



ANNUAL FISCAL BUDGET

2022 – 2023

John P. Hutchinson
Mayor

Denise A. Sullivan
Mayor Pro Tem

CITY COUNCIL

A. Eugene Willard
C. Bennett Deane, III

M. Steven Morris
Anne M. Edwards

Monty R. Crump
City Manager

Jennifer Lambeth
Finance Director

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City of Rockingham, NC

FY 2022-2023
BUDGET

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TO: Mayor John P. Hutchinson and City Council

DATE: April 25, 2022

**RE: City of Rockingham Fiscal Year 2022/2023 Annual Budget
Budget Message/Comments**

GOALS FOR FY 2022/23

The primary goal for 2022/2023 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 2022/2023 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 2022/2023 budget for the City of Rockingham closely mirrors last Fiscal Year budget. Revenues overall have held their own while the City still works to replace the growth in total sales tax loss due to Richmond County change in sale tax distribution. While revenues have been relatively stable, the City is experiencing the increased cost in labor, materials, supplies and fuel across the board. The proposed 22/23 FY budget takes cost escalation into account as much as possible. The proposed 22/23 FY budget does not raise taxes but there is an increase of 2.00 per month garbage service fee which will generate approximately 89,000 in additional revenue and move paying for Sanitation Service to being closer to self-supporting thus not requiring other subsidy. Sanitation budget for 22/23 FY is 1,353,813.00 with the 2.00 increase in garbage fee approximately 965,000 in revenue will be produced. Thus still requiring 388,813 subsidy from other revenue resources.

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	692,729,827	.58	4,020,813	3,995,098	99.36%
2021-22	690,453,368	.58	4,004,630	3,979,000	99.36%
2022-23 Est.	694,453,368	.58	4,027,830	4,002,052	99.36%

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

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	3,975,198.	1,587.
2022* (June 30, est.)	3,938,260.	1,000.
2023* (June 30, est.)	3,335,360.	1,000.
*602,900 allocated in 2022/23		

GENERAL FUND EXPENDITURE HIGHLIGHTS

- **Personnel** A total of 133 fulltime positions are fully funded in the proposed FY2022/2023 Budget. The budget does provide for an across the board COLA of 2%. Health Insurance premiums increase 3.34%.

- **General** Appropriations for Capital Outlay requests are funded at \$589,768 or \$136,700 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 22/23 FY Budget. Section VII of this budget document outlines all capital outlay funded in proposed budget.

ENTERPRISE REVENUE HIGHLIGHTS

There is no proposed water or sewer fee increases in the proposed 22/23 FY Budget. It is proposed to increase the late fee service charges from 15.00 to 25.00 per month with an estimated revenue increase of 45,000. BOD surcharge (>250mg/l) will be .45 cent per pound and surcharge for TSS (>250 mg/l) will be .34 cents per pound.

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	2,492,656.	1,078.
2022 *June 30 est.	2,599,469.	600.
2023 *June 30 est.	1,970,399.	.
*629,070 allocated in 2022/23		

ENTERPRISE EXPENSE HIGHLIGHTS

Appropriations for Enterprise Fund Capital Outlay expenditures are \$48,300 less than prior year for 22/23 FY for a total of 496,200.00.

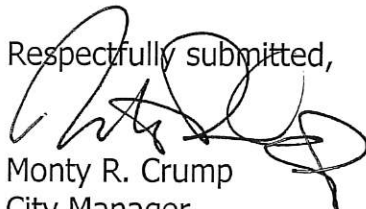
CONCLUSION

The decision to change the distribution formula of the sales tax allocation by Richmond County Board of Commissioners' continues to be an issue to deal with as every budget approaches. It has been challenging and costly to the taxpayer of Rockingham and other Richmond County towns. Rockingham has made adjustments as necessary to cope as best way as possible. Rockingham remains financially stable and in sound financial condition but long term capacity to deal with increased cost without the sales tax growth capacity is a game changer. It definitely affects Rockingham's long term capacity to address annual cost increases and new or expansion projects.

Our employees continue to do a great job year in and year out managing the resources of the City and taxpayers monies.

I thank Jennifer Lambeth for her financial leadership, experience and professional skills managing the financial revenues and budget stewardship that she has brought to the City 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 it 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.

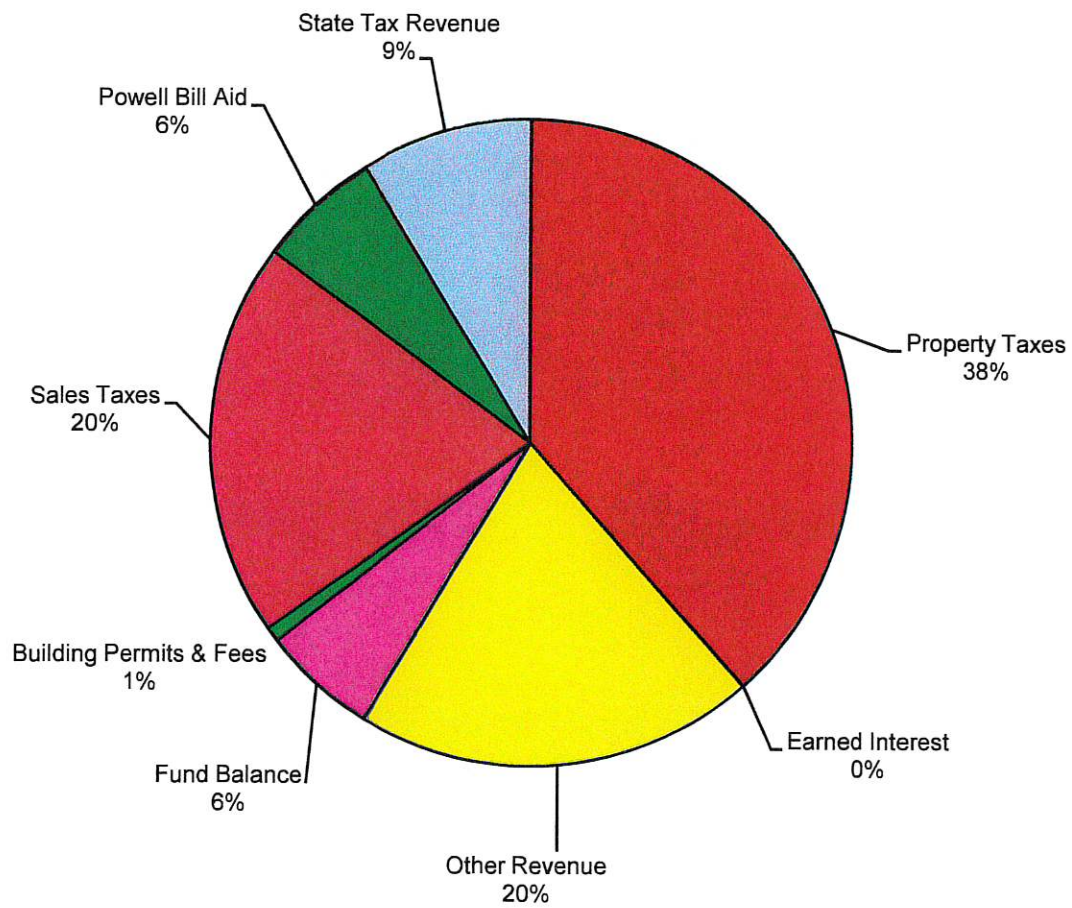
In accordance with the Local Government Budget and Fiscal Control Act, the net debt (total debt carried by a municipality less enterprise fund debt) shall not exceed eight percent (8%) of the assessed value of taxable property.

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 2022 - 2023**



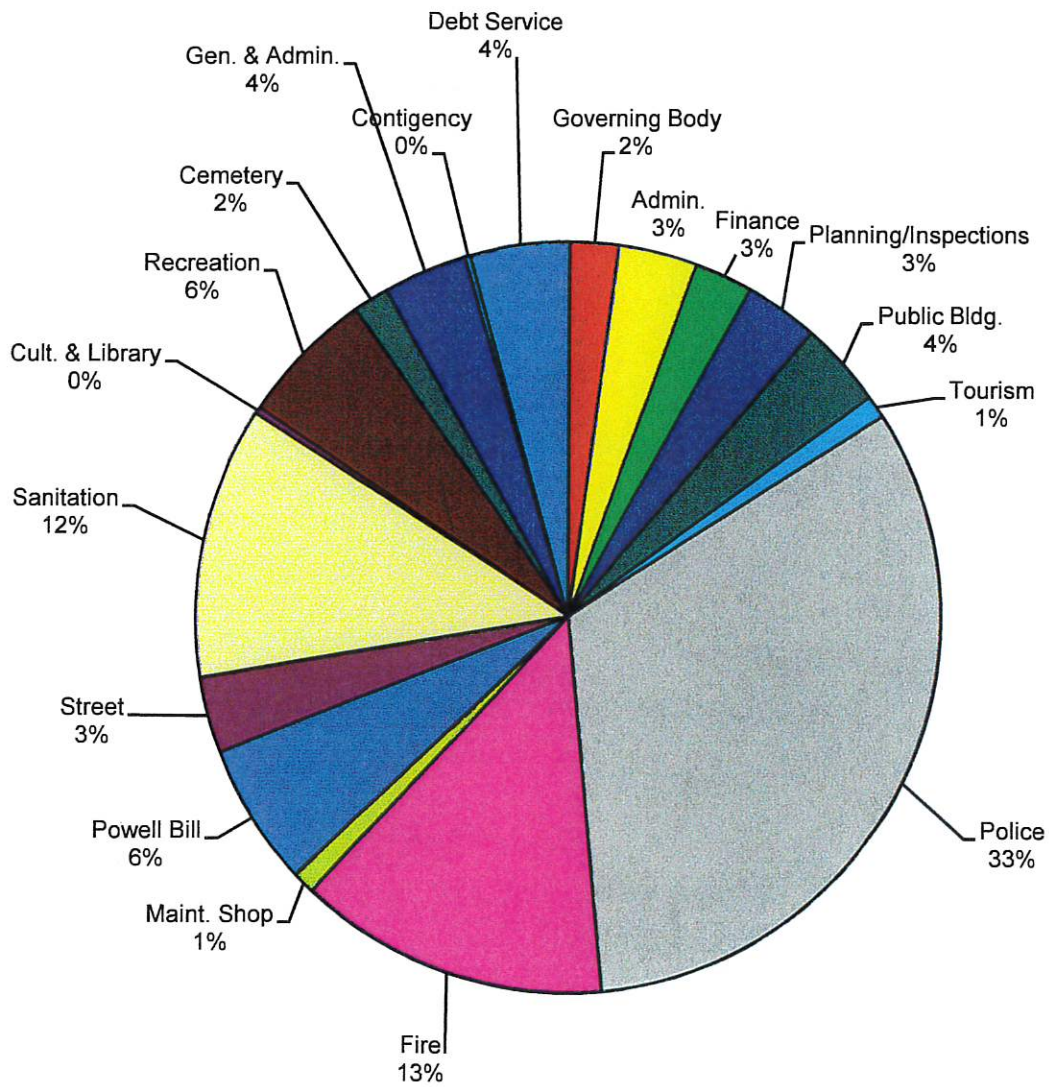
CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2022-2023

Account Number	Account Title	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Expected Revenue 21/22	Budget 22/23
103012007	TAXES-AD VALOREM	0	0	0	0	0	0
103012008	TAXES-AD VALOREM	8	0	0	0	0	0
103012009	TAXES-AD VALOREM	149	0	0	0	0	0
103012010	TAXES-AD VALOREM	149	732	0	0	0	0
103012011	TAXES-AD VALOREM	652	732	389	50	40	40
103012012	TAXES-AD VALOREM	1,051	732	389	50	40	50
103012013	TAXES-AD VALOREM	875	1,022	429	100	430	50
103012014	TAXES-AD VALOREM	1,769	1,166	282	100	1,150	100
103012015	TAXES-AD VALOREM	3,930	1,413	472	500	1,160	100
103012016	TAXES-AD VALOREM	7,466	2,085	435	1,000	1,300	500
103012017	TAXES-AD VALOREM	12,116	4,604	1,942	2,000	1,025	1,000
103012018	TAXES-AD VALOREM	2,935,860	9,082	1,944	5,000	1,180	2,000
103012019	TAXES-AD VALOREM	0	2,939,790	10,850	10,000	1,010	5,000
103012020	TAXES-AD VALOREM	0	0	3,617,633	50,000	10,000	10,000
103012021	TAXES-AD VALOREM	0	0	0	3,594,564	3,550,000	50,000
103012022	TAXES-AD VALOREM	0	0	0	0	0	3,598,790
103011001	CURRENT YR TAXES-VEH.	298,053	290,778	377,465	290,000	350,000	350,000
103011030	ALL PRIOR YEAR TAXES	1,157	5,188	150	0	250	0
103011060	LEASE & RENTAL VEHICLE	32,053	30,717	41,935	30,000	32,000	32,000
103011070	TOURISM REIMBURSEMENT	124,708	93,770	81,724	94,030	96,535	96,500
103011080	FIRE TAX FEES	34,526	35,577	36,278	37,000	37,000	37,000
103171000	PENALTIES & INTEREST	14,107	17,971	14,244	15,000	12,000	12,000
103183000	PAYMENT IN LIEU OF TAX	7,969	11,795	14,400	10,000	14,400	10,000
103191000	LICENSE TAGS	32,742	32,245	33,420	33,000	30,000	30,000
103221000	PARKING RENTS & LEASE	0	0	0	0	0	0
103251000	PRIVILEGE LICENSE	840	810	795	800	100	500
103251001	PRIVILEGE LICENSE-TEMP	317	199	432	400	400	400
103271000	PENALTIES & INTEREST	0	0	0	0	0	0
103291000	EARNED INTEREST ON INV.	74,426	64,285	1,587	1,500	1,000	1,000
103301000	CELL TOWER REVENUES	0	0	17,550	0	0	0
103311000	RENTS	17,006	12,790	12,850	12,500	12,000	12,000
103311010	CONCESSIONS	2	2	2	0	350	0
103311020	CONTRIBUTIONS - PRIV.	0	0	0	0	0	0
103311030	CO. GOVERNMENT GRANT	63,788	63,873	63,788	63,788	63,788	63,788
103311040	RECREATION DEPT.	54,578	31,348	11,065	50,000	44,000	50,000
103311050	HINSON LAKE REVENUES	5,875	1,550	200	5,000	3,000	3,000
103311060	ROCKINGHAM DEPOT REVENUES	0	0	0	0	0	0
103311070	CHAMBER OF COMMERCE REVENUI	0	0	0	0	0	0
103351000	MISC. REVENUES	211,931	59,878	535,740	20,000	265,000	272,000
103362000	SALES TAX TELECOMM.	148,752	119,784	118,346	111,000	103,000	95,275
103362010	SALES TAX PIPED GAS	37,708	31,322	39,150	20,000	33,000	34,100
103372000	UTIL. FRANCHISE TAX	656,203	645,345	640,266	645,000	648,250	654,750
103372010	SALES TAX VIDEO	100,293	97,163	94,382	94,800	91,550	89,900
103381000	CABLE FRANCHISE	0	0	0	0	0	0
103391000	INTANGIBLES TAX	0	0	0	0	0	0
103401000	SOLID WASTE DISPOSAL TAX	6,811	6,886	6,772	6,750	6,900	7,000
103412000	BEER & WINE TAX	39,609	39,135	37,789	40,500	34,450	35,000
103432000	POWELL BILL ALLOC.	260,814	257,132	242,118	232,445	288,033	284,615
103432001	POWELL BILL ENHAN. GRANT	0	0	0	0	0	0
103441000	ON-BEHALF OF PAYMENTS	37,764	38,298	43,699	40,000	40,000	40,000
103451000	LOCAL SALES TAX 2%	1,721,741	1,687,992	1,363,748	1,315,000	1,500,000	1,556,250
103452000	HOLD HARMLESS	600,888	569,033	448,724	435,000	495,000	513,500
103461000	LOCAL SALES TAX FOOD STAMP	0	0	0	0	0	0
103471000	ABC REVENUES	201,710	257,690	345,522	150,000	250,000	175,000
103471001	ABC REC. LAW ENFORCE.	5,215	9,941	13,054	9,000	9,000	9,000
103491001	MISC. FIRE REVENUES	83	5,032	317	0	0	0
103491002	FIRE DEPT CPR CLASS	-232	-84	-180	0	0	0
103492000	MISC POLICE GRANTS	250	1,860	0	0	0	0
103492001	FIRE DEPT SAFETY GRANT	0	0	0	0	0	0
103492002	POLICE GRANTS	38,350	31,135	57,142	25,000	12,550	25,000
103492003	DRUG ASSEST FORFEITURE	215	0	0	300	0	300

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2022-2023

Account Number	Account Title	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Expected Revenue 21/22	Budget 22/23
103492004	MISC POLICE REVENUE	5,150	8,465	1,976	3,500	3,500	3,500
103492005	DRUG CONTROL SUBST. TAX	7,991	3,777	9,357	8,000	5,000	5,000
103501000	SENIOR CITIZEN CTR	0	0	0	0	0	0
103511000	ARREST & WITNESS FEES	1,388	1,097	828	1,500	500	1,000
103531000	FIRE PROTECTION CHG	0	0	0	0	0	0
103541000	RESCUE FEES	0	0	0	0	0	0
103551000	BLDG PERMITS & REZON	85,438	70,974	84,267	80,000	75,000	80,000
103611000	CEMETERY LOT SALES	0	0	0	0	0	0
103611001	CEMETERY PERPETUAL CARE	0	0	0	0	0	0
103771000	BANK MERCHANT CARD FEES	-20,288	-13,324	-15,275	-15,000	-15,000	-15,000
103831000	SALE OF FIXED ASSESTS	0	9,000	0	0	39,147	0
103901000	GARBAGE FEES	696,129	668,810	734,356	878,200	878,200	965,000
103911000	LOAN PROCEEDS	0	362,480	0	0	0	0
103951010	CONT - RICHMOND CO	4,000	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	0	0	0
103951050	TRANSFER FR ENTERPRISE	1,759,280	1,138,271	0	0	0	0
103951060	TRANSFER FR CAPITAL RESERVE	0	0	0	0	0	0
103951070	TRANSFER FROM FUND 64	0	0	0	264,831	264,831	264,831
103951080	TRANSFER FROM AM RESCUE PLAN	0	0	0	0	711,445	0
103991000	FUND BAL APPROPRIATED	0	0	0	750,000	0	602,900
103992010	FD BAL APP POWELL BILL	0	0	0	270,888	0	359,662
		\$10,342,865	\$ 9,774,848	\$ 9,158,248	\$ 9,706,596	\$ 10,017,014	\$ 10,437,901

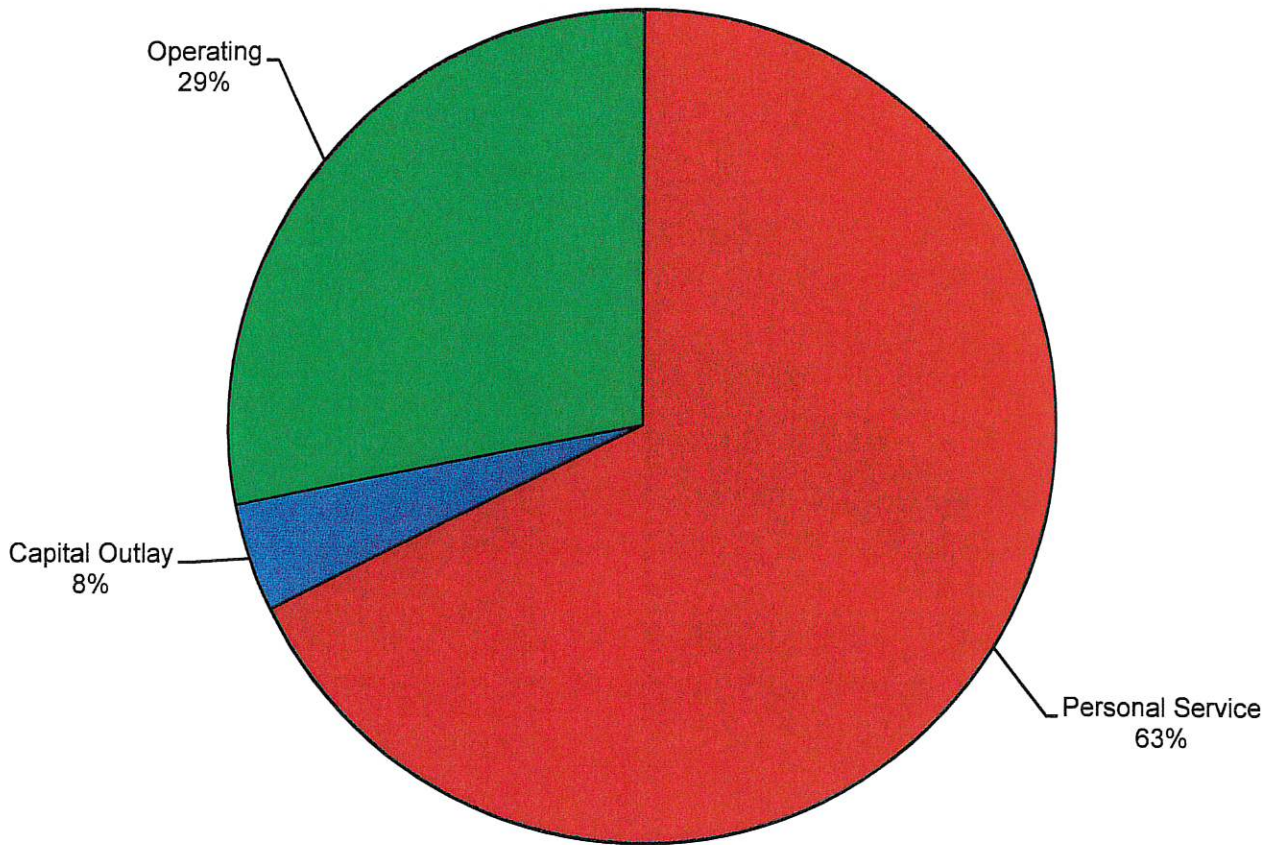
General Fund Expenditures by Function Budget 2022 - 2023



**CITY OF ROCKINGHAM
10 GENERAL FUND
EXPENDITURE BY DEPARTMENT
2022-2023**

Account Title	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Expected Expenditures 21/22	Budget 22/23
DEPARTMENTAL:						
GOVERNING BODY	\$ 264,453	\$ 275,064	\$ 195,968	\$ 194,131	\$ 216,449	\$ 219,170
ADMINISTRATION	\$ 517,445	\$ 472,535	\$ 340,756	343,491	332,050	359,500
FINANCE	\$ 325,093	\$ 420,340	\$ 227,211	226,356	245,626	264,280
PLANNING & INSPECTIONS	\$ 381,733	\$ 358,599	\$ 285,551	296,033	335,615	335,265
PUBLIC BUILDING	\$ 1,213,179	\$ 496,004	\$ 319,435	331,362	355,159	388,845
POLICE	\$ 2,932,550	\$ 3,118,551	\$ 2,957,032	3,288,852	3,332,363	3,393,575
FIRE	\$ 1,161,518	\$ 1,178,460	\$ 1,200,273	1,339,240	1,828,665	1,406,100
MAINTENANCE SHOP	\$ 142,258	\$ 128,852	\$ 80,133	85,873	81,034	99,745
STREET	\$ 325,099	\$ 289,011	\$ 348,857	350,355	327,150	341,945
POWELL BILL	\$ 241,004	\$ 228,495	\$ 263,804	503,333	231,665	644,277
SANITATION	\$ 1,388,116	\$ 1,370,894	\$ 1,027,993	1,159,923	1,092,765	1,220,595
TOURISM	\$ 118,106	\$ 95,996	\$ 91,745	94,030	98,021	102,216
RECREATION	\$ 550,783	\$ 476,875	\$ 323,165	596,598	655,210	612,915
CULTURAL & LIBRARY	\$ 80,023	\$ 25,763	\$ 25,601	27,950	30,900	31,950
CEMETERY	\$ 111,805	\$ 127,949	\$ 122,158	137,815	132,558	158,442
TOTAL DEPARTMENTAL	9,753,165	9,063,388	7,809,682	8,975,342	9,295,230	9,578,820
NON-DEPARTMENTAL:						
GENERAL & ADMIN.	\$ 438,733	\$ 405,264	\$ 258,184	307,913	304,013	378,500
CONTINGENCY	\$ -	\$ -	\$ -	25,000	-	25,000
DEBT SERVICE	\$ 150,954	\$ 170,123	\$ 133,510	398,341	398,341	455,581
TOTAL NON-DEPARTMENTAL	589,687	575,387	391,694	731,254	702,354	859,081
TOTAL EXPENDITURES	\$ 10,342,852	\$ 9,638,775	\$ 8,201,376	\$ 9,706,596	\$ 9,997,584	\$ 10,437,901

**General Fund
Expenditures by Object
Budget 2022 - 2023**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
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	2,442	2,470	2,470	2,470	2,470
104101060	GROUP INSURANCE	108,869	114,450	127,000	132,000	132,000
	PERSONAL SERVICES	143,661	149,220	161,770	166,770	166,770
104102100	ELECTION EXPENSE	-	5,100	6,758	-	-
104102110	TELEPHONE & POSTAGE	-	-	-	-	-
104102140	TRAVEL & EDUCATION	-	2,000	100	2,000	2,000
104102260	ADVERTISING	-	2,000	-	2,000	2,000
104102530	DUES & SUBSCRIPTION	4,666	5,000	5,000	5,000	5,000
104102540	INS. LIABILITY	2,757	2,650	3,160	3,500	3,500
104102570	MISC. EXPENSE	2,011	5,000	6,500	10,000	10,000
	GENERAL OPERATING EXPENSES	9,434	21,750	21,518	22,500	22,500
104103040	PROFESSIONAL SERVICE	62,691	60,000	70,000	60,000	60,000
	CONTRACTUAL SERVICES	62,691	60,000	70,000	60,000	60,000
104105720	CAP. EXP. BLDGS.	-	-	-	-	-
104105740	CAP. OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104106010	INTERFUND REIMBURSE	(83,818)	(100,839)	(100,839)	(94,400)	(94,100)
	INTERFUND REIMBURSEMENT	(83,818)	(100,839)	(100,839)	(94,400)	(94,100)
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	-	-	-	-	-
104108972	CRIME STOPPERS	500	500	500	500	500
104108990	CONT. HOSPICE PROGRAM	500	500	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	\$ 195,968	\$ 194,131	\$ 216,449	\$ 218,870	\$ 219,170

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
ADMINISTRATION						
104201020	SALARIES & WAGES	\$ 237,807	\$ 240,000	\$ 245,250	\$ 251,000	\$ 251,000
104201021	SALARIES & WAGES - O	-	-	-	-	-
104201022	TEMPORARY & PART-TIME	68,066	68,950	57,500	54,000	54,000
104201023	SALARIES & WAGES - L	6,466	7,075	7,040	6,800	6,800
104201050	FICA TAXES	25,378	25,900	25,600	26,000	26,000
104201060	GROUP INSURANCE	37,153	39,500	39,500	41,000	41,000
104201070	RETIREMENT	35,482	38,705	38,000	41,000	41,000
104201071	CITY CONTRIBUTION 401K	8,671	8,475	8,200	8,100	8,100
104201072	LOCAL PENSION FUND	2,966	3,650	3,800	4,000	4,000
104201080	BONUS	11,118	8,801	12,250	11,200	11,200
	PERSONAL SERVICES	433,107	441,056	437,140	443,100	443,100
104202110	TELEPHONE & POSTAGE	174	500	300	500	500
104202120	PRINTING	-	1,000	-	1,000	1,000
104202140	TRAVEL, EDUCATION A	2,729	8,000	5,000	8,000	8,000
104202160	M & R EQUIPMENT	-	-	-	-	-
104202170	M & R VEHICLES	254	-	50	-	-
104202260	ADVERTISING	466	4,000	4,000	4,000	4,000
104202270	AUTO ALLOWANCE	12,900	12,900	12,900	12,900	12,900
104202310	GAS, OIL & TIRES	-	-	-	-	-
104202530	DUES & SUBSCRIPTIONS	4,470	3,500	3,500	3,500	3,500
104202540	INSURANCE AND BONDS	5,962	6,400	6,525	7,000	7,000
104202570	MISCELLANEOUS EXPENSE	26,649	40,000	35,000	40,000	40,000
104202580	TOURISM EXPENSE	-	-	-	-	-
	GENERAL OPERATING	53,604	76,300	67,275	76,900	76,900
104203450	CONTRACTED SERVICES	4,925	5,500	6,500	6,500	6,500
	CONTRACTUAL SERVICES	4,925	5,500	6,500	6,500	6,500
104204330	DEPT. SUPPLIES & MAT.	4,504	5,000	5,500	5,000	5,000
	MATERIAL AND SUPPLIES	4,504	5,000	5,500	5,000	5,000
104205740	CAPITAL OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104206010	INTERFUND REIMBURSE	(155,384)	(184,365)	(184,365)	(172,437)	(172,000)
	INTERFUND REIMBURSEMENT	(155,384)	(184,365)	(184,365)	(172,437)	(172,000)
	TOTAL FOR DEPARTMENT	\$ 340,756	\$ 343,491	\$ 332,050	\$ 359,063	\$ 359,500

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

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
FINANCE						
104401020	SALARIES & WAGES	\$ 228,098	\$ 233,250	\$ 245,000	\$ 238,000	\$ 238,000
104401021	SALARIES & WAGES - O	-	-	-	-	-
104401022	TEMPORARY & PART-TIME	-	-	-	-	-
104401023	SALARIES & WAGES - L	1,351	1,380	1,380	-	-
104401050	FICA TAXES	17,425	18,150	19,150	19,000	19,000
104401060	GROUP INSURANCE	37,153	40,000	46,500	52,250	52,250
104401070	RETIREMENT	24,414	27,100	28,600	30,000	30,000
104401071	CITY CONTRIBUTION 401K	5,967	6,000	6,200	6,000	6,000
104401080	BONUS	579	580	2,050	580	580
	PERSONAL SERVICES	314,987	326,460	348,880	345,830	345,830
104402110	TELEPHONE & POSTAGE	1,611	3,000	2,000	3,000	3,000
104402120	PRINTING	3,283	4,000	4,000	4,000	4,000
104402140	TRAVEL, EDUCATION A	2,048	3,000	3,000	3,000	3,000
104402160	M & R EQUIPMENT	-	-	-	-	-
104402210	SOFTWARE & PROGRAM	350	5,000	3,000	5,000	5,000
104402260	ADVERTISING	1,750	3,000	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	90	300	300	300	300
104402540	INSURANCE AND BONDS	4,258	4,400	4,750	5,050	5,050
	GENERAL OPERATING	15,190	24,500	21,850	25,150	25,150
104403040	TAX COLLECTION FEES	14,393	12,000	15,000	16,000	16,000
104403450	CONTRACTED SERVICES	17,691	20,000	20,000	20,000	20,000
	CONTRACTUAL SERVICES	32,084	32,000	35,000	36,000	36,000
104404330	DEPARTMENT SUPPLIES	4,156	9,500	6,000	8,000	8,000
	MATERIAL AND SUPPLIES	4,156	9,500	6,000	8,000	8,000
104405740	CAPITAL OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104406010	INTERFUND REIMBURSE	(139,206)	(166,104)	(166,104)	(151,096)	(150,700)
	INTERFUND REIMBURSEMENT	(139,206)	(166,104)	(166,104)	(151,096)	(150,700)
	TOTAL FOR DEPARTMENT	\$ 227,211	\$ 226,356	\$ 245,626	\$ 263,884	\$ 264,280

FUNDS (4) POSITIONS

**CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023**

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
PLANNING & INSPECTIONS						
104601020	SALARIES & WAGES	\$ 217,844	\$ 222,200	\$ 229,000	\$ 235,000	\$ 235,000
104601021	SALARIES & WAGES - O	72	300	300	300	300
104601022	TEMPORARY & PART-TIME	-	-	-	-	-
104601023	SALARIES & WAGES - L	4,406	4,500	4,670	5,400	5,400
104601030	SALARIES & WAGES PL	700	1,600	1,600	1,600	1,600
104601050	FICA TAXES	16,221	17,600	18,000	18,600	18,600
104601060	GROUP INSURANCE	27,865	29,500	38,700	40,000	40,000
104601070	RETIREMENT	23,559	26,000	26,700	30,000	30,000
104601071	CITY CONTRIBUTION 401K	5,758	5,800	5,850	6,100	6,100
104601080	BONUS	463	463	1,275	465	465
	PERSONAL SERVICES	296,888	307,963	326,095	337,465	337,465
104602110	TELEPHONE & POSTAGE	1,389	3,000	1,500	2,500	2,500
104602120	PRINTING	-	2,000	-	2,000	2,000
104602140	TRAVEL, EDUCATION A	455	4,000	1,000	4,000	4,000
104602170	M & R VEHICLES	469	1,000	1,000	1,000	1,000
104602260	ADVERTISING	3,556	3,000	4,000	3,000	3,000
104602310	GAS, OIL & TIRES	619	2,000	2,500	3,000	3,000
104602360	UNIFORMS	382	400	400	400	400
104602530	DUES & SUBSCRIPTIONS	1,912	2,500	2,500	2,500	2,500
104602540	INSURANCE, LIABILITY	5,369	6,050	6,000	6,500	6,500
104602560	PLANNING BOARD EXP.	-	500	-	500	500
104602610	APPEARANCE COMM.	-	-	-	-	-
	GENERAL OPERATING	14,151	24,450	18,900	25,400	25,400
104603450	CONTRACTED SERVICES	24,583	30,000	60,000	35,000	35,000
	CONTRACTUAL SERVICES	24,583	30,000	60,000	35,000	35,000
104604330	DEPARTMENT SUPPLIES	2,335	6,000	3,000	6,000	6,000
	MATERIAL AND SUPPLIES	2,335	6,000	3,000	6,000	6,000
104605740	CAPITAL OUTLAY, EQUIP.	7,178	-	-	-	-
	CAPITAL OUTLAY	7,178	-	-	-	-
104606010	INTERFUND REIMBURSE	(59,584)	(72,380)	(72,380)	(68,826)	(68,600)
		(59,584)	(72,380)	(72,380)	(68,826)	(68,600)
TOTAL FOR DEPARTMENT		\$ 285,551	\$ 296,033	\$ 335,615	\$ 335,039	\$ 335,265

FUNDS (3) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
PUBLIC BUILDINGS						
105001020	SALARIES & WAGES	\$ 141,991	\$ 160,500	\$ 160,500	\$ 161,000	\$ 161,000
105001021	SALARIES & WAGES - O	-	8,500	5,000	8,500	8,500
105001022	TEMP. & PART-TIME	-	6,000	-	6,000	6,000
105001023	SALARIES & WAGES - L	747	765	762	815	815
105001050	FICA TAXES	10,833	13,500	12,900	13,500	13,500
105001060	GROUP INSURANCE	36,781	38,650	50,025	56,500	56,500
105001070	RETIREMENT	14,695	19,500	17,500	18,500	18,500
105001071	CITY CONTRIBUTION 401K	3,591	4,300	3,750	3,850	3,850
105001080	BONUS	521	600	1,775	460	460
	PERSONAL SERVICES	209,159	252,315	252,212	269,125	269,125
105002110	TELEPHONE & POSTAGE	1	20	20	20	20
105002140	TRAVEL, EDUCATION A	210	1,000	1,000	1,000	1,000
105002150	M & R BLDGS/GROUND	19,673	45,000	50,000	50,000	50,000
105002160	M & R EQUIPMENT	564	4,500	4,000	4,500	4,500
105002170	M & R VEHICLES	2,587	3,000	5,000	3,500	3,500
105002260	ADVERTISING	-	-	-	-	-
105002310	GAS, OIL & TIRES	3,780	10,000	8,000	10,000	10,000
105002360	UNIFORMS	2,189	1,500	3,000	3,000	3,000
105002530	DUES & SUB.	-	-	-	-	-
105002540	INSURANCE, LIABILITY	9,828	10,600	10,700	11,500	11,500
	GENERAL OPERATING	38,832	75,620	81,720	83,520	83,520
105003040	PRO. SERVICES	-	-	-	-	-
105003450	CONTRACTED SVCS.	144,172	135,000	135,000	140,000	140,000
	CONTRACTUAL SERVICES	144,172	135,000	135,000	140,000	140,000
105004330	DEPARTMENT SUPPLIES	41,709	40,000	25,000	40,000	40,000
	MATERIAL AND SUPPLIES	41,709	40,000	25,000	40,000	40,000
105005720	CAPITAL OUTLAY BLDG.	81,834	73,200	108,000	105,200	65,200
105005740	CAPITAL OUTLAY EQUIP.	8,924	12,000	10,000	8,500	8,500
	CAPITAL OUTLAY	90,758	85,200	118,000	113,700	73,700
105006010	INTERFUND REIMBURSE	(205,195)	(256,773)	(256,773)	(218,076)	(217,500)
	INTERFUND REIMBURSEMENT	(205,195)	(256,773)	(256,773)	(218,076)	(217,500)
	TOTAL FOR DEPARTMENT	\$ 319,435	\$ 331,362	\$ 355,159	\$ 428,269	\$ 388,845

FUNDS (4) POSITIONS

CAPITAL OUTLAY 5720						
PAINT INSIDE CITY HALL		4,000		REPLACING ONE GARAGE DOOR		7,500
REPLACE HVAC DAMPER MOTOS ON UNIT 3		10,000		NEW CAMERA SYSTEM PW		7,500
REPLACE BATHROOM STALL DOORS STATION #2		2,000				\$ 65,200
RESEAL ROOF WITH KOOLSEAL (TEMP FIX FOR 3-5 YRS)		2,500		CAPITAL OUTLAY 5740		
REPLACE READER DISPLAY ON GAS PUMPS PUBLIC WORKS		13,200		HITCH & BLOWER FOR MOWER	\$	4,000
PAINT DOWNSTAIRS POLICE STATION		3,500		CARGO TRAILER(TRACY SUPPLI	\$	4,500
REPAIR 2ND BRIDGE HITCHCOCK CREEK GREENWAY		15,000			\$	8,500

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
POLICE DEPARTMENT						
105101020	SALARIES & WAGES	\$ 1,645,535	\$ 1,680,000	\$ 1,782,500	\$ 1,710,000	\$ 1,710,000
105101021	SALARIES & WAGES - O	27,076	98,000	50,000	60,000	60,000
105101022	TEMPORARY & PART-TIME	-	16,000	-	16,000	16,000
105101023	SALARIES & WAGES - L	16,616	19,500	18,950	17,125	17,125
105101050	FICA TAXES	125,342	136,850	144,311	144,000	144,000
105101060	GROUP INSURANCE	379,130	332,850	385,000	387,500	387,500
105101070	RETIREMENT	188,940	213,500	224,933	237,000	237,000
105101071	CITY CONTRIBUTION 401K	85,670	88,650	93,125	91,000	91,000
105101072	LOCAL PENSION FUND	13,124	13,125	32,164	69,000	69,000
105101080	BONUS	4,910	5,200	13,150	4,850	4,850
	PERSONAL SERVICES	2,486,343	2,603,675	2,744,133	2,736,475	2,736,475
105102110	TELEPHONE & POSTAGE	1,121	3,000	1,900	3,000	3,000
105102120	PRINTING	1,098	4,000	3,500	4,000	4,000
105102140	TRAVEL, EDUCATION A	12,452	32,500	30,000	32,500	32,500
105102160	M & R EQUIPMENT	16,012	22,000	17,500	22,000	22,000
105102170	M & R VEHICLES	24,414	28,500	28,500	28,500	28,500
105102260	ADVERTISING	974	900	1,200	900	900
105102310	GAS, OIL & TIRES	65,109	125,000	65,000	125,000	125,000
105102360	UNIFORMS	25,196	34,000	30,000	34,000	50,000
105102530	DUES & SUBSCRIPTIONS	1,300	2,100	2,100	2,100	2,100
105102540	INSURANCE, LIABILITY	56,070	63,600	60,000	63,600	63,600
	GENERAL OPERATING	203,746	315,600	239,700	315,600	331,600
105103450	CONTRACTED SERVICES	78,928	85,000	80,000	85,000	85,000
	CONTRACTUAL SERVICES	78,928	85,000	80,000	85,000	85,000
105104330	DEPARTMENT SUPPLIES	154,293	34,000	30,000	34,000	34,000
	MATERIAL AND SUPPLIES	154,293	34,000	30,000	34,000	34,000
105105740	CAPITAL OUTLAY EQUIP.	26,991	228,577	232,530	204,500	184,500
	CAPITAL OUTLAY	26,991	228,577	232,530	204,500	184,500
105108990	DRUG ASSET FORFEITURE	6,731	22,000	6,000	22,000	22,000
	TOTAL OTHER TYPE	6,731	22,000	6,000	22,000	22,000
	TOTAL FOR DEPARTMENT	\$ 2,957,032	\$ 3,288,852	\$ 3,332,363	\$ 3,397,575	\$ 3,393,575

FUNDS POSITIONS (35) POLICE (2) OFFICE ASSISTANTS

CAPITAL OUTLAY 5740

BULLETPROOF VEST	\$ 6,500
PATROL VEHICLES (4)	\$ 128,000
EQUIPMENT FOR VEHICLES	\$ 28,000
TASER UPGRADES	\$ 9,000
OFFICE FURNITURE	\$ 13,000
	\$ 184,500

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
FIRE DEPARTMENT						
105301020	SALARIES & WAGES	\$ 652,514	\$ 688,365	\$ 707,500	\$ 698,000	\$ 698,000
105301021	SALARIES & WAGES - O	24,189	33,000	29,000	35,000	35,000
105301022	TEMPORARY & PART-TIME	29,978	28,000	12,000	25,000	25,000
105301023	SALARIES & WAGES - L	2,864	3,125	3,109	3,800	3,800
105301050	FICA TAXES	54,971	57,800	57,487	58,500	58,500
105301060	GROUP INSURANCE	159,398	155,400	174,000	179,500	179,500
105301070	RETIREMENT	72,240	83,200	84,686	91,000	91,000
105301071	CITY CONTRIBUTION 401K	17,655	18,175	18,613	18,500	18,500
105301080	BONUS	2,498	2,525	7,240	2,650	2,650
	PERSONAL SERVICES	1,016,307	1,069,590	1,093,635	1,111,950	1,111,950
105302110	TELEPHONE & POSTAGE	110	550	480	550	550
105302140	TRAVEL, EDUCATION A	5,924	18,000	17,000	18,000	18,000
105302160	M & R EQUIPMENT	2,769	11,000	10,500	11,000	11,000
105302170	M & R VEHICLE	20,967	25,000	23,000	25,000	25,000
105302260	ADVERTISING	-	600	500	600	600
105302310	GAS, OIL & TIRES	17,316	23,000	21,000	23,000	23,000
105302360	UNIFORMS	23,991	28,000	26,000	28,500	28,500
105302530	DUES & SUBSCRIPTIONS	2,898	5,500	5,000	5,500	5,500
105302540	INSURANCE, LIABILITY	41,195	46,000	41,000	43,500	43,500
	GENERAL OPERATING	115,170	157,650	144,480	155,650	155,650
105303450	CONTRACTED SERVICES	5,885	6,000	10,500	11,000	11,000
105303550	ON-BEHALF OF PAYMENT	43,699	40,000	40,000	40,000	40,000
	CONTRACTUAL SERVICES	49,584	46,000	50,500	51,000	51,000
105304330	DEPARTMENT SUPPLIES	19,212	28,500	26,800	28,500	28,500
	MATERIAL AND SUPPLIES	19,212	28,500	26,800	28,500	28,500
105305730	CAPITAL EXP. OTHER	-	-	-	-	-
105305740	CAPITAL OUTLAY EQUIP.	-	37,500	513,250	107,000	59,000
	CAPITAL OUTLAY	-	37,500	513,250	107,000	59,000
105308990	FEMA GRANT EXPENSE	-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 1,200,273	\$ 1,339,240	\$ 1,828,665	\$ 1,454,100	\$ 1,406,100

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

CAPITAL OUTLAY 5740

HAZ-MAT EQUIPMENT	\$ 1,000
AIR PACK REPLACEMENT(HARNESS & MASK)	\$ 54,000
TECHNICAL RESCUE EQUIP(LIFE SAFETY ROPE)	\$ 4,000
	\$ 59,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
MAINTENANCE SHOP						
105501020	SALARIES & WAGES	\$ 72,934	\$ 74,100	\$ 75,800	\$ 80,000	\$ 80,000
105501021	SALARIES & WAGES - O	2,592	4,600	2,500	4,600	4,600
105501022	TEMPORARY & PART-TIME	-	-	-	-	-
105501023	SALARIES & WAGES - L	612	625	625	655	655
105501050	FICA TAXES	6,039	6,100	6,200	6,550	6,550
105501060	GROUP INSURANCE	18,577	19,510	20,500	21,500	21,500
105501070	RETIREMENT	8,076	9,100	9,150	10,500	10,500
105501071	CITY CONTRIBUTION 401K	1,974	2,000	2,050	2,150	2,150
105501080	BONUS	290	290	831	290	290
	PERSONAL SERVICES	111,094	116,325	117,656	126,245	126,245
105502110	TELEPHONE & POSTAGE	-	50	-	50	50
105502140	TRAVEL, EDUCATION A	140	800	-	800	800
105502160	M & R EQUIPMENT	5,084	9,000	6,500	9,000	9,000
105502170	M & R VEHICLES	264	800	800	1,000	1,000
105502260	ADVERTISING	-	-	-	-	-
105502310	GAS, OIL & TIRES	1,107	2,000	1,500	2,000	2,000
105502360	UNIFORMS	1,222	950	1,350	1,500	1,500
105502540	INSURANCE, LIABILITY	5,311	5,850	5,750	6,100	6,100
	GENERAL OPERATING	13,128	19,450	15,900	20,450	20,450
105504330	DEPARTMENT SUPPLIES	9,044	10,000	7,500	10,000	10,000
	MATERIAL AND SUPPLIES	9,044	10,000	7,500	10,000	10,000
105505740	CAPITAL OUTLAY EQUIP.	-	6,640	6,520	48,550	3,550
	CAPITAL OUTLAY	-	6,640	6,520	48,550	3,550
105506010	INTERFUND REIMBURSE	(53,133)	(66,542)	(66,542)	(77,727)	(60,500)
	INTERFUND REIMBURSEMENT	(53,133)	(66,542)	(66,542)	(77,727)	(60,500)
	TOTAL FOR DEPARTMENT	\$ 80,133	\$ 85,873	\$ 81,034	\$ 127,518	\$ 99,745

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5740

ROLLING JACK FOR LIFT \$ 3,550

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
STREET DEPARTMENT						
105601020	SALARIES & WAGES	\$ 170,555	\$ 171,500	\$ 169,500	\$ 168,000	\$ 168,000
105601021	SALARIES & WAGES - O	5,535	10,000	7,500	10,000	10,000
105601022	TEMPORARY & PART-TIME	-	-	-	-	-
105601023	SALARIES & WAGES - L	1,815	1,935	1,250	-	-
105601050	FICA TAXES	13,182	14,150	13,900	13,500	13,500
105601060	GROUP INSURANCE	72,157	68,275	54,500	56,500	56,500
105601070	RETIREMENT	18,881	21,125	21,000	22,000	22,000
105601071	CITY CONTRIBUTION 401K	4,607	4,625	4,600	4,500	4,500
105601080	BONUS	984	985	3,400	695	695
	PERSONAL SERVICES	287,716	292,595	275,650	275,195	275,195
105602110	TELEPHONE & POSTAGE	-	-	-	-	-
105602140	TRAVEL, EDUCATION A	210	1,000	500	1,000	1,000
105602160	M & R EQUIPMENT	10,848	12,000	8,000	12,000	12,000
105602170	M & R VEHICLES	2,922	5,000	3,000	5,000	5,000
105602260	ADVERTISING	355	200	200	200	200
105602310	GAS, OIL & TIRES	12,067	10,000	8,000	15,500	15,500
105602360	UNIFORMS	3,780	3,400	3,400	3,400	3,400
105602540	INSURANCE AND LIABILITY	10,447	11,660	11,000	11,650	11,650
	GENERAL OPERATING	40,629	43,260	34,100	48,750	48,750
105603450	CONTRACTED SERVICES	2,320	2,500	2,400	3,000	3,000
	CONTRACTUAL SERVICES	2,320	2,500	2,400	3,000	3,000
105604330	DEPT. SUPPLIES & MAT.	7,313	12,000	15,000	15,000	15,000
	MATERIAL AND SUPPLIES	7,313	12,000	15,000	15,000	15,000
105605730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105605740	CAPITAL OUTLAY EQUIP.	10,879	-	-	50,000	-
	CAPITAL OUTLAY	10,879	-	-	50,000	-
	TOTAL FOR DEPARTMENT	\$ 348,857	\$ 350,355	\$ 327,150	\$ 391,945	\$ 341,945

FUNDS (6) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
POWELL BILL						
105701020	SALARIES & WAGES	\$ 125,067	\$ 137,700	\$ 100,000	\$ 135,000	\$ 135,000
105701021	SALARIES & WAGES - O	-	1,000	500	1,000	1,000
105701022	TEMPORARY & PART-TIME	-	-	-	-	-
105701023	SALARIES & WAGES - L	2,011	1,300	2,015	735	735
105701050	FICA TAXES	10,084	10,800	7,850	10,500	10,500
105701060	GROUP INSURANCE	24,521	30,100	23,800	30,000	30,000
105701070	RETIREMENT	13,478	16,000	11,700	16,700	16,700
105701071	CITY CONTRIBUTION 401K	3,125	3,500	2,600	3,425	3,425
105701080	BONUS	-	-	-	120	120
	PERSONAL SERVICES	178,286	200,400	148,465	197,480	197,480
105702110	TELEPHONE & POSTAGE	-	-	-	-	-
105702140	TRAVEL, EDUCATION A	287	500	200	500	500
105702160	M & R EQUIPMENT	4,074	12,000	4,100	12,000	12,000
105702170	M & R VEHICLES	4,235	6,000	6,000	6,000	6,000
105702180	M & R STREETS	31,598	40,000	40,000	45,000	45,000
105702260	ADVERTISING	-	300	-	300	300
105702310	GAS, OIL & TIRES	7,170	8,000	7,500	8,000	8,000
105702540	INSURANCE AND LIABILITY	6,637	7,450	7,700	8,200	8,200
	GENERAL OPERATING	54,001	74,250	65,500	80,000	80,000
105703040	PROFESSIONAL SERVICES	-	-	-	-	-
105703450	CONTRACTED SERVICES	20,485	142,683	8,500	330,797	285,797
	CONTRACTUAL SERVICES	20,485	142,683	8,500	330,797	285,797
105704330	DEPT. SUPPLIES & MAT.	11,032	8,000	8,000	8,000	8,000
	MATERIAL AND SUPPLIES	11,032	8,000	8,000	8,000	8,000
105705730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105705740	CAPITAL OUTLAY EQUIP.	-	78,000	1,200	28,000	73,000
	CAPITAL OUTLAY	-	78,000	1,200	28,000	73,000
105708920	CONT TO GF LEASE PU	-	-	-	-	-
105708930	CONT DOWNTOWN REVIT	-	-	-	-	-
	TOTAL OTHER TYPE	-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 263,804	\$ 503,333	\$ 231,665	\$ 644,277	\$ 644,277

FUNDS (3) POSITIONS

CAPITAL OUTLAY 5740

FLAT TAMP	3,000
STREET SWEEPER	25,000
3/4 TON CREW CAB TRUCK W/ SERV BODY	45,000
	\$ 73,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
SANITATION DEPT						
105801020	SALARIES & WAGES	\$ 548,780	\$ 560,000	\$ 566,000	\$ 580,000	\$ 580,000
105801021	SALARIES & WAGES - O	11,151	26,000	27,000	30,000	30,000
105801022	TEMPORARY & PART-TIME	-	-	-	-	-
105801023	SALARIES & WAGES - L	6,975	7,450	7,490	7,250	7,250
105801050	FICA TAXES	44,041	45,575	46,400	47,500	47,500
105801060	GROUP INSURANCE	183,858	175,950	190,500	201,650	201,650
105801070	RETIREMENT	60,041	68,090	69,000	75,500	75,500
105801071	CITY CONTRIBUTION 401K	14,849	14,900	15,100	15,500	15,500
105801080	BONUS	2,258	2,258	6,475	2,145	2,145
	PERSONAL SERVICES	871,953	900,223	927,965	959,545	959,545
105802110	TELEPHONE & POSTAGE	-	100	-	100	100
105802140	TRAVEL, EDUCATION A	1,011	1,000	1,500	2,000	2,000
105802160	M & R EQUIPMENT	2,838	30,000	6,700	30,000	30,000
105802170	M & R VEHICLES	27,341	45,000	29,500	45,000	45,000
105802260	ADVERTISING	197	100	100	100	100
105802310	GAS, OIL & TIRES	75,501	70,000	67,000	70,000	70,000
105802320	LANDFILL DISPOSAL	4,504	25,000	5,000	25,000	25,000
105802360	UNIFORMS	9,351	8,000	8,300	8,700	8,700
105802540	INSURANCE AND LIABILITY	31,995	35,000	32,700	34,650	34,650
	GENERAL OPERATING	152,738	214,200	150,800	215,550	215,550
105803450	CONTRACTED SERVICES	250	1,500	500	1,500	1,500
	CONTRACTUAL SERVICES	250	1,500	500	1,500	1,500
105804330	DEPT. SUPPLIES & MAT.	3,052	15,000	13,500	15,000	15,000
	MATERIAL AND SUPPLIES	3,052	15,000	13,500	15,000	15,000
105805740	CAPITAL OUTLAY EQUIP.	-	29,000	-	429,000	29,000
	CAPITAL OUTLAY	-	29,000	-	429,000	29,000
	TOTAL FOR DEPARTMENT	\$ 1,027,993	\$ 1,159,923	\$ 1,092,765	\$ 1,620,595	\$ 1,220,595

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
2022-2023**

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
TOURISM						
106101020	SALARIES & WAGES	\$ 64,981	\$ 65,550	\$ 69,450	\$ 72,000	\$ 72,000
106101021	SALARIES & WAGES - O	-	-	-	-	-
106101022	TEMPORARY & PART-TIME	-	-	-	-	-
106101023	SALARIES & WAGES - L	-	-	-	-	-
106101050	FICA TAXES	5,380	5,500	5,500	5,750	5,750
106101060	GROUP INSURANCE	9,288	9,765	9,775	10,100	10,100
106101070	RETIREMENT	7,194	7,850	8,300	9,150	9,150
106101071	CITY CONTRIBUTION 401k	1,758	1,750	1,780	1,800	1,800
106101080	BONUS	116	115	116	116	116
	PERSONAL SERVICES	88,717	90,530	94,921	98,916	98,916
106102110	TELEPHONE & POSTAGE	28	500	100	300	300
106102270	AUTO ALLOWANCE	3,000	3,000	3,000	3,000	3,000
	GENERAL OPERATING	3,028	3,500	3,100	3,300	3,300
	TOTAL FOR DEPARTMENT	\$ 91,745	\$ 94,030	\$ 98,021	\$ 102,216	\$ 102,216

FUNDS (1) FULL TIME POSITION

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
RECREATION						
106201020	SALARIES & WAGES	\$ 129,888	\$ 148,000	\$ 149,000	\$ 151,000	\$ 151,000
106201021	SALARIES & WAGES - O	4,415	34,000	42,000	50,000	50,000
106201022	TEMPORARY & PART-TIME	18,070	105,000	85,500	100,000	100,000
106201023	SALARIES & WAGES - L	3,674	3,750	3,805	3,900	3,900
106201050	FICA TAXES	9,974	22,300	22,000	23,500	23,500
106201060	GROUP INSURANCE	27,865	30,450	30,000	31,000	31,000
106201070	RETIREMENT	14,412	21,285	22,500	25,000	25,000
106201071	CITY CONTRIBUTION 401K	3,522	4,650	5,000	5,150	5,150
106201080	BONUS	463	463	1,005	465	465
PERSONAL SERVICES		212,283	369,898	360,810	390,015	390,015
106202110	TELEPHONE & POSTAGE	5,264	5,500	5,500	6,000	6,000
106202120	PRINTING	-	200	200	200	200
106202130	UTILITIES	28,392	43,000	43,000	43,000	43,000
106202140	TRAVEL, EDUCATION A	5,055	2,500	2,500	2,000	2,000
106202150	M & R BUILDINGS/GROUNDS	14,744	30,000	30,000	50,000	30,000
106202160	M & R EQUIPMENT	6,615	6,000	8,000	8,000	8,000
106202170	M & R VEHICLES	574	2,500	2,000	2,000	2,000
106202260	ADVERTISING	-	-	-	-	-
106202310	GAS, OIL & TIRES	2,480	7,000	7,000	8,000	8,000
106202360	UNIFORMS	455	500	700	700	700
106202480	PURCHASES FOR RESALE	-	1,000	2,000	3,000	3,000
106202530	DUES & SUBSCRIPTION	-	500	500	500	500
106202540	INSURANCE AND LIABILITY	11,591	20,000	20,000	21,500	21,500
106202570	MISCELLANEOUS EXPENSE	-	-	-	-	-
106202580	ACTIVITIES	352	2,500	2,500	2,500	2,500
GENERAL OPERATING		75,522	121,200	123,900	147,400	127,400
106203450	CONTRACTED SERVICES	12,154	15,000	15,000	15,000	15,000
CONTRACTUAL SERVICES		12,154	15,000	15,000	15,000	15,000
106204320	CHEMICALS	5,651	5,000	5,000	10,000	10,000
106204330	DEPT. SUPPLIES & MAT.	5,044	10,500	10,500	10,500	10,500
106204340	ATHLETIC SUPPLIES	12,511	35,000	35,000	40,000	40,000
MATERIAL AND SUPPLIES		23,206	50,500	50,500	60,500	60,500
106205720	CAPITAL EXPENSE BLD	-	25,000	90,000	50,000	-
106205740	CAPITAL OUTLAY EQUIP.	-	15,000	15,000	20,000	20,000
CAPITAL OUTLAY		-	40,000	105,000	70,000	20,000
TOTAL FOR DEPARTMENT		\$ 323,165	\$ 596,598	\$ 655,210	\$ 682,915	\$ 612,915

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

CAPITAL OUTLAY 5740

FIELD EQUIPMENT 20,000

**CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023**

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
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	-	-	250	-	-
	PERSONAL SERVICES	12,000	12,000	12,250	12,000	12,000
106302260	ADVERTISING	-	-	-	-	-
106302540	INSURANCE AND LIABILITY	3,975	4,250	4,450	4,750	4,750
106302950	THEATRE BLDG, AND O	6,336	7,000	7,000	8,000	8,000
106302955	ROCKINGHAM DEPOT EXPEN	3,290	3,500	6,000	6,000	6,000
	GENERAL OPERATING	13,601	14,750	17,450	18,750	18,750
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	\$ 25,601	\$ 27,950	\$ 30,900	\$ 31,950	\$ 31,950

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
CEMETERY DEPARTMENT						
106401020	SALARIES & WAGES	\$ 62,724	\$ 64,000	\$ 64,000	\$ 60,000	\$ 60,000
106401021	SALARIES & WAGES - O	1,938	4,000	4,000	4,500	4,500
106401022	TEMPORARY & PART-TIME	1,360	7,500	4,500	7,500	7,500
106401023	SALARIES & WAGES - L	1,593	1,775	1,768	810	810
106401050	FICA TAXES	5,252	5,950	5,750	5,750	5,750
106401060	GROUP INSURANCE	18,577	19,950	24,500	30,000	30,000
106401070	RETIREMENT	7,023	8,000	8,000	8,500	8,500
106401071	CITY CONTRIBUTION 401K	1,716	1,750	1,750	1,700	1,700
106401080	BONUS	232	290	890	232	232
	PERSONAL SERVICES	100,415	113,215	115,158	118,992	118,992
106402110	TELEPHONE & POSTAGE	-	-	-	-	-
106402140	TRAVEL, EDUCATION A	-	250	250	250	250
106402160	M & R EQUIPMENT	4,803	4,500	1,800	3,500	3,500
106402170	M & R VEHICLES	39	3,000	500	2,000	2,000
106402260	ADVERTISING	-	-	-	-	-
106402310	GAS, OIL & TIRES	1,524	1,500	2,500	2,500	2,500
106402360	UNIFORMS	379	1,000	-	1,000	1,000
106402540	INSURANCE AND LIABILITY	5,762	6,150	5,850	6,200	6,200
	GENERAL OPERATING	12,507	16,400	10,900	15,450	15,450
106404330	DEPT. SUPPLIES & MAT.	737	2,000	1,500	2,000	2,000
	MATERIAL AND SUPPLIES	737	2,000	1,500	2,000	2,000
106405720	CAPITAL FACILITY IM	-	5,000	5,000	9,000	9,000
106405740	CAPITAL OUTLAY EQUIP.	8,499	1,200	-	13,000	13,000
	CAPITAL OUTLAY	8,499	6,200	5,000	22,000	22,000
	TOTAL FOR DEPARTMENT	\$ 122,158	\$ 137,815	\$ 132,558	\$ 158,442	\$ 158,442

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5720

TRASH CANS	4,000
TREE REMOVAL & TRIMMING	5,000
	9,000

CAPITAL OUTLAY 5740

NEW XMARK MOWER	13,000
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CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
GENERAL & ADMINISTRATIVE						
106501100	UNEMPLOY COMPENSATION PERSONAL SERVICES	\$ 1,997	\$ 5,000	\$ 100	\$ 5,000	\$ 5,000
106502110	TELEPHONE & POSTAGE	46,226	45,000	45,000	45,000	45,000
106502130	UTILITIES & STREET	332,849	375,000	375,000	450,000	450,000
106502410	NC HWY TAX ON VEHICLES	-	10,000	8,000	10,000	10,000
106502550	LIABILITY INS DEDUC	-	5,000	5,000	5,000	5,000
106502555	WORKMENS COMP DEDU	138	10,000	15,000	15,000	15,000
106502610	SAFETY AWARDS	7,183	10,000	10,000	10,000	10,000
	GENERAL OPERATING	386,396	455,000	458,000	535,000	535,000
106503450	CONTRACTED SERVICES CONTRACTUAL SERVICES	12,977	16,000	14,000	16,000	16,000
106506010	INTERFUND REIMBURSE INTERFUND REIMBURSEMENT	(143,186)	(168,087)	(168,087)	(177,992)	(177,500)
106508973	TRANSFER TO FIRE DEPT REN TRANSFER	-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 258,184	\$ 307,913	\$ 304,013	\$ 378,008	\$ 378,500

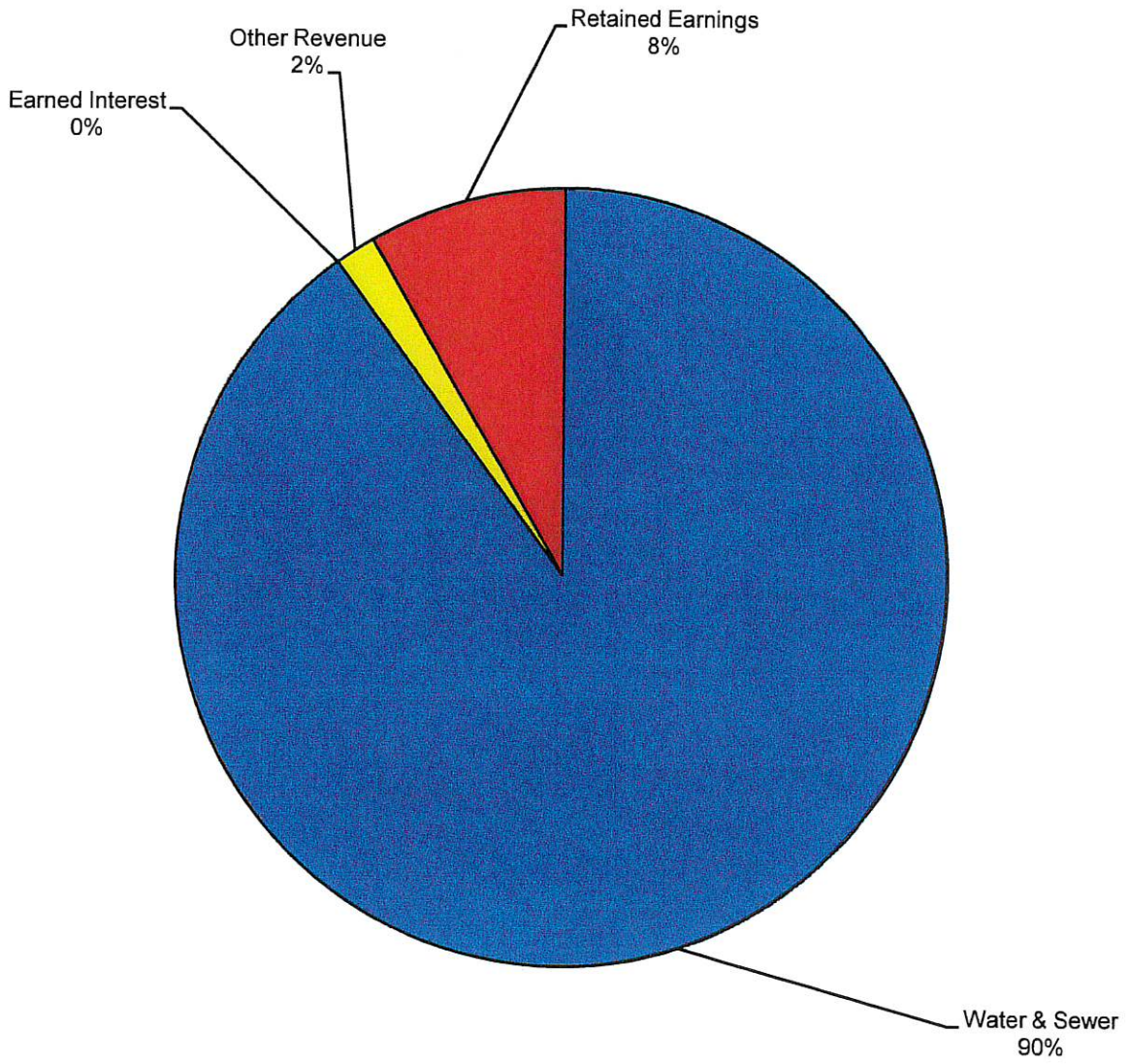
**CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2022-2023**

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
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	\$ -	\$ -	\$ -	\$ -	\$ -
109108931	DEBT SERVICE INTEREST	-	-	-	-	-
109108932	DEBT SERVICE FEES	-	-	-	-	-
109108933	DEBT SERVICE LEASE	133,510	398,341	398,341	398,381	455,581
	TOTAL OTHER TYPE	133,510	398,341	398,341	398,381	455,581
	TOTAL FOR DEPARTMENT	\$ 133,510	\$ 398,341	\$ 398,341	\$ 398,381	\$ 455,581

8933 CAPITAL LEASES

FIRE DEPT BUILDINGS(15 OF 40)	57,492
GARBAGE TRUCKS(7 & 8 OF 10)	76,058
GARBAGE TRUCK(1)	57,200
RICHMOND COMM COLLEGE (2 OF 25)	264,831
	<u>455,581</u>

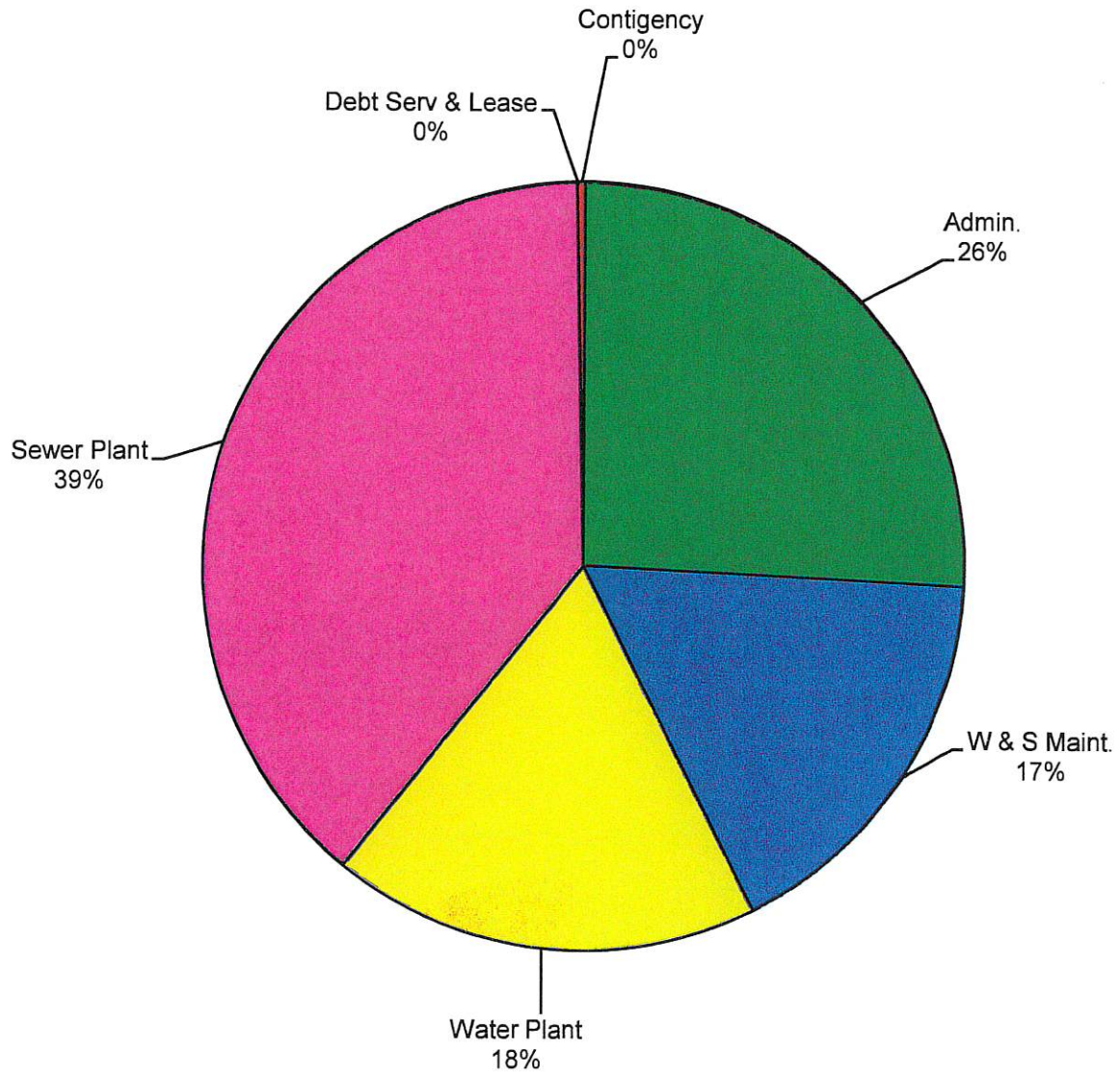
Enterprise Fund Revenues Budget 2022 - 2023



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF REVENUES
2022-2023

Account Number	Account Title	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Expected Revenue 21/22	Budget 22/23
303291000	EARNED INT. ON INVEST	\$ 12,660	\$ 37,419	\$ 1,078	\$ 1,000	\$ 600	\$ 600
303354000	MISC REVENUES	8,003	5,131	216,544	3,000	3,000	3,000
303711000	WATER & SEW. CHARGES	6,848,145	6,563,413	6,707,501	6,798,000	6,798,000	6,800,000
303731000	TAPS & CONNECTION FEES	31,112	12,608	13,123	7,000	7,000	10,000
303751000	SERVICE CHARGES	58,413	47,487	76,364	60,000	75,000	120,000
303771000	BANK MERCHANT CARD SE	(7,759)	(7,659)	(4,084)	(6,000)	(3,000)	(5,000)
303831000	SALE OF FIXED ASSETS	-	-	-	-	-	-
303951000	CONT FR GENERAL FUND	-	-	-	-	-	-
303951010	CONT FR RICHMOND CTY	-	-	-	-	-	-
303951020	CONT FR US74/1 INFR.	-	-	-	-	-	-
303951030	CONT FR WATER IMPROV	-	-	-	-	-	-
303951080	TRANSFER FROM AM RESCI	-	-	-	-	6,120	-
303991040	CONT FR CDBG WASTE TRE	-	-	-	-	-	-
303991000	FUND BAL APPROPRIATED	-	-	-	560,732	-	629,070
TOTAL FUND REVENUE		\$ 6,950,575	\$ 6,658,399	\$ 7,010,526	\$ 7,423,732	\$ 6,886,720	\$ 7,557,670

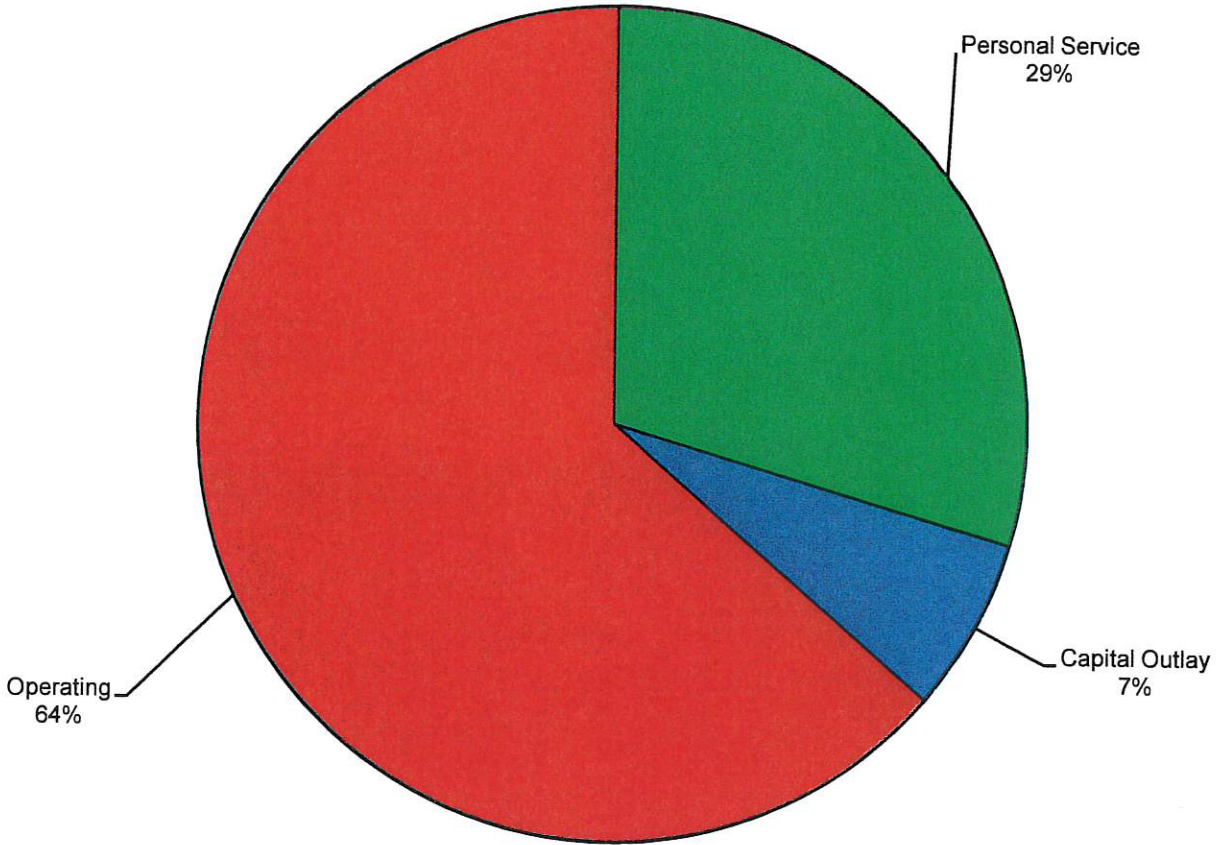
**Enterprise Fund
Expenses by Function
Budget 2022 - 2023**



**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
EXPENSE BY DEPARTMENT
2022-2023**

Account Title	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Expected Expenses 21/22	Budget 22/23
DEPARTMENTAL:						
ADMINISTRATION	\$ 2,340,175	\$ 1,767,413	\$ 1,634,259	\$ 2,145,655	\$ 2,025,830	\$ 1,952,865
WATER & SEWER MAINT	1,019,263	994,426	1,061,466	1,169,730	1,156,635	1,267,375
WATER PLANT	978,075	914,571	869,453	1,330,230	1,091,575	1,371,335
SEWER PLANT	2,308,713	2,590,222	2,235,525	2,753,117	2,505,867	2,941,095
TOTAL DEPARTMENTAL	6,646,226	6,266,632	5,800,703	7,398,732	6,779,907	7,532,670
NON-DEPARTMENTAL:						
CONTINGENCY	-	-	-	25,000	-	25,000
DEBT SERVICE	1,040,416	1,094,948	1,139,381	-	-	-
TOTAL NON-DEPT.	1,040,416	1,094,948	1,139,381	25,000	-	25,000
TOTAL EXPENSES	7,686,642	7,361,580	6,940,084	7,423,732	6,779,907	7,557,670
TRANSFERS:						
INTERNAL ACTIVITIES	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-
TOTAL EXP. & TRANSFERS	\$ 7,686,642	\$ 7,361,580	\$ 6,940,084	\$ 7,423,732	\$ 6,779,907	\$ 7,557,670

**Enterprise Fund
Expenses by Object
Budget 2022 - 2023**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenses 21/22	Dept. Request 22/23	Approved Request 22/23
ADMINISTRATION						
307201020	SALARIES & WAGES	\$ 312,627	\$ 261,500	\$ 270,000	\$ 280,000	\$ 280,000
307201021	SALARIES & WAGES - O	-	-	-	-	-
307201022	TEMPORARY & PART-TIME	-	-	-	-	-
307201023	SALARIES & WAGES - L	6,041	2,500	2,590	3,500	3,500
307201050	FICA TAXES	24,679	20,300	21,000	21,750	21,750
307201060	GROUP INSURANCE	51,643	50,500	58,300	60,200	60,200
307201070	RETIREMENT	33,710	30,300	31,500	35,000	35,000
307201071	CITY CONTRIBUTION 401K	8,238	6,650	6,850	7,150	7,150
307201080	BONUS	926	815	1,900	815	815
307201100	UNEMPLOYMENT COMP	1,997	5,000	100	5,000	5,000
	PERSONAL SERVICES	439,861	377,565	392,240	413,415	413,415
307202110	TELEPHONE & POSTAGE	10,438	15,000	15,000	15,000	15,000
307202120	PRINTING	33,849	35,000	35,000	40,000	40,000
307202140	TRAVEL, EDUCATION A	715	1,500	500	1,500	1,500
307202160	M & R EQUIPMENT	-	800	500	800	800
307202170	M & R VEHICLES	39	1,000	500	1,000	1,000
307202210	SOFTWARE & PROGRAM	-	5,000	-	5,000	5,000
307202260	ADVERTISING	545	500	-	500	500
307202310	GAS, OIL & TIRES	1,316	5,000	4,000	5,000	5,000
307202530	DUES & SUBSCRIPTIONS	5,740	6,000	7,000	7,000	7,000
307202540	INSURANCE, LIABILITY	10,533	11,200	12,000	12,750	12,750
307202550	LIABILITY INS DEDUC	-	5,000	3,000	5,000	5,000
307202555	WORKMAN'S COMP DED	-	5,000	1,000	5,000	5,000
307202570	MISC, SAFETY, FEES	3,901	40,000	10,000	40,000	40,000
307202580	HAMLET SERVICE CHAR	-	-	-	-	-
307202590	BAD DEBT	21,907	50,000	40,000	50,000	50,000
	GENERAL OPERATING EXPENSE	88,983	181,000	128,500	188,550	188,550
307203040	PROFESSIONAL SERVICE	33,597	90,000	70,000	90,000	60,000
307203450	CONTRACTED SERVICES	92,215	92,000	60,000	92,000	60,000
	CONTRACTUAL SERVICE	125,812	182,000	130,000	182,000	120,000
307204330	DEPT. MAT & SUPPLIES	3,506	15,000	10,000	15,000	15,000
	MATERIAL AND SUPPLIES	3,506	15,000	10,000	15,000	15,000
307205720	CAPITAL OUTLAY BUILDING	-	-	-	-	-
307205740	CAPITAL OUTLAY EQUIP.	-	350,000	325,000	250,000	250,000
	CAPITAL OUTLAY	-	350,000	325,000	250,000	250,000
307206010	INTERFUND REIMBURSE	839,506	1,015,090	1,015,090	960,554	940,900
307208973	TRANSFER TO GEN. FUND	-	-	-	-	-
307208974	BASIN UPGRADE	-	-	-	-	-
307208975	TRAN TO 43 COMM. REVITAL OTHER POST	-	-	-	-	-
307209000	EMPLOYMENT BENEFITS	136,591	25,000	25,000	25,000	25,000
	TOTAL OTHER TYPE	976,097	1,040,090	1,040,090	985,554	965,900
	TOTAL FOR DEPARTMENT	\$ 1,634,259	\$ 2,145,655	\$ 2,025,830	\$ 2,034,519	\$ 1,952,865
FUNDS (5) POSITIONS						
	CAPITAL OUTLAY 5740					
	NEW ELECTRONIC METERS & INSTALLATION			250,000		

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenses 21/22	Dept. Request 22/23	Approved Request 22/23
WATER & SEWER MAINTENANCE						
307501020	SALARIES & WAGES	\$ 441,480	\$ 455,000	\$ 470,000	\$ 500,000	\$ 500,000
307501021	SALARIES & WAGES - O	44,493	60,000	60,000	61,500	61,500
307501022	TEMPORARY & PART-TIME	-	-	-	-	-
307501023	SALARIES & WAGES - L	3,121	3,185	3,185	1,500	1,500
307501050	FICA TAXES	38,705	39,800	41,000	43,000	43,000
307501060	GROUP INSURANCE	119,633	124,700	134,000	157,000	157,000
307501070	RETIREMENT	52,228	59,500	61,500	68,750	68,750
307501071	CITY CONTRIBUTION 401K	12,763	13,000	13,500	14,000	14,000
307501080	BONUS	1,645	1,645	4,100	1,475	1,475
	PERSONAL SERVICES	714,068	756,830	787,285	847,225	847,225
307502110	TELEPHONE & POSTAGE	1	100	-	100	100
307502140	TRAVEL, EDUCATION A	2,159	6,000	5,000	6,500	6,500
307502160	M & R EQUIPMENT	15,261	25,000	34,000	37,000	37,000
307502170	M & R VEHICLES	16,146	18,000	15,000	18,000	18,000
307502260	ADVERTISING	-	300	300	300	300
307502310	GAS, OIL & TIRES	24,233	35,000	34,000	37,000	37,000
307502360	UNIFORMS	7,655	6,000	6,950	7,000	7,000
307502540	INSURANCE, LIABILITY	22,219	24,500	24,000	25,450	25,450
	GENERAL OPERATING EXPENSE	87,674	114,900	119,250	131,350	131,350
307503040	PROFESSIONAL SERVICE	-	6,000	-	6,000	6,000
307503450	CONTRACTED SERVICES	123,178	142,000	125,000	142,000	119,000
	CONTRACTUAL SERVICE	123,178	148,000	125,000	148,000	125,000
307504330	DEPT. MAT & SUPPLIES	136,546	100,000	100,000	120,000	120,000
307504340	INVENTORY ADJUSTMENT	-	-	-	-	-
	MATERIAL AND SUPPLIES	136,546	100,000	100,000	120,000	120,000
307505730	CAPITAL OUTLAY OTHER	-	15,000	10,100	15,500	15,500
307505740	CAPITAL OUTLAY EQUIP.	-	35,000	15,000	28,300	28,300
	CAPITAL OUTLAY	-	50,000	25,100	43,800	43,800
	TOTAL FOR DEPARTMENT	\$ 1,061,466	\$ 1,169,730	\$ 1,156,635	\$ 1,290,375	\$ 1,267,375
FUNDS (15) POSITIONS						
CAPITAL OUTLAY 5730						
ROOTX		15,500				
CAPITAL OUTLAY 5740						
	REPLACE MANHOLE ON ZION ST					20,000
	CAMERA HEAD FOR JET TRUCK & SVC NOZZLE					8,300
						28,300
CONTRACTED SERVICES 3450						
	TANK MAINTENANCE	79,000				
	ROOT CONTROL	40,000				
		119,000				

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenses 21/22	Dept. Request 22/23	Approved Request 22/23
WATER PLANT						
308101020	SALARIES & WAGES	\$ 233,347	\$ 235,000	\$ 225,000	\$ 240,000	\$ 240,000
308101021	SALARIES & WAGES - O	17,160	55,000	20,000	55,000	55,000
308101022	TEMPORARY & PART-TIME	-	-	-	-	-
308101023	SALARIES & WAGES - L	4,117	3,050	2,330	2,550	2,550
308101050	FICA TAXES	19,629	22,500	19,000	23,000	23,000
308101060	GROUP INSURANCE	46,441	49,350	45,000	46,000	46,000
308101070	RETIREMENT	27,140	33,580	28,200	36,350	36,350
308101071	CITY CONTRIBUTION 401K	6,632	7,350	6,500	7,500	7,500
308101080	BONUS	753	700	1,380	635	635
	PERSONAL SERVICES	355,219	406,530	347,410	411,035	411,035
308102110	TELEPHONE & POSTAGE	111	2,000	100	2,000	2,000
308102130	UTILITIES	160,552	200,000	200,000	200,000	200,000
308102140	TRAVEL, EDUCATION A	(180)	2,500	1,400	2,500	2,500
308102150	M & R BUILDINGS	3,908	15,000	3,500	15,000	15,000
308102160	M & R EQUIPMENT	8,905	50,000	25,000	50,000	50,000
308102170	M & R VEHICLES	903	2,000	665	2,000	2,000
308102260	ADVERTISING	-	200	750	500	500
308102310	GAS, OIL & TIRES	663	2,000	2,000	2,000	2,000
308102360	UNIFORMS	1,745	1,500	1,800	2,000	2,000
308102530	DUES & SUBSCRIPTIONS	602	1,000	650	1,000	1,000
308102540	INSURANCE, LIABILITY	14,222	17,000	15,000	15,900	15,900
308102590	RICHMOND CO WATER	147,526	250,000	180,000	250,000	250,000
308102591	HAMLET WATER PURCH.	376	10,000	-	10,000	10,000
	GENERAL OPERATING EXPENSE	339,333	553,200	430,865	552,900	552,900
308103040	PROFESSIONAL SERVICE	-	5,000	-	5,000	5,000
308103450	CONTRACTED SERVICES	16,960	50,000	35,300	50,000	50,000
	CONTRACTUAL SERVICE	16,960	55,000	35,300	55,000	55,000
308104320	CHEMICAL & FLUORIDE	134,051	275,000	258,000	300,000	300,000
308104330	DEPT. MAT & SUPPLIES	23,890	20,000	20,000	25,000	25,000
308104340	INVENTORY ADJUSTMENT	-	-	-	-	-
	MATERIAL AND SUPPLIES	157,941	295,000	278,000	325,000	325,000
308105730	CAPITAL OUTLAY OTHER	-	15,000	-	3,900	3,900
308105740	CAPITAL OUTLAY EQUIP.	-	5,500	-	23,500	23,500
	CAPITAL OUTLAY	-	20,500	-	27,400	27,400
	TOTAL FOR DEPARTMENT	\$ 869,453	\$ 1,330,230	\$ 1,091,575	\$ 1,371,335	\$ 1,371,335

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5730

(300) GRASS CARP FOR CITY POND 3,900

CAPITAL OUTLAY 5740

TURBIDIMETERS 4,000
REPAIR SURFACE WASHES ON ALL FILTERS 10,000
(2) RAW WATER 8" CHECK VALVES 5,000
(2) CHEMICAL PUMPS 4,500
23,500

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2022-2023

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenses 21/22	Dept. Request 22/23	Approved Request 22/23
SEWER PLANT						
308151020	SALARIES & WAGES	\$ 331,979	\$ 344,500	\$ 340,000	\$ 355,000	\$ 355,000
308151021	SALARIES & WAGES - O	39,510	40,000	40,000	41,000	41,000
308151022	TEMPORARY & PART-TIME	-	-	-	-	-
308151023	SALARIES & WAGES - L	5,862	6,200	6,460	7,000	7,000
308151050	FICA TAXES	28,642	30,000	30,000	31,000	31,000
308151060	GROUP INSURANCE	63,903	67,200	65,500	68,000	68,000
308151070	RETIREMENT	40,299	44,775	44,500	50,000	50,000
308151071	CITY CONTRIBUTION 401K	9,848	9,800	9,800	10,500	10,500
308151080	BONUS	926	1,042	2,670	1,045	1,045
	PERSONAL SERVICES	520,969	543,517	538,930	563,545	563,545
308152110	TELEPHONE & POSTAGE	92	200	200	250	250
308152130	UTILITIES	476,139	545,000	450,000	545,000	545,000
308152140	TRAVEL, EDUCATION A	1,431	2,000	2,000	2,000	2,000
308152150	M & R BUILDINGS	21,717	7,000	7,000	7,000	7,000
308152160	M & R EQUIPMENT	88,013	240,000	200,000	225,000	225,000
308152170	M & R VEHICLES	5,746	5,000	5,000	5,500	5,500
308152260	ADVERTISING	588	500	1,500	1,000	1,000
308152310	GAS, OIL & TIRES	34,219	35,000	35,000	45,000	45,000
308152360	UNIFORMS	2,699	2,900	2,900	3,000	3,000
308152540	INSURANCE, LIABILITY	15,681	18,000	17,250	18,300	18,300
	GENERAL OPERATING	646,325	855,600	720,850	852,050	852,050
308153450	CONTRACTED SERVICES	149,752	145,000	100,000	135,000	135,000
	CONTRACTUAL SERVICES	149,752	145,000	100,000	135,000	135,000
308154320	CHEMICALS	897,017	1,050,000	1,080,357	1,175,000	1,175,000
308154330	DEPT. MAT & SUPPLIES	21,462	20,000	20,000	25,000	25,000
308154340	INVENTORY ADJUSTMENTS	-	-	-	-	-
	MATERIAL AND SUPPLIES	918,479	1,070,000	1,100,357	1,200,000	1,200,000
308155730	CAPITAL EXPENSE, BLDG	-	95,000	45,730	119,500	119,500
308155740	CAPITAL EXPENSE, EQUIP	-	44,000	-	71,000	71,000
308155750	CAPITAL EXP, PUMP STATION	-	-	-	-	-
	CAPITAL OUTLAY	-	139,000	45,730	190,500	190,500
	TOTAL FOR DEPARTMENT	\$ 2,235,525	\$ 2,753,117	\$ 2,505,867	\$ 2,941,095	\$ 2,941,095

FUNDS (8) POSITIONS

CAPITAL OUTLAY 5730

SANDBLAST & PAINT CLARIFIER #2	50,000
REPLACE SECTION OF ASPHALT AT AERATION BASIN	60,000
REPLACE 3 ROLLUP DOORS ON BELT PRESS BUILDING	9,500
	<u>119,500</u>

CAPITAL OUTLAY 5740

4 X 4 PICKUP WITH SERVICE BED	46,000
REPLACE SLUDGE PUMPS IN BELT PRESS BUILDING	25,000
	<u>71,000</u>

**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2022-2023**

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenses 21/22	Dept. Request 22/23	Approved Request 22/23
NON-DEPARTMENTAL						
306608990	CONTINGENCY	\$ -	\$ 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						
309108930	DEBT SERVICE PRIN.	\$ -	\$ -	\$ -	\$ -	\$ -
309108931	DEBT SERVICE INT.	-	-	-	-	-
309108932	DEBT SERVICE FEES	-	-	-	-	-
309108933	DEBT SERVICE LEASE	-	-	-	-	-
309108934	DEPRECIATION	1,139,381	-	-	-	-
309108935	AMORTIZATION	-	-	-	-	-
	TOTAL OTHER TYPE	1,139,381	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 1,139,381	\$ -	\$ -	\$ -	\$ -

**CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF REVENUES
2022-2023**

Account Number	Account Title	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Expected Revenue 21/22	Budget 22/23
443291000	INT EARNED ON INVEST	\$ 182	\$ 1,862	\$ 36	\$ 30	\$ 20	\$ 20
443351000	MISC REVENUES	116,900	10,900	382,623	-	-	
443371010	STATE GRANTS	-	-	-	-	-	
443471020	INCENTIVE LOAN RPMT	31,919	29,199	24,919	29,000	30,000	30,000
443721000	RENTAL INCOME	27,500	32,500	30,000	30,000	30,000	30,000
443991000	FUND BAL APPROPRIATED	-	-		1,038,464	-	968,179
TOTAL FUND REVENUE		\$ 176,502	\$ 74,461	\$ 437,578	\$ 1,097,494	\$ 60,020	\$ 1,028,199

**CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF EXPENDITURES
2022-2023**

Account Number	Account Title	Actual 20/21	Budget 21/22	Expected Expenditure 21/22	Dept. Request 22/23	Approved Request 22/23
ADMINISTRATION						
444302089	ELLERBE SEWER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
444302090	CONT CDBG ACTIVITIES	-	1,560	-	-	-
444302091	HITCHCOCK PROJECT	-	-	-	-	-
444302092	RECREATION FACILITIES	-	50,000	-	50,000	50,000
	GENERAL OPERATING EXPENSES	-	51,560	-	50,000	50,000
444303040	PROFESSIONAL SERVICES	-	100,000	100,000	100,000	100,000
	CONTRACTUAL SERVICES	-	100,000	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	-	745,934	-	678,199	678,199
444309954	COMMERCIAL INCENTIVE	-	75,000	25,000	75,000	75,000
	NON-DEPARTMENTAL EXPENSES	-	945,934	25,000	878,199	878,199
	TOTAL FOR DEPARTMENT	-	1,097,494	125,000	1,028,199	1,028,199
	TOTAL UDAG EXPENDITURE	\$ -	\$ 1,097,494	\$ 125,000	\$ 1,028,199	\$ 1,028,199

Primary Capital Outlay Appropriations

FY 2022-2023

GENERAL FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Buildings/Grounds	HVAC Unit 3 City Hall	10,000.
	City Hall Repainting	4,000.
	Bathroom Stalls Fire #2	2,000.
	Roof Repairs Fire #1	2,500.
	Repaint (Downstairs) Police	3,500.
	Camera System (Public Works)	7,500.
	Gas Pump Repairs	13,200.
	Bridge Repairs Hitchcock	15,000.
	Hitch & Blowers / Mowers	4,000.
	Cargo Trailer (Maintenance)	4,500.
Police	Patrol Vehicles (4)	128,000.
	Equipment/Vehicles	28,000.
	Bullet proof vests	6,500.
	Taser Upgrades	9,000.
	Office Furniture	13,000.
Fire	Haz-Mat	1,000.
	Air Pack Upgrades	53,000.
	Tech Rescue Equip. (Ropes)	4,000.
Shop/Maintenance	Rolling Jack / Lift	3,550.
Powell Bill	¾ Ton Crew Cab P/U	45,000.
	Tractor	25,000.
	Flat Tamp	3,000.

Sanitation	Rolloff Containers (2)	10,000.
	Roll Outs (100)	10,000.
	Cart Dumpers	9,000.
	(1) Rear Loader (1:2) 10	57,200.
	(2) Rear Loader (7:8) 10	76,018.

Recreation	Field Equipment	20,000.
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Cemetery	Trash Cans	4,000.
	Tree Maintenance	5,000.
	Mower	<u>13,000.</u>

General Fund Total Capital Outlay Appropriation		589,468.
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ENTERPRISE FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Enterprise Adm.	625 Electronic Meters	250,000.
W & S Maintenance	Camera Jet Truck	8,300.
	Replace Zion Street Manhole	20,000.
Water Plant	Carp	3,900.
	Turbidimeter	4,000.
	Repair Surface Washes Filters (All)	10,000.
	(2) Raw Water 8" Check Valves	5,000.
	(2) Chemical Pumps	4,500.
Wastewater Plant	Sandblast/Paint Round Clarifier #2	50,000.
	Repair Asphalt Aeration Basin	60,000.
	Replace Rollup Doors Belt Press	9,500.
	Replace Sludge Pumps for Belt Press	25,000.
	4 X 4 Pickup with Service Bed	<u>46,000.</u>
Grand Total Enterprise Fund Capital Outlay Appropriation		496,200.

**City of Rockingham, NC
WATER & SEWER RATES**

Effective July 1, 2022

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 .45 cents per pound.

TSS

The surcharge rate for TSS concentrations in excess of 250 mg/l will be .34 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

\$22.00 per household

Commercial Garbage Fee

\$18.00 per roll out (3 maximum)

**BUDGET ORDINANCE
FISCAL YEAR 2022 - 2023**

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, 2022 and ending June 30, 2023

SCHEDULE A. GENERAL FUND EXPENSE

GOVERNING BODY	219,170
ADMINISTRATION	359,500
FINANCE	264,280
PLANNING & INSPECTIONS	335,265
PUBLIC BUILDINGS & GROUNDS	388,845
POLICE DEPARTMENT	3,393,575
FIRE DEPARTMENT	1,406,100
MAINTENANCE SHOP	99,745
STREETS – REGULAR	341,945
STREETS – POWELL BILL	644,277
SANITATION	1,220,595
TOURISM	102,216
RECREATION	612,915
CULTURAL/LIBRARY	31,950
CEMETERIES	158,442
GENERAL ADMINISTRATION	378,500
CONTINGENCY	25,000
DEBT SERVICE	455,581
TOTAL GENERAL FUND EXPENSES	10,437,901

**Budget Ordinance
2022-2023**

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SCHEDULE B. ENTERPRISE FUND EXPENSE

ADMINISTRATION	1,952,865
UTILITIES MAINTENANCE	1,267,375
WATER PLANT OPERATION	1,371,335
WASTEWATER TREATMENT	2,941,095
CONTINGENCY	25,000
TOTAL ENTERPRISE FUND EXPENSE	7,557,670

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT

ECONOMIC DEVELOPMENT PROJECTS	1,028,199
TOTAL EXP. URBAN DEV. ACTION GRANT FUND	1,028,199

SUBTOTAL OF ALL APPROPRIATIONS	19,023,770
GRAND TOTAL OF ALL APPROPRIATIONS	19,023,770

**Budget Ordinance
2022-2023**

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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, 2022 and ending June 30, 2023:

SCHEDULE A. GENERAL FUND REVENUE

CURRENT YEAR'S PROPERTY/AUTO TAX	3,948,790
CURRENT YEAR'S SALES TAXES	2,069,750
CURRENT YEAR'S PRIVILEGE TAX	900
CURRENT YEAR'S VEHICLE/LICENSE TAX	30,000
ALL PRIOR YEAR'S TAX	68,840
	<hr/>
TOTAL LOCAL TAXES	6,118,280
REVENUE FROM STATE TAXES	916,025
POWELL BILL AID	644,277
ARREST FEES, PENALTIES, INTEREST	13,000
OTHER REVENUE SOURCES	2,143,419
	<hr/>
TOTAL ADDITIONAL REVENUE	3,716,721
APPROPRIATED FROM FUND BALANCE	602,900
GRAND TOTAL, GENERAL FUND REVENUE	10,437,901

**Budget Ordinance
2022-2023**

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SCHEDULE B. ENTERPRISE FUND REVENUE

WATER & SEWER CHARGES	6,800,000
INVESTMENT INTEREST	600
CONNECTION FEES	10,000
OTHER REVENUE	118,000
FUND BALANCE APPROPRIATED	629,070
	<hr/>
GRAND TOTAL ENTERPRISE FUND REVENUE	7,557,670

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT FUND

INCENTIVE LOAN REPAYMENTS	60,000
INTEREST ON INVESTMENTS	20
APPROPRIATED FROM FUND BALANCE	968,179
	<hr/>
GRAND TOTAL UDAG FUND REVENUE	1,028,199
SUBTOTAL, SCHEDULES B, C	8,585,869
GRAND TOTAL, ALL REVENUES	19,023,770

**Budget Ordinance
2022-2023**

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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, 2022, for the purpose of raising revenues to finance the foregoing appropriations. This tax rate is based upon an estimated total valuation of \$694,453,368 (624,918,280 property and 69,535,088 auto) and an estimated collection of 99.36% 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
2022-2023
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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:** _____

**John P. Hutchinson, Mayor
City of Rockingham, North Carolina**

ATTEST:

**Sabrina Y. McDonald, CMC
City Clerk**