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City of Rockingham, NC

FY 2023-2024
BUDGET

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TO: Mayor John P. Hutchinson and City Council

DATE: April 11, 2023

**RE: City of Rockingham Fiscal Year 2023/2024 Annual Budget
Budget Message/Comments**

GOALS FOR FY 2023/24

The primary goal for 2023/2024 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 2023/2024 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 2023/2024 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 23/24 FY budget takes cost escalation into account as much as possible. The proposed 23/24 FY budget does not raise taxes but there is an increase of 2.00 per month garbage service fee which will generate approximately 68,500 in additional revenue and move paying for Sanitation Service to being closer to self-supporting thus not requiring other subsidy. Sanitation budget for 23/24 FY is 1,514,300.00 with the 2.00 increase in garbage fee approximately 1,033,500 in revenue will be produced. Thus still requiring 480,800 subsidy from other revenue resources.

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	4,843,753.	9,092.
2023* (June 30, est.)	5,209,094.	225,000.
2024* (June 30, est.)	4,461,729.	225,000.
*747,365 allocated in 2023/24		

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	688,694,999	.58	3,994,431	3,957,150	99.06%
2022-23	692,574,760	.58	4,016,934	3,964,000	98.7%
2023-24 Est.	698,144,588	.58	4,049,239	3,996,599	98.7%

GENERAL FUND EXPENDITURE HIGHLIGHTS

- **Personnel** A total of 133 fulltime General & Enterprise positions are fully funded in the proposed FY2023/2024 Budget. The budget does provide for an across the board COLA of 4%. Health Insurance premiums increase 2.00%.

- **General** Appropriations for Capital Outlay requests are funded at \$1,444,994* or \$855,226 greater than prior year. All non-governmental agencies are funded at prior year levels including DPK-Rockingham. The third debt service payment for RCC Downtown Campus in the amount of 264,831 is include in the 23/24 FY Budget. Section VII of this budget document outlines all capital outlay funded in proposed budget.

*FY 23/24 numbers include 264,831 RCC Payment and 57,492 Fire Station #1 Payment which has not been included in prior years.

ENTERPRISE REVENUE HIGHLIGHTS

There is no proposed water or sewer fee and or industrial surcharge increases in the proposed 23/24 FY Budget.

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	3,242,290.	3,330.
2023 *June 30 est.	3,313,500.	75,000.
2024 *June 30 est.	2,604,340.	75,000.

*allocated in 2023/24

ENTERPRISE EXPENSE HIGHLIGHTS

Appropriations for Enterprise Fund Capital Outlay expenditures are \$151,835 greater than prior year for 23/24 FY for a total of 648,035.00.

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. Rockingham has made adjustments as necessary to cope as best way as possible. Rockingham remains financially stable and in sound financial condition.

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.

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.

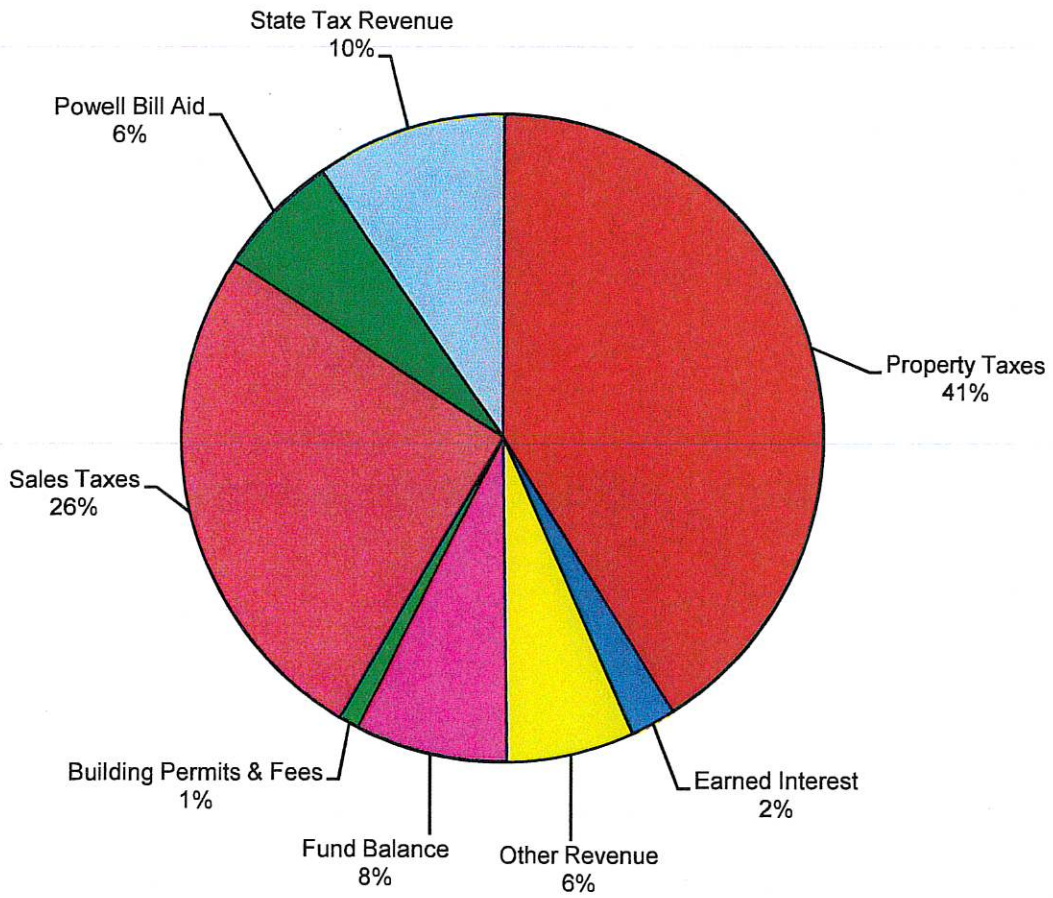
In accordance with the Local Government Budget and Fiscal Control Act, the net debt (total debt carried by a municipality less enterprise fund debt) shall not exceed eight percent (8%) of the assessed value of taxable property.

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.

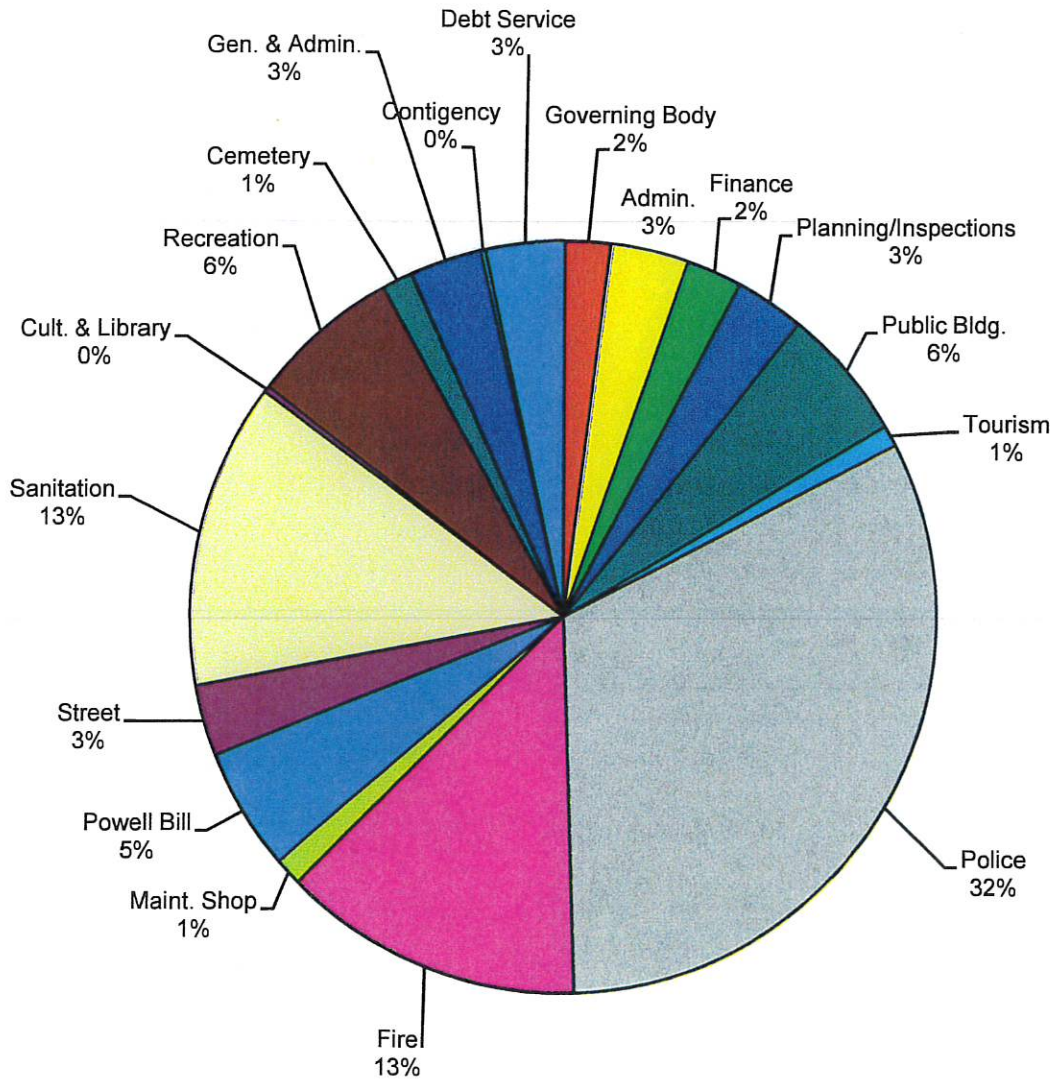
General Fund Revenues Budget 2022 - 2023



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2023-2024

Account Number	Account Title	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Expected Revenue 22/23	Budget 23/24
103012010	TAXES-AD VALOREM	732	-	-	-	-	-
103012011	TAXES-AD VALOREM	732	389	654	40	60	-
103012012	TAXES-AD VALOREM	732	389	540	50	170	-
103012013	TAXES-AD VALOREM	1,022	429	1,061	50	70	50
103012014	TAXES-AD VALOREM	1,166	282	1,777	100	70	50
103012015	TAXES-AD VALOREM	1,413	472	1,794	100	70	100
103012016	TAXES-AD VALOREM	2,085	435	1,874	500	60	100
103012017	TAXES-AD VALOREM	4,604	1,942	1,968	1,000	100	500
103012018	TAXES-AD VALOREM	9,082	1,944	2,010	2,000	180	1,000
103012019	TAXES-AD VALOREM	2,939,790	10,850	2,218	5,000	250	2,000
103012020	TAXES-AD VALOREM	-	3,617,633	2,380	10,000	2,500	5,000
103012021	TAXES-AD VALOREM	-	-	3,555,378	50,000	23,000	10,000
103012022	TAXES-AD VALOREM	-	-	-	3,598,790	3,575,000	50,000
103012023	TAXES-AD VALOREM	-	-	-	-	-	3,610,000
103011001	CURRENT YR TAXES-VEH.	290,778	377,465	386,576	350,000	350,000	350,000
103011030	ALL PRIOR YEAR TAXES	5,188	150	248	-	-	-
103011060	LEASE & RENTAL VEHICLE	30,717	41,935	35,832	32,000	32,000	32,000
103011070	TOURISM REIMBURSEMENT	93,770	81,724	96,506	96,500	96,500	100,500
103011080	FIRE TAX FEES	35,577	36,278	36,091	37,000	37,000	37,000
103171000	PENALTIES & INTEREST	17,971	14,244	21,657	12,000	13,000	12,000
103183000	PAYMENT IN LIEU OF TAX	11,795	14,400	13,402	10,000	13,400	13,000
103191000	LICENSE TAGS	32,245	33,420	32,015	30,000	30,000	30,000
103251000	PRIVILEGE LICENSE	810	795	705	500	500	700
103251001	PRIVILEGE LICENSE-TEMP	199	432	603	400	500	500
103291000	EARNED INTEREST ON INV.	64,285	1,587	9,092	1,000	225,000	225,000
103301000	CELL TOWER REVENUES	-	17,550	-	-	-	-
103311000	RENTS	12,790	12,850	12,000	12,000	11,000	12,000
103311010	CONCESSIONS	2	2	322	-	-	-
103311030	COUNTY GOVERNMENT GRANT	63,873	63,788	63,788	63,788	63,788	63,790
103311040	RECREATION DEPT.	31,348	11,065	66,641	50,000	65,000	65,000
103311050	HINSON LAKE REVENUES	1,550	200	2,960	3,000	4,000	4,000
103351000	MISCELLANEOUS REVENUES	59,878	535,740	261,306	272,000	270,000	267,000
103362000	SALES TAX TELECOMM.	119,784	118,346	88,359	95,275	87,000	78,000
103362010	SALES TAX PIPED GAS	31,322	39,150	44,377	34,100	55,000	50,000
103372000	UTILITY FRANCHISE TAX	645,345	640,266	667,684	654,750	680,000	685,000
103372010	SALES TAX VIDEO	97,163	94,382	94,128	89,900	89,900	87,000
103401000	SOLID WASTE DISPOSAL TAX	6,886	6,772	6,936	7,000	7,000	7,150
103412000	BEER & WINE TAX	39,135	37,789	36,509	35,000	38,000	39,000
103432000	POWELL BILL ALLOCATION	257,132	242,118	288,034	284,615	283,320	283,000
103441000	ON-BEHALF OF PAYMENTS	38,298	43,699	28,399	40,000	40,000	40,000
103451000	LOCAL SALES TAX 2%	1,687,992	1,363,748	1,631,302	1,556,250	1,790,000	1,900,000
103452000	HOLD HARMLESS	569,033	448,724	562,460	513,500	600,000	635,000
103471000	ABC REVENUES	257,690	345,522	322,944	175,000	380,000	325,000
103471001	ABC REVENUE LAW ENFORCEMENT	9,941	13,054	14,217	9,000	16,100	14,000
103491001	MISCELLANEOUS FIRE REVENUES	5,032	317	68	-	150	-
103491002	FIRE DEPT CPR CLASS	(84)	(180)	(228)	-	(180)	-
103492000	MISCELLANEOUS POLICE GRANTS	1,860	-	-	-	-	-
103492002	POLICE GRANTS	31,135	57,142	12,548	25,000	46,800	25,000
103492003	DRUG ASSEST FORFEITURE	-	-	39,545	300	300	300
103492004	MISCELLANEOUS POLICE REVENUE	8,465	1,976	4,943	3,500	3,500	3,500
103492005	DRUG CONTROL SUBSTANCE TAX	3,777	9,357	6,525	5,000	3,000	3,000
103511000	ARREST & WITNESS FEES	1,097	828	629	1,000	500	500
103551000	BLDG PERMITS & REZONING	70,974	84,267	121,858	80,000	100,000	100,000
103771000	BANK MERCHANT CARD FEES	(13,324)	(15,275)	(10,125)	(15,000)	(12,000)	(12,000)
103831000	SALE OF FIXED ASSETS	9,000	-	1+082+G62	-	-	-
103901000	GARBAGE FEES	668,810	734,356	872,094	965,000	965,000	1,033,500
103911000	LOAN PROCEEDS	362,480	-	-	-	-	-
103951010	CONT - RICHMOND COUNTY	4,000	4,000	4,000	4,000	4,000	4,000
103951020	CONT - COMMUNITY THEATRE	9,500	9,500	9,500	9,500	9,500	9,500
103951050	TRANSFER FR ENTERPRISE	1,138,271	-	-	-	-	-
103951070	TRANSFER FROM FUND 64	-	-	264,831	264,831	264,831	264,831
103951080	TRANSFER FROM AM RESCUE PLAN	-	-	711,265	-	-	-
103991000	FUND BAL APPROPRIATED	-	-	-	602,900	-	747,365
103992010	FD BAL APP POWELL BILL	-	-	-	359,662	-	328,073
		\$ 9,774,848	\$ 9,158,248	\$ 10,434,198	\$ 10,437,901	\$ 10,264,939	\$ 11,542,009

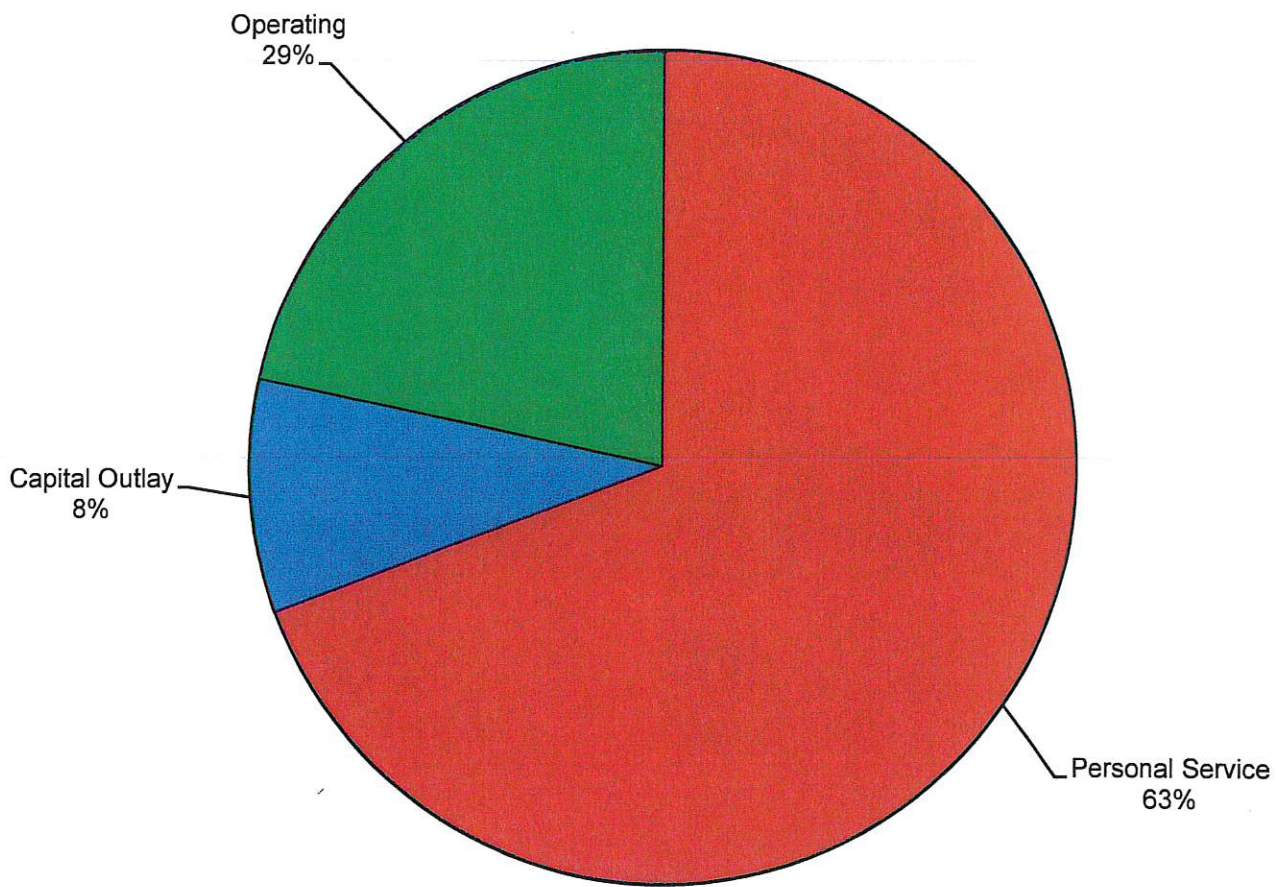
General Fund Expenditures by Function Budget 2022 - 2023



CITY OF ROCKINGHAM
10 GENERAL FUND
EXPENDITURE BY DEPARTMENT
2023-2024

Account Title	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Expected Expenditures 22/23	Budget 23/24
DEPARTMENTAL:						
GOVERNING BODY	\$ 275,064	\$ 195,968	\$ 213,911	\$ 219,170	\$ 216,870	\$ 224,720
ADMINISTRATION	\$ 472,535	\$ 340,756	\$ 321,121	359,500	362,600	388,300
FINANCE	\$ 420,340	\$ 227,211	\$ 230,584	264,280	258,400	278,430
PLANNING & INSPECTIONS	\$ 358,599	\$ 285,551	\$ 332,906	335,265	379,960	354,515
PUBLIC BUILDING	\$ 496,004	\$ 319,435	\$ 326,041	388,845	362,090	662,495
POLICE	\$ 3,118,551	\$ 2,957,032	\$ 3,289,294	3,393,575	3,452,940	3,697,020
FIRE	\$ 1,178,460	\$ 1,200,273	\$ 1,751,597	1,406,100	1,334,110	1,498,200
MAINTENANCE SHOP	\$ 128,852	\$ 80,133	\$ 79,291	99,745	91,905	138,800
STREET	\$ 289,011	\$ 348,857	\$ 336,767	341,945	292,270	353,200
POWELL BILL	\$ 228,495	\$ 263,804	\$ 204,219	644,277	341,195	611,073
SANITATION	\$ 1,370,894	\$ 1,027,993	\$ 1,105,542	1,220,595	1,203,900	1,514,300
TOURISM	\$ 95,996	\$ 91,745	\$ 97,956	102,216	101,565	106,625
RECREATION	\$ 476,875	\$ 323,165	\$ 645,935	612,915	681,747	746,750
CULTURAL & LIBRARY	\$ 25,763	\$ 25,601	\$ 26,973	31,950	30,150	31,600
CEMETERY	\$ 127,949	\$ 122,158	\$ 130,909	158,442	147,930	152,800
TOTAL DEPARTMENTAL	9,063,388	7,809,682	9,093,046	9,578,820	9,257,632	10,758,828
NON-DEPARTMENTAL:						
GENERAL & ADMIN.	\$ 405,264	\$ 258,184	\$ 265,059	378,500	301,500	359,800
CONTINGENCY	\$ -	\$ -	\$ -	25,000	-	25,000
DEBT SERVICE	\$ 170,123	\$ 133,510	\$ 398,341	455,581	398,341	398,381
TOTAL NON-DEPARTMENTAL	575,387	391,694	663,400	859,081	699,841	783,181
TOTAL EXPENDITURES	\$ 9,638,775	\$ 8,201,376	\$ 9,756,446	\$10,437,901	\$ 9,957,473	\$ 11,542,009

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



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
GOVERNING BODY						
104101020	SALARIES & WAGES	\$ 31,909	\$ 32,300	\$ 32,300	\$ 32,300	\$ 32,300
104101021	SALARIES & WAGES	-	-	-	-	-
104101022	TEM. & PART-TIME	-	-	-	-	-
104101023	SALARIES & WAGES	-	-	-	-	-
104101050	FICA TAXES	2,424	2,470	2,470	2,470	2,470
104101060	GROUP INSURANCE	126,933	132,000	125,000	130,000	130,000
	PERSONAL SERVICES	161,266	166,770	159,770	164,770	164,770
104102100	ELECTION EXPENSE	6,758	-	-	7,000	7,000
104102110	TELEPHONE & POSTAGE	-	-	-	-	-
104102140	TRAVEL & EDUCATION	452	2,000	500	1,000	1,000
104102260	ADVERTISING	163	2,000	500	2,000	2,000
104102530	DUES & SUBSCRIPTION	4,682	5,000	5,400	5,500	5,500
104102540	INS. LIABILITY	3,155	3,500	3,800	4,850	4,850
104102570	MISC. EXPENSE	5,484	10,000	5,000	5,000	5,000
	GENERAL OPERATING EXPENSES	20,694	22,500	15,200	25,350	25,350
104103040	PROFESSIONAL SERVICE	68,790	60,000	60,000	60,000	60,000
	CONTRACTUAL SERVICES	68,790	60,000	60,000	60,000	60,000
104105720	CAP. EXP. BLDGS.	-	-	-	-	-
104105740	CAP. OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104106010	INTERFUND REIMBURSE	(100,839)	(94,100)	(94,100)	(89,400)	(89,400)
	INTERFUND REIMBURSEMENT	(100,839)	(94,100)	(94,100)	(89,400)	(89,400)
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	15,000	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	76,000	64,000	64,000
TOTAL FOR DEPARTMENT		\$ 213,911	\$ 219,170	\$ 216,870	\$ 224,720	\$ 224,720

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
ADMINISTRATION						
104201020	SALARIES & WAGES	\$ 245,268	\$ 251,000	\$ 257,000	\$ 270,000	\$ 270,000
104201021	SALARIES & WAGES - O	-	-	-	-	-
104201022	TEMPORARY & PART-TIME	57,324	54,000	54,000	55,200	55,200
104201023	SALARIES & WAGES - L	7,037	6,800	6,800	7,050	7,050
104201050	FICA TAXES	24,805	26,000	26,500	26,600	26,600
104201060	GROUP INSURANCE	39,101	41,000	36,500	37,500	37,500
104201070	RETIREMENT	38,136	41,000	41,000	44,500	44,500
104201071	CITY CONTRIBUTION 401K	8,214	8,100	8,300	8,650	8,650
104201072	LOCAL PENSION FUND	3,697	4,000	3,700	4,100	4,100
104201080	BONUS	13,358	11,200	13,700	12,300	12,300
PERSONAL SERVICES		436,940	443,100	447,500	465,900	465,900
104202110	TELEPHONE & POSTAGE	100	500	300	300	300
104202120	PRINTING	-	1,000	500	500	500
104202140	TRAVEL, EDUCATION A	4,630	8,000	5,000	8,000	8,000
104202160	M & R EQUIPMENT	-	-	100	-	-
104202170	M & R VEHICLES	23	-	600	500	500
104202260	ADVERTISING	3,425	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	13,957	3,500	5,000	5,000	5,000
104202540	INSURANCE AND BONDS	6,521	7,000	7,200	9,200	9,200
104202570	MISCELLANEOUS EXPENSE	14,936	40,000	40,000	40,000	40,000
104202580	TOURISM EXPENSE	-	-	-	-	-
GENERAL OPERATING		56,492	76,900	75,600	80,400	80,400
104203450	CONTRACTED SERVICES	6,472	6,500	6,500	6,500	6,500
CONTRACTUAL SERVICES		6,472	6,500	6,500	6,500	6,500
104204330	DEPT. SUPPLIES & MAT.	5,582	5,000	5,000	5,000	5,000
MATERIAL AND SUPPLIES		5,582	5,000	5,000	5,000	5,000
104205740	CAPITAL OUTLAY EQUIP.	-	-	-	1,800	1,800
CAPITAL OUTLAY		-	-	-	1,800	1,800
104206010	INTERFUND REIMBURSE	(184,365)	(172,000)	(172,000)	(171,300)	(171,300)
INTERFUND REIMBURSEMENT		(184,365)	(172,000)	(172,000)	(171,300)	(171,300)
TOTAL FOR DEPARTMENT		\$ 321,121	\$ 359,500	\$ 362,600	\$ 388,300	\$ 388,300

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

CAPITAL OUTLAY 5740

NEW SERVER \$ 1,800

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
FINANCE						
104401020	SALARIES & WAGES	\$ 242,930	\$ 238,000	\$ 238,500	\$ 248,000	\$ 248,000
104401021	SALARIES & WAGES - O	-	-	-	-	-
104401022	TEMPORARY & PART-TIME	642	-	-	-	-
104401023	SALARIES & WAGES - L	1,378	-	-	-	-
104401050	FICA TAXES	18,147	19,000	18,500	19,300	19,300
104401060	GROUP INSURANCE	46,512	52,250	46,000	47,000	47,000
104401070	RETIREMENT	28,106	30,000	30,000	32,500	32,500
104401071	CITY CONTRIBUTION 401K	6,130	6,000	6,000	6,250	6,250
104401080	BONUS	2,048	580	2,000	580	580
	PERSONAL SERVICES	345,893	345,830	341,000	353,630	353,630
104402110	TELEPHONE & POSTAGE	1,158	3,000	3,000	3,000	3,000
104402120	PRINTING	2,831	4,000	4,000	4,000	4,000
104402140	TRAVEL, EDUCATION A	1,709	3,000	3,000	3,000	3,000
104402160	M & R EQUIPMENT	-	-	-	-	-
104402210	SOFTWARE & PROGRAM	350	5,000	1,000	1,000	1,000
104402260	ADVERTISING	2,534	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	40	300	300	300	300
104402540	INSURANCE AND BONDS	4,727	5,050	7,000	8,000	8,000
	GENERAL OPERATING	15,149	25,150	23,100	24,100	24,100
104403040	TAX COLLECTION FEES	14,358	16,000	16,000	16,000	16,000
104403450	CONTRACTED SERVICES	17,669	20,000	24,000	25,000	25,000
	CONTRACTUAL SERVICES	32,027	36,000	40,000	41,000	41,000
104404330	DEPARTMENT SUPPLIES	3,620	8,000	5,000	5,000	5,000
	MATERIAL AND SUPPLIES	3,620	8,000	5,000	5,000	5,000
104405740	CAPITAL OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104406010	INTERFUND REIMBURSE	(166,104)	(150,700)	(150,700)	(145,300)	(145,300)
	INTERFUND REIMBURSEMENT	(166,104)	(150,700)	(150,700)	(145,300)	(145,300)
	TOTAL FOR DEPARTMENT	\$ 230,584	\$ 264,280	\$ 258,400	\$ 278,430	\$ 278,430

FUNDS (4) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
PLANNING & INSPECTIONS						
104601020	SALARIES & WAGES	\$ 229,137	\$ 235,000	\$ 265,000	\$ 245,000	\$ 245,000
104601021	SALARIES & WAGES - O	540	300	300	300	300
104601022	TEMPORARY & PART-TIME	250	-	300	-	-
104601023	SALARIES & WAGES - L	4,669	5,400	5,400	5,650	5,650
104601030	SALARIES & WAGES PL	2,250	1,600	2,000	2,000	2,000
104601050	FICA TAXES	16,614	18,600	21,000	19,500	19,500
104601060	GROUP INSURANCE	38,687	40,000	34,000	28,000	28,000
104601070	RETIREMENT	26,727	30,000	30,000	32,500	32,500
104601071	CITY CONTRIBUTION 401K	5,846	6,100	6,100	6,300	6,300
104601080	BONUS	1,275	465	1,510	465	465
PERSONAL SERVICES		325,996	337,465	365,610	339,715	339,715
104602110	TELEPHONE & POSTAGE	1,727	2,500	1,800	2,500	2,500
104602120	PRINTING	50	2,000	-	2,000	2,000
104602140	TRAVEL, EDUCATION A	690	4,000	1,500	3,000	3,000
104602170	M & R VEHICLES	41	1,000	1,000	1,000	1,000
104602260	ADVERTISING	4,037	3,000	5,000	5,000	5,000
104602310	GAS, OIL & TIRES	2,043	3,000	1,500	2,500	2,500
104602360	UNIFORMS	469	400	450	500	500
104602530	DUES & SUBSCRIPTIONS	1,872	2,500	2,000	2,500	2,500
104602540	INSURANCE, LIABILITY	5,887	6,500	6,700	8,300	8,300
104602560	PLANNING BOARD EXP.	-	500	-	500	500
104602610	APPEARANCE COMM.	-	-	-	-	-
GENERAL OPERATING		16,815	25,400	19,950	27,800	27,800
104603450	CONTRACTED SERVICES	59,577	35,000	60,000	50,000	50,000
CONTRACTUAL SERVICES		59,577	35,000	60,000	50,000	50,000
104604330	DEPARTMENT SUPPLIES	2,899	6,000	3,000	5,000	5,000
MATERIAL AND SUPPLIES		2,899	6,000	3,000	5,000	5,000
104605740	CAPITAL OUTLAY, EQUIP.	-	-	-	-	-
CAPITAL OUTLAY		-	-	-	-	-
104606010	INTERFUND REIMBURSE	(72,380)	(68,600)	(68,600)	(68,000)	(68,000)
		(72,380)	(68,600)	(68,600)	(68,000)	(68,000)
TOTAL FOR DEPARTMENT		\$ 332,906	\$ 335,265	\$ 379,960	\$ 354,515	\$ 354,515

FUNDS (3) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
PUBLIC BUILDINGS						
105001020	SALARIES & WAGES	\$ 156,905	\$ 161,000	\$ 145,000	\$ 145,000	\$ 145,000
105001021	SALARIES & WAGES - O	2,519	8,500	4,000	8,800	8,800
105001022	TEMP. & PART-TIME	-	6,000	-	6,000	6,000
105001023	SALARIES & WAGES - L	762	815	-	-	-
105001050	FICA TAXES	11,506	13,500	11,500	12,500	12,500
105001060	GROUP INSURANCE	52,753	56,500	56,500	37,500	37,500
105001070	RETIREMENT	16,343	18,500	15,500	20,000	20,000
105001071	CITY CONTRIBUTION 401K	3,575	3,850	3,500	3,850	3,850
105001080	BONUS	1,774	460	2,020	525	525
	PERSONAL SERVICES	246,136	269,125	238,020	234,175	234,175
105002110	TELEPHONE & POSTAGE	1	20	20	20	20
105002140	TRAVEL, EDUCATION A	516	1,000	700	2,000	2,000
105002150	M & R BLDGS/GROUND	40,920	50,000	55,000	60,000	60,000
105002160	M & R EQUIPMENT	2,805	4,500	3,500	5,000	5,000
105002170	M & R VEHICLES	4,097	3,500	800	3,500	3,500
105002260	ADVERTISING	-	-	-	-	-
105002310	GAS, OIL & TIRES	6,679	10,000	8,300	10,000	10,000
105002360	UNIFORMS	2,944	3,000	2,200	3,000	3,000
105002530	DUES & SUB.	-	-	-	-	-
105002540	INSURANCE, LIABILITY	10,693	11,500	12,000	15,000	15,000
	GENERAL OPERATING	68,654	83,520	82,520	98,520	98,520
105003040	PRO. SERVICES	-	-	-	-	-
105003450	CONTRACTED SVCS.	123,360	140,000	140,000	150,000	150,000
	CONTRACTUAL SERVICES	123,360	140,000	140,000	150,000	150,000
105004330	DEPARTMENT SUPPLIES	28,855	40,000	40,000	45,000	45,000
	MATERIAL AND SUPPLIES	28,855	40,000	40,000	45,000	45,000
105005720	CAPITAL OUTLAY BLDG.	105,810	65,200	65,200	353,700	316,000
105005740	CAPITAL OUTLAY EQUIP.	10,000	8,500	13,850	18,000	18,000
	CAPITAL OUTLAY	115,810	73,700	79,050	371,700	334,000
105006010	INTERFUND REIMBURSE	(256,773)	(217,500)	(217,500)	(199,200)	(199,200)
	INTERFUND REIMBURSEMENT	(256,773)	(217,500)	(217,500)	(199,200)	(199,200)
	TOTAL FOR DEPARTMENT	\$ 326,041	\$ 388,845	\$ 362,090	\$ 700,195	\$ 662,495

FUNDS (4) POSITIONS

CAPITAL OUTLAY 5720

FIRE DEPARTMENT BATHROOM STALL #2	2,000	HINSON LAKE SPILLWAY BRIDGE REPLACEMENT	20,000
FIRE DEPARTMENT STATION #1 NEW ROOF	100,000	CHRISTMAS DECORATION REPLACEMENT	60,000
FIRE DEPARTMENT PRIVACY FENCE	4,000	PUBLIC WORKS GARAGE DOOR REPLACEMENT	7,500
POLICE DEPARTMENT CAMERA UPGRADE	8,500	REPLACE ENTRANCE DOORS LIBRARY	13,500
ED TULL PARK ROOF REPLACEMENT	13,000		<u>316,000</u>
OFFICE FURNITURE PUBLIC WORKS	4,500	<u>CAPITAL OUTLAY 5740</u>	
PARKING LOT RENOVATION	65,000	MOWER AND BLOWER	15,000
DOWNTOWN TREE REPLACEMENT (N. LEE, WASHINGTON ST	7,000	TRAILER	3,000
REPAINT INTERIOR PATTANS	11,000		<u>18,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
POLICE DEPARTMENT						
105101020	SALARIES & WAGES	\$ 1,780,450	\$ 1,710,000	\$ 1,745,000	\$ 1,900,000	\$ 1,900,000
105101021	SALARIES & WAGES - O	38,714	60,000	63,000	62,500	62,500
105101022	TEMPORARY & PART-TIME	-	16,000	-	16,000	16,000
105101023	SALARIES & WAGES - L	18,934	17,125	16,700	18,500	18,500
105101050	FICA TAXES	136,329	144,000	145,000	154,000	154,000
105101060	GROUP INSURANCE	381,603	387,500	345,100	380,000	380,000
105101070	RETIREMENT	221,907	237,000	237,500	270,000	270,000
105101071	CITY CONTRIBUTION 401K	89,562	91,000	90,000	95,000	95,000
105101072	LOCAL PENSION FUND	32,164	69,000	69,020	69,020	69,020
105101080	BONUS	14,085	4,850	16,050	5,500	5,500
PERSONAL SERVICES		2,713,749	2,736,475	2,727,370	2,970,520	2,970,520
105102110	TELEPHONE & POSTAGE	1,647	3,000	1,050	3,000	3,000
105102120	PRINTING	664	4,000	2,300	4,000	4,000
105102140	TRAVEL, EDUCATION A	19,838	32,500	32,500	32,500	32,500
105102160	M & R EQUIPMENT	20,708	22,000	20,000	22,000	22,000
105102170	M & R VEHICLES	30,482	28,500	32,500	32,500	32,500
105102260	ADVERTISING	1,961	900	1,200	900	900
105102310	GAS, OIL & TIRES	71,825	125,000	100,000	125,000	125,000
105102360	UNIFORMS	29,490	50,000	50,000	34,000	34,000
105102530	DUES & SUBSCRIPTIONS	1,200	2,100	2,100	2,100	2,100
105102540	INSURANCE, LIABILITY	59,090	63,600	70,000	83,000	83,000
GENERAL OPERATING		236,906	331,600	311,650	339,000	339,000
105103450	CONTRACTED SERVICES	75,819	85,000	85,000	85,000	85,000
CONTRACTUAL SERVICES		75,819	85,000	85,000	85,000	85,000
105104330	DEPARTMENT SUPPLIES	104,177	34,000	30,000	34,000	34,000
MATERIAL AND SUPPLIES		104,177	34,000	30,000	34,000	34,000
105105740	CAPITAL OUTLAY EQUIP.	144,118	184,500	288,920	246,500	246,500
CAPITAL OUTLAY		144,118	184,500	288,920	246,500	246,500
105108990	DRUG ASSET FORFEITURE	14,525	22,000	10,000	22,000	22,000
TOTAL OTHER TYPE		14,525	22,000	10,000	22,000	22,000
TOTAL FOR DEPARTMENT		\$ 3,289,294	\$ 3,393,575	\$ 3,452,940	\$ 3,697,020	\$ 3,697,020

FUNDS POSITIONS (35) POLICE (2) OFFICE ASSISTANTS

CAPITAL OUTLAY 5740

PATROL VEHICLES (5)	\$ 180,000
EQUIPMENT FOR VEHICLES (5)	50,000
BULLETPROOF VESTS	6,500
UPGRADE TELEPHONE RECORDING SYSTEM	10,000
	<hr/>
	\$ 246,500

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
FIRE DEPARTMENT						
105301020	SALARIES & WAGES	\$ 699,936	\$ 698,000	\$ 690,000	\$ 740,000	\$ 740,000
105301021	SALARIES & WAGES - O	17,190	35,000	26,000	35,000	35,000
105301022	TEMPORARY & PART-TIME	15,248	25,000	22,000	25,000	25,000
105301023	SALARIES & WAGES - L	3,109	3,800	2,575	2,700	2,700
105301050	FICA TAXES	55,511	58,500	55,000	61,600	61,600
105301060	GROUP INSURANCE	172,724	179,500	159,500	175,000	175,000
105301070	RETIREMENT	82,082	91,000	88,000	100,000	100,000
105301071	CITY CONTRIBUTION 401K	17,920	18,500	18,500	19,500	19,500
105301080	BONUS	7,240	2,650	8,585	2,750	2,750
	PERSONAL SERVICES	1,070,960	1,111,950	1,070,160	1,161,550	1,161,550
105302110	TELEPHONE & POSTAGE	111	550	250	550	550
105302140	TRAVEL, EDUCATION A	5,632	18,000	13,000	18,000	18,000
105302160	M & R EQUIPMENT	5,149	11,000	7,500	11,000	11,000
105302170	M & R VEHICLE	14,903	25,000	20,000	28,500	28,500
105302260	ADVERTISING	120	600	200	600	600
105302310	GAS, OIL & TIRES	23,089	23,000	27,000	30,000	30,000
105302360	UNIFORMS	20,000	28,500	21,000	28,500	28,500
105302530	DUES & SUBSCRIPTIONS	4,149	5,500	4,500	5,500	5,500
105302540	INSURANCE, LIABILITY	40,379	43,500	40,000	44,500	44,500
	GENERAL OPERATING	113,532	155,650	133,450	167,150	167,150
105303450	CONTRACTED SERVICES	11,256	11,000	14,100	15,000	15,000
105303550	ON-BEHALF OF PAYMENT	28,399	40,000	40,000	40,000	40,000
	CONTRACTUAL SERVICES	39,654	51,000	54,100	55,000	55,000
105304330	DEPARTMENT SUPPLIES	47,365	28,500	21,000	28,500	28,500
	MATERIAL AND SUPPLIES	47,365	28,500	21,000	28,500	28,500
105305730	CAPITAL EXP. OTHER	-	-	-	-	-
105305740	CAPITAL OUTLAY EQUIP.	480,085	59,000	55,400	86,000	86,000
	CAPITAL OUTLAY	480,085	59,000	55,400	86,000	86,000
105308990	FEMA GRANT EXPENSE	-	-	-	-	-
		-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 1,751,597	\$ 1,406,100	\$ 1,334,110	\$ 1,498,200	\$ 1,498,200

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

CAPITAL OUTLAY 5740

HOSES & NOZZLES	\$ 5,000
NEW FIRE HELMETS	3,000
HAZ-MAT EQUIPMENT	1,000
AIR PACK REPLACEMENT	45,000
REPLACE EXTRICATION TOOLS	26,000
UPDATE TRAINING MATERIAL	6,000
	\$ 86,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
MAINTENANCE SHOP						
105501020	SALARIES & WAGES	\$ 75,752	\$ 80,000	\$ 80,000	\$ 82,000	\$ 82,000
105501021	SALARIES & WAGES - O	1,660	4,600	4,600	5,000	5,000
105501022	TEMPORARY & PART-TIME	-	-	-	-	-
105501023	SALARIES & WAGES - L	624	655	655	700	700
105501050	FICA TAXES	6,158	6,550	6,500	6,750	6,750
105501060	GROUP INSURANCE	20,331	21,500	18,250	19,000	19,000
105501070	RETIREMENT	9,139	10,500	10,500	11,500	11,500
105501071	CITY CONTRIBUTION 401K	2,013	2,150	2,150	2,200	2,200
105501080	BONUS	831	290	985	300	300
PERSONAL SERVICES		116,507	126,245	123,640	127,450	127,450
105502110	TELEPHONE & POSTAGE	-	50	-	50	50
105502140	TRAVEL, EDUCATION A	-	800	-	800	800
105502160	M & R EQUIPMENT	6,300	9,000	7,200	9,000	9,000
105502170	M & R VEHICLES	799	1,000	300	1,000	1,000
105502260	ADVERTISING	-	-	-	-	-
105502310	GAS, OIL & TIRES	1,791	2,000	2,750	3,000	3,000
105502360	UNIFORMS	1,331	1,500	1,200	1,550	1,550
105502540	INSURANCE, LIABILITY	5,719	6,100	6,500	7,800	7,800
GENERAL OPERATING		15,939	20,450	17,950	23,200	23,200
105504330	DEPARTMENT SUPPLIES	6,867	10,000	7,300	10,000	10,000
MATERIAL AND SUPPLIES		6,867	10,000	7,300	10,000	10,000
105505740	CAPITAL OUTLAY EQUIP.	6,520	3,550	3,515	55,350	55,350
CAPITAL OUTLAY		6,520	3,550	3,515	55,350	55,350
105506010	INTERFUND REIMBURSE	(66,542)	(60,500)	(60,500)	(77,200)	(77,200)
INTERFUND REIMBURSEMENT		(66,542)	(60,500)	(60,500)	(77,200)	(77,200)
TOTAL FOR DEPARTMENT		\$ 79,291	\$ 99,745	\$ 91,905	\$ 138,800	\$ 138,800

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5740

JACK MOBILE LIFT	\$ 2,350
3/4 TON TRUCK WITH SERVICE BODY	53,000
	<u>\$ 55,350</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
STREET DEPARTMENT						
105601020	SALARIES & WAGES	\$ 162,168	\$ 168,000	\$ 150,000	\$ 175,000	\$ 175,000
105601021	SALARIES & WAGES - O	7,424	10,000	7,000	8,000	8,000
105601022	TEMPORARY & PART-TIME	-	-	-	-	-
105601023	SALARIES & WAGES - L	1,248	-	-	-	-
105601050	FICA TAXES	12,879	13,500	12,000	14,000	14,000
105601060	GROUP INSURANCE	51,870	56,500	46,000	56,000	56,000
105601070	RETIREMENT	19,086	22,000	18,700	23,500	23,500
105601071	CITY CONTRIBUTION 401K	4,768	4,500	4,000	4,600	4,600
105601080	BONUS	3,382	695	2,320	700	700
	PERSONAL SERVICES	262,825	275,195	240,020	281,800	281,800
105602110	TELEPHONE & POSTAGE	-	-	-	-	-
105602140	TRAVEL, EDUCATION A	373	1,000	550	2,000	2,000
105602160	M & R EQUIPMENT	8,068	12,000	9,000	12,000	12,000
105602170	M & R VEHICLES	1,557	5,000	1,800	5,000	5,000
105602260	ADVERTISING	408	200	-	200	200
105602310	GAS, OIL & TIRES	(1,000)	15,500	11,450	15,500	15,500
105602360	UNIFORMS	3,478	3,400	3,450	3,600	3,600
105602540	INSURANCE AND LIABILITY	10,763	11,650	12,500	14,600	14,600
	GENERAL OPERATING	23,647	48,750	38,750	52,900	52,900
105603450	CONTRACTED SERVICES	2,267	3,000	3,500	3,500	3,500
	CONTRACTUAL SERVICES	2,267	3,000	3,500	3,500	3,500
105604330	DEPT. SUPPLIES & MAT.	14,500	15,000	10,000	15,000	15,000
	MATERIAL AND SUPPLIES	14,500	15,000	10,000	15,000	15,000
105605730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105605740	CAPITAL OUTLAY EQUIP.	33,530	-	-	-	-
	CAPITAL OUTLAY	33,530	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 336,767	\$ 341,945	\$ 292,270	\$ 353,200	\$ 353,200

FUNDS (6) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
POWELL BILL						
105701020	SALARIES & WAGES	\$ 84,296	\$ 135,000	\$ 135,000	\$ 140,000	\$ 140,000
105701021	SALARIES & WAGES - O	359	1,000	3,000	3,150	3,150
105701022	TEMPORARY & PART-TIME	-	-	-	-	-
105701023	SALARIES & WAGES - L	2,015	735	750	800	800
105701050	FICA TAXES	6,609	10,500	10,500	11,000	11,000
105701060	GROUP INSURANCE	24,988	30,000	36,500	36,600	36,600
105701070	RETIREMENT	10,419	16,700	17,000	18,650	18,650
105701071	CITY CONTRIBUTION 401K	1,592	3,425	3,500	3,600	3,600
105701080	BONUS	-	120	1,480	450	450
	PERSONAL SERVICES	130,277	197,480	207,730	214,250	214,250
105702110	TELEPHONE & POSTAGE	-	-	-	-	-
105702140	TRAVEL, EDUCATION A	126	500	350	1,000	1,000
105702160	M & R EQUIPMENT	5,077	12,000	1,000	12,000	12,000
105702170	M & R VEHICLES	7,595	6,000	9,500	9,500	9,500
105702180	M & R STREETS	28,163	45,000	23,000	45,000	45,000
105702260	ADVERTISING	-	300	-	300	300
105702310	GAS, OIL & TIRES	10,357	8,000	11,800	10,500	10,500
105702540	INSURANCE AND LIABILITY	7,697	8,200	9,300	11,900	11,900
	GENERAL OPERATING	59,016	80,000	54,950	90,200	90,200
105703040	PROFESSIONAL SERVICES	-	-	-	-	-
105703450	CONTRACTED SERVICES	7,763	285,797	3,200	298,623	298,623
	CONTRACTUAL SERVICES	7,763	285,797	3,200	298,623	298,623
105704330	DEPT. SUPPLIES & MAT.	7,164	8,000	5,500	8,000	8,000
	MATERIAL AND SUPPLIES	7,164	8,000	5,500	8,000	8,000
105705730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105705740	CAPITAL OUTLAY EQUIP.	-	73,000	69,815	-	-
	CAPITAL OUTLAY	-	73,000	69,815	-	-
105708920	CONT TO GF LEASE PU	-	-	-	-	-
105708930	CONT DOWNTOWN REVIT	-	-	-	-	-
	TOTAL OTHER TYPE	-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 204,219	\$ 644,277	\$ 341,195	\$ 611,073	\$ 611,073

FUNDS (3) POSITIONS

CAPITAL OUTLAY 5740

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
SANITATION DEPT						
105801020	SALARIES & WAGES	\$ 561,255	\$ 580,000	\$ 582,000	\$ 605,000	\$ 605,000
105801021	SALARIES & WAGES - O	21,705	30,000	32,000	32,000	32,000
105801022	TEMPORARY & PART-TIME	-	-	-	-	-
105801023	SALARIES & WAGES - L	7,487	7,250	7,300	6,600	6,600
105801050	FICA TAXES	44,871	47,500	48,000	50,000	50,000
105801060	GROUP INSURANCE	191,181	201,650	236,250	205,000	205,000
105801070	RETIREMENT	67,487	75,500	77,550	83,500	83,500
105801071	CITY CONTRIBUTION 401K	14,857	15,500	15,800	16,150	16,150
105801080	BONUS	6,474	2,145	8,850	2,300	2,300
	PERSONAL SERVICES	915,317	959,545	1,007,750	1,000,550	1,000,550
105802110	TELEPHONE & POSTAGE	-	100	-	100	100
105802140	TRAVEL, EDUCATION A	1,290	2,000	2,500	2,500	2,500
105802160	M & R EQUIPMENT	10,761	30,000	8,000	30,000	30,000
105802170	M & R VEHICLES	20,280	45,000	20,000	45,000	45,000
105802260	ADVERTISING	96	100	-	100	100
105802310	GAS, OIL & TIRES	87,379	70,000	83,500	87,500	87,500
105802320	LANDFILL DISPOSAL	3,186	25,000	7,500	25,000	25,000
105802360	UNIFORMS	9,963	8,700	9,000	9,200	9,200
105802540	INSURANCE AND LIABILITY	32,656	34,650	34,000	39,350	39,350
	GENERAL OPERATING	165,611	215,550	164,500	238,750	238,750
105803450	CONTRACTED SERVICES	250	1,500	1,500	2,000	2,000
	CONTRACTUAL SERVICES	250	1,500	1,500	2,000	2,000
105804330	DEPT. SUPPLIES & MAT.	24,364	15,000	15,000	18,500	18,500
	MATERIAL AND SUPPLIES	24,364	15,000	15,000	18,500	18,500
105805740	CAPITAL OUTLAY EQUIP.	-	29,000	15,150	254,500	254,500
	CAPITAL OUTLAY	-	29,000	15,150	254,500	254,500
	TOTAL FOR DEPARTMENT	\$ 1,105,542	\$ 1,220,595	\$ 1,203,900	\$ 1,514,300	\$ 1,514,300

FUNDS (19) POSITIONS

CAPITAL OUTLAY 5740

ROLLOUTS (100 PER YEAR)	\$ 10,000
CART DUMPER	9,000
REAR LOADER GARBAGE TRUCK (1)	235,500
	<u>\$ 254,500</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
TOURISM						
106101020	SALARIES & WAGES	\$ 69,441	\$ 72,000	\$ 72,000	\$ 73,100	\$ 73,100
106101021	SALARIES & WAGES - O	-	-	-	-	-
106101022	TEMPORARY & PART-TIME	-	-	-	-	-
106101023	SALARIES & WAGES - L	-	-	-	-	-
106101050	FICA TAXES	5,530	5,750	5,800	6,000	6,000
106101060	GROUP INSURANCE	9,775	10,100	9,200	9,500	9,500
106101070	RETIREMENT	8,262	9,150	9,150	10,200	10,200
106101071	CITY CONTRIBUTION 401k	1,778	1,800	1,800	2,000	2,000
106101080	BONUS	116	116	465	125	125
	PERSONAL SERVICES	<u>94,902</u>	<u>98,916</u>	<u>98,415</u>	<u>100,925</u>	<u>100,925</u>
106102110	TELEPHONE & POSTAGE	54	300	150	200	200
106102270	AUTO ALLOWANCE	3,000	3,000	3,000	5,500	5,500
	GENERAL OPERATING	<u>3,054</u>	<u>3,300</u>	<u>3,150</u>	<u>5,700</u>	<u>5,700</u>
	TOTAL FOR DEPARTMENT	<u>\$ 97,956</u>	<u>\$ 102,216</u>	<u>\$ 101,565</u>	<u>\$ 106,625</u>	<u>\$ 106,625</u>

FUNDS (1) FULL TIME POSITION

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
RECREATION						
106201020	SALARIES & WAGES	\$ 150,811	\$ 151,000	\$ 152,000	\$ 151,000	\$ 151,000
106201021	SALARIES & WAGES - O	43,531	50,000	60,000	62,500	62,500
106201022	TEMPORARY & PART-TIME	92,963	100,000	110,000	110,000	110,000
106201023	SALARIES & WAGES - L	3,804	3,900	4,000	4,200	4,200
106201050	FICA TAXES	19,677	23,500	24,500	25,050	25,050
106201060	GROUP INSURANCE	29,326	31,000	27,500	55,000	55,000
106201070	RETIREMENT	21,004	25,000	25,000	28,050	28,050
106201071	CITY CONTRIBUTION 401K	4,594	5,150	5,250	5,450	5,450
106201080	BONUS	1,005	465	1,510	500	500
	PERSONAL SERVICES	366,714	390,015	409,760	441,750	441,750
106202110	TELEPHONE & POSTAGE	6,110	6,000	6,800	7,000	7,000
106202120	PRINTING	160	200	300	200	200
106202130	UTILITIES	42,625	43,000	43,000	43,000	43,000
106202140	TRAVEL, EDUCATION A	541	2,000	2,000	2,000	2,000
106202150	M & R BUILDINGS/GROUNDS	37,915	30,000	35,000	40,000	40,000
106202160	M & R EQUIPMENT	5,179	8,000	8,000	9,000	9,000
106202170	M & R VEHICLES	823	2,000	2,000	3,000	3,000
106202260	ADVERTISING	-	-	-	-	-
106202310	GAS, OIL & TIRES	7,842	8,000	10,000	10,000	10,000
106202360	UNIFORMS	475	700	700	700	700
106202480	PURCHASES FOR RESALE	1,714	3,000	3,000	3,000	3,000
106202530	DUES & SUBSCRIPTION	-	500	500	500	500
106202540	INSURANCE AND LIABILITY	18,928	21,500	21,500	23,800	23,800
106202570	MISCELLANEOUS EXPENSE	-	-	-	-	-
106202580	ACTIVITIES	2,536	2,500	3,300	3,300	3,300
	GENERAL OPERATING	124,849	127,400	136,100	145,500	145,500
106203450	CONTRACTED SERVICES	12,477	15,000	19,500	25,000	25,000
	CONTRACTUAL SERVICES	12,477	15,000	19,500	25,000	25,000
106204320	CHEMICALS	8,598	10,000	10,000	12,000	12,000
106204330	DEPT. SUPPLIES & MAT.	27,072	10,500	12,500	12,500	12,500
106204340	ATHLETIC SUPPLIES	41,225	40,000	52,000	50,000	50,000
	MATERIAL AND SUPPLIES	76,895	60,500	74,500	74,500	74,500
106205720	CAPITAL EXPENSE BLD	65,000	-	21,887	1,706,000	-
106205740	CAPITAL OUTLAY EQUIP.	-	20,000	20,000	54,000	60,000
	CAPITAL OUTLAY	65,000	20,000	41,887	1,760,000	60,000
	TOTAL FOR DEPARTMENT	\$ 645,935	\$ 612,915	\$ 681,747	\$ 2,446,750	\$ 746,750

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

CAPITAL OUTLAY 5740

FIELD EQUIPMENT	\$ 50,000
AEDS (BROWDER/BYNUM)	4,000
PANIC DOORS (BROWDER)	6,000
	60,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
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	<u>12,250</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
106302260	ADVERTISING	-	-	-	-	-
106302540	INSURANCE AND LIABILITY	4,427	4,750	5,150	6,600	6,600
106302950	THEATRE BLDG, AND O	5,885	8,000	8,000	8,000	8,000
106302955	ROCKINGHAM DEPOT EXPEN:	4,411	6,000	5,000	5,000	5,000
	GENERAL OPERATING	<u>14,723</u>	<u>18,750</u>	<u>18,150</u>	<u>19,600</u>	<u>19,600</u>
106308990	CONT TO LIBRARY OPE	-	-	-	-	-
106308991	LIBRARY REFUND ELEC	-	1,200	-	-	-
	TOTAL OTHER TYPE	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOR DEPARTMENT		<u><u>\$ 26,973</u></u>	<u><u>\$ 31,950</u></u>	<u><u>\$ 30,150</u></u>	<u><u>\$ 31,600</u></u>	<u><u>\$ 31,600</u></u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
CEMETERY DEPARTMENT						
106401020	SALARIES & WAGES	\$ 64,845	\$ 60,000	\$ 61,500	\$ 64,000	\$ 64,000
106401021	SALARIES & WAGES - O	2,973	4,500	5,000	5,000	5,000
106401022	TEMPORARY & PART-TIME	2,856	7,500	-	7,500	7,500
106401023	SALARIES & WAGES - L	1,768	810	850	900	900
106401050	FICA TAXES	5,520	5,750	5,100	6,000	6,000
106401060	GROUP INSURANCE	25,011	30,000	27,000	28,000	28,000
106401070	RETIREMENT	7,874	8,500	8,500	9,100	9,100
106401071	CITY CONTRIBUTION 401K	1,722	1,700	1,700	1,750	1,750
106401080	BONUS	889	232	930	250	250
	PERSONAL SERVICES	113,458	118,992	110,580	122,500	122,500
106402110	TELEPHONE & POSTAGE	-	-	-	-	-
106402140	TRAVEL, EDUCATION A	160	250	-	250	250
106402160	M & R EQUIPMENT	2,096	3,500	1,500	3,500	3,500
106402170	M & R VEHICLES	157	2,000	300	2,000	2,000
106402260	ADVERTISING	-	-	-	-	-
106402310	GAS, OIL & TIRES	3,079	2,500	3,600	4,000	4,000
106402360	UNIFORMS	170	1,000	1,250	1,700	1,700
106402540	INSURANCE AND LIABILITY	5,841	6,200	6,200	7,350	7,350
	GENERAL OPERATING	11,502	15,450	12,850	18,800	18,800
106404330	DEPT. SUPPLIES & MAT.	5,949	2,000	2,500	3,000	3,000
	MATERIAL AND SUPPLIES	5,949	2,000	2,500	3,000	3,000
106405720	CAPITAL FACILITY IM	-	9,000	9,000	5,000	5,000
106405740	CAPITAL OUTLAY EQUIP.	-	13,000	13,000	3,500	3,500
	CAPITAL OUTLAY	-	22,000	22,000	8,500	8,500
	TOTAL FOR DEPARTMENT	\$ 130,909	\$ 158,442	\$ 147,930	\$ 152,800	\$ 152,800

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5720

TREE REMOVAL/TRIMMING \$ 5,000

CAPITAL OUTLAY 5740

BAGGER FOR LEAF COLLECTOR \$ 3,500

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
GENERAL & ADMINISTRATIVE						
106501100	UNEMPLOY COMPENSATION PERSONAL SERVICES	\$ 8	\$ 5,000	\$ 3,000	\$ 5,000	\$ 5,000
		8	5,000	3,000	5,000	5,000
106502110	TELEPHONE & POSTAGE	48,115	45,000	50,000	50,000	50,000
106502130	UTILITIES & STREET	339,070	450,000	375,000	400,000	400,000
106502410	NC HWY TAX ON VEHICLES	6,436	10,000	10,000	10,000	10,000
106502550	LIABILITY INS DEDUC	5,968	5,000	10,000	10,000	10,000
106502555	WORKMENS COMP DEDU	12,510	15,000	5,000	15,000	15,000
106502610	SAFETY AWARDS	7,923	10,000	10,000	10,000	10,000
	GENERAL OPERATING	420,022	535,000	460,000	495,000	495,000
106503450	CONTRACTED SERVICES	13,115	16,000	16,000	16,000	16,000
	CONTRACTUAL SERVICES	13,115	16,000	16,000	16,000	16,000
106506010	INTERFUND REIMBURSE	(168,087)	(177,500)	(177,500)	(156,200)	(156,200)
	INTERFUND REIMBURSEMENT	(168,087)	(177,500)	(177,500)	(156,200)	(156,200)
106508973	TRANSFER TO FIRE DEPT REN	-	-	-	-	-
	TRANSFER	-	-	-	-	-
TOTAL FOR DEPARTMENT		\$ 265,059	\$ 378,500	\$ 301,500	\$ 359,800	\$ 359,800

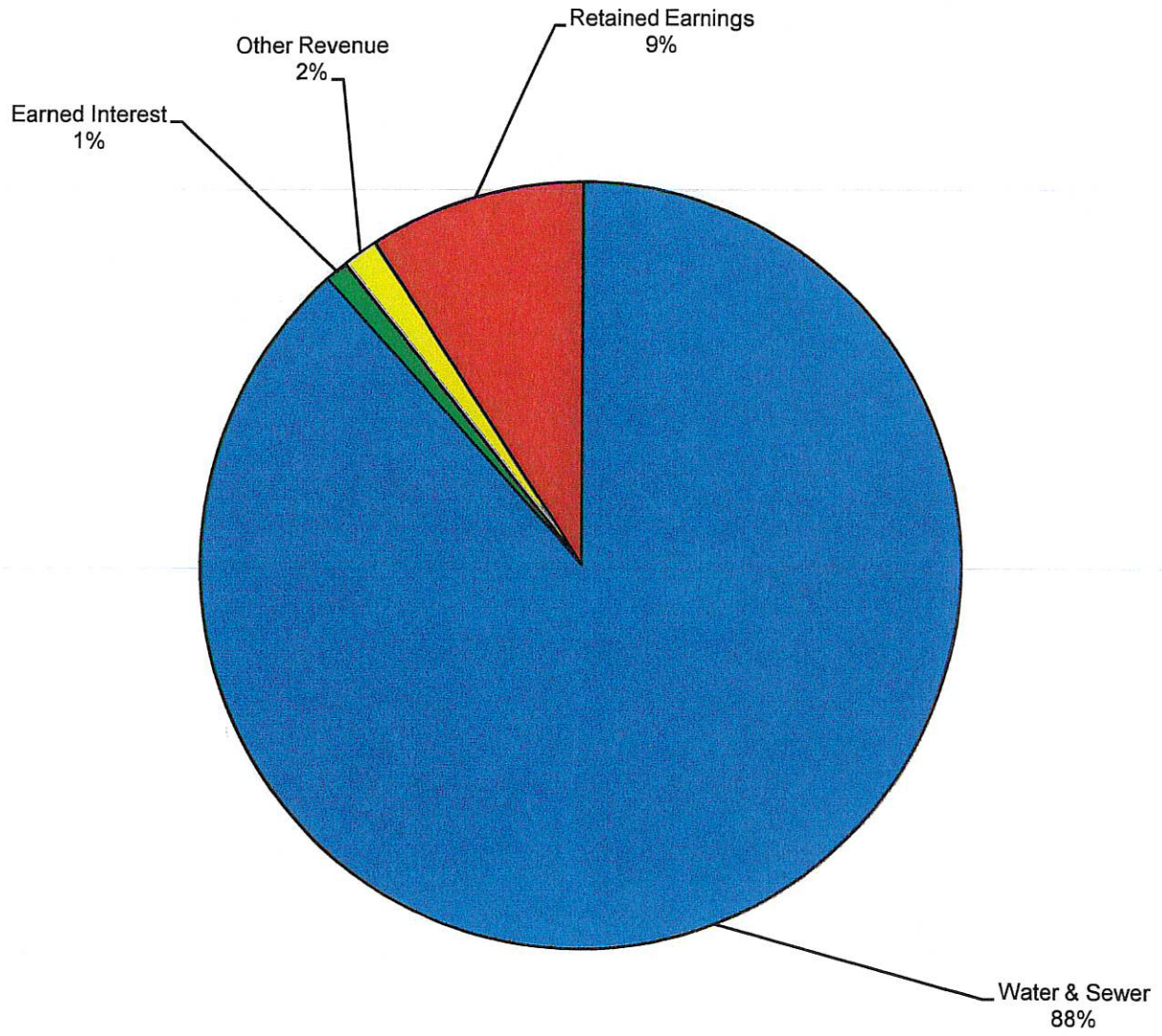
CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
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	398,341	455,581	398,341	398,381	398,381
	TOTAL OTHER TYPE	398,341	455,581	398,341	398,381	398,381
	TOTAL FOR DEPARTMENT	\$ 398,341	\$ 455,581	\$ 398,341	\$ 398,381	\$ 398,381

8933 CAPITAL LEASES

FIRE DEPT BUILDINGS(16 OF 40)	\$ 57,492
GARBAGE TRUCKS(9 & 10 OF 10)	76,058
RICHMOND COMM COLLEGE (3 OF 25)	264,831
	<u>398,381</u>

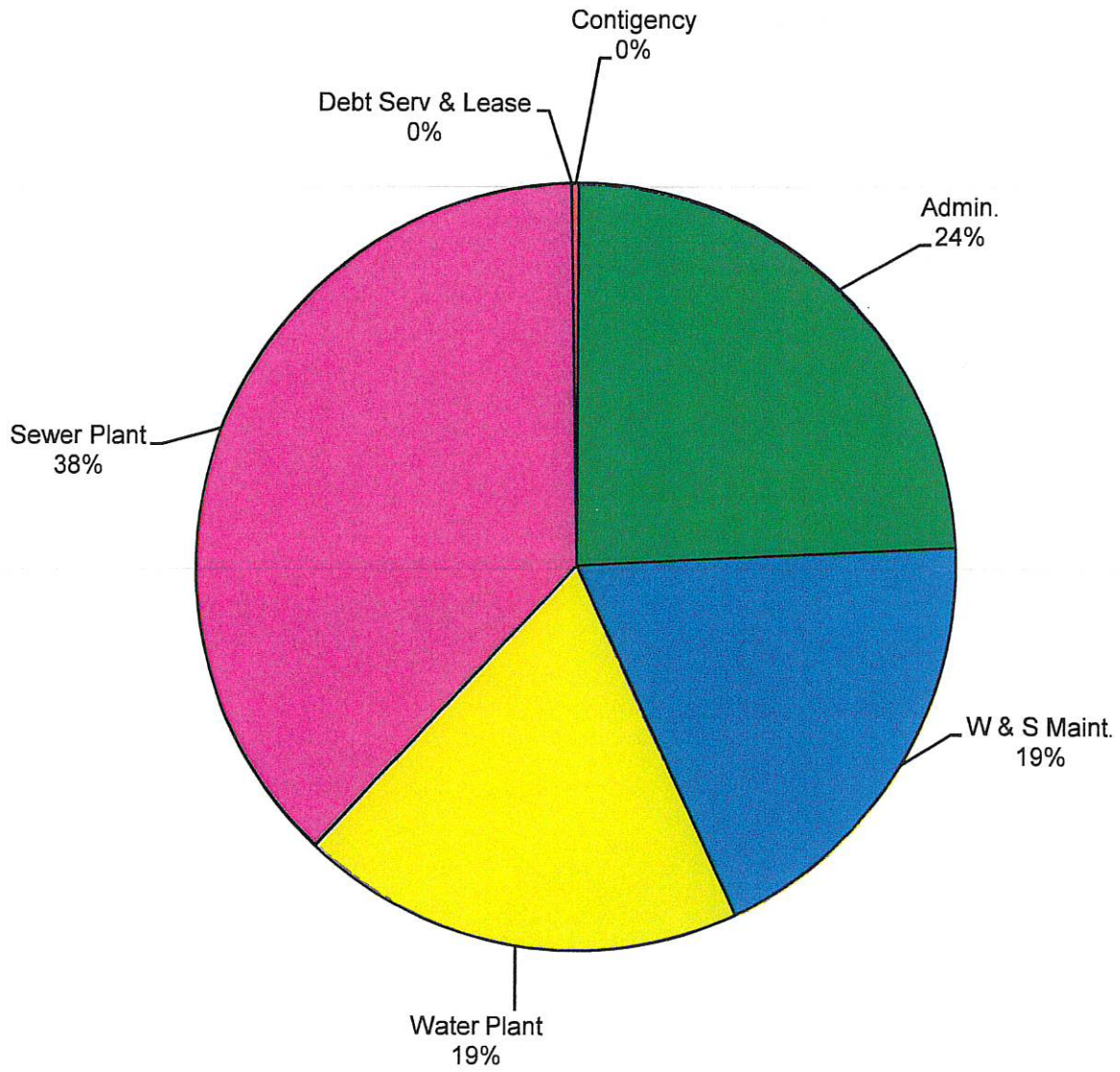
**Enterprise Fund
Revenues
Budget 2022 - 2023**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF REVENUES
2023-2024

Account Number	Account Title	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Expected Revenue 22/23	Budget 23/24
303291000	EARNED INT. ON INVEST	\$ 37,419	\$ 1,078	\$ 3,330	\$ 600	\$ 75,000	\$ 75,000
303354000	MISC REVENUES	5,131	216,544	3,478	3,000	3,000	3,000
303711000	WATER & SEW. CHARGES	6,563,413	6,707,501	6,755,042	6,800,000	6,800,000	6,850,000
303731000	TAPS & CONNECTION FEES	12,608	13,123	6,645	10,000	10,500	10,000
303751000	SERVICE CHARGES	47,487	76,364	88,411	120,000	120,000	120,000
303771000	BANK MERCHANT CARD SE	(7,659)	(4,084)	(11,055)	(5,000)	(16,000)	(16,000)
303951080	TRANSFER FROM ARP	-	-	6,140	-	-	-
303991000	FUND BAL APPROPRIATED	-	-	-	629,070	-	709,160
TOTAL FUND REVENUE		\$ 6,658,399	\$ 7,010,526	\$ 6,851,991	\$ 7,557,670	\$ 6,992,500	\$ 7,751,160

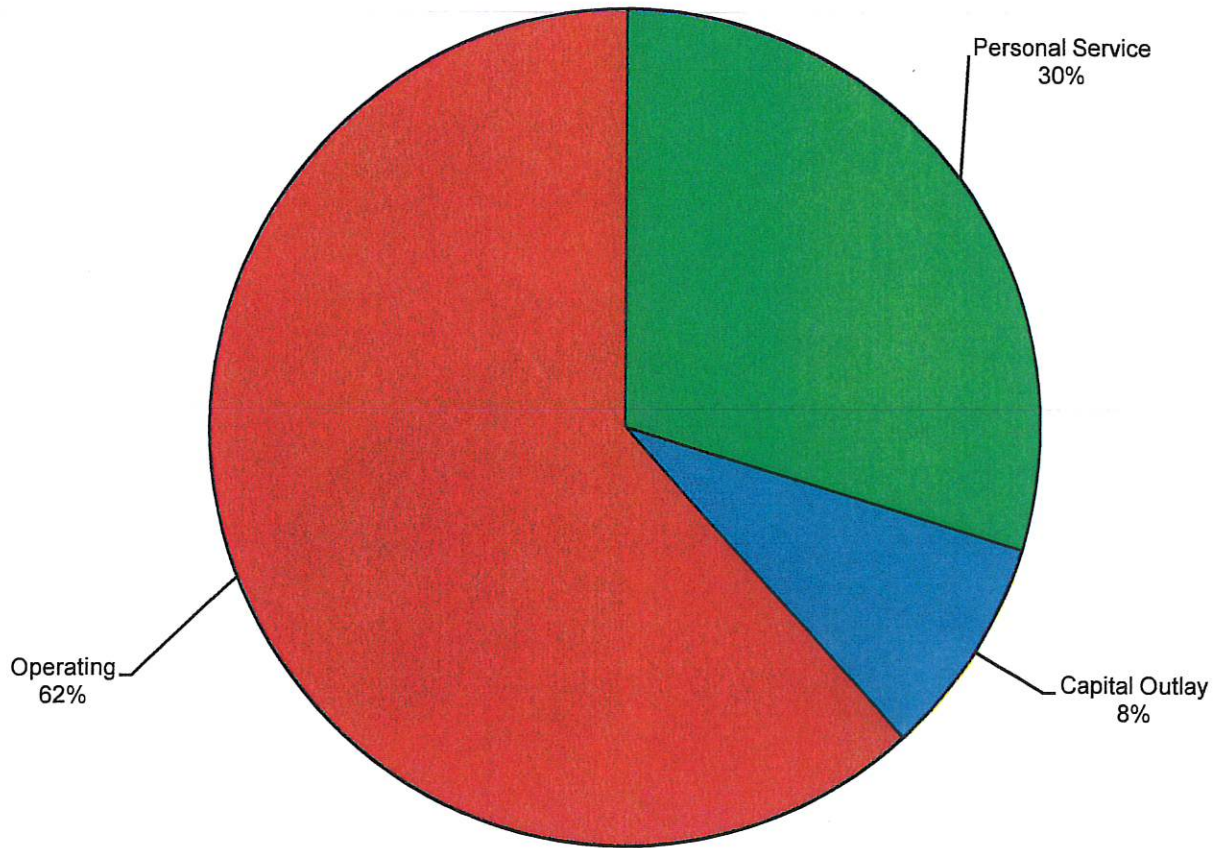
**Enterprise Fund
Expenses by Function
Budget 2022 - 2023**



**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
EXPENSE BY DEPARTMENT
2023-2024**

Account Title	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Expected Expenses 22/23	Budget 23/24
DEPARTMENTAL:						
ADMINISTRATION	\$ 1,767,413	\$ 1,634,259	\$ 1,726,087	\$ 1,952,865	\$ 1,828,200	\$ 1,878,160
WATER & SEWER MAINT	994,426	1,061,466	1,093,092	1,267,375	1,180,805	1,462,300
WATER PLANT	914,571	869,453	904,816	1,371,335	1,311,450	1,462,050
SEWER PLANT	2,590,222	2,235,525	2,290,464	2,941,095	2,600,835	2,923,650
TOTAL DEPARTMENTAL	6,266,632	5,800,703	6,014,459	7,532,670	6,921,290	7,726,160
NON-DEPARTMENTAL:						
CONTINGENCY	-	-	-	25,000	-	25,000
DEPRECIATION	1,094,948	1,139,381	1,136,785	-	-	-
TOTAL NON-DEPT.	1,094,948	1,139,381	1,136,785	25,000	-	25,000
TOTAL EXPENSES	7,361,580	6,940,084	7,151,244	7,557,670	6,921,290	7,751,160
TRANSFERS:						
INTERNAL ACTIVITIES	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-
TOTAL EXP. & TRANSFERS	\$ 7,361,580	\$ 6,940,084	\$ 7,151,244	\$ 7,557,670	\$ 6,921,290	\$ 7,751,160

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



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
307201020	SALARIES & WAGES	\$ 265,949	\$ 280,000	\$ 282,500	\$ 292,000	\$ 292,000
307201021	SALARIES & WAGES - O	-	-	-	-	-
307201022	TEMPORARY & PART-TIME	-	-	-	-	-
307201023	SALARIES & WAGES - L	2,588	3,500	4,250	2,510	2,510
307201050	FICA TAXES	20,467	21,750	21,600	22,500	22,500
307201060	GROUP INSURANCE	58,238	60,200	55,050	52,000	52,000
307201070	RETIREMENT	31,079	35,000	35,000	38,000	38,000
307201071	CITY CONTRIBUTION 401K	6,797	7,150	7,250	7,350	7,350
307201080	BONUS	1,894	815	3,150	850	850
307201100	UNEMPLOYMENT COMP	8	5,000	5,000	5,000	5,000
	PERSONAL SERVICES	387,019	413,415	413,800	420,210	420,210
307202110	TELEPHONE & POSTAGE	14,297	15,000	15,000	15,000	15,000
307202120	PRINTING	32,820	40,000	35,000	35,000	35,000
307202140	TRAVEL, EDUCATION A	-	1,500	500	1,000	1,000
307202160	M & R EQUIPMENT	17	800	-	800	800
307202170	M & R VEHICLES	65	1,000	-	1,000	1,000
307202210	SOFTWARE & PROGRAM	-	5,000	-	5,000	5,000
307202260	ADVERTISING	-	500	500	500	500
307202310	GAS, OIL & TIRES	3,396	5,000	5,000	5,000	5,000
307202530	DUES & SUBSCRIPTIONS	5,925	7,000	7,000	7,000	7,000
307202540	INSURANCE, LIABILITY	11,994	12,750	14,500	16,050	16,050
307202550	LIABILITY INS DEDUC	1,000	5,000	5,000	5,000	5,000
307202555	WORKMAN'S COMP DED	-	5,000	1,000	5,000	5,000
307202570	MISC, SAFETY, FEES	5,417	40,000	10,000	20,000	20,000
307202580	HAMLET SERVICE CHAR	-	-	-	-	-
307202590	BAD DEBT	14,113	50,000	20,000	50,000	50,000
	GENERAL OPERATING EXPENSE	89,043	188,550	113,500	166,350	166,350
307203040	PROFESSIONAL SERVICE	41,350	60,000	45,000	60,000	60,000
307203450	CONTRACTED SERVICES	43,447	60,000	60,000	60,000	60,000
	CONTRACTUAL SERVICE	84,797	120,000	105,000	120,000	120,000
307204330	DEPT. MAT & SUPPLIES	4,352	15,000	5,000	15,000	15,000
	MATERIAL AND SUPPLIES	4,352	15,000	5,000	15,000	15,000
307205720	CAPITAL OUTLAY BUILDING	-	-	-	-	-
307205740	CAPITAL OUTLAY EQUIP.	-	250,000	250,000	250,000	250,000
	CAPITAL OUTLAY	-	250,000	250,000	250,000	250,000
307206010	INTERFUND REIMBURSE	1,015,090	940,900	940,900	906,600	906,600
307208973	TRANSFER TO GEN. FUND	-	-	-	-	-
307208974	BASIN UPGRADE	-	-	-	-	-
307208975	TRAN TO 43 COMM. REVITAL OTHER POST EMPLOYMENT	-	-	-	-	-
307209000	BENEFITS	145,786	25,000	-	-	-
	TOTAL OTHER TYPE	1,160,876	965,900	940,900	906,600	906,600
	TOTAL FOR DEPARTMENT	\$ 1,726,087	\$ 1,952,865	\$ 1,828,200	\$ 1,878,160	\$ 1,878,160
FUNDS (5) POSITIONS						
	CAPITAL OUTLAY 5740					
	NEW ELECTRONIC METER INSTALLATION		\$ 250,000			

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
307501020	SALARIES & WAGES	\$ 469,738	\$ 500,000	\$ 485,000	\$ 547,000	\$ 547,000
307501021	SALARIES & WAGES - O	50,706	61,500	47,000	64,000	64,000
307501022	TEMPORARY & PART-TIME	-	-	-	-	-
307501023	SALARIES & WAGES - L	3,183	1,500	1,360	1,450	1,450
307501050	FICA TAXES	40,412	43,000	40,000	47,000	47,000
307501060	GROUP INSURANCE	139,171	157,000	142,000	157,000	157,000
307501070	RETIREMENT	60,510	68,750	65,000	80,000	80,000
307501071	CITY CONTRIBUTION 401K	13,235	14,000	13,500	15,400	15,400
307501080	BONUS	4,080	1,475	6,570	1,850	1,850
	PERSONAL SERVICES	781,036	847,225	800,430	913,700	913,700
307502110	TELEPHONE & POSTAGE	-	100	-	100	100
307502140	TRAVEL, EDUCATION A	5,133	6,500	4,300	7,100	7,100
307502160	M & R EQUIPMENT	32,278	37,000	35,000	40,000	40,000
307502170	M & R VEHICLES	9,582	18,000	11,500	20,000	20,000
307502260	ADVERTISING	105	300	-	300	300
307502310	GAS, OIL & TIRES	43,964	37,000	42,000	44,000	44,000
307502360	UNIFORMS	7,773	7,000	7,200	7,700	7,700
307502540	INSURANCE, LIABILITY	23,916	25,450	26,000	31,400	31,400
	GENERAL OPERATING EXPENSE	122,751	131,350	126,000	150,600	150,600
307503040	PROFESSIONAL SERVICE	-	6,000	-	6,000	6,000
307503450	CONTRACTED SERVICES	109,862	119,000	116,500	126,065	126,065
	CONTRACTUAL SERVICE	109,862	125,000	116,500	132,065	132,065
307504330	DEPT. MAT & SUPPLIES	79,443	120,000	97,000	125,000	125,000
307504340	INVENTORY ADJUSTMENT	-	-	-	-	-
	MATERIAL AND SUPPLIES	79,443	120,000	97,000	125,000	125,000
307505730	CAPITAL OUTLAY OTHER	-	15,500	13,300	15,500	15,500
307505740	CAPITAL OUTLAY EQUIP.	-	28,300	27,575	125,435	125,435
	CAPITAL OUTLAY	-	43,800	40,875	140,935	140,935
	TOTAL FOR DEPARTMENT	\$ 1,093,092	\$ 1,267,375	\$ 1,180,805	\$ 1,462,300	\$ 1,462,300

FUNDS (15) POSITIONS

CAPITAL OUTLAY 5730

ROOT X

15,500

CAPITAL OUTLAY 5740

1/2 TON REGULAR CAB TRUCK

41,000

1/2 TON CREW CAB 4X4 TRUCK

52,000

BW GAS ALERT MAX XT

1,435

2" GRUNDOMAT BORING TOOL

4,500

ZION STREET MANHOLE

20,000

TRENCHBOX 4X7

6,500

125,435

CONTRACTED SERVICES 3450

TANK MAINTENANCE

86,065

ROOT CONTROL

40,000

126,065

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
308101020	SALARIES & WAGES	\$ 223,993	\$ 240,000	\$ 257,000	\$ 250,000	\$ 250,000
308101021	SALARIES & WAGES - O	9,708	55,000	17,000	20,000	20,000
308101022	TEMPORARY & PART-TIME	-	-	-	-	-
308101023	SALARIES & WAGES - L	2,329	2,550	2,550	2,650	2,650
308101050	FICA TAXES	17,751	23,000	21,500	21,000	21,000
308101060	GROUP INSURANCE	44,172	46,000	46,000	46,500	46,500
308101070	RETIREMENT	24,699	36,350	33,100	35,300	35,300
308101071	CITY CONTRIBUTION 401K	5,402	7,500	6,900	6,850	6,850
308101080	BONUS	1,378	635	2,650	800	800
	PERSONAL SERVICES	<u>329,433</u>	<u>411,035</u>	<u>386,700</u>	<u>383,100</u>	<u>383,100</u>
308102110	TELEPHONE & POSTAGE	55	2,000	150	2,000	2,000
308102130	UTILITIES	174,854	200,000	175,000	200,000	200,000
308102140	TRAVEL, EDUCATION A	972	2,500	2,500	4,000	4,000
308102150	M & R BUILDINGS	2,211	15,000	2,000	15,000	15,000
308102160	M & R EQUIPMENT	22,206	50,000	3,000	50,000	50,000
308102170	M & R VEHICLES	1,216	2,000	2,000	2,000	2,000
308102260	ADVERTISING	488	500	-	500	500
308102310	GAS, OIL & TIRES	1,274	2,000	4,500	4,000	4,000
308102360	UNIFORMS	1,713	2,000	2,100	2,100	2,100
308102530	DUES & SUBSCRIPTIONS	429	1,000	1,000	1,000	1,000
308102540	INSURANCE, LIABILITY	14,803	15,900	15,900	18,750	18,750
308102590	RICHMOND CO WATER	156,516	250,000	250,000	250,000	250,000
308102591	HAMLET WATER PURCH.	-	10,000	-	10,000	10,000
	GENERAL OPERATING EXPENSE	<u>376,736</u>	<u>552,900</u>	<u>458,150</u>	<u>559,350</u>	<u>559,350</u>
308103040	PROFESSIONAL SERVICE	-	5,000	-	5,000	5,000
308103450	CONTRACTED SERVICES	21,730	50,000	44,000	50,000	50,000
	CONTRACTUAL SERVICE	<u>21,730</u>	<u>55,000</u>	<u>44,000</u>	<u>55,000</u>	<u>55,000</u>
308104320	CHEMICAL & FLUORIDE	158,651	300,000	375,000	400,000	400,000
308104330	DEPT. MAT & SUPPLIES	18,267	25,000	20,500	25,000	25,000
308104340	INVENTORY ADJUSTMENT	-	-	-	-	-
	MATERIAL AND SUPPLIES	<u>176,918</u>	<u>325,000</u>	<u>395,500</u>	<u>425,000</u>	<u>425,000</u>
308105730	CAPITAL OUTLAY OTHER	-	3,900	3,600	-	-
308105740	CAPITAL OUTLAY EQUIP.	-	23,500	23,500	39,600	39,600
	CAPITAL OUTLAY	<u>-</u>	<u>27,400</u>	<u>27,100</u>	<u>39,600</u>	<u>39,600</u>
	TOTAL FOR DEPARTMENT	<u>\$ 904,816</u>	<u>\$ 1,371,335</u>	<u>\$ 1,311,450</u>	<u>\$ 1,462,050</u>	<u>\$ 1,462,050</u>

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5740

CHLORINE ANALYZER	\$ 4,000
(2) 400 AMP BREAKERS FOR DISTRIBUTION AND RAW WATER PUMPS	5,000
EFFLUENT ACTUATOR	9,000
FILTER WASH ACTUATOR	5,800
FILTER WASTE ACTUATOR	5,800
ELECTRIC HOIST FOR CHLORINE	6,000
TURBIDIMETERS	4,000
	<u>39,600</u>

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
SEWER PLANT						
308151020	SALARIES & WAGES	\$ 327,422	\$ 355,000	\$ 355,000	\$ 375,000	\$ 375,000
308151021	SALARIES & WAGES - O	33,768	41,000	39,500	42,000	42,000
308151022	TEMPORARY & PART-TIME	-	-	-	-	-
308151023	SALARIES & WAGES - L	6,457	7,000	6,900	7,250	7,250
308151050	FICA TAXES	27,247	31,000	31,000	32,600	32,600
308151060	GROUP INSURANCE	63,356	68,000	61,000	65,100	65,100
308151070	RETIREMENT	42,514	50,000	50,000	55,000	55,000
308151071	CITY CONTRIBUTION 401K	9,297	10,500	10,500	10,800	10,800
308151080	BONUS	2,667	1,045	3,475	1,200	1,200
	PERSONAL SERVICES	512,727	563,545	557,375	588,950	588,950
308152110	TELEPHONE & POSTAGE	148	250	310	400	400
308152130	UTILITIES	468,329	545,000	470,000	540,000	540,000
308152140	TRAVEL, EDUCATION A	1,618	2,000	2,100	2,200	2,200
308152150	M & R BUILDINGS	47,465	7,000	6,400	7,000	7,000
308152160	M & R EQUIPMENT	154,776	225,000	130,000	210,000	210,000
308152170	M & R VEHICLES	14,541	5,500	9,000	10,000	10,000
308152260	ADVERTISING	1,293	1,000	1,750	2,000	2,000
308152310	GAS, OIL & TIRES	42,890	45,000	45,500	49,000	49,000
308152360	UNIFORMS	2,813	3,000	3,000	3,500	3,500
308152540	INSURANCE, LIABILITY	17,215	18,300	20,000	24,600	24,600
	GENERAL OPERATING	751,089	852,050	688,060	848,700	848,700
308153450	CONTRACTED SERVICES	138,508	135,000	150,000	150,000	150,000
	CONTRACTUAL SERVICES	138,508	135,000	150,000	150,000	150,000
308154320	CHEMICALS	869,281	1,175,000	961,150	1,080,000	1,080,000
308154330	DEPT. MAT & SUPPLIES	18,858	25,000	19,750	23,000	23,000
308154340	INVENTORY ADJUSTMENTS	-	-	-	-	-
	MATERIAL AND SUPPLIES	888,139	1,200,000	980,900	1,103,000	1,103,000
308155730	CAPITAL EXPENSE, BLDG	-	119,500	119,500	143,000	143,000
308155740	CAPITAL EXPENSE, EQUIP	-	71,000	105,000	90,000	90,000
308155750	CAPITAL EXP, PUMP STATION	-	-	-	-	-
	CAPITAL OUTLAY	-	190,500	224,500	233,000	233,000
	TOTAL FOR DEPARTMENT	\$ 2,290,464	\$ 2,941,095	\$ 2,600,835	\$ 2,923,650	\$ 2,923,650

FUNDS (8) POSITIONS

CAPITAL OUTLAY 5730

REPLACE ASPHALT SHOP/BLEACH TANKS
SANDBLAST AND PAINT CLARIFIER #3

83,000
60,000
143,000

CAPITAL OUTLAY 5740

INSTALL BACKUP GENERATOR AT CASCADES PUMP STATION

90,000

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
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	1,136,785	-	-	-	-
309108935	AMORTIZATION	-	-	-	-	-
	TOTAL OTHER TYPE	1,136,785	-	-	-	-
	TOTAL FOR DEPARTMENT	<u>\$ 1,136,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF REVENUES
2023-2024

Account Number	Account Title	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Expected Revenue 22/23	Budget 23/24
443291000	INT EARNED ON INVEST	\$ 1,862	\$ 36	\$ 318	\$ 20	\$ 6,000	\$ 6,000
443351000	MISC REVENUES	10,900	382,623	-	-	-	-
443371010	STATE GRANTS	-	-	-	-	-	-
443471020	INCENTIVE LOAN RPMT	29,199	24,919	29,832	30,000	25,000	25,000
443721000	RENTAL INCOME	32,500	30,000	30,000	30,000	30,000	30,000
443991000	FUND BAL APPROPRIATED	-	-	-	968,179	-	1,007,432
TOTAL FUND REVENUE		<u>\$ 74,461</u>	<u>\$ 437,578</u>	<u>\$ 60,150</u>	<u>\$ 1,028,199</u>	<u>\$ 61,000</u>	<u>\$ 1,068,432</u>

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF EXPENDITURES
2023-2024

Account Number	Account Title	Actual 21/22	Budget 22/23	Expected Expenditure 22/23	Dept. Request 23/24	Approved Request 23/24
ADMINISTRATION						
444302089	ELLERBE SEWER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
444302090	CONT CDBG ACTIVITIES	-	-	-	-	-
444302091	HITCHCOCK PROJECT	-	-	-	-	-
444302092	RECREATION FACILITIES	-	50,000	-	50,000	50,000
	GENERAL OPERATING EXPENSES	-	50,000	-	50,000	50,000
444303040	PROFESSIONAL SERVICES	3,612	100,000	10,000	100,000	100,000
	CONTRACTUAL SERVICES	3,612	100,000	10,000	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	108,265	678,199	-	-	718,432
444309954	COMMERCIAL INCENTIVE	25,000	75,000	-	75,000	75,000
	NON-DEPARTMENTAL EXPENSES	133,265	878,199	-	200,000	918,432
	TOTAL FOR DEPARTMENT	136,877	1,028,199	10,000	350,000	1,068,432
	TOTAL UDAG EXPENDITURE	<u>\$ 136,877</u>	<u>\$ 1,028,199</u>	<u>\$ 10,000</u>	<u>\$ 350,000</u>	<u>\$ 1,068,432</u>

Primary Capital Outlay Appropriations

FY 2023-2024

GENERAL FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Administration	New Server	1,800.
	Rec Payment	264,834.
Buildings/Grounds	Fire Department Bathroom Stall #2	2,000.
	Fire Department Station #1 New Roof	100,000.
	Fire Department Privacy Fence	4,000.
	Police Department Camera Upgrade	8,500.
	Ed Tull Park Roof Replacement	13,000.
	Office Furniture (Public Works)	4,500.
	RCC Parking Lot Renovation	65,000.
	Downtown Tree Replacement (N. Lee, Washington Street)	7,000.
	Repaint Interior (Pattans)	11,000.
	Hinson Lake Spillway Bridge Replacement	20,000.
	Christmas Decoration Replacement	60,000.
	Public Works Garage Door Replacement	7,500.
	Replace Entrance Doors (Library)	13,500.
	Police	Patrol Vehicles (5)
Equipment/Vehicles (5)		50,000.
Bullet proof vests		6,500.
Upgrade Telephone Recording System		10,000.
Fire	Hoses & Nozzles	5,000.
	New Fire Helmets	3,000.
	Haz-Mat Equip.	1,000.
	Air Pack Replacement	45,000.
	Replace Extrication Tools	26,000.
	Update Training Material	6,000.
	Station #1 Building Payment	57,492.

Shop/Maintenance	Jack Mobile Lift	2,350.
	¾ Ton Truck with Service Body	53,000.
Powell Bill	¾ Ton Crew Cab P/U	45,000.
	Tractor	25,000.
	Flat Tamp	3,000.
Sanitation	Roll Outs (100 Per Year)	10,000.
	Cart Dumpers	9,000.
	Rear Loader Garbage Truck (1)	235,500.
	Rear Loader Garbage Truck (2)	76,018.
	Lease Payments (9:10 of 10)	
Recreation	Field Equipment	50,000.
	AEDS(Browder/Bynum)	4,000.
	Panic Doors (Browder)	6,000.
Cemetery	Tree Removal/Trimming	5,000.
	Bagger For Leaf Collector	<u>3,500.</u>
General Fund Total Capital Outlay Appropriation		1,444,994.

ENTERPRISE FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Enterprise Adm.	New Electronic Meters	250,000.
W & S Maintenance	1/2 Ton Regular Cab Truck	41,000.
	1/2 Ton Crew Cab 4X4 Truck	52,000.
	BW Gas Alert Max XT	1,435.
	Boring Tool	4,500.
	Zion Street Manhole	20,000.
	Trench box 4X7	6,500.
Water Plant	Chlorine Analyzer	4,000.
	(2) 400 AMP Breakers for Distribution And Raw Water Pumps	5,000.
	Effluent Actuator	9,000.
	Filter Wash Actuator	5,800.
	Filter Waste Actuator	5,800.
	Eclectic Hoist for Chlorine	6,000.
	Turbidimeters	4,000.
Wastewater Plant	Sandblast/Paint Round Clarifier #3	60,000.
	Repair Asphalt Shop/Bleach Tanks	83,000.
	Install Backup Generator at Cascades Pump Station	<u>90,000.</u>
Grand Total Enterprise Fund Capital Outlay Appropriation		648,035.

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

Effective July 1, 2023

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 \$22.37 per thousand gallons discharged to the City's sewer collection system.

GARBAGE FEES

Residential Garbage Fee

\$24.00 per household

Commercial Garbage Fee

\$20.00 per roll out (3 maximum)

**BUDGET ORDINANCE
FISCAL YEAR 2023-2024**

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, 2023 and ending June 30, 2024

SCHEDULE A. GENERAL FUND EXPENSE

GOVERNING BODY	224,720
ADMINISTRATION	388,300
<hr/>	
FINANCE	278,430
PLANNING & INSPECTIONS	354,515
PUBLIC BUILDINGS & GROUNDS	662,495
POLICE DEPARTMENT	3,697,020
FIRE DEPARTMENT	1,498,200
MAINTENANCE SHOP	138,800
STREETS – REGULAR	353,200
STREETS – POWELL BILL	611,073
SANITATION	1,514,300
TOURISM	106,625
RECREATION	746,750
CULTURAL/LIBRARY	31,600
CEMETERIES	152,800
GENERAL ADMINISTRATION	359,800
CONTINGENCY	25,000
DEBT SERVICE	398,381
 TOTAL GENERAL FUND EXPENSES	 11,542,009

**Budget Ordinance
2023-2024**

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SCHEDULE B. ENTERPRISE FUND EXPENSE

ADMINISTRATION	1,878,160
UTILITIES MAINTENANCE	1,462,300
WATER PLANT OPERATION	1,462,050
WASTEWATER TREATMENT	2,923,650
CONTINGENCY	25,000
TOTAL ENTERPRISE FUND EXPENSE	7,751,160

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT

ECONOMIC DEVELOPMENT PROJECTS	1,068,432
TOTAL EXP. URBAN DEV. ACTION GRANT FUND	1,068,432

SUBTOTAL OF ALL APPROPRIATIONS	20,361,601
GRAND TOTAL OF ALL APPROPRIATIONS	20,361,601

**Budget Ordinance
2023-2024**

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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, 2023 and ending June 30, 2024:

SCHEDULE A. GENERAL FUND REVENUE

CURRENT YEAR'S PROPERTY/AUTO TAX	3,960,000
CURRENT YEAR'S SALES TAXES	2,535,000
CURRENT YEAR'S PRIVILEGE TAX	1,200
CURRENT YEAR'S VEHICLE/LICENSE TAX	30,000
ALL PRIOR YEAR'S TAX	68,800
TOTAL LOCAL TAXES	6,595,000
REVENUE FROM STATE TAXES	946,150
POWELL BILL AID	611,073
ARREST FEES, PENALTIES, INTEREST	12,500
OTHER REVENUE SOURCES	2,629,921
TOTAL ADDITIONAL REVENUE	4,199,644
APPROPRIATED FROM FUND BALANCE	747,365
GRAND TOTAL, GENERAL FUND REVENUE	11,542,009

**Budget Ordinance
2023-2024**

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SCHEDULE B. ENTERPRISE FUND REVENUE

WATER & SEWER CHARGES	6,850,000
INVESTMENT INTEREST	75,000
CONNECTION FEES	10,000
OTHER REVENUE	107,000
FUND BALANCE APPROPRIATED	709,160

GRAND TOTAL ENTERPRISE FUND REVENUE **7,751,160**

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT FUND

INCENTIVE LOAN REPAYMENTS	55,000
INTEREST ON INVESTMENTS	6,000
APPROPRIATED FROM FUND BALANCE	1,007,432

GRAND TOTAL UDAG FUND REVENUE **1,068,432**

SUBTOTAL, SCHEDULES B, C **8,819,592**

GRAND TOTAL, ALL REVENUES **20,361,601**

**Budget Ordinance
2023-2024**

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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, 2023, for the purpose of raising revenues to finance the foregoing appropriations. This tax rate is based upon an estimated total valuation of \$698,144,588 (630,338,209 property and 67,806,379 auto) and an estimated collection of 98.7% 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
2023-2024
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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**