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City of Rockingham, NC

FY 2025-2026
BUDGET

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TO: Mayor John P. Hutchinson and City Council

DATE: April 30, 2025

**RE: City of Rockingham Fiscal Year 2025/2026 Annual Budget
Budget Message/Comments**

GOALS FOR FY 2025/2026

The primary goal for 2025/2026 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 2025/2026 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 2025/2026 budget is based on total Ad valorem tax base of 883,247,518 valuation. Of that amount of valuation 810,520,245 is driven from the property tax base and 72,727,273 is based on auto valuation. The FY 25/26 tax rate is projected to remain .55 and will generate 4,745,000.00 in tax revenue. Fortunately with last year being a re-evaluation year revenue projection proved accurate for the current year (24/25) and thus the General Fund Revenue picture is positive. In previous years the budget has provided annual fee increases for sanitation services in effort to make sanitation more self sufficient. In FY 25/26 it is proposed to leave the sanitation rates the same for 25/26. This is due to a discussion later in regard to proposed water and sewer rate fee increase. All of the other sources of revenue i.e. Sales Tax, earned interest income remains stable with slight growth.

Below for illustrative/reference purposes please find General Fund balance and earned interest income numbers since 1999:

GENERAL FUND

<u>YEAR</u>	<u>FUND BALANCE</u>	<u>EARNED INTEREST INCOME</u>
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	5,436,411.	470,824.
2025 (June 30, est.)	5,489,319.	375,000.
2026*(June 30, est)	4,449,077.	305,000.
*1,040,242 allocated in 2025/26		

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	710,816,723	.58	4,129,652	4,052,954	98.1%
2024-25	875,187,217	.55	4,813,530	4,740,000	98.4%
2025-26 est	883,247,518	.55	4,857,861	4,745,000	97.7%

GENERAL FUND EXPENDITURE HIGHLIGHTS

- **Personnel**

A total of 133 full time General & Enterprise positions are fully funded in the proposed FY2025/2026 budget which is the same as last year. The proposed budget does provide for an across the board COLA of 2%.

As Council has been made aware health insurance, premium renewals were challenging this year as our provider NCLM exited the healthcare market.

Initial renewal rates were 65% and would have busted the budget. As it is the now the City will move health care to BCBS effective July 1, 2025 with rate increase of 15%. I will provide full discussion on this matter at retreat.

- **General**

Appropriations for Capital Outlay requests are funded at \$1,666,848 or \$315,322 greater than prior year. All non-governmental agencies are funded at prior year level.

ENTERPRISE REVENUE HIGHLIGHTS

The proposed FY 25/26 budget does raise water and sewer rates across-the-board by 7.5% for a total revenue increase of approximately 475,000. The proposed increase is driven by unexpected operational changes by several industries resulting in a significant decline in surcharge revenue of approximately 750,000 per year. That mid year development along with increased operating cost chiefly chemical/treatment cost add to the demand for additional revenue as well. This change in revenue stream hit during the current year and City dipped into reserved retained earnings to cover shortfall. That is not sustainable to continue and the proposed FY 25/26 fee increase will recover just half of that loss. However to completely cover that loss of revenue and remain financially sound, it will require another rate increase of 5–7.5% again next year. The city last raised water and sewer rates five years ago. The monthly increase in the minimum water and sewer bill will be 1.10. At the budget retreat I will have a more detailed discussion of this matter and the two year plan to resolve this issue while maintaining Enterprise Fund Financial integrity.

Below for illustrative/reference purposes please find Enterprise Fund Balance and earned interest income numbers since 1999:

ENTERPRISE FUND:

<u>Year</u>	<u>Fund Balance</u>	<u>Earned Interest Income</u>
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	3,847,862.	184,752.
2025 June 30 est.	2,555,557.	165,000.
2026*June 30 est.	1,540,677.	115,000.
*1,014,880 allocated in 2025/26		

ENTERPRISE EXPENSE HIGHLIGHTS

Appropriations for Enterprise Fund Capital Outlay expenditures are \$260,375 less than prior year at 370,190.00 for FY 25/26.

CONCLUSION

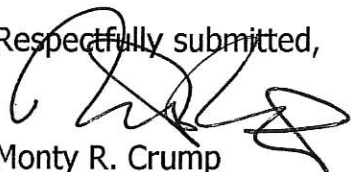
The proposed FY 25/26 City Budget has been one of the more challenging in a while. Health Insurance escalation of cost, Enterprise funding issue, and extreme uncertainty of outlook i.e. effects of tariffs, unfavorable national monetary and fiscal policy, rising inflation and plummeting consumer confidence in sum total are very troubling. The proposed FY 2025/26 budget accounts for all that to the best extent possible in our judgement.

With all that said the proposed FY 2025/26 budget maintains all city services at current levels, provides critical capital needs upgrades without adding more debt and maintains the sound financial condition of the City.

I remain in awe of our great City employees and the way they efficiently manage city revenue.

Jennifer Lambeth and her staff continue to do an outstanding job in their financial stewardship 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.

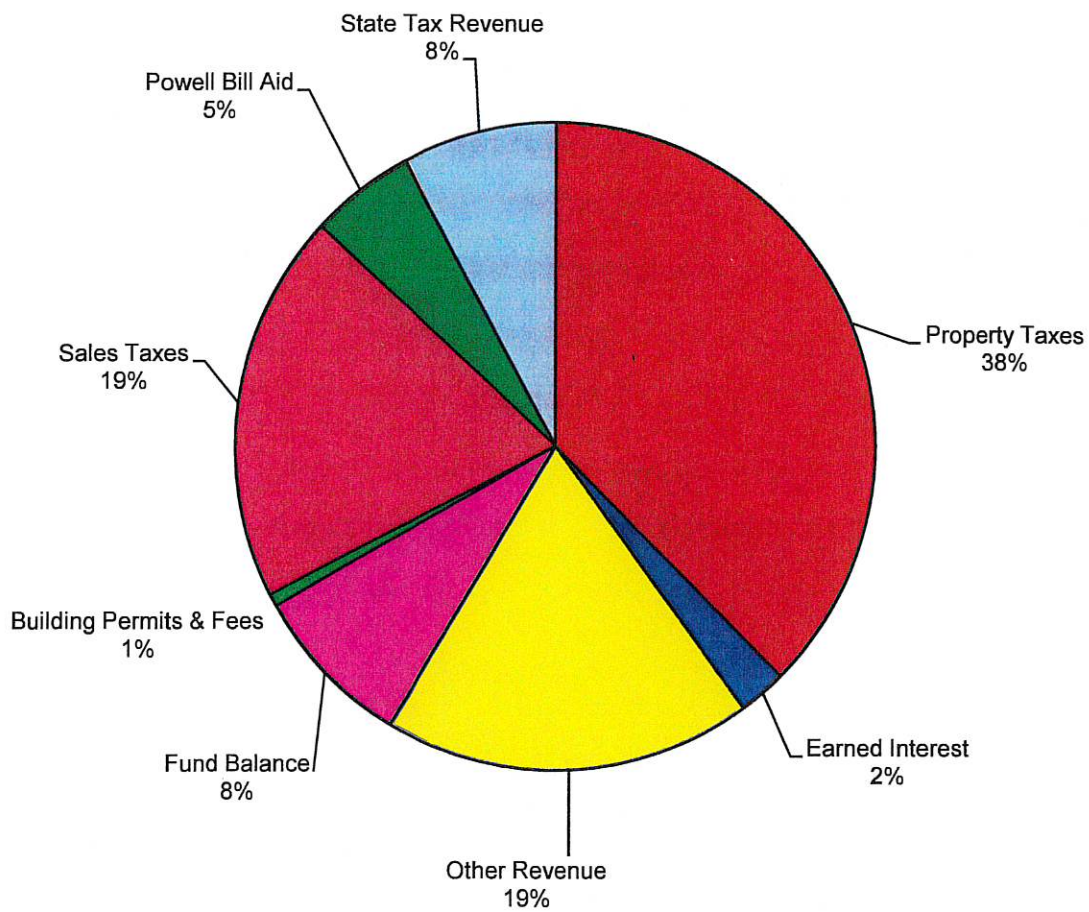
In accordance with the Local Government Budget and Fiscal Control Act, the net debt (total debt carried by a municipality less enterprise fund debt) shall not exceed eight percent (8%) of the assessed value of taxable property.

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.

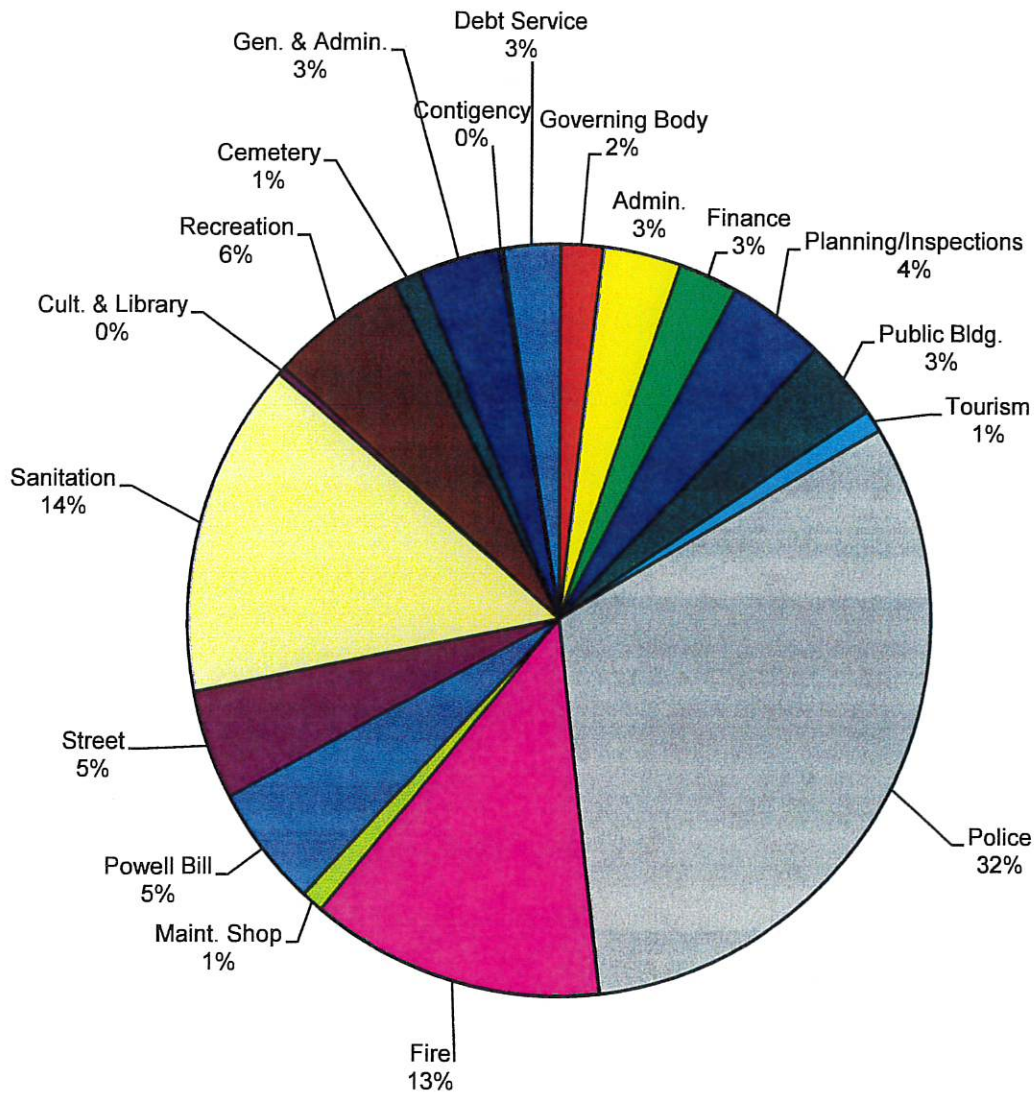
**General Fund
Revenues
Budget 2025-2026**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2025-26

Account Number	Account Title	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Expected Revenue 24/25	Budget 25/26
103012011	TAXES-AD VALOREM	654	64	-	-	-	-
103012012	TAXES-AD VALOREM	540	175	-	-	-	-
103012013	TAXES-AD VALOREM	1,061	64	156	50	-	-
103012014	TAXES-AD VALOREM	1,777	133	166	50	160	50
103012015	TAXES-AD VALOREM	1,794	305	166	100	160	50
103012016	TAXES-AD VALOREM	1,874	379	182	100	150	100
103012017	TAXES-AD VALOREM	1,968	419	182	100	150	100
103012018	TAXES-AD VALOREM	2,010	617	256	150	150	100
103012019	TAXES-AD VALOREM	2,218	563	686	250	300	150
103012020	TAXES-AD VALOREM	2,380	2,430	911	1,000	1,000	250
103012021	TAXES-AD VALOREM	3,555,378	24,805	3,406	2,500	1,500	1,000
103012022	TAXES-AD VALOREM	-	3,571,576	31,740	10,000	6,000	1,500
103012023	TAXES-AD VALOREM	-	-	3,633,266	25,000	16,000	6,000
103012024	TAXES - AD VALOREM	-	-	-	4,340,000	4,340,000	20,000
103012025	TAXES - AD VALOREM	-	-	-	-	-	4,345,000
103011001	CURRENT YR TAXES-VEH.	386,576	408,642	419,688	387,000	400,000	400,000
103011030	ALL PRIOR YEAR TAXES	248	420	1,485	-	315	-
103011060	LEASE & RENTAL VEHICLE	35,832	35,422	41,535	35,000	40,000	40,000
103011070	TOURISM REIMBURSEMENT	96,506	103,413	110,387	115,000	125,500	121,000
103011080	FIRE TAX FEES	36,091	38,271	37,665	37,000	40,000	40,000
103171000	PENALTIES & INTEREST	21,657	21,372	20,486	15,000	20,000	15,000
103183000	PAYMENT IN LIEU OF TAX	13,402	11,288	22,551	11,500	14,000	14,000
103191000	LICENSE TAGS	32,015	32,535	31,950	30,000	30,000	30,000
103251000	PRIVILEGE LICENSE	705	760	700	700	700	700
103251001	PRIVILEGE LICENSE-TEMP	603	1,106	2,806	1,000	3,000	2,500
103291000	EARNED INTEREST ON INV.	9,092	288,106	470,824	300,000	375,000	305,000
103311000	RENTS	12,000	11,700	10,200	9,600	10,000	9,600
103311010	CONCESSIONS	322	-	-	-	-	-
103311030	COUNTY GOVERNMENT GRANT	63,788	63,788	63,788	95,000	95,000	95,000
103311040	RECREATION DEPT.	66,641	91,705	104,147	90,000	95,000	95,000
103311050	HINSON LAKE REVENUES	2,960	3,600	4,150	3,600	3,600	3,600
103351000	MISCELLANEOUS REVENUES	261,306	311,412	831,192	18,000	86,000	10,000
103362000	SALES TAX TELECOMM.	88,359	90,346	85,298	73,500	75,000	70,000
103362010	SALES TAX PIPED GAS	44,377	50,840	45,680	34,000	45,650	43,500
103372000	UTILITY FRANCHISE TAX	667,684	683,284	716,273	690,000	725,000	770,000
103372010	SALES TAX VIDEO	94,128	87,729	81,904	80,000	70,000	67,000
103401000	SOLID WASTE DISPOSAL TAX	6,936	7,359	7,120	7,400	7,000	7,000
103412000	BEER & WINE TAX	36,509	41,371	44,455	36,000	40,000	40,000
103432000	POWELL BILL ALLOCATION	288,034	283,322	311,649	338,000	334,655	335,000
103441000	ON-BEHALF OF PAYMENTS	28,399	35,531	36,155	40,000	40,000	40,000
103451000	LOCAL SALES TAX 2%	1,631,302	1,782,289	1,790,969	1,800,000	1,800,000	1,850,000
103452000	HOLD HARMLESS	562,460	600,084	594,268	620,000	620,000	635,000
103471000	ABC REVENUES	322,944	300,716	407,860	300,000	350,000	350,000
103471001	ABC REVENUE LAW ENFORCEMENT	14,217	14,016	14,086	14,000	14,000	15,000
103491001	MISCELLANEOUS FIRE REVENUES	68	-	364	-	1,200	-
103491002	FIRE DEPT CPR CLASS	(228)	(200)	(48)	-	-	-
103492001	FIRE DEPT GRANT	-	-	1,000	-	-	-
103492002	POLICE GRANTS	12,548	46,771	41,841	25,000	19,350	70,000
103492003	DRUG ASSEST FORFEITURE	39,545	306	-	300	11,375	300
103492004	MISCELLANEOUS POLICE REVENUE	4,943	3,107	2,933	3,000	2,500	2,500
103492005	DRUG CONTROL SUBSTANCE TAX	6,525	2,718	2,354	2,500	2,500	2,500
103511000	ARREST & WITNESS FEES	629	464	1,187	750	1,100	1,000
103551000	BLDG PERMITS & REZONING	121,858	99,951	81,222	80,000	95,000	80,000
103771000	BANK MERCHANT CARD FEES	(10,125)	(11,361)	(12,926)	(14,000)	(15,000)	(20,000)
103831000	SALE OF FIXED ASSESTS	116,648	-	-	-	66,500	-
103901000	GARBAGE FEES	872,094	962,749	1,050,498	1,150,000	1,148,000	1,148,000
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	264,831
103951080	TRANSFER FROM AM RESCUE PLAN	711,265	1,599,716	-	-	-	-
103991000	FUND BAL APPROPRIATED	-	-	-	460,762	-	1,040,242
103992010	FD BAL APP POWELL BILL	-	-	-	378,423	-	330,374
		\$10,550,845	\$ 11,984,508	\$ 11,427,141	\$ 11,925,666	\$ 11,435,846	\$ 12,711,447

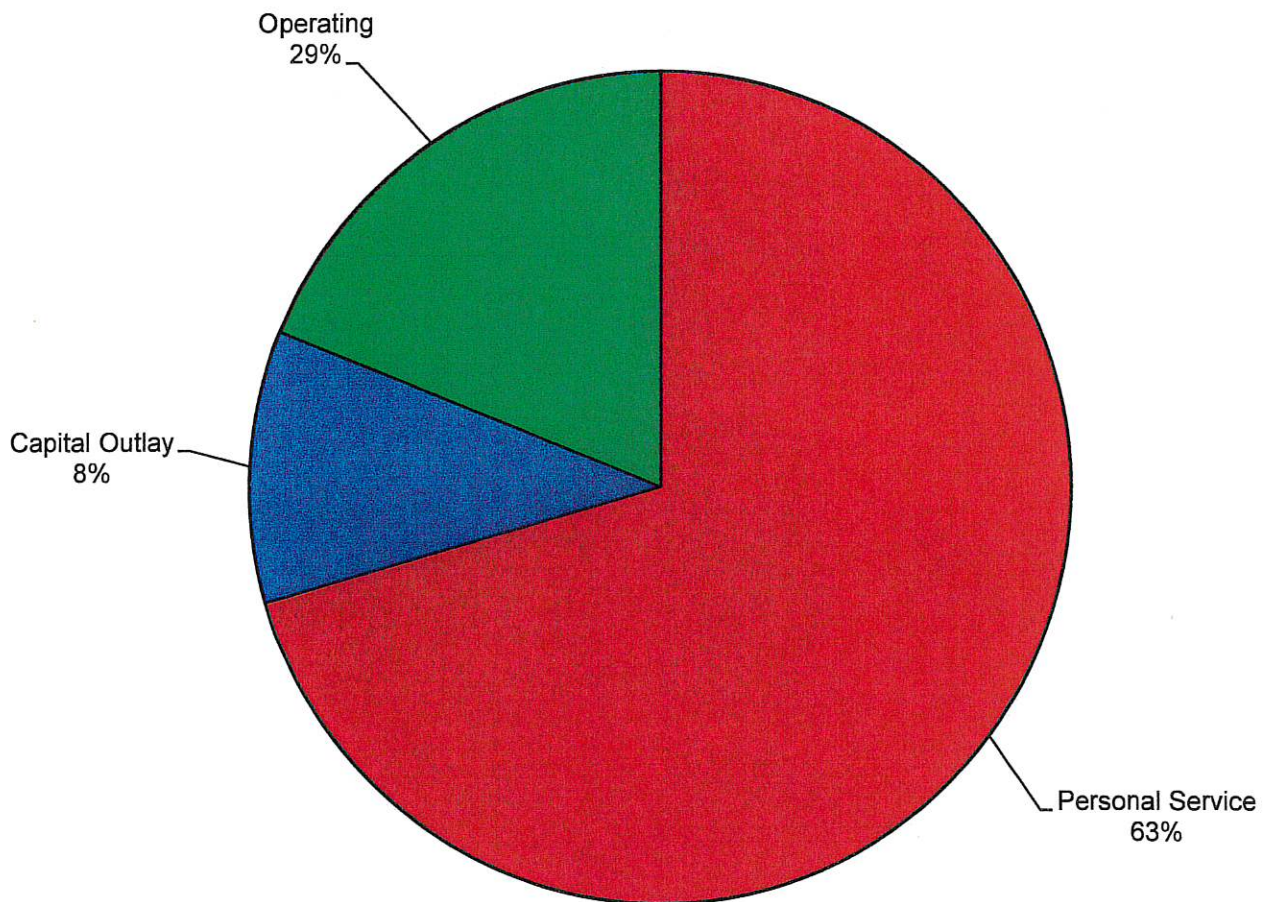
**General Fund
Expenditures by Function
Budget 2025-2026**



CITY OF ROCKINGHAM
10 GENERAL FUND
EXPENDITURE BY DEPARTMENT
2025-2026

Account Title	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Expected Expenditures 24/25	Budget 25/26
DEPARTMENTAL:						
GOVERNING BODY	\$ 213,911	\$ 213,258	\$ 352,829	\$ 215,500	\$ 283,835	\$ 236,250
ADMINISTRATION	\$ 321,121	\$ 358,977	\$ 693,142	395,750	395,470	434,400
FINANCE	\$ 230,584	\$ 229,534	\$ 270,910	309,360	289,645	325,985
PLANNING & INSPECTIONS	\$ 332,906	\$ 372,562	\$ 645,887	457,110	463,715	547,925
PUBLIC BUILDING	\$ 326,041	\$ 335,043	\$ 662,347	381,120	379,695	439,850
POLICE	\$ 3,289,294	\$ 3,457,412	\$ 3,702,007	3,819,970	3,873,720	4,020,000
FIRE	\$ 1,751,597	\$ 1,293,785	\$ 1,445,338	1,605,200	1,533,980	1,629,350
MAINTENANCE SHOP	\$ 79,291	\$ 85,882	\$ 130,204	105,830	98,780	123,680
STREET	\$ 336,767	\$ 1,414,179	\$ 294,752	381,450	339,660	595,700
POWELL BILL	\$ 204,219	\$ 338,867	\$ 273,919	716,423	407,015	665,374
SANITATION	\$ 1,105,542	\$ 1,157,030	\$ 1,415,249	1,664,900	1,606,150	1,837,450
TOURISM	\$ 97,956	\$ 100,676	\$ 111,951	116,855	128,885	121,035
RECREATION	\$ 645,935	\$ 677,259	\$ 675,388	823,360	754,460	748,610
CULTURAL & LIBRARY	\$ 26,973	\$ 27,196	\$ 31,994	38,800	40,600	43,600
CEMETERY	\$ 130,909	\$ 147,408	\$ 137,257	165,515	163,515	152,315
TOTAL DEPARTMENTAL	9,093,046	10,209,068	10,843,175	11,197,143	10,759,125	11,921,524
NON-DEPARTMENTAL:						
GENERAL & ADMIN.	\$ 265,059	\$ 258,409	\$ 338,765	381,200	373,850	442,600
CONTINGENCY	-	-	-	25,000	-	25,000
TRANSFER TO SCIF	-	280,801	-	-	-	-
DEBT SERVICE	398,341	398,341	398,330	322,323	322,323	322,323
TOTAL NON-DEPARTMENTAL	663,400	937,551	737,095	728,523	696,173	789,923
TOTAL EXPENDITURES	\$ 9,756,446	\$11,146,619	\$11,580,269	\$ 11,925,666	\$11,455,298	\$ 12,711,447

**General Fund
Expenditures by Object
Budget 2025-2026**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
GOVERNING BODY						
104101020	SALARIES & WAGES	\$ 32,300	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500
104101021	SALARIES & WAGES	-	-	-	-	-
104101022	TEM. & PART-TIME	-	-	-	-	-
104101023	SALARIES & WAGES	-	-	-	-	-
104101050	FICA TAXES	2,342	2,500	2,500	2,500	2,500
104101060	GROUP INSURANCE	120,787	130,000	125,000	138,000	138,000
	PERSONAL SERVICES	155,429	165,000	160,000	173,000	173,000
104102100	ELECTION EXPENSE	6,433	-	-	7,000	7,000
104102110	TELEPHONE & POSTAGE	-	-	-	-	-
104102140	TRAVEL & EDUCATION	40	1,000	100	1,000	1,000
104102260	ADVERTISING	164	1,000	200	1,000	1,000
104102530	DUES & SUBSCRIPTION	6,174	7,000	7,000	8,000	8,000
104102540	INS. LIABILITY	4,854	5,700	5,735	5,350	5,350
104102570	MISC. EXPENSE	2,241	5,000	80,000	5,000	5,000
	GENERAL OPERATING EXPENSES	19,906	19,700	93,035	27,350	27,350
104103040	PROFESSIONAL SERVICE	202,894	60,000	60,000	60,000	60,000
	CONTRACTUAL SERVICES	202,894	60,000	60,000	60,000	60,000
104105720	CAP. EXP. BLDGS.	-	-	-	-	-
104105740	CAP. OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104106010	INTERFUND REIMBURSE	(89,400)	(93,200)	(93,200)	(88,100)	(88,100)
	INTERFUND REIMBURSEMENT	(89,400)	(93,200)	(93,200)	(88,100)	(88,100)
104108970	CONT. SAMARITAN COLONY	3,000	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	64,000	64,000	64,000	64,000	64,000
	TOTAL FOR DEPARTMENT	\$ 352,829	\$ 215,500	\$ 283,835	\$ 236,250	\$ 236,250

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
ADMINISTRATION						
104201020	SALARIES & WAGES	\$ 274,713	\$ 282,000	\$ 282,000	\$ 287,000	\$ 287,000
104201021	SALARIES & WAGES - O	-	-	-	-	-
104201022	TEMPORARY & PART-TIME	56,182	57,000	57,000	58,000	58,000
104201023	SALARIES & WAGES - L	7,165	7,500	7,400	7,550	7,550
104201050	FICA TAXES	27,745	27,800	29,250	29,750	29,750
104201060	GROUP INSURANCE	37,609	39,500	39,000	45,000	45,000
104201070	RETIREMENT	47,777	52,300	52,300	56,000	56,000
104201071	CITY CONTRIBUTION 401K	8,873	9,500	9,200	9,300	9,300
104201072	LOCAL PENSION FUND	3,634	4,100	4,100	4,300	4,300
104201080	BONUS	19,215	20,000	19,500	19,500	19,500
	PERSONAL SERVICES	482,913	499,700	499,750	516,400	516,400
104202110	TELEPHONE & POSTAGE	111	300	150	300	300
104202120	PRINTING	-	500	-	500	500
104202140	TRAVEL, EDUCATION A	5,201	8,000	6,000	8,000	8,000
104202160	M & R EQUIPMENT	193	-	-	-	-
104202170	M & R VEHICLES	50	100	520	300	300
104202260	ADVERTISING	278	4,000	3,000	4,000	4,000
104202270	AUTO ALLOWANCE	12,900	16,450	16,450	16,450	16,450
104202310	GAS, OIL & TIRES	-	-	-	-	-
104202530	DUES & SUBSCRIPTIONS	13,517	5,000	5,000	5,000	5,000
104202540	INSURANCE AND BONDS	9,091	10,800	10,200	9,750	9,750
104202570	MISCELLANEOUS EXPENSE	320,308	40,000	40,000	40,000	40,000
	GENERAL OPERATING	361,650	85,150	81,320	84,300	84,300
104203450	CONTRACTED SERVICES	14,364	6,500	10,000	10,000	10,000
	CONTRACTUAL SERVICES	14,364	6,500	10,000	10,000	10,000
104204330	DEPT. SUPPLIES & MAT.	5,516	5,000	5,000	5,000	5,000
	MATERIAL AND SUPPLIES	5,516	5,000	5,000	5,000	5,000
104205740	CAPITAL OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104206010	INTERFUND REIMBURSE	(171,300)	(200,600)	(200,600)	(181,300)	(181,300)
	INTERFUND REIMBURSEMENT	(171,300)	(200,600)	(200,600)	(181,300)	(181,300)
	TOTAL FOR DEPARTMENT	\$ 693,142	\$ 395,750	\$ 395,470	\$ 434,400	\$ 434,400

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

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
FINANCE						
104401020	SALARIES & WAGES	\$ 243,944	\$ 252,000	\$ 254,000	\$ 260,000	\$ 260,000
104401021	SALARIES & WAGES - O	-	-	-	-	-
104401022	TEMPORARY & PART-TIME	-	-	-	-	-
104401023	SALARIES & WAGES - L	-	-	-	-	-
104401050	FICA TAXES	18,191	19,600	19,600	20,200	20,200
104401060	GROUP INSURANCE	46,488	49,500	48,000	55,000	55,000
104401070	RETIREMENT	31,862	34,900	34,900	38,000	38,000
104401071	CITY CONTRIBUTION 401K	6,132	6,350	6,350	6,600	6,600
104401080	BONUS	1,158	1,160	1,160	1,160	1,160
	PERSONAL SERVICES	347,776	363,510	364,010	380,960	380,960
104402110	TELEPHONE & POSTAGE	3,161	3,000	3,500	3,500	3,500
104402120	PRINTING	3,290	4,000	3,000	4,000	4,000
104402140	TRAVEL, EDUCATION A	2,959	3,000	3,000	3,000	3,000
104402160	M & R EQUIPMENT	-	-	-	-	-
104402210	SOFTWARE & PROGRAM	488	1,000	500	1,000	1,000
104402260	ADVERTISING	3,693	3,000	4,000	4,000	4,000
104402270	AUTO ALLOWANCE	1,800	2,100	2,085	2,100	2,100
104402480	PURCHASE CITY TAGS	-	-	-	-	-
104402530	DUES & SUBSCRIPTIONS	-	300	150	300	300
104402540	INSURANCE AND BONDS	5,672	9,500	7,150	7,000	7,000
	GENERAL OPERATING	21,063	25,900	23,385	24,900	24,900
104403040	TAX COLLECTION FEES	14,910	16,000	16,000	16,000	16,000
104403450	CONTRACTED SERVICES	25,836	26,000	26,000	31,000	31,000
	CONTRACTUAL SERVICES	40,746	42,000	42,000	47,000	47,000
104404330	DEPARTMENT SUPPLIES	6,626	5,000	5,000	8,000	8,000
	MATERIAL AND SUPPLIES	6,626	5,000	5,000	8,000	8,000
104405740	CAPITAL OUTLAY EQUIP.	-	33,350	15,650	15,625	15,625
	CAPITAL OUTLAY	-	33,350	15,650	15,625	15,625
104406010	INTERFUND REIMBURSE	(145,300)	(160,400)	(160,400)	(150,500)	(150,500)
	INTERFUND REIMBURSEMENT	(145,300)	(160,400)	(160,400)	(150,500)	(150,500)
	TOTAL FOR DEPARTMENT	\$ 270,910	\$ 309,360	\$ 289,645	\$ 325,985	\$ 325,985

FUNDS (4) POSITIONS

CAPITAL OUTLAY 5740

ACCOUNTING SOFTWARE (2/2) \$ 15,625

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
PLANNING & INSPECTIONS						
104601020	SALARIES & WAGES	\$ 277,043	\$ 315,000	\$ 315,000	\$ 325,000	\$ 325,000
104601021	SALARIES & WAGES - O	382	300	300	300	300
104601022	TEMPORARY & PART-TIME	1,300	-	-	-	-
104601023	SALARIES & WAGES - L	5,754	6,650	6,640	7,300	7,300
104601030	SALARIES & WAGES PL	950	2,000	1,000	2,000	2,000
104601050	FICA TAXES	20,364	24,900	24,500	26,000	26,000
104601060	GROUP INSURANCE	33,742	39,000	39,000	45,000	45,000
104601070	RETIREMENT	36,613	44,000	44,000	48,500	48,500
104601071	CITY CONTRIBUTION 401K	7,102	8,100	8,000	8,350	8,350
104601080	BONUS	926	1,160	1,275	1,275	1,275
	PERSONAL SERVICES	384,176	441,110	439,715	463,725	463,725
104602110	TELEPHONE & POSTAGE	1,972	2,500	2,500	2,500	2,500
104602120	PRINTING	-	2,000	-	1,000	1,000
104602140	TRAVEL, EDUCATION A	6,950	7,000	7,000	7,000	7,000
104602170	M & R VEHICLES	6,273	1,000	1,000	1,000	1,000
104602260	ADVERTISING	3,721	5,000	5,000	5,000	5,000
104602310	GAS, OIL & TIRES	1,458	2,500	1,500	2,500	2,500
104602360	UNIFORMS	533	500	1,000	1,000	1,000
104602530	DUES & SUBSCRIPTIONS	1,473	2,500	2,000	2,500	2,500
104602540	INSURANCE, LIABILITY	8,240	9,800	9,300	9,000	9,000
104602560	PLANNING BOARD EXP.	-	500	-	-	-
	GENERAL OPERATING	30,619	33,300	29,300	31,500	31,500
104603450	CONTRACTED SERVICES	294,179	60,000	75,000	75,000	75,000
	CONTRACTUAL SERVICES	294,179	60,000	75,000	75,000	75,000
104604330	DEPARTMENT SUPPLIES	4,913	5,000	2,000	5,000	5,000
	MATERIAL AND SUPPLIES	4,913	5,000	2,000	5,000	5,000
104605740	CAPITAL OUTLAY, EQUIP.	-	-	-	46,000	46,000
	CAPITAL OUTLAY	-	-	-	46,000	46,000
104606010	INTERFUND REIMBURSE	(68,000)	(82,300)	(82,300)	(73,300)	(73,300)
		(68,000)	(82,300)	(82,300)	(73,300)	(73,300)
TOTAL FOR DEPARTMENT		\$ 645,887	\$ 457,110	\$ 463,715	\$ 547,925	\$ 547,925

FUNDS (4) POSITIONS

CAPITAL OUTLAY 5740

TRUCK - CODE ENFORCEMENT	\$ 39,000
LARGE FORMAT PRINTER	7,000
	\$ 46,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
PUBLIC BUILDINGS						
105001020	SALARIES & WAGES	\$ 114,949	\$ 145,000	\$ 148,000	\$ 160,000	\$ 160,000
105001021	SALARIES & WAGES - O	3,117	8,500	5,000	8,500	8,500
105001022	TEMP. & PART-TIME	-	6,000	1,000	10,000	10,000
105001023	SALARIES & WAGES - L	-	-	-	-	-
105001050	FICA TAXES	9,030	12,200	11,800	14,000	14,000
105001060	GROUP INSURANCE	51,937	57,000	55,500	65,500	65,500
105001070	RETIREMENT	13,416	21,000	21,000	22,000	22,000
105001071	CITY CONTRIBUTION 401K	2,600	4,000	4,000	4,000	4,000
105001080	BONUS	1,035	1,050	695	1,150	1,150
	PERSONAL SERVICES	196,083	254,750	246,995	285,150	285,150
105002110	TELEPHONE & POSTAGE	-	20	-	-	-
105002140	TRAVEL, EDUCATION A	525	2,000	1,500	2,000	2,000
105002150	M & R BLDGS/GROUND	84,867	70,000	70,000	70,000	70,000
105002160	M & R EQUIPMENT	1,439	5,000	5,000	5,000	5,000
105002170	M & R VEHICLES	841	3,500	7,000	5,000	5,000
105002260	ADVERTISING	105	-	-	-	-
105002310	GAS, OIL & TIRES	7,703	10,000	10,000	10,000	10,000
105002360	UNIFORMS	2,392	3,300	2,850	3,300	3,300
105002530	DUES & SUB.	-	-	-	-	-
105002540	INSURANCE, LIABILITY	14,805	17,650	16,450	16,000	16,000
	GENERAL OPERATING	112,678	111,470	112,800	111,300	111,300
105003040	PRO. SERVICES	-	-	-	-	-
105003450	CONTRACTED SVCS.	120,548	150,000	150,000	150,000	150,000
	CONTRACTUAL SERVICES	120,548	150,000	150,000	150,000	150,000
105004330	DEPARTMENT SUPPLIES	112,581	45,000	50,000	50,200	50,200
	MATERIAL AND SUPPLIES	112,581	45,000	50,000	50,200	50,200
105005720	CAPITAL OUTLAY BLDG.	308,938	50,000	50,000	118,430	44,700
105005740	CAPITAL OUTLAY EQUIP.	10,719	5,000	5,000	24,000	24,000
	CAPITAL OUTLAY	319,657	55,000	55,000	142,430	68,700
105006010	INTERFUND REIMBURSE	(199,200)	(235,100)	(235,100)	(225,500)	(225,500)
	INTERFUND REIMBURSEMENT	(199,200)	(235,100)	(235,100)	(225,500)	(225,500)
TOTAL FOR DEPARTMENT		\$ 662,347	\$ 381,120	\$ 379,695	\$ 513,580	\$ 439,850

FUNDS (4) POSITIONS

CAPITAL OUTLAY 5720

REKEY DOORS - POLICE STATION	\$ 3,000
MISC PLANTS - DOWNTOWN	3,000
MULCH PLANT BEDS - DOWNTOWN	2,000
LED PANEL LIGHTS	3,000
REPAIR ROOF & PAINT STORAGE	
BUILDINGS - PUBLIC WORKS	28,000
MULCH - PLAYGROUND HITCHCOCK	5700
	\$ 44,700

CAPITAL OUTLAY 5740

WALKER MOWER - PUBLIC WORKS	\$ 24,000
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CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
POLICE DEPARTMENT						
105101020	SALARIES & WAGES	\$ 1,931,544	\$ 1,900,000	\$ 2,000,000	\$ 2,090,000	\$ 2,090,000
105101021	SALARIES & WAGES - O	31,467	60,000	60,000	60,000	60,000
105101022	TEMPORARY & PART-TIME	-	16,000	14,000	16,000	16,000
105101023	SALARIES & WAGES - L	18,965	20,850	21,600	22,800	22,800
105101050	FICA TAXES	147,589	154,000	159,000	168,250	168,250
105101060	GROUP INSURANCE	378,311	396,000	390,000	448,500	448,500
105101070	RETIREMENT	277,772	300,000	312,000	353,000	353,000
105101071	CITY CONTRIBUTION 401K	97,470	105,000	102,500	108,000	108,000
105101072	LOCAL PENSION FUND	69,012	69,020	72,130	81,450	81,450
105101080	BONUS	10,168	10,500	9,750	10,500	10,500
	PERSONAL SERVICES	2,962,298	3,031,370	3,140,980	3,358,500	3,358,500
105102110	TELEPHONE & POSTAGE	353	3,000	2,000	3,000	3,000
105102120	PRINTING	255	4,000	2,200	4,000	4,000
105102140	TRAVEL, EDUCATION A	26,018	32,500	30,000	32,500	32,500
105102160	M & R EQUIPMENT	18,688	22,000	22,000	22,000	22,000
105102170	M & R VEHICLES	54,844	50,000	32,000	50,000	50,000
105102260	ADVERTISING	850	900	1,140	900	900
105102310	GAS, OIL & TIRES	93,698	125,000	98,000	125,000	125,000
105102360	UNIFORMS	34,760	36,500	23,000	34,000	34,000
105102530	DUES & SUBSCRIPTIONS	8,212	2,100	1,300	2,100	2,100
105102540	INSURANCE, LIABILITY	85,948	101,100	92,750	92,000	92,000
	GENERAL OPERATING	323,625	377,100	304,390	365,500	365,500
105103450	CONTRACTED SERVICES	98,667	85,000	97,000	100,000	100,000
	CONTRACTUAL SERVICES	98,667	85,000	97,000	100,000	100,000
105104330	DEPARTMENT SUPPLIES	69,788	38,000	35,000	38,000	38,000
	MATERIAL AND SUPPLIES	69,788	38,000	35,000	38,000	38,000
105105740	CAPITAL OUTLAY EQUIP.	233,756	266,500	272,350	144,000	136,000
	CAPITAL OUTLAY	233,756	266,500	272,350	144,000	136,000
105108990	DRUG ASSET FORFEITURE	13,874	22,000	24,000	22,000	22,000
	TOTAL OTHER TYPE	13,874	22,000	24,000	22,000	22,000
	TOTAL FOR DEPARTMENT	\$ 3,702,007	\$ 3,819,970	\$ 3,873,720	\$ 4,028,000	\$ 4,020,000

FUNDS POSITIONS (35) POLICE (2) OFFICE ASSISTANTS

CAPITAL OUTLAY 5740

PATROL VEHICLES	\$ 92,000
EQUIPMENT FOR VEHICLES	22,000
AXON INTERVIEW ROOM	16,000
TCMA RADIO PROGRAMMING	6,000
	<u>\$ 136,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
FIRE DEPARTMENT						
105301020	SALARIES & WAGES	\$ 740,748	\$ 810,000	\$ 790,000	\$ 806,500	\$ 806,500
105301021	SALARIES & WAGES - O	21,283	35,000	28,000	32,000	32,000
105301022	TEMPORARY & PART-TIME	21,409	25,000	21,000	25,000	25,000
105301023	SALARIES & WAGES - L	2,745	4,500	2,250	2,300	2,300
105301050	FICA TAXES	59,199	67,350	65,000	66,650	66,650
105301060	GROUP INSURANCE	158,292	165,000	172,000	198,000	198,000
105301070	RETIREMENT	99,006	117,000	115,000	122,000	122,000
105301071	CITY CONTRIBUTION 401K	19,235	21,500	21,000	21,150	21,150
105301080	BONUS	5,112	5,500	4,780	5,350	5,350
PERSONAL SERVICES		1,127,029	1,250,850	1,219,030	1,278,950	1,278,950
105302110	TELEPHONE & POSTAGE	218	550	350	550	550
105302140	TRAVEL, EDUCATION A	5,601	18,000	15,500	18,000	18,000
105302160	M & R EQUIPMENT	4,908	11,000	9,500	11,000	11,000
105302170	M & R VEHICLE	52,255	28,500	23,000	28,500	28,500
105302260	ADVERTISING	-	600	500	600	600
105302310	GAS, OIL & TIRES	27,942	30,000	25,000	30,000	30,000
105302360	UNIFORMS	25,855	28,500	25,500	28,500	28,500
105302530	DUES & SUBSCRIPTIONS	5,006	15,000	12,000	15,000	15,000
105302540	INSURANCE, LIABILITY	43,075	51,700	40,600	41,000	41,000
GENERAL OPERATING		164,861	183,850	151,950	173,150	173,150
105303450	CONTRACTED SERVICES	14,214	15,000	15,000	15,750	15,750
105303550	ON-BEHALF OF PAYMENT	36,155	40,000	40,000	40,000	40,000
CONTRACTUAL SERVICES		50,368	55,000	55,000	55,750	55,750
105304330	DEPARTMENT SUPPLIES	33,941	28,500	22,000	28,500	28,500
MATERIAL AND SUPPLIES		33,941	28,500	22,000	28,500	28,500
105305730	CAPITAL EXP. OTHER	-	-	-	-	-
105305740	CAPITAL OUTLAY EQUIP.	69,138	87,000	86,000	93,000	93,000
CAPITAL OUTLAY		69,138	87,000	86,000	93,000	93,000
TOTAL FOR DEPARTMENT		\$ 1,445,338	\$ 1,605,200	\$ 1,533,980	\$ 1,629,350	\$ 1,629,350

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

CAPITAL OUTLAY 5740

REPLACE VIPER RADIOS	\$ 4,000
AIR PACK REPLACEMENT	39,000
TURNOUT GEAR	50,000
	<u>\$ 93,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
MAINTENANCE SHOP						
105501020	SALARIES & WAGES	\$ 81,526	\$ 85,000	\$ 88,000	\$ 90,000	\$ 90,000
105501021	SALARIES & WAGES - O	770	5,000	500	5,000	5,000
105501022	TEMPORARY & PART-TIME	-	-	-	-	-
105501023	SALARIES & WAGES - L	678	700	750	1,050	1,050
105501050	FICA TAXES	5,996	7,000	7,000	7,400	7,400
105501060	GROUP INSURANCE	18,805	19,350	19,500	22,500	22,500
105501070	RETIREMENT	10,780	12,500	12,500	14,000	14,000
105501071	CITY CONTRIBUTION 401K	2,095	2,300	2,300	2,500	2,500
105501080	BONUS	579	580	580	580	580
PERSONAL SERVICES		121,228	132,430	131,130	143,030	143,030
105502110	TELEPHONE & POSTAGE	-	50	50	50	50
105502140	TRAVEL, EDUCATION A	-	800	800	800	800
105502160	M & R EQUIPMENT	5,251	9,000	5,000	9,500	9,500
105502170	M & R VEHICLES	9	1,000	1,000	1,500	1,500
105502260	ADVERTISING	-	-	-	-	-
105502310	GAS, OIL & TIRES	1,521	3,000	2,550	3,000	3,000
105502360	UNIFORMS	1,554	1,700	1,350	1,700	1,700
105502540	INSURANCE, LIABILITY	7,902	9,400	8,600	8,300	8,300
GENERAL OPERATING		16,238	24,950	19,350	24,850	24,850
105504330	DEPARTMENT SUPPLIES	12,762	12,000	12,000	12,000	12,000
MATERIAL AND SUPPLIES		12,762	12,000	12,000	12,000	12,000
105505740	CAPITAL OUTLAY EQUIP.	57,175	1,650	1,500	7,000	7,000
CAPITAL OUTLAY		57,175	1,650	1,500	7,000	7,000
105506010	INTERFUND REIMBURSE	(77,200)	(65,200)	(65,200)	(63,200)	(63,200)
INTERFUND REIMBURSEMENT		(77,200)	(65,200)	(65,200)	(63,200)	(63,200)
TOTAL FOR DEPARTMENT		\$ 130,204	\$ 105,830	\$ 98,780	\$ 123,680	\$ 123,680

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5740

PANTHER OIL PUMPS \$ 7,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
STREET DEPARTMENT						
105601020	SALARIES & WAGES	\$ 144,746	\$ 186,000	\$ 165,000	\$ 200,000	\$ 200,000
105601021	SALARIES & WAGES - O	6,757	8,000	8,000	8,200	8,200
105601022	TEMPORARY & PART-TIME	-	-	-	-	-
105601023	SALARIES & WAGES - L	-	-	-	-	-
105601050	FICA TAXES	11,607	14,850	13,250	16,000	16,000
105601060	GROUP INSURANCE	47,415	58,000	50,000	66,000	66,000
105601070	RETIREMENT	19,695	26,500	24,000	30,100	30,100
105601071	CITY CONTRIBUTION 401K	3,826	4,850	4,400	5,200	5,200
105601080	BONUS	1,158	1,400	1,160	1,400	1,400
	PERSONAL SERVICES	235,204	299,600	265,810	326,900	326,900
105602110	TELEPHONE & POSTAGE	-	-	-	-	-
105602140	TRAVEL, EDUCATION A	558	2,200	2,200	2,200	2,200
105602160	M & R EQUIPMENT	13,690	12,500	12,500	13,000	13,000
105602170	M & R VEHICLES	2,672	6,000	6,000	6,000	6,000
105602260	ADVERTISING	-	200	-	200	200
105602310	GAS, OIL & TIRES	9,809	16,000	10,000	16,000	16,000
105602360	UNIFORMS	3,579	4,000	4,500	4,700	4,700
105602540	INSURANCE AND LIABILITY	14,195	17,150	15,250	15,000	15,000
	GENERAL OPERATING	44,502	58,050	50,450	57,100	57,100
105603450	CONTRACTED SERVICES	2,567	4,000	4,000	4,500	4,500
	CONTRACTUAL SERVICES	2,567	4,000	4,000	4,500	4,500
105604330	DEPT. SUPPLIES & MAT.	12,479	15,000	15,000	15,000	15,000
	MATERIAL AND SUPPLIES	12,479	15,000	15,000	15,000	15,000
105605730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105605740	CAPITAL OUTLAY EQUIP.	-	4,800	4,400	21,200	192,200
	CAPITAL OUTLAY	-	4,800	4,400	21,200	192,200
	TOTAL FOR DEPARTMENT	\$ 294,752	\$ 381,450	\$ 339,660	\$ 424,700	\$ 595,700

FUNDS (6) POSITIONS

CAPITAL OUTLAY 5740

Z-TURN MOWER	\$ 16,000
49" X 38" TOMMY GATE	5,200
STREET SWEEPER	171,000
	\$ 192,200

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
POWELL BILL						
105701020	SALARIES & WAGES	\$ 140,048	\$ 146,000	\$ 146,000	\$ 150,000	\$ 150,000
105701021	SALARIES & WAGES - O	2,184	3,300	4,500	4,600	4,600
105701022	TEMPORARY & PART-TIME	-	-	-	-	-
105701023	SALARIES & WAGES - L	1,024	1,060	1,055	1,100	1,100
105701050	FICA TAXES	10,990	11,500	11,600	12,000	12,000
105701060	GROUP INSURANCE	34,867	30,000	30,000	34,000	34,000
105701070	RETIREMENT	18,599	20,600	20,700	22,500	22,500
105701071	CITY CONTRIBUTION 401K	3,610	3,800	3,800	3,900	3,900
105701080	BONUS	857	860	860	860	860
	PERSONAL SERVICES	212,179	217,120	218,515	228,960	228,960
105702110	TELEPHONE & POSTAGE	-	-	-	-	-
105702140	TRAVEL, EDUCATION A	332	1,000	1,000	1,000	1,000
105702160	M & R EQUIPMENT	7,271	12,000	8,000	12,000	12,000
105702170	M & R VEHICLES	3,083	9,500	3,000	9,500	9,500
105702180	M & R STREETS	13,215	45,000	25,500	45,000	45,000
105702260	ADVERTISING	-	300	-	300	300
105702310	GAS, OIL & TIRES	12,915	11,000	10,000	11,000	11,000
105702540	INSURANCE AND LIABILITY	11,612	14,000	13,000	13,000	13,000
	GENERAL OPERATING	48,428	92,800	60,500	91,800	91,800
105703040	PROFESSIONAL SERVICES	-	-	-	-	-
105703450	CONTRACTED SERVICES	8,890	289,403	25,000	25,000	51,614
	CONTRACTUAL SERVICES	8,890	289,403	25,000	25,000	51,614
105704330	DEPT. SUPPLIES & MAT.	4,422	8,000	8,000	8,000	8,000
	MATERIAL AND SUPPLIES	4,422	8,000	8,000	8,000	8,000
105705730	CAPITAL OUTLAY OTHER	-	109,100	95,000	565,000	285,000
105705740	CAPITAL OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	109,100	95,000	565,000	285,000
	TOTAL FOR DEPARTMENT	\$ 273,919	\$ 716,423	\$ 407,015	\$ 918,760	\$ 665,374

FUNDS (3) POSITIONS

CAPITAL OUTLAY 5730

STREET SWEEPER	175,000
CULVERT REPLACEMENT - BROOKFIELD RD	110,000
	<u>\$ 285,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
SANITATION DEPT						
105801020	SALARIES & WAGES	\$ 558,223	\$ 620,000	\$ 600,000	\$ 640,000	\$ 640,000
105801021	SALARIES & WAGES - O	57,408	40,000	57,500	45,000	45,000
105801022	TEMPORARY & PART-TIME	-	-	-	-	-
105801023	SALARIES & WAGES - L	4,091	4,600	4,600	4,850	4,850
105801050	FICA TAXES	46,965	51,500	50,500	53,150	53,150
105801060	GROUP INSURANCE	202,480	220,500	215,000	245,000	245,000
105801070	RETIREMENT	80,559	91,500	91,500	100,000	100,000
105801071	CITY CONTRIBUTION 401K	15,658	16,750	16,500	17,500	17,500
105801080	BONUS	4,169	4,500	4,100	4,750	4,750
	PERSONAL SERVICES	969,554	1,049,350	1,039,700	1,110,250	1,110,250
105802110	TELEPHONE & POSTAGE	-	100	100	100	100
105802140	TRAVEL, EDUCATION A	1,648	2,500	2,500	2,500	2,500
105802160	M & R EQUIPMENT	11,704	30,000	30,000	35,000	35,000
105802170	M & R VEHICLES	28,481	45,000	45,000	50,000	50,000
105802260	ADVERTISING	-	100	-	100	100
105802310	GAS, OIL & TIRES	90,645	89,500	90,000	90,000	90,000
105802320	LANDFILL DISPOSAL	6,761	25,000	7,000	15,000	15,000
105802360	UNIFORMS	9,481	9,500	9,850	10,000	10,000
105802540	INSURANCE AND LIABILITY	38,338	45,850	35,000	40,000	40,000
	GENERAL OPERATING	187,059	247,550	219,450	242,700	242,700
105803450	CONTRACTED SERVICES	359	2,000	2,000	2,000	2,000
	CONTRACTUAL SERVICES	359	2,000	2,000	2,000	2,000
105804330	DEPT. SUPPLIES & MAT.	22,778	20,000	20,000	20,000	20,000
	MATERIAL AND SUPPLIES	22,778	20,000	20,000	20,000	20,000
105805740	CAPITAL OUTLAY EQUIP.	235,500	346,000	325,000	582,500	462,500
	CAPITAL OUTLAY	235,500	346,000	325,000	582,500	462,500
	TOTAL FOR DEPARTMENT	\$ 1,415,249	\$ 1,664,900	\$ 1,606,150	\$ 1,957,450	\$ 1,837,450

FUNDS (19) POSITIONS

CAPITAL OUTLAY 5740

ROLLOUTS (100/YR)	\$ 10,000
CART DUMPER	9,000
TITAN LEAF BOX	18,500
FREIGHTLINER M2 106 DUMP	135,000
REAR LOADER GARBAGE TRUCK	250,000
TRUCK (1/2 TON PICK UP)	40,000
	<u>\$ 462,500</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
TOURISM						
106101020	SALARIES & WAGES	\$ 77,678	\$ 80,500	\$ 82,000	\$ 82,100	\$ 82,100
106101021	SALARIES & WAGES - O	-	-	-	-	-
106101022	TEMPORARY & PART-TIME	-	-	-	-	-
106101023	SALARIES & WAGES - L	-	-	-	-	-
106101050	FICA TAXES	6,378	6,600	6,700	6,750	6,750
106101060	GROUP INSURANCE	9,402	9,700	9,700	11,100	11,100
106101070	RETIREMENT	10,761	11,800	11,850	12,700	12,700
106101071	CITY CONTRIBUTION 401k	1,947	2,200	2,050	2,100	2,100
106101080	BONUS	232	235	235	235	235
	PERSONAL SERVICES	106,398	111,035	112,535	114,985	114,985
106102110	TELEPHONE & POSTAGE	54	200	100	200	200
106102270	AUTO ALLOWANCE	5,500	5,620	5,750	5,850	5,850
106102530	DUES & SUBSCRIPTIONS	-	-	10,500	-	-
	GENERAL OPERATING	5,554	5,820	16,350	6,050	6,050
	TOTAL FOR DEPARTMENT	\$ 111,951	\$ 116,855	\$ 128,885	\$ 121,035	\$ 121,035

FUNDS (1) FULL TIME POSITION

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
RECREATION						
106201020	SALARIES & WAGES	\$ 171,612	\$ 180,000	\$ 180,000	\$ 182,000	\$ 182,000
106201021	SALARIES & WAGES - O	10,530	10,000	10,000	10,500	10,500
106201022	TEMPORARY & PART-TIME	127,344	130,000	130,000	133,000	133,000
106201023	SALARIES & WAGES - L	2,711	2,800	2,800	3,050	3,050
106201050	FICA TAXES	23,483	24,800	24,800	25,500	25,500
106201060	GROUP INSURANCE	46,489	48,000	48,000	55,000	55,000
106201070	RETIREMENT	23,504	26,500	26,500	28,500	28,500
106201071	CITY CONTRIBUTION 401K	4,566	4,900	4,800	5,000	5,000
106201080	BONUS	1,158	1,160	1,160	1,160	1,160
	PERSONAL SERVICES	411,397	428,160	428,060	443,710	443,710
106202110	TELEPHONE & POSTAGE	5,394	7,000	7,000	8,750	8,750
106202120	PRINTING	-	200	-	200	200
106202130	UTILITIES	44,243	45,000	50,000	52,500	52,500
106202140	TRAVEL, EDUCATION A	1,460	2,000	2,000	2,000	2,000
106202150	M & R BUILDINGS/GROUNDS	42,467	45,000	45,000	45,000	45,000
106202160	M & R EQUIPMENT	8,491	9,000	9,000	9,000	9,000
106202170	M & R VEHICLES	2,797	3,500	3,500	3,500	3,500
106202260	ADVERTISING	-	-	-	-	-
106202310	GAS, OIL & TIRES	8,724	11,000	11,000	11,000	11,000
106202360	UNIFORMS	563	700	700	700	700
106202480	PURCHASES FOR RESALE	2,588	3,000	3,000	3,500	3,500
106202530	DUES & SUBSCRIPTION	2,400	500	200	200	200
106202540	INSURANCE AND LIABILITY	22,420	27,000	27,000	26,050	26,050
106202570	MISCELLANEOUS EXPENSE	-	-	-	-	-
106202580	ACTIVITIES	700	3,300	4,000	3,500	3,500
	GENERAL OPERATING	142,246	157,200	162,400	165,900	165,900
106203450	CONTRACTED SERVICES	25,203	26,000	28,000	28,000	28,000
	CONTRACTUAL SERVICES	25,203	26,000	28,000	28,000	28,000
106204320	CHEMICALS	15,767	14,000	16,000	16,000	16,000
106204330	DEPT. SUPPLIES & MAT.	19,785	13,000	15,000	15,000	15,000
106204340	ATHLETIC SUPPLIES	49,190	50,000	50,000	50,000	50,000
	MATERIAL AND SUPPLIES	84,742	77,000	81,000	81,000	81,000
106205720	CAPITAL EXPENSE BLD	-	80,000	-	50,000	30,000
106205740	CAPITAL OUTLAY EQUIP.	11,800	55,000	55,000	120,000	-
	CAPITAL OUTLAY	11,800	135,000	55,000	170,000	30,000
	TOTAL FOR DEPARTMENT	\$ 675,388	\$ 823,360	\$ 754,460	\$ 888,610	\$ 748,610

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

CAPITAL OUTLAY 5720

FIELD EQUIPMENT \$ 30,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
CULTURAL AND LIBRARY						
106301020	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
106301021	SALARIES & WAGES - O	-	-	-	-	-
106301022	TEMPORARY & PART-TIME	14,250	15,000	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	14,250	15,000	15,000	15,000	15,000
106302260	ADVERTISING	-	-	-	-	-
106302540	INSURANCE AND LIABILITY	6,532	7,800	7,600	7,100	7,100
106302950	THEATRE BLDG, AND O	5,825	8,000	12,000	14,500	14,500
106302955	ROCKINGHAM DEPOT EXPEN:	5,386	8,000	6,000	7,000	7,000
	GENERAL OPERATING	17,744	23,800	25,600	28,600	28,600
	TOTAL FOR DEPARTMENT	\$ 31,994	\$ 38,800	\$ 40,600	\$ 43,600	\$ 43,600

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
CEMETERY DEPARTMENT						
106401020	SALARIES & WAGES	\$ 65,311	\$ 64,000	\$ 64,000	\$ 65,000	\$ 65,000
106401021	SALARIES & WAGES - O	4,849	6,000	6,000	6,500	6,500
106401022	TEMPORARY & PART-TIME	3,737	7,500	6,000	7,500	7,500
106401023	SALARIES & WAGES - L	883	-	-	-	-
106401050	FICA TAXES	5,745	6,000	6,000	6,100	6,100
106401060	GROUP INSURANCE	27,685	21,700	22,000	22,500	22,500
106401070	RETIREMENT	9,234	9,600	9,600	10,500	10,500
106401071	CITY CONTRIBUTION 401K	1,794	1,800	1,800	1,800	1,800
106401080	BONUS	463	465	465	465	465
PERSONAL SERVICES		119,701	117,065	115,865	120,365	120,365
106402110	TELEPHONE & POSTAGE	-	-	-	-	-
106402140	TRAVEL, EDUCATION A	-	250	250	250	250
106402160	M & R EQUIPMENT	1,415	3,500	3,500	3,500	3,500
106402170	M & R VEHICLES	587	2,000	2,000	2,500	2,500
106402260	ADVERTISING	-	-	-	-	-
106402310	GAS, OIL & TIRES	4,144	5,000	5,000	5,000	5,000
106402360	UNIFORMS	1,501	1,700	1,700	1,700	1,700
106402540	INSURANCE AND LIABILITY	7,238	8,500	7,700	7,500	7,500
GENERAL OPERATING		14,885	20,950	20,150	20,450	20,450
106404330	DEPT. SUPPLIES & MAT.	2,671	3,000	3,000	3,000	3,000
MATERIAL AND SUPPLIES		2,671	3,000	3,000	3,000	3,000
106405720	CAPITAL FACILITY IM	-	5,000	5,000	-	-
106405740	CAPITAL OUTLAY EQUIP.	-	19,500	19,500	8,500	8,500
CAPITAL OUTLAY		-	24,500	24,500	8,500	8,500
TOTAL FOR DEPARTMENT		\$ 137,257	\$ 165,515	\$ 163,515	\$ 152,315	\$ 152,315

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5740

BAGGER FOR LEAF COLLECTION	\$ 3,500
TREE REMOVAL & TRIMMING	5,000
	<u>\$ 8,500</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
GENERAL & ADMINISTRATIVE						
106501100	UNEMPLOY COMPENSATION	\$ 471	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	PERSONAL SERVICES	471	5,000	5,000	5,000	5,000
106502110	TELEPHONE & POSTAGE	45,203	50,000	55,000	65,000	65,000
106502130	UTILITIES & STREET	412,592	450,000	450,000	475,000	475,000
106502410	NC HWY TAX ON VEHICLES	11,771	10,000	8,650	10,000	10,000
106502550	LIABILITY INS DEDUC	5,307	10,000	20,000	15,000	15,000
106502555	WORKMENS COMP DEDU	834	15,000	-	15,000	15,000
106502610	SAFETY AWARDS	5,983	10,000	6,000	10,000	10,000
	GENERAL OPERATING	481,689	545,000	539,650	590,000	590,000
106503450	CONTRACTED SERVICES	12,805	17,000	15,000	15,000	15,000
	CONTRACTUAL SERVICES	12,805	17,000	15,000	15,000	15,000
106506010	INTERFUND REIMBURSE	(156,200)	(185,800)	(185,800)	(167,400)	(167,400)
	INTERFUND REIMBURSEMENT	(156,200)	(185,800)	(185,800)	(167,400)	(167,400)
TOTAL FOR DEPARTMENT		\$ 338,765	\$ 381,200	\$ 373,850	\$ 442,600	\$ 442,600

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
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						
109108933	DEBT SERVICE LEASE	398,330	322,323	322,323	322,323	322,323
	TOTAL OTHER TYPE	398,330	322,323	322,323	322,323	322,323
	TOTAL FOR DEPARTMENT	\$ 398,330	\$ 322,323	\$ 322,323	\$ 322,323	\$ 322,323

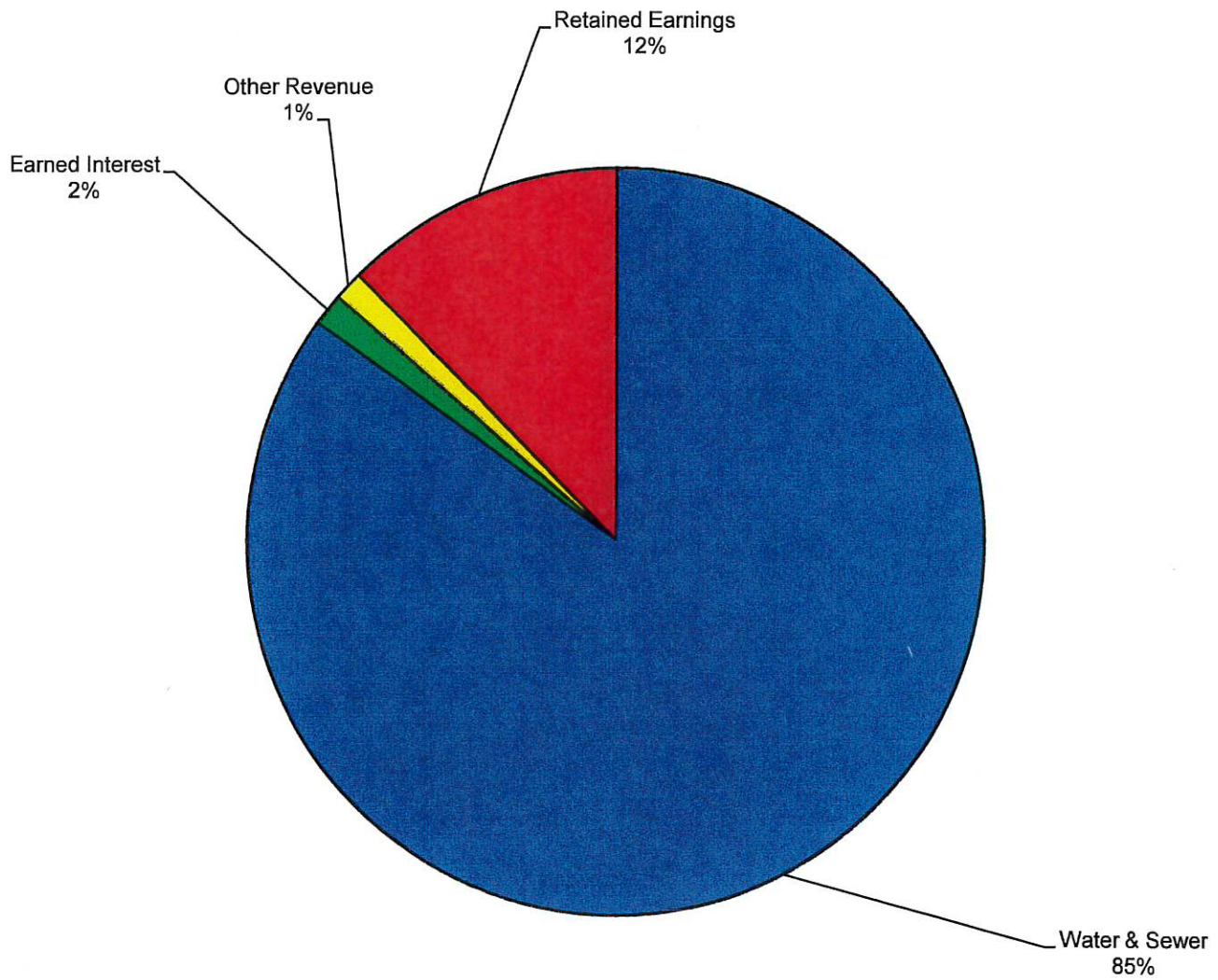
8933 DEBT

FIRE DEPARTMENT BUILDING (18 OF 40)
RCC BUILDING (5 OF 25)

\$ 57,492
264,831

\$ 322,323

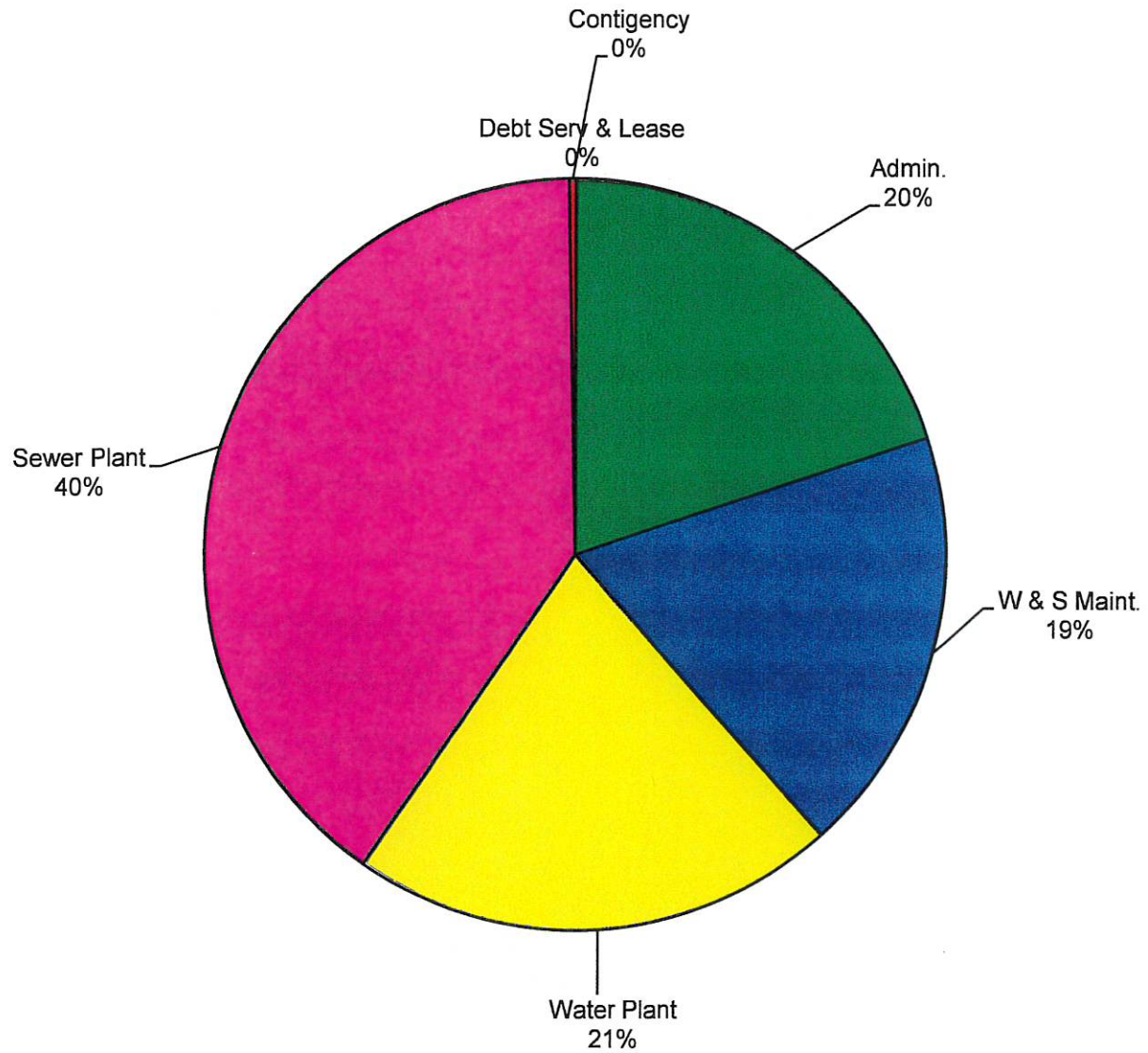
**Enterprise Fund
Revenues
Budget 2025-2026**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF REVENUES
2025-2026

Account Number	Account Title	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Expected Revenue 24/25	Budget 25/26
303291000	EARNED INT. ON INVEST	\$ 3,330	\$ 105,325	\$ 184,752	\$ 100,000	\$ 165,000	\$ 115,000
303354000	MISC REVENUES	3,478	3,405	42,324	3,000	9,000	4,500
303711000	WATER & SEW. CHARGES	6,755,042	7,277,587	6,757,611	7,250,000	6,500,000	6,975,000
303731000	TAPS & CONNECTION FEES	6,645	11,435	5,635	5,000	11,500	5,000
303751000	SERVICE CHARGES	88,411	124,645	114,930	120,000	105,000	105,000
303771000	BANK MERCHANT CARD SE	(11,055)	(12,905)	(7,859)	(10,000)	(10,000)	(10,000)
303831000	SALE OF FIXED ASSETS	-	-	-	-	49,350	-
303951080	TRANSFER FROM ARP	6,140	491,900	-	-	-	-
303991000	FUND BAL APPROPRIATED	-	-	-	680,135	-	1,014,880
TOTAL FUND REVENUE		<u>\$ 6,851,991</u>	<u>\$ 8,001,391</u>	<u>\$ 7,097,392</u>	<u>\$ 8,148,135</u>	<u>\$ 6,829,850</u>	<u>\$ 8,209,380</u>

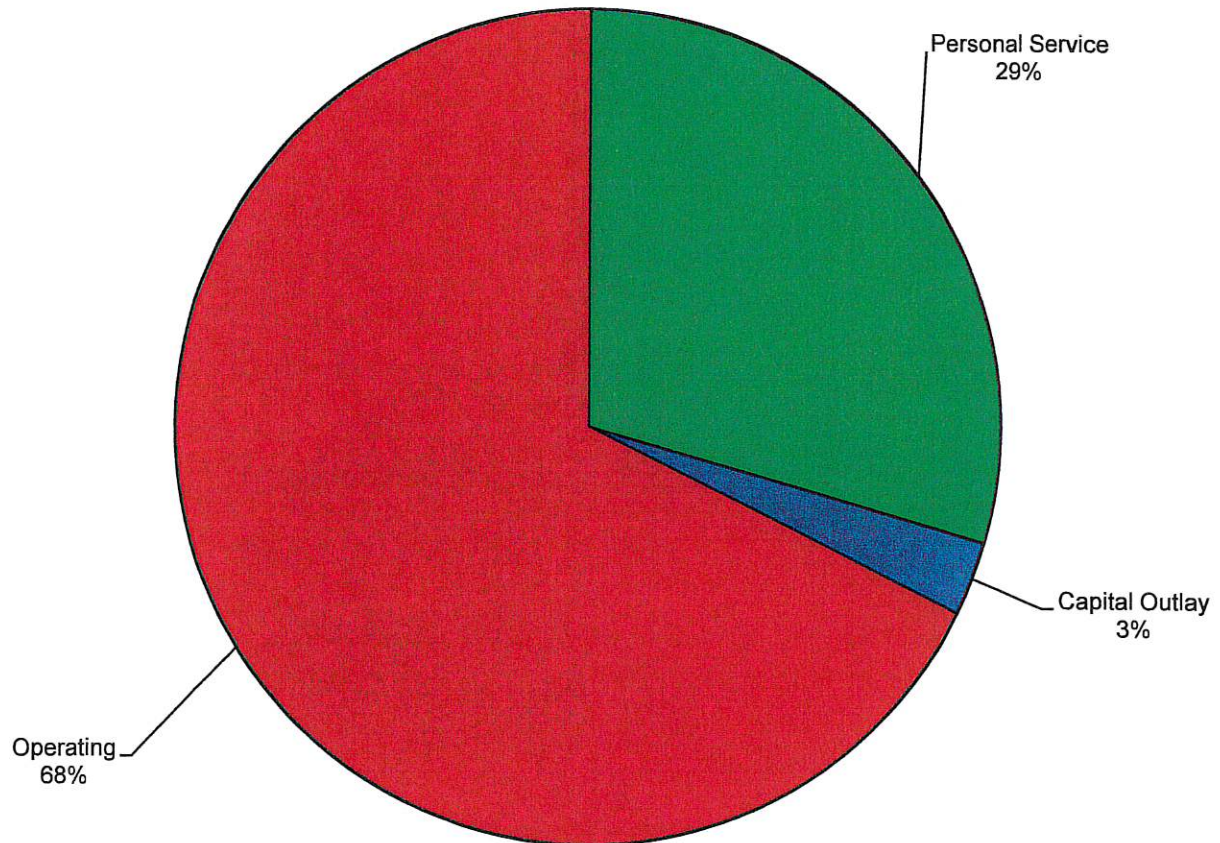
**Enterprise Fund
Expenses by Function
Budget 2025-2026**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
EXPENSE BY DEPARTMENT
2025-2026

Account Title	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Expected Expenses 24/25	Budget 25/26
DEPARTMENTAL:						
ADMINISTRATION	\$ 1,726,087	\$ 1,467,180	\$ 1,415,409	\$ 2,057,120	\$ 1,867,220	\$ 1,640,185
WATER & SEWER MAINT	1,093,092	1,091,923	1,108,776	1,403,775	1,565,765	1,515,515
WATER PLANT	904,816	1,077,378	1,208,955	1,568,255	1,576,910	1,735,030
SEWER PLANT	2,290,464	2,542,380	2,629,152	3,093,985	3,112,260	3,293,650
TOTAL DEPARTMENTAL	6,014,459	6,178,861	6,362,292	8,123,135	8,122,155	8,184,380
NON-DEPARTMENTAL:						
CONTINGENCY	-	-	-	25,000	-	25,000
DEPRECIATION	1,136,785	1,100,013	990,196	-	-	-
TOTAL NON-DEPT.	1,136,785	1,100,013	990,196	25,000	-	25,000
TOTAL EXPENSES	\$ 7,151,244	\$ 7,278,874	\$ 7,352,489	\$ 8,148,135	\$ 8,122,155	\$ 8,209,380

**Enterprise Fund
Expenses by Object
Budget 2025-2026**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
307201020	SALARIES & WAGES	\$ 288,889	\$ 300,000	\$ 225,000	\$ 230,000	\$ 230,000
307201021	SALARIES & WAGES - O	-	-	-	-	-
307201022	TEMPORARY & PART-TIME	-	-	-	-	-
307201023	SALARIES & WAGES - L	2,524	2,850	3,110	3,200	3,200
307201050	FICA TAXES	21,724	23,300	17,500	18,000	18,000
307201060	GROUP INSURANCE	50,193	48,500	40,000	45,000	45,000
307201070	RETIREMENT	37,654	41,600	31,000	34,000	34,000
307201071	CITY CONTRIBUTION 401K	7,312	7,650	5,700	6,000	6,000
307201080	BONUS	1,621	1,620	1,160	1,160	1,160
307201100	UNEMPLOYMENT COMP	471	5,000	2,100	5,000	5,000
	PERSONAL SERVICES	410,388	430,520	325,570	342,360	342,360
307202110	TELEPHONE & POSTAGE	14,717	16,000	16,000	20,000	20,000
307202120	PRINTING	37,353	40,000	40,000	41,500	41,500
307202140	TRAVEL, EDUCATION A	77	1,000	100	1,000	1,000
307202160	M & R EQUIPMENT	-	800	-	800	800
307202170	M & R VEHICLES	47	1,000	-	1,000	1,000
307202210	SOFTWARE & PROGRAM	4,442	5,000	1,000	5,000	5,000
307202260	ADVERTISING	910	500	-	500	500
307202310	GAS, OIL & TIRES	2,493	5,000	2,500	5,000	5,000
307202530	DUES & SUBSCRIPTIONS	6,316	7,000	8,000	8,000	8,000
307202540	INSURANCE, LIABILITY	18,533	22,350	21,450	20,100	20,100
307202550	LIABILITY INS DEDUC	1,000	5,000	1,000	5,000	5,000
307202555	WORKMAN'S COMP DED	-	5,000	5,000	5,000	5,000
307202570	MISC, SAFETY, FEES	7,888	20,000	12,000	20,000	20,000
307202580	HAMLET SERVICE CHAR	-	-	-	-	-
307202590	BAD DEBT	25,790	50,000	30,000	50,000	50,000
	GENERAL OPERATING EXPENSE	119,566	178,650	137,050	182,900	182,900
307203040	PROFESSIONAL SERVICE	40,000	60,000	45,000	60,000	60,000
307203450	CONTRACTED SERVICES	61,769	67,000	67,000	75,000	75,000
	CONTRACTUAL SERVICE	101,769	127,000	112,000	135,000	135,000
307204330	DEPT. MAT & SUPPLIES	6,359	15,000	5,000	15,000	15,000
	MATERIAL AND SUPPLIES	6,359	15,000	5,000	15,000	15,000
307205720	CAPITAL OUTLAY BUILDING	-	-	-	-	-
307205740	CAPITAL OUTLAY EQUIP.	-	283,350	265,000	265,625	15,625
	CAPITAL OUTLAY	-	283,350	265,000	265,625	15,625
307206010	INTERFUND REIMBURSE	906,600	1,022,600	1,022,600	949,300	949,300
307209000	OTHER POSTEMPLOYMENT BENEFITS	(129,272)	-	-	-	-
	TOTAL OTHER TYPE	777,328	1,022,600	1,022,600	949,300	949,300
	TOTAL FOR DEPARTMENT	\$ 1,415,409	\$ 2,057,120	\$ 1,867,220	\$ 1,890,185	\$ 1,640,185

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5740

NEW ACCOUNTING SOFTWARE (2/2) \$ 15,625

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
307501020	SALARIES & WAGES	\$ 427,679	\$ 575,000	\$ 550,000	\$ 600,000	\$ 600,000
307501021	SALARIES & WAGES - O	51,176	60,000	60,000	60,000	60,000
307501022	TEMPORARY & PART-TIME	-	-	-	-	-
307501023	SALARIES & WAGES - L	787	810	3,400	4,000	4,000
307501050	FICA TAXES	36,392	49,000	47,000	51,000	51,000
307501060	GROUP INSURANCE	131,480	162,000	145,000	165,500	165,500
307501070	RETIREMENT	61,946	87,350	83,500	96,500	96,500
307501071	CITY CONTRIBUTION 401K	12,031	16,000	15,300	16,650	16,650
307501080	BONUS	2,826	3,600	3,300	3,400	3,400
	PERSONAL SERVICES	724,317	953,760	907,500	997,050	997,050
307502110	TELEPHONE & POSTAGE	23	100	100	100	100
307502140	TRAVEL, EDUCATION A	2,978	7,100	7,100	8,000	8,000
307502160	M & R EQUIPMENT	113,905	40,000	55,000	40,000	40,000
307502170	M & R VEHICLES	6,467	20,000	20,000	30,000	30,000
307502260	ADVERTISING	-	300	-	300	300
307502310	GAS, OIL & TIRES	39,137	45,000	41,000	45,000	45,000
307502360	UNIFORMS	8,144	8,200	9,000	9,500	9,500
307502540	INSURANCE, LIABILITY	31,146	37,000	35,000	33,000	33,000
	GENERAL OPERATING EXPENSE	201,799	157,700	167,200	165,900	165,900
307503040	PROFESSIONAL SERVICE	1,213	6,000	10,000	16,000	16,000
307503450	CONTRACTED SERVICES	120,923	136,065	136,065	136,065	136,065
	CONTRACTUAL SERVICE	122,135	142,065	146,065	152,065	152,065
307504330	DEPT. MAT & SUPPLIES	60,525	127,000	135,000	135,000	135,000
	MATERIAL AND SUPPLIES	60,525	127,000	135,000	135,000	135,000
307505730	CAPITAL OUTLAY OTHER	-	15,500	16,000	15,500	15,500
307505740	CAPITAL OUTLAY EQUIP.	-	7,750	194,000	712,000	50,000
	CAPITAL OUTLAY	-	23,250	210,000	727,500	65,500
	TOTAL FOR DEPARTMENT	\$ 1,108,776	\$ 1,403,775	\$ 1,565,765	\$ 2,177,515	\$ 1,515,515

FUNDS (15) POSITIONS

CAPITAL OUTLAY 5730

ROOT X \$ 15,500

CAPITAL OUTLAY 5740

TRUCK (1/2 TON, 4DR, 4X4) \$ 50,000

CONTRACTED SERVICES 3450

TANK MAINTENANCE 86,065

ROOT CONTROL 50,000

\$ 136,065

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
308101020	SALARIES & WAGES	\$ 239,037	\$ 240,000	\$ 260,000	\$ 260,000	\$ 260,000
308101021	SALARIES & WAGES - O	18,933	20,000	25,000	25,500	25,500
308101022	TEMPORARY & PART-TIME	-	-	-	-	-
308101023	SALARIES & WAGES - L	2,714	3,100	3,210	3,280	3,280
308101050	FICA TAXES	19,346	20,250	21,750	22,500	22,500
308101060	GROUP INSURANCE	44,454	48,500	45,500	55,500	55,500
308101070	RETIREMENT	32,513	36,150	39,000	40,000	40,000
308101071	CITY CONTRIBUTION 401K	6,315	6,600	7,100	7,000	7,000
308101080	BONUS	1,506	1,505	1,650	1,650	1,650
	PERSONAL SERVICES	364,819	376,105	403,210	415,430	415,430
308102110	TELEPHONE & POSTAGE	105	2,000	100	2,000	2,000
308102130	UTILITIES	211,104	240,000	245,000	260,000	260,000
308102140	TRAVEL, EDUCATION A	3,368	4,000	4,000	4,000	4,000
308102150	M & R BUILDINGS	9,202	15,000	-	15,000	15,000
308102160	M & R EQUIPMENT	9,968	50,000	35,000	50,000	50,000
308102170	M & R VEHICLES	137	2,000	100	2,000	2,000
308102260	ADVERTISING	315	500	125	500	500
308102310	GAS, OIL & TIRES	1,678	4,000	1,000	4,000	4,000
308102360	UNIFORMS	2,002	2,100	2,000	2,100	2,100
308102530	DUES & SUBSCRIPTIONS	605	1,000	800	1,000	1,000
308102540	INSURANCE, LIABILITY	18,476	22,050	19,500	19,000	19,000
308102590	RICHMOND CO WATER	287,686	310,000	385,000	425,000	425,000
308102591	HAMLET WATER PURCH.	-	10,000	-	10,000	10,000
	GENERAL OPERATING EXPENSE	544,646	662,650	692,625	794,600	794,600
308103040	PROFESSIONAL SERVICE	-	5,000	-	5,000	5,000
308103450	CONTRACTED SERVICES	28,005	50,000	40,000	50,000	50,000
	CONTRACTUAL SERVICE	28,005	55,000	40,000	55,000	55,000
308104320	CHEMICAL & FLUORIDE	250,634	420,000	395,000	420,000	420,000
308104330	DEPT. MAT & SUPPLIES	20,851	25,000	18,000	25,000	25,000
	MATERIAL AND SUPPLIES	271,485	445,000	413,000	445,000	445,000
308105730	CAPITAL OUTLAY OTHER	-	7,500	7,500	-	-
308105740	CAPITAL OUTLAY EQUIP.	-	22,000	20,575	25,000	25,000
	CAPITAL OUTLAY	-	29,500	28,075	25,000	25,000
	TOTAL FOR DEPARTMENT	\$ 1,208,955	\$ 1,568,255	\$ 1,576,910	\$ 1,735,030	\$ 1,735,030

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5740

SPECTROPHOTMETER	\$ 7,500
VALVES FOR LIME TANK	4,500
3 CONTROLLERS FOR FILTERS	6,600
2 CIRCUIT BOARDS FOR SOFT START (SPARES)	2,400
TURBIDIMETERS	4,000
	\$ 25,000

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
SEWER PLANT						
308151020	SALARIES & WAGES	\$ 387,893	\$ 405,000	\$ 420,000	\$ 410,000	\$ 410,000
308151021	SALARIES & WAGES - O	38,033	42,000	42,000	43,000	43,000
308151022	TEMPORARY & PART-TIME	-	-	-	-	-
308151023	SALARIES & WAGES - L	7,212	7,450	7,525	6,500	6,500
308151050	FICA TAXES	31,952	35,000	35,725	35,500	35,500
308151060	GROUP INSURANCE	65,817	67,650	69,250	88,000	88,000
308151070	RETIREMENT	55,928	62,500	63,800	66,500	66,500
308151071	CITY CONTRIBUTION 401K	10,856	11,500	11,675	11,550	11,550
308151080	BONUS	2,085	2,085	2,085	2,100	2,100
	PERSONAL SERVICES	599,775	633,185	652,060	663,150	663,150
308152110	TELEPHONE & POSTAGE	680	1,000	300	1,000	1,000
308152130	UTILITIES	588,786	550,000	560,000	610,000	610,000
308152140	TRAVEL, EDUCATION A	2,585	2,500	1,700	2,500	2,500
308152150	M & R BUILDINGS	7,920	11,000	11,000	15,000	15,000
308152160	M & R EQUIPMENT	206,034	275,000	275,000	300,000	300,000
308152170	M & R VEHICLES	36,395	25,000	25,000	30,000	30,000
308152260	ADVERTISING	468	2,000	1,200	2,000	2,000
308152310	GAS, OIL & TIRES	43,915	51,000	43,000	55,000	55,000
308152360	UNIFORMS	5,362	4,800	4,000	4,500	4,500
308152540	INSURANCE, LIABILITY	24,486	29,000	27,500	26,500	26,500
	GENERAL OPERATING	916,632	951,300	948,700	1,046,500	1,046,500
308153450	CONTRACTED SERVICES	174,551	153,000	153,000	180,000	180,000
	CONTRACTUAL SERVICES	174,551	153,000	153,000	180,000	180,000
308154320	CHEMICALS	915,240	1,175,000	1,175,000	1,250,000	1,250,000
308154330	DEPT. MAT & SUPPLIES	22,954	23,000	25,000	26,000	26,000
	MATERIAL AND SUPPLIES	938,194	1,198,000	1,200,000	1,276,000	1,276,000
308155730	CAPITAL EXPENSE, BLDG	-	77,500	77,500	106,000	106,000
308155740	CAPITAL EXPENSE, EQUIP	-	81,000	81,000	230,190	22,000
308155750	CAPITAL EXP, PUMP STATION	-	-	-	-	-
	CAPITAL OUTLAY	-	158,500	158,500	336,190	128,000
	TOTAL FOR DEPARTMENT	\$ 2,629,152	\$ 3,093,985	\$ 3,112,260	\$ 3,501,840	\$ 3,293,650

FUNDS (8) POSITIONS

CAPITAL OUTLAY 5730

REPLACE MONITORING SYSTEM AT PLANT & 25 PUMP STATIONS	\$ 44,000
SANDBLAST AND COAT CLARIFIER #3	62,000
	\$ 106,000

CAPITAL OUTLAY 5740

REPLACE CONTROL PANEL AT GIBSON PUMP STATION	\$ 22,000
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CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
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	-	-	-	-	-
309108935	AMORTIZATION	-	-	-	-	-
	TOTAL OTHER TYPE	-	-	-	-	-
	TOTAL FOR DEPARTMENT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF EXPENDITURES
2025-2026

Account Number	Account Title	Actual 23/24	Budget 24/25	Expected Expenditure 24/25	Dept. Request 25/26	Approved Request 25/26
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	159,074	100,000	345,650	175,000	175,000
	CONTRACTUAL SERVICES	159,074	100,000	345,650	175,000	175,000
444308900	T/FER DISCOVERY PLACE	-	-	-	-	-
444309951	FACADE IMPROVEMENT	-	25,000	-	25,000	25,000
444309952	BUILDING IMPROVEMENT	-	100,000	-	100,000	100,000
444309953	INDUSTRIAL INCENTIVE	-	745,092	-	774,151	774,151
444309954	COMMERCIAL INCENTIVE	-	75,000	-	75,000	75,000
	NON-DEPARTMENTAL EXPENSES	-	945,092	-	974,151	974,151
	TOTAL FOR DEPARTMENT	159,074	1,095,092	345,650	1,199,151	1,199,151
	TOTAL UDAG EXPENDITURE	<u>\$ 159,074</u>	<u>\$ 1,095,092</u>	<u>\$ 345,650</u>	<u>\$ 1,199,151</u>	<u>\$ 1,199,151</u>

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF REVENUES
2025-2026

Account Number	Account Title	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Expected Revenue 24/25	Budget 25/26
443291000	INT EARNED ON INVEST	\$ 318	\$ 7,260	\$ 26,164	\$ 25,000	\$ 35,000	\$ 30,000
443351000	MISC REVENUES	-	100	6,300	-	120,000	-
443471020	INCENTIVE LOAN RPMT	29,832	27,980	30,579	30,000	30,000	29,500
443500000	RURAL TRANSFORMATION GRANT	-	-	46,739	-	310,000	-
443721000	RENTAL INCOME	30,000	27,500	10,000	18,000	13,000	6,000
443991000	FUND BAL APPROPRIATED	-	-	-	1,022,092	-	1,133,651
TOTAL FUND REVENUE		<u>\$ 60,150</u>	<u>\$ 62,841</u>		<u>\$ 1,095,092</u>	<u>\$ 508,000</u>	<u>\$ 1,199,151</u>

Primary Capital Outlay Appropriations

FY 2025 - 2026

General Fund

Account	Purpose	Amount
Administration	RCC Payment (5 of 25)	\$ 264,831
Finance	Accounting Software (2/2)	15,625
Planning & Inspections	Truck - Code Enforcement	39,000
	Large Format Printer	7,000
Buildings/Grounds	Rekey Doors - Police Station	3,000
	Miscellaneous Plants - Downtown	3,000
	Mulch Plant Beds - Downtown	2,000
	LED Panel Lights	3,000
	Repair Roof & Paint Storage Building	28,000
	Mulch - Playground Hitchcock	5,700
	Walker Mower - Public Works	24,000
Police	Patrol Vehicles (2)	92,000
	Equipment Vehicles (2)	22,000
	Axon Interview Room	16,000
	TCMA Radio Programming	6,000
Fire	Replace Viper Radios	4,000
	Air Pack Replacement	39,000
	Turnout Gear	50,000
	Station #1 Building Payment (18 of 40)	57,492
Shop/Maintenance	Panther Oil Pumps	7,000
Streets	Z-Turn Mower	16,000
	49" x 38" Tommy Gate	5,200
	Street Sweeper (Partial)	171,000
Powell Bill	Street Sweeper (Partial)	175,000
	Culvert Replacement - Brookfield Rd	110,000
Sanitation	Rollouts (100/year)	10,000
	Cart Dumper	9,000
	Titan Leaf Box	18,500
	Freightline M2 106 Dump	135,000

	Rear Loader Garbage Truck	250,000
	Truck (1/2 Ton Pick Up)	40,000
Recreation	Field Equipment	30,000
Cemetery	Bagger for Leaf Collection	3,500
	Tree Removal/Trimming	5,000
General Fund Total Capital Outlay Appropriation		<u><u>\$ 1,666,848</u></u>

Enterprise Fund

Account	Purpose	Amount
Enterprise Administration	Accounting Software (2/2)	\$ 15,625
W&S Maintenance	Tank Maintenance	86,065
	Root Control	50,000
	Root X	15,500
	Truck (1/2 ton, 4 Dr, 4x4)	50,000
Water Plant	Spectrophotometer	7,500
	Valves for Lime Tank	4,500
	3 Controllers for Filters	6,600
	2 Circuit Boards for Soft Start (Spares)	2,400
	Turbidimeters	4,000
Wastewater Plant	Replace Monitoring System	44,000
	Sandblast and Coat Clarifier #3	62,000
	Replace Control Panel at Gibson P.S.	22,000
Enterprise Fund Total Capital Outlay Appropriation		\$ 370,190

City of Rockingham, NC
WATER & SEWER RATES
Effective July 1, 2025

I. IN-CITY (all customers)

REGULAR

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$10.30	\$5.45
2,000 – 50,000	2.50/1,000 gal.	2.50/1,000 gal.
50,000 – 250,000	2.15/1,000 gal.	2.15/1,000 gal.
Over – 250,000	1.75/1,000 gal.	1.75/1,000 gal.

II. OUTSIDE CITY

REGULAR

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$20.60	\$10.90
2,000 – 50,000	5.00/1,000 gal.	5.00/1,000 gal.
50,000 – 250,000	4.30/1,000 gal.	4.30/1,000 gal.
Over – 250,000	3.50/1,000 gal.	3.50/1,000 gal.

INDUSTRIAL USER SURCHARGE RATES

BOD

The surcharge rate for BOD concentrations in excess of 250 mg/l will be .49 cents per pound.

TSS

The surcharge rate for TSS concentrations in excess of 250 mg/l will be .38 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 \$24.66 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 2025-2026**

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, 2025 and ending June 30, 2026

SCHEDULE A. GENERAL FUND EXPENSE

GOVERNING BODY	236,250
ADMINISTRATION	434,400
FINANCE	325,985
PLANNING & INSPECTIONS	547,925
PUBLIC BUILDINGS & GROUNDS	439,850
POLICE DEPARTMENT	4,020,000
FIRE DEPARTMENT	1,629,350
MAINTENANCE SHOP	123,680
STREETS – REGULAR	595,700
STREETS – POWELL BILL	665,374
SANITATION	1,837,450
TOURISM	121,035
RECREATION	748,610
CULTURAL/LIBRARY	43,600
CEMETERIES	152,315
GENERAL ADMINISTRATION	442,600
CONTINGENCY	25,000
DEBT SERVICE	322,323
TOTAL GENERAL FUND EXPENSES	12,711,447

**Budget Ordinance
2025-2026**

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SCHEDULE B. ENTERPRISE FUND EXPENSE

ADMINISTRATION	1,640,185
UTILITIES MAINTENANCE	1,515,515
WATER PLANT OPERATION	1,735,030
WASTEWATER TREATMENT	3,293,650
CONTINGENCY	25,000
TOTAL ENTERPRISE FUND EXPENSE	8,209,380

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT

ECONOMIC DEVELOPMENT PROJECTS	1,199,151
TOTAL EXP. URBAN DEV. ACTION GRANT FUND	1,199,151

SUBTOTAL OF ALL APPROPRIATIONS	22,119,978
GRAND TOTAL OF ALL APPROPRIATIONS	22,119,978

**Budget Ordinance
2025-2026**

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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, 2025 and ending June 30, 2026:

SCHEDULE A. GENERAL FUND REVENUE

CURRENT YEAR'S PROPERTY/AUTO TAX	4,745,000
CURRENT YEAR'S SALES TAXES	2,485,000
CURRENT YEAR'S PRIVILEGE TAX	3,200
CURRENT YEAR'S VEHICLE/LICENSE TAX	30,000
ALL PRIOR YEAR'S TAX	29,300

TOTAL LOCAL TAXES	7,292,500
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REVENUE FROM STATE TAXES	997,500
POWELL BILL AID	665,374
ARREST FEES, PENALTIES, INTEREST	16,000
INVESTMENT EARNINGS	305,000
OTHER REVENUE SOURCES	2,394,831

TOTAL ADDITIONAL REVENUE	4,378,705
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APPROPRIATED FROM FUND BALANCE	1,040,242
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GRAND TOTAL, GENERAL FUND REVENUE	12,711,447
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**Budget Ordinance
2025-2026**

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SCHEDULE B. ENTERPRISE FUND REVENUE

WATER & SEWER CHARGES	6,975,000
INVESTMENT INTEREST	115,000
CONNECTION FEES	5,000
OTHER REVENUE	99,500
FUND BALANCE APPROPRIATED	1,014,880
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GRAND TOTAL ENTERPRISE FUND REVENUE	8,209,380

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT FUND

INCENTIVE LOAN REPAYMENTS	35,500
INTEREST ON INVESTMENTS	30,000
APPROPRIATED FROM FUND BALANCE	1,133,651
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GRAND TOTAL UDAG FUND REVENUE	1,199,151
 SUBTOTAL, SCHEDULES B, C	 9,408,531
 GRAND TOTAL, ALL REVENUES	 22,119,978

**Budget Ordinance
2025-2026**

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SECTION 3. TAXES LEVIED. There is hereby levied the Ad Valorem tax rate of \$.55 per \$100 valuation of taxable property, as listed for taxes as of January 1, 2025, for the purpose of raising revenues to finance the foregoing appropriations. This tax rate is based upon an estimated total valuation of \$883,247,518 (810,520,245 property and 72,727,273 auto) and an estimated collection rate of 97.5% for real and personal property and 100.0% collection rate for motor vehicles 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
2025-2026
Page 6**

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**