



ANNUAL FISCAL BUDGET

2021 – 2022

M. Steven Morris
Mayor

John P. Hutchinson
Mayor Pro Tem

CITY COUNCIL

A. Eugene Willard
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Denise A. Sullivan
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Monty R. Crump
City Manager

Jennifer Lambeth
Finance Director



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City of Rockingham, NC

FY 2021-2022
BUDGET

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TO: Mayor Steve Morris and City Council

DATE: April 29, 2021

**RE: City of Rockingham Fiscal Year 2021/2022 Annual Budget
Budget Message/Comments**

GOALS FOR FY 2021/22

The primary goal for 2021/2022 is to continue to provide the same level of services to our citizens and customers as current years in a cost-effective and efficient manner. The FY 2021/2022 Budget provides for the continuation of all city services at the same level and maintains all current levels of personnel.

GENERAL FUND REVENUE HIGHLIGHTS

The proposed FY 2021/2022 budget for the City of Rockingham follows a very unsettled year (2020/21) due to COVID 19 and the change of sales tax distribution method by the Richmond County Board of Commissioners. Last year Rockingham was faced with having to raise property taxes a full .10 cents just to make up for the partial loss of sales tax revenue. COVID19 provided other unique challenges as well. Given all things in total with all the challenges, City Staff/Employees have done a remarkable job steadying the effects of both. In the proposed FY 2021/22 budget no tax increase is proposed with the only General Fund revenue increase being a proposed increase of 3.00 per month in residential and commercial garbage fees. The total 21/22 Sanitation Budget is 1,159,923 and with the fee increase, 878,200 of revenue will be produced leaving 281,723.00 to be subsidized from other general fund revenue sources such as sales tax and property tax revenues. Due to the decrease in sales tax revenue because of Richmond County actions, the city is still seeking to replace that loss of revenue while trying to keep abreast of rising expenditures we incur with every new budget. The .10 cent tax increase last year replaced about 75% of that sales tax loss and instead of a tax increase this year to help offset the

loss of sales tax revenue carry over to new budget and prevent increased tax rate in this budget, it is proposed to raise the garbage fee. Garbage fees are a user fee that spreads the cost burden across the board instead of just property owners. The proposed 3.00 per month increase in garbage fee will produce 133,200 in new revenue. Remarkably, most of the City's revenue sources have remained stable meaning the only need to raise taxes last year and fees this year is due to Richmond County's decision to change sales tax distribution method.

Below for illustrative/reference purposes please find General Fund balance and earned interest income numbers since 1998:

History of the Ad Valorem Tax Rate Rockingham, North Carolina

Fiscal Year	Total Valuations	Tax Rate per \$100	Taxes/penalties billed	Collected	Percent Collected
1982-83	165,269,856	.55	917,605	864,822	94.30%
1983-84	169,285,560	.60	1,020,783	972,634	95.30%
1984-85	176,778,433	.60	1,065,194	1,022,336	96.00%
1985-86	186,259,286	.60	1,137,734	1,100,456	96.70%
1986-87	193,992,021	.64	1,243,484	1,206,747	97.10%
1987-88	201,500,000	.64	1,259,992	1,250,000	96.90%
1988-89	200,000,000	.64	1,280,000	1,237,760	96.70%
1989-90	273,227,297	.58	1,450,000	1,540,509	96.70%
1990-91	276,753,523	.58	1,605,170	1,540,964	96.00%
1991-92	279,098,942	.58	1,618,776	1,554,025	96.00%
1992-93	287,244,242	.58	1,666,017	1,599,376	96.00%
1993-94	301,704,364	.58	1,757,490	1,699,060	96.68%
1994-95	308,085,168	.58	1,787,548	1,726,106	96.56%
1995-96	317,829,215	.58	1,844,070	1,760,463	95.47%
1996-97	324,282,640	.58	1,881,858	1,802,645	95.79%
1997-98	389,137,799	.50	1,962,757	1,866,569	95.10%
1998-99	395,244,068	.47	1,869,719	1,778,325	95.11%
1999-00	402,799,744	.45	1,817,956	1,714,039	94.28%
2000-01	431,008,270	.50	2,153,102	2,056,528	95.51%
2001-02	441,435,766	.50	2,218,688	2,125,277	95.79%
2002-03	439,567,832	.50	2,198,299	2,095,329	95.32%
2003-04	437,282,871	.50	2,187,552	2,092,251	95.64%
2004-05	502,333,316	.48	2,415,785	2,297,138	95.09%
2005-06	506,610,973	.48	2,433,100	2,306,926	94.81%
2006-07	536,325,338	.48	2,575,770	2,443,151	94.85%
2007-08	543,852,783	.48	2,611,715	2,473,616	94.71%
2008-09	631,498,084	.48	3,032,691	2,848,589	93.93%
2009-10	617,873,381	.48	2,968,757	2,824,834	95.15%
2010-11	626,626,667	.48	3,009,507	2,909,535	96.68%
2011-12	633,747,916	.48	3,044,341	2,920,235	95.92%
2012-13	637,034,167	.48	3,060,733	2,945,708	96.24%
2013-14	661,550,208	.48	3,181,650	3,105,370	97.60%
2014-15	638,332,500	.48	3,066,043	3,016,210	98.37%
2015-16	635,908,958	.48	3,053,928	2,992,055	97.97%
2016-17	662,517,917	.48	3,182,051	3,144,610	98.82%
2017-18	670,888,333	.48	3,220,440	3,192,824	99.14%
2018-19	684,052,917	.48	3,285,603	3,266,613	99.42%
2019-20	682,595,833	.48	3,283,070	3,262,813	99.38%
2020-21	686,291,941	.58	3,980,493	3,955,814	99.38%
2021-22 Est.	691,291,941	.58	4,009,493	3,984,634	99.38%

GENERAL FUND

<u>YEAR</u>	<u>FUND BALANCE</u>	<u>EARNED INTEREST INCOME</u>
1998	1,967,710.	152,689.
1999	1,918,840.	155,632.
2000	2,055,819.	198,723.
2001	2,472,089.	224,408.
2002	1,711,752.	94,377.
2003	2,255,776.	46,714.
2004	2,047,057.	28,165.
2005	1,884,235.	66,416.
2006	1,391,344.	109,489.
2007	1,557,808.	122,772.
2008	1,572,728.	92,210.
2009	1,561,850.	39,052.
2010	1,601,345.	4,804.
2011	1,818,818.	3,587.
2012	1,869,614.	3,627.
2013	2,283,717.	2,211.
2014	2,480,020.	1,844.
2015	2,447,281.	1,848.
2016	2,875,634.	5,849.
2017	2,890,784.	14,017.
2018	3,399,642.	41,994.
2019	3,291,995.	74,426.
2020	3,405,389.	64,285.
2021* (June 30, est.)	3,874,012.	1,500.
2022* (June 30, est.)	3,124,012.	1,500.
*750,000 allocated in 2021/22		

GENERAL FUND EXPENDITURE HIGHLIGHTS

- **Personnel**

A total of 133 fulltime positions are fully funded in the proposed FY2021/2022 Budget. The budget does provide for an across the board COLA of 2%. Health Insurance premiums increase 4.99%.

- **General**

Appropriations for Capital Outlay requests are funded at \$587,135 or \$277,678 greater than prior year. All non-governmental agencies are funded at prior year levels including DPK-Rockingham. The first debt service payment for RCC Downtown Campus in the amount of 264,831 is include in the 21/22 FY Budget. Section VII of this budget document outlines all capital outlay funded in proposed budget.

ENTERPRISE REVENUE HIGHLIGHTS

The proposed 2021/22 FY Budget does provide for 3% increase in water and sewer rates. The last water and sewer rate increase occurred in 2013/14. The proposed 3% water and sewer rate increase will provide an additional 198,000 in new revenue. The new revenue will be used to cover cost increases and inter-fund reimbursements. BOD surcharge (> 250 mg/l) will be .44 cents per pound and surcharge for TSS (>250 mg/l) will be .33 cents per pound slight increases on both based on established annual funding formula. As noted earlier with the purposed garbage fee increase the minimum monthly water, sewer, garbage bill will be 34.65 (14.65 w/s, 20.00 garbage) up from 31.20 (14.20 w/s, 17.00 garbage) in 20/21.

Rockingham's water and sewer bills even with the proposed increase will remain substantially lower than the state average and other local provides.

Below for illustrative/reference purposes please find Enterprise Fund Balance and earned interest income numbers since 1998:

ENTERPRISE FUND:

<u>Year</u>	<u>Fund Balance</u>	<u>Earned Interest Income</u>
1998	3,335,345.	177,518.
1999	3,712,635.	215,256.
2000	3,669,554.	241,824.
2001	3,474,996.	273,237.
2002	2,809,403.	97,760.
2003	2,139,350.	47,425.
2004	1,988,539.	28,226.
2005	2,543,718.	61,923.
2006	2,622,499.	123,522.
2007	3,094,533.	159,827.
2008	2,151,545.	126,083.
2009	1,917,260.	50,214.
2010	2,252,195.	6,285.
2011	2,588,229.	5,794.
2012	3,152,525.	4,656.
2013	3,140,234.	3,482.
2014	3,317,168.	3,123.
2015	3,183,960.	3,150.
2016	4,280,627.	3,610.

2017	5,103,729.	5,889.
2018	3,198,428.	10,597.
2019	2,503,647.	12,660.
2020	1,550,340.	37,419.
2021 *June 30 est.	1,965,721.	1,100.
2022 *June 30 est.	1,404,989.	1,000.
*560,732 allocated in 2021/22		

ENTERPRISE EXPENSE HIGHLIGHTS

Appropriations for Enterprise Fund Capital Outlay expenditures are \$325,900 greater than prior year for 21/22 FY for a total of 544,500 and can be found in Section VII.

CONCLUSION

All entities both public and private have dealt with COVID19 over the past year. Our challenge was also particularly daunting due to double the pressure to deal with sales tax loss due to Richmond County Board of Commissioners' actions last year. Rockingham, along with all Richmond County Municipalities are under pressure to survive and remain solvent because of Richmond County Board of Commissioners. That's simply not rhetoric but factual as borne out by LGC placing all Richmond County municipalities on watch list over the last month specifically due to Richmond County Government. Last year we correctly stated that Richmond County had mismanaged itself into dire financial straits and they wanted everyone to go bankrupt with them. All facts and evidence since then have proven that prediction to be absolutely irrefutable!

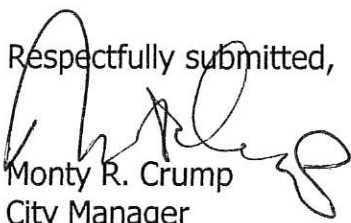
The proposed fee increase in this projected budget are not very palatable but are necessary to maintain current operations and level of services. Along with last year's tax increase, they are absolutely the result of Richmond County's ill-advised decision to change the sales tax distribution.

Additionally, all Municipalities are under added financial scrutiny by LGC as a direct result of the actions of the Richmond County Board of Commissioners. In order to be removed from the watch list, we must demonstrate that we are taking adequate steps to replace the loss of sales tax revenue while remaining financially stable. The tax increase last year and the fee increase this year are the financially responsible action to take to ensure financial stability while providing the services our citizens expect.

I give our employees great credit for the excellent job they have done over the last year to ensure good use of City resources during these challenging times.

I also appreciate the financial leadership and experience that Jennifer Lambeth has brought to the City in her first year as Finance Director.

Respectfully submitted,


Monty R. Crump
City Manager

A Citizen's Guide to the City of Rockingham's Budget

State law defines an annual budget as "a proposed *plan* for raising and spending money for specified programs, functions, activities or objectives during a fiscal year."

While this definition may seem simple, budgets usually contain a considerable amount of detailed information. That massive level of detail can prove to be a bit intimidating and difficult to comprehend. The fact remains, however, that a budget exists as a single most comprehensive guide to the services provided for the citizens of the community.

Understanding how a budget is created and adopted and recognizing the key components of the budget document itself can go a long way in assisting the citizen in becoming "budget literate". The purpose of this guide is to provide you, the citizen, with that information.

MUNICIPAL BUDGETS IN NORTH CAROLINA

The City of Rockingham, like all towns throughout North Carolina, prepares, adopts, and administers its budget in accordance with the Local Government Budget and Fiscal Control Act (LGBFCA).

This Act establishes responsibilities in the adoption of the budget and most importantly, requires that the budget be *balanced*. In other words, the estimated revenues must equal the proposed spending.

North Carolina cities operate under a July 1 – June 30 fiscal year. The budget must be adopted by June 30th of each year.

The spending for the coming year is authorized through the City Council's adoption of a *budget ordinance*. This action authorizes the spending, assures that the budget is balanced and levies the property tax for that budget year. Under North Carolina Law, local property taxes may not be changed after the budget is adopted.

By law, each year, a public hearing is held by the City of Rockingham to receive comments on the recommended budget. That hearing is usually held in June. Throughout the budget review period, copies of the recommended budget are kept on file for public review in the City Clerk's office.

**We urge you to take the time to review this budget. If you have questions,
please call:**

**Monty R. Crump, City Manager or Jennifer Lambeth, Finance Officer,
at 910 997-5547.**

BUDGET FORMAT

The accounts of the City of Rockingham are organized on the basis of funds or account groups of which each is considered a separate accounting entity. Government resources are allocated in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. This segregation of revenues and costs allows close monitoring of attributable accounts to provide insurability that certain funds are self-supporting and that revenues which are earmarked by law for specific purposes are identifiable. The City of Rockingham's Operating Budget consists of four funds: General Fund, Enterprise Fund, Capital Reserve Fund, and UDAG.

- **General Fund** Governing Body, Administration, General Services, Finance, Community Assistance, Police, Fire, Sanitation, Buildings and Grounds, Cemetery, Maintenance/Shop, Parks and Recreation, Streets, Powell Bill, Cultural and Library, and Capital Improvement Appropriations are all funded through the General Fund.

- **Enterprise Fund
(Water & Sewer)** All water and sewer operations, maintenance and capital improvements are funded through this fund which is known as the "Enterprise Fund". As an enterprise fund retained earnings are calculated as total assets, including both cash and fixed assets, less both current and long term liabilities. This differs from the General Fund where only cash is calculated in the fund balance. The accounting is very similar to a non-governmental business where retained earnings are termed "net equity".

- **Capital Reserve
Fund** Certain funds are annually set aside or "reserved" for future capital expenditures in accordance with the Capital Improvements Program. As a project is formally identified for funding, and adequate funding exists for the whole project, funds are transferred to that project by ordinance.

- **UDAG** Federal funds that were received from the now defunct Urban Development Action Grant (UDAG) Program. UDAG funds are set aside for economic development and community development purposes.

REVENUES

Revenues are shown by sources and by funds. Accurate revenue estimates are dependent upon correct classification because factors which affect individual revenues do not affect each source uniformly. Revenue projections can be made more accurately when revenues are segregated by source and controlled accordingly.

The major revenues by source are as follows:

- **Ad Valorem Taxes** Also known as property taxes, these include the collection of current year as well as prior year levies and interest on delinquent taxes.
- **Other Taxes and Licenses** This includes all other taxes and licenses issued and collected by the City including the Automobile Tax, Privilege License Tax, and Cable Franchise Tax.
- **Unrestricted Intergovernmental** Federal, state and local financial assistance which may be used for any general fund expenditure including the Sales Tax on Telecommunication Services, Utility Franchise Tax, Beer and Wine Tax, and the Local Option Sales Tax.
- **Restricted Intergovernmental** Federal state and local financial assistance which may only be used for certain designated expenditures such as streets, parks and recreation, etc. Powell Bill allocations as an example are revenues restricted for only certain expenditures.
- **Permits and Fees** Various permits and fees charges in return for specific services rendered such as building inspections or participation in day camp. Other such permits and fees include License Tag Fees, Planning and Zoning Fees, Arrest Fees, and Park and Recreation Fees.
- **Sales and Services** Revenue received from the sale of property and other merchandise.
- **Investment Earnings** Revenue derived from the investment of idle cash. For the purposes of clarity, the City segregates interest received on unrestricted revenue from certain restricted revenue sources.
- **Miscellaneous** Includes revenue sources such as refunds on gasoline taxes and sales taxes.

- **User Charges** Revenue derived from the sale of public services such as sanitation collection and public utilities such as water and sewer.
- **Appropriated Fund Balance** The amount available to appropriate from the previous year-end cash balances. As with investment earnings, certain restricted revenues are indicated separately from the overall general fund appropriated fund balance.

EXPENDITURES

Expenditures are shown in the budget classified by funds from which they are paid, by departments spending the money, by the functions for which the expenditures are made and by the object of expenditures which provides greater detail for controlling expenditures. Funds are appropriated at adequate levels in order to maintain or improve the quality and the level of service that has been provided in the past.

The major expenditures by function are shown as follows:

- Governing Body
- Administration
- General Services
- Planning and Inspections
- Finance
- Police
- Fire
- Maintenance/Shop
- Building and Grounds
- Powell Bill
- Streets
- Sanitation
- Parks and Recreation
- Cultural and Library
- Cemetery
- Debt Service
- Enterprise Administration
- Water & Sewer Maintenance
- Water Treatment Plant
- Wastewater Treatment Plant

Expenditures by object are divided into three major categories: personnel services, operating expenditures, and capital outlays.

These categories are summarized below:

- **Personnel Services** Expenses which can be directly attributed to the individual employee. These expenses would include salaries, insurance benefits, retirement, FICA, and worker's compensation. The cost of salaries, insurance benefits, retirement, FICA, and worker's compensation have been budgeted within each operating department to give a more accurate cost of departmental operations.
- **Operating Expenses** Costs other than personnel and capital outlay that are required for the operations of the City. Operational line item expenditures are directly affected by inflationary trends, increased service demands, and enforcement of government regulations.
- **Capital Outlay** Expenditures for the purchase of land, machinery, equipment, furniture, and fixtures which are too permanent in nature to be considered expendable at the time of purchase. The capital items should have a value of as listed below or more with an expendable life of one year or more.

Land	All
Infrastructure	\$25,000.
Buildings	\$50,000.
Capital Projects	\$50,000.
Equipment, Furniture & Fixtures	\$ 5,000.

THE BUDGET PROCESS

The budget is the single most important document presented to the City Council. The budget is primarily intended to establish policy direction but it also serves the citizens by providing an understanding of the City's operating fiscal programs. It reflects the City's commitment to maintain necessary services, improving quality of service and keeping the impact of taxes to the citizens at a minimum.

The City operates under an annual budget ordinance adopted in accordance with the provisions of the Local Government Budget and Fiscal Control Act. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. The balanced budget ordinance must be adopted prior to the beginning of the fiscal year. The ordinance is subjected to public inspection and a public hearing prior to adoption. The budget is considered balanced when estimated net revenue equals appropriations.

The budget is adopted on a departmental basis and is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become measurable and expenditures at the time the liability is incurred. All monies received and expended must be included in the budget ordinance. Departmental appropriations that have not been expended by the end of the fiscal year shall lapse.

The City Manager is authorized to transfer budgeted amounts within the departments but any revisions that alter total expenditures must be approved by the City Council through legislative action. All budget amendments must be reported in a public meeting of the City Council and made a matter of record in the minutes.

The preparation of the budget not only requires structured guidelines but also the participation and cooperation of many participants and a carefully scheduled series of events. The following summarized budget cycle is followed by the City in the formulation of the budget.

- **Formulate Historical Data** During the first phase of the budget process the accumulation of past financial information is prepared by the City Manager and his staff. The data concerning expenditures is segregated by operational departments to be used by department heads and management for performance evaluation and projection of resources required to meet departmental objectives.
- **Preparation of Departmental Request** Estimating departmental expenditures is the primary responsibility of the department head. When budgeting expenditures, the basic requirements are to request sufficient funding to adequately operate the department and to request funding at the lowest reasonable level in order to achieve the departmental goals and objectives.
- **Consolidate Preliminary Budget** The departmental requests are submitted to the City Manager in order to consolidate the individual departmental requests and the revenue projections into an overall budget. At this point the focus of attention shifts from the departmental basis to the fund basis. Departmental capital outlay requests are analyzed and the formal budget reviews begin.
- **Evaluate Service Priorities and Objectives** The evaluation of service priorities and objectives is an important step in developing a fiscal plan which will achieve the City's program of service for the ensuing year. The budget document should reflect the service priorities of the City Council and the Citizens of Rockingham. The service needs of the community are determined through public

hearings and feedback through the City Council. A comprehensive review of service needs compared to departmental goals and objectives will be analyzed by the City Manager and his staff.

- **Balanced Proposed Budget** After the City's program of service priorities has been established, a balanced plan of funding must be formulated. Through careful assessment of funding requirements and financing elements, a proposed budget document is organized into final format and submitted to the City Council for legislative review.
- **Legislative Review** The City Council reviews the budget thoroughly, department by department, with the City Manager and his staff during special work sessions. Departmental goals and objectives are reviewed by the City Council at this time to ensure their adherence to city goals and policies. A copy of the proposed budget with recommended legislative changes will be filed with the City Clerk for public inspection and a public hearing will be scheduled prior to the formal adoption of the budget.
- **Budget Adoption** The adoption of the annual operating budget is the culmination of thorough reviews of budget proposals by Department Heads, Administration, and the City Council. Adoption of the budget by the City Council establishes the legal authority to incur expenditures in the ensuing fiscal year.

City of Rockingham, NC Financial Policies

The City of Rockingham's budgetary and financial policies set forth basic guidance for the fiscal management of the City. Most of the policies represent long standing principles and traditions with its legal framework outlined in both the General Statutes of N.C. and the City Code of Ordinances. These policies, though general in statement, are the controlling element in the City's financial stability. Summarized below are major financial policy strategies.

OPERATING BUDGET POLICIES

Pursuant to Section § 159-11 of the North Carolina General Statutes, the City will adopt a balanced budget which provides a work program and an operational plan for the ensuing year. The City will maintain a program of budgetary controls to ensure adherence to the budget. Monthly financial statements will be prepared for department heads, management and the City Council to assist in the monitoring of actual revenues, expenditures and budgeted amounts. Comprehensive financial data will be compiled to include user rate studies, capital improvement programs and forecasting or projections of financial status. These reports are imperative for long-term financial planning.

The City will retain an independent accounting firm to perform an annual financial compliance audit in accordance with general accepted accounting principles (GAAP) as outlined by the Governmental Accounting, Auditing, and Financial Reporting (GAAFR). In conjunction with the independent audit an internal audit will be conducted to determine if the City is managing and utilizing its resources in an economical and efficient manner. The internal audit will also determine if the desired program goals are being achieved and if the objectives established by the City Council are being met.

- **Revenue Policy**

The City will maintain diversified and stable revenue program to protect it from short-term fluctuations of any one revenue source. As part of the normal budget process, the City will review and estimate revenues in an objective and realistic manner. Attempts will be made to secure additional revenue sources to offset any reductions of federal, state, or local funding. The City will re-evaluate annually all user charges at a level related to the cost of providing these services. The Enterprise Fund will adhere to the full utility concept which allows each user to contribute revenues proportional to the level of service received. This concept requires that income be sufficient to maintain a self-supporting status.

- **Investment Policy** The City will continue to monitor cash flow of all funds on a regular basis to insure maximum investment of idle cash. The criteria for selecting an investment will include safety, liquidity, and yield. The City will invest only in quality issues which comply with the North Carolina Budget and Fiscal Control Act.

- **Reserve Policy** The City will maintain operating reserves categorized as fund balance. The fund balance is established to provide for any unforeseen revenue losses, emergencies, unexpected financial opportunities, and allows flexibility in the balanced budget process. The fund balance is generally not appropriated as part of the annual budget except to fund capital improvements. The City shall ensure that the General Fund balance is maintained at a level consistent with the needs of the City.

- **Capital Reserves** Capital reserves will be established in order to provide for the replacement or construction of major capital equipment or facilities.

- **Debt Policy** The City takes a planned approach to the management of its long-term outstanding debt and makes an effort toward funding from internally generated capital, when appropriate. The City will consider the use of long-term debt financing only when it meets the following criteria:
 - ✓ The financing period is no longer than the estimated life of the improvement
 - ✓ A stable revenue source or sources(s) will be identified to pay the debt
 - ✓ The improvement will benefit both current and future citizens of the City

The City will limit the total of all general obligation bonds issued to no more than eight percent (8%) of the total assessed valuation. The City will follow a policy of full disclosure on every financial report and bond prospectus.

The City may utilize the authority granted within the General Statutes to examine a variety of financial alternatives including long-term debt, pay-as-you-go, joint financing, reserve funds, installment-purchase, authorities

and special districts, special assessments, state and federal aid, certificates of participation, and borrowing from other funds.

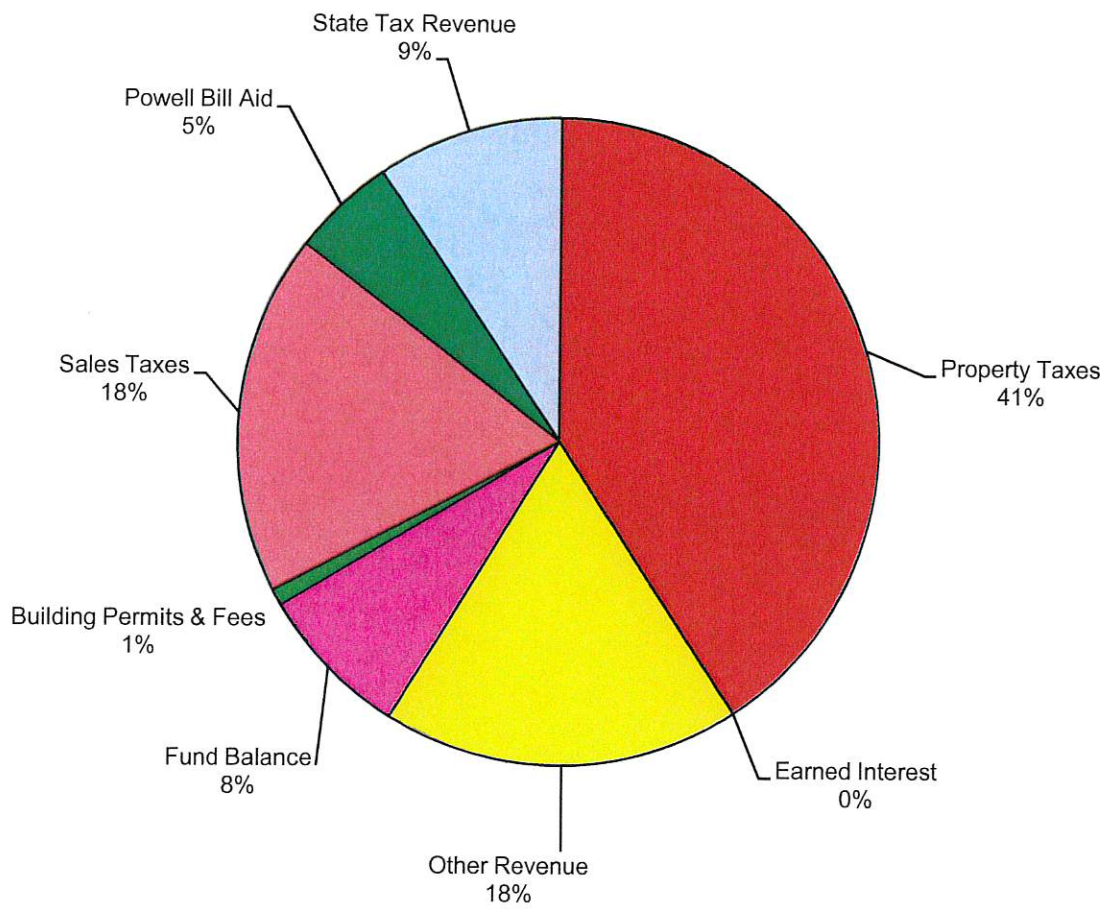
In accordance with the Local Government Budget and Fiscal Control Act, the net debt (total debt carried by a municipality less enterprise fund debt) shall not exceed eight percent (8%) of the assessed value of taxable property.

The City of Rockingham will seek to maintain, and if possible, improve its current bond rating so its borrowing costs are minimized and its access to credit is preserved.

- **Capital Improvement Policy**

The City will maintain a Capital Improvement Program which will be reviewed and updated annually. Since capital improvements involve large sums of capital and long-term commitments, each capital project will be carefully analyzed before it becomes a component of the program. The City takes a systematic approach to capital improvement programming to ensure that any personnel services or operating costs affected by capital spending decisions are included in the appropriate operating budget. The City will protect and maintain its capital investments in order to reduce replacement costs.

**General Fund
Revenues
Budget 2021 - 2022**



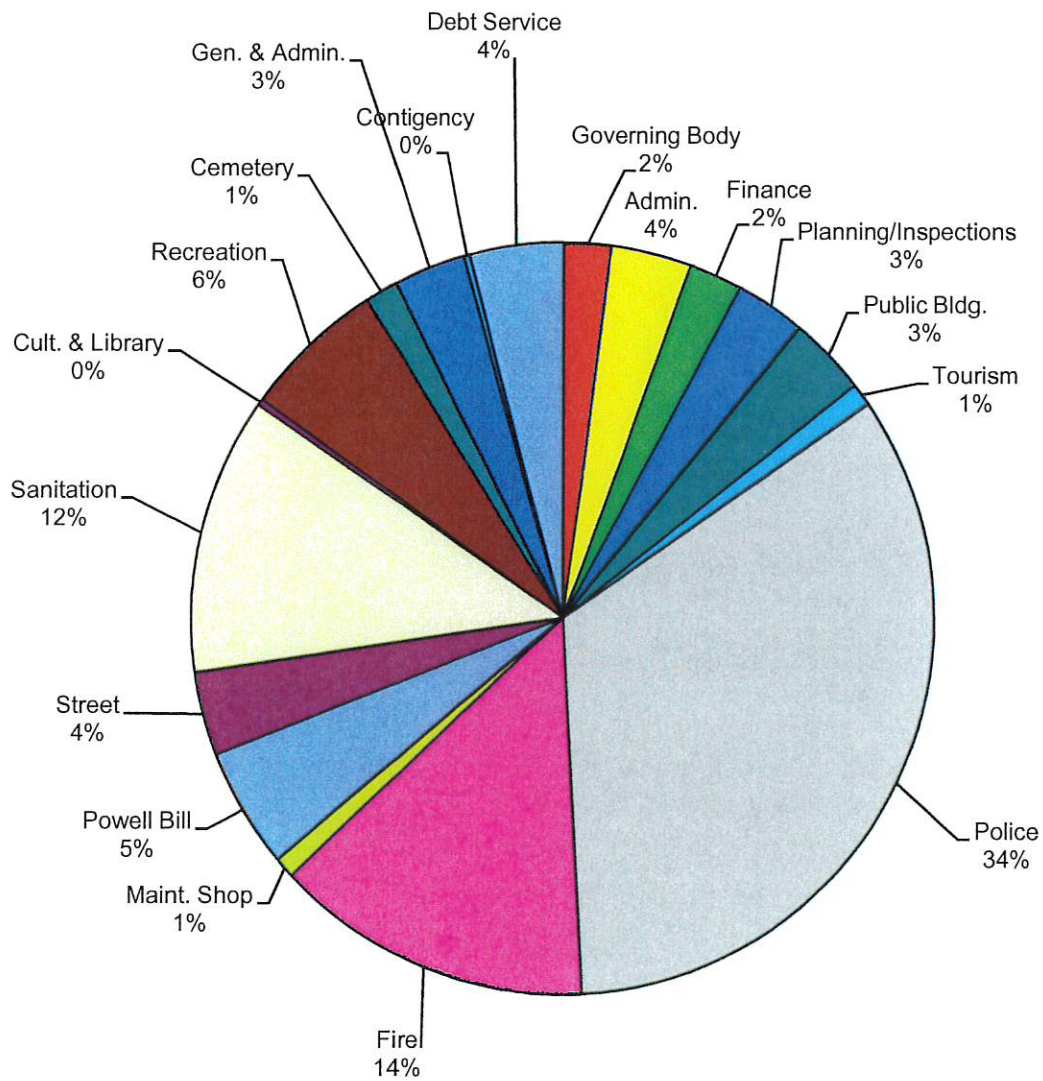
CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2021-2022

Account Number	Account Title	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Expected Revenue 20/21	Budget 21/22
103012007	TAXES-AD VALOREM	4,831	0	0	-	-	-
103012008	TAXES-AD VALOREM	900	8	0	-	-	-
103012009	TAXES-AD VALOREM	1,477	149	0	-	70	-
103012010	TAXES-AD VALOREM	1,869	149	732	50	389	-
103012011	TAXES-AD VALOREM	2,050	652	732	50	389	50
103012012	TAXES-AD VALOREM	2,742	1,051	732	100	234	50
103012013	TAXES-AD VALOREM	4,338	875	1,022	100	145	100
103012014	TAXES-AD VALOREM	5,776	1,769	1,166	500	282	100
103012015	TAXES-AD VALOREM	8,911	3,930	1,413	1,000	325	500
103012016	TAXES-AD VALOREM	18,805	7,466	2,085	2,000	352	1,000
103012017	TAXES-AD VALOREM	2,900,345	12,116	4,604	5,000	753	2,000
103012018	TAXES-AD VALOREM	0	2,935,860	9,082	10,000	533	5,000
103012019	TAXES-AD VALOREM	0	0	2,939,790	50,000	10,000	10,000
103012020	TAXES-AD VALOREM	0	0	0	3,589,263	3,550,000	50,000
103012021	TAXES-AD VALOREM	0	0	0	-	-	3,594,564
103011001	CURRENT YR TAXES-VEH.	292,479	298,053	290,778	290,000	290,000	290,000
103011030	ALL PRIOR YEAR TAXES	445	1,157	5,188	-	614	-
103011060	LEASE & RENTAL VEHICLE	25,717	32,053	30,717	25,000	32,000	30,000
103011070	TOURISM REIMBURSEMENT	100,243	124,708	93,770	115,000	91,970	94,030
103011080	FIRE TAX FEES	33,922	34,526	35,577	35,000	35,000	37,000
103171000	PENALTIES & INTEREST	19,513	14,107	17,971	15,000	10,000	15,000
103183000	PAYMENT IN LIEU OF TAX	6,994	7,969	11,795	8,000	11,795	10,000
103191000	LICENSE TAGS	33,415	32,742	32,245	33,000	33,000	33,000
103221000	PARKING RENTS & LEASE	0	0	0	-	-	-
103251000	PRIVILEGE LICENSE	840	840	810	800	200	800
103251001	PRIVILEGE LICENSE-TEMP	448	317	199	400	400	400
103271000	PENALTIES & INTEREST	0	0	0	-	-	-
103291000	EARNED INTEREST ON INV.	41,994	74,426	64,285	40,000	1,500	1,500
103301000	CELL TOWER REVENUES	0	0	0	-	17,550	-
103311000	RENTS	14,960	17,006	12,790	17,300	12,150	12,500
103311010	CONCESSIONS	2	2	2	-	2	-
103311020	CONTRIBUTIONS - PRIV.	0	0	0	-	-	-
103311030	CO. GOVERNMENT GRANT	63,788	63,788	63,873	63,788	63,788	63,788
103311040	RECREATION DEPT.	45,490	54,578	31,348	50,000	10,000	50,000
103311050	HINSON LAKE REVENUES	8,125	5,875	1,550	5,000	-	5,000
103311060	ROCKINGHAM DEPOT REVENUES	0	0	0	-	-	-
103311070	CHAMBER OF COMMERCE REVENUE	0	0	0	-	-	-
103351000	MISC. REVENUES	141,104	211,931	59,878	20,000	266,000	20,000
103362000	SALES TAX TELECOMM.	162,803	148,752	119,784	123,000	123,000	111,000
103362010	SALES TAX PIPED GAS	39,391	37,708	31,322	24,000	20,000	20,000
103372000	UTIL. FRANCHISE TAX	642,583	656,203	645,345	681,000	635,000	645,000
103372010	SALES TAX VIDEO	105,614	100,293	97,163	96,000	96,000	94,800
103381000	CABLE FRANCHISE	0	0	0	-	-	-
103391000	INTANGIBLES TAX	0	0	0	-	-	-
103401000	SOLID WASTE DISPOSAL TAX	6,112	6,811	6,886	7,000	6,650	6,750
103412000	BEER & WINE TAX	39,843	39,609	39,135	40,000	40,000	40,500
103432000	POWELL BILL ALLOC.	265,194	260,814	257,132	255,689	242,118	232,445
103432001	POWELL BILL ENHAN. GRANT	0	0	0	-	-	-
103441000	ON-BEHALF OF PAYMENTS	38,406	37,764	38,298	40,000	40,000	40,000
103451000	LOCAL SALES TAX 2%	1,548,854	1,721,741	1,687,992	1,245,000	1,285,000	1,315,000
103452000	HOLD HARMLESS	572,778	600,888	569,033	405,500	425,000	435,000
103461000	LOCAL SALES TAX FOOD STAMP	0	0	0	-	-	-
103471000	ABC REVENUES	123,970	201,710	257,690	100,000	150,000	150,000
103471001	ABC REC. LAW ENFORCE.	3,445	5,215	9,941	4,000	9,000	9,000
103491001	MISC. FIRE REVENUES	0	83	5,032	-	650	-
103491002	FIRE DEPT CPR CLASS	-87	-232	-84	-	(80)	-
103492000	MISC POLICE GRANTS	2,500	250	1,860	-	-	-
103492001	FIRE DEPT SAFETY GRANT	0	0	0	-	-	-
103492002	POLICE GRANTS	27,108	38,350	31,135	25,000	33,232	25,000
103492003	DRUG ASSEST FORFEITURE	-883	215	0	300	-	300

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2021-2022

Account Number	Account Title	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Expected Revenue 20/21	Budget 21/22
103492004	MISC POLICE REVENUE	2,797	5,150	8,465	3,500	1,200	3,500
103492005	DRUG CONTROL SUBST. TAX	11,982	7,991	3,777	8,000	9,000	8,000
103501000	SENIOR CITIZEN CTR	0	0	0	-	-	-
103511000	ARREST & WITNESS FEES	2,308	1,388	1,097	1,500	500	1,500
103531000	FIRE PROTECTION CHG	0	0	0	-	-	-
103541000	RESCUE FEES	0	0	0	-	-	-
103551000	BLDG PERMITS & REZON	80,634	85,438	70,974	80,000	80,000	80,000
103611000	CEMETERY LOT SALES	0	0	0	-	-	-
103611001	CEMETERY PERPETUAL CARE	0	0	0	-	-	-
103771000	BANK MERCHANT CARD FEES	0	-20,288	-13,324	(9,000)	(17,000)	(15,000)
103831000	SALE OF FIXED ASSETS	66,411	0	9,000	-	-	-
103901000	GARBAGE FEES	821,924	696,129	668,810	747,000	745,000	878,200
103911000	LOAN PROCEEDS	0	0	362,480	-	-	-
103951010	CONT - RICHMOND CO	6,000	4,000	4,000	4,000	4,000	4,000
103951020	CONT - COMM THEATRE	9,500	9,500	9,500	9,500	9,500	9,500
103951040	CONT-RICH CO - FIRE DEPT	0	0	0	-	-	-
103951050	TRANSFER FR ENTERPRISE	2,031,542	1,759,280	1,138,271	839,506	-	-
103951060	TRANSFER FR CAPITAL RESERVE	0	0	0	-	-	-
103951070	TRANSFER FROM FUND 64	0	0	0	-	-	264,831
103991000	FUND BAL APPROPRIATED	0	0	0	648,564	-	750,000
103992010	FD BAL APP POWELL BILL	0	0	0	225,007	326,480	270,888
		<u>\$10,392,249</u>	<u>\$ 10,342,865</u>	<u>\$ 9,774,848</u>	<u>\$ 9,980,417</u>	<u>\$ 8,703,691</u>	<u>\$ 9,706,596</u>

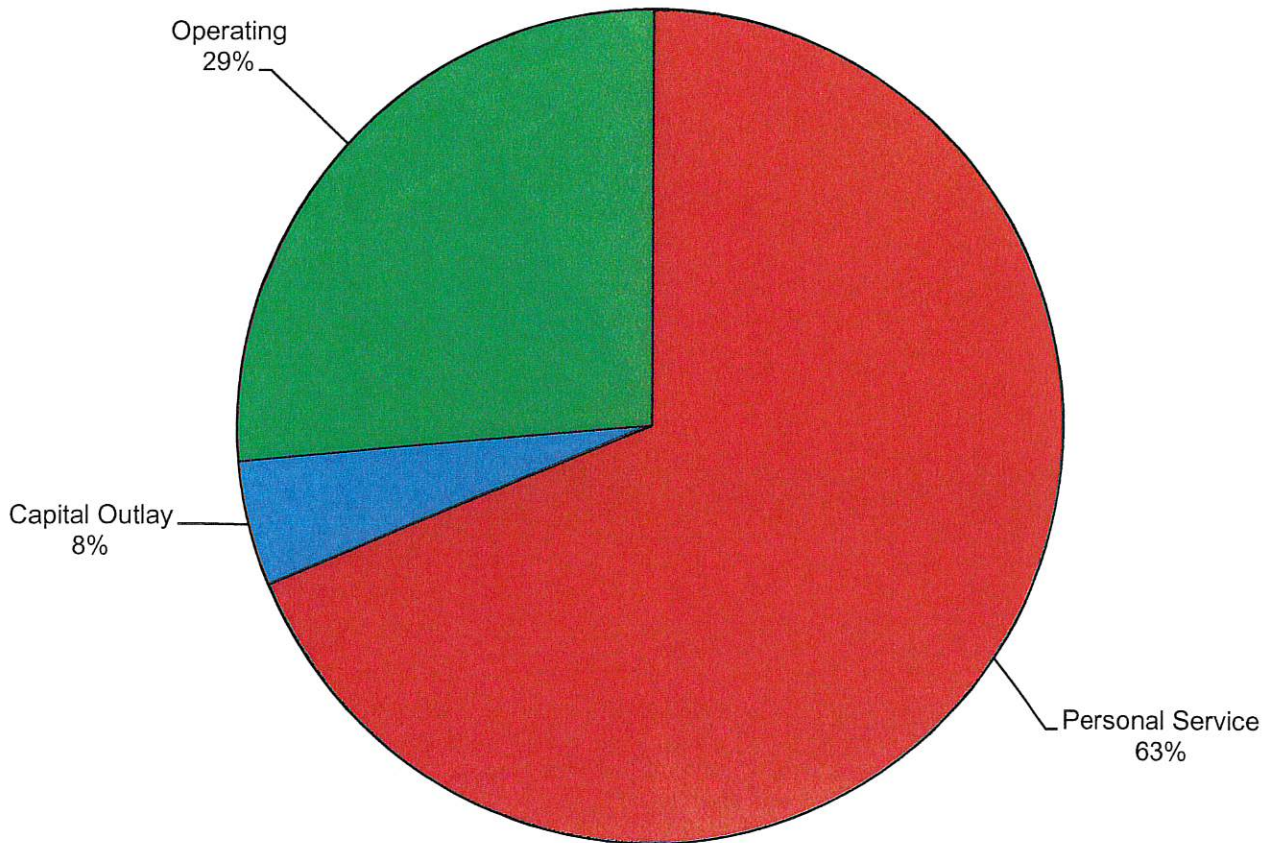
General Fund Expenditures by Function Budget 2021 - 2022



CITY OF ROCKINGHAM
10 GENERAL FUND
EXPENDITURE BY DEPARTMENT
2021-2022

Account Title	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Expected Expenditures 20/21	Budget 21/22
DEPARTMENTAL:						
GOVERNING BODY	\$ 208,656	\$ 264,453	\$ 275,064	\$ 289,370	\$ 193,752	\$ 194,131
ADMINISTRATION	\$ 429,590	\$ 517,445	\$ 472,535	522,250	341,758	343,491
FINANCE	\$ 323,400	\$ 325,093	\$ 420,340	386,299	233,798	226,356
PLANNING & INSPECTIONS	\$ 345,512	\$ 381,733	\$ 358,599	356,023	283,360	296,033
PUBLIC BUILDING	\$ 849,025	\$ 1,213,179	\$ 496,004	561,730	322,817	331,362
POLICE	\$ 3,010,552	\$ 2,932,550	\$ 3,118,551	3,107,485	2,912,304	3,288,852
FIRE	\$ 1,204,141	\$ 1,161,518	\$ 1,178,460	1,260,385	1,226,289	1,339,240
MAINTENANCE SHOP	\$ 142,871	\$ 142,258	\$ 128,852	142,865	81,326	85,873
STREET	\$ 327,598	\$ 325,099	\$ 289,011	333,305	332,870	350,355
POWELL BILL	\$ 197,273	\$ 241,004	\$ 228,495	480,696	297,711	503,333
SANITATION	\$ 1,142,104	\$ 1,388,116	\$ 1,370,894	1,100,863	1,011,968	1,159,923
TOURISM	\$ 102,557	\$ 118,106	\$ 95,996	114,225	91,970	94,030
RECREATION	\$ 611,585	\$ 550,783	\$ 476,875	524,903	325,143	596,598
CULTURAL & LIBRARY	\$ 125,291	\$ 80,023	\$ 25,763	24,500	27,700	27,950
CEMETERY	\$ 104,589	\$ 111,805	\$ 127,949	145,968	131,978	137,815
TOTAL DEPARTMENTAL	9,124,744	9,753,165	9,063,388	9,350,867	7,814,744	8,975,342
NON-DEPARTMENTAL:						
GENERAL & ADMIN.	\$ 428,100	\$ 438,733	\$ 405,264	471,000	286,814	307,913
CONTINGENCY	\$ -	\$ -	\$ -	25,000	-	25,000
DEBT SERVICE	\$ 200,436	\$ 150,954	\$ 170,123	133,550	133,510	398,341
TOTAL NON-DEPARTMENTAL	628,536	589,687	575,387	629,550	420,324	731,254
TOTAL EXPENDITURES	\$ 9,753,280	\$ 10,342,852	\$ 9,638,775	\$ 9,980,417	\$ 8,235,068	\$ 9,706,596

**General Fund
Expenditures by Object
Budget 2021 - 2022**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
GOVERNING BODY						
104101020	SALARIES & WAGES	\$ 32,350	\$ 32,300	\$ 32,300	\$ 32,300	\$ 32,300
104101021	SALARIES & WAGES	-	-	-	-	-
104101022	TEM. & PART-TIME	-	-	-	-	-
104101023	SALARIES & WAGES	-	-	-	-	-
104101050	FICA TAXES	2,453	2,470	2,470	2,470	2,470
104101060	GROUP INSURANCE	102,708	109,000	109,000	114,450	114,450
	PERSONAL SERVICES	137,511	143,770	143,770	149,220	149,220
104102100	ELECTION EXPENSE	5,263	5,100	-	5,100	5,100
104102110	TELEPHONE & POSTAGE	-	-	-	-	-
104102140	TRAVEL & EDUCATION	-	2,000	-	2,000	2,000
104102260	ADVERTISING	96	2,000	500	2,000	2,000
104102530	DUES & SUBSCRIPTION	4,644	5,000	5,000	5,000	5,000
104102540	INS. LIABILITY	2,262	2,500	2,800	2,650	2,650
104102570	MISC. EXPENSE	4,209	5,000	1,500	5,000	5,000
	GENERAL OPERATING EXPENSES	16,474	21,600	9,800	21,750	21,750
104103040	PROFESSIONAL SERVICE	57,079	60,000	60,000	60,000	60,000
	CONTRACTUAL SERVICES	57,079	60,000	60,000	60,000	60,000
104105720	CAP. EXP. BLDGS.	-	-	-	-	-
104105740	CAP. OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104106010	INTERFUND REIMBURSE	-	-	(83,818)	-	(100,839)
	INTERFUND REIMBURSEMENT	-	-	(83,818)	-	(100,839)
104108918	CONT. TO RESCUE SQUAD	-	-	-	-	-
104108919	CONT. DOWNTOWN CORP.	-	-	-	-	-
104108920	CONT. MCLAURIN CENTER	-	-	-	-	-
104108930	CONT. COUNCIL ON AGING	-	-	-	-	-
104108970	CONT. SAMARITAN COLONY	3,000	3,000	3,000	3,000	3,000
104108971	DIST ATTY/HABITUAL	-	-	-	500	500
104108972	CRIME STOPPERS	500	500	500	500	500
104108990	CONT. HOSPICE PROGRAM	500	500	500	-	-
104108991	CONT. LITERACY COUNCIL	-	-	-	-	-
104108992	CONT. ARTS COUNCIL	10,000	10,000	10,000	10,000	10,000
104108993	YADKIN/PEE DEE PROG.	-	-	-	-	-
104108994	CONT. R.C. HISTORICAL	-	-	-	-	-
104108997	CONT. TO DPK FUND	50,000	50,000	50,000	50,000	50,000
104108998	CONT. TO RHAM HOUS AUTH	-	-	-	-	-
	TOTAL OTHER TYPE	64,000	64,000	64,000	64,000	64,000
	TOTAL FOR DEPARTMENT	\$ 275,064	\$ 289,370	\$ 193,752	\$ 294,970	\$ 194,131

PROFESSIONAL SERVICES 3040

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
ADMINISTRATION						
104201020	SALARIES & WAGES	\$ 237,502	\$ 248,200	\$ 237,500	\$ 240,000	\$ 240,000
104201021	SALARIES & WAGES - O	-	-	-	-	-
104201022	TEMPORARY & PART-TIME	57,934	67,600	67,600	68,950	68,950
104201023	SALARIES & WAGES - L	6,017	6,285	6,466	7,075	7,075
104201050	FICA TAXES	23,474	24,700	24,700	25,900	25,900
104201060	GROUP INSURANCE	36,453	38,300	37,500	39,500	39,500
104201070	RETIREMENT	29,033	33,000	34,500	38,705	38,705
104201071	CITY CONTRIBUTION 401K	8,021	8,070	8,425	8,475	8,475
104201072	LOCAL PENSION FUND	3,215	3,200	3,200	3,650	3,650
104201080	BONUS	8,801	695	8,801	8,801	8,801
	PERSONAL SERVICES	410,450	430,050	428,692	441,056	441,056
104202110	TELEPHONE & POSTAGE	234	500	500	500	500
104202120	PRINTING	912	1,000	1,000	1,000	1,000
104202140	TRAVEL, EDUCATION A	4,447	8,000	5,000	8,000	8,000
104202160	M & R EQUIPMENT	-	-	-	-	-
104202170	M & R VEHICLES	-	-	250	-	-
104202260	ADVERTISING	7,344	3,000	-	4,000	4,000
104202270	AUTO ALLOWANCE	12,900	12,900	12,900	12,900	12,900
104202310	GAS, OIL & TIRES	-	-	-	-	-
104202530	DUES & SUBSCRIPTIONS	3,499	3,000	3,500	3,500	3,500
104202540	INSURANCE AND BONDS	5,949	6,300	6,000	6,400	6,400
104202570	MISCELLANEOUS EXPENSE	21,147	40,000	30,000	40,000	40,000
104202580	TOURISM EXPENSE	-	-	-	-	-
	GENERAL OPERATING	56,432	74,700	59,150	76,300	76,300
104203450	CONTRACTED SERVICES	3,274	5,500	5,500	5,500	5,500
	CONTRACTUAL SERVICES	3,274	5,500	5,500	5,500	5,500
104204330	DEPT. SUPPLIES & MAT.	2,379	5,000	3,000	5,000	5,000
	MATERIAL AND SUPPLIES	2,379	5,000	3,000	5,000	5,000
104205740	CAPITAL OUTLAY EQUIP.	-	7,000	800	-	-
	CAPITAL OUTLAY	-	7,000	800	-	-
104206010	INTERFUND REIMBURSE	-	-	(155,384)	-	(184,365)
	INTERFUND REIMBURSEMENT	-	-	(155,384)	-	(184,365)
	TOTAL FOR DEPARTMENT	\$ 472,535	\$ 522,250	\$ 341,758	\$ 527,856	\$ 343,491

FUNDS (4) POSITIONS (1) PART-TIME (3) FULL TIME

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
FINANCE						
104401020	SALARIES & WAGES	\$ 273,214	\$ 227,045	\$ 228,100	\$ 233,250	\$ 233,250
104401021	SALARIES & WAGES - O	435	-	-	-	-
104401022	TEMPORARY & PART-TIME	-	-	-	-	-
104401023	SALARIES & WAGES - L	3,889	1,350	1,350	1,380	1,380
104401050	FICA TAXES	19,900	17,525	17,525	18,150	18,150
104401060	GROUP INSURANCE	42,412	45,000	38,000	40,000	40,000
104401070	RETIREMENT	25,232	23,450	24,400	27,100	27,100
104401071	CITY CONTRIBUTION 401K	6,966	5,700	6,000	6,000	6,000
104401080	BONUS	579	579	579	580	580
	PERSONAL SERVICES	372,627	320,649	315,954	326,460	326,460
104402110	TELEPHONE & POSTAGE	1,795	3,000	3,000	3,000	3,000
104402120	PRINTING	2,847	4,000	4,000	4,000	4,000
104402140	TRAVEL, EDUCATION A	1,005	3,000	3,000	3,000	3,000
104402160	M & R EQUIPMENT	-	100	-	-	-
104402210	SOFTWARE & PROGRAM	-	5,000	1,000	5,000	5,000
104402260	ADVERTISING	2,565	4,000	3,000	3,000	3,000
104402270	AUTO ALLOWANCE	1,800	1,800	1,800	1,800	1,800
104402480	PURCHASE CITY TAGS	-	-	-	-	-
104402530	DUES & SUBSCRIPTIONS	110	300	300	300	300
104402540	INSURANCE AND BONDS	4,177	4,400	4,400	4,400	4,400
	GENERAL OPERATING	14,299	25,600	20,500	24,500	24,500
104403040	TAX COLLECTION FEES	12,100	12,000	12,000	12,000	12,000
104403450	CONTRACTED SERVICES	16,653	18,550	18,550	20,000	20,000
	CONTRACTUAL SERVICES	28,753	30,550	30,550	32,000	32,000
104404330	DEPARTMENT SUPPLIES	4,661	9,500	6,000	9,500	9,500
	MATERIAL AND SUPPLIES	4,661	9,500	6,000	9,500	9,500
104405740	CAPITAL OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104406010	INTERFUND REIMBURSE	-	-	(139,206)	-	(166,104)
	INTERFUND REIMBURSEMENT	-	-	(139,206)	-	(166,104)
TOTAL FOR DEPARTMENT		\$ 420,340	\$ 386,299	\$ 233,798	\$ 392,460	\$ 226,356

FUNDS (4) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
PLANNING & INSPECTIONS						
104601020	SALARIES & WAGES	\$ 224,996	\$ 217,100	\$ 217,850	\$ 222,200	\$ 222,200
104601021	SALARIES & WAGES - O	-	300	75	300	300
104601022	TEMPORARY & PART-TIME	300	-	-	-	-
104601023	SALARIES & WAGES - L	5,294	4,500	4,406	4,500	4,500
104601030	SALARIES & WAGES PL	300	1,600	1,600	1,600	1,600
104601050	FICA TAXES	16,097	17,150	17,150	17,600	17,600
104601060	GROUP INSURANCE	27,340	29,000	28,000	29,500	29,500
104601070	RETIREMENT	20,748	22,750	23,600	26,000	26,000
104601071	CITY CONTRIBUTION 401K	5,729	5,560	5,800	5,800	5,800
104601080	BONUS	463	463	463	463	463
PERSONAL SERVICES		301,267	298,423	298,944	307,963	307,963
104602110	TELEPHONE & POSTAGE	782	3,000	800	3,000	3,000
104602120	PRINTING	529	2,500	-	2,000	2,000
104602140	TRAVEL, EDUCATION A	1,472	4,000	1,000	4,000	4,000
104602170	M & R VEHICLES	187	1,000	1,000	1,000	1,000
104602260	ADVERTISING	2,617	3,000	3,000	3,000	3,000
104602310	GAS, OIL & TIRES	1,084	2,000	1,000	2,000	2,000
104602360	UNIFORMS	292	400	400	400	400
104602530	DUES & SUBSCRIPTIONS	1,587	2,500	2,500	2,500	2,500
104602540	INSURANCE, LIABILITY	5,318	5,700	5,700	6,050	6,050
104602560	PLANNING BOARD EXP.	-	500	-	500	500
104602610	APPEARANCE COMM.	-	-	-	-	-
GENERAL OPERATING		13,868	24,600	15,400	24,450	24,450
104603450	CONTRACTED SERVICES	37,080	25,000	25,000	30,000	30,000
CONTRACTUAL SERVICES		37,080	25,000	25,000	30,000	30,000
104604330	DEPARTMENT SUPPLIES	6,384	6,000	2,000	6,000	6,000
MATERIAL AND SUPPLIES		6,384	6,000	2,000	6,000	6,000
104605740	CAPITAL OUTLAY, EQUIP.	-	2,000	1,600	-	-
CAPITAL OUTLAY		-	2,000	1,600	-	-
104606010	INTERFUND REIMBURSE	-	-	(59,584)	-	(72,380)
		-	-	(59,584)	-	(72,380)
TOTAL FOR DEPARTMENT		\$ 358,599	\$ 356,023	\$ 283,360	\$ 368,413	\$ 296,033

FUNDS (3) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
PUBLIC BUILDINGS						
105001020	SALARIES & WAGES	\$ 134,460	\$ 155,000	\$ 145,000	\$ 160,500	\$ 160,500
105001021	SALARIES & WAGES - O	3,299	8,500	3,000	8,500	8,500
105001022	TEMP. & PART-TIME	3,352	6,000	-	6,000	6,000
105001023	SALARIES & WAGES - L	747	750	746	765	765
105001050	FICA TAXES	10,354	13,070	11,500	13,500	13,500
105001060	GROUP INSURANCE	34,350	36,400	36,800	38,650	38,650
105001070	RETIREMENT	12,558	16,850	16,000	19,500	19,500
105001071	CITY CONTRIBUTION 401K	3,428	4,120	4,000	4,300	4,300
105001080	BONUS	521	520	521	600	600
PERSONAL SERVICES		203,069	241,210	217,567	252,315	252,315
105002110	TELEPHONE & POSTAGE	1	20	20	20	20
105002140	TRAVEL, EDUCATION A	377	1,000	1,000	1,000	1,000
105002150	M & R BLDGS/GROUND	24,975	45,000	45,000	45,000	45,000
105002160	M & R EQUIPMENT	750	4,500	2,000	4,500	4,500
105002170	M & R VEHICLES	1,651	3,000	3,000	3,000	3,000
105002260	ADVERTISING	-	-	-	-	-
105002310	GAS, OIL & TIRES	3,732	10,000	4,000	10,000	10,000
105002360	UNIFORMS	1,797	1,500	1,500	1,500	1,500
105002530	DUES & SUB.	-	-	-	-	-
105002540	INSURANCE, LIABILITY	9,890	10,500	10,000	10,600	10,600
GENERAL OPERATING		43,173	75,520	66,520	75,620	75,620
105003040	PRO. SERVICES	-	-	-	-	-
105003450	CONTRACTED SVCS.	107,234	135,000	135,000	135,000	135,000
CONTRACTUAL SERVICES		107,234	135,000	135,000	135,000	135,000
105004330	DEPARTMENT SUPPLIES	55,513	40,000	40,000	40,000	40,000
MATERIAL AND SUPPLIES		55,513	40,000	40,000	40,000	40,000
105005720	CAPITAL OUTLAY BLDG.	73,515	60,000	60,000	95,200	73,200
105005740	CAPITAL OUTLAY EQUIP.	13,500	10,000	8,925	12,000	12,000
CAPITAL OUTLAY		87,015	70,000	68,925	107,200	85,200
105006010	INTERFUND REIMBURSE	-	-	(205,195)	-	(256,773)
INTERFUND REIMBURSEMENT		-	-	(205,195)	-	(256,773)
TOTAL FOR DEPARTMENT FUNDS (4) POSITIONS		\$ 496,004	\$ 561,730	\$ 322,817	\$ 610,135	\$ 331,362

CAPITAL OUTLAY 5720

REPLACE HVAC DAMPER CITY HALL
REPLACE CARPET FIRE ST#1
PAINT DOWNSTAIRS POLICE STATION
INSTALL FINGERPRINT READERS AT POLICE DEPT DOOR
REPLACE ROOF ON PUBLIC WORKS BUILDING
NEW STATIONARY NG PRESSURE WASHER PW

CAPITAL OUTLAY 5740

X-MARK MOWER \$ 12,000
\$ 73,200

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
POLICE DEPARTMENT						
105101020	SALARIES & WAGES	\$ 1,681,395	\$ 1,665,000	\$ 1,665,000	\$ 1,680,000	\$ 1,680,000
105101021	SALARIES & WAGES - O	62,284	98,000	30,000	98,000	98,000
105101022	TEMPORARY & PART-TIME	-	16,000	-	16,000	16,000
105101023	SALARIES & WAGES - L	16,516	16,500	16,616	19,500	19,500
105101050	FICA TAXES	128,631	137,545	131,500	136,850	136,850
105101060	GROUP INSURANCE	372,798	316,000	317,000	332,850	332,850
105101070	RETIREMENT	169,635	193,450	193,450	213,500	213,500
105101071	CITY CONTRIBUTION 401K	86,550	89,230	88,000	88,650	88,650
105101072	LOCAL PENSION FUND	15,174	13,125	13,125	13,125	13,125
105101080	BONUS	15,101	5,085	4,910	5,200	5,200
	PERSONAL SERVICES	2,548,084	2,549,935	2,459,601	2,603,675	2,603,675
105102110	TELEPHONE & POSTAGE	2,221	3,000	1,100	3,000	3,000
105102120	PRINTING	2,169	4,000	1,664	4,000	4,000
105102140	TRAVEL, EDUCATION A	25,010	32,500	15,283	32,500	32,500
105102160	M & R EQUIPMENT	15,292	22,000	16,571	22,000	22,000
105102170	M & R VEHICLES	18,806	28,500	25,000	28,500	28,500
105102260	ADVERTISING	1,475	900	900	900	900
105102310	GAS, OIL & TIRES	68,581	125,000	52,000	125,000	125,000
105102360	UNIFORMS	29,456	34,000	27,148	34,000	34,000
105102530	DUES & SUBSCRIPTIONS	1,810	2,100	2,100	2,100	2,100
105102540	INSURANCE, LIABILITY	62,385	66,350	57,000	63,600	63,600
	GENERAL OPERATING	227,205	318,350	198,766	315,600	315,600
105103450	CONTRACTED SERVICES	58,044	85,000	65,000	85,000	85,000
	CONTRACTUAL SERVICES	58,044	85,000	65,000	85,000	85,000
105104330	DEPARTMENT SUPPLIES	135,239	34,000	20,173	34,000	34,000
	MATERIAL AND SUPPLIES	135,239	34,000	20,173	34,000	34,000
105105740	CAPITAL OUTLAY EQUIP.	144,456	98,200	158,596	228,577	228,577
	CAPITAL OUTLAY	144,456	98,200	158,596	228,577	228,577
105108990	DRUG ASSET FORFEITURE	5,523	22,000	10,168	22,000	22,000
	TOTAL OTHER TYPE	5,523	22,000	10,168	22,000	22,000
	TOTAL FOR DEPARTMENT	\$ 3,118,551	\$ 3,107,485	\$ 2,912,304	\$ 3,288,852	\$ 3,288,852

FUNDS POSITIONS (35) POLICE (4) TELECOMMUNICATORS (1) OFFICE ASSISTANT (1) OFFICE ASSISTANT PT

CAPITAL OUTLAY 5740

BULLETPROOF VEST	8,500	LESS THAN LETHAL WEAPONS	5,000
PATROL VEHICLES (3)	106,846	IN CAR RADIOS	43,040
EQUIPMENT FOR VEHICLES	35,000	PDF CONVERTER	2,000
K-9	17,750		228,577
TASER UPGRADES	6,441		
NOPTIC CAMERA FLEAR FOR PATROL CARS	4,000		

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
FIRE DEPARTMENT						
105301020	SALARIES & WAGES	\$ 657,230	\$ 669,450	\$ 662,000	\$ 688,365	\$ 688,365
105301021	SALARIES & WAGES - O	19,379	33,000	30,000	33,000	33,000
105301022	TEMPORARY & PART-TIME	9,692	28,000	28,000	28,000	28,000
105301023	SALARIES & WAGES - L	3,835	3,835	2,864	3,125	3,125
105301050	FICA TAXES	50,492	56,350	56,350	57,800	57,800
105301060	GROUP INSURANCE	157,859	137,800	148,000	155,400	155,400
105301070	RETIREMENT	61,510	72,500	72,500	83,200	83,200
105301071	CITY CONTRIBUTION 401K	17,005	17,715	17,800	18,175	18,175
105301080	BONUS	6,913	2,385	2,500	2,525	2,525
PERSONAL SERVICES		983,915	1,021,035	1,020,014	1,069,590	1,069,590
105302110	TELEPHONE & POSTAGE	87	550	325	550	550
105302140	TRAVEL, EDUCATION A	7,558	18,000	16,000	18,000	18,000
105302160	M & R EQUIPMENT	3,399	11,000	7,500	11,000	11,000
105302170	M & R VEHICLE	11,130	25,000	19,000	25,000	25,000
105302260	ADVERTISING	-	600	350	600	600
105302310	GAS, OIL & TIRES	10,420	23,000	17,500	23,000	23,000
105302360	UNIFORMS	22,386	28,000	26,000	28,000	28,000
105302530	DUES & SUBSCRIPTIONS	2,840	4,700	4,600	5,500	5,500
105302540	INSURANCE, LIABILITY	48,070	51,000	43,000	46,000	46,000
GENERAL OPERATING		105,890	161,850	134,275	157,650	157,650
105303450	CONTRACTED SERVICES	2,666	5,000	6,000	6,000	6,000
105303550	ON-BEHALF OF PAYMENT	38,298	40,000	40,000	40,000	40,000
CONTRACTUAL SERVICES		40,964	45,000	46,000	46,000	46,000
105304330	DEPARTMENT SUPPLIES	41,405	28,500	22,000	28,500	28,500
MATERIAL AND SUPPLIES		41,405	28,500	22,000	28,500	28,500
105305730	CAPITAL EXP. OTHER	-	-	-	-	-
105305740	CAPITAL OUTLAY EQUIP.	6,286	4,000	4,000	85,800	37,500
CAPITAL OUTLAY		6,286	4,000	4,000	85,800	37,500
105308990	FEMA GRANT EXPENSE	-	-	-	-	-
TOTAL FOR DEPARTMENT		\$ 1,178,460	\$ 1,260,385	\$ 1,226,289	\$ 1,387,540	\$ 1,339,240

FUNDS POSITIONS (16) FULL-TIME (20) PART-TIME

CAPITAL OUTLAY 5740

HOSE & NOZZLES	5,000	TRAINING BOOKS & CDs	4,000
DIGITAL PORTABLE RADIOS	6,000		\$ 37,500
NEW FIRE HELMETS	4,000		
HAX-MAT EQUIPMENT	1,000		
SCBA BOTTLES REPLACEMENTS	12,500		
TURNOUT GEAR	5,000		

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
MAINTENANCE SHOP						
105501020	SALARIES & WAGES	\$ 73,351	\$ 73,000	\$ 73,000	\$ 74,100	\$ 74,100
105501021	SALARIES & WAGES - O	3,220	4,600	3,000	4,600	4,600
105501022	TEMPORARY & PART-TIME	-	-	-	-	-
105501023	SALARIES & WAGES - L	-	615	612	625	625
105501050	FICA TAXES	5,837	6,150	6,050	6,100	6,100
105501060	GROUP INSURANCE	17,526	18,580	18,580	19,510	19,510
105501070	RETIREMENT	6,947	8,235	8,100	9,100	9,100
105501071	CITY CONTRIBUTION 401K	1,908	2,015	2,000	2,000	2,000
105501080	BONUS	290	290	290	290	290
	PERSONAL SERVICES	109,079	113,485	111,632	116,325	116,325
105502110	TELEPHONE & POSTAGE	8	50	-	50	50
105502140	TRAVEL, EDUCATION A	-	800	-	800	800
105502160	M & R EQUIPMENT	3,675	9,000	6,500	9,000	9,000
105502170	M & R VEHICLES	211	800	200	800	800
105502260	ADVERTISING	-	-	-	-	-
105502310	GAS, OIL & TIRES	1,484	2,000	1,500	2,000	2,000
105502360	UNIFORMS	938	900	1,127	950	950
105502540	INSURANCE, LIABILITY	5,338	5,830	5,500	5,850	5,850
	GENERAL OPERATING	11,654	19,380	14,827	19,450	19,450
105504330	DEPARTMENT SUPPLIES	8,119	10,000	8,000	10,000	10,000
	MATERIAL AND SUPPLIES	8,119	10,000	8,000	10,000	10,000
105505740	CAPITAL OUTLAY EQUIP.	-	-	-	51,640	6,640
	CAPITAL OUTLAY	-	-	-	51,640	6,640
105506010	INTERFUND REIMBURSE	-	-	(53,133)	-	(66,542)
	INTERFUND REIMBURSEMENT	-	-	(53,133)	-	(66,542)
	TOTAL FOR DEPARTMENT	\$ 128,852	\$ 142,865	\$ 81,326	\$ 197,415	\$ 85,873

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5740

BRAKE LATH \$ 6,640

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
STREET DEPARTMENT						
105601020	SALARIES & WAGES	\$ 150,948	\$ 162,845	\$ 165,000	\$ 171,500	\$ 171,500
105601021	SALARIES & WAGES - O	6,883	10,000	6,000	10,000	10,000
105601022	TEMPORARY & PART-TIME	-	-	-	-	-
105601023	SALARIES & WAGES - L	1,815	1,815	1,815	1,935	1,935
105601050	FICA TAXES	11,288	13,450	13,000	14,150	14,150
105601060	GROUP INSURANCE	58,169	53,000	65,020	68,275	68,275
105601070	RETIREMENT	14,409	17,960	18,350	21,125	21,125
105601071	CITY CONTRIBUTION 401K	3,971	4,400	4,475	4,625	4,625
105601080	BONUS	869	985	985	985	985
	PERSONAL SERVICES	248,352	264,455	274,645	292,595	292,595
105602110	TELEPHONE & POSTAGE	-	-	-	-	-
105602140	TRAVEL, EDUCATION A	589	1,000	-	1,000	1,000
105602160	M & R EQUIPMENT	6,484	12,000	12,000	12,000	12,000
105602170	M & R VEHICLES	1,059	5,500	2,000	5,000	5,000
105602260	ADVERTISING	110	200	-	200	200
105602310	GAS, OIL & TIRES	11,703	10,000	8,650	10,000	10,000
105602360	UNIFORMS	2,990	3,000	3,375	3,400	3,400
105602540	INSURANCE AND LIABILITY	10,480	11,150	11,000	11,660	11,660
	GENERAL OPERATING	33,415	42,850	37,025	43,260	43,260
105603450	CONTRACTED SERVICES	1,333	2,000	2,320	2,500	2,500
	CONTRACTUAL SERVICES	1,333	2,000	2,320	2,500	2,500
105604330	DEPT. SUPPLIES & MAT.	5,911	12,000	8,000	12,000	12,000
	MATERIAL AND SUPPLIES	5,911	12,000	8,000	12,000	12,000
105605730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105605740	CAPITAL OUTLAY EQUIP.	-	12,000	10,880	50,000	-
	CAPITAL OUTLAY	-	12,000	10,880	50,000	-
	TOTAL FOR DEPARTMENT	\$ 289,011	\$ 333,305	\$ 332,870	\$ 400,355	\$ 350,355

FUNDS (6) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
POWELL BILL						
105701020	SALARIES & WAGES	\$ 135,781	\$ 135,000	\$ 135,000	\$ 137,700	\$ 137,700
105701021	SALARIES & WAGES - O	-	1,000	1,000	1,000	1,000
105701022	TEMPORARY & PART-TIME	-	-	-	-	-
105701023	SALARIES & WAGES - L	2,011	2,011	2,011	1,300	1,300
105701050	FICA TAXES	10,437	10,560	10,800	10,800	10,800
105701060	GROUP INSURANCE	26,989	28,650	27,500	30,100	30,100
105701070	RETIREMENT	12,406	14,120	14,500	16,000	16,000
105701071	CITY CONTRIBUTION 401K	3,258	3,450	3,450	3,500	3,500
	PERSONAL SERVICES	190,882	194,791	194,261	200,400	200,400
105702110	TELEPHONE & POSTAGE	-	-	-	-	-
105702140	TRAVEL, EDUCATION A	-	500	350	500	500
105702160	M & R EQUIPMENT	3,031	15,000	5,000	12,000	12,000
105702170	M & R VEHICLES	6,282	6,000	5,300	6,000	6,000
105702180	M & R STREETS	3,511	40,000	37,500	40,000	40,000
105702260	ADVERTISING	-	300	-	300	300
105702310	GAS, OIL & TIRES	5,130	8,000	4,800	8,000	8,000
105702540	INSURANCE AND LIABILITY	7,032	7,550	7,000	7,450	7,450
	GENERAL OPERATING	24,986	77,350	59,950	74,250	74,250
105703040	PROFESSIONAL SERVICES	-	-	-	-	-
105703450	CONTRACTED SERVICES	12,113	187,555	30,000	192,683	142,683
	CONTRACTUAL SERVICES	12,113	187,555	30,000	192,683	142,683
105704330	DEPT. SUPPLIES & MAT.	514	8,000	13,500	8,000	8,000
	MATERIAL AND SUPPLIES	514	8,000	13,500	8,000	8,000
105705730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105705740	CAPITAL OUTLAY EQUIP.	-	13,000	-	28,000	78,000
	CAPITAL OUTLAY	-	13,000	-	28,000	78,000
105708920	CONT TO GF LEASE PU	-	-	-	-	-
105708930	CONT DOWNTOWN REVIT	-	-	-	-	-
	TOTAL OTHER TYPE	-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 228,495	\$ 480,696	\$ 297,711	\$ 503,333	\$ 503,333

FUNDS (3) POSITIONS

CAPITAL OUTLAY 5740

FLAT TAMP	3,000
NEW TRUCK(1 TON CREW CAB)	50,000
TRACTOR	25,000
	\$ 78,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
SANITATION DEPT						
105801020	SALARIES & WAGES	\$ 549,299	\$ 550,000	\$ 550,000	\$ 560,000	\$ 560,000
105801021	SALARIES & WAGES - O	11,031	26,000	15,000	26,000	26,000
105801022	TEMPORARY & PART-TIME	-	-	-	-	-
105801023	SALARIES & WAGES - L	6,975	6,975	6,975	7,450	7,450
105801050	FICA TAXES	42,216	44,770	44,000	45,575	45,575
105801060	GROUP INSURANCE	170,488	150,850	167,560	175,950	175,950
105801070	RETIREMENT	51,091	59,870	59,870	68,090	68,090
105801071	CITY CONTRIBUTION 401K	14,303	14,630	14,780	14,900	14,900
105801080	BONUS	2,258	2,258	2,258	2,258	2,258
PERSONAL SERVICES		847,661	855,353	860,443	900,223	900,223
105802110	TELEPHONE & POSTAGE	-	100	-	100	100
105802140	TRAVEL, EDUCATION A	571	1,000	1,000	1,000	1,000
105802160	M & R EQUIPMENT	6,256	30,000	5,000	30,000	30,000
105802170	M & R VEHICLES	26,100	45,000	35,000	45,000	45,000
105802260	ADVERTISING	-	100	-	100	100
105802310	GAS, OIL & TIRES	70,086	70,000	51,000	70,000	70,000
105802320	LANDFILL DISPOSAL	757	25,000	4,650	25,000	25,000
105802360	UNIFORMS	8,387	7,000	8,000	8,000	8,000
105802540	INSURANCE AND LIABILITY	38,444	40,810	33,000	35,000	35,000
GENERAL OPERATING		150,601	219,010	137,650	214,200	214,200
105803450	CONTRACTED SERVICES	425	1,500	375	1,500	1,500
CONTRACTUAL SERVICES		425	1,500	375	1,500	1,500
105804330	DEPT. SUPPLIES & MAT.	9,727	15,000	3,500	15,000	15,000
MATERIAL AND SUPPLIES		9,727	15,000	3,500	15,000	15,000
105805740	CAPITAL OUTLAY EQUIP.	362,480	10,000	10,000	121,000	29,000
CAPITAL OUTLAY		362,480	10,000	10,000	121,000	29,000
TOTAL FOR DEPARTMENT		\$ 1,370,894	\$ 1,100,863	\$ 1,011,968	\$ 1,251,923	\$ 1,159,923

FUNDS (19) POSITIONS

CAPITAL OUTLAY 5740

100 ROLLOUTS	\$ 10,000
CART DUMPER	9,000
2 ROLLOFF CONTAINERS	10,000
	<u>\$ 29,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
TOURISM						
106101020	SALARIES & WAGES	\$ 64,252	\$ 64,260	\$ 65,000	\$ 65,550	\$ 65,550
106101021	SALARIES & WAGES - O	-	-	-	-	-
106101022	TEMPORARY & PART-TIME	6,550	20,800	-	-	-
106101023	SALARIES & WAGES - L	-	-	-	-	-
106101050	FICA TAXES	5,475	6,800	5,500	5,500	5,500
106101060	GROUP INSURANCE	8,763	9,540	9,300	9,765	9,765
106101070	RETIREMENT	6,088	6,950	7,195	7,850	7,850
106101071	CITY CONTRIBUTION 401k	1,670	1,700	1,760	1,750	1,750
106101080	BONUS	170	175	115	115	115
	PERSONAL SERVICES	92,968	110,225	88,870	90,530	90,530
106102110	TELEPHONE & POSTAGE	28	500	100	500	500
106102270	AUTO ALLOWANCE	3,000	3,500	3,000	3,000	3,000
	GENERAL OPERATING	3,028	4,000	3,100	3,500	3,500
	TOTAL FOR DEPARTMENT	<u>\$ 95,996</u>	<u>\$ 114,225</u>	<u>\$ 91,970</u>	<u>\$ 94,030</u>	<u>\$ 94,030</u>

FUNDS (1) FULL TIME POSITI & (1) PART-TIME POSITION

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
RECREATION						
106201020	SALARIES & WAGES	\$ 139,317	\$ 144,840	\$ 128,000	\$ 148,000	\$ 148,000
106201021	SALARIES & WAGES - O	22,832	30,000	3,000	34,000	34,000
106201022	TEMPORARY & PART-TIME	58,994	90,000	15,000	105,000	105,000
106201023	SALARIES & WAGES - L	3,530	3,675	3,675	3,750	3,750
106201050	FICA TAXES	15,461	22,030	11,500	22,300	22,300
106201060	GROUP INSURANCE	27,340	29,000	29,000	30,450	30,450
106201070	RETIREMENT	13,976	18,720	15,000	21,285	21,285
106201071	CITY CONTRIBUTION 401K	3,889	4,575	3,500	4,650	4,650
106201080	BONUS	463	463	463	463	463
PERSONAL SERVICES		285,802	343,303	209,138	369,898	369,898
106202110	TELEPHONE & POSTAGE	5,265	5,300	5,300	5,500	5,500
106202120	PRINTING	-	200	200	200	200
106202130	UTILITIES	39,849	43,000	30,000	43,000	43,000
106202140	TRAVEL, EDUCATION A	2,167	2,500	4,255	2,500	2,500
106202150	M & R BUILDINGS/GROUNDS	38,612	25,000	13,000	30,000	30,000
106202160	M & R EQUIPMENT	6,412	5,000	3,500	6,000	6,000
106202170	M & R VEHICLES	862	1,500	1,500	2,500	2,500
106202260	ADVERTISING	-	-	-	-	-
106202310	GAS, OIL & TIRES	2,456	5,000	5,000	7,000	7,000
106202360	UNIFORMS	104	500	250	500	500
106202480	PURCHASES FOR RESALE	-	1,000	-	1,000	1,000
106202530	DUES & SUBSCRIPTION	-	500	-	500	500
106202540	INSURANCE AND LIABILITY	14,596	19,100	15,000	20,000	20,000
106202570	MISCELLANEOUS EXPENSE	-	-	-	-	-
106202580	ACTIVITIES	1,572	2,500	2,500	2,500	2,500
GENERAL OPERATING		111,895	111,100	80,505	121,200	121,200
106203450	CONTRACTED SERVICES	14,595	15,000	15,000	15,000	15,000
CONTRACTUAL SERVICES		14,595	15,000	15,000	15,000	15,000
106204320	CHEMICALS	2,376	5,000	5,000	5,000	5,000
106204330	DEPT. SUPPLIES & MAT.	25,349	10,500	10,500	10,500	10,500
106204340	ATHLETIC SUPPLIES	36,858	35,000	-	35,000	35,000
MATERIAL AND SUPPLIES		64,583	50,500	15,500	50,500	50,500
106205720	CAPITAL EXPENSE BLD	-	-	-	140,000	25,000
106205740	CAPITAL OUTLAY EQUIP.	-	5,000	5,000	15,000	15,000
CAPITAL OUTLAY		-	5,000	5,000	155,000	40,000
TOTAL FOR DEPARTMENT		\$ 476,875	\$ 524,903	\$ 325,143	\$ 711,598	\$ 596,598

FUNDS (3) FULL-TIME (45) PART-TIME

CAPITAL OUTLAY 5740

FIELD EQUIPMENT 15,000

CAPITAL OUTLAY 5720

WATER HEATER/ REMOVAL OF BOILER 25,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
CULTURAL AND LIBRARY						
106301020	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
106301021	SALARIES & WAGES - O	-	-	-	-	-
106301022	TEMPORARY & PART-TIME	12,000	12,000	12,000	12,000	12,000
106301023	SALARIES & WAGES - L	-	-	-	-	-
106301050	FICA TAXES	-	-	-	-	-
106301060	GROUP INSURANCE	-	-	-	-	-
106301070	RETIREMENT	-	-	-	-	-
106301071	CITY CONTRIBUTION 401K	-	-	-	-	-
106301080	BONUS	-	-	-	-	-
	PERSONAL SERVICES	12,000	12,000	12,000	12,000	12,000
106302260	ADVERTISING	-	-	-	-	-
106302540	INSURANCE AND LIABILITY	3,516	3,800	4,000	4,250	4,250
106302950	THEATRE BLDG, AND O	6,906	5,000	7,000	7,000	7,000
106302955	ROCKINGHAM DEPOT EXPEN	3,341	2,500	3,500	3,500	3,500
	GENERAL OPERATING	13,763	11,300	14,500	14,750	14,750
106308990	CONT TO LIBRARY OPE	-	-	-	-	-
106308991	LIBRARY REFUND ELEC	-	1,200	1,200	1,200	1,200
	TOTAL OTHER TYPE	-	1,200	1,200	1,200	1,200
	TOTAL FOR DEPARTMENT	\$ 25,763	\$ 24,500	\$ 27,700	\$ 27,950	\$ 27,950

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
CEMETERY DEPARTMENT						
106401020	SALARIES & WAGES	\$ 62,982	\$ 63,000	\$ 63,000	\$ 64,000	\$ 64,000
106401021	SALARIES & WAGES - O	2,902	4,000	4,000	4,000	4,000
106401022	TEMPORARY & PART-TIME	5,133	7,500	3,000	7,500	7,500
106401023	SALARIES & WAGES - L	1,593	1,593	1,593	1,775	1,775
106401050	FICA TAXES	5,439	5,850	5,600	5,950	5,950
106401060	GROUP INSURANCE	18,227	19,350	19,000	19,950	19,950
106401070	RETIREMENT	6,110	7,040	7,100	8,000	8,000
106401071	CITY CONTRIBUTION 401K	1,680	1,750	1,750	1,750	1,750
106401080	BONUS	286	235	235	290	290
PERSONAL SERVICES		104,352	110,318	105,278	113,215	113,215
106402110	TELEPHONE & POSTAGE	-	-	-	-	-
106402140	TRAVEL, EDUCATION A	-	250	250	250	250
106402160	M & R EQUIPMENT	2,896	4,500	4,500	4,500	4,500
106402170	M & R VEHICLES	3,178	3,000	3,000	3,000	3,000
106402260	ADVERTISING	-	-	-	-	-
106402310	GAS, OIL & TIRES	1,366	1,500	1,500	1,500	1,500
106402360	UNIFORMS	579	1,000	1,000	1,000	1,000
106402540	INSURANCE AND LIABILITY	5,842	6,200	5,800	6,150	6,150
GENERAL OPERATING		13,861	16,450	16,050	16,400	16,400
106404330	DEPT. SUPPLIES & MAT.	1,998	2,000	1,500	2,000	2,000
MATERIAL AND SUPPLIES		1,998	2,000	1,500	2,000	2,000
106405720	CAPITAL FACILITY IM	7,738	5,000	650	5,000	5,000
106405740	CAPITAL OUTLAY EQUIP.	-	12,200	8,500	1,200	1,200
CAPITAL OUTLAY		7,738	17,200	9,150	6,200	6,200
TOTAL FOR DEPARTMENT		\$ 127,949	\$ 145,968	\$ 131,978	\$ 137,815	\$ 137,815

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5720

TREE REMOVAL & TRIMMING 5,000

CAPITAL OUTLAY 5740

WALK-BEHIND BLOWER 1,200

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
GENERAL & ADMINISTRATIVE						
106501100	UNEMPLOY COMPENSATION PERSONAL SERVICES	\$ 5,161	\$ 5,000	\$ 3,000	\$ 5,000	\$ 5,000
		5,161	5,000	3,000	5,000	5,000
106502110	TELEPHONE & POSTAGE	41,823	40,000	45,000	45,000	45,000
106502130	UTILITIES & STREET	321,661	375,000	350,000	375,000	375,000
106502410	NC HWY TAX ON VEHICLES	9,243	10,000	-	10,000	10,000
106502550	LIABILITY INS DEDUC	2,672	5,000	3,000	5,000	5,000
106502555	WORKMENS COMP DEDU	1,873	10,000	5,000	10,000	10,000
106502610	SAFETY AWARDS	7,447	10,000	8,000	10,000	10,000
	GENERAL OPERATING	384,719	450,000	411,000	455,000	455,000
106503450	CONTRACTED SERVICES	15,384	16,000	16,000	16,000	16,000
	CONTRACTUAL SERVICES	15,384	16,000	16,000	16,000	16,000
106506010	INTERFUND REIMBURSE	-	-	(143,186)	-	(168,087)
	INTERFUND REIMBURSEMENT	-	-	(143,186)	-	(168,087)
106508973	TRANSFER TO FIRE DEPT REN	-	-	-	-	-
	TRANSFER	-	-	-	-	-
TOTAL FOR DEPARTMENT		\$ 405,264	\$ 471,000	\$ 286,814	\$ 476,000	\$ 307,913

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
NON-DEPARTMENT						
106608990	CONTINGENCY APPROPR	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
	TOTAL OTHER TYPE	-	25,000	-	25,000	25,000
	TOTAL FOR DEPARTMENT	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
DEBT SERVICE						
109108930	DEBT SERVICE PRINCIPAL	\$ 126,630	\$ -	\$ -	\$ -	\$ -
109108931	DEBT SERVICE INTEREST	43,493	-	-	-	-
109108932	DEBT SERVICE FEES	-	-	-	-	-
109108933	DEBT SERVICE LEASE	-	133,550	133,510	398,341	398,341
	TOTAL OTHER TYPE	170,123	133,550	133,510	398,341	398,341
	TOTAL FOR DEPARTMENT	\$ 170,123	\$ 133,550	\$ 133,510	\$ 398,341	\$ 398,341

8933 CAPITAL LEASES

FIRE DEPT BUILDINGS(14 OF 40)

57,492

GARBAGE TRUCKS(5 & 6 OF 10)

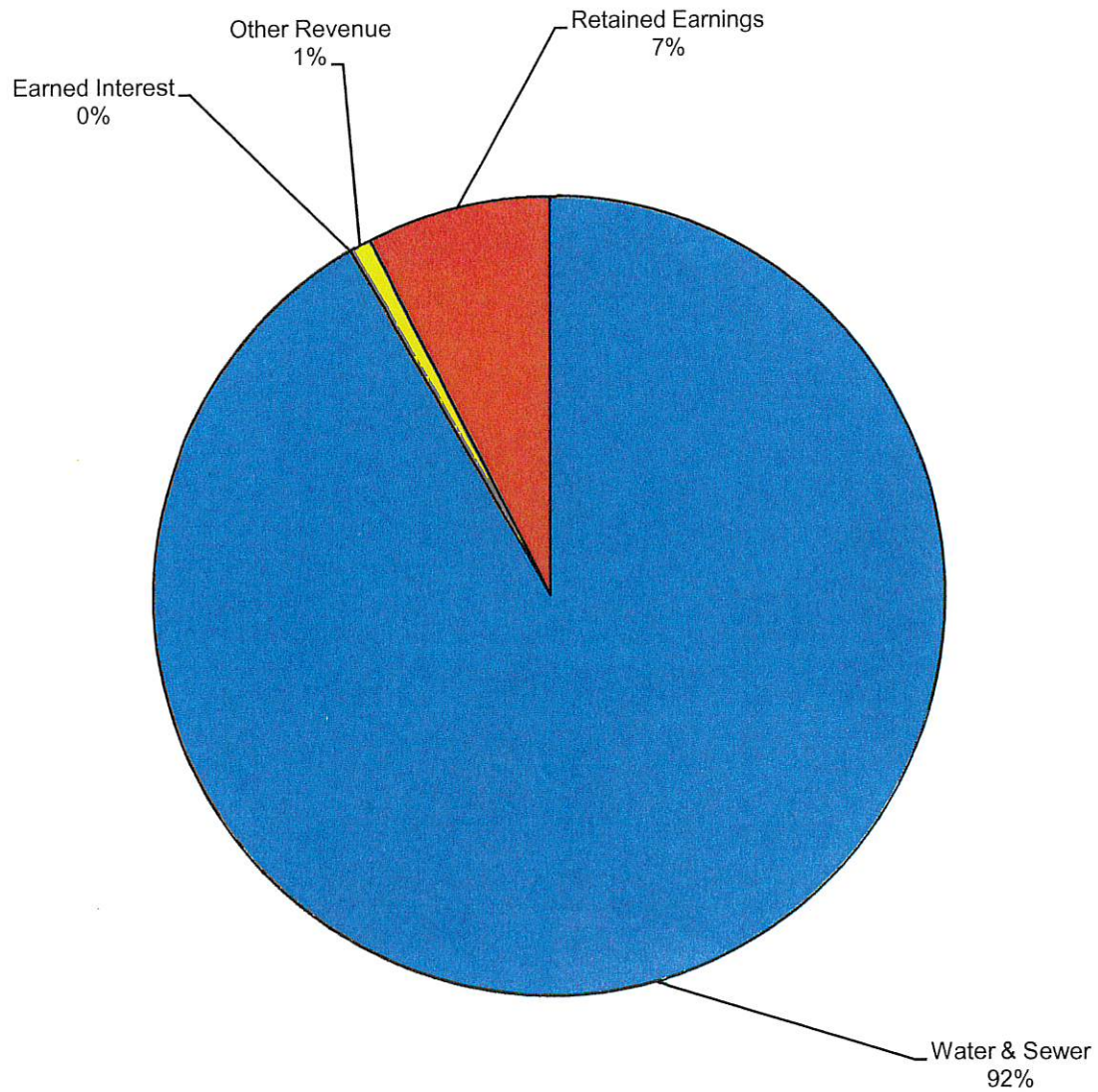
76,018

RICHMOND COMM COLLEGE (1 OF 25)

264,831

398,341

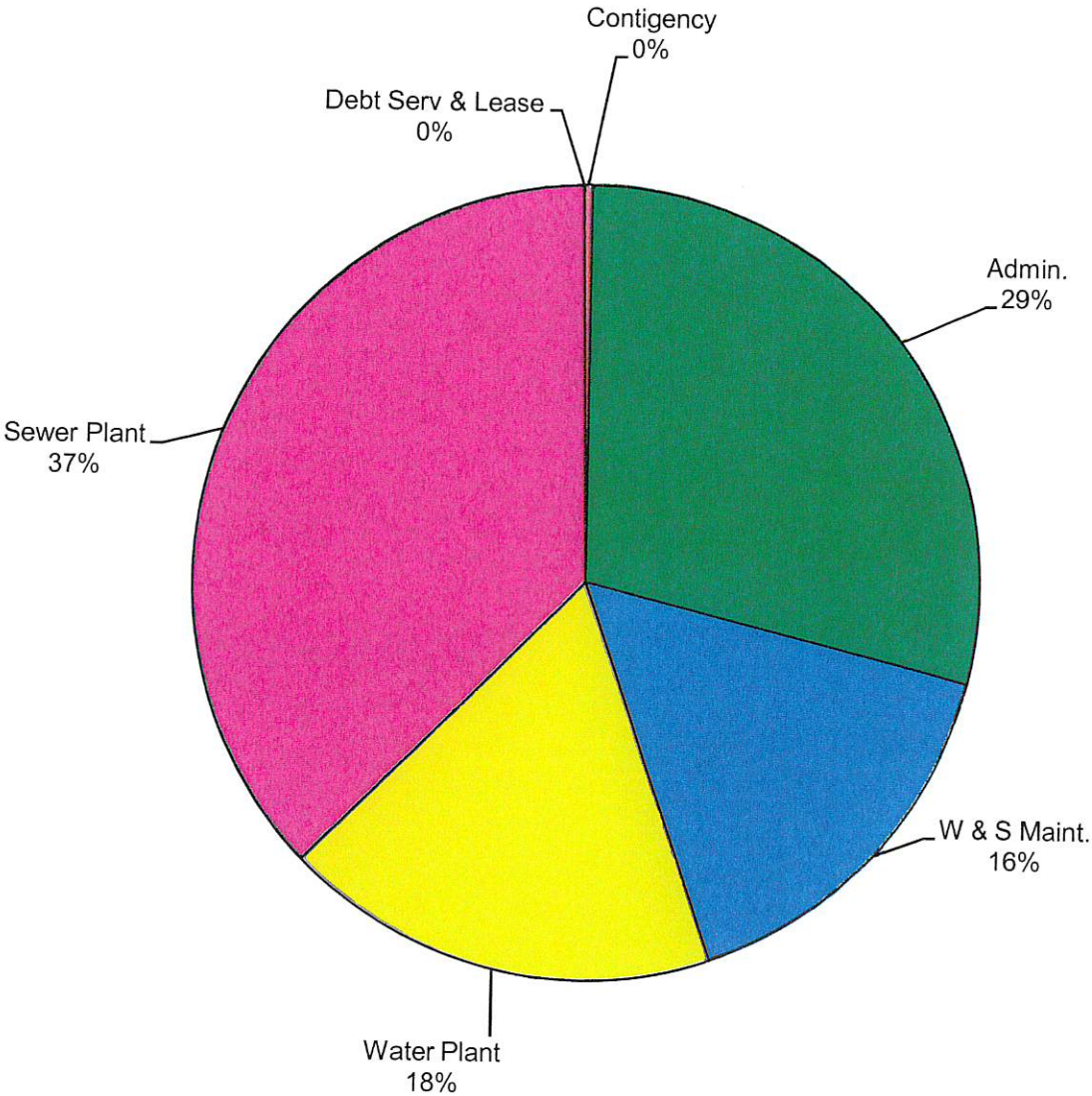
**Enterprise Fund
Revenues
Budget 2021 - 2022**



**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF REVENUES
2021-2022**

Account Number	Account Title	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Expected Revenue 20/21	Budget 21/22
303291000	EARNED INT. ON INVEST	\$ 10,370	\$ 12,660	\$ 37,419	\$ 8,000	\$ 1,100	\$ 1,000
303354000	MISC REVENUES	104,104	8,003	5,131	3,000	18,000	3,000
303711000	WATER & SEW. CHARGES	6,636,188	6,848,145	6,563,413	6,800,000	6,600,000	6,798,000
303731000	TAPS & CONNECTION FEES	5,414	31,112	12,608	5,000	7,000	7,000
303751000	SERVICE CHARGES	57,453	58,413	47,487	60,000	65,000	60,000
303771000	BANK MERCHANT CARD SE	(5,638)	(7,759)	(7,659)	(6,000)	(6,000)	(6,000)
303831000	SALE OF FIXED ASSETS	51,705	-	-	-	-	-
303951000	CONT FR GENERAL FUND	-	-	-	-	-	-
303951010	CONT FR RICHMOND CTY	-	-	-	-	-	-
303951020	CONT FR US74/1 INFR.	-	-	-	-	-	-
303951030	CONT FR WATER IMPROV	-	-	-	-	-	-
303991040	CONT FR CDBG WASTE TRE	-	-	-	-	-	-
303991000	FUND BAL APPROPRIATED	-	-	-	-	-	560,732
TOTAL FUND REVENUE		\$ 6,859,596	\$ 6,950,575	\$ 6,658,399	\$ 6,870,000	\$ 6,685,100	\$ 7,423,732

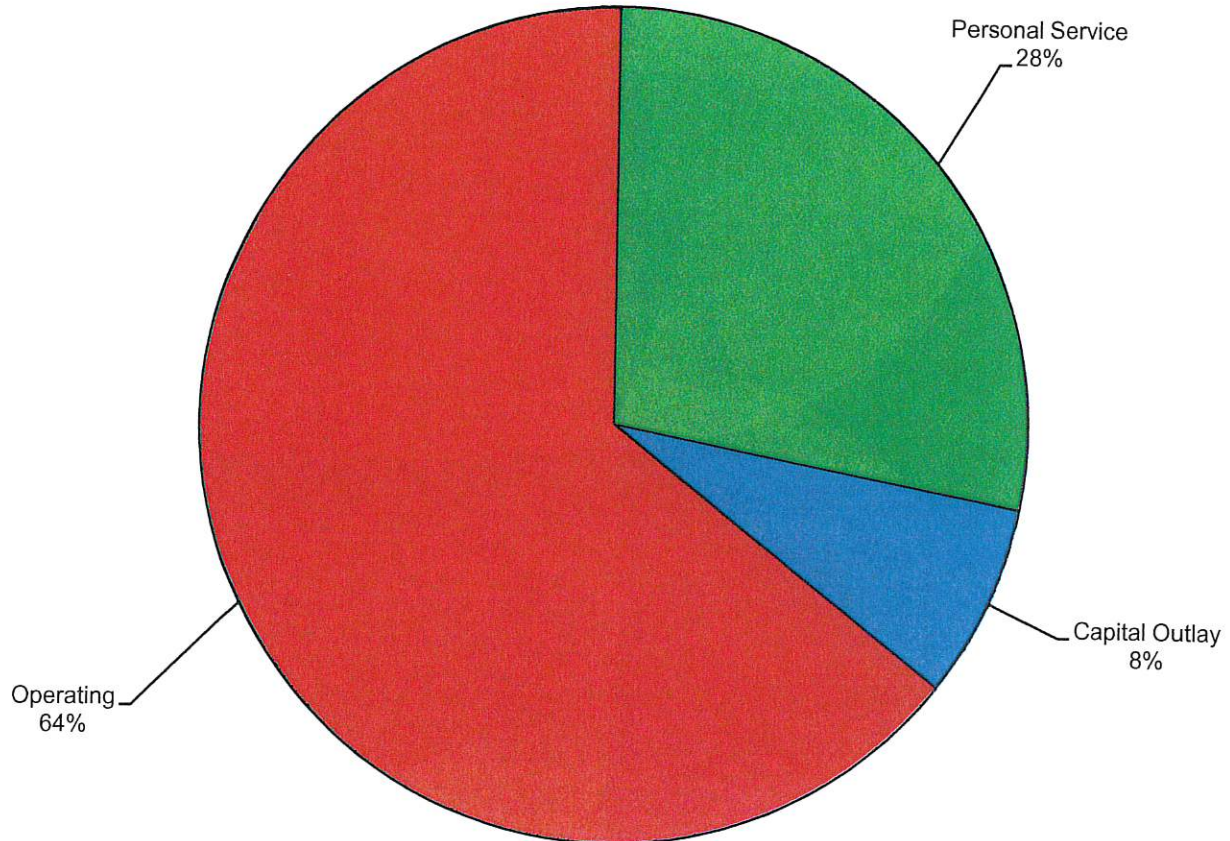
**Enterprise Fund
Expenses by Function
Budget 2021 - 2022**



**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
EXPENSE BY DEPARTMENT
2021-2022**

Account Title	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Expected Expenses 20/21	Budget 21/22
DEPARTMENTAL:						
ADMINISTRATION	\$ 2,660,048	\$ 2,340,175	\$ 1,767,413	\$ 1,633,152	\$ 1,585,273	\$ 2,145,655
WATER & SEWER MAINT	1,016,793	1,019,263	994,426	1,153,166	1,057,238	1,169,730
WATER PLANT	985,862	978,075	914,571	1,370,243	1,037,420	1,330,230
SEWER PLANT	2,141,965	2,308,713	2,590,222	2,688,439	2,589,788	2,753,117
TOTAL DEPARTMENTAL	6,804,669	6,646,226	6,266,632	6,845,000	6,269,719	7,398,732
NON-DEPARTMENTAL:						
CONTINGENCY	0	-	-	25,000	-	25,000
DEBT SERVICE	964,580	1,040,416	1,094,948	-	-	-
TOTAL NON-DEPT.	964,580	1,040,416	1,094,948	25,000	-	25,000
TOTAL EXPENSES	7,769,249	7,686,642	7,361,580	6,870,000	6,269,719	7,423,732
TRANSFERS:						
INTERNAL ACTIVITIES	0	-	-	-	-	-
TOTAL TRANSFERS	0	0	0	0	-	0
TOTAL EXP. & TRANSFERS	\$ 7,769,249	\$ 7,686,642	\$ 7,361,580	\$ 6,870,000	\$ 6,269,719	\$ 7,423,732

**Enterprise Fund
Expenses by Object
Budget 2021 - 2022**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenses 20/21	Dept. Request 21/22	Approved Request 21/22
ADMINISTRATION						
307201020	SALARIES & WAGES	\$ 278,756	\$ 274,700	\$ 315,000	\$ 261,500	\$ 261,500
307201021	SALARIES & WAGES - O	-	-	-	-	-
307201022	TEMPORARY & PART-TIME	-	-	-	-	-
307201023	SALARIES & WAGES - L	6,041	6,041	6,041	2,500	2,500
307201050	FICA TAXES	20,648	21,550	25,000	20,300	20,300
307201060	GROUP INSURANCE	45,216	47,950	51,650	50,500	50,500
307201070	RETIREMENT	25,163	28,800	34,000	30,300	30,300
307201071	CITY CONTRIBUTION 401K	6,946	7,040	8,250	6,650	6,650
307201080	BONUS	811	815	926	815	815
307201100	UNEMPLOYMENT COMP	5,161	5,000	3,000	5,000	5,000
	PERSONAL SERVICES	388,742	391,896	443,867	377,565	377,565
307202110	TELEPHONE & POSTAGE	9,659	15,000	12,000	15,000	15,000
307202120	PRINTING	27,292	35,000	35,000	35,000	35,000
307202140	TRAVEL, EDUCATION A	28	1,500	1,000	1,500	1,500
307202160	M & R EQUIPMENT	102	800	800	800	800
307202170	M & R VEHICLES	211	1,000	500	1,000	1,000
307202210	SOFTWARE & PROGRAM	-	5,000	-	5,000	5,000
307202260	ADVERTISING	-	-	550	500	500
307202310	GAS, OIL & TIRES	1,166	5,200	1,500	5,000	5,000
307202530	DUES & SUBSCRIPTIONS	5,547	6,000	6,000	6,000	6,000
307202540	INSURANCE, LIABILITY	9,635	10,250	10,550	11,200	11,200
307202550	LIABILITY INS DEDUC	1,000	5,000	1,000	5,000	5,000
307202555	WORKMAN'S COMP DED	101	5,000	1,000	5,000	5,000
307202570	MISC, SAFETY, FEES	6,354	40,000	20,000	40,000	40,000
307202580	HAMLET SERVICE CHAR	-	-	-	-	-
307202590	BAD DEBT	36,467	50,000	40,000	50,000	50,000
	GENERAL OPERATING EXPENSE	97,562	179,750	129,900	181,000	181,000
307203040	PROFESSIONAL SERVICE	29,753	90,000	45,000	90,000	90,000
307203450	CONTRACTED SERVICES	90,357	92,000	92,000	92,000	92,000
	CONTRACTUAL SERVICE	120,110	182,000	137,000	182,000	182,000
307204330	DEPT. MAT & SUPPLIES	5,767	15,000	10,000	15,000	15,000
	MATERIAL AND SUPPLIES	5,767	15,000	10,000	15,000	15,000
307205720	CAPITAL OUTLAY BUILDING	-	-	-	-	-
307205740	CAPITAL OUTLAY EQUIP.	-	-	-	350,000	350,000
	CAPITAL OUTLAY	-	-	-	350,000	350,000
307206010	INTERFUND REIMBURSE	-	-	839,506	-	1,015,090
307208973	TRANSFER TO GEN. FUND	1,138,271	839,506	-	-	-
307208974	BASIN UPGRADE	-	-	-	-	-
307208975	TRAN TO 43 COMM. REVITAL OTHER POST	-	-	-	-	-
307209000	EMPLOYMENT BENEFITS	16,961	25,000	25,000	25,000	25,000
	TOTAL OTHER TYPE	1,155,232	864,506	864,506	25,000	1,040,090
	TOTAL FOR DEPARTMENT	\$ 1,767,413	\$ 1,633,152	\$ 1,585,273	\$ 1,130,565	\$ 2,145,655
FUNDS (5) POSITIONS						

CAPITAL OUTLAY 5740

NEW ELECTRONIC METERS & INSTALLATION 350,000

2021-2022

48

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenses 20/21	Dept. Request 21/22	Approved Request 21/22
WATER PLANT						
308101020	SALARIES & WAGES	\$ 232,145	\$ 220,000	\$ 228,000	\$ 235,000	\$ 235,000
308101021	SALARIES & WAGES - O	28,864	55,000	20,000	55,000	55,000
308101022	TEMPORARY & PART-TIME	-	-	-	-	-
308101023	SALARIES & WAGES - L	4,117	4,120	4,117	3,050	3,050
308101050	FICA TAXES	20,255	21,410	19,150	22,500	22,500
308101060	GROUP INSURANCE	45,216	48,200	47,000	49,350	49,350
308101070	RETIREMENT	22,606	28,630	27,000	33,580	33,580
308101071	CITY CONTRIBUTION 401K	6,511	7,000	6,550	7,350	7,350
308101080	BONUS	753	753	753	700	700
	PERSONAL SERVICES	360,467	385,113	352,570	406,530	406,530
308102110	TELEPHONE & POSTAGE	71	2,000	150	2,000	2,000
308102130	UTILITIES	196,396	200,000	150,000	200,000	200,000
308102140	TRAVEL, EDUCATION A	476	2,500	-	2,500	2,500
308102150	M & R BUILDINGS	1,145	15,000	300	15,000	15,000
308102160	M & R EQUIPMENT	21,616	50,000	20,000	50,000	50,000
308102170	M & R VEHICLES	169	2,000	1,000	2,000	2,000
308102260	ADVERTISING	-	200	-	200	200
308102310	GAS, OIL & TIRES	1,964	2,000	1,000	2,000	2,000
308102360	UNIFORMS	1,399	1,500	1,500	1,500	1,500
308102530	DUES & SUBSCRIPTIONS	595	1,000	900	1,000	1,000
308102540	INSURANCE, LIABILITY	15,689	16,630	16,000	17,000	17,000
308102590	RICHMOND CO WATER	152,277	300,000	150,000	250,000	250,000
308102591	HAMLET WATER PURCH.	-	10,000	2,000	10,000	10,000
	GENERAL OPERATING EXPENSE	391,797	602,830	342,850	553,200	553,200
308103040	PROFESSIONAL SERVICE	-	5,000	-	5,000	5,000
308103450	CONTRACTED SERVICES	21,479	50,000	32,000	50,000	50,000
	CONTRACTUAL SERVICE	21,479	55,000	32,000	55,000	55,000
308104320	CHEMICAL & FLUORIDE	116,171	275,000	240,000	275,000	275,000
308104330	DEPT. MAT & SUPPLIES	24,657	20,000	12,000	20,000	20,000
308104340	INVENTORY ADJUSTMENT	-	-	-	-	-
	MATERIAL AND SUPPLIES	140,828	295,000	252,000	295,000	295,000
308105730	CAPITAL OUTLAY OTHER	-	18,000	3,000	15,000	15,000
308105740	CAPITAL OUTLAY EQUIP.	-	14,300	55,000	5,500	5,500
	CAPITAL OUTLAY	-	32,300	58,000	20,500	20,500
	TOTAL FOR DEPARTMENT	\$ 914,571	\$ 1,370,243	\$ 1,037,420	\$ 1,330,230	\$ 1,330,230

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5730

20,000 GALLON TANK RENTAL/WASH TANK PAINTED 15,000

CAPITAL OUTLAY 5740

1 TURBIDIMETER 4,000
INSTALL FLUSH OUT SYSTEM FOR LIME TANK 1,500
5,500

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenses 20/21	Dept. Request 21/22	Approved Request 21/22
SEWER PLANT						
308151020	SALARIES & WAGES	\$ 343,857	\$ 337,650	\$ 337,650	\$ 344,500	\$ 344,500
308151021	SALARIES & WAGES - O	35,228	40,000	39,000	40,000	40,000
308151022	TEMPORARY & PART-TIME	-	-	-	-	-
308151023	SALARIES & WAGES - L	5,862	5,862	5,862	6,200	6,200
308151050	FICA TAXES	27,430	29,420	29,000	30,000	30,000
308151060	GROUP INSURANCE	62,741	66,500	64,000	67,200	67,200
308151070	RETIREMENT	34,121	39,350	40,600	44,775	44,775
308151071	CITY CONTRIBUTION 401K	9,415	9,615	10,000	9,800	9,800
308151080	BONUS	1,042	1,042	926	1,042	1,042
PERSONAL SERVICES		<u>519,696</u>	<u>529,439</u>	<u>527,038</u>	<u>543,517</u>	<u>543,517</u>
308152110	TELEPHONE & POSTAGE	83	200	100	200	200
308152130	UTILITIES	533,374	545,000	450,000	545,000	545,000
308152140	TRAVEL, EDUCATION A	1,727	2,500	1,000	2,000	2,000
308152150	M & R BUILDINGS	2,028	7,500	5,000	7,000	7,000
308152160	M & R EQUIPMENT	134,380	240,000	205,000	240,000	240,000
308152170	M & R VEHICLES	40	3,000	4,000	5,000	5,000
308152260	ADVERTISING	147	150	500	500	500
308152310	GAS, OIL & TIRES	28,334	40,000	29,000	35,000	35,000
308152360	UNIFORMS	2,575	2,900	2,900	2,900	2,900
308152540	INSURANCE, LIABILITY	15,786	16,750	16,750	18,000	18,000
GENERAL OPERATING		<u>718,474</u>	<u>858,000</u>	<u>714,250</u>	<u>855,600</u>	<u>855,600</u>
308153450	CONTRACTED SERVICES	287,219	135,000	139,000	145,000	145,000
CONTRACTUAL SERVICES		<u>287,219</u>	<u>135,000</u>	<u>139,000</u>	<u>145,000</u>	<u>145,000</u>
308154320	CHEMICALS	1,031,257	1,000,000	1,032,000	1,050,000	1,050,000
308154330	DEPT. MAT & SUPPLIES	33,576	25,000	25,000	20,000	20,000
308154340	INVENTORY ADJUSTMENTS	-	-	-	-	-
MATERIAL AND SUPPLIES		<u>1,064,833</u>	<u>1,025,000</u>	<u>1,057,000</u>	<u>1,070,000</u>	<u>1,070,000</u>
308155730	CAPITAL EXPENSE, BLDG	-	55,000	18,000	95,000	95,000
308155740	CAPITAL EXPENSE, EQUIP	-	86,000	134,500	44,000	44,000
308155750	CAPITAL EXP, PUMP STATION	-	-	-	-	-
CAPITAL OUTLAY		<u>-</u>	<u>141,000</u>	<u>152,500</u>	<u>139,000</u>	<u>139,000</u>
TOTAL FOR DEPARTMENT		<u><u>\$ 2,590,222</u></u>	<u><u>\$ 2,688,439</u></u>	<u><u>\$ 2,589,788</u></u>	<u><u>\$ 2,753,117</u></u>	<u><u>\$ 2,753,117</u></u>

FUNDS (8) POSITIONS

CAPITAL OUTLAY 5730

SANDBLAST & PAINT # 2 CLAIRIFIER

REPLACE SECTION OF ASPHALT AT BELT PRESS BUILDING

45,000

50,000

CAPITAL OUTLAY 5740

4 X 4 PICKUP WITH SERVICE BED

95,000

44,000

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenses 20/21	Dept. Request 21/22	Approved Request 21/22
NON-DEPARTMENTAL						
306608990	CONTINGENCY	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
	TOTAL OTHER TYPE	-	25,000	-	25,000	25,000
	TOTAL FOR DEPARTMENT	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
DEBT SERVICE						
309108930	DEBT SERVICE PRIN.	\$ -	\$ -	\$ -	\$ -	\$ -
309108931	DEBT SERVICE INT.	-	-	-	-	-
309108932	DEBT SERVICE FEES	-	-	-	-	-
309108933	DEBT SERVICE LEASE	-	-	-	-	-
309108934	DEPRECIATION	1,094,948	-	-	-	-
309108935	AMORTIZATION	-	-	-	-	-
	TOTAL OTHER TYPE	1,094,948	-	-	-	-
	TOTAL FOR DEPARTMENT	<u>\$ 1,094,948</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF REVENUES
2021-2022

Account Number	Account Title	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Expected Revenue 20/21	Budget 21/22
443291000	INT EARNED ON INVEST	\$ 182	\$ 182	\$ 1,862	\$ 10	\$ 30	\$ 30
443351000	MISC REVENUES	119,565	116,900	10,900	-	382,623	-
443371010	STATE GRANTS	-	-	-	-	-	-
443471020	INCENTIVE LOAN RPMT	49,746	31,919	29,199	30,230	30,230	29,000
443721000	RENTAL INCOME	27,500	27,500	32,500	30,000	30,000	30,000
443991000	FUND BAL APPROPRIATED	-	-	-	622,503	-	1,038,464
TOTAL FUND REVENUE		<u>\$ 196,992</u>	<u>\$ 176,502</u>	<u>\$ 74,461</u>	<u>\$ 682,743</u>	<u>\$ 442,883</u>	<u>\$ 1,097,494</u>

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF EXPENDITURES
2021-2022

Account Number	Account Title	Actual 19/20	Budget 20/21	Expected Expenditure 20/21	Dept. Request 21/22	Approved Request 21/22
ADMINISTRATION						
444302089	ELLERBE SEWER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
444302090	CONT CDBG ACTIVITIES	1,559	1,560	-	1,560	1,560
444302091	HITCHCOCK PROJECT	-	-	-	-	-
444302092	RECREATION FACILITIES	-	50,000	-	50,000	50,000
	GENERAL OPERATING EXPENSES	1,559	51,560	-	51,560	51,560
444303040	PROFESSIONAL SERVICES	-	100,000	-	100,000	100,000
	CONTRACTUAL SERVICES	-	100,000	-	100,000	100,000
444308900	T/FER DISCOVERY PLACE	-	-	-	-	-
444309951	FACADE IMPROVEMENT	-	25,000	-	25,000	25,000
444309952	BUILDING IMPROVEMENT	-	100,000	-	100,000	100,000
444309953	INDUSTRIAL INCENTIVE	137,866	331,183	-	745,934	745,934
444309954	COMMERCIAL INCENTIVE	-	75,000	-	75,000	75,000
	NON-DEPARTMENTAL EXPENSES	137,866	531,183	-	945,934	945,934
	TOTAL FOR DEPARTMENT	139,425	682,743	-	1,097,494	1,097,494
	TOTAL UDAG EXPENDITURE	<u>\$ 139,425</u>	<u>\$ 682,743</u>	<u>\$ -</u>	<u>\$ 1,097,494</u>	<u>\$ 1,097,494</u>

Primary Capital Outlay Appropriations
FY 2021-2022

GENERAL FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Buildings/Grounds	Replace HVAC Damper 1:2 City Hall	11,500.
	Replace Carpet Fire Station #1	3,200.
	Install New Fingerprint Reader	13,500.
	Police Department	
	Repaint (Downstairs) Police	3,500.
	Department	1,500.
	Replace Roof Public Works	35,000.
	Pressure Washer/Public Works	6,500.
	Mower	12,000.
Police	Patrol Vehicles (3)	106,846.
	Equipment/Vehicles	35,000.
	Less Lethal Weapons	5,000.
	Noptic Cameras	4,000.
	K-9	17,750.
	Bullet proof vests	8,500.
	Taser	6,441.
	PDF Converter	2,000.
	Radios	43,040.
Fire	Hoses & Nozzles	5,000.
	Digital Portable Radios	6,000.
	Replace Turnout Gear	5,000.
	Haz-Mat	1,000.
	SCBA Bottles (18)	12,500.
	New Fire Helmets	4,000.
	Update Training Book/CD	4,000.
Shop/Maintenance	Brake Lath	6,640.
Powell Bill	New Truck (1 TON CREW CAB)	50,000.
	Tractor	25,000.
	Flat Tamp	3,000.

Sanitation	Rolloff Containers (2)	10,000.
	Roll Outs (100)	10,000.
	Cart Dumpers	9,000.
	Rear Loader (Lease Purchase)	<u>76,018.</u>

Recreation	Boiler Replacement	25,000.
	Field Equipment	15,000.

Cemetery	Tree Removal	5,000.
	Walk-Behind Blower	<u>1,200.</u>

General Fund Total Capital Outlay Appropriation	587,135.
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ENTERPRISE FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Enterprise Adm.	Electronic Meters	350,000.
W & S Maintenance	Side by Side 4X4 Crew	15,000.
	Replace Zion Street Manhole	20,000.
Water Plant	Tank Rental Washout	15,000.
	Turbidimeter	4,000.
	Flush Out System Lime Tank	1,500.
Wastewater Plant	Sandblast/Paint Round Clarifier #2	45,000.
	Plant Asphalt Repairs	50,000.
	4 X 4 Pickup with Service Bed	<u>44,000.</u>

Grand Total Enterprise Fund Capital Outlay Appropriation	544,500.
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City of Rockingham, NC
WATER & SEWER RATES

Effective July 1, 2021

I. IN-CITY (all customers)

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$9.60	\$5.05
2,000 – 50,000	2.30/1,000 gal.	2.30/1,000 gal.
50,000 – 250,000	2.00/1,000 gal.	2.00/1,000 gal.
Over – 250,000	1.60/1,000 gal.	1.60/1,000 gal.

II. OUTSIDE CITY

A. REGULAR

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$19.25	\$10.05
2,000 – 50,000	4.55/1,000 gal.	4.55/1,000 gal.
50,000 – 250,000	3.80/1,000 gal.	3.80/1,000 gal.
Over – 250,000	3.10/1,000 gal.	3.10/1,000 gal.

B. INDUSTRIAL

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$19.25	\$10.05
2,000 – 50,000	4.50/1,000 gal.	4.50/1,000 gal.
50,000 – 250,000	3.75/1,000 gal.	3.75/1,000 gal.
Over – 250,000	3.00/1,000 gal.	3.00/1,000 gal.

Industrial Sewer Charge is calculated as 175% of the In-City Water Rate.

INDUSTRIAL USER SURCHARGE RATES

BOD

The surcharge rate for BOD concentrations in excess of 250 mg/l will be .44 cents per pound.

TSS

The surcharge rate for TSS concentrations in excess of 250 mg/l will be .33 cents per pound.

Monthly samples collected and analysis by the City of Rockingham will be used in the determination of these surcharges.

CORROSION ASSESSMENT CHARGE

The rate for corrosion assessment will be \$22.73 per thousand gallons discharged to the City's sewer collection system.

GARBAGE FEES

Residential Garbage Fee

\$20.00 per household

Commercial Garbage Fee

\$16.00 per roll out (3 maximum)

**BUDGET ORDINANCE
FISCAL YEAR 2021-2022**

BE IT ORDAINED by the City Council of the City of Rockingham, North Carolina, as follows:

Section 1. APPROPRIATIONS. The following amounts are appropriated for the operations of the city government and its activities for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022

SCHEDULE A. GENERAL FUND EXPENSE

GOVERNING BODY	194,131
ADMINISTRATION	343,491
FINANCE	226,356
PLANNING & INSPECTIONS	296,033
PUBLIC BUILDINGS & GROUNDS	331,362
POLICE DEPARTMENT	3,288,852
FIRE DEPARTMENT	1,339,240
MAINTENANCE SHOP	85,873
STREETS – REGULAR	350,355
STREETS – POWELL BILL	503,333
SANITATION	1,159,923
TOURISM	94,030
RECREATION	596,598
CULTURAL/LIBRARY	27,950
CEMETERIES	137,815
GENERAL ADMINISTRATION	307,913
CONTINGENCY	25,000
DEBT SERVICE	398,341
TOTAL GENERAL FUND EXPENSES	9,706,596

**Budget Ordinance
2021-2022**

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SCHEDULE B. ENTERPRISE FUND EXPENSE

ADMINISTRATION	2,145,655
UTILITIES MAINTENANCE	1,169,730
WATER PLANT OPERATION	1,330,230
WASTEWATER TREATMENT	2,753,117
DEBT SERVICE	-0-
CONTINGENCY	25,000
TOTAL ENTERPRISE FUND EXPENSE	7,423,732

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT

ECONOMIC DEVELOPMENT PROJECTS	1,097,494
TOTAL EXP. URBAN DEV. ACTION GRANT FUND	1,097,494

SUBTOTAL OF ALL APPROPRIATIONS	18,227,822
GRAND TOTAL OF ALL APPROPRIATIONS	18,227,822

**Budget Ordinance
2021-2022**

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SECTION 2. ESTIMATED REVENUES. It is estimated that the following revenues will be available to meet the foregoing appropriations during the Fiscal year beginning July 1, 2021 and ending June 30, 2022:

SCHEDULE A. GENERAL FUND REVENUE

CURRENT YEAR'S PROPERTY/AUTO TAX	3,884,564
CURRENT YEAR'S SALES TAXES	1,750,000
CURRENT YEAR'S PRIVILEGE TAX	1,200
CURRENT YEAR'S VEHICLE/LICENSE TAX	33,000
ALL PRIOR YEAR'S TAX	68,800
TOTAL LOCAL TAXES	5,737,564
REVENUE FROM STATE TAXES	918,050
POWELL BILL AID	503,333
ARREST FEES, PENALTIES, INTEREST	16,500
OTHER REVENUE SOURCES	1,781,149
TOTAL ADDITIONAL REVENUE	3,219,032
APPROPRIATED FROM FUND BALANCE	750,000
GRAND TOTAL, GENERAL FUND REVENUE	9,706,596

**Budget Ordinance
2021-2022**

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SCHEDULE B. ENTERPRISE FUND REVENUE

WATER & SEWER CHARGES	6,798,000
INVESTMENT INTEREST	1,000
CONNECTION FEES	7,000
OTHER REVENUE	57,000
CONT. FROM GENERAL FUND	-0-
FUND BALANCE APPROPRIATED	560,732
	<hr/>
GRAND TOTAL ENTERPRISE FUND REVENUE	7,423,732

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT FUND

INCENTIVE LOAN REPAYMENTS	59,000
INTEREST ON INVESTMENTS	30
APPROPRIATED FROM FUND BALANCE	1,038,464
	<hr/>
GRAND TOTAL UDAG FUND REVENUE	1,097,494
 SUBTOTAL, SCHEDULES B, C	 8,521,226
TOTAL ALL, REVENUES	18,227,822
 LESS INTERFUND TRANSFER	 -0-
GRAND TOTAL, ALL REVENUES	18,227,822

**Budget Ordinance
2021-2022**

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SECTION 3. TAXES LEVIED. There is hereby levied the Ad Valorem tax rate of \$.58 per \$100 valuation of taxable property, as listed for taxes as of January 1, 2021, for the purpose of raising revenues to finance the foregoing appropriations. This tax rate is based upon an estimated total valuation of \$691,291,941 (623,995,483 property and 67,296,458 auto) and an estimated collection of 99.38% for property and collection rate of Auto Tax in accordance with Statutory Authority.

SECTION 4. SPECIAL AUTHORIZATION. The Budget Officer shall be authorized to reallocate departmental appropriations among the various line item expenditures of the department as said officer believes necessary. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, provided that no departmental budget shall be reduced by more than ten percent without the prior approval of the City Council. Any such transfers shall be reported to the City Council at its next regular meeting and shall be entered into the minutes.

Budget Ordinance
2021-2022
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SECTION 6. DISTRIBUTION. Copies of this Ordinance shall be furnished to the Finance Officer of the City of Rockingham to be kept by her for her direction in the disbursement of funds.

The foregoing Budget Ordinance was introduced by Councilman _____, who moved its adoption. Motion for adoption was seconded by Councilman _____ and when put to a vote was adopted this _____ day of _____, 20____.

AYES: _____ **NAYES:** _____

M. Steven Morris, Mayor
City of Rockingham, North Carolina

ATTEST:

Sabrina Y. McDonald, CMC
City Clerk