	\$199,406.94	\$148,623.83	\$511,200.00	\$466,200.00	-8.8%
72	Current Obligations	\$17,436.25	\$3,860.12	\$17,000.00	\$17,000.00	0.0%
16119702 72590	R & M Other	\$1,365.00	\$1,620.00	\$2,000.00	\$2,000.00	0.0%
16119702 72890	Miscellaneous Other Services	\$16,071.25	\$2,240.12	\$15,000.00	\$15,000.00	0.0%
73	Fixed Charges	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	0.0%
16119702 73885	Payment for City Svcs Provided	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	0.0%
75	Capital Outlay	\$0.00	\$0.00	\$90,000.00	\$0.00	-100.0%
16119702 75410	Buildings Structures & Impr	\$0.00	\$0.00	\$90,000.00	\$0.00	-100.0%
77	Debt Service	\$135,470.69	\$90,263.71	\$107,548.00	\$105,426.00	-2.0%
16119702 77101	I/P Principal Payments	\$123,027.25	\$82,177.16	\$97,688.00	\$97,688.00	0.0%
16119702 77201	I/P Interest Payments	\$12,443.44	\$8,086.55	\$9,860.00	\$7,738.00	-21.5%
82	Other Financing Uses	\$34,000.00	\$42,000.00	\$284,152.00	\$331,274.00	16.6%
16119702 82110	Transfer to General Fund	\$34,000.00	\$42,000.00	\$42,000.00	\$42,000.00	0.0%
16119702 82197	Transfer to Fund Balance	\$0.00	\$0.00	\$242,152.00	\$289,274.00	19.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
21140010	Comm Dev Non-Dept Revenue	(\$1,235.73)	(\$1,185.51)	\$0.00	\$0.00	0.0%
55	Investment Earnings	(\$205.73)	(\$295.51)	\$0.00	\$0.00	0.0%
21140010 55101	Investment Earnings	(\$0.38)	(\$0.25)	\$0.00	\$0.00	0.0%
21140010 55112	Int Earn-NCCMT	(\$199.20)	(\$197.58)	\$0.00	\$0.00	0.0%
21140010 55115	Interest Earned-NC CLASS	(\$6.15)	(\$97.68)	\$0.00	\$0.00	0.0%
58	Miscellaneous	(\$1,030.00)	(\$890.00)	\$0.00	\$0.00	0.0%
21140010 58710	Program Income	(\$1,030.00)	(\$890.00)	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
21149129	Community Development	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
72	Current Obligations	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
21149129 72923	Community Development	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
21160010	Redevelop Non-Dept Revenue	(\$21,140.00)	(\$21,431.20)	(\$32,820.00)	(\$43,150.00)	31.5%
58	Miscellaneous	(\$1,140.00)	(\$21,431.20)	\$0.00	\$0.00	0.0%
21160010 58916	Sales of Fixed Assets	(\$1,140.00)	(\$21,431.20)	\$0.00	\$0.00	0.0%
81	Other Financing Srcs	(\$20,000.00)	\$0.00	(\$32,820.00)	(\$43,150.00)	31.5%
21160010 81102	Transfer from General Fund	(\$20,000.00)	\$0.00	\$0.00	\$0.00	0.0%
21160010 81310	Fund Balance Appropriated	\$0.00	\$0.00	(\$32,820.00)	(\$43,150.00)	31.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals	CY Revised Budget	Manager's Recommended	Percent Change
21167030 Redevelopment		\$38,589.95	\$12,560.45	\$32,820.00	\$43,150.00	31.5%
71 Professional Service		\$29,811.45	\$10,264.64	\$25,320.00	\$25,250.00	-0.3%
21167030 71190	Other Professional Services	\$29,811.45	\$10,264.64	\$25,320.00	\$25,250.00	-0.3%
72 Current Obligations		\$0.00	\$2,094.16	\$5,800.00	\$4,500.00	-22.4%
21167030 72310	Utilities	\$0.00	\$971.76	\$4,100.00	\$4,500.00	9.8%
21167030 72790	Advertising	\$0.00	\$1,122.40	\$1,700.00	\$0.00	-100.0%
74 Supplies & Materials		\$0.00	\$201.65	\$1,700.00	\$3,400.00	100.0%
21167030 74910	Other Supplies & Materials	\$0.00	\$201.65	\$1,700.00	\$3,400.00	100.0%
75 Capital Outlay		\$8,778.50	\$0.00	\$0.00	\$10,000.00	0.0%
21167030 75520	Land & Structures	\$8,778.50	\$0.00	\$0.00	\$10,000.00	10000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/24	CY Revised Budget	Manager's Recommended	Percent Change
21240010	MPO Non-Dept Revenue	(\$161,286.21)	(\$119,334.99)	(\$245,375.00)	(\$215,750.00)	-12.1%
56	Grants & Gifts	(\$138,469.32)	(\$92,107.99)	(\$218,148.00)	(\$187,810.00)	-13.9%
21240010 56179	FHA/NCDOT MPO Grant	(\$124,491.22)	(\$36,971.00)	(\$196,300.00)	(\$172,900.00)	-11.9%
21240010 56533	MPO Plan Grant	(\$13,978.10)	(\$55,136.99)	(\$21,848.00)	(\$14,910.00)	-31.8%
81	Other Financing Srcs	(\$22,816.89)	(\$27,227.00)	(\$27,227.00)	(\$27,940.00)	2.6%
21240010 81102	Transfer from General Fund	(\$25,340.00)	(\$27,227.00)	(\$27,227.00)	(\$27,940.00)	2.6%
21240010 81310	Fund Balance Appropriated	\$2,523.11	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/24	CY Revised Budget	Manager's Recommended	Percent Change
21247011 MPO Devel Svcs 104f		\$155,613.78	\$184,465.85	\$245,375.00	\$215,750.00	-12.1%
61 Personnel Services		\$75,195.96	\$126,628.47	\$85,303.00	\$122,781.00	43.9%
21247011 61101	Salaries & Wages Regular	\$75,195.96	\$116,767.52	\$85,303.00	\$121,923.00	42.9%
21247011 61103	Salaries & Wages Vac Payout	\$0.00	\$9,233.95	\$0.00	\$0.00	0.0%
21247011 61181	Salaries & Wages Benefits	\$0.00	\$627.00	\$0.00	\$858.00	858.0%
62 Fringe Benefits		\$45,773.18	\$50,546.84	\$49,888.00	\$57,219.00	14.7%
21247011 62110	Social Security Tax	\$4,473.13	\$7,679.98	\$5,366.00	\$7,559.00	40.9%
21247011 62112	Medicare Tax	\$1,044.32	\$1,796.13	\$1,256.00	\$1,768.00	40.8%
21247011 62210	State Retirement	\$10,602.20	\$16,254.23	\$11,123.00	\$16,632.00	49.5%
21247011 62220	401K Supplement Retirement Reg	\$3,759.50	\$3,925.09	\$4,329.00	\$6,096.00	40.8%
21247011 62810	Health Insurance	\$23,080.03	\$18,780.91	\$25,000.00	\$25,000.00	0.0%
21247011 62820	Workers Compensation	\$2,814.00	\$2,110.50	\$2,814.00	\$164.00	-94.2%
71 Professional Service		\$16,131.40	\$0.00	\$73,684.00	\$26,413.00	-64.2%
21247011 71190	Other Professional Services	\$16,131.40	\$0.00	\$73,684.00	\$26,413.00	-64.2%
72 Current Obligations		\$7,534.55	\$847.25	\$21,100.00	\$3,250.00	-84.6%
21247011 72130	Employee Travel & Training	\$6,317.39	\$752.25	\$9,000.00	\$3,000.00	-66.7%
21247011 72410	Printing	\$950.61	\$0.00	\$4,000.00	\$0.00	-100.0%
21247011 72790	Advertising	\$147.15	\$95.00	\$4,500.00	\$250.00	-94.4%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/24	CY Revised Budget	Manager's Recommended	Percent Change
21247011 72890	Miscellaneous Other Services	\$119.40	\$0.00	\$3,600.00	\$0.00	-100.0%
73 Fixed Charges		\$1,770.23	\$2,023.03	\$2,400.00	\$2,587.00	7.8%
21247011 73810	Dues & Subscriptions	\$1,770.23	\$2,023.03	\$2,400.00	\$2,587.00	7.8%
74 Supplies & Materials		\$9,208.46	\$4,420.26	\$13,000.00	\$3,500.00	-73.1%
21247011 74610	Office Supplies & Materials	\$4,365.42	\$777.37	\$6,000.00	\$2,000.00	-66.7%
21247011 74930	IT Supplies	\$4,310.04	\$3,362.86	\$3,500.00	\$1,500.00	-57.1%
21247011 74990	Miscellaneous Supplies	\$533.00	\$280.03	\$3,500.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/24	CY Revised Budget	Manager's Recommended	Percent Change
21247015 MPO Devel Svcs 5303		(\$55,111.04)	(\$20,194.69)	(\$60,080.00)	(\$66,792.00)	11.2%
56 Grants & Gifts		(\$52,051.04)	(\$14,186.69)	(\$54,072.00)	(\$62,436.00)	15.5%
21247015 56179	FHA/NCDOT MPO Grant	(\$49,597.54)	(\$13,518.00)	(\$48,064.00)	(\$60,112.00)	25.1%
21247015 56533	MPO Plan Grant	(\$2,453.50)	(\$668.69)	(\$6,008.00)	(\$2,324.00)	-61.3%
81 Other Financing Srcs		(\$3,060.00)	(\$6,008.00)	(\$6,008.00)	(\$4,356.00)	-27.5%
21247015 81102	Transfer from General Fund	(\$3,060.00)	(\$6,008.00)	(\$6,008.00)	(\$4,356.00)	-27.5%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/24	CY Revised Budget	Manager's Recommended	Percent Change
21247015 MPO Devel Svcs 5303		\$55,109.73	\$0.00	\$60,080.00	\$66,792.00	11.2%
61 Personnel Services		\$45,317.84	\$0.00	\$3,068.00	\$29,183.00	851.2%
21247015 61101	Salaries & Wages Regular	\$45,317.84	\$0.00	\$3,068.00	\$29,183.00	851.2%
62 Fringe Benefits		\$9,791.89	\$0.00	\$11,952.00	\$7,669.00	-35.8%
21247015 62110	Social Security Tax	\$2,810.60	\$0.00	\$2,907.00	\$1,809.00	-37.8%
21247015 62112	Medicare Tax	\$659.11	\$0.00	\$679.00	\$423.00	-37.7%
21247015 62210	State Retirement	\$4,056.07	\$0.00	\$6,022.00	\$3,979.00	-33.9%
21247015 62220	401K Supplement Retirement Reg	\$2,266.11	\$0.00	\$2,344.00	\$1,458.00	-37.8%
71 Professional Service		\$0.00	\$0.00	\$45,060.00	\$29,940.00	-33.6%
21247015 71190	Other Professional Services	\$0.00	\$0.00	\$45,060.00	\$29,940.00	-33.6%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
2320 Grants Fund		(\$260,732.22)	\$0.00	\$0.00	\$0.00	0.0%
23204011 Grants Police		(\$77,835.17)	\$0.00	\$0.00	\$0.00	0.0%
23204011 56131 21BV	Bulletproof Vest Partnership	(\$9,264.23)	\$0.00	\$0.00	\$0.00	0.0%
23204011 56343	2022 GHSP Grant	(\$14,985.91)	\$0.00	\$0.00	\$0.00	0.0%
23204011 56360	NCSA ICAC Grant	(\$53,585.03)	\$0.00	\$0.00	\$0.00	0.0%
23207011 Grants Development Svcs		(\$182,897.05)	\$0.00	\$0.00	\$0.00	0.0%
23207011 56375	FEMA HMGP Program	(\$182,897.05)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 5/1/2024	CY Revised Budget	Manager's Recommended	Percent Change
2320 Grants Fund		\$95,024.80	\$2,173.59	\$0.00	\$0.00	0.0%
23204011 Grants Police		\$50,845.42	\$0.00	\$0.00	\$0.00	0.0%
23204011 76327	Walmart Grant	\$4,673.78	\$0.00	\$0.00	\$0.00	0.0%
23204011 76331	2022 GHSP Program	\$14,985.91	\$0.00	\$0.00	\$0.00	0.0%
23204011 76337 21BV	Bulletproof Vest	\$8,945.19	\$0.00	\$0.00	\$0.00	0.0%
23204011 76357	Fire House Subs Public Safety	\$15,000.00	\$0.00	\$0.00	\$0.00	0.0%
23204011 76365	NCSA ICAC Grant	\$7,240.54	\$0.00	\$0.00	\$0.00	0.0%
23207011 Grants Development Svcs		\$24,179.38	\$0.00	\$0.00	\$0.00	0.0%
23207011 76375	FEMA HMGP	\$24,179.38	\$0.00	\$0.00	\$0.00	0.0%
23208011 Public Works - SRF		\$20,000.00	\$2,173.59	\$0.00	\$0.00	0.0%
23208011 76380	Dept Comm Rural Econ Develop	\$20,000.00	\$2,173.59	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29110010	Emergency 911 Revenue	(\$289,021.15)	(\$148,571.69)	(\$156,353.00)	(\$112,350.00)	-28.1%
51	Taxes & Licenses	(\$233,477.56)	(\$130,294.10)	(\$156,353.00)	\$0.00	-100.0%
29110010 51231	State 911 Distributions	(\$233,477.56)	(\$130,294.10)	(\$156,353.00)	\$0.00	-100.0%
55	Investment Earnings	(\$10,373.59)	(\$18,748.27)	\$0.00	\$0.00	0.0%
29110010 55101	Investment Earnings	(\$17.24)	(\$16.10)	\$0.00	\$0.00	0.0%
29110010 55112	Int Earn-NCCMT	(\$10,003.11)	(\$12,365.05)	\$0.00	\$0.00	0.0%
29110010 55115	Interest Earned-NC CLASS	(\$353.24)	(\$6,367.12)	\$0.00	\$0.00	0.0%
81	Other Financing Srcs	(\$45,170.00)	\$470.68	\$0.00	(\$112,350.00)	0.0%
29110010 81102	Transfer from General Fund	(\$45,170.00)	\$470.68	\$0.00	\$0.00	0.0%
29110010 81310	Fund Balance Appropriated	\$0.00	\$0.00	\$0.00	(\$112,350.00)	-112350.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29119742	Emergency 911 Telephone System	\$61,923.33	\$61,585.16	\$156,353.00	\$112,350.00	-28.1%
72	Current Obligations	\$23,658.90	\$19,475.92	\$66,700.00	\$32,245.00	-51.7%
29119742 72130	Employee Travel & Training	\$11,166.90	\$9,239.12	\$22,700.00	\$21,745.00	-4.2%
29119742 72210	Telephone Service	\$12,492.00	\$10,236.80	\$19,000.00	\$10,500.00	-44.7%
29119742 72590	R & M Other	\$0.00	\$0.00	\$5,000.00	\$0.00	-100.0%
29119742 72890	Miscellaneous Other Services	\$0.00	\$0.00	\$20,000.00	\$0.00	-100.0%
73	Fixed Charges	\$36,251.87	\$39,000.52	\$60,000.00	\$41,605.00	-30.7%
29119742 73230	S & M Contracts Comm Eq	\$36,251.87	\$39,000.52	\$60,000.00	\$41,605.00	-30.7%
74	Supplies & Materials	\$2,012.56	\$3,108.72	\$29,653.00	\$38,500.00	29.8%
29119742 74910	Other Supplies & Materials	\$1,962.61	\$3,108.72	\$19,653.00	\$11,000.00	-44.0%
29119742 74914	Furniture & Eq Non-Capital	\$0.00	\$0.00	\$5,000.00	\$0.00	-100.0%
29119742 74930	IT Supplies	\$49.95	\$0.00	\$5,000.00	\$0.00	-100.0%
29119742 74931	IT Eq Restricted-IT Use Only	\$0.00	\$0.00	\$0.00	\$27,500.00	27500.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29210010	Police SRF Revenue	(\$39,802.03)	(\$14,833.18)	(\$21,940.00)	(\$30,000.00)	36.7%
55	Investment Earnings	(\$2,829.42)	(\$4,253.26)	\$0.00	\$0.00	0.0%
29210010 55101	Investment Earnings	(\$4.97)	(\$3.70)	\$0.00	\$0.00	0.0%
29210010 55112	Int Earn-NCCMT	(\$2,740.43)	(\$2,860.33)	\$0.00	\$0.00	0.0%
29210010 55115	Interest Earned-NC CLASS	(\$84.02)	(\$1,389.23)	\$0.00	\$0.00	0.0%
58	Miscellaneous	(\$36,972.61)	(\$10,579.92)	(\$21,940.00)	(\$30,000.00)	36.7%
29210010 58116	Restricted Police Revenue	(\$36,972.61)	(\$10,579.92)	(\$21,940.00)	(\$30,000.00)	36.7%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29214040 Police SRF		\$10,739.97	\$21,777.35	\$21,940.00	\$30,000.00	36.7%
72 Current Obligations		\$6,006.82	\$300.00	\$0.00	\$0.00	0.0%
29214040 72130	Employee Travel & Training	\$6,006.82	\$300.00	\$0.00	\$0.00	0.0%
73 Fixed Charges		\$600.00	\$0.00	\$0.00	\$0.00	0.0%
29214040 73810	Dues & Subscriptions	\$600.00	\$0.00	\$0.00	\$0.00	0.0%
74 Supplies & Materials		\$4,133.15	\$21,477.35	\$21,940.00	\$30,000.00	36.7%
29214040 74910	Other Supplies & Materials	\$4,133.15	\$3,477.35	\$3,940.00	\$0.00	-100.0%
29214040 74940	Special Investigations	\$0.00	\$18,000.00	\$18,000.00	\$30,000.00	66.7%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29230010	E-Sharing DoJ Revenue	(\$86,757.22)	(\$23,800.77)	(\$36,050.00)	(\$23,035.00)	-36.1%
55	Investment Earnings	(\$2,196.02)	(\$4,072.50)	\$0.00	\$0.00	0.0%
29230010 55101	Investment Earnings	(\$3.79)	(\$3.51)	\$0.00	\$0.00	0.0%
29230010 55112	Int Earn-NCCMT	(\$2,102.39)	(\$2,716.36)	\$0.00	\$0.00	0.0%
29230010 55115	Interest Earned-NC CLASS	(\$89.84)	(\$1,352.63)	\$0.00	\$0.00	0.0%
58	Miscellaneous	(\$84,561.20)	(\$19,728.27)	(\$36,050.00)	(\$23,035.00)	-36.1%
29230010 58116	Restricted Police Revenue	(\$84,561.20)	(\$19,728.27)	(\$36,050.00)	(\$23,035.00)	-36.1%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29234040 E-Sharing Dept of Justice		\$35,813.00	\$26,603.07	\$36,050.00	\$23,035.00	-36.1%
72 Current Obligations		\$0.00	\$8,509.47	\$17,260.00	\$14,119.00	-18.2%
29234040 72130	Employee Travel & Training	\$0.00	\$8,509.47	\$17,260.00	\$14,119.00	-18.2%
73 Fixed Charges		\$5,813.00	\$6,093.60	\$6,790.00	\$6,770.00	-0.3%
29234040 73224	S & M Contracts IT Eqt	\$5,813.00	\$5,793.60	\$6,050.00	\$6,050.00	0.0%
29234040 73810	Dues & Subscriptions	\$0.00	\$300.00	\$740.00	\$720.00	-2.7%
74 Supplies & Materials		\$30,000.00	\$12,000.00	\$12,000.00	\$2,146.00	-82.1%
29234040 74910	Other Supplies & Materials	\$0.00	\$0.00	\$0.00	\$2,146.00	2146.0%
29234040 74940	Special Investigations	\$30,000.00	\$12,000.00	\$12,000.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29240010 E-Sharing Dept of Treas Rev		(\$271.61)	(\$224.53)	(\$8,000.00)	\$0.00	-100.0%
55 Investment Earnings		(\$271.61)	(\$224.53)	\$0.00	\$0.00	0.0%
29240010 55101	Investment Earnings	(\$0.50)	(\$0.19)	\$0.00	\$0.00	0.0%
29240010 55112	Int Earn-NCCMT	(\$263.40)	(\$169.58)	\$0.00	\$0.00	0.0%
29240010 55115	Interest Earned-NC CLASS	(\$7.71)	(\$54.76)	\$0.00	\$0.00	0.0%
58 Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00	0.0%
29240010 58116	Restricted Police Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
81 Other Financing Srcs		\$0.00	\$0.00	(\$8,000.00)	\$0.00	-100.0%
29240010 81310	Fund Balance Appropriated	\$0.00	\$0.00	(\$8,000.00)	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29244040	E-Sharing Dept of Treas	\$0.00	\$8,000.00	\$8,000.00	\$0.00	-100.0%
74	Supplies & Materials	\$0.00	\$8,000.00	\$8,000.00	\$0.00	-100.0%
29244040 74940	Special Investigations	\$0.00	\$8,000.00	\$8,000.00	\$0.00	-100.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29250010	Public Private Pship Revenue	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	0.0%
81	Other Financing Srcs	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	0.0%
29250010 81102	Transfer from General Fund	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	(\$10,000.00)	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
29257014	PPP Façade Program	\$7,950.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
72	Current Obligations	\$7,950.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
29257014 72911	Future Façade Programs	\$7,950.00	\$0.00	\$10,000.00	\$10,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
43110010	Water Cap Reserve Non-Dept Rev	(\$14,373.98)	(\$16,356.46)	\$0.00	(\$15,000.00)	0.0%
55	Investment Earnings	(\$14,373.98)	(\$16,356.46)	\$0.00	(\$15,000.00)	0.0%
43110010 55101	Investment Earnings	(\$35.59)	(\$14.30)	\$0.00	\$0.00	0.0%
43110010 55112	Int Earn-NCCMT	(\$13,972.90)	(\$11,052.27)	\$0.00	(\$10,000.00)	-10000.0%
43110010 55115	Interest Earned-NC CLASS	(\$365.49)	(\$5,289.89)	\$0.00	(\$5,000.00)	-5000.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
43118254	Water Capital Reserve	\$0.00	\$0.00	\$0.00	\$15,000.00	0.0%
75	Capital Outlay	\$0.00	\$0.00	\$0.00	\$15,000.00	0.0%
43118254 75998	Future Capital Expenditures	\$0.00	\$0.00	\$0.00	\$15,000.00	15000.0%
43119942	Water Cap Reserve Transfers	\$900,000.00	\$0.00	\$0.00	\$0.00	0.0%
82	Other Financing Uses	\$900,000.00	\$0.00	\$0.00	\$0.00	0.0%
43119942 82190	Transfer to Other Funds	\$900,000.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
45150010	Sewer Cap Reserve Non-Dept Rev	(\$762,669.16)	(\$51.90)	\$0.00	\$0.00	0.0%
55	Investment Earnings	(\$1,304.16)	(\$51.90)	\$0.00	\$0.00	0.0%
45150010 55101	Investment Earnings	(\$10.08)	(\$0.02)	\$0.00	\$0.00	0.0%
45150010 55112	Int Earn-NCCMT	(\$1,292.92)	(\$35.07)	\$0.00	\$0.00	0.0%
45150010 55115	Interest Earned-NC CLASS	(\$1.16)	(\$16.81)	\$0.00	\$0.00	0.0%
81	Other Financing Srcs	(\$761,365.00)	\$0.00	\$0.00	\$0.00	0.0%
45150010 81310	Fund Balance Appropriated	(\$761,365.00)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
45159942	Sewer Cap Reserve Transfers	\$761,365.00	\$0.00	\$0.00	\$0.00	0.0%
82	Other Financing Uses	\$761,365.00	\$0.00	\$0.00	\$0.00	0.0%
	Transfer to Other Funds	\$761,365.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
52210010	Sewer Debt Serv Res Non-Dept	(\$5,578.62)	(\$2,208.59)	\$0.00	\$0.00	0.0%
55	Investment Earnings	(\$5,578.62)	(\$2,208.59)	\$0.00	\$0.00	0.0%
52210010 55101	Investment Earnings	(\$13.91)	(\$2.20)	\$0.00	\$0.00	0.0%
52210010 55112	Int Earn-NCCMT	(\$5,493.02)	(\$1,675.54)	\$0.00	\$0.00	0.0%
52210010 55115	Interest Earned-NC CLASS	(\$71.69)	(\$530.85)	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
52219942	Sewer Debt Serv Interfund Tran	\$281,618.00	\$0.00	\$0.00	\$0.00	0.0%
82	Other Financing Uses	\$281,618.00	\$0.00	\$0.00	\$0.00	0.0%
52219942 82150	Transfer to Sewer Fund	\$281,618.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
53210010	Rate Stabilization Non-Dept	(\$1.79)	(\$0.04)	\$0.00	\$0.00	0.0%
55	Investment Earnings	(\$1.79)	(\$0.04)	\$0.00	\$0.00	0.0%
53210010 55101	Investment Earnings	(\$1.74)	\$0.00	\$0.00	\$0.00	0.0%
53210010 55112	Int Earn-NCCMT	(\$0.05)	(\$0.04)	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
53219620	Rate Stabilization	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
82	Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
53219620 82170	Transfer to Electric Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
61110010	Employees Benefit Non-Dept Rev	(\$7,799,365.03)	(\$6,351,967.82)	(\$8,145,420.00)	(\$8,538,900.00)	4.8%
55	Investment Earnings	(\$129,114.22)	(\$145,907.72)	(\$89,315.00)	(\$150,200.00)	68.2%
61110010 55101	Investment Earnings	(\$242.49)	(\$129.24)	(\$200.00)	(\$200.00)	0.0%
61110010 55112	Int Earn-NCCMT	(\$125,322.67)	(\$101,366.86)	(\$89,115.00)	(\$120,000.00)	34.7%
61110010 55115	Interest Earned-NC CLASS	(\$3,549.06)	(\$44,411.62)	\$0.00	(\$30,000.00)	-30000.0%
58	Miscellaneous	(\$7,770,250.81)	(\$6,206,060.10)	(\$7,791,605.00)	(\$7,913,200.00)	1.6%
61110010 58810	Employee Contributions	(\$461,385.42)	(\$438,941.68)	(\$505,000.00)	(\$525,000.00)	4.0%
61110010 58820	Retiree & COBRA Contributions	(\$90,656.05)	(\$68,946.56)	(\$87,000.00)	(\$91,250.00)	4.9%
61110010 58830	CNB Contributions Insurance	(\$5,850,243.95)	(\$4,806,097.16)	(\$6,375,000.00)	(\$6,375,000.00)	0.0%
61110010 58831	CNB Contributions Workers Comp	(\$724,605.00)	(\$543,369.00)	(\$724,605.00)	(\$721,950.00)	-0.4%
61110010 58990	Miscellaneous Other Revenue	(\$643,360.39)	(\$348,705.70)	(\$100,000.00)	(\$200,000.00)	100.0%
81	Other Financing Srcs	\$0.00	\$0.00	(\$264,500.00)	(\$475,500.00)	79.8%
61110010 81310	Fund Balance Appropriated	\$0.00	\$0.00	(\$264,500.00)	(\$475,500.00)	79.8%
82	Other Financing Uses	\$100,000.00	\$0.00	\$0.00	\$0.00	0.0%
61110010 82190	Transfer to Other Funds	\$100,000.00	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
61119722	Employee Benefits	\$7,838,529.58	\$8,636,221.92	\$8,145,420.00	\$8,538,900.00	4.8%
62	Fringe Benefits	\$7,436,900.29	\$8,374,036.39	\$7,585,420.00	\$7,976,900.00	5.2%
61119722 62810	Health Insurance	\$929,852.12	\$1,190,500.00	\$1,279,520.00	\$1,225,000.00	-4.3%
61119722 62812	Health Insurance Claims Paid	\$5,975,167.11	\$6,582,298.91	\$5,700,000.00	\$6,100,000.00	7.0%
61119722 62814	Health/Life Ins Retirees	\$185,681.64	\$215,500.00	\$215,500.00	\$236,000.00	9.5%
61119722 62816	Life Insurance	\$87,918.30	\$101,065.10	\$101,100.00	\$95,000.00	-6.0%
61119722 62818	PCOR Fee	\$2,187.00	\$0.00	\$2,400.00	\$2,400.00	0.0%
61119722 62820	Workers Compensation	\$237,363.00	\$258,217.00	\$258,900.00	\$280,000.00	8.1%
61119722 62824	Unemployment Compensation	\$14,979.12	\$21,093.73	\$21,100.00	\$25,000.00	18.5%
61119722 62828	Wellness Program	\$3,752.00	\$5,361.65	\$6,900.00	\$13,500.00	95.7%
71	Professional Service	\$54,996.00	\$55,000.00	\$60,000.00	\$62,000.00	3.3%
61119722 71190	Other Professional Services	\$54,996.00	\$55,000.00	\$60,000.00	\$62,000.00	3.3%
73	Fixed Charges	\$346,633.29	\$207,185.53	\$500,000.00	\$500,000.00	0.0%
61119722 73342	Workers Comp Claims Paid	\$346,633.29	\$207,185.53	\$500,000.00	\$500,000.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
61120010	OPEB Non-Dept Rev	(\$106,483.65)	(\$11,548.79)	\$0.00	\$0.00	0.0%
55	Investment Earnings	(\$6,483.65)	(\$11,548.79)	\$0.00	\$0.00	0.0%
61120010 55101	Investment Earnings	(\$11.38)	(\$10.18)	\$0.00	\$0.00	0.0%
61120010 55112	Int Earn-NCCMT	(\$6,288.24)	(\$7,644.14)	\$0.00	\$0.00	0.0%
61120010 55115	Interest Earned-NC CLASS	(\$184.03)	(\$3,894.47)	\$0.00	\$0.00	0.0%
81	Other Financing Srcs	(\$100,000.00)	\$0.00	\$0.00	\$0.00	0.0%
61120010 81190	Transfer from Other Funds	(\$100,000.00)	\$0.00	\$0.00	\$0.00	0.0%

Budget Comparison Report



Accounts	Description	2023 Actuals	2024 Actuals as of 05/01/24	CY Revised Budget	Manager's Recommended	Percent Change
61129723	Other Post Employment Benefit	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
73	Fixed Charges	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
61129723 73290	Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

Glossary

Accrual	Adjusting journal entries designed to ensure that assets and liabilities are created or discharged because of operating activities of the current period and 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 authorized 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 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.
COLA	Cost-of-Living Adjustment - an increase in salaries to offset the effects of inflation.
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 (EF)	Funds that are established to be self-funded through charges for services. The City of New Bern’s enterprise funds include the Water, Sewer, Electric and Solid Waste Funds.
Expenditures	The payment of cash for the purpose of acquiring an asset, service, or settling a loss.
Expense	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.
Fiscal Year	The one-year period used for financial planning and budgeting. The City of New Bern’s fiscal year is July 1 – June 30.

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.
Fund Balance (FB)	The net position of governmental funds that serves as a measure of the financial resources available.
General Fund (GF)	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 Other Post-Employment Benefits (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.
Revenue	Income received by the City from various sources used to finance its operations.

Explanation of Acronyms

Acronym	Definition
AMI	Advanced Metering Infrastructure
AICPA	American Institute of Certified Public Accountants
APCO	Association of Public-Safety Communications Officials
APPA	American Public Power Association
APWA	American Public Works Association
ASCAP	American Society of Composers, Authors and Publishers
ASFPM	Association of State Floodplain Managers
AWWA	American Water Works Association
CAD	Computer Aided Design
CAE	Computer Aided Engineering
CAM	Computer Aided Machining
CAPRA	Commission for Accreditation of Park and Recreation Agencies
CDBG	Community Development Block Grant
CLI	Command Leadership Institute
CPFO	Certified Public Finance Officer
EEOC	Equal Employment Opportunity Commission
ESRI	Environmental Systems Research Institute
EWWN	Eastern Water & Wastewater Network
FBI-LEEDA	Federal Bureau of Investigation Law Enforcement Executive Development Association
FBINAA	Federal Bureau of Investigation National Academy Associates
FLETC	Federal Law Enforcement Training Centers
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GISP	Geographical Information Systems Professional
GMBok	Grants Management Body of Knowledge
IACP	International Association of Chiefs of Police
ICC	International Code Council
ICMA	International City/County Management Association
IDIS	Integrated Disbursement & Information System
ISI	Insurance Specialties Inc.
LE	Law Enforcement
LGFCU	Local Government Federal Credit Union
MACS	Mobile Air Climate Systems
NCAMES	North Carolina Association of Municipal Electric Systems
NAPC	National Alliance of Preservation Commissions
NC3C	North Carolina City & County Communicators
NCACPA	North Carolina Association of Certified Public Accountants
NCAFPM	North Carolina Association of Floodplain Managers
NCAGP	North Carolina Association of Governmental Purchasing
NCAHCO	North Carolina Association of Housing Code Officials

Explanation of Acronyms

Acronym	Definition
NCAPWA	North Carolina American Public Works Association
NCAUG	North Carolina ArcGIS Users Group
NCAWWA	North Carolina American Water Works Association
NCAZO	North Carolina Association of Zoning Officials
NCBIA	North Carolina Building Inspectors Association
NCCCMA	North Carolina City/County Managers Association
NCCPM	North Carolina Certified Property Mapping
NCDEQ	North Carolina Department of Environmental Quality
NCDOI	North Carolina Department of Insurance
NCLGBA	North Carolina Local Government Budget Association
NCGFOA	North Carolina Government Finance Officers Association
NCGIS	North Carolina Geographic Information System
NCLGISA	North Carolina Local Government Information Systems Association
NCLM	North Carolina League of Municipalities
NCPMA	North Carolina Property Mappers Association
NCPPA	North Carolina Permitting Personnel Association
NCRPA	North Carolina Recreation & Park Association
NCRWA	North Carolina Rural Water Association
NCTOA	North Carolina Tactical Officers Association
NCWOA	North Carolina Waterworks Operators Association
NCWWOA	North Carolina Waste Water Operators Association
NESC	National Electrical Safety Code
NTOA	National Tactical Officers Association
NIGP	National Institute of Government Purchasing
OCDETF	Organized Crime Drug Enforcement Task Forces
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety & Health Administration
R&D	Research & Development
SCADA	Supervisory Control & Data Acquisition
SCM	Stormwater Control Measures
SESAC	Society of European Stage Authors and Composers
SWAT	Special Weapons and Tactics
USFAA	United States Field Artillery Association
WEF	Water Environment Federation
WTP	Water Treatment Plant
WWTP	Waste Water Treatment Plant