



ANNUAL FISCAL BUDGET

2024 – 2025

John P. Hutchinson
Mayor

Denise A. Sullivan
Mayor Pro Tem

CITY COUNCIL

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City of Rockingham, NC

FY 2024-2025
BUDGET

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TO: Mayor John P. Hutchinson and City Council

DATE: April 21, 2024

**RE: City of Rockingham Fiscal Year 2024/2025 Annual Budget
Budget Message/Comments**

GOALS FOR FY 2024/2025

The primary goal for 2024/2025 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 2024/2025 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 2024/2025 budget falls within a reevaluation year where the property values are adjusted to current market value by Richmond County.

FY 2024/25 Budget projects an Ad valorem levy of 804,683,385 with 70,503,832 auto valuation for a total levy of 875,187,217. A projected increase in tax base of approximately 165,760,806 over prior year of 709,426,465 total tax levy.

FY 2024/25 Budget projects tax levy to produce 4,553,195 in revenue which is an increase of 501,520 over prior year. The FY 2024/25 Budget proposes a .53 cent tax rate which is a .05 cent decrease in current rate of .58 cent. The revenue neutral tax with offset for vehicle values is .47 cent. A penny on the tax rate will now produce approximately 85,000 in revenue as opposed to a penny producing approximately 65,000 at current tax rate and Ad valorem valuation.

The FY 2024/25 Budget does continue moving full cost of providing sanitation services toward being self-supportive with fees. FY 24/25 Budget raises sanitation fees 2.00 per month for both residential and commercial customers.

With that fee increase 1,150,000 of revenue will be generated and with 24/25 sanitation budget of 1,664,900 a subsidy from other City revenue sources of 514,900 is required.

Sale tax collection continues to run slightly under projections while earned interest income runs slightly ahead. There is somewhat of a offset there but both are heavily influenced by fiscal/monetary policy and the economy. City has no control over either one. I believe the proposed FY 24/25 Budget accurately deals with both in the short term, long term we will need to continue to evaluate.

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	5,787,175.	288,106.
2024* (June 30, est.)	4,991,364.	440,000.
2025* (June 30, est.)	4,579,390.	300,000.
*411,974 allocated in 2024/25		

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	3,980,192	98.5%
2022-23	695,899,999	.58	4,041,416	3,964,000	98.7%
2023-24	709,426,463	.58	4,114,673	4,051,675	98.4%
2024-25 est.	875,187,217	.53	4,638,492	4,555,000	98.2%

GENERAL FUND EXPENDITURE HIGHLIGHTS

- **Personnel**

A total of 133 fulltime General & Enterprise positions are fully funded in the proposed FY2024/2025 Budget. The budget does provide for an across the board COLA of 3%. Health Insurance premiums increase 4.00% with renewal.

Additionally the FY 24/25 Budget does provide for additional funding to adjust salaries in the Fire Department ($\pm 40,000$) and pay adjustment in Maintenance and Operator positions in Public Works. ($\pm 25,000$). Both adjustments aimed at reducing turnover and better reflect market pay.

- **General**

Appropriations for Capital Outlay requests are funded at \$1,351,526 or \$93,468 less than prior year. All non-governmental agencies are funded at prior year level.

ENTERPRISE REVENUE HIGHLIGHTS

The proposed FY 24/25 Budget does not have a water & sewer fee increase but does raise industrial surcharge fees by 5%. The surcharge fees are determined by calculations based on current/prior cost formula in Sewer Use Ordinance.

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	3,939,388.	105,325.
2024 *June 30 est.	4,721,383.	165,000.
2025 *June 30 est.	4,041,248.	100,000.

*680,135 allocated in 2024/25

ENTERPRISE EXPENSE HIGHLIGHTS

Appropriations for Enterprise Fund Capital Outlay expenditures are \$17,470 less than prior year for FY 24/25 at 630,565.00.

CONCLUSION

The proposed FY 24/25 Budget reflects our best projection on actual increase in Ad valorem tax base for 24/25. The budget as presented conservatively balances what staff believes the probable range total of tax base increase actually will be while balancing slight sales tax decline in a higher than normal interest income earning environment. The proposed 24/25 Budget will see a revenue increase that quite frankly is needed in order to meet financial operation needs over the next several years without having to raise tax rate. Over the past 30 plus years Rockingham's tax rate has historically ranged from .45 to .64 cents. The average tax rate over that time period is .57 cents. The proposed FY 24/25 tax rate of .53 is consistent with the historical tax rate that has adequately sustained Rockingham's financial requirements over that extended time period. Additionally projected fund balance in General Fund at year end 24/25 is estimated at 38.39% and retained earnings (fund balance) in Enterprise Fund at 49.60%. Both are very strong fund balance reserves which indicate the City of Rockingham remains in sound financial condition and the proposed FY 24/25 Budget provides for that continuation in a fiscally responsible manner.

I continue to be grateful for the great employees of the City of Rockingham and their continued stewardship of the taxpayer's resources.

I thank Jennifer Lambeth and our entire financial team at City Hall for the phenomenal job they do managing the financial resources of City taxpayers as well.

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.

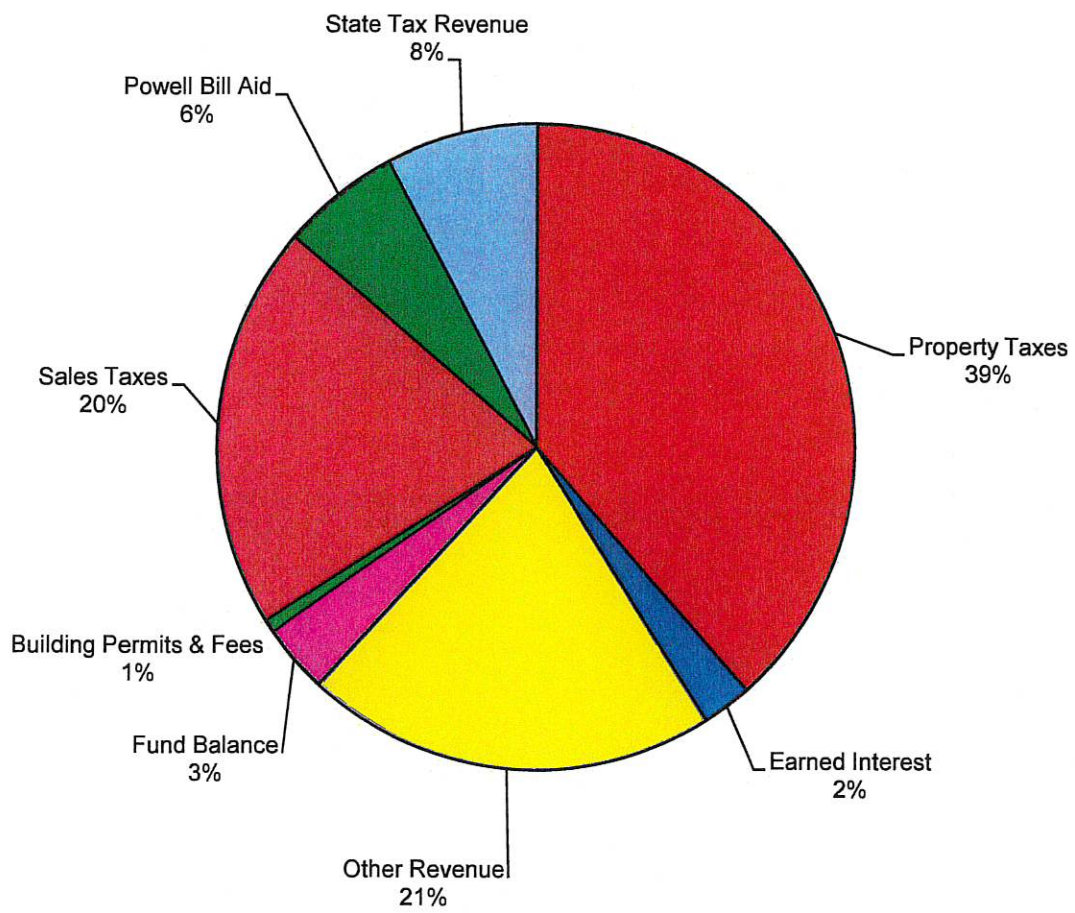
In accordance with the Local Government Budget and Fiscal Control Act, the net debt (total debt carried by a municipality less enterprise fund debt) shall not exceed eight percent (8%) of the assessed value of taxable property.

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.

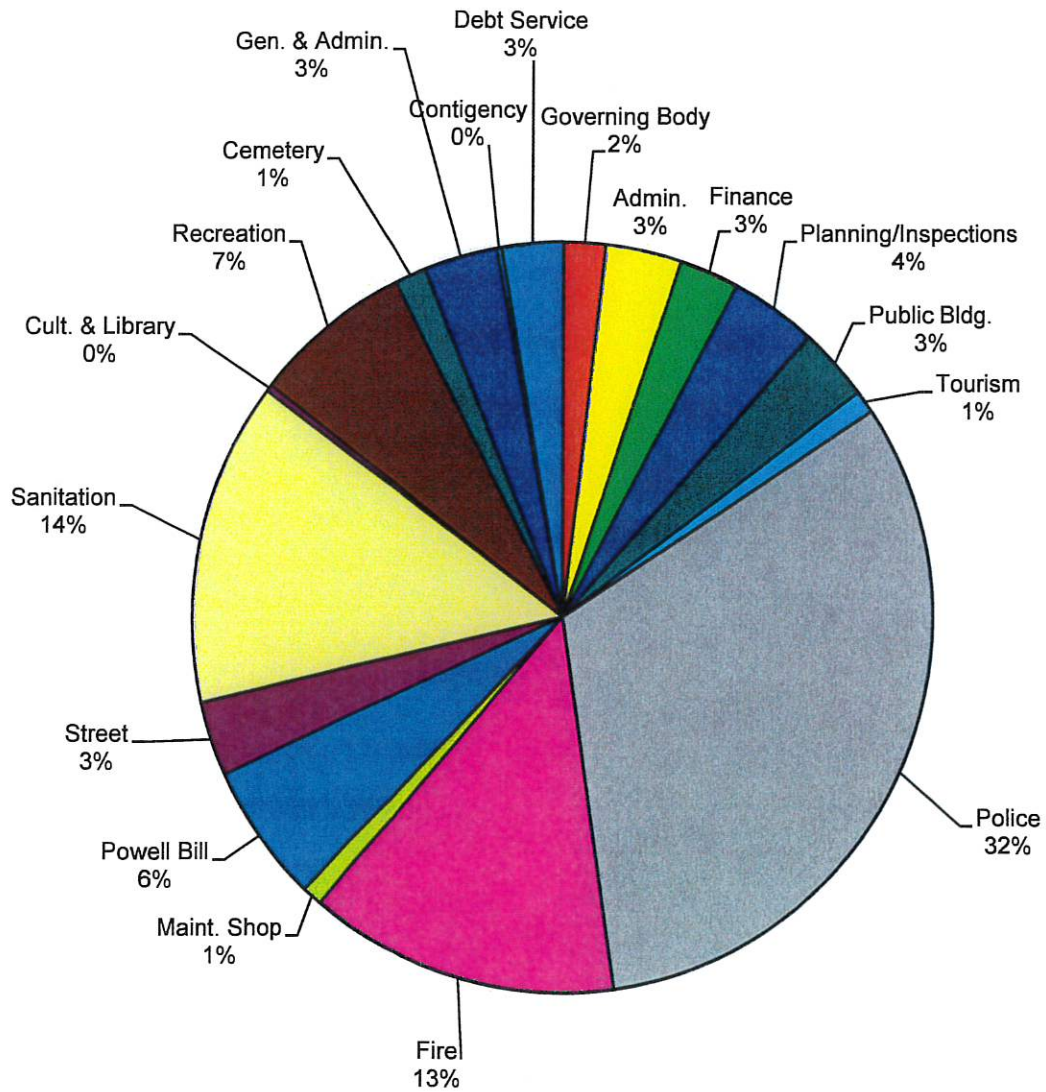
**General Fund
Revenues
Budget 2024-2025**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2024-2025

Account Number	Account Title	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Expected Revenue 23/24	Budget 24/25
103012011	TAXES-AD VALOREM	389	654	64	-	-	-
103012012	TAXES-AD VALOREM	389	540	175	-	-	-
103012013	TAXES-AD VALOREM	429	1,061	64	50	135	50
103012014	TAXES-AD VALOREM	282	1,777	133	50	145	50
103012015	TAXES-AD VALOREM	472	1,794	305	100	145	100
103012016	TAXES-AD VALOREM	435	1,874	379	100	160	100
103012017	TAXES-AD VALOREM	1,942	1,968	419	500	160	100
103012018	TAXES-AD VALOREM	1,944	2,010	617	1,000	225	150
103012019	TAXES-AD VALOREM	10,850	2,218	563	2,000	550	250
103012020	TAXES-AD VALOREM	3,617,633	2,380	2,430	5,000	700	1,000
103012021	TAXES-AD VALOREM	-	3,555,378	24,805	10,000	2,500	2,500
103012022	TAXES-AD VALOREM	-	-	3,571,576	50,000	25,000	10,000
103012023	TAXES-AD VALOREM	-	-	-	3,610,000	3,610,000	25,000
103012024	TAXES - AD VALOREM	-	-	-	-	-	4,180,000
103011001	CURRENT YR TAXES-VEH.	377,465	386,576	408,642	350,000	385,000	375,000
103011030	ALL PRIOR YEAR TAXES	150	248	420	-	1,350	-
103011060	LEASE & RENTAL VEHICLE	41,935	35,832	35,422	32,000	35,000	35,000
103011070	TOURISM REIMBURSEMENT	81,724	96,506	103,413	100,500	107,000	115,000
103011080	FIRE TAX FEES	36,278	36,091	38,271	37,000	37,000	37,000
103171000	PENALTIES & INTEREST	14,244	21,657	21,372	12,000	15,000	15,000
103183000	PAYMENT IN LIEU OF TAX	14,400	13,402	11,288	13,000	11,500	11,500
103191000	LICENSE TAGS	33,420	32,015	32,535	30,000	30,000	30,000
103251000	PRIVILEGE LICENSE	795	705	760	700	700	700
103251001	PRIVILEGE LICENSE-TEMP	432	603	1,106	500	2,000	1,000
103291000	EARNED INTEREST ON INV.	1,587	9,092	288,106	225,000	440,000	300,000
103301000	CELL TOWER REVENUES	17,550	-	-	-	-	-
103311000	RENTS	12,850	12,000	11,700	12,000	10,200	9,600
103311010	CONCESSIONS	2	322	-	-	-	-
103311030	COUNTY GOVERNMENT GRANT	63,788	63,788	63,788	63,790	63,788	63,788
103311040	RECREATION DEPT.	11,065	66,641	91,705	65,000	90,000	90,000
103311050	HINSON LAKE REVENUES	200	2,960	3,600	4,000	3,600	3,600
103351000	MISCELLANEOUS REVENUES	535,740	261,306	311,412	267,000	490,000	270,000
103362000	SALES TAX TELECOMM.	118,346	88,359	90,346	78,000	80,000	73,500
103362010	SALES TAX PIPED GAS	39,150	44,377	50,840	50,000	30,000	34,000
103372000	UTILITY FRANCHISE TAX	640,266	667,684	683,284	685,000	685,000	690,000
103372010	SALES TAX VIDEO	94,382	94,128	87,729	87,000	83,000	80,000
103401000	SOLID WASTE DISPOSAL TAX	6,772	6,936	7,359	7,150	7,300	7,400
103412000	BEER & WINE TAX	37,789	36,509	41,371	39,000	35,000	36,000
103432000	POWELL BILL ALLOCATION	242,118	288,034	283,322	283,000	311,649	338,000
103441000	ON-BEHALF OF PAYMENTS	43,699	28,399	35,531	40,000	40,000	40,000
103451000	LOCAL SALES TAX 2%	1,363,748	1,631,302	1,782,289	1,900,000	1,790,000	1,800,000
103452000	HOLD HARMLESS	448,724	562,460	600,084	635,000	610,000	620,000
103471000	ABC REVENUES	345,522	322,944	300,716	325,000	300,000	300,000
103471001	ABC REVENUE LAW ENFORCEMENT	13,054	14,217	14,016	14,000	14,000	14,000
103491001	MISCELLANEOUS FIRE REVENUES	317	68	-	-	-	-
103491002	FIRE DEPT CPR CLASS	(180)	(228)	(200)	-	-	-
103492001	FIRE DEPT GRANT	-	-	-	-	1,000	-
103492002	POLICE GRANTS	57,142	12,548	46,771	25,000	36,435	25,000
103492003	DRUG ASSEST FORFEITURE	-	39,545	306	300	-	300
103492004	MISCELLANEOUS POLICE REVENUE	1,976	4,943	3,107	3,500	3,000	3,000
103492005	DRUG CONTROL SUBSTANCE TAX	9,357	6,525	2,718	3,000	2,500	2,500
103511000	ARREST & WITNESS FEES	828	629	464	500	1,000	750
103551000	BLDG PERMITS & REZONING	84,267	121,858	99,951	100,000	70,000	80,000
103771000	BANK MERCHANT CARD FEES	(15,275)	(10,125)	(11,361)	(12,000)	(13,500)	(14,000)
103831000	SALE OF FIXED ASSESTS	-	116,648	-	-	-	-
103901000	GARBAGE FEES	734,356	872,094	962,749	1,033,500	1,060,000	1,150,000
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
103951070	TRANSFER FROM FUND 64	-	264,831	264,831	264,831	264,831	264,831
103951080	TRANSFER FROM AM RESCUE PLAN	-	711,265	1,599,716	-	-	-
103991000	FUND BAL APPROPRIATED	-	-	-	747,365	-	411,974
103992010	FD BAL APP POWELL BILL	-	-	-	328,073	-	378,423
		\$ 9,158,248	\$10,550,845	\$ 11,984,508	\$ 11,542,009	\$ 10,786,573	\$ 11,925,666

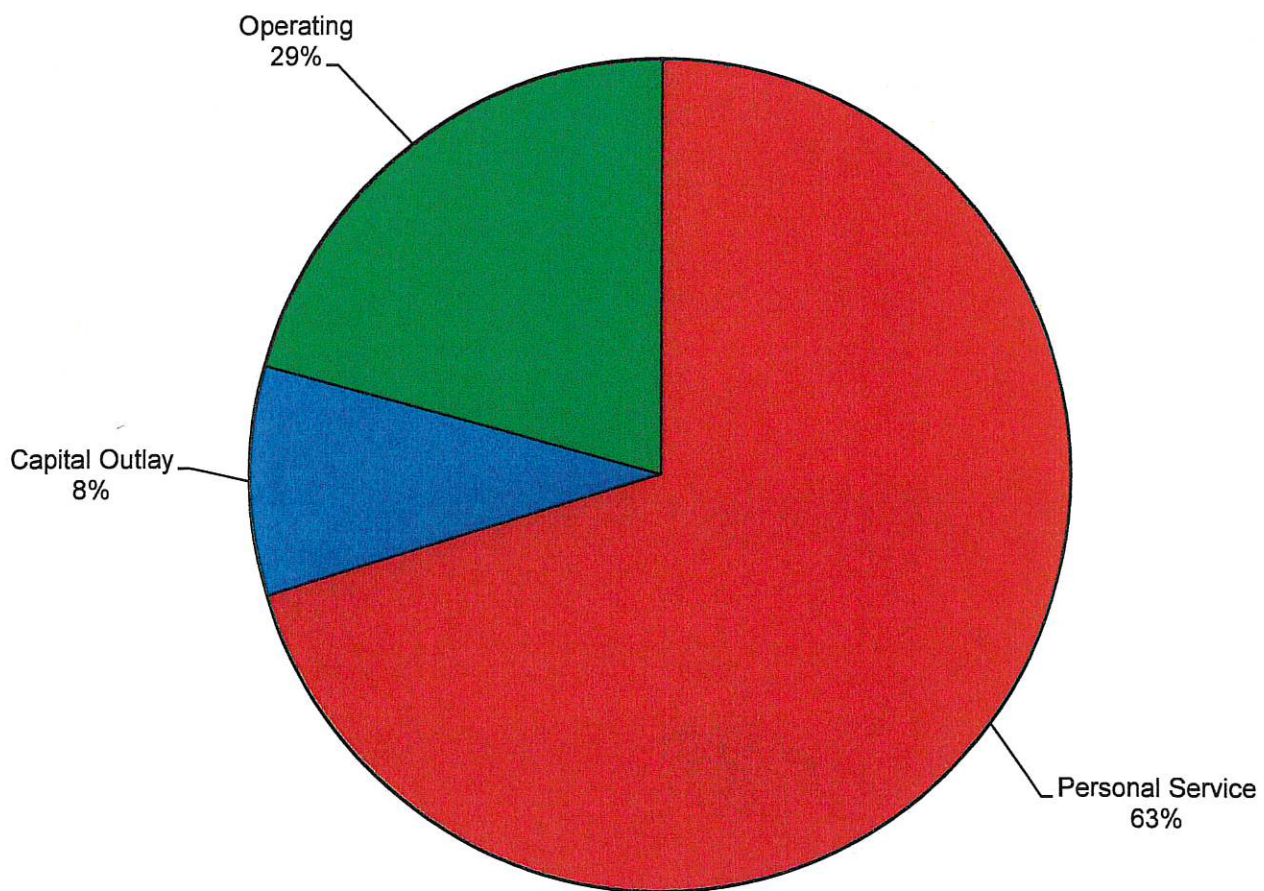
**General Fund
Expenditures by Function
Budget 2024-2025**



CITY OF ROCKINGHAM
10 GENERAL FUND
EXPENDITURE BY DEPARTMENT
2024-2025

Account Title	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Expected Expenditures 23/24	Budget 24/25
DEPARTMENTAL:						
GOVERNING BODY	\$ 195,968	\$ 213,911	\$ 213,258	\$ 224,720	\$ 367,275	\$ 215,500
ADMINISTRATION	\$ 340,756	\$ 321,121	\$ 358,977	388,300	412,865	395,750
FINANCE	\$ 227,211	\$ 230,584	\$ 229,534	278,430	276,260	309,360
PLANNING & INSPECTIONS	\$ 285,551	\$ 332,906	\$ 372,562	354,515	649,380	457,110
PUBLIC BUILDING	\$ 319,435	\$ 326,041	\$ 335,043	662,495	690,820	381,120
POLICE	\$ 2,957,032	\$ 3,289,294	\$ 3,457,412	3,697,020	3,732,020	3,819,970
FIRE	\$ 1,200,273	\$ 1,751,597	\$ 1,293,785	1,498,200	1,436,175	1,605,200
MAINTENANCE SHOP	\$ 80,133	\$ 79,291	\$ 85,882	138,800	134,460	105,830
STREET	\$ 348,857	\$ 336,767	\$ 1,414,179	353,200	303,960	381,450
POWELL BILL	\$ 263,804	\$ 204,219	\$ 338,867	611,073	275,635	716,423
SANITATION	\$ 1,027,993	\$ 1,105,542	\$ 1,157,030	1,514,300	1,462,610	1,664,900
TOURISM	\$ 91,745	\$ 97,956	\$ 100,676	106,625	109,935	116,855
RECREATION	\$ 323,165	\$ 645,935	\$ 677,259	746,750	735,530	823,360
CULTURAL & LIBRARY	\$ 25,601	\$ 26,973	\$ 27,196	31,600	36,600	38,800
CEMETERY	\$ 122,158	\$ 130,909	\$ 147,408	152,800	150,695	165,515
TOTAL DEPARTMENTAL	7,809,682	9,093,046	10,209,068	10,758,828	10,774,220	11,197,143
NON-DEPARTMENTAL:						
GENERAL & ADMIN.	\$ 258,184	\$ 265,059	\$ 258,409	359,800	373,800	381,200
CONTINGENCY	\$ -	\$ -	\$ -	25,000	-	25,000
TRANSFER TO SCIF	\$ -	\$ -	\$ 280,801	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 133,510	\$ 398,341	\$ 398,341	398,381	398,350	322,323
TOTAL NON-DEPARTMENTAL	391,694	663,400	937,551	783,181	772,150	728,523
TOTAL EXPENDITURES	\$ 8,201,376	\$ 9,756,446	\$11,146,619	\$ 11,542,009	\$ 11,546,370	\$ 11,925,666

**General Fund
Expenditures by Object
Budget 2024-2025**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
GOVERNING BODY						
104101020	SALARIES & WAGES	\$ 32,400	\$ 32,300	\$ 32,500	\$ 32,500	\$ 32,500
104101021	SALARIES & WAGES	-	-	-	-	-
104101022	TEM. & PART-TIME	-	-	-	-	-
104101023	SALARIES & WAGES	-	-	-	-	-
104101050	FICA TAXES	2,302	2,470	2,500	2,500	2,500
104101060	GROUP INSURANCE	123,394	130,000	125,000	130,000	130,000
	PERSONAL SERVICES	158,097	164,770	160,000	165,000	165,000
104102100	ELECTION EXPENSE	-	7,000	6,450	-	-
104102110	TELEPHONE & POSTAGE	-	-	-	-	-
104102140	TRAVEL & EDUCATION	40	1,000	100	1,000	1,000
104102260	ADVERTISING	79	2,000	100	1,000	1,000
104102530	DUES & SUBSCRIPTION	5,372	5,500	6,175	7,000	7,000
104102540	INS. LIABILITY	3,768	4,850	4,850	5,700	5,700
104102570	MISC. EXPENSE	4,677	5,000	5,000	5,000	5,000
	GENERAL OPERATING EXPENSES	13,936	25,350	22,675	19,700	19,700
104103040	PROFESSIONAL SERVICE	56,325	60,000	210,000	60,000	60,000
	CONTRACTUAL SERVICES	56,325	60,000	210,000	60,000	60,000
104105720	CAP. EXP. BLDGS.	-	-	-	-	-
104105740	CAP. OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104106010	INTERFUND REIMBURSE	(94,100)	(89,400)	(89,400)	(93,200)	(93,200)
	INTERFUND REIMBURSEMENT	(94,100)	(89,400)	(89,400)	(93,200)	(93,200)
104108970	CONT. SAMARITAN COLONY	18,000	3,000	3,000	3,000	3,000
104108972	CRIME STOPPERS	500	500	500	500	500
104108990	CONT. HOSPICE PROGRAM	500	500	500	500	500
104108992	CONT. ARTS COUNCIL	10,000	10,000	10,000	10,000	10,000
104108997	CONT. TO DPK FUND	50,000	50,000	50,000	50,000	50,000
	TOTAL OTHER TYPE	79,000	64,000	64,000	64,000	64,000
	TOTAL FOR DEPARTMENT	\$ 213,258	\$ 224,720	\$ 367,275	\$ 215,500	\$ 215,500

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
ADMINISTRATION						
104201020	SALARIES & WAGES	\$ 257,351	\$ 270,000	\$ 275,000	\$ 282,000	\$ 282,000
104201021	SALARIES & WAGES - O	-	-	-	-	-
104201022	TEMPORARY & PART-TIME	54,270	55,200	58,000	57,000	57,000
104201023	SALARIES & WAGES - L	6,778	7,050	7,165	7,500	7,500
104201050	FICA TAXES	25,519	26,600	27,500	27,800	27,800
104201060	GROUP INSURANCE	36,394	37,500	37,500	39,500	39,500
104201070	RETIREMENT	41,782	44,500	48,000	52,300	52,300
104201071	CITY CONTRIBUTION 401K	8,208	8,650	9,000	9,500	9,500
104201072	LOCAL PENSION FUND	3,396	4,100	4,000	4,100	4,100
104201080	BONUS	13,665	12,300	20,000	20,000	20,000
	PERSONAL SERVICES	447,363	465,900	486,165	499,700	499,700
104202110	TELEPHONE & POSTAGE	113	300	150	300	300
104202120	PRINTING	-	500	-	500	500
104202140	TRAVEL, EDUCATION A	4,118	8,000	5,500	8,000	8,000
104202160	M & R EQUIPMENT	110	-	200	-	-
104202170	M & R VEHICLES	613	500	50	100	100
104202260	ADVERTISING	3,545	4,000	3,000	4,000	4,000
104202270	AUTO ALLOWANCE	12,900	12,900	12,900	16,450	16,450
104202310	GAS, OIL & TIRES	-	-	-	-	-
104202530	DUES & SUBSCRIPTIONS	13,803	5,000	5,000	5,000	5,000
104202540	INSURANCE AND BONDS	7,364	9,200	9,200	10,800	10,800
104202570	MISCELLANEOUS EXPENSE	29,629	40,000	40,000	40,000	40,000
104202580	TOURISM EXPENSE	-	-	-	-	-
	GENERAL OPERATING	72,195	80,400	76,000	85,150	85,150
104203450	CONTRACTED SERVICES	5,649	6,500	15,000	6,500	6,500
	CONTRACTUAL SERVICES	5,649	6,500	15,000	6,500	6,500
104204330	DEPT. SUPPLIES & MAT.	5,771	5,000	6,500	5,000	5,000
	MATERIAL AND SUPPLIES	5,771	5,000	6,500	5,000	5,000
104205740	CAPITAL OUTLAY EQUIP.	-	1,800	500	-	-
	CAPITAL OUTLAY	-	1,800	500	-	-
104206010	INTERFUND REIMBURSE	(172,000)	(171,300)	(171,300)	(200,600)	(200,600)
	INTERFUND REIMBURSEMENT	(172,000)	(171,300)	(171,300)	(200,600)	(200,600)
	TOTAL FOR DEPARTMENT	\$ 358,977	\$ 388,300	\$ 412,865	\$ 395,750	\$ 395,750

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

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
FINANCE						
104401020	SALARIES & WAGES	\$ 224,842	\$ 248,000	\$ 245,000	\$ 252,000	\$ 252,000
104401021	SALARIES & WAGES - O	-	-	-	-	-
104401022	TEMPORARY & PART-TIME	-	-	-	-	-
104401023	SALARIES & WAGES - L	-	-	-	-	-
104401050	FICA TAXES	16,612	19,300	19,000	19,600	19,600
104401060	GROUP INSURANCE	42,872	47,000	47,000	49,500	49,500
104401070	RETIREMENT	27,537	32,500	32,000	34,900	34,900
104401071	CITY CONTRIBUTION 401K	5,609	6,250	6,200	6,350	6,350
104401080	BONUS	1,969	580	1,160	1,160	1,160
	PERSONAL SERVICES	319,442	353,630	350,360	363,510	363,510
104402110	TELEPHONE & POSTAGE	2,008	3,000	3,000	3,000	3,000
104402120	PRINTING	2,307	4,000	3,300	4,000	4,000
104402140	TRAVEL, EDUCATION A	1,346	3,000	3,000	3,000	3,000
104402160	M & R EQUIPMENT	-	-	-	-	-
104402210	SOFTWARE & PROGRAM	438	1,000	500	1,000	1,000
104402260	ADVERTISING	3,000	3,000	3,000	3,000	3,000
104402270	AUTO ALLOWANCE	1,800	1,800	1,800	2,100	2,100
104402480	PURCHASE CITY TAGS	-	-	-	-	-
104402530	DUES & SUBSCRIPTIONS	50	300	100	300	300
104402540	INSURANCE AND BONDS	6,556	8,000	8,000	9,500	9,500
	GENERAL OPERATING	17,504	24,100	22,700	25,900	25,900
104403040	TAX COLLECTION FEES	14,987	16,000	14,500	16,000	16,000
104403450	CONTRACTED SERVICES	23,564	25,000	26,000	26,000	26,000
	CONTRACTUAL SERVICES	38,551	41,000	40,500	42,000	42,000
104404330	DEPARTMENT SUPPLIES	4,736	5,000	8,000	5,000	5,000
	MATERIAL AND SUPPLIES	4,736	5,000	8,000	5,000	5,000
104405740	CAPITAL OUTLAY EQUIP.	-	-	-	33,350	33,350
	CAPITAL OUTLAY	-	-	-	33,350	33,350
104406010	INTERFUND REIMBURSE	(150,700)	(145,300)	(145,300)	(160,400)	(160,400)
	INTERFUND REIMBURSEMENT	(150,700)	(145,300)	(145,300)	(160,400)	(160,400)
TOTAL FOR DEPARTMENT		\$ 229,534	\$ 278,430	\$ 276,260	\$ 309,360	\$ 309,360

FUNDS (4) POSITIONS

CAPITAL OUTLAY 5740

ACCOUNTING SOFTWARE (1/2) \$ 33,350

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
PLANNING & INSPECTIONS						
104601020	SALARIES & WAGES	\$ 263,970	\$ 245,000	\$ 278,000	\$ 315,000	\$ 315,000
104601021	SALARIES & WAGES - O	245	300	300	300	300
104601022	TEMPORARY & PART-TIME	1,850	-	-	-	-
104601023	SALARIES & WAGES - L	5,399	5,650	5,750	6,650	6,650
104601030	SALARIES & WAGES PL	-	2,000	2,000	2,000	2,000
104601050	FICA TAXES	19,337	19,500	20,500	24,900	24,900
104601060	GROUP INSURANCE	33,097	28,000	33,300	39,000	39,000
104601070	RETIREMENT	29,203	32,500	37,000	44,000	44,000
104601071	CITY CONTRIBUTION 401K	6,004	6,300	7,200	8,100	8,100
104601080	BONUS	1,506	465	930	1,160	1,160
	PERSONAL SERVICES	360,610	339,715	384,980	441,110	441,110
104602110	TELEPHONE & POSTAGE	1,776	2,500	2,300	2,500	2,500
104602120	PRINTING	-	2,000	-	2,000	2,000
104602140	TRAVEL, EDUCATION A	1,135	3,000	6,500	7,000	7,000
104602170	M & R VEHICLES	540	1,000	1,000	1,000	1,000
104602260	ADVERTISING	4,849	5,000	4,800	5,000	5,000
104602310	GAS, OIL & TIRES	1,162	2,500	2,000	2,500	2,500
104602360	UNIFORMS	548	500	500	500	500
104602530	DUES & SUBSCRIPTIONS	2,007	2,500	2,000	2,500	2,500
104602540	INSURANCE, LIABILITY	6,666	8,300	8,300	9,800	9,800
104602560	PLANNING BOARD EXP.	-	500	-	500	500
	GENERAL OPERATING	18,684	27,800	27,400	33,300	33,300
104603450	CONTRACTED SERVICES	58,291	50,000	300,000	60,000	60,000
	CONTRACTUAL SERVICES	58,291	50,000	300,000	60,000	60,000
104604330	DEPARTMENT SUPPLIES	3,578	5,000	5,000	5,000	5,000
	MATERIAL AND SUPPLIES	3,578	5,000	5,000	5,000	5,000
104605740	CAPITAL OUTLAY, EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104606010	INTERFUND REIMBURSE	(68,600)	(68,000)	(68,000)	(82,300)	(82,300)
		(68,600)	(68,000)	(68,000)	(82,300)	(82,300)
TOTAL FOR DEPARTMENT		\$ 372,562	\$ 354,515	\$ 649,380	\$ 457,110	\$ 457,110

FUNDS (4) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
PUBLIC BUILDINGS						
105001020	SALARIES & WAGES	\$ 141,251	\$ 145,000	\$ 115,000	\$ 145,000	\$ 145,000
105001021	SALARIES & WAGES - O	2,261	8,800	2,500	8,500	8,500
105001022	TEMP. & PART-TIME	-	6,000	-	6,000	6,000
105001023	SALARIES & WAGES - L	-	-	-	-	-
105001050	FICA TAXES	10,811	12,500	9,100	12,200	12,200
105001060	GROUP INSURANCE	55,026	37,500	51,500	57,000	57,000
105001070	RETIREMENT	15,358	20,000	15,350	21,000	21,000
105001071	CITY CONTRIBUTION 401K	3,230	3,850	3,000	4,000	4,000
105001080	BONUS	2,015	525	1,050	1,050	1,050
PERSONAL SERVICES		229,952	234,175	197,500	254,750	254,750
105002110	TELEPHONE & POSTAGE	21	20	20	20	20
105002140	TRAVEL, EDUCATION A	451	2,000	500	2,000	2,000
105002150	M & R BLDGS/GROUND	46,116	60,000	80,000	70,000	70,000
105002160	M & R EQUIPMENT	1,551	5,000	1,000	5,000	5,000
105002170	M & R VEHICLES	953	3,500	1,000	3,500	3,500
105002260	ADVERTISING	105	-	100	-	-
105002310	GAS, OIL & TIRES	7,945	10,000	7,500	10,000	10,000
105002360	UNIFORMS	2,596	3,000	2,400	3,300	3,300
105002530	DUES & SUB.	-	-	-	-	-
105002540	INSURANCE, LIABILITY	11,906	15,000	15,000	17,650	17,650
GENERAL OPERATING		71,645	98,520	107,520	111,470	111,470
105003040	PRO. SERVICES	-	-	-	-	-
105003450	CONTRACTED SVCS.	112,223	150,000	120,000	150,000	150,000
CONTRACTUAL SERVICES		112,223	150,000	120,000	150,000	150,000
105004330	DEPARTMENT SUPPLIES	37,772	45,000	32,000	45,000	45,000
MATERIAL AND SUPPLIES		37,772	45,000	32,000	45,000	45,000
105005720	CAPITAL OUTLAY BLDG.	87,133	316,000	415,000	130,000	50,000
105005740	CAPITAL OUTLAY EQUIP.	13,818	18,000	18,000	5,000	5,000
CAPITAL OUTLAY		100,951	334,000	433,000	135,000	55,000
105006010	INTERFUND REIMBURSE	(217,500)	(199,200)	(199,200)	(235,100)	(235,100)
INTERFUND REIMBURSEMENT		(217,500)	(199,200)	(199,200)	(235,100)	(235,100)
TOTAL FOR DEPARTMENT		\$ 335,043	\$ 662,495	\$ 690,820	\$ 461,120	\$ 381,120

FUNDS (4) POSITIONS

CAPITAL OUTLAY 5720

POLICE DEPARTMENT - TEMPERED GLASS WITH SPEAK

THROUGH AND TRAY	\$	1,500	INSTALL LANDSCAPING BESIDE SIMPLY CHIC	5,000
POLICE DEPARTMENT - PAINTING OFFICES UP & DOWNSTAIRS			REPLACE GAZEBO AT LIBRARY	5,500
PAINTING HALLWAYS UPSTAIRS		7,000	LED PANEL LIGHTS (42 LIGHTS VARIOUS BUILDING)	3,000
POLICE DEPARTMENT - LANDSCAPING GRASS SLOPE ON FRANKLIN STREET		3,000	REPLACE FLOORING AT HINSON	7,000
REPLACE ROOF ON SENIOR BUILDING		18,000		\$ 50,000

CAPITAL OUTLAY 5740

MOWER MOUNTED BLOWER	\$	5,000
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CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
POLICE DEPARTMENT						
105101020	SALARIES & WAGES	\$ 1,735,617	\$ 1,900,000	\$ 1,930,000	\$ 1,900,000	\$ 1,900,000
105101021	SALARIES & WAGES - O	55,206	62,500	40,000	60,000	60,000
105101022	TEMPORARY & PART-TIME	-	16,000	21,600	16,000	16,000
105101023	SALARIES & WAGES - L	16,683	18,500	19,000	20,850	20,850
105101050	FICA TAXES	135,007	154,000	151,000	154,000	154,000
105101060	GROUP INSURANCE	345,514	380,000	380,000	396,000	396,000
105101070	RETIREMENT	236,092	270,000	280,000	300,000	300,000
105101071	CITY CONTRIBUTION 401K	89,062	95,000	100,000	105,000	105,000
105101072	LOCAL PENSION FUND	69,012	69,020	69,020	69,020	69,020
105101080	BONUS	16,039	5,500	10,200	10,500	10,500
	PERSONAL SERVICES	2,698,232	2,970,520	3,000,820	3,031,370	3,031,370
105102110	TELEPHONE & POSTAGE	164	3,000	2,000	3,000	3,000
105102120	PRINTING	322	4,000	3,000	4,000	4,000
105102140	TRAVEL, EDUCATION A	29,555	32,500	32,500	32,500	32,500
105102160	M & R EQUIPMENT	15,704	22,000	22,000	22,000	22,000
105102170	M & R VEHICLES	43,871	32,500	45,000	50,000	50,000
105102260	ADVERTISING	658	900	900	900	900
105102310	GAS, OIL & TIRES	92,162	125,000	90,000	125,000	125,000
105102360	UNIFORMS	56,149	34,000	36,500	36,500	36,500
105102530	DUES & SUBSCRIPTIONS	1,527	2,100	2,300	2,100	2,100
105102540	INSURANCE, LIABILITY	69,130	83,000	86,000	101,100	101,100
	GENERAL OPERATING	309,243	339,000	320,200	377,100	377,100
105103450	CONTRACTED SERVICES	84,148	85,000	85,000	85,000	85,000
	CONTRACTUAL SERVICES	84,148	85,000	85,000	85,000	85,000
105104330	DEPARTMENT SUPPLIES	103,228	34,000	34,000	38,000	38,000
	MATERIAL AND SUPPLIES	103,228	34,000	34,000	38,000	38,000
105105740	CAPITAL OUTLAY EQUIP.	240,995	246,500	277,000	266,500	266,500
	CAPITAL OUTLAY	240,995	246,500	277,000	266,500	266,500
105108990	DRUG ASSET FORFEITURE	21,565	22,000	15,000	22,000	22,000
	TOTAL OTHER TYPE	21,565	22,000	15,000	22,000	22,000
	TOTAL FOR DEPARTMENT	\$ 3,457,412	\$ 3,697,020	\$ 3,732,020	\$ 3,819,970	\$ 3,819,970

FUNDS POSITIONS (35) POLICE (2) OFFICE ASSISTANTS

CAPITAL OUTLAY 5740

PATROL VEHICLES (5)	\$ 200,000
EQUIPMENT FOR VEHICLES (5)	60,000
BULLETPROOF VESTS	6,500
	<u>\$ 266,500</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
FIRE DEPARTMENT						
105301020	SALARIES & WAGES	\$ 688,963	\$ 740,000	\$ 740,000	\$ 810,000	\$ 810,000
105301021	SALARIES & WAGES - O	17,970	35,000	28,000	35,000	35,000
105301022	TEMPORARY & PART-TIME	13,217	25,000	22,000	25,000	25,000
105301023	SALARIES & WAGES - L	2,575	2,700	2,750	4,500	4,500
105301050	FICA TAXES	54,609	61,600	61,600	67,350	67,350
105301060	GROUP INSURANCE	159,542	175,000	158,000	165,000	165,000
105301070	RETIREMENT	86,932	100,000	100,000	117,000	117,000
105301071	CITY CONTRIBUTION 401K	17,872	19,500	19,500	21,500	21,500
105301080	BONUS	8,583	2,750	5,125	5,500	5,500
PERSONAL SERVICES		1,050,263	1,161,550	1,136,975	1,250,850	1,250,850
105302110	TELEPHONE & POSTAGE	196	550	250	550	550
105302140	TRAVEL, EDUCATION A	4,941	18,000	8,000	18,000	18,000
105302160	M & R EQUIPMENT	4,674	11,000	5,800	11,000	11,000
105302170	M & R VEHICLE	19,083	28,500	17,500	28,500	28,500
105302260	ADVERTISING	-	600	150	600	600
105302310	GAS, OIL & TIRES	26,705	30,000	30,000	30,000	30,000
105302360	UNIFORMS	21,339	28,500	23,000	28,500	28,500
105302530	DUES & SUBSCRIPTIONS	4,659	5,500	6,500	15,000	15,000
105302540	INSURANCE, LIABILITY	38,572	44,500	44,000	51,700	51,700
GENERAL OPERATING		120,168	167,150	135,200	183,850	183,850
105303450	CONTRACTED SERVICES	12,365	15,000	15,000	15,000	15,000
105303550	ON-BEHALF OF PAYMENT	35,531	40,000	40,000	40,000	40,000
CONTRACTUAL SERVICES		47,896	55,000	55,000	55,000	55,000
105304330	DEPARTMENT SUPPLIES	20,059	28,500	24,000	28,500	28,500
MATERIAL AND SUPPLIES		20,059	28,500	24,000	28,500	28,500
105305730	CAPITAL EXP. OTHER	-	-	-	-	-
105305740	CAPITAL OUTLAY EQUIP.	55,400	86,000	85,000	87,000	87,000
CAPITAL OUTLAY		55,400	86,000	85,000	87,000	87,000
TOTAL FOR DEPARTMENT		\$ 1,293,785	\$ 1,498,200	\$ 1,436,175	\$ 1,605,200	\$ 1,605,200

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

CAPITAL OUTLAY 5740

HOSES AND NOZZLES	\$ 3,000
4 PORTABLE RADIO REPLACEMENTS	3,000
NEW FIRE HELMETS	3,000
HAZ-MAT EQUIPMENT	1,000
AIR PACK REPLACEMENT	45,000
REPLACE OUTDATED TURNOUT GEAR	12,000
REPLACE TECHNICAL RESCUE EQUIPMENT	2,000
HI EXPANSION FOAM PUMP NEW ENGINE 3	9,000
REPLACE STATION 1 & 2 FURNITURE	9,000
	\$ 87,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
MAINTENANCE SHOP						
105501020	SALARIES & WAGES	\$ 77,907	\$ 82,000	\$ 82,000	\$ 85,000	\$ 85,000
105501021	SALARIES & WAGES - O	1,382	5,000	2,000	5,000	5,000
105501022	TEMPORARY & PART-TIME	-	-	-	-	-
105501023	SALARIES & WAGES - L	652	700	680	700	700
105501050	FICA TAXES	5,878	6,750	6,550	7,000	7,000
105501060	GROUP INSURANCE	18,196	19,000	19,000	19,350	19,350
105501070	RETIREMENT	9,801	11,500	11,100	12,500	12,500
105501071	CITY CONTRIBUTION 401K	2,015	2,200	2,200	2,300	2,300
105501080	BONUS	984	300	580	580	580
	PERSONAL SERVICES	116,815	127,450	124,110	132,430	132,430
105502110	TELEPHONE & POSTAGE	-	50	-	50	50
105502140	TRAVEL, EDUCATION A	-	800	-	800	800
105502160	M & R EQUIPMENT	6,485	9,000	7,000	9,000	9,000
105502170	M & R VEHICLES	132	1,000	100	1,000	1,000
105502260	ADVERTISING	-	-	-	-	-
105502310	GAS, OIL & TIRES	2,354	3,000	1,700	3,000	3,000
105502360	UNIFORMS	1,499	1,550	1,550	1,700	1,700
105502540	INSURANCE, LIABILITY	6,322	7,800	8,000	9,400	9,400
	GENERAL OPERATING	16,791	23,200	18,350	24,950	24,950
105504330	DEPARTMENT SUPPLIES	9,260	10,000	10,000	12,000	12,000
	MATERIAL AND SUPPLIES	9,260	10,000	10,000	12,000	12,000
105505740	CAPITAL OUTLAY EQUIP.	3,515	55,350	59,200	1,650	1,650
	CAPITAL OUTLAY	3,515	55,350	59,200	1,650	1,650
105506010	INTERFUND REIMBURSE	(60,500)	(77,200)	(77,200)	(65,200)	(65,200)
	INTERFUND REIMBURSEMENT	(60,500)	(77,200)	(77,200)	(65,200)	(65,200)
	TOTAL FOR DEPARTMENT	\$ 85,882	\$ 138,800	\$ 134,460	\$ 105,830	\$ 105,830

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5740

1" D HANDLE HIGH TORQUE IMPACT WRENCH \$ 1,650

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
STREET DEPARTMENT						
105601020	SALARIES & WAGES	\$ 150,641	\$ 175,000	\$ 150,000	\$ 186,000	\$ 186,000
105601021	SALARIES & WAGES - O	6,384	8,000	8,000	8,000	8,000
105601022	TEMPORARY & PART-TIME	-	-	-	-	-
105601023	SALARIES & WAGES - L	-	-	-	-	-
105601050	FICA TAXES	12,121	14,000	12,500	14,850	14,850
105601060	GROUP INSURANCE	45,491	56,000	50,000	58,000	58,000
105601070	RETIREMENT	18,535	23,500	20,550	26,500	26,500
105601071	CITY CONTRIBUTION 401K	3,812	4,600	4,000	4,850	4,850
105601080	BONUS	2,316	700	1,160	1,400	1,400
	PERSONAL SERVICES	239,301	281,800	246,210	299,600	299,600
105602110	TELEPHONE & POSTAGE	-	-	-	-	-
105602140	TRAVEL, EDUCATION A	790	2,000	850	2,200	2,200
105602160	M & R EQUIPMENT	5,195	12,000	8,000	12,500	12,500
105602170	M & R VEHICLES	1,830	5,000	3,800	6,000	6,000
105602260	ADVERTISING	-	200	-	200	200
105602310	GAS, OIL & TIRES	14,038	15,500	13,300	16,000	16,000
105602360	UNIFORMS	4,108	3,600	3,500	4,000	4,000
105602540	INSURANCE AND LIABILITY	12,093	14,600	14,600	17,150	17,150
	GENERAL OPERATING	38,054	52,900	44,050	58,050	58,050
105603450	CONTRACTED SERVICES	1,124,957	3,500	3,200	4,000	4,000
	CONTRACTUAL SERVICES	1,124,957	3,500	3,200	4,000	4,000
105604330	DEPT. SUPPLIES & MAT.	11,867	15,000	10,500	15,000	15,000
	MATERIAL AND SUPPLIES	11,867	15,000	10,500	15,000	15,000
105605730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105605740	CAPITAL OUTLAY EQUIP.	-	-	-	4,800	4,800
	CAPITAL OUTLAY	-	-	-	4,800	4,800
TOTAL FOR DEPARTMENT						

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
POWELL BILL						
105701020	SALARIES & WAGES	\$ 131,395	\$ 140,000	\$ 140,000	\$ 146,000	\$ 146,000
105701021	SALARIES & WAGES - O	2,783	3,150	3,200	3,300	3,300
105701022	TEMPORARY & PART-TIME	-	-	-	-	-
105701023	SALARIES & WAGES - L	750	800	1,025	1,060	1,060
105701050	FICA TAXES	10,359	11,000	11,100	11,500	11,500
105701060	GROUP INSURANCE	35,998	36,600	35,500	30,000	30,000
105701070	RETIREMENT	16,517	18,650	18,750	20,600	20,600
105701071	CITY CONTRIBUTION 401K	3,396	3,600	3,600	3,800	3,800
105701080	BONUS	1,471	450	860	860	860
	PERSONAL SERVICES	202,669	214,250	214,035	217,120	217,120
105702110	TELEPHONE & POSTAGE	-	-	-	-	-
105702140	TRAVEL, EDUCATION A	268	1,000	450	1,000	1,000
105702160	M & R EQUIPMENT	3,399	12,000	8,250	12,000	12,000
105702170	M & R VEHICLES	11,394	9,500	2,500	9,500	9,500
105702180	M & R STREETS	26,320	45,000	11,000	45,000	45,000
105702260	ADVERTISING	-	300	-	300	300
105702310	GAS, OIL & TIRES	12,400	10,500	10,000	11,000	11,000
105702540	INSURANCE AND LIABILITY	9,240	11,900	11,900	14,000	14,000
	GENERAL OPERATING	63,022	90,200	44,100	92,800	92,800
105703040	PROFESSIONAL SERVICES	-	-	-	-	-
105703450	CONTRACTED SERVICES	-	298,623	12,000	289,403	289,403
	CONTRACTUAL SERVICES	-	298,623	12,000	289,403	289,403
105704330	DEPT. SUPPLIES & MAT.	5,651	8,000	5,500	8,000	8,000
	MATERIAL AND SUPPLIES	5,651	8,000	5,500	8,000	8,000
105705730	CAPITAL OUTLAY OTHER	-	-	-	109,100	109,100
105705740	CAPITAL OUTLAY EQUIP.	67,525	-	-	-	-
	CAPITAL OUTLAY	67,525	-	-	109,100	109,100
	TOTAL FOR DEPARTMENT	\$ 338,867	\$ 611,073	\$ 275,635	\$ 716,423	\$ 716,423
FUNDS (3) POSITIONS						
CAPITAL OUTLAY 5730						
	FLAT TAMP	\$ 3,000				
	ROADSIDE EMERGENCY TRAILER	9,500				
	CULVERT REPLACEMENT - BROOKFIELD RD	96,600				
		\$ 109,100				

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
SANITATION DEPT						
105801020	SALARIES & WAGES	\$ 576,965	\$ 605,000	\$ 570,000	\$ 620,000	\$ 620,000
105801021	SALARIES & WAGES - O	31,227	32,000	70,000	40,000	40,000
105801022	TEMPORARY & PART-TIME	-	-	-	-	-
105801023	SALARIES & WAGES - L	7,285	6,600	4,090	4,600	4,600
105801050	FICA TAXES	46,870	50,000	50,000	51,500	51,500
105801060	GROUP INSURANCE	189,408	205,000	205,000	220,500	220,500
105801070	RETIREMENT	75,637	83,500	83,500	91,500	91,500
105801071	CITY CONTRIBUTION 401K	15,556	16,150	16,150	16,750	16,750
105801080	BONUS	8,859	2,300	4,170	4,500	4,500
	PERSONAL SERVICES	951,808	1,000,550	1,002,910	1,049,350	1,049,350
105802110	TELEPHONE & POSTAGE	-	100	-	100	100
105802140	TRAVEL, EDUCATION A	2,405	2,500	1,600	2,500	2,500
105802160	M & R EQUIPMENT	7,563	30,000	16,000	30,000	30,000
105802170	M & R VEHICLES	22,184	45,000	30,000	45,000	45,000
105802260	ADVERTISING	105	100	-	100	100
105802310	GAS, OIL & TIRES	102,213	87,500	87,500	89,500	89,500
105802320	LANDFILL DISPOSAL	8,802	25,000	5,000	25,000	25,000
105802360	UNIFORMS	10,597	9,200	9,200	9,500	9,500
105802540	INSURANCE AND LIABILITY	33,271	39,350	39,000	45,850	45,850
	GENERAL OPERATING	187,140	238,750	188,300	247,550	247,550
105803450	CONTRACTED SERVICES	1,050	2,000	400	2,000	2,000
	CONTRACTUAL SERVICES	1,050	2,000	400	2,000	2,000
105804330	DEPT. SUPPLIES & MAT.	11,548	18,500	16,500	20,000	20,000
	MATERIAL AND SUPPLIES	11,548	18,500	16,500	20,000	20,000
105805740	CAPITAL OUTLAY EQUIP.	5,484	254,500	254,500	346,000	346,000
	CAPITAL OUTLAY	5,484	254,500	254,500	346,000	346,000
	TOTAL FOR DEPARTMENT	\$ 1,157,030	\$ 1,514,300	\$ 1,462,610	\$ 1,664,900	\$ 1,664,900

FUNDS (19) POSITIONS

CAPITAL OUTLAY 5740

ROLLOUTS (100/YR)	\$ 10,000
CART DUMPER	9,000
LEAF TRUCK	250,000
XTREME VAC TRAILER MOUNT	
LEAF COLLECTOR	77,000
	\$ 346,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
TOURISM						
106101020	SALARIES & WAGES	\$ 71,486	\$ 73,100	\$ 76,000	\$ 80,500	\$ 80,500
106101021	SALARIES & WAGES - O	-	-	-	-	-
106101022	TEMPORARY & PART-TIME	-	-	-	-	-
106101023	SALARIES & WAGES - L	-	-	-	-	-
106101050	FICA TAXES	5,713	6,000	6,250	6,600	6,600
106101060	GROUP INSURANCE	9,099	9,500	9,300	9,700	9,700
106101070	RETIREMENT	9,078	10,200	10,500	11,800	11,800
106101071	CITY CONTRIBUTION 401k	1,767	2,000	2,050	2,200	2,200
106101080	BONUS	463	125	235	235	235
	PERSONAL SERVICES	97,606	100,925	104,335	111,035	111,035
106102110	TELEPHONE & POSTAGE	71	200	100	200	200
106102270	AUTO ALLOWANCE	3,000	5,500	5,500	5,620	5,620
	GENERAL OPERATING	3,071	5,700	5,600	5,820	5,820
	TOTAL FOR DEPARTMENT	\$ 100,676	\$ 106,625	\$ 109,935	\$ 116,855	\$ 116,855

FUNDS (1) FULL TIME POSITION

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
RECREATION						
106201020	SALARIES & WAGES	\$ 158,338	\$ 151,000	\$ 180,000	\$ 180,000	\$ 180,000
106201021	SALARIES & WAGES - O	48,653	62,500	10,000	10,000	10,000
106201022	TEMPORARY & PART-TIME	121,258	110,000	130,000	130,000	130,000
106201023	SALARIES & WAGES - L	4,012	4,200	2,720	2,800	2,800
106201050	FICA TAXES	23,731	25,050	25,000	24,800	24,800
106201060	GROUP INSURANCE	29,134	55,000	46,100	48,000	48,000
106201070	RETIREMENT	24,933	28,050	25,500	26,500	26,500
106201071	CITY CONTRIBUTION 401K	5,051	5,450	4,850	4,900	4,900
106201080	BONUS	1,506	500	1,160	1,160	1,160
PERSONAL SERVICES		416,615	441,750	425,330	428,160	428,160
106202110	TELEPHONE & POSTAGE	5,682	7,000	7,000	7,000	7,000
106202120	PRINTING	160	200	200	200	200
106202130	UTILITIES	45,918	43,000	43,000	45,000	45,000
106202140	TRAVEL, EDUCATION A	2,400	2,000	2,000	2,000	2,000
106202150	M & R BUILDINGS/GROUNDS	32,898	40,000	45,000	45,000	45,000
106202160	M & R EQUIPMENT	6,953	9,000	9,000	9,000	9,000
106202170	M & R VEHICLES	1,348	3,000	3,000	3,500	3,500
106202260	ADVERTISING	105	-	-	-	-
106202310	GAS, OIL & TIRES	9,693	10,000	10,000	11,000	11,000
106202360	UNIFORMS	275	700	700	700	700
106202480	PURCHASES FOR RESALE	2,201	3,000	3,000	3,000	3,000
106202530	DUES & SUBSCRIPTION	-	500	500	500	500
106202540	INSURANCE AND LIABILITY	17,435	23,800	23,000	27,000	27,000
106202570	MISCELLANEOUS EXPENSE	-	-	-	-	-
106202580	ACTIVITIES	2,421	3,300	3,300	3,300	3,300
GENERAL OPERATING		127,489	145,500	149,700	157,200	157,200
106203450	CONTRACTED SERVICES	15,938	25,000	26,000	26,000	26,000
CONTRACTUAL SERVICES		15,938	25,000	26,000	26,000	26,000
106204320	CHEMICALS	10,312	12,000	12,000	14,000	14,000
106204330	DEPT. SUPPLIES & MAT.	12,090	12,500	12,500	13,000	13,000
106204340	ATHLETIC SUPPLIES	58,723	50,000	50,000	50,000	50,000
MATERIAL AND SUPPLIES		81,124	74,500	74,500	77,000	77,000
106205720	CAPITAL EXPENSE BLD	21,887	-	-	80,000	80,000
106205740	CAPITAL OUTLAY EQUIP.	14,207	60,000	60,000	55,000	55,000
CAPITAL OUTLAY		36,094	60,000	60,000	135,000	135,000
TOTAL FOR DEPARTMENT		\$ 677,259	\$ 746,750	\$ 735,530	\$ 823,360	\$ 823,360

FUNDS (4) FULL-TIME (45) PART-TIME

CAPITAL OUTLAY 5720

POOL GRATES RECONSTRUCTION	\$ 20,000
POOL RENOVATION	60,000
	\$ 80,000

CAPITAL OUTLAY 5740

FIELD EQUIPMENT	\$ 30,000
MOBILE SCOREBOARD	25,000
	\$ 55,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
CULTURAL AND LIBRARY						
106301020	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
106301021	SALARIES & WAGES - O	-	-	-	-	-
106301022	TEMPORARY & PART-TIME	12,000	12,000	15,000	15,000	15,000
106301023	SALARIES & WAGES - L	-	-	-	-	-
106301050	FICA TAXES	-	-	-	-	-
106301060	GROUP INSURANCE	-	-	-	-	-
106301070	RETIREMENT	-	-	-	-	-
106301071	CITY CONTRIBUTION 401K	-	-	-	-	-
106301080	BONUS	-	-	-	-	-
	PERSONAL SERVICES	12,000	12,000	15,000	15,000	15,000
106302260	ADVERTISING	-	-	-	-	-
106302540	INSURANCE AND LIABILITY	5,142	6,600	6,600	7,800	7,800
106302950	THEATRE BLDG, AND O	6,037	8,000	8,000	8,000	8,000
106302955	ROCKINGHAM DEPOT EXPEN	4,018	5,000	7,000	8,000	8,000
	GENERAL OPERATING	15,196	19,600	21,600	23,800	23,800
	TOTAL FOR DEPARTMENT	\$ 27,196	\$ 31,600	\$ 36,600	\$ 38,800	\$ 38,800

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
CEMETERY DEPARTMENT						
106401020	SALARIES & WAGES	\$ 61,436	\$ 64,000	\$ 65,500	\$ 64,000	\$ 64,000
106401021	SALARIES & WAGES - O	4,312	5,000	6,000	6,000	6,000
106401022	TEMPORARY & PART-TIME	2,243	7,500	7,500	7,500	7,500
106401023	SALARIES & WAGES - L	849	900	880	-	-
106401050	FICA TAXES	5,252	6,000	6,150	6,000	6,000
106401060	GROUP INSURANCE	26,900	28,000	25,000	21,700	21,700
106401070	RETIREMENT	8,179	9,100	9,400	9,600	9,600
106401071	CITY CONTRIBUTION 401K	1,682	1,750	1,800	1,800	1,800
106401080	BONUS	926	250	465	465	465
	PERSONAL SERVICES	111,780	122,500	122,695	117,065	117,065
106402110	TELEPHONE & POSTAGE	-	-	-	-	-
106402140	TRAVEL, EDUCATION A	-	250	250	250	250
106402160	M & R EQUIPMENT	1,280	3,500	2,100	3,500	3,500
106402170	M & R VEHICLES	175	2,000	800	2,000	2,000
106402260	ADVERTISING	-	-	-	-	-
106402310	GAS, OIL & TIRES	3,974	4,000	4,700	5,000	5,000
106402360	UNIFORMS	1,536	1,700	1,400	1,700	1,700
106402540	INSURANCE AND LIABILITY	6,071	7,350	7,250	8,500	8,500
	GENERAL OPERATING	13,037	18,800	16,500	20,950	20,950
106404330	DEPT. SUPPLIES & MAT.	11,325	3,000	3,000	3,000	3,000
	MATERIAL AND SUPPLIES	11,325	3,000	3,000	3,000	3,000
106405720	CAPITAL FACILITY IM	-	5,000	5,000	5,000	5,000
106405740	CAPITAL OUTLAY EQUIP.	11,267	3,500	3,500	19,500	19,500
	CAPITAL OUTLAY	11,267	8,500	8,500	24,500	24,500
	TOTAL FOR DEPARTMENT	\$ 147,408	\$ 152,800	\$ 150,695	\$ 165,515	\$ 165,515

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5720

TREE REMOVAL/TRIMMING \$ 5,000

CAPITAL OUTLAY 5740

EX-MARK MOWER WITH BAGGER 17,500
BACKPACK BLOWER AND WEEDEATERS 2,000
19,500

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
GENERAL & ADMINISTRATIVE						
106501100	UNEMPLOY COMPENSATION PERSONAL SERVICES	\$ 1,353	\$ 5,000	\$ 2,000	\$ 5,000	\$ 5,000
		1,353	5,000	2,000	5,000	5,000
106502110	TELEPHONE & POSTAGE	45,945	50,000	50,000	50,000	50,000
106502130	UTILITIES & STREET	351,553	400,000	415,000	450,000	450,000
106502410	NC HWY TAX ON VEHICLES	7,988	10,000	12,000	10,000	10,000
106502550	LIABILITY INS DEDUC	8,504	10,000	10,000	10,000	10,000
106502555	WORKMENS COMP DEDU	1,782	15,000	15,000	15,000	15,000
106502610	SAFETY AWARDS	6,877	10,000	10,000	10,000	10,000
	GENERAL OPERATING	422,650	495,000	512,000	545,000	545,000
106503450	CONTRACTED SERVICES	11,907	16,000	16,000	17,000	17,000
	CONTRACTUAL SERVICES	11,907	16,000	16,000	17,000	17,000
106506010	INTERFUND REIMBURSE	(177,500)	(156,200)	(156,200)	(185,800)	(185,800)
	INTERFUND REIMBURSEMENT	(177,500)	(156,200)	(156,200)	(185,800)	(185,800)
TOTAL FOR DEPARTMENT		\$ 258,409	\$ 359,800	\$ 373,800	\$ 381,200	\$ 381,200

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
NON-DEPARTMENT						
106608910	TRANSFER TO SCIF	\$ 280,801	\$ -	\$ -	\$ -	\$ -
106608990	CONTINGENCY APPROPR	-	25,000	-	25,000	25,000
	TOTAL OTHER TYPE	280,801	25,000	-	25,000	25,000
	TOTAL FOR DEPARTMENT	\$ 280,801	\$ 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	398,381	398,350	322,323	322,323
	TOTAL OTHER TYPE	398,341	398,381	398,350	322,323	322,323
	TOTAL FOR DEPARTMENT	\$ 398,341	\$ 398,381	\$ 398,350	\$ 322,323	\$ 322,323

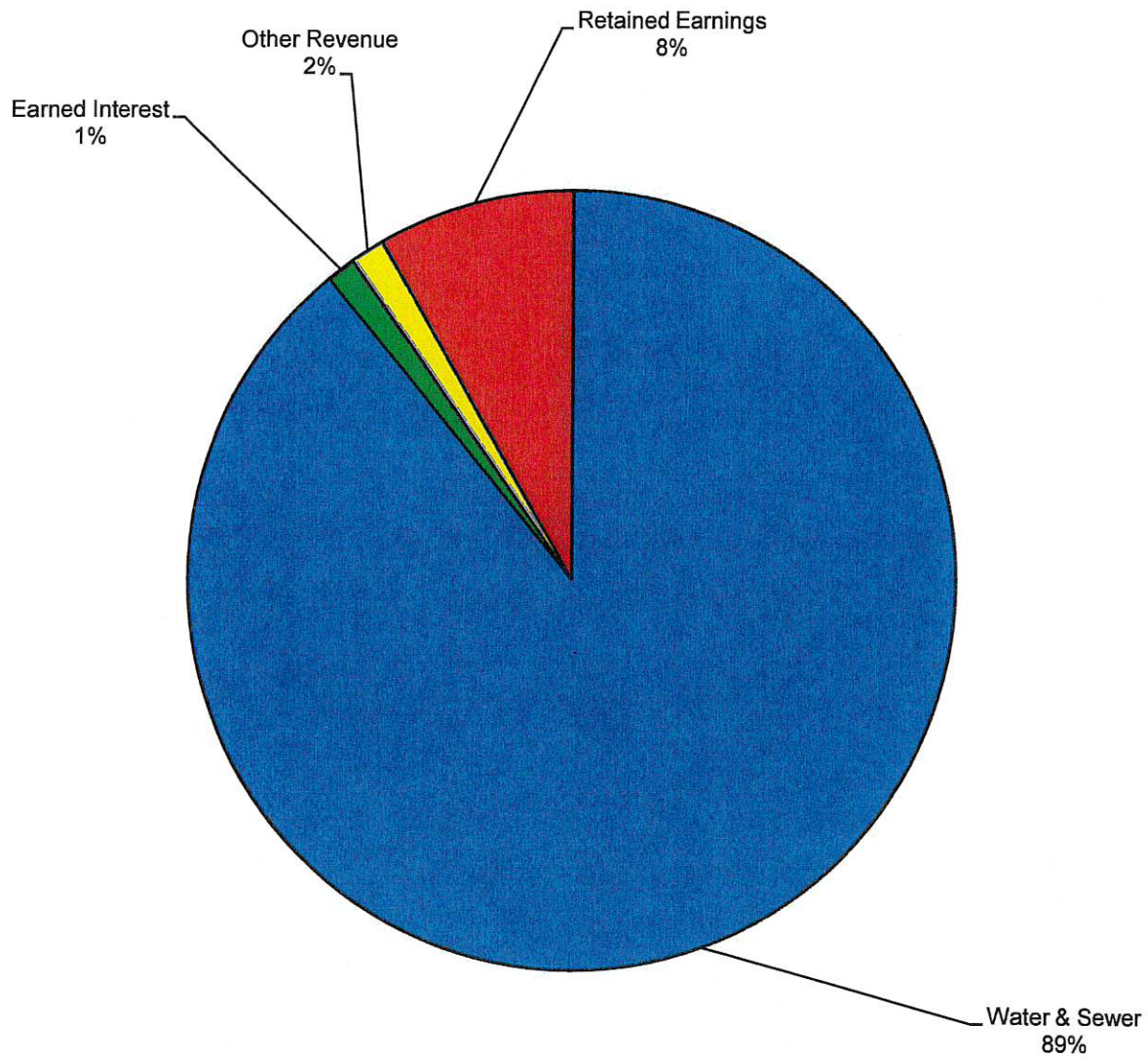
8933 DEBT

FIRE DEPARTMENT BUILDING (17 OF 40)
RCC BUILDING (4 OF 25)

\$ 57,492
264,831

\$ 322,323

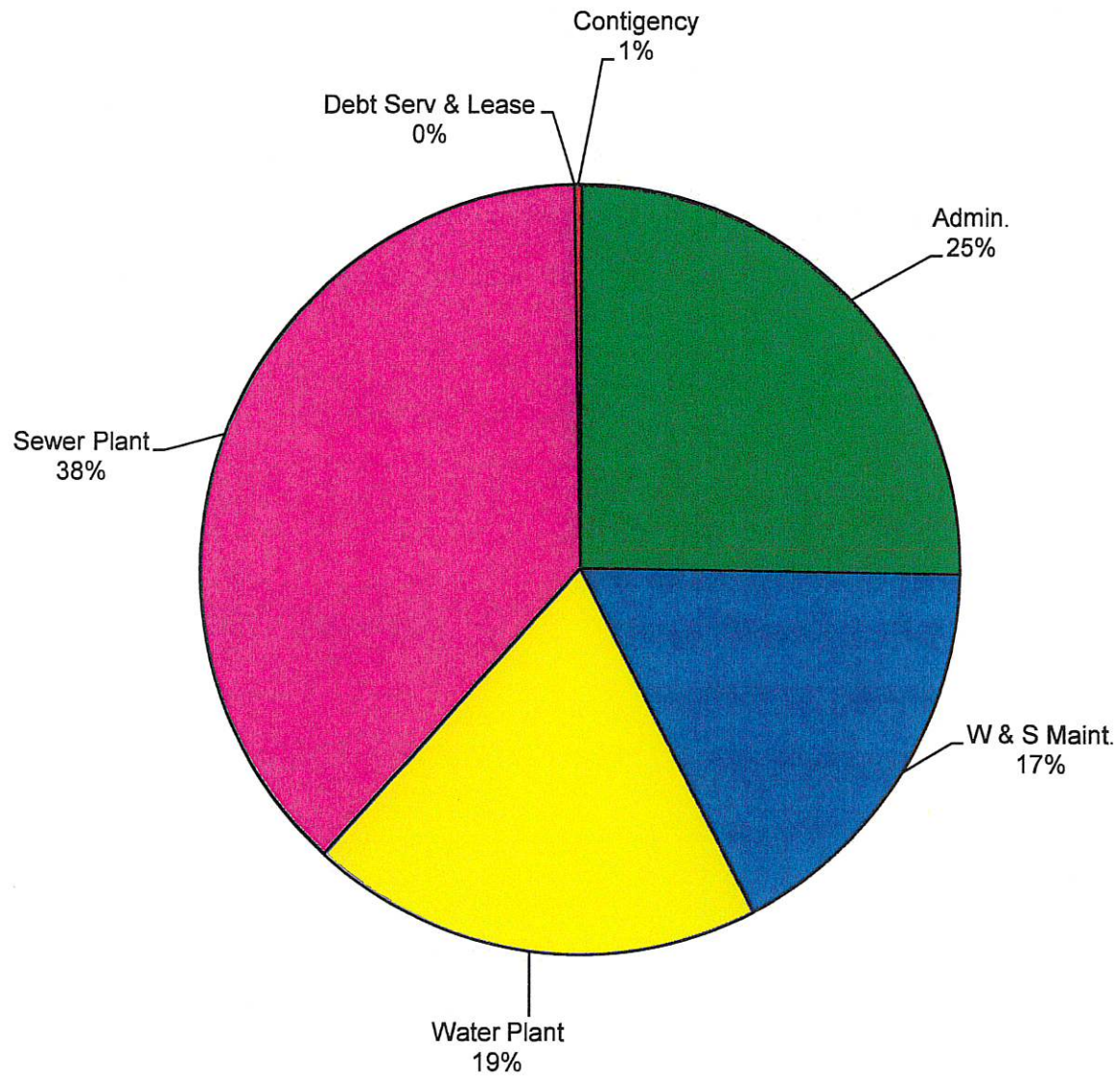
**Enterprise Fund
Revenues
Budget 2024-2025**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF REVENUES
2024-2025

Account Number	Account Title	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Expected Revenue 23/24	Budget 24/25
303291000	EARNED INT. ON INVEST	\$ 1,078	\$ 3,330	\$ 105,325	\$ 75,000	\$ 165,000	\$ 100,000
303354000	MISC REVENUES	216,544	3,478	3,405	3,000	1,254,000	3,000
303711000	WATER & SEW. CHARGES	6,707,501	6,755,042	7,277,587	6,850,000	6,850,000	7,250,000
303731000	TAPS & CONNECTION FEES	13,123	6,645	11,435	10,000	3,000	5,000
303751000	SERVICE CHARGES	76,364	88,411	124,645	120,000	120,000	120,000
303771000	BANK MERCHANT CARD SE	(4,084)	(11,055)	(12,905)	(16,000)	(8,000)	(10,000)
303951080	TRANSFER FROM ARP	-	6,140	491,900	-	-	-
303991000	FUND BAL APPROPRIATED	-	-	-	709,160	-	680,135
TOTAL FUND REVENUE		<u>\$ 7,010,526</u>	<u>\$ 6,851,991</u>	<u>\$ 8,001,391</u>	<u>\$ 7,751,160</u>	<u>\$ 8,384,000</u>	<u>\$ 8,148,135</u>

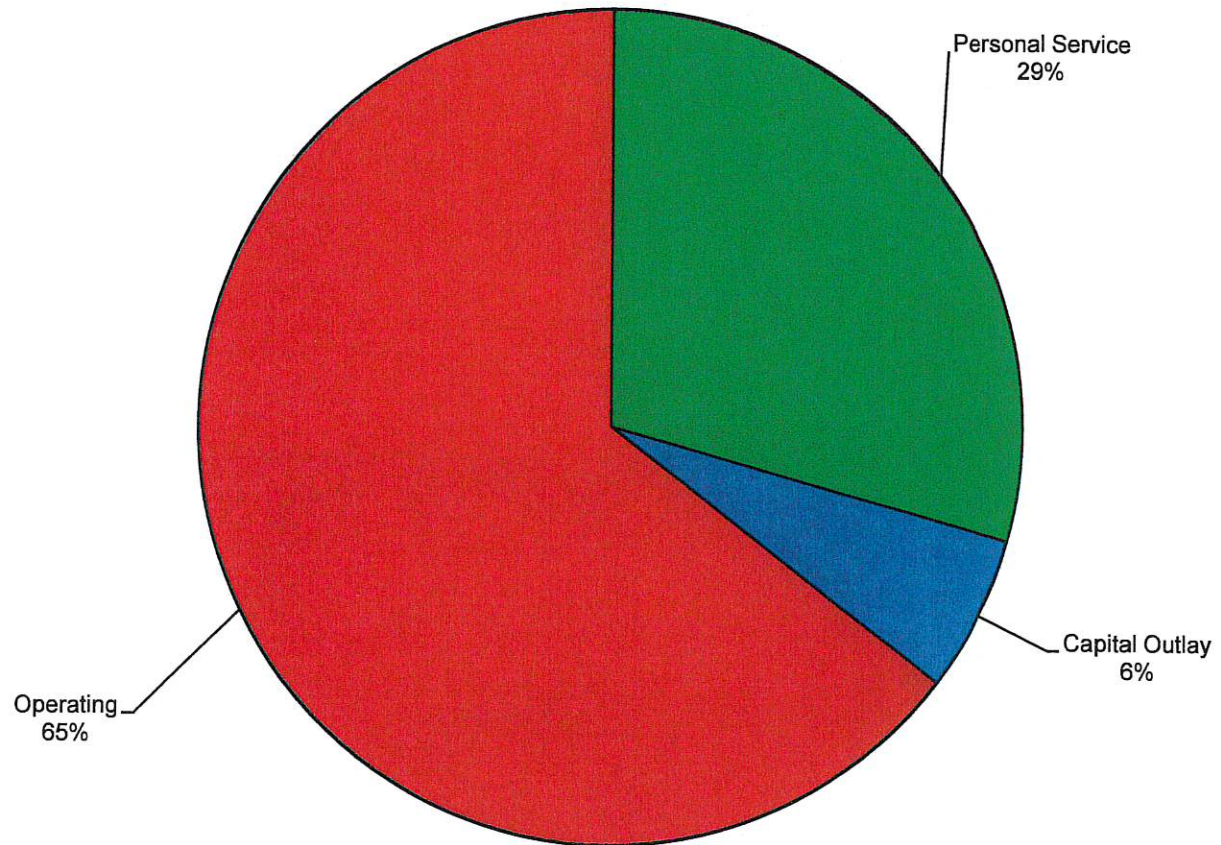
**Enterprise Fund
Expenses by Function
Budget 2024-2025**



**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
EXPENSE BY DEPARTMENT
2024-2025**

Account Title	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Expected Expenses 23/24	Budget 24/25
DEPARTMENTAL:						
ADMINISTRATION	\$ 1,634,259	\$ 1,726,087	\$ 1,467,180	\$ 1,878,160	\$ 1,861,115	\$ 2,057,120
WATER & SEWER MAINT	1,061,466	1,093,092	1,091,923	1,462,300	1,296,580	1,403,775
WATER PLANT	869,453	904,816	1,077,378	1,462,050	1,440,350	1,568,255
SEWER PLANT	2,235,525	2,290,464	2,542,380	2,923,650	3,003,960	3,093,985
TOTAL DEPARTMENTAL	5,800,703	6,014,459	6,178,861	7,726,160	7,602,005	8,123,135
NON-DEPARTMENTAL:						
CONTINGENCY	-	-	-	25,000	-	25,000
DEPRECIATION	1,139,381	1,136,785	1,100,013	-	-	-
TOTAL NON-DEPT.	1,139,381	1,136,785	1,100,013	25,000	-	25,000
TOTAL EXPENSES	\$ 6,940,084	\$ 7,151,244	\$ 7,278,874	\$ 7,751,160	\$ 7,602,005	\$ 8,148,135

**Enterprise Fund
Expenses by Object
Budget 2024-2025**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
307201020	SALARIES & WAGES	\$ 285,514	\$ 292,000	\$ 290,000	\$ 300,000	\$ 300,000
307201021	SALARIES & WAGES - O	-	-	-	-	-
307201022	TEMPORARY & PART-TIME	-	-	-	-	-
307201023	SALARIES & WAGES - L	4,255	2,510	2,525	2,850	2,850
307201050	FICA TAXES	21,733	22,500	22,500	23,300	23,300
307201060	GROUP INSURANCE	55,257	52,000	52,000	48,500	48,500
307201070	RETIREMENT	35,270	38,000	38,000	41,600	41,600
307201071	CITY CONTRIBUTION 401K	7,251	7,350	7,350	7,650	7,650
307201080	BONUS	3,127	850	1,620	1,620	1,620
307201100	UNEMPLOYMENT COMP	1,353	5,000	5,000	5,000	5,000
	PERSONAL SERVICES	413,759	420,210	418,995	430,520	430,520
307202110	TELEPHONE & POSTAGE	13,675	15,000	16,000	16,000	16,000
307202120	PRINTING	36,423	35,000	40,000	40,000	40,000
307202140	TRAVEL, EDUCATION A	507	1,000	500	1,000	1,000
307202160	M & R EQUIPMENT	-	800	-	800	800
307202170	M & R VEHICLES	-	1,000	20	1,000	1,000
307202210	SOFTWARE & PROGRAM	-	5,000	4,500	5,000	5,000
307202260	ADVERTISING	105	500	-	500	500
307202310	GAS, OIL & TIRES	4,442	5,000	3,000	5,000	5,000
307202530	DUES & SUBSCRIPTIONS	5,926	7,000	7,000	7,000	7,000
307202540	INSURANCE, LIABILITY	14,235	16,050	19,000	22,350	22,350
307202550	LIABILITY INS DEDUC	2,000	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	8,200	20,000	7,500	20,000	20,000
307202580	HAMLET SERVICE CHAR	-	-	-	-	-
307202590	BAD DEBT	21,821	50,000	25,000	50,000	50,000
	GENERAL OPERATING EXPENSE	107,333	166,350	128,520	178,650	178,650
307203040	PROFESSIONAL SERVICE	44,072	60,000	45,000	60,000	60,000
307203450	CONTRACTED SERVICES	52,749	60,000	62,000	67,000	67,000
	CONTRACTUAL SERVICE	96,820	120,000	107,000	127,000	127,000
307204330	DEPT. MAT & SUPPLIES	5,618	15,000	10,000	15,000	15,000
	MATERIAL AND SUPPLIES	5,618	15,000	10,000	15,000	15,000
307205720	CAPITAL OUTLAY BUILDING	-	-	-	-	-
307205740	CAPITAL OUTLAY EQUIP.	-	250,000	290,000	283,350	283,350
	CAPITAL OUTLAY	-	250,000	290,000	283,350	283,350
307206010	INTERFUND REIMBURSE	940,900	906,600	906,600	1,022,600	1,022,600
307209000	OTHER POSTEMPLOYMENT BENEFITS	(97,250)	-	-	-	-
	TOTAL OTHER TYPE	843,650	906,600	906,600	1,022,600	1,022,600
	TOTAL FOR DEPARTMENT	\$ 1,467,180	\$ 1,878,160	\$ 1,861,115	\$ 2,057,120	\$ 2,057,120

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5740

NEW ELECTRONIC METERS & INSTALLATION	\$ 250,000
NEW ACCOUNTING SOFTWARE (1/2)	33,350
	<u>\$ 283,350</u>

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
307501020	SALARIES & WAGES	\$ 464,740	\$ 547,000	\$ 420,000	\$ 575,000	\$ 575,000
307501021	SALARIES & WAGES - O	42,596	64,000	55,000	60,000	60,000
307501022	TEMPORARY & PART-TIME	-	-	-	-	-
307501023	SALARIES & WAGES - L	1,357	1,450	790	810	810
307501050	FICA TAXES	38,457	47,000	37,000	49,000	49,000
307501060	GROUP INSURANCE	137,308	157,000	130,000	162,000	162,000
307501070	RETIREMENT	62,100	80,000	62,000	87,350	87,350
307501071	CITY CONTRIBUTION 401K	12,749	15,400	12,000	16,000	16,000
307501080	BONUS	6,566	1,850	2,825	3,600	3,600
	PERSONAL SERVICES	765,874	913,700	719,615	953,760	953,760
307502110	TELEPHONE & POSTAGE	26	100	-	100	100
307502140	TRAVEL, EDUCATION A	5,126	7,100	3,200	7,100	7,100
307502160	M & R EQUIPMENT	41,951	40,000	128,000	40,000	40,000
307502170	M & R VEHICLES	9,136	20,000	7,000	20,000	20,000
307502260	ADVERTISING	210	300	-	300	300
307502310	GAS, OIL & TIRES	47,944	44,000	40,900	45,000	45,000
307502360	UNIFORMS	8,282	7,700	6,700	8,200	8,200
307502540	INSURANCE, LIABILITY	25,800	31,400	31,500	37,000	37,000
	GENERAL OPERATING EXPENSE	138,474	150,600	217,300	157,700	157,700
307503040	PROFESSIONAL SERVICE	-	6,000	1,600	6,000	6,000
307503450	CONTRACTED SERVICES	107,006	126,065	126,065	136,065	136,065
	CONTRACTUAL SERVICE	107,006	132,065	127,665	142,065	142,065
307504330	DEPT. MAT & SUPPLIES	80,569	125,000	95,000	127,000	127,000
	MATERIAL AND SUPPLIES	80,569	125,000	95,000	127,000	127,000
307505730	CAPITAL OUTLAY OTHER	-	15,500	12,500	15,500	15,500
307505740	CAPITAL OUTLAY EQUIP.	-	125,435	124,500	7,750	7,750
	CAPITAL OUTLAY	-	140,935	137,000	23,250	23,250
	TOTAL FOR DEPARTMENT	\$ 1,091,923	\$ 1,462,300	\$ 1,296,580	\$ 1,403,775	\$ 1,403,775
FUNDS (15) POSITIONS						
<u>CAPITAL OUTLAY 5730</u>			<u>CAPITAL OUTLAY 5740</u>			
ROOT X	\$ 15,500		2 OUKITEL WP26 SMARTPHONE (HANDHELDS)		\$ 1,000	
			695 XL GAS SAW FOR DUCTILE IRON PIPE		3,500	
<u>CONTRACTED SERVICES 3450</u>			TRENCHER		3,250	
TANK MAINTENANCE	86,065				\$ 7,750	
ROOT CONTROL	50,000					
	\$ 136,065					

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
308101020	SALARIES & WAGES	\$ 252,554	\$ 250,000	\$ 240,000	\$ 240,000	\$ 240,000
308101021	SALARIES & WAGES - O	9,572	20,000	15,500	20,000	20,000
308101022	TEMPORARY & PART-TIME	-	-	-	-	-
308101023	SALARIES & WAGES - L	2,519	2,650	2,725	3,100	3,100
308101050	FICA TAXES	19,682	21,000	20,000	20,250	20,250
308101060	GROUP INSURANCE	45,491	46,500	44,500	48,500	48,500
308101070	RETIREMENT	31,541	35,300	34,000	36,150	36,150
308101071	CITY CONTRIBUTION 401K	6,485	6,850	6,500	6,600	6,600
308101080	BONUS	2,652	800	1,505	1,505	1,505
	PERSONAL SERVICES	370,496	383,100	364,730	376,105	376,105
308102110	TELEPHONE & POSTAGE	109	2,000	120	2,000	2,000
308102130	UTILITIES	194,483	200,000	220,000	240,000	240,000
308102140	TRAVEL, EDUCATION A	1,974	4,000	3,800	4,000	4,000
308102150	M & R BUILDINGS	4,759	15,000	14,000	15,000	15,000
308102160	M & R EQUIPMENT	6,566	50,000	7,300	50,000	50,000
308102170	M & R VEHICLES	1,293	2,000	1,500	2,000	2,000
308102260	ADVERTISING	-	500	150	500	500
308102310	GAS, OIL & TIRES	1,413	4,000	1,500	4,000	4,000
308102360	UNIFORMS	2,280	2,100	2,000	2,100	2,100
308102530	DUES & SUBSCRIPTIONS	646	1,000	900	1,000	1,000
308102540	INSURANCE, LIABILITY	15,432	18,750	18,750	22,050	22,050
308102590	RICHMOND CO WATER	200,951	250,000	300,000	310,000	310,000
308102591	HAMLET WATER PURCH.	-	10,000	-	10,000	10,000
	GENERAL OPERATING EXPENSE	429,908	559,350	570,020	662,650	662,650
308103040	PROFESSIONAL SERVICE	-	5,000	-	5,000	5,000
308103450	CONTRACTED SERVICES	27,685	50,000	50,000	50,000	50,000
	CONTRACTUAL SERVICE	27,685	55,000	50,000	55,000	55,000
308104320	CHEMICAL & FLUORIDE	214,130	400,000	400,000	420,000	420,000
308104330	DEPT. MAT & SUPPLIES	35,160	25,000	16,000	25,000	25,000
	MATERIAL AND SUPPLIES	249,290	425,000	416,000	445,000	445,000
308105730	CAPITAL OUTLAY OTHER	-	-	-	7,500	7,500
308105740	CAPITAL OUTLAY EQUIP.	-	39,600	39,600	22,000	22,000
	CAPITAL OUTLAY	-	39,600	39,600	29,500	29,500
	TOTAL FOR DEPARTMENT	\$ 1,077,378	\$ 1,462,050	\$ 1,440,350	\$ 1,568,255	\$ 1,568,255

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5730

PAINT OUTSIDE OF WATER PLANT \$ 7,500

CAPITAL OUTLAY 5740

EFFLUENT ACTUATOR 18,000
TURBIDIMETERS 4,000
\$ 22,000

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2024/2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
SEWER PLANT						
308151020	SALARIES & WAGES	\$ 353,219	\$ 375,000	\$ 390,000	\$ 405,000	\$ 405,000
308151021	SALARIES & WAGES - O	38,645	42,000	40,000	42,000	42,000
308151022	TEMPORARY & PART-TIME	-	-	-	-	-
308151023	SALARIES & WAGES - L	6,864	7,250	7,225	7,450	7,450
308151050	FICA TAXES	29,324	32,600	33,600	35,000	35,000
308151060	GROUP INSURANCE	60,647	65,100	65,100	67,650	67,650
308151070	RETIREMENT	48,414	55,000	56,800	62,500	62,500
308151071	CITY CONTRIBUTION 401K	9,966	10,800	11,000	11,500	11,500
308151080	BONUS	3,474	1,200	2,085	2,085	2,085
	PERSONAL SERVICES	550,553	588,950	605,810	633,185	633,185
308152110	TELEPHONE & POSTAGE	208	400	900	1,000	1,000
308152130	UTILITIES	521,504	540,000	540,000	550,000	550,000
308152140	TRAVEL, EDUCATION A	2,182	2,200	3,200	2,500	2,500
308152150	M & R BUILDINGS	7,652	7,000	7,000	11,000	11,000
308152160	M & R EQUIPMENT	154,027	210,000	251,000	275,000	275,000
308152170	M & R VEHICLES	9,756	10,000	38,000	25,000	25,000
308152260	ADVERTISING	1,160	2,000	500	2,000	2,000
308152310	GAS, OIL & TIRES	49,051	49,000	43,000	51,000	51,000
308152360	UNIFORMS	4,009	3,500	4,600	4,800	4,800
308152540	INSURANCE, LIABILITY	19,736	24,600	24,600	29,000	29,000
	GENERAL OPERATING	769,285	848,700	912,800	951,300	951,300
308153450	CONTRACTED SERVICES	164,758	150,000	147,000	153,000	153,000
	CONTRACTUAL SERVICES	164,758	150,000	147,000	153,000	153,000
308154320	CHEMICALS	1,004,901	1,080,000	1,087,500	1,175,000	1,175,000
308154330	DEPT. MAT & SUPPLIES	52,883	23,000	17,850	23,000	23,000
	MATERIAL AND SUPPLIES	1,057,784	1,103,000	1,105,350	1,198,000	1,198,000
308155730	CAPITAL EXPENSE, BLDG	-	143,000	143,000	77,500	77,500
308155740	CAPITAL EXPENSE, EQUIP	-	90,000	90,000	81,000	81,000
308155750	CAPITAL EXP, PUMP STATION	-	-	-	-	-
	CAPITAL OUTLAY	-	233,000	233,000	158,500	158,500
	TOTAL FOR DEPARTMENT	\$ 2,542,380	\$ 2,923,650	\$ 3,003,960	\$ 3,093,985	\$ 3,093,985

FUNDS (8) POSITIONS

CAPITAL OUTLAY 5730

REPLACE FINAL SECTION OF ASPHALT AT WWTP	\$ 60,000
REPLACE DOORS ON BUILDINGS AT WWTP	17,500
	\$ 77,500

CAPITAL OUTLAY 5740

REPLACEMENT PUMP FOR MARCAL P.S.	\$ 50,000
REPLACE CONTROL PANEL AT OWENS P.S.	20,000
REPLACE TIRES ON JOHN DEERE LOADER	7,000
REPLACE ISCO 3710 SAMPLER	4000
	\$ 81,000

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
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	1,100,013	-	-	-	-
309108935	AMORTIZATION	-	-	-	-	-
	TOTAL OTHER TYPE	1,100,013	-	-	-	-
	TOTAL FOR DEPARTMENT	\$1,100,013	\$ -	\$ -	\$ -	\$ -

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF REVENUES
2024-2025

Account Number	Account Title	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Expected Revenue 23/24	Budget 24/25
443291000	INT EARNED ON INVEST	\$ 36	\$ 318	\$ 7,260	\$ 6,000	\$ 22,500	\$ 25,000
443351000	MISC REVENUES	382,623	-	100	-	-	-
443471020	INCENTIVE LOAN RPMT	24,919	29,832	27,980	25,000	29,000	30,000
443721000	RENTAL INCOME	30,000	30,000	27,500	30,000	10,500	18,000
443991000	FUND BAL APPROPRIATED	-	-	-	1,007,432	-	1,022,092
TOTAL FUND REVENUE		<u>\$ 437,578</u>	<u>\$ 60,150</u>	<u>\$ 62,841</u>	<u>\$ 1,068,432</u>	<u>\$ 62,000</u>	<u>\$ 1,095,092</u>

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF EXPENDITURES
2024-2025

Account Number	Account Title	Actual 22/23	Budget 23/24	Expected Expenditure 23/24	Dept. Request 24/25	Approved Request 24/25
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	9,180	100,000	50,000	100,000	100,000
	CONTRACTUAL SERVICES	9,180	100,000	50,000	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	-	718,432	-	745,092	745,092
444309954	COMMERCIAL INCENTIVE	-	75,000	-	75,000	75,000
	NON-DEPARTMENTAL EXPENSES	-	918,432	-	945,092	945,092
TOTAL FOR DEPARTMENT		9,180	1,068,432	50,000	1,095,092	1,095,092
TOTAL UDAG EXPENDITURE		<u>\$ 9,180</u>	<u>\$ 1,068,432</u>	<u>\$ 50,000</u>	<u>\$ 1,095,092</u>	<u>\$ 1,095,092</u>

Primary Capital Outlay Appropriations

FY 2024-2025

GENERAL FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Administration	RCC Payment	264,484.
Finance	Accounting Software	33,350.
Buildings/Grounds	Police/Tempered Glass/Speak Through/Tray	1,500.
	Police Dept. Painting	7,000.
	Police Dept. Landscape/Franklin St	3,000.
	Senior Citizens Building Roof Replacement	18,000.
	Landscape Downtown/Simply Chic	5,000.
	Replace/Rebuild Gazebo	5,500.
	LED Panel Lights/General	3,000.
	Hinson Lake Replace Flooring	7,000.
	Mower Mounted Blower	5,000.
Police	Patrol Vehicles (5)	200,000.
	Equipment/Vehicles (5)	60,000.
	Bullet proof vests	6,500.
Fire	Hoses & Nozzles	3,000.
	Fire Helmets	3,000.
	Haz-Mat Equip.	1,000.
	Air Pack Replacement	45,000.
	4Portable Radio Replacements	3,000.
	Turnout Gear	12,000.
	Hi Expansion Foam Pump	9,000.
	Furniture Replacement	9,000.
	Station #1 Building Payment	54,492.
Shop/Maintenance	1" D Handle High Torque Impact Wrench	1,650.
Streets	Tommy Lift Gate	4,800.

Powell Bill	Flat Tamp	3,000.
	Roadside Emergency Trailer w/cones, warning signs etc.	9,500.
	Culvert Replacement on Brookfield Road	96,600.
Sanitation	Roll Outs (100)	10,000.
	Cart Dumpers	9,000.
	Leaf Truck	250,000.
	Vac. Trailer/Leaf	77,000.
Recreation	Field Equipment	30,000.
	Pool Grades Rebuild	20,000.
	Pool Renovation	60,000.
	Mobile Scoreboard	25,000.
Cemetery	Tree Work	5,000.
	Mower/Bagger	17,500.
	Equipment Misc.	<u>2,000.</u>
General Fund Total Capital Outlay Appropriation		1,351,526.

ENTERPRISE FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Enterprise Adm.	New Electronic Meters/ Install	250,000.
	Accounting Software	33,250.
W & S Maintenance	Tank Maintenance	86,065.
	Root Control	50,000.
	Root X	15,500.
	2 Smartphones for Meter Reading	1,000.
	Gas Saw / Ducting Iron Pipe	3,500.
	Trencher	3,250.
Water Plant	Paint Outside/ Water Plant	7,500.
	Effluent Actuator	18,000.
	Turbidimeters	4,000.
Wastewater Plant	Door Replacements WWTP Office	17,500.
	Asphalt Repairs	60,000.
	Replace Pump Marcal P.S.	50,000.
	Replace Control Panel Owens P.S.	20,000.
	Replace ISCO 3710 Sampler	4,000.
	Replace Tire JD Loader	7,000.
Grand Total Enterprise Fund Capital Outlay Appropriation		630,565.

City of Rockingham, NC
WATER & SEWER RATES
Effective July 1, 2024

I. IN-CITY (all customers)

REGULAR

<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 .47 cents per pound.

TSS

The surcharge rate for TSS concentrations in excess of 250 mg/l will be .36 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 \$23.49 per thousand gallons discharged to the City's sewer collection system.

GARBAGE FEES

Residential Garbage Fee

\$26.00 per household

Commercial Garbage Fee

\$22.00 per roll out (3 maximum)

**BUDGET ORDINANCE
FISCAL YEAR 2024-2025**

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, 2024 and ending June 30, 2025

SCHEDULE A. GENERAL FUND EXPENSE

GOVERNING BODY	215,500
ADMINISTRATION	395,750
FINANCE	309,360
PLANNING & INSPECTIONS	457,110
PUBLIC BUILDINGS & GROUNDS	381,120
POLICE DEPARTMENT	3,819,970
FIRE DEPARTMENT	1,605,200
MAINTENANCE SHOP	105,830
STREETS – REGULAR	381,450
STREETS – POWELL BILL	716,423
SANITATION	1,664,900
TOURISM	116,855
RECREATION	823,360
CULTURAL/LIBRARY	38,800
CEMETERIES	165,515
GENERAL ADMINISTRATION	381,200
CONTINGENCY	25,000
DEBT SERVICE	322,323
TOTAL GENERAL FUND EXPENSES	11,925,666

**Budget Ordinance
2024-2025**

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SCHEDULE B. ENTERPRISE FUND EXPENSE

ADMINISTRATION	2,057,120
UTILITIES MAINTENANCE	1,403,775
WATER PLANT OPERATION	1,568,255
WASTEWATER TREATMENT	3,093,985
CONTINGENCY	25,000
TOTAL ENTERPRISE FUND EXPENSE	8,148,135

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT

ECONOMIC DEVELOPMENT PROJECTS	1,095,092
TOTAL EXP. URBAN DEV. ACTION GRANT FUND	1,095,092

SUBTOTAL OF ALL APPROPRIATIONS	21,168,893
GRAND TOTAL OF ALL APPROPRIATIONS	21,168,893

**Budget Ordinance
2024-2025**

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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, 2024 and ending June 30, 2025:

SCHEDULE A. GENERAL FUND REVENUE

CURRENT YEAR'S PROPERTY/AUTO TAX	4,555,000
CURRENT YEAR'S SALES TAXES	2,420,000
CURRENT YEAR'S PRIVILEGE TAX	1,700
CURRENT YEAR'S VEHICLE/LICENSE TAX	30,000
ALL PRIOR YEAR'S TAX	39,300

TOTAL LOCAL TAXES	7,046,000
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REVENUE FROM STATE TAXES	920,900
POWELL BILL AID	716,423
ARREST FEES, PENALTIES, INTEREST	15,750
INVESTMENT EARNINGS	300,000
OTHER REVENUE SOURCES	2,514,619

TOTAL ADDITIONAL REVENUE	4,467,692
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APPROPRIATED FROM FUND BALANCE	411,974
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GRAND TOTAL, GENERAL FUND REVENUE	11,925,666
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**Budget Ordinance
2024-2025**

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SCHEDULE B. ENTERPRISE FUND REVENUE

WATER & SEWER CHARGES	7,250,000
INVESTMENT INTEREST	100,000
CONNECTION FEES	5,000
OTHER REVENUE	113,000
FUND BALANCE APPROPRIATED	680,135
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GRAND TOTAL ENTERPRISE FUND REVENUE	8,148,135

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT FUND

INCENTIVE LOAN REPAYMENTS	48,000
INTEREST ON INVESTMENTS	25,000
APPROPRIATED FROM FUND BALANCE	1,022,092
	<hr/>
GRAND TOTAL UDAG FUND REVENUE	1,095,092
 SUBTOTAL, SCHEDULES B, C	 9,243,227
 GRAND TOTAL, ALL REVENUES	 21,168,893

**Budget Ordinance
2024-2025**

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SECTION 3. TAXES LEVIED. There is hereby levied the Ad Valorem tax rate of \$.53 per \$100 valuation of taxable property, as listed for taxes as of January 1, 2024, for the purpose of raising revenues to finance the foregoing appropriations. This tax rate is based upon an estimated total valuation of \$875,187,217 (804,683,385 property and 70,503,832 auto) and an estimated collection of 98.2% 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
2024-2025
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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