

<u>Expenditures</u>	<u>FY15-16 Actuals</u>	<u>FY16-17 Adjusted Budget</u>	<u>FY17-18 Adopted Budget</u>
Personnel Services	\$ 674,908	\$ 695,314	\$ 730,276
Operating	258,133	251,076	248,142
Debt Service	-	-	-
Capital Outlay	-	-	-
Total:	\$ 933,041	\$ 946,390	\$ 978,418

Full-Time Positions	10	9	9
Part-Time Positions	0	0	0

Purpose and Mission:

Accounting provides financial management for all City funds and transactions; administers debt policies, fixed asset policies and oversees internal controls, other financial related policies and procedures. Accounting is responsible for maintaining the accounting system in accordance with generally accepted accounting principles; processes payroll, accounts payable and accounts receivables. Accounting coordinates the audit function to ensure that the City's Annual Independent Audit is performed timely and accurately; works closely with auditors to prepare the Comprehensive Annual Financial Report. Accounting is responsible for the preparation of various Federal, State and internal reports; monitors all grant programs to ensure compliance. Our mission is to perform all services in a professional, courteous and timely manner and to provide quality customer service in all aspects of our division while ensuring compliance with local, state and federal laws, regulations, policies and reporting requirements. We are dedicated to supporting the City by promptly responding to the needs and requests of City departments.

FY2017-18 Budget Highlights:

Operating:

- \$140,000 contract with Craven County for tax collections

**City of New Bern Budget
Fiscal Year 2017-18**

Fund: General
Department: Finance
Organization: Accounting

Account Number	Description	Actual Last Year FY 2015-16	Adjusted Budget FY 2016-17	Manager's Recommended FY 2017-18	Approved Budget FY 2017-18
Personnel Services:					
Salaries					
1111-2010-61101	Salaries - Regular	464,468	473,745	495,696	495,696
1111-2010-61103	Salaries - Accum Vac Payout	1,382	0	0	0
1111-2010-61121	Salaries - Overtime	13,344	15,000	12,000	12,000
1111-2010-61161	Salaries & Wages Seasonal	6,435	0	0	0
1111-2010-61181	Salaries - Taxable Benefits	3,569	1,950	1,950	1,950
Subtotal Salaries		489,198	490,695	509,646	509,646
Fringe Benefits					
1111-2010-62110	Social Security Tax	29,094	30,424	31,599	31,599
1111-2010-62112	Medicare Tax	6,804	7,116	7,390	7,390
1111-2010-62210	State Retirement	29,441	35,576	38,224	38,224
1111-2010-62220	401K	21,371	24,535	25,483	25,483
1111-2010-62810	Health/Life Insurance	99,000	105,969	117,137	117,137
1111-2010-62820	Workers' Compensation	0	999	797	797
Subtotal Fringe Benefits		185,710	204,619	220,630	220,630
Total Personnel Services		674,908	695,314	730,276	730,276
Professional Services:					
1111-2010-71110	Accounting Professional Services	48,500	55,000	35,000	35,000
1111-2010-71190	Other Professional Services	28,310	6,225	7,900	7,900
Total Professional Services		76,810	61,225	42,900	42,900
Current Obligations & Services:					
1111-2010-72130	Employee Travel & Training	3,861	9,900	12,005	12,005
1111-2010-72138	Educational Assistance	0	2,000	2,000	2,000
1111-2010-72210	Telephone Service	617	625	625	625
1111-2010-72410	Printing	1,762	1,900	1,100	1,100
1111-2010-72510	R & M - Buildings	7,586	1,500	1,500	1,500
1111-2010-72512	R & M - Bldg & Grounds(PW Restr)	0	5,000	0	0
1111-2010-72520	R & M - Equipment	153	200	0	0
1111-2010-72842	Property Foreclosures	1,385	1,600	2,500	2,500
1111-2010-72890	Miscellaneous Other Services	18,285	18,000	27,900	27,900
Total Current Obligations & Services		33,649	40,725	47,630	47,630
Fixed Charges & Other Services:					
1111-2010-73130	Lease Program – Copier/Printer	4,180	4,336	5,398	5,398
1111-2010-73210	Service & Maintenance Contracts	461	465	0	0
1111-2010-73332	Fidelity Bond	347	350	350	350
1111-2010-73810	Dues & Subscriptions	1,114	1,675	1,879	1,879
1111-2010-73910	Refunds of Overpayments	524	0	0	0

**City of New Bern Budget
Fiscal Year 2017-18**

Account Number	Description	Actual Last Year FY 2015-16	Adjusted Budget FY 2016-17	Manager's Recommended FY 2017-18	Approved Budget FY 2017-18
1111-2010-73912	Vehicle Tax Refund	992	0	0	0
1111-2010-73916	Vehicle Collection Fee	109	100	50	50
1111-2010-73918	Ad Valorem Collection Fees	128,317	130,000	140,000	140,000
Total Fixed Charges & Other Services		136,044	136,926	147,677	147,677
Supplies & Materials:					
1111-2010-74120	Janitorial Supplies	292	500	500	500
1111-2010-74610	Office Supplies & Materials	5,107	5,500	6,185	6,185
1111-2010-74930	IT Supplies	3,148	2,700	2,000	2,000
1111-2010-74931	IT Eq (Restricted - IT Use Only)	3,083	3,500	1,250	1,250
Total Supplies & Materials		11,630	12,200	9,935	9,935
Accounting Totals:		933,041	946,390	978,418	978,418

POSITION SUMMARY

Fund:	General	
Department:	Finance	
Org:	Accounting	2010

PERSONNEL

		FY2016-17		Approved FY2017-18
	<u>Grade</u>	<u>Funded</u>	<u>Positions Filled</u>	<u>Funded</u>
Director of Finance	32	1	1	1
Accounting Manager	24	1	1	1
Senior Accountant	20	1	1	1
Financial and Budget Analyst	18	1	1	1
Accountant	17	1	1	1
Accounting Technician II	13	2	2	3
Administrative Assistant	11	1	1	0
Accounting Technician I	10	0	0	1
Accounting Clerk	7	1	1	0
Full-Time Total		9	9	9

Travel & Training Request 2017-18
GL Account # 72130

Projected Date(s) of Travel	Name of Event/Meeting	Location of Event/Meeting	Employees Involved (Positions)	Projected Cost
2/28/18-3/3/18	NCGFOA Spring Finance Officers Conference	Durham, NC	Director & Accounting Manager	\$1,200
7/16/17-7/18/17	NCGFOA/NCGLIA Summer Conference	Wrightsville Beach, NC	Director & Accounting Manager	\$1,200
10/12/17-10/13/17	NCGFOA Fall Finance Officers Conference	Winston-Salem, NC	Director & Accounting Manager	\$1,350
7/12/17-7/14/17	NCLGBA Summer Conference	Wilmington, NC	Financial & Budget Analyst	\$675
9/8/2017	Practical Analytic Techniques	Chapel Hill - SOG	Financial & Budget Analyst	\$185
10/19/2017	Performance Management for Local Governments	Chapel Hill - SOG	Financial & Budget Analyst	\$185
8/2/17-8/4/17	Capital Financing in Local Government	Asheville - SOG	Director or Fin & Budget Analyst	\$1,225
TBD	NCLGBA Winter Conference	Durham, NC	Financial & Budget Analyst	\$700
June - 18	NC State Treasurer's Conference	New Bern	Director & Accounting Manager	\$400
June - 18	NCACPA-Local Government Conference	New Bern	Director & Accounting Manager	\$430
Aug-17	Intro to Local Government	Chapel Hill - SOG	Director or Fin & Budget Analyst	\$1,200
5/1/18	Comprehensive Annual Financial Report	Chapel Hill - SOG	1 Staff Member	\$180
				Continued

Travel & Training Request 2017-18
GL Account # 72130

Projected Date(s) of Travel	Name of Event/Meeting	Location of Event/Meeting	Employees Involved (Positions)	Projected Cost
8/10/17-8/12/17	Electricities Annual Conference	Myrtle Beach, SC	Director & Accounting Manger	\$1,000
December-17	Sales & Use Tax Essentials (Annual Update)	Raleigh	AP Staff	\$299
Various	APPA Webinars (6-part series)	N/A	Director & Accounting Manger	\$500
TBD	APA Webinars (3@185)	Online	AP & Payroll Staff	\$555
TBD	CPEExpress	Online	Director	\$221
TBD	Other Meetings/Seminars TBD			\$500
				\$12,005

Dues & Subscriptions 2017-18
GL Acct # 73810

Name of Organization	Projected Cost
Government Finance Officers Association (GAAFR \$50 and Treasury Mgmt \$50) Newsletters	\$100
AICPA Membership	\$245
CPA License Renewal	\$60
NC Local Government Finance Officers Association Dues	\$100
NC Local Government Budget Officers Association Dues	\$50
Government Finance Officers Association Dues	\$250
NCACPA Membership	\$275
American Payroll Association	\$254
Payroll Alert Subscription	\$175
ICMA Membership	\$200
Sun Journal Subscription	\$170
	\$1,879

<u>Expenditures</u>	<u>FY15-16 Actuals</u>	<u>FY16-17 Adjusted Budget</u>	<u>FY17-18 Adopted Budget</u>
Personnel Services	\$ 191,516	\$ 192,543	\$ 212,350
Operating	59,272	141,966	125,299
Debt Service	2,079	2,081	2,081
Capital Outlay	11,732	30,000	-
Total:	\$ 264,599	\$ 366,590	\$ 339,730

Full-Time Positions	3	3	3
Part-Time Positions	0	0	0

Purpose and Mission:

The Purchasing & Warehouse Division of the City of New Bern strives to meet the needs of all departments by providing warehoused materials and, where applicable, practice just in time procurement of products and services. Staff works as a team to create and maintain a customer service focused organization to all internal and external stakeholders. The Purchasing and Warehouse Division is committed to streamlining processes, just in time products and services procurement, and procuring the commodities needed, while maintaining adequate inventory levels housed at the City's Warehouse Facility.

FY2017-18 Budget Highlights:

Operating:

- Operating cost is lower due to share utility expense at Kale Rd

**City of New Bern Budget
Fiscal Year 2017-18**

Fund: General
Department: Finance
Organization: Purchasing/Warehouse

Account Number	Description	Actual Last Year FY 2015-16	Adjusted Budget FY 2016-17	Manager's Recommended FY 2017-18	Approved Budget FY 2017-18
Personnel Services:					
Salaries					
1111-2020-61101	Salaries - Regular	123,990	124,554	135,978	135,978
1111-2020-61121	Salaries - Overtime	1,576	2,000	2,000	2,000
1111-2020-61131	Salaries - Standby	6,723	6,800	6,800	6,800
1111-2020-61141	Salaries - Call Back	341	1,000	1,000	1,000
1111-2020-61181	Salaries - Taxable Benefits	789	858	858	858
	Subtotal Salaries	133,419	135,212	146,636	146,636
Fringe Benefits					
1111-2020-62110	Social Security Tax	7,965	8,384	9,092	9,092
1111-2020-62112	Medicare Tax	1,863	1,961	2,127	2,127
1111-2020-62210	State Retirement	9,205	9,803	10,998	10,998
1111-2020-62220	401K	6,064	6,761	7,332	7,332
1111-2020-62810	Health/Life Insurance	33,000	28,527	31,975	31,975
1111-2020-62820	Workers' Compensation	0	1,895	4,190	4,190
	Subtotal Fringe Benefits	58,097	57,331	65,714	65,714
Total Personnel Services		191,516	192,543	212,350	212,350
Current Obligations & Services:					
1111-2020-72130	Employee Travel & Training	2,143	3,310	2,600	2,600
1111-2020-72138	Educational Assistance	0	1,000	1,000	1,000
1111-2020-72210	Telephone Service	617	600	625	625
1111-2020-72310	Utilities	15,838	20,000	15,000	15,000
1111-2020-72410	Printing	0	100	100	100
1111-2020-72510	R & M - Buildings	883	0	0	0
1111-2020-72512	R & M - Bldg & Grounds(PW Restrict	0	10,000	0	0
1111-2020-72520	R & M - Equipment	5,172	1,700	3,000	3,000
1111-2020-72532	Central Garage Charges	4,521	5,641	5,492	5,492
1111-2020-72590	R & M - Other	606	600	600	600
1111-2020-72610	Freight, Express, Deliveries	4,911	4,800	5,500	5,500
1111-2020-72820	Temporary Help Services	12,802	29,000	29,000	29,000
1111-2020-72890	Miscellaneous Other Services	811	1,000	2,200	2,200
Total Current Obligations & Services		48,304	77,751	65,117	65,117
Fixed Charges & Other Services:					
1111-2020-73115	Kale Road Rent	0	50,080	49,075	49,075
1111-2020-73130	Lease Program – Copier/Printer	2,084	2,168	3,277	3,277
1111-2020-73190	Miscellaneous Other Rentals	238	551	559	559

**City of New Bern Budget
Fiscal Year 2017-18**

Account Number	Description	Actual Last Year FY 2015-16	Adjusted Budget FY 2016-17	Manager's Recommended FY 2017-18	Approved Budget FY 2017-18
1111-2020-73230	S & M Contracts-Communication Eq	1,566	1,566	1,566	1,566
1111-2020-73810	Dues & Subscriptions	150	550	605	605
Total Fixed Charges & Other Services		4,038	54,915	55,082	55,082
Supplies & Materials:					
1111-2020-74110	Uniforms	297	500	450	450
1111-2020-74120	Janitorial Supplies	22	150	150	150
1111-2020-74510	Fuel Charges	769	1,000	1,000	1,000
1111-2020-74610	Office Supplies & Materials	2,172	3,150	2,000	2,000
1111-2020-74910	Other Supplies & Materials	229	0	0	0
1111-2020-74931	IT Eq (Restricted - IT Use Only)	1,655	2,500	0	0
1111-2020-74944	Fuel Charges Non-Highway	462	1,000	1,000	1,000
1111-2020-74990	Miscellaneous Supplies	1,324	1,000	500	500
Total Supplies & Materials		6,930	9,300	5,100	5,100
Capital Expenses:					
1111-2020-75190	Other Equipment	11,732	0	0	0
1111-2020-75192	I/P Other Equipment	0	30,000	0	0
Total Capital Expenses		11,732	30,000	0	0
Installment Payments:					
1111-2020-77101	I/P Principal Payments	1,813	1,851	1,889	1,889
1111-2020-77201	I/P Interest Payments	266	230	192	192
Total Installment Payments		2,079	2,081	2,081	2,081
Purchasing/Warehouse Totals:		264,599	366,590	339,730	339,730

POSITION SUMMARY

Fund:	General	
Department:	Finance	
Org:	Purchasing/Warehouse	2020

PERSONNEL

		FY2016-17		Approved FY2017-18
	<u>Grade</u>	<u>Funded</u>	<u>Positions Filled</u>	<u>Funded</u>
Purchasing and Warehouse Manager	17	1	1	1
Warehouse Assistant	9	1	1	2
Inventory Control Clerk	7	1	1	0
		Full-Time Total		3
		3	3	3

Travel & Training Request 2017-18
 GL Account # 72130

Projected Date(s) of Travel	Name of Event/Meeting	Location of Event/Meeting	Employees Involved (Positions)	Projected Cost
TBD	Carolina Association of Governmental Purchasing Conference	New Bern NC	Manager & Staff	\$750
TBD	Institute for Supply Management-3 Certification Exams	TBD	Manager	\$600
TBD	Introduction to Local Gov Finance	Chapel Hill NC	Staff	\$1,200
TBD	Eastern Regional Training	TBD-Jacksonville	Manager & Staff	\$50
				\$2,600

Purchasing/Warehouse

Org. 2020

**Dues & Subscriptions 2017-18
GL Acct # 73810**

Name of Organization	Projected Cost
Carolina Association of Government Purchasing	\$150
National Institute of Government Purchasing	\$190
Institute for Supply Management	\$265
	\$605