

**BUDGET ORDINANCE 2007-2008**  
**CITY OF NEW BERN, NORTH CAROLINA**

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

SECTION 1. The following amounts are hereby appropriated for the operation of the City of New Bern and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008 according to the following schedules:

SCHEDULE A - GENERAL FUND

Governing Board	317,098
Administration	358,661
Legal	188,500
Elections	9,500
Special Appropriations	704,250
Finance:	
Accounting	896,234
Warehouse	322,005
Information Technology	1,224,929
Tax Collection	232,409
Human Resources	482,599
Police	8,202,556
Animal Control	107,778
Communications	1,144,847
Fire:	
Fire	4,818,864
Volunteers	98,000
Recreation:	
Administration	387,856
West NB Rec.Center	380,237
Stanley White Rec.Center	447,695
Parks & Maintenance	1,098,234
Rec. Special Programs	83,639
Athletics	237,930
Planning & Inspections	1,330,893
GIS	103,055

Public Works:

Administration	349,523
Insurance	500,200
Garage	0
Public Buildings	960,089
Streets	2,844,282
Cemeteries	246,111
Leaf & Limb	778,133
Sanitation	1,807,076
Engineering	691,940
Grant Programs	775,498
Interdepartmental Charges	136,250
Interfund Transfers	303,620
Contingency	<u>661,568</u>

**TOTAL GENERAL FUND** **\$33,232,059**

SCHEDULE B - GENERAL EQUIPMENT FUND

Equipment Purchases	<u>2,199,210</u>
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**TOTAL GENERAL EQUIPMENT FUND** **\$2,199,210**

SCHEDULE C - MUNICIPAL SERVICE DISTRICT FUND

Municipal Service District	<u>263,209</u>
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**TOTAL MUNICIPAL SERVICE DISTRICT FUND** **\$263,209**

SCHEDULE D - POLICE SPECIAL REVENUE FUND

Police Special Revenue	<u>32,600</u>
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**TOTAL POLICE SPECIAL REVENUE FUND** **\$32,600**

SCHEDULE E - WATER FUND

Water Treatment	256,799
System Maintenance/Extensions	3,023,083
Hydrant Maintenance	325,495
Debt Service	428,417
Interdepartmental Charges	2,262,475
Interfund Transfers	80,000
Contingency	<u>434,352</u>

**TOTAL WATER FUND**

**\$6,810,621**

SCHEDULE F - SEWER FUND

Sewer Treatment	2,487,578
System Maintenance/Extensions	6,140,920
Pretreatment	63,032
Debt Service	2,736,849
Interdepartmental Charges	2,249,605
Contingency	<u>241,541</u>

**TOTAL SEWER FUND**

**\$13,919,525**

SCHEDULE G - ELECTRIC FUND

Electric Administration	559,519
Utility Billing	363,583
Utility Service	1,281,189
Distribution and Maintenance	5,403,298
Power Production	39,826,375
Communications Control	265,705
Customer Service	951,839
Interdepartmental Charges	4,156,038
Interfund Transfers	1,438,000
Contingency	<u>435,896</u>

**TOTAL ELECTRIC FUND**

**\$54,681,442**

SCHEDULE H - EMPLOYEES' BENEFIT INSURANCE FUND

Employee Benefits 5,485,140

**TOTAL EMPLOYEES' BENEFIT INSURANCE FUND** **\$5,485,140**

SCHEDULE I - EMERGENCY TELEPHONE SYSTEM FUND

E-911 364,118

**TOTAL EMERGENCY TELEPHONE SYSTEM FUND** **\$364,118**

SCHEDULE J - COMMUNITY DEVELOPMENT FUND

Community Development 16,880

**TOTAL COMMUNITY DEVELOPMENT FUND** **\$16,880**

SECTION 2. It is estimated that revenues from the following major sources will be available during the fiscal year beginning July 1, 2007 and ending June 30, 2008 to meet the foregoing schedules:

SCHEDULE A - GENERAL FUND

Taxes & Licenses	16,552,082
Intergovernmental Revenue	3,043,461
Investment Earnings	222,600
Grants and Gifts	625,498
Miscellaneous Revenue	501,050
Interdepartmental Revenue	7,544,462
Transfer from Electric Fund	1,240,000
Transfer from Electric PILOT	198,000
Transfer from Water PILOT	80,000
Police Revenues	192,870
Fire Revenues	516,604
Recreation Revenues	71,340

Permits and Fees	842,400
Charges for Sales & Service	1,397,192
Public Works Revenues	<u>204,500</u>

**TOTAL GENERAL FUND** **\$33,232,059**

SCHEDULE B - GENERAL EQUIPMENT FUND

Installment Proceeds	1,957,680
Transfer from General Fund	<u>241,530</u>

**TOTAL GENERAL EQUIPMENT FUND** **\$2,199,210**

SCHEDULE C - MUNICIPAL SERVICE DISTRICT FUND

Taxes	181,187
Miscellaneous Revenue	15,000
Transfer from General Fund	62,090
Fund Balance	<u>4,932</u>

**TOTAL MUNICIPAL SERVICE DISTRICT FUND** **\$263,209**

SCHEDULE D - POLICE SPECIAL REVENUE FUND

Investment Earnings	1,150
Restricted Police Revenue	15,314
Fund Balance	<u>16,136</u>

**TOTAL POLICE SPECIAL REVENUE FUND** **\$32,600**

SCHEDULE E - WATER FUND

Charges for Sales & Service	5,951,769
Investment Earnings	43,000
Installment Proceeds	<u>815,852</u>

**TOTAL WATER FUND** **\$6,810,621**

SCHEDULE F - SEWER FUND

Charges for Sales & Service	10,963,276
Investment Earnings	10,495
Miscellaneous Revenue	733,196
Installment Proceeds	2,170,558
Interdepartmental Revenue	<u>42,000</u>

**TOTAL SEWER FUND**

**\$13,919,525**

SCHEDULE G - ELECTRIC FUND

Charges for Sales & Service	52,139,168
Investment Earnings	50,000
Miscellaneous	1,037,000
Installment Proceeds	782,368
Interdepartmental Revenue	<u>672,906</u>

**TOTAL ELECTRIC FUND**

**\$54,681,442**

SCHEDULE H - EMPLOYEES' BENEFIT INSURANCE FUND

Investment Earnings	3,000
Interdepartmental Revenue	545,000
Miscellaneous Revenue	<u>4,937,140</u>

**TOTAL EMPLOYEES' BENEFIT INSURANCE FUND**

**\$5,485,140**

SCHEDULE I - EMERGENCY TELEPHONE SYSTEM FUND

Other Taxes and Licenses	240,000
Investment Earnings	7,400
Miscellaneous Revenues	90,700
Fund Balance	<u>26,018</u>

**TOTAL EMERGENCY TELEPHONE SYSTEM FUND**

**\$364,118**

SCHEDULE J - COMMUNITY DEVELOPMENT FUND

Program Income	8,800
Fund Balance	<u>8,080</u>

**TOTAL COMMUNITY DEVELOPMENT FUND** **\$16,880**

SECTION 3.

- (a) That there is hereby a tax levied at the rate of fifty and one-half cents (\$.505) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2007, for the purpose of raising the revenue listed in "Taxes & Licenses" in Schedule A - General Fund in Section 2 of this ordinance. This rate is based on an estimated total valuation of property for the purpose of taxation of **\$2,192,784,302** and an estimated rate of collection of 97.56%.
- (b) That there is hereby levied an additional tax at the rate of eighteen cents (\$.18) per hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2007, on all property located in the Municipal Service District, as defined and established by resolution adopted by the Board of Aldermen of the City of New Bern on the 27th day of June, 1978, and expanded on June 26, 1986, for the purpose of raising revenue listed in Schedule C - Municipal Service District Fund in Section 2 of this Ordinance.
- (c) That privilege license taxes are hereby levied for the fiscal year 2007-2008 in accordance with the most recently adopted schedule of Privilege Licenses - City of New Bern, on file in the office of the Tax Collector of the City of New Bern.

SECTION 4.

The attached Salary Schedule (Appendix A) and Classification Plan (Appendix B) effective July 1, 2007 are hereby adopted and incorporated into this Ordinance herein by reference.

SECTION 5. Special Authorization - Budget Officer.

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

SECTION 6. Restrictions - Budget Officer.

- (a) Interfund and Interdepartmental transfers of monies, except as noted in Section 5. (b) shall be accomplished by Board of Aldermen authorizations only.

- (b) Utilization of appropriations contained in Contingencies and Appropriations to Fund Balance may be accomplished only with specific approval of the Board of Aldermen.

SECTION 7.

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

SECTION 8.

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

SECTION 9.

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

SECTION 10. This Ordinance shall take effect on July 1, 2007.

ADOPTED, THIS 26<sup>TH</sup> DAY OF JUNE, 2007.

/s/ \_\_\_\_\_  
MAYOR

/s/ \_\_\_\_\_  
CITY CLERK