

**BUDGET ORDINANCE 2008-2009
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, 2008 and ending June 30, 2009 according to the following schedules:

SCHEDULE A - GENERAL FUND

Governing Board	330,807
Administration	371,683
Legal	193,680
Elections	4,000
Special Appropriations	811,930
Finance:	
Accounting	905,847
Warehouse	330,832
Information Technology	1,265,988
Tax Collection	237,458
Human Resources	509,199
Police	10,087,503
Fire:	
Fire	5,161,037
Volunteers	98,000
Recreation:	
Administration	218,571
West NB Rec.Center	411,064
Stanley White Rec.Center	514,487
Parks & Maintenance	1,190,457
Aquatics	502,539
Athletics	241,820
Planning & Inspections	1,425,728
GIS	146,807
Public Works:	
Administration	383,533
Insurance	522,512

Garage	0
Public Buildings	1,067,833
Streets	3,011,349
Cemeteries	249,452
Leaf & Limb	779,204
Sanitation	1,882,790
Engineering	773,644
Grant Programs	741,079
Interdepartmental Charges	95,375
Interfund Transfers	51,150
Contingency	<u>532,726</u>

TOTAL GENERAL FUND **\$35,050,084**

SCHEDULE B - GENERAL EQUIPMENT FUND

Equipment Purchases	<u>4,486,134</u>
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TOTAL GENERAL EQUIPMENT FUND **\$4,486,134**

SCHEDULE C - MUNICIPAL SERVICE DISTRICT FUND

Municipal Service District	<u>309,975</u>
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TOTAL MUNICIPAL SERVICE DISTRICT FUND **\$309,975**

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	329,255
System Maintenance/Extensions	5,429,037
Hydrant Maintenance	325,268
Debt Service	428,417
Interdepartmental Charges	2,423,028
Interfund Transfers	101,000
Contingency	<u>687,880</u>

TOTAL WATER FUND

\$9,723,885

SCHEDULE F - SEWER FUND

Sewer Treatment	2,806,800
System Maintenance/Extensions	8,952,440
Pretreatment	70,925
Debt Service	2,701,183
Interdepartmental Charges	2,385,548
Contingency	<u>348,065</u>

TOTAL SEWER FUND

\$17,264,961

SCHEDULE G - ELECTRIC FUND

Electric Administration	868,932
Utility Billing	398,586
Utility Service	1,308,639
Distribution and Maintenance	5,157,804
Power Production	45,407,638
Communications Control	274,282
Customer Service	1,036,992
Interdepartmental Charges	4,420,733
Interfund Transfers	1,538,721
Contingency	<u>942,920</u>

TOTAL ELECTRIC FUND

\$61,355,247

SCHEDULE H - EMPLOYEES' BENEFIT INSURANCE FUND

Employee Benefits 5,846,920

TOTAL EMPLOYEES' BENEFIT INSURANCE FUND \$5,846,920

SCHEDULE I - EMERGENCY TELEPHONE SYSTEM FUND

E-911 354,962

TOTAL EMERGENCY TELEPHONE SYSTEM FUND \$354,962

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, 2008 and ending June 30, 2009 to meet the foregoing schedules:

SCHEDULE A - GENERAL FUND

Taxes & Licenses	17,639,577
Intergovernmental Revenue	3,195,000
Investment Earnings	224,100
Grants and Gifts	380,009
Miscellaneous Revenue	463,400
Interdepartmental Revenue	7,984,378
Transfer from Electric Fund	1,299,320
Transfer from Electric PILOT	239,401
Transfer from Water PILOT	101,000
Police Revenues	213,370
Fire Revenues	642,446
Recreation Revenues	90,640

Permits and Fees	776,943
Charges for Sales & Service	1,433,000
Public Works Revenues	217,500
Fund Balance	<u>150,000</u>

TOTAL GENERAL FUND **\$35,050,084**

SCHEDULE B - GENERAL EQUIPMENT FUND

Installment Proceeds	<u>4,486,134</u>
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TOTAL GENERAL EQUIPMENT FUND **\$4,486,134**

SCHEDULE C - MUNICIPAL SERVICE DISTRICT FUND

Taxes	236,956
Miscellaneous Revenue	8,500
Transfer from General Fund	<u>64,519</u>

TOTAL MUNICIPAL SERVICE DISTRICT FUND **\$309,975**

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	7,087,035
Investment Earnings	52,253
Installment Proceeds	2,540,597
Fund Balance	<u>44,000</u>

TOTAL WATER FUND **\$9,723,885**

SCHEDULE F - SEWER FUND

Charges for Sales & Service	11,678,552
Investment Earnings	10,495
Miscellaneous Revenue	714,328
Installment Proceeds	4,452,400
Interdepartmental Revenue	42,000
Fund Balance	<u>367,186</u>

TOTAL SEWER FUND

\$17,264,961

SCHEDULE G - ELECTRIC FUND

Charges for Sales & Service	58,959,722
Investment Earnings	50,000
Miscellaneous	1,037,000
Installment Proceeds	426,829
Interdepartmental Revenue	753,306
Fund Balance	<u>128,390</u>

TOTAL ELECTRIC FUND

\$61,355,247

SCHEDULE H - EMPLOYEES' BENEFIT INSURANCE FUND

Investment Earnings	3,000
Interdepartmental Revenue	545,000
Miscellaneous Revenue	<u>5,298,920</u>

TOTAL EMPLOYEES' BENEFIT INSURANCE FUND

\$5,846,920

SCHEDULE I - EMERGENCY TELEPHONE SYSTEM FUND

Other Taxes and Licenses	224,588
Investment Earnings	7,400
Miscellaneous Revenues	90,700
Fund Balance	<u>32,274</u>

TOTAL EMERGENCY TELEPHONE SYSTEM FUND

\$354,962

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, 2008, 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 **\$2,371,812,047** and an estimated rate of collection of 97.47%.
- (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, 2008, 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 June 27, 1978, expanded on June 26, 1986, and amended on January 8, 2008, 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 2008-2009 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 June 29, 2008 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.

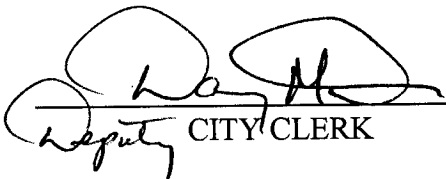
SECTION 9.

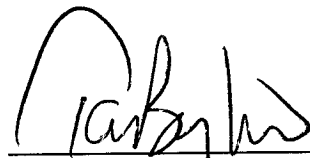
Copies of the Ordinance shall be filed with the Budget Officer, Finance Officer, and City Clerk.

SECTION 10.

This Ordinance shall take effect on July 1, 2008.

ADOPTED, THIS 24TH DAY OF JUNE, 2008.


Deputy CITY CLERK


MAYOR