



PROPOSED ANNUAL FISCAL BUDGET

2026 – 2027

John P. Hutchinson
Mayor

Denise A. Sullivan
Mayor Pro Tem

CITY COUNCIL

C. Bennett Deane, III
Greg A. LeBerth

Holly L. Howe
Debbie Wrenn

Monty R. Crump
City Manager

Jennifer Lambeth
Finance Director

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City of Rockingham, NC

FY 2026-2027
BUDGET

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TO: Mayor John P. Hutchinson and City Council

DATE: April 30, 2026

**RE: City of Rockingham Fiscal Year 2026/2027 Annual Budget
Budget Message/Comments**

GOALS FOR FY 2026/2027

The primary goal for 2026/2027 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 2026/2027 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 2026/2027 budget is based on total Ad valorem tax base of 915,513,150 valuation. Of that amount of valuation 837,331,330 is driven from the property tax base and 78,181,820 is based on auto valuation. The FY 26/27 tax rate is projected to remain .55 and will generate 4,900,000.00 in tax revenue. General fund revenues remain stable with slight growth across the board; thus outlook is steady in the general fund In previous years the budget has provided annual fee increases for sanitation services in effort to make sanitation more self sufficient. In FY 26/27 it is proposed to leave the sanitation rates the same for residential customers and increase garbage fee (roll carts) by \$2.00 to bring that cost more in line with cost of service in 26/27. All 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	5,874,675.	395,497.
2026*(June 30, est)	5,491,528.	300,000.
2027*(June 30, est)	4,542,527.	250,000.
*949,001 allocated in 2026/27		

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	890,160,909	.55	4,895,885	4,812,232	98.3%
2025-26 est	905,513,142	.55	4,980,320	4,845,000	97.3%

2026-27 est	915,513,150	.55	5,035,320	4,900,000	97.3%
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GENERAL FUND EXPENDITURE HIGHLIGHTS

- **Personnel**

A total of 133 full-time employees in both General and Enterprise funds are fully funded, the same as last year. The proposed budget also provides for an across-the-board COLA of 3%.

Additionally, this year's 2026/2027 FY budget provides funding to increase employee 401(k) plans from a City contribution of 2.5% to 5% for all non-law enforcement personnel.

Law enforcement personnel have been receiving a 5% 401(k) City contribution by state statute since inception. Fortunately, health care costs will only rise by 4%, and the City will remain with BCBS with no plan modifications. This renewal rate is well below the trend of 8–9%.

Good news!

- **General**

Appropriations for Capital Outlay requests are funded at \$1,247,023 or \$419,825 less than prior year. All non-governmental agencies are funded at prior year level.

ENTERPRISE REVENUE HIGHLIGHTS

The proposed FY 2026/27 budget includes an increase in water and sewer rates across the board by 5%, resulting in an estimated total revenue increase of approximately \$260,000.

As noted in the prior fiscal year, due to significant declines in surcharge revenue and increased operating costs, a two-year plan to increase revenue was identified as necessary to offset the lost revenue.

Following that plan, it was determined that an additional 5% to 7.5% rate increase would be needed this fiscal year. As noted, a 5% rate increase is proposed, and staff will continue to monitor this matter during the upcoming fiscal year for recommendations in the next budget cycle.

The average monthly increase in the minimum water and sewer bill will be approximately \$0.80.

A more detailed review of this item will be provided during the budget retreat. 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	2,946,528.	177,550.
2026*June 30 est.	2,093,068.	190,000.
2027*June 30 est	1,043,493.	105,000.
*1,049,575 allocated in 2026/27		

ENTERPRISE EXPENSE HIGHLIGHTS

Appropriations for Enterprise Fund Capital Outlay expenditures are \$122,425 greater than prior year at 492,615.00 for FY 26/27.

Conclusion

The proposed FY 2026/27 City budget reflects a budget with stable General Fund revenues and addresses the challenge of fully stabilizing Enterprise Fund revenues. Steps taken in the current budget, and continuation of that plan in FY 2026/27, will ensure the financial stability of the City’s utility fund.

The proposed FY 2026/27 budget continues to provide compensation increases to our employees, including an increase in the City’s 401(k) contribution from 2.5% to 5%. This enhancement in retirement benefits will help provide an incentive for employees to remain and build a career with the City.

The proposed FY 2026/27 budget also continues to aggressively replace and update equipment and vehicles across all departments in an effort to better serve our citizens.

We owe our employees our utmost appreciation for the work they do each day, and in many cases 24 hours a day, on behalf of the health, safety, and welfare of our City.

I am especially appreciative of Jennifer Lambeth, who consistently provides credible, professional financial management and guidance in managing our taxpayers’ money and ensuring the City’s financial capacity.

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.

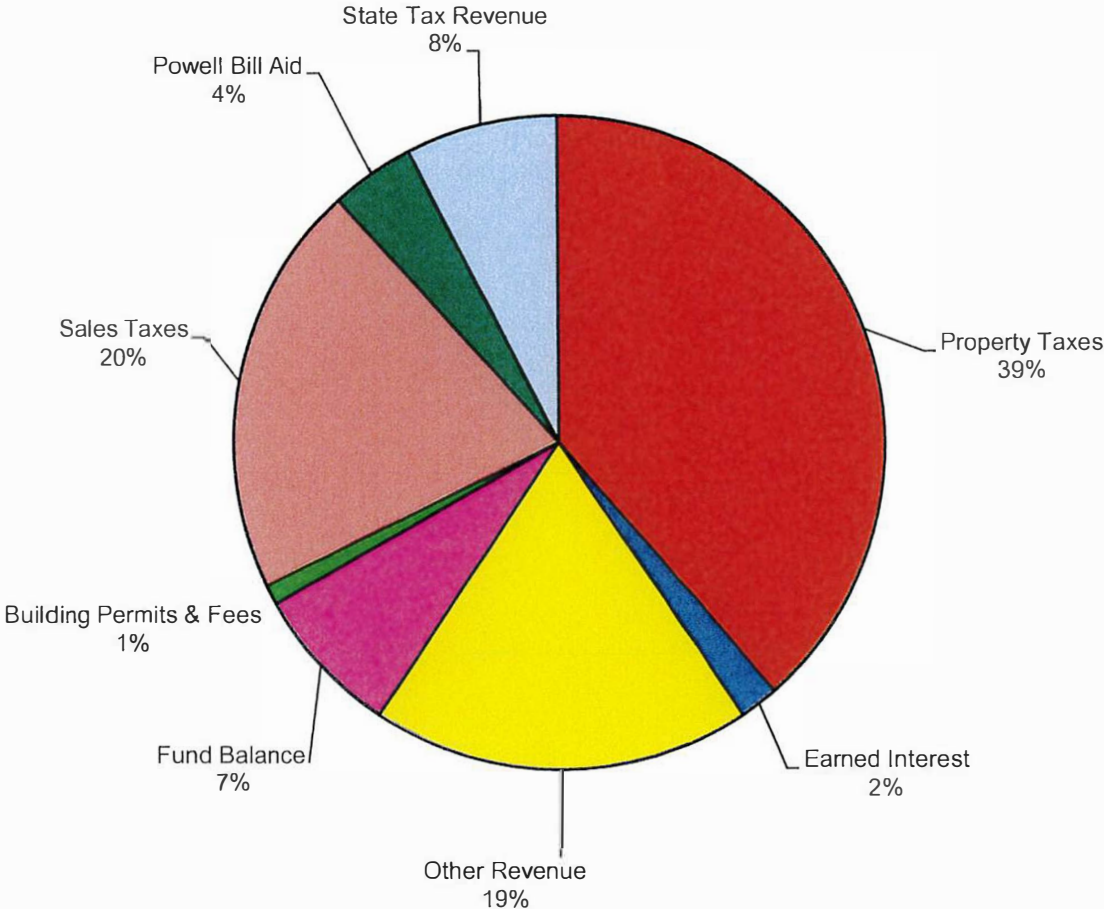
In accordance with the Local Government Budget and Fiscal Control Act, the net debt (total debt carried by a municipality less enterprise fund debt) shall not exceed eight percent (8%) of the assessed value of taxable property.

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.

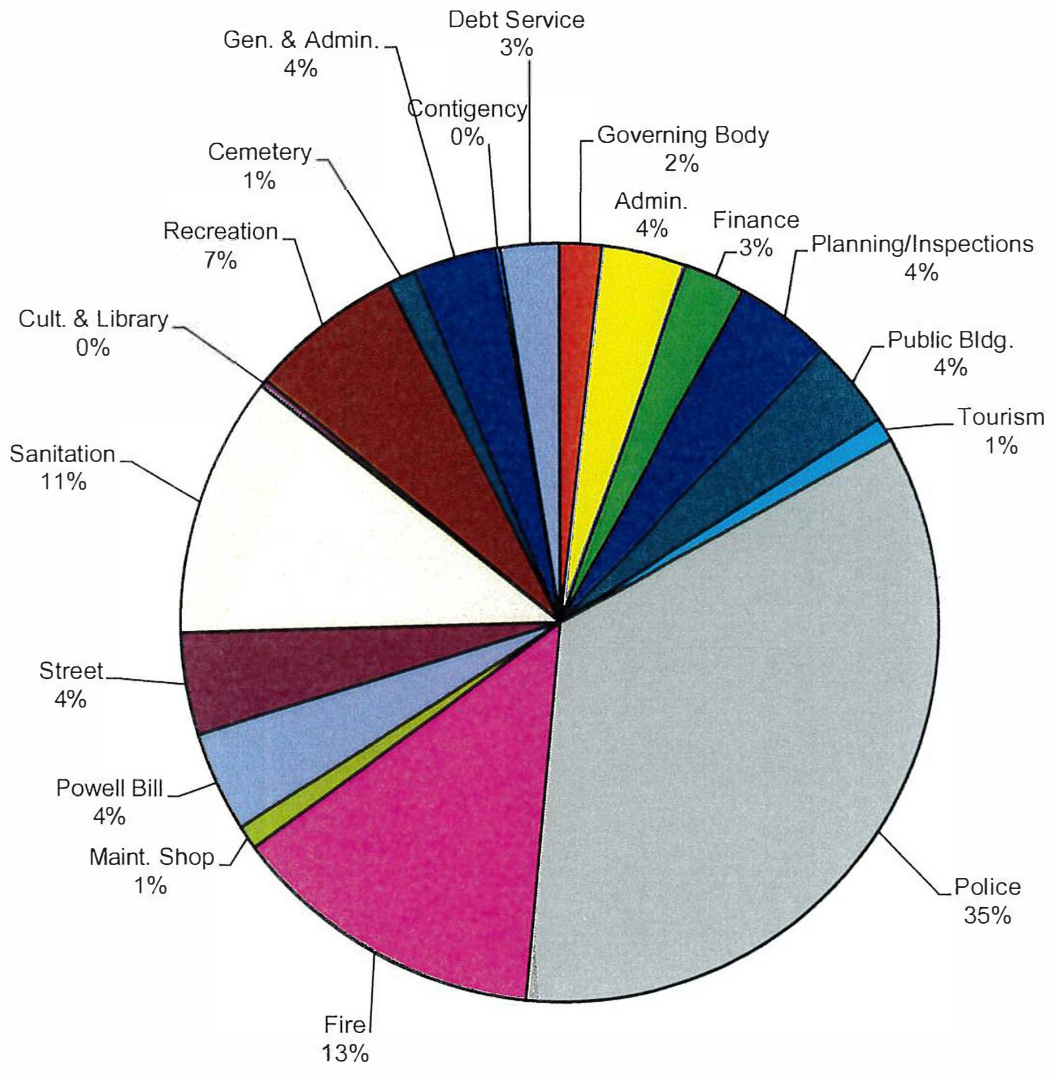
**General Fund
Revenues
Budget 2026-2027**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2026-2027

Account Number	Account Title	Actual 22/23	Actual 23/24	Actual 24/25	Budget 25/26	Expected Revenue 25/26	Budget 26/27
103012011	TAXES-AD VALOREM	64	-	-	-	-	-
103012012	TAXES-AD VALOREM	175	-	-	-	-	-
103012013	TAXES-AD VALOREM	64	156	-	-	-	-
103012014	TAXES-AD VALOREM	133	166	160	50	-	-
103012015	TAXES-AD VALOREM	305	166	160	50	145	50
103012016	TAXES-AD VALOREM	379	182	149	100	145	50
103012017	TAXES-AD VALOREM	419	182	149	100	175	100
103012018	TAXES-AD VALOREM	617	256	149	100	175	100
103012019	TAXES-AD VALOREM	563	686	295	150	175	100
103012020	TAXES-AD VALOREM	2,430	911	991	250	250	150
103012021	TAXES-AD VALOREM	24,805	3,406	1,625	1,000	250	250
103012022	TAXES-AD VALOREM	3,571,576	31,740	7,632	1,500	2,500	1,000
103012023	TAXES-AD VALOREM	-	3,633,266	37,919	6,000	5,050	1,500
103012024	TAXES - AD VALOREM	-	-	4,372,860	20,000	20,000	6,000
103012025	TAXES - AD VALOREM	-	-	-	4,345,000	4,415,000	25,000
103012026	TAXES - AD VALOREM	-	-	-	-	-	4,470,000
103011001	CURRENT YR TAXES-VEH.	408,642	419,688	439,370	400,000	430,000	430,000
103011030	ALL PRIOR YEAR TAXES	420	1,485	317	-	500	-
103011060	LEASE & RENTAL VEHICLE	35,422	41,535	41,498	40,000	38,000	40,000
103011070	TOURISM REIMBURSEMENT	103,413	110,387	126,140	121,000	120,000	127,000
103011080	FIRE TAX FEES	38,271	37,665	36,863	40,000	40,000	40,000
103171000	PENALTIES & INTEREST	21,372	20,486	29,202	15,000	25,000	25,000
103183000	PAYMENT IN LIEU OF TAX	11,288	22,551	21,580	14,000	21,500	21,500
103191000	LICENSE TAGS	32,535	31,950	32,110	30,000	30,000	30,000
103251000	PRIVILEGE LICENSE	760	700	715	700	750	750
103251001	PRIVILEGE LICENSE-TEMP	1,106	2,806	4,260	2,500	4,250	4,250
103291000	EARNED INTEREST ON INV.	288,106	470,824	395,497	305,000	300,000	250,000
103311000	RENTS	11,700	10,200	10,600	9,600	9,600	9,600
103311030	COUNTY GOVERNMENT GRANT	63,788	63,788	95,682	95,000	95,680	95,680
103311040	RECREATION DEPT.	91,705	104,147	94,508	95,000	95,000	95,000
103311050	HINSON LAKE REVENUES	3,600	4,150	4,000	3,600	3,500	3,500
103351000	MISCELLANEOUS REVENUES	311,412	831,192	97,801	10,000	54,000	20,000
103362000	SALES TAX TELECOMM.	90,346	85,298	81,770	70,000	78,000	75,000
103362010	SALES TAX PIPED GAS	50,840	45,680	49,498	43,500	55,000	57,750
103372000	UTILITY FRANCHISE TAX	683,284	716,273	739,973	770,000	722,000	728,000
103372010	SALES TAX VIDEO	87,729	81,904	68,248	67,000	67,000	62,500
103401000	SOLID WASTE DISPOSAL TAX	7,359	7,120	6,885	7,000	7,300	7,500
103412000	BEER & WINE TAX	41,371	44,455	35,668	40,000	35,000	35,500
103432000	POWELL BILL ALLOCATION	283,322	311,649	334,655	335,000	330,800	330,800
103441000	ON-BEHALF OF PAYMENTS	35,531	36,155	40,801	40,000	40,000	40,000
103451000	LOCAL SALES TAX 2%	1,782,289	1,790,969	1,850,114	1,850,000	1,920,000	1,975,000
103452000	HOLD HARMLESS	600,084	594,268	605,529	635,000	618,000	635,000
103471000	ABC REVENUES	300,716	407,860	122,222	350,000	350,000	350,000
103471001	ABC REVENUE LAW ENFORCEMENT	14,016	14,086	14,248	15,000	15,000	15,000
103491001	MISCELLANEOUS FIRE REVENUES	-	364	1,092	-	-	-
103491002	FIRE DEPT CPR CLASS	(200)	(48)	-	-	-	-
103492001	FIRE DEPT GRANT	-	1,000	-	-	-	-
103492002	POLICE GRANTS	46,771	41,841	19,351	70,000	101,000	30,000
103492003	DRUG ASSEST FORFEITURE	306	-	11,377	300	-	300
103492004	MISCELLANEOUS POLICE REVENUE	3,107	2,933	2,000	2,500	3,000	2,500
103492005	DRUG CONTROL SUBSTANCE TAX	2,718	2,354	2,771	2,500	1,000	2,500
103511000	ARREST & WITNESS FEES	464	1,187	1,365	1,000	1,000	1,200
103551000	BLDG PERMITS & REZONING	99,951	81,222	128,068	80,000	160,000	125,000
103771000	BANK MERCHANT CARD FEES	(11,361)	(12,926)	(14,582)	(20,000)	(15,000)	(15,000)
103831000	SALE OF FIXED ASSESTS	-	-	71,087	-	-	-
103901000	GARBAGE FEES	962,749	1,050,498	1,133,821	1,148,000	1,148,000	1,165,000
103951010	CONT - RICHMOND COUNTY	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	1,599,716	-	-	-	-	-
103991000	FUND BAL APPROPRIATED	-	-	-	1,040,242	-	949,001
103992010	FD BAL APP POWELL BILL	-	-	-	330,374	-	201,411
		\$ 11,984,508	\$ 11,427,141	\$ 11,432,524	\$ 12,711,447	\$ 11,627,076	\$ 12,748,873

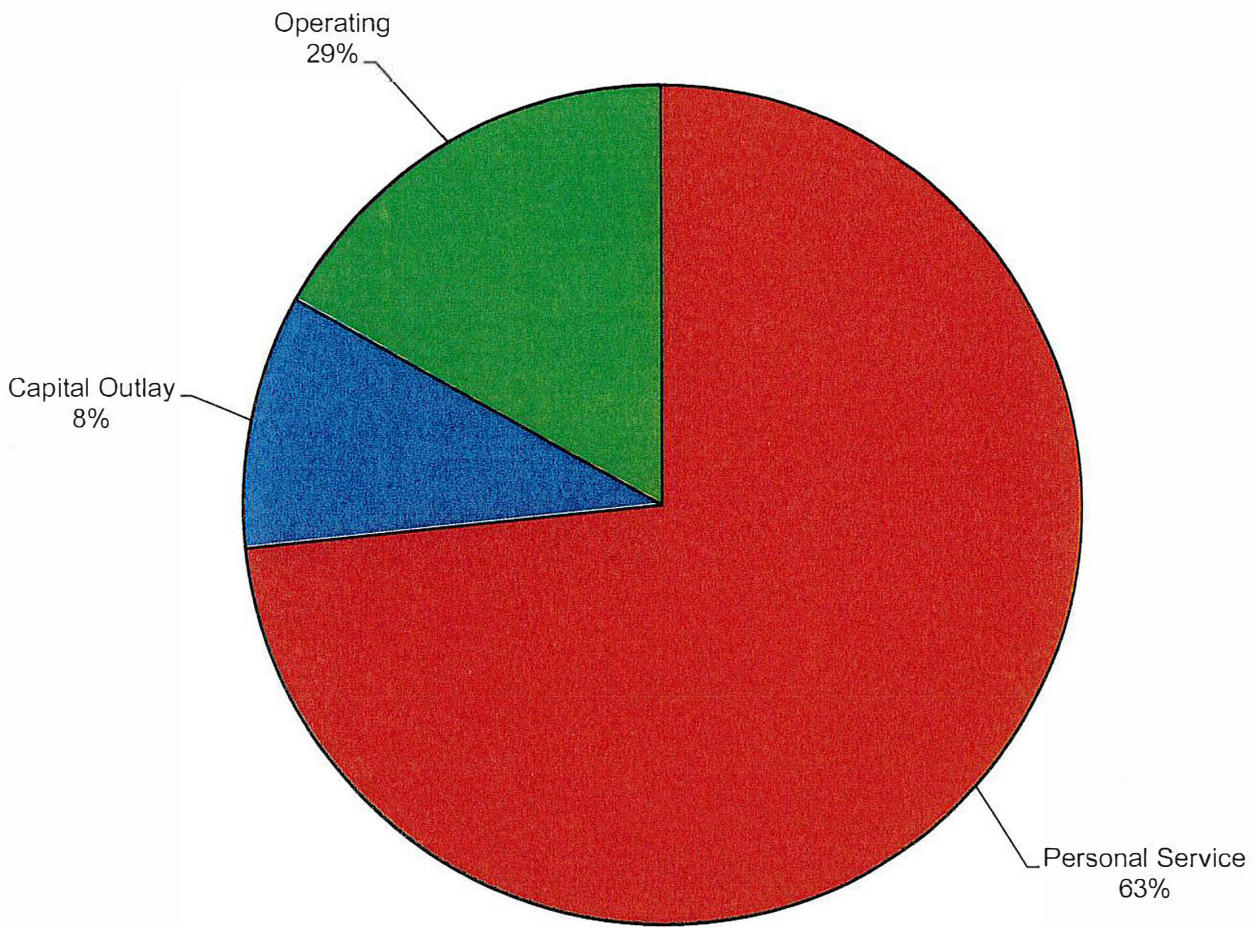
General Fund Expenditures by Function Budget 2026-2027



**CITY OF ROCKINGHAM
10 GENERAL FUND
EXPENDITURE BY DEPARTMENT
2026-2027**

Account Title	Actual 22/23	Actual 23/24	Actual 24/25	Budget 25/26	Expected Expenditures 25/26	Budget 26/27
DEPARTMENTAL:						
GOVERNING BODY	\$ 213,258	\$ 352,829	\$ 268,511	\$ 236,250	\$ 200,620	\$ 225,600
ADMINISTRATION	\$ 358,977	\$ 693,142	\$ 389,678	434,400	428,885	466,395
FINANCE	\$ 229,534	\$ 270,910	\$ 277,985	325,985	325,435	334,340
PLANNING & INSPECTIONS	\$ 372,562	\$ 645,887	\$ 454,949	547,925	543,535	530,575
PUBLIC BUILDING	\$ 335,043	\$ 662,347	\$ 306,825	439,850	397,425	479,550
POLICE	\$ 3,457,412	\$ 3,702,007	\$ 3,860,387	4,020,000	4,117,850	4,403,170
FIRE	\$ 1,293,785	\$ 1,445,338	\$ 1,494,578	1,629,350	1,555,425	1,698,830
MAINTENANCE SHOP	\$ 85,882	\$ 130,204	\$ 92,257	123,680	108,330	132,340
STREET	\$ 1,414,179	\$ 294,752	\$ 323,714	595,700	567,865	556,615
POWELL BILL	\$ 338,867	\$ 273,919	\$ 362,141	665,374	525,175	547,075
SANITATION	\$ 1,157,030	\$ 1,415,249	\$ 1,526,318	1,837,450	1,705,700	1,418,460
TOURISM	\$ 100,676	\$ 111,951	\$ 127,374	121,035	120,535	127,630
RECREATION	\$ 677,259	\$ 675,388	\$ 672,649	748,610	712,010	834,885
CULTURAL & LIBRARY	\$ 27,196	\$ 31,994	\$ 30,390	43,600	40,500	43,000
CEMETERY	\$ 147,408	\$ 137,257	\$ 148,250	152,315	132,885	156,285
TOTAL DEPARTMENTAL	10,209,068	10,843,175	10,336,007	11,921,524	11,482,175	11,954,750
NON-DEPARTMENTAL:						
GENERAL & ADMIN.	\$ 258,409	\$ 338,765	\$ 325,686	442,600	400,100	446,800
CONTINGENCY	-	-	-	25,000	-	25,000
TRANSFER TO SCIF	280,801	-	-	-	-	-
DEBT SERVICE	398,341	398,330	322,323	322,323	322,323	322,323
TOTAL NON-DEPARTMENTAL	937,551	737,095	648,009	789,923	722,423	794,123
TOTAL EXPENDITURES	\$11,146,619	\$11,580,269	\$10,984,016	\$ 12,711,447	\$ 12,204,598	\$ 12,748,873

**General Fund
Expenditures by Object
Budget 2026-2027**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
GOVERNING BODY						
104101020	SALARIES & WAGES	\$ 31,883	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500
104101021	SALARIES & WAGES	-	-	-	-	-
104101022	TEM. & PART-TIME	-	-	-	-	-
104101023	SALARIES & WAGES	-	-	-	-	-
104101050	FICA TAXES	2,263	2,500	2,500	2,500	2,500
104101060	GROUP INSURANCE	120,920	138,000	117,470	124,200	124,200
	PERSONAL SERVICES	155,066	173,000	152,470	159,200	159,200
104102100	ELECTION EXPENSE	-	7,000	6,500	-	-
104102110	TELEPHONE & POSTAGE	-	-	-	-	-
104102140	TRAVEL & EDUCATION	40	1,000	100	100	100
104102260	ADVERTISING	96	1,000	200	200	200
104102530	DUES & SUBSCRIPTION	6,976	8,000	8,000	8,000	8,000
104102540	INS. LIABILITY	5,732	5,350	6,450	7,000	7,000
104102570	MISC. EXPENSE	78,267	5,000	1,000	3,000	3,000
	GENERAL OPERATING EXPENSES	91,111	27,350	22,250	18,300	18,300
104103040	PROFESSIONAL SERVICE	51,534	60,000	50,000	60,000	60,000
	CONTRACTUAL SERVICES	51,534	60,000	50,000	60,000	60,000
104105720	CAP. EXP. BLDGS.	-	-	-	-	-
104105740	CAP. OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104106010	INTERFUND REIMBURSE	(93,200)	(88,100)	(88,100)	(75,900)	(75,900)
	INTERFUND REIMBURSEMENT	(93,200)	(88,100)	(88,100)	(75,900)	(75,900)
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	\$ 268,511	\$ 236,250	\$ 200,620	\$ 225,600	\$ 225,600

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
ADMINISTRATION						
104201020	SALARIES & WAGES	\$ 282,048	\$ 287,000	\$ 287,000	\$ 296,000	\$ 296,000
104201021	SALARIES & WAGES - O	-	-	-		
104201022	TEMPORARY & PART-TIME	56,995	58,000	58,000	60,000	60,000
104201023	SALARIES & WAGES - L	7,380	7,550	7,550	9,300	9,300
104201050	FICA TAXES	28,419	29,750	28,500	30,660	30,660
104201060	GROUP INSURANCE	38,524	45,000	41,550	46,000	46,000
104201070	RETIREMENT	51,978	56,000	55,500	60,750	60,750
104201071	CITY CONTRIBUTION 401K	9,102	9,300	9,300	19,250	19,250
104201072	LOCAL PENSION FUND	3,749	4,300	4,000	4,150	4,150
104201080	BONUS	19,058	19,500	19,500	19,500	19,500
	PERSONAL SERVICES	497,253	516,400	510,900	545,610	545,610
104202110	TELEPHONE & POSTAGE	94	300	100	100	100
104202120	PRINTING	-	500	-	-	-
104202140	TRAVEL, EDUCATION A	7,571	8,000	8,000	8,000	8,000
104202160	M & R EQUIPMENT	-	-	-	-	-
104202170	M & R VEHICLES	520	300	500	500	500
104202260	ADVERTISING	795	4,000	2,000	2,000	2,000
104202270	AUTO ALLOWANCE	16,435	16,450	16,385	16,385	16,385
104202310	GAS, OIL & TIRES	-	-	-	-	-
104202530	DUES & SUBSCRIPTIONS	13,192	5,000	5,000	5,000	5,000
104202540	INSURANCE AND BONDS	10,202	9,750	11,300	12,000	12,000
104202570	MISCELLANEOUS EXPENSE	31,397	40,000	40,000	40,000	40,000
	GENERAL OPERATING	80,206	84,300	83,285	83,985	83,985
104203450	CONTRACTED SERVICES	8,766	10,000	6,000	8,000	8,000
	CONTRACTUAL SERVICES	8,766	10,000	6,000	8,000	8,000
104204330	DEPT. SUPPLIES & MAT.	4,054	5,000	10,000	5,000	5,000
	MATERIAL AND SUPPLIES	4,054	5,000	10,000	5,000	5,000
104205740	CAPITAL OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104206010	INTERFUND REIMBURSE	(200,600)	(181,300)	(181,300)	(176,200)	(176,200)
	INTERFUND REIMBURSEMENT	(200,600)	(181,300)	(181,300)	(176,200)	(176,200)
	TOTAL FOR DEPARTMENT	\$ 389,679	\$ 434,400	\$ 428,885	\$ 466,395	\$ 466,395

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

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
FINANCE						
104401020	SALARIES & WAGES	\$ 253,558	\$ 260,000	\$ 260,000	\$ 270,500	\$ 270,500
104401021	SALARIES & WAGES - O	-	-	-	-	-
104401022	TEMPORARY & PART-TIME	-	-	-	-	-
104401023	SALARIES & WAGES - L	-	-	-	1,880	1,880
104401050	FICA TAXES	18,840	20,200	20,000	21,000	21,000
104401060	GROUP INSURANCE	47,757	55,000	51,950	51,500	51,500
104401070	RETIREMENT	34,935	38,000	37,500	42,000	42,000
104401071	CITY CONTRIBUTION 401K	6,342	6,600	6,500	13,500	13,500
104401080	BONUS	1,158	1,160	1,160	1,160	1,160
	PERSONAL SERVICES	362,590	380,960	377,110	401,540	401,540
104402110	TELEPHONE & POSTAGE	3,297	3,500	3,500	3,500	3,500
104402120	PRINTING	2,593	4,000	3,000	4,000	4,000
104402140	TRAVEL, EDUCATION A	1,875	3,000	1,000	3,000	3,000
104402160	M & R EQUIPMENT	-	-	-	-	-
104402210	SOFTWARE & PROGRAM	487	1,000	1,000	1,000	1,000
104402260	ADVERTISING	1,323	4,000	2,500	2,500	2,500
104402270	AUTO ALLOWANCE	2,085	2,100	2,100	2,100	2,100
104402480	PURCHASE CITY TAGS	-	-	-	-	-
104402530	DUES & SUBSCRIPTIONS	153	300	100	300	300
104402540	INSURANCE AND BONDS	7,151	7,000	10,000	10,500	10,500
	GENERAL OPERATING	18,964	24,900	23,200	26,900	26,900
104403040	TAX COLLECTION FEES	12,370	16,000	12,000	15,000	15,000
104403450	CONTRACTED SERVICES	25,469	31,000	40,000	35,000	35,000
	CONTRACTUAL SERVICES	37,839	47,000	52,000	50,000	50,000
104404330	DEPARTMENT SUPPLIES	3,366	8,000	8,000	6,000	6,000
	MATERIAL AND SUPPLIES	3,366	8,000	8,000	6,000	6,000
104405740	CAPITAL OUTLAY EQUIP.	15,626	15,625	15,625	-	-
	CAPITAL OUTLAY	15,626	15,625	15,625	-	-
104406010	INTERFUND REIMBURSE	(160,400)	(150,500)	(150,500)	(150,100)	(150,100)
	INTERFUND REIMBURSEMENT	(160,400)	(150,500)	(150,500)	(150,100)	(150,100)
	TOTAL FOR DEPARTMENT	\$ 277,985	\$ 325,985	\$ 325,435	\$ 334,340	\$ 334,340

FUNDS (4) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
PLANNING & INSPECTIONS						
104601020	SALARIES & WAGES	\$ 315,220	\$ 325,000	\$ 329,000	\$ 338,000	\$ 338,000
104601021	SALARIES & WAGES - O	98	300	300	300	300
104601022	TEMPORARY & PART-TIME	725	-	-	-	-
104601023	SALARIES & WAGES - L	6,637	7,300	7,250	7,250	7,250
104601030	SALARIES & WAGES PL	-	2,000	1,500	2,000	2,000
104601050	FICA TAXES	23,033	26,000	26,000	26,700	26,700
104601060	GROUP INSURANCE	38,515	45,000	39,450	41,500	41,500
104601070	RETIREMENT	43,967	48,500	48,500	52,500	52,500
104601071	CITY CONTRIBUTION 401K	8,047	8,350	8,450	17,350	17,350
104601080	BONUS	1,274	1,275	1,275	1,275	1,275
	PERSONAL SERVICES	437,516	463,725	461,725	486,875	486,875
104602110	TELEPHONE & POSTAGE	1,939	2,500	2,000	2,500	2,500
104602120	PRINTING	-	1,000	-	1,000	1,000
104602140	TRAVEL, EDUCATION A	8,590	7,000	7,000	7,000	7,000
104602170	M & R VEHICLES	351	1,000	1,000	1,000	1,000
104602260	ADVERTISING	5,184	5,000	4,500	5,000	5,000
104602310	GAS, OIL & TIRES	1,256	2,500	2,500	2,500	2,500
104602360	UNIFORMS	800	1,000	800	1,000	1,000
104602530	DUES & SUBSCRIPTIONS	1,447	2,500	1,500	2,500	2,500
104602540	INSURANCE, LIABILITY	9,267	9,000	10,300	11,000	11,000
104602560	PLANNING BOARD EXP.	-	-	-	500	500
	GENERAL OPERATING	28,834	31,500	29,600	34,000	34,000
104603450	CONTRACTED SERVICES	69,515	75,000	75,000	75,000	75,000
	CONTRACTUAL SERVICES	69,515	75,000	75,000	75,000	75,000
104604330	DEPARTMENT SUPPLIES	1,383	5,000	5,500	7,000	7,000
	MATERIAL AND SUPPLIES	1,383	5,000	5,500	7,000	7,000
104605740	CAPITAL OUTLAY, EQUIP.	-	46,000	45,010	-	-
	CAPITAL OUTLAY	-	46,000	45,010	-	-
104606010	INTERFUND REIMBURSE	(82,300)	(73,300)	(73,300)	(72,300)	(72,300)
		(82,300)	(73,300)	(73,300)	(72,300)	(72,300)
TOTAL FOR DEPARTMENT		\$ 454,948	\$ 547,925	\$ 543,535	\$ 530,575	\$ 530,575

FUNDS (4) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
PUBLIC BUILDINGS						
105001020	SALARIES & WAGES	\$ 145,508	\$ 160,000	\$ 133,000	\$ 140,000	\$ 140,000
105001021	SALARIES & WAGES - O	4,565	8,500	7,000	7,000	7,000
105001022	TEMP. & PART-TIME	4,425	10,000	10,000	18,000	18,000
105001023	SALARIES & WAGES - L	-	-	-	-	-
105001050	FICA TAXES	11,753	14,000	11,650	13,000	13,000
105001060	GROUP INSURANCE	54,890	65,500	54,150	61,250	61,250
105001070	RETIREMENT	18,700	22,000	20,000	22,500	22,500
105001071	CITY CONTRIBUTION 401K	3,422	4,000	3,550	7,500	7,500
105001080	BONUS	695	1,150	800	1,000	1,000
	PERSONAL SERVICES	243,958	285,150	240,150	270,250	270,250
105002110	TELEPHONE & POSTAGE	-	-	-	-	-
105002140	TRAVEL, EDUCATION A	713	2,000	600	2,000	2,000
105002150	M & R BLDGS/GROUND	70,777	70,000	70,000	70,000	70,000
105002160	M & R EQUIPMENT	1,043	5,000	500	5,000	5,000
105002170	M & R VEHICLES	7,571	5,000	850	5,000	5,000
105002260	ADVERTISING	-	-	-	-	-
105002310	GAS, OIL & TIRES	8,465	10,000	11,500	11,500	11,500
105002360	UNIFORMS	1,868	3,300	2,000	3,300	3,300
105002530	DUES & SUB.	-	-	-	-	-
105002540	INSURANCE, LIABILITY	16,347	16,000	18,000	20,000	20,000
	GENERAL OPERATING	106,784	111,300	103,450	116,800	116,800
105003040	PRO. SERVICES	-	-	-	-	-
105003450	CONTRACTED SVCS.	107,902	150,000	125,000	150,000	150,000
	CONTRACTUAL SERVICES	107,902	150,000	125,000	150,000	150,000
105004330	DEPARTMENT SUPPLIES	50,211	50,200	45,500	50,200	50,200
	MATERIAL AND SUPPLIES	50,211	50,200	45,500	50,200	50,200
105005720	CAPITAL OUTLAY BLDG.	33,070	44,700	90,100	86,700	86,700
105005740	CAPITAL OUTLAY EQUIP.	-	24,000	18,725	-	-
	CAPITAL OUTLAY	33,070	68,700	108,825	86,700	86,700
105006010	INTERFUND REIMBURSE	(235,100)	(225,500)	(225,500)	(194,400)	(194,400)
	INTERFUND REIMBURSEMENT	(235,100)	(225,500)	(225,500)	(194,400)	(194,400)
	TOTAL FOR DEPARTMENT	\$ 306,825	\$ 439,850	\$ 397,425	\$ 479,550	\$ 479,550

FUNDS (4) POSITIONS

CAPITAL OUTLAY 5720

Replace Fence at Station #1	\$ 3,700
Replace Kitchen Cabinets at Station #2	4,000
Replace Bathroom Stall at Station #2	2,000
KryptoMax Stainless Steel Interview Tables	6,000
Miscellaneous Plants - Downtown	3,000
Mulch Plant beds	2,000
LED Panel Lights	3,000
Replace 3 walkway bridges at Hinson Lake	45,000
Power Rake Attachment	18,000
	\$ 86,700

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
POLICE DEPARTMENT						
105101020	SALARIES & WAGES	\$ 2,003,007	\$ 2,090,000	\$ 2,145,000	\$ 2,240,000	\$ 2,240,000
105101021	SALARIES & WAGES - O	37,275	60,000	55,000	60,000	60,000
105101022	TEMPORARY & PART-TIME	13,896	16,000	16,000	16,000	16,000
105101023	SALARIES & WAGES - L	21,588	22,800	23,000	26,720	26,720
105101050	FICA TAXES	154,625	168,250	170,000	180,000	180,000
105101060	GROUP INSURANCE	386,453	448,500	413,000	464,000	464,000
105101070	RETIREMENT	309,948	353,000	355,000	400,000	400,000
105101071	CITY CONTRIBUTION 401K	101,463	108,000	110,000	116,850	116,850
105101072	LOCAL PENSION FUND	72,120	81,450	81,450	81,450	81,450
105101080	BONUS	9,720	10,500	10,000	10,350	10,350
	PERSONAL SERVICES	3,110,095	3,358,500	3,378,450	3,595,370	3,595,370
105102110	TELEPHONE & POSTAGE	601	3,000	1,500	3,000	3,000
105102120	PRINTING	1,054	4,000	1,500	4,000	4,000
105102140	TRAVEL, EDUCATION A	28,667	32,500	30,000	32,500	32,500
105102160	M & R EQUIPMENT	19,971	22,000	22,000	22,000	22,000
105102170	M & R VEHICLES	61,041	50,000	50,000	50,000	50,000
105102260	ADVERTISING	1,137	900	1,200	1,200	1,200
105102310	GAS, OIL & TIRES	96,426	125,000	100,000	125,000	125,000
105102360	UNIFORMS	20,495	34,000	32,000	36,500	36,500
105102530	DUES & SUBSCRIPTIONS	1,485	2,100	1,600	2,100	2,100
105102540	INSURANCE, LIABILITY	92,632	92,000	97,000	106,500	106,500
	GENERAL OPERATING	323,509	365,500	336,800	382,800	382,800
105103450	CONTRACTED SERVICES	92,416	100,000	106,000	106,000	106,000
	CONTRACTUAL SERVICES	92,416	100,000	106,000	106,000	106,000
105104330	DEPARTMENT SUPPLIES	69,150	38,000	45,000	45,000	45,000
	MATERIAL AND SUPPLIES	69,150	38,000	45,000	45,000	45,000
105105740	CAPITAL OUTLAY EQUIP.	241,524	136,000	229,600	252,000	252,000
	CAPITAL OUTLAY	241,524	136,000	229,600	252,000	252,000
105108990	DRUG ASSET FORFEITURE	23,694	22,000	22,000	22,000	22,000
	TOTAL OTHER TYPE	23,694	22,000	22,000	22,000	22,000
	TOTAL FOR DEPARTMENT	\$ 3,860,388	\$ 4,020,000	\$ 4,117,850	\$ 4,403,170	\$ 4,403,170

FUNDS POSITIONS (35) POLICE (2) OFFICE ASSISTANTS

CAPITAL OUTLAY 5740

PATROL VEHICLES	\$ 120,000
EQUIPMENT FOR VEHICLES	78,000
BULLETPROOF VESTS	12,000
MRAP TACTICAL VEHICLE UPGRADES	10,000
K-9	17,000
FACIAL RECOGNITION SOFTWARE	15,000
	<u>\$ 252,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
FIRE DEPARTMENT						
105301020	SALARIES & WAGES	\$ 777,661	\$ 806,500	\$ 800,000	\$ 830,000	\$ 830,000
105301021	SALARIES & WAGES - O	26,146	32,000	30,000	30,000	30,000
105301022	TEMPORARY & PART-TIME	15,193	25,000	16,000	20,000	20,000
105301023	SALARIES & WAGES - L	2,234	2,300	2,300	1,830	1,830
105301050	FICA TAXES	62,130	66,650	66,000	67,800	67,800
105301060	GROUP INSURANCE	169,177	198,000	186,200	206,000	206,000
105301070	RETIREMENT	110,357	122,000	120,000	131,350	131,350
105301071	CITY CONTRIBUTION 401K	20,233	21,150	21,000	43,350	43,350
105301080	BONUS	4,780	5,350	5,010	5,350	5,350
	PERSONAL SERVICES	1,187,911	1,278,950	1,246,510	1,335,680	1,335,680
105302110	TELEPHONE & POSTAGE	249	550	300	550	550
105302140	TRAVEL, EDUCATION A	5,236	18,000	12,000	18,000	18,000
105302160	M & R EQUIPMENT	7,481	11,000	8,500	11,000	11,000
105302170	M & R VEHICLE	41,650	28,500	16,000	28,500	28,500
105302260	ADVERTISING	200	600	200	600	600
105302310	GAS, OIL & TIRES	22,272	30,000	25,000	30,000	30,000
105302360	UNIFORMS	22,423	28,500	20,000	28,500	28,500
105302530	DUES & SUBSCRIPTIONS	14,098	15,000	11,000	15,000	15,000
105302540	INSURANCE, LIABILITY	40,557	41,000	41,000	48,000	48,000
	GENERAL OPERATING	154,166	173,150	134,000	180,150	180,150
105303450	CONTRACTED SERVICES	14,472	15,750	15,775	15,000	15,000
105303550	ON-BEHALF OF PAYMENT	40,801	40,000	40,000	40,000	40,000
	CONTRACTUAL SERVICES	55,273	55,750	55,775	55,000	55,000
105304330	DEPARTMENT SUPPLIES	53,715	28,500	27,000	30,000	30,000
	MATERIAL AND SUPPLIES	53,715	28,500	27,000	30,000	30,000
105305730	CAPITAL EXP. OTHER	-	-	-	-	-
105305740	CAPITAL OUTLAY EQUIP.	43,514	93,000	92,140	98,000	98,000
	CAPITAL OUTLAY	43,514	93,000	92,140	98,000	98,000
	TOTAL FOR DEPARTMENT	\$ 1,494,579	\$ 1,629,350	\$ 1,555,425	\$ 1,698,830	\$ 1,698,830

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

CAPITAL OUTLAY 5740

20 BUCKETS OF FIRE AIDE	\$ 3,000
AIR PACK REPLACEMENT	60,000
TURNOUT GEAR	35,000
	<u>98,000</u>
	<u>\$ 98,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
MAINTENANCE SHOP						
105501020	SALARIES & WAGES	\$ 87,841	\$ 90,000	\$ 91,000	\$ 94,500	\$ 94,500
105501021	SALARIES & WAGES - O	81	5,000	1,000	3,000	3,000
105501022	TEMPORARY & PART-TIME	-	-	-	-	-
105501023	SALARIES & WAGES - L	753	1,050	1,025	1,110	1,110
105501050	FICA TAXES	6,393	7,400	7,200	7,550	7,550
105501060	GROUP INSURANCE	19,258	22,500	20,725	22,950	22,950
105501070	RETIREMENT	12,143	14,000	13,500	15,000	15,000
105501071	CITY CONTRIBUTION 401K	2,222	2,500	2,350	5,000	5,000
105501080	BONUS	579	580	580	580	580
	PERSONAL SERVICES	129,270	143,030	137,380	149,690	149,690
105502110	TELEPHONE & POSTAGE	-	50	-	50	50
105502140	TRAVEL, EDUCATION A	-	800	50	800	800
105502160	M & R EQUIPMENT	5,601	9,500	7,000	9,500	9,500
105502170	M & R VEHICLES	72	1,500	100	1,500	1,500
105502260	ADVERTISING	-	-	-	-	-
105502310	GAS, OIL & TIRES	1,473	3,000	2,800	3,300	3,300
105502360	UNIFORMS	1,536	1,700	1,500	1,700	1,700
105502540	INSURANCE, LIABILITY	8,562	8,300	9,350	10,000	10,000
	GENERAL OPERATING	17,244	24,850	20,800	26,850	26,850
105504330	DEPARTMENT SUPPLIES	10,943	12,000	8,350	12,000	12,000
	MATERIAL AND SUPPLIES	10,943	12,000	8,350	12,000	12,000
105505740	CAPITAL OUTLAY EQUIP.	-	7,000	5,000	6,000	6,000
	CAPITAL OUTLAY	-	7,000	5,000	6,000	6,000
105506010	INTERFUND REIMBURSE	(65,200)	(63,200)	(63,200)	(62,200)	(62,200)
	INTERFUND REIMBURSEMENT	(65,200)	(63,200)	(63,200)	(62,200)	(62,200)
	TOTAL FOR DEPARTMENT	\$ 92,257	\$ 123,680	\$ 108,330	\$ 132,340	\$ 132,340

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5740

GATES CRIMPING MACHINE PACKAGE \$ 6,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
STREET DEPARTMENT						
105601020	SALARIES & WAGES	\$ 165,860	\$ 200,000	\$ 200,000	\$ 205,000	\$ 205,000
105601021	SALARIES & WAGES - O	7,072	8,200	7,500	7,500	7,500
105601022	TEMPORARY & PART-TIME	-	-	-	-	-
105601023	SALARIES & WAGES - L	-	-	-	-	-
105601050	FICA TAXES	13,101	16,000	16,000	16,500	16,500
105601060	GROUP INSURANCE	49,715	66,000	62,200	69,315	69,315
105601070	RETIREMENT	23,624	30,100	30,000	32,500	32,500
105601071	CITY CONTRIBUTION 401K	4,325	5,200	5,200	10,600	10,600
105601080	BONUS	1,158	1,400	1,400	1,400	1,400
	PERSONAL SERVICES	<u>264,855</u>	<u>326,900</u>	<u>322,300</u>	<u>342,815</u>	<u>342,815</u>
105602110	TELEPHONE & POSTAGE	-	-	-	-	-
105602140	TRAVEL, EDUCATION A	545	2,200	100	1,000	1,000
105602160	M & R EQUIPMENT	12,855	13,000	13,000	13,000	13,000
105602170	M & R VEHICLES	1,175	6,000	2,000	6,000	6,000
105602260	ADVERTISING	105	200	-	100	100
105602310	GAS, OIL & TIRES	5,856	16,000	8,650	16,000	16,000
105602360	UNIFORMS	4,863	4,700	4,700	4,700	4,700
105602540	INSURANCE AND LIABILITY	15,249	15,000	16,500	18,000	18,000
	GENERAL OPERATING	<u>40,648</u>	<u>57,100</u>	<u>44,950</u>	<u>58,800</u>	<u>58,800</u>
105603450	CONTRACTED SERVICES	3,961	4,500	3,500	4,500	4,500
	CONTRACTUAL SERVICES	<u>3,961</u>	<u>4,500</u>	<u>3,500</u>	<u>4,500</u>	<u>4,500</u>
105604330	DEPT. SUPPLIES & MAT.	14,251	15,000	12,000	15,000	15,000
	MATERIAL AND SUPPLIES	<u>14,251</u>	<u>15,000</u>	<u>12,000</u>	<u>15,000</u>	<u>15,000</u>
105605730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105605740	CAPITAL OUTLAY EQUIP.	-	192,200	185,115	3,000	135,500
	CAPITAL OUTLAY	<u>-</u>	<u>192,200</u>	<u>185,115</u>	<u>3,000</u>	<u>135,500</u>
	TOTAL FOR DEPARTMENT	<u><u>\$ 323,715</u></u>	<u><u>\$ 595,700</u></u>	<u><u>\$ 567,865</u></u>	<u><u>\$ 424,115</u></u>	<u><u>\$ 556,615</u></u>
FUNDS (6) POSITIONS						
CAPITAL OUTLAY 5740						
	MISCELLANEOUS SIGN EQUIPMENT	\$ 3,000				
	PATCH TRUCK (1/2)	<u>132,500</u>				
		<u>\$ 135,500</u>				

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
POWELL BILL						
105701020	SALARIES & WAGES	\$ 145,246	\$ 150,000	\$ 120,000	\$ 150,000	\$ 150,000
105701021	SALARIES & WAGES - O	2,804	4,600	6,500	6,500	6,500
105701022	TEMPORARY & PART-TIME	-	-	-	-	-
105701023	SALARIES & WAGES - L	1,055	1,100	1,100	1,165	1,165
105701050	FICA TAXES	11,336	12,000	9,800	12,000	12,000
105701060	GROUP INSURANCE	28,887	34,000	21,850	23,300	23,300
105701070	RETIREMENT	20,404	22,500	18,500	24,000	24,000
105701071	CITY CONTRIBUTION 401K	3,733	3,900	3,200	7,950	7,950
105701080	BONUS	857	860	625	860	860
	PERSONAL SERVICES	214,322	228,960	181,575	225,775	225,775
105702110	TELEPHONE & POSTAGE	-	-	-	-	-
105702140	TRAVEL, EDUCATION A	399	1,000	500	1,000	1,000
105702160	M & R EQUIPMENT	4,451	12,000	9,500	12,000	12,000
105702170	M & R VEHICLES	1,303	9,500	1,000	9,500	9,500
105702180	M & R STREETS	15,747	45,000	24,000	45,000	45,000
105702260	ADVERTISING	-	300	-	300	300
105702310	GAS, OIL & TIRES	8,936	11,000	7,500	11,000	11,000
105702540	INSURANCE AND LIABILITY	12,807	13,000	15,600	17,000	17,000
	GENERAL OPERATING	43,643	91,800	58,100	95,800	95,800
105703040	PROFESSIONAL SERVICES	-	-	-	-	-
105703450	CONTRACTED SERVICES	10,800	51,614	-	-	-
	CONTRACTUAL SERVICES	10,800	51,614	-	-	-
105704330	DEPT. SUPPLIES & MAT.	11,326	8,000	11,000	8,000	8,000
	MATERIAL AND SUPPLIES	11,326	8,000	11,000	8,000	8,000
105705730	CAPITAL OUTLAY OTHER	82,050	285,000	274,500	20,000	20,000
105705740	CAPITAL OUTLAY EQUIP.	-	-	-	330,000	197,500
	CAPITAL OUTLAY	82,050	285,000	274,500	350,000	217,500
	TOTAL FOR DEPARTMENT	\$ 362,141	\$ 665,374	\$ 525,175	\$ 679,575	\$ 547,075
FUNDS (3) POSITIONS						
CAPITAL OUTLAY 5730						
	SIDEWALK REPAIRS	\$ 20,000				
CAPITAL OUTLAY 5740						
	PATCH TRUCK (1/2)	\$ 132,500				
	TRUCK (3/4 TON, CREW CAB W/ SERVICE BODY	65,000				
		\$ 197,500				

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
SANITATION DEPT						
105801020	SALARIES & WAGES	\$ 590,336	\$ 640,000	\$ 620,000	\$ 650,000	\$ 650,000
105801021	SALARIES & WAGES - O	58,008	45,000	60,000	50,000	50,000
105801022	TEMPORARY & PART-TIME	-	-	-	-	-
105801023	SALARIES & WAGES - L	4,593	4,850	4,850	3,850	3,850
105801050	FICA TAXES	49,486	53,150	52,700	54,000	54,000
105801060	GROUP INSURANCE	210,284	245,000	231,225	227,250	227,250
105801070	RETIREMENT	89,415	100,000	97,000	104,000	104,000
105801071	CITY CONTRIBUTION 401K	16,364	17,500	17,250	34,500	34,500
105801080	BONUS	4,053	4,750	4,050	4,160	4,160
	PERSONAL SERVICES	1,022,539	1,110,250	1,087,075	1,127,760	1,127,760
105802110	TELEPHONE & POSTAGE	-	100	-	100	100
105802140	TRAVEL, EDUCATION A	866	2,500	1,075	2,500	2,500
105802160	M & R EQUIPMENT	21,396	35,000	10,000	35,000	35,000
105802170	M & R VEHICLES	27,923	50,000	14,500	50,000	50,000
105802260	ADVERTISING	-	100	-	100	100
105802310	GAS, OIL & TIRES	87,416	90,000	80,000	90,000	90,000
105802320	LANDFILL DISPOSAL	6,338	15,000	4,000	15,000	15,000
105802360	UNIFORMS	10,886	10,000	10,800	10,000	10,000
105802540	INSURANCE AND LIABILITY	34,128	40,000	40,000	47,000	47,000
	GENERAL OPERATING	188,953	242,700	160,375	249,700	249,700
105803450	CONTRACTED SERVICES	250	2,000	250	2,000	2,000
	CONTRACTUAL SERVICES	250	2,000	250	2,000	2,000
105804330	DEPT. SUPPLIES & MAT.	17,474	20,000	3,000	20,000	20,000
	MATERIAL AND SUPPLIES	17,474	20,000	3,000	20,000	20,000
105805740	CAPITAL OUTLAY EQUIP.	297,105	462,500	455,000	19,000	19,000
	CAPITAL OUTLAY	297,105	462,500	455,000	19,000	19,000
	TOTAL FOR DEPARTMENT	\$ 1,526,321	\$ 1,837,450	\$ 1,705,700	\$ 1,418,460	\$ 1,418,460

FUNDS (19) POSITIONS

CAPITAL OUTLAY 5740

ROLLOUTS (100/YR)	\$ 10,000
CART DUMPER	9,000
	<u>\$ 19,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
TOURISM						
106101020	SALARIES & WAGES	\$ 80,779	\$ 82,100	\$ 82,500	\$ 85,000	\$ 85,000
106101021	SALARIES & WAGES - O	-	-	-	-	-
106101022	TEMPORARY & PART-TIME	-	-	-	-	-
106101023	SALARIES & WAGES - L	-	-	-	-	-
106101050	FICA TAXES	6,613	6,750	6,800	6,950	6,950
106101060	GROUP INSURANCE	9,629	11,100	10,350	11,535	11,535
106101070	RETIREMENT	11,807	12,700	12,700	13,800	13,800
106101071	CITY CONTRIBUTION 401k	2,017	2,100	2,100	4,260	4,260
106101080	BONUS	232	235	235	235	235
	PERSONAL SERVICES	<u>111,077</u>	<u>114,985</u>	<u>114,685</u>	<u>121,780</u>	<u>121,780</u>
106102110	TELEPHONE & POSTAGE	48	200	100	100	100
106102270	AUTO ALLOWANCE	5,749	5,850	5,750	5,750	5,750
106102530	DUES & SUBSCRIPTIONS	10,500	-	-	-	-
	GENERAL OPERATING	<u>16,297</u>	<u>6,050</u>	<u>5,850</u>	<u>5,850</u>	<u>5,850</u>
	TOTAL FOR DEPARTMENT	<u>\$ 127,374</u>	<u>\$ 121,035</u>	<u>\$ 120,535</u>	<u>\$ 127,630</u>	<u>\$ 127,630</u>

FUNDS (1) FULL TIME POSITION

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
RECREATION						
106201020	SALARIES & WAGES	\$ 180,143	\$ 182,000	\$ 180,500	\$ 185,000	\$ 185,000
106201021	SALARIES & WAGES - O	10,663	10,500	10,500	10,500	10,500
106201022	TEMPORARY & PART-TIME	113,112	133,000	120,000	120,000	120,000
106201023	SALARIES & WAGES - L	2,793	3,050	3,025	3,125	3,125
106201050	FICA TAXES	23,138	25,500	24,100	24,500	24,500
106201060	GROUP INSURANCE	47,755	55,000	52,550	57,000	57,000
106201070	RETIREMENT	26,102	28,500	28,050	30,250	30,250
106201071	CITY CONTRIBUTION 401K	4,777	5,000	4,900	10,000	10,000
106201080	BONUS	1,158	1,160	1,160	1,160	1,160
	PERSONAL SERVICES	409,641	443,710	424,785	441,535	441,535
106202110	TELEPHONE & POSTAGE	5,512	8,750	8,750	8,750	8,750
106202120	PRINTING	-	200	-	200	200
106202130	UTILITIES	48,262	52,500	50,000	52,500	52,500
106202140	TRAVEL, EDUCATION A	1,287	2,000	2,000	2,000	2,000
106202150	M & R BUILDINGS/GROUNDS	29,832	45,000	45,000	50,000	50,000
106202160	M & R EQUIPMENT	8,435	9,000	9,000	9,000	9,000
106202170	M & R VEHICLES	1,904	3,500	3,500	3,500	3,500
106202260	ADVERTISING	-	-	-	-	-
106202310	GAS, OIL & TIRES	7,257	11,000	7,500	11,000	11,000
106202360	UNIFORMS	257	700	700	700	700
106202480	PURCHASES FOR RESALE	994	3,500	2,000	3,500	3,500
106202530	DUES & SUBSCRIPTION	2,400	200	-	200	200
106202540	INSURANCE AND LIABILITY	22,411	26,050	25,000	27,500	27,500
106202570	MISCELLANEOUS EXPENSE	-	-	-	-	-
106202580	ACTIVITIES	4,425	3,500	3,500	3,500	3,500
	GENERAL OPERATING	132,976	165,900	156,950	172,350	172,350
106203450	CONTRACTED SERVICES	29,425	28,000	28,000	32,000	32,000
	CONTRACTUAL SERVICES	29,425	28,000	28,000	32,000	32,000
106204320	CHEMICALS	9,958	16,000	16,000	16,000	16,000
106204330	DEPT. SUPPLIES & MAT.	31,271	15,000	15,000	15,000	15,000
106204340	ATHLETIC SUPPLIES	44,735	50,000	50,000	55,000	55,000
	MATERIAL AND SUPPLIES	85,964	81,000	81,000	86,000	86,000
106205720	CAPITAL EXPENSE BLD	-	30,000	21,275	15,000	15,000
106205740	CAPITAL OUTLAY EQUIP.	14,642	-	-	88,000	88,000
	CAPITAL OUTLAY	14,642	30,000	21,275	103,000	103,000
	TOTAL FOR DEPARTMENT	\$ 672,648	\$ 748,610	\$ 712,010	\$ 834,885	\$ 834,885

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

CAPITAL OUTLAY 5720

GYM FLOOR	\$ 5,000
POOL HOUSE ROOF	10,000
	<u>\$ 15,000</u>

CAPITAL OUTLAY 5740

FIELD EQUIPMENT	\$ 30,000
TURF TANK (2/3)	8,000
MOWER	15,000
TRACTOR	35,000
	<u>\$ 88,000</u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
CULTURAL AND LIBRARY						
106301020	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
106301021	SALARIES & WAGES - O	-	-	-	-	-
106301022	TEMPORARY & PART-TIME	8,820	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	<u>8,820</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
106302260	ADVERTISING	-	-	-	-	-
106302540	INSURANCE AND LIABILITY	7,573	7,100	8,500	9,000	9,000
106302950	THEATRE BLDG, AND O	9,472	14,500	12,000	13,000	13,000
106302955	ROCKINGHAM DEPOT EXPEN:	4,525	7,000	5,000	6,000	6,000
	GENERAL OPERATING	<u>21,570</u>	<u>28,600</u>	<u>25,500</u>	<u>28,000</u>	<u>28,000</u>
	TOTAL FOR DEPARTMENT	<u><u>\$ 30,390</u></u>	<u><u>\$ 43,600</u></u>	<u><u>\$ 40,500</u></u>	<u><u>\$ 43,000</u></u>	<u><u>\$ 43,000</u></u>

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
CEMETERY DEPARTMENT						
106401020	SALARIES & WAGES	\$ 63,085	\$ 65,000	\$ 65,000	\$ 66,500	\$ 66,500
106401021	SALARIES & WAGES - O	5,096	6,500	6,500	6,800	6,800
106401022	TEMPORARY & PART-TIME	6,273	7,500	6,500	6,500	6,500
106401023	SALARIES & WAGES - L	-	-	-	-	-
106401050	FICA TAXES	5,689	6,100	6,100	6,150	6,150
106401060	GROUP INSURANCE	21,568	22,500	20,750	23,020	23,020
106401070	RETIREMENT	9,340	10,500	10,500	11,200	11,200
106401071	CITY CONTRIBUTION 401K	1,709	1,800	1,800	3,700	3,700
106401080	BONUS	463	465	465	465	465
	PERSONAL SERVICES	113,223	120,365	117,615	124,335	124,335
106402110	TELEPHONE & POSTAGE	-	-	-	-	-
106402140	TRAVEL, EDUCATION A	-	250	20	250	250
106402160	M & R EQUIPMENT	557	3,500	650	3,500	3,500
106402170	M & R VEHICLES	16	2,500	400	2,500	2,500
106402260	ADVERTISING	-	-	-	-	-
106402310	GAS, OIL & TIRES	3,098	5,000	3,500	5,000	5,000
106402360	UNIFORMS	1,531	1,700	1,700	1,700	1,700
106402540	INSURANCE AND LIABILITY	7,657	7,500	8,000	9,000	9,000
	GENERAL OPERATING	12,859	20,450	14,270	21,950	21,950
106404330	DEPT. SUPPLIES & MAT.	7,370	3,000	1,000	3,000	3,000
	MATERIAL AND SUPPLIES	7,370	3,000	1,000	3,000	3,000
106405720	CAPITAL FACILITY IM	-	-	-	5,000	5,000
106405740	CAPITAL OUTLAY EQUIP.	14,797	8,500	-	2,000	2,000
	CAPITAL OUTLAY	14,797	8,500	-	7,000	7,000
	TOTAL FOR DEPARTMENT	\$ 148,249	\$ 152,315	\$ 132,885	\$ 156,285	\$ 156,285

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5720

TREE REMOVAL & TRIMMING

\$ 5,000

CAPITAL OUTLAY 5740

WEED EATERS/ BLOWERS

\$ 2,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
GENERAL & ADMINISTRATIVE						
106501100	UNEMPLOY COMPENSATION	\$ 2,055	\$ 5,000	\$ 1,500	\$ 5,000	\$ 5,000
	PERSONAL SERVICES	2,055	5,000	1,500	5,000	5,000
106502110	TELEPHONE & POSTAGE	46,224	65,000	50,000	60,000	60,000
106502130	UTILITIES & STREET	417,039	475,000	450,000	475,000	475,000
106502410	NC HWY TAX ON VEHICLES	8,642	10,000	13,000	10,000	10,000
106502550	LIABILITY INS DEDUC	17,495	15,000	15,000	15,000	15,000
106502555	WORKMENS COMP DEDU	-	15,000	-	15,000	15,000
106502610	SAFETY AWARDS	6,890	10,000	8,000	10,000	10,000
	GENERAL OPERATING	496,290	590,000	536,000	585,000	585,000
106503450	CONTRACTED SERVICES	13,141	15,000	30,000	15,000	15,000
	CONTRACTUAL SERVICES	13,141	15,000	30,000	15,000	15,000
106506010	INTERFUND REIMBURSE	(185,800)	(167,400)	(167,400)	(158,200)	(158,200)
	INTERFUND REIMBURSEMENT	(185,800)	(167,400)	(167,400)	(158,200)	(158,200)
TOTAL FOR DEPARTMENT		\$ 325,686	\$ 442,600	\$ 400,100	\$ 446,800	\$ 446,800

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
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	322,323	322,323	322,323	322,323	322,323
	TOTAL OTHER TYPE	322,323	322,323	322,323	322,323	322,323
TOTAL FOR DEPARTMENT		\$ 322,323	\$ 322,323	\$ 322,323	\$ 322,323	\$ 322,323

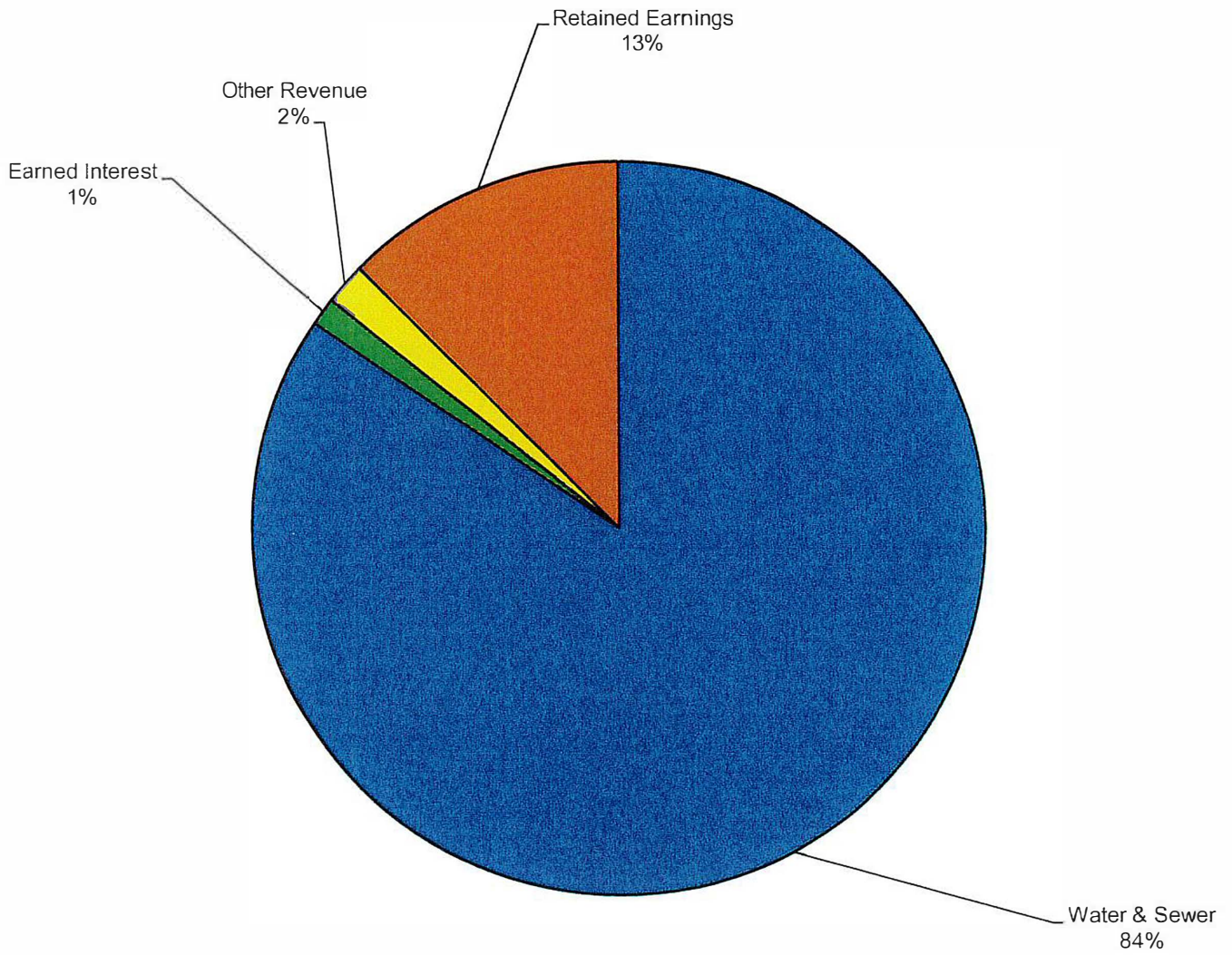
8933 DEBT

FIRE DEPARTMENT BUILDING (19 OF 40)
RCC BUILDING (6 OF 25)

\$ 57,492
264,831

\$ 322,323

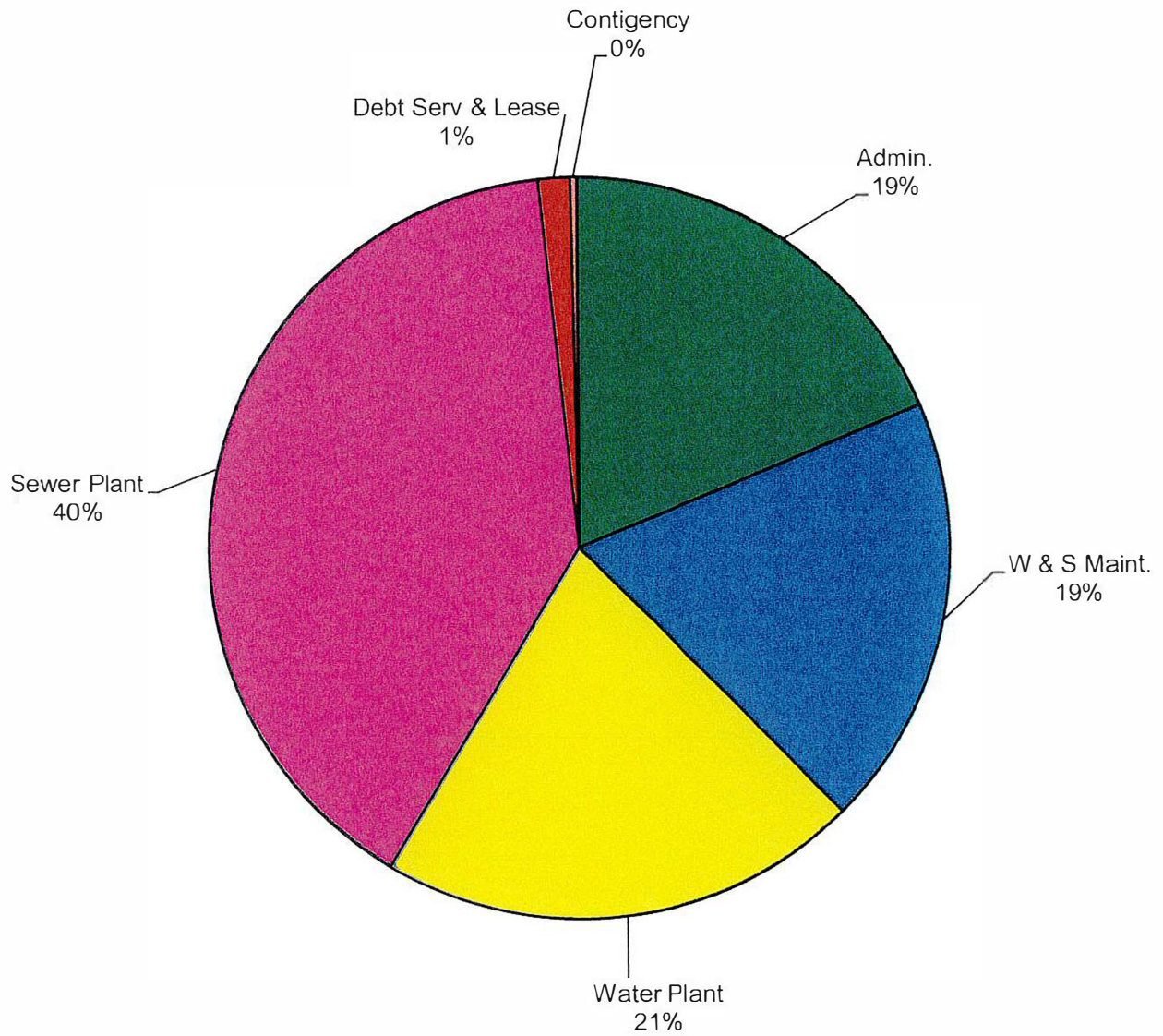
**Enterprise Fund
Revenues
Budget 2026-2027**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF REVENUES
2026-2027

Account Number	Account Title	Actual 22/23	Actual 23/24	Actual 24/25	Budget 25/26	Expected Revenue 25/26	Budget 26/27
303291000	EARNED INT. ON INVEST	\$ 105,325	\$ 184,752	\$ 177,551	\$ 115,000	\$ 190,000	\$ 105,000
303354000	MISC REVENUES	3,405	42,324	41,078	4,500	80,000	70,000
303711000	WATER & SEW. CHARGES	7,277,587	6,757,611	6,566,784	6,975,000	6,975,000	7,100,000
303731000	TAPS & CONNECTION FEES	11,435	5,635	13,142	5,000	15,000	10,000
303751000	SERVICE CHARGES	124,645	114,930	99,142	105,000	90,000	90,000
303771000	BANK MERCHANT CARD SEI	(12,905)	(7,859)	(9,329)	(10,000)	(14,000)	(14,000)
303831000	SALE OF FIXED ASSETS	-	-	49,351	-	-	-
303951080	TRANSFER FROM ARP	491,900	-	-	-	-	-
303991000	FUND BAL APPROPRIATED	-	-	-	1,014,880	-	1,049,575
TOTAL FUND REVENUE		\$ 8,001,391	\$ 7,097,392	\$ 6,937,719	\$ 8,209,380	\$ 7,336,000	\$ 8,410,575

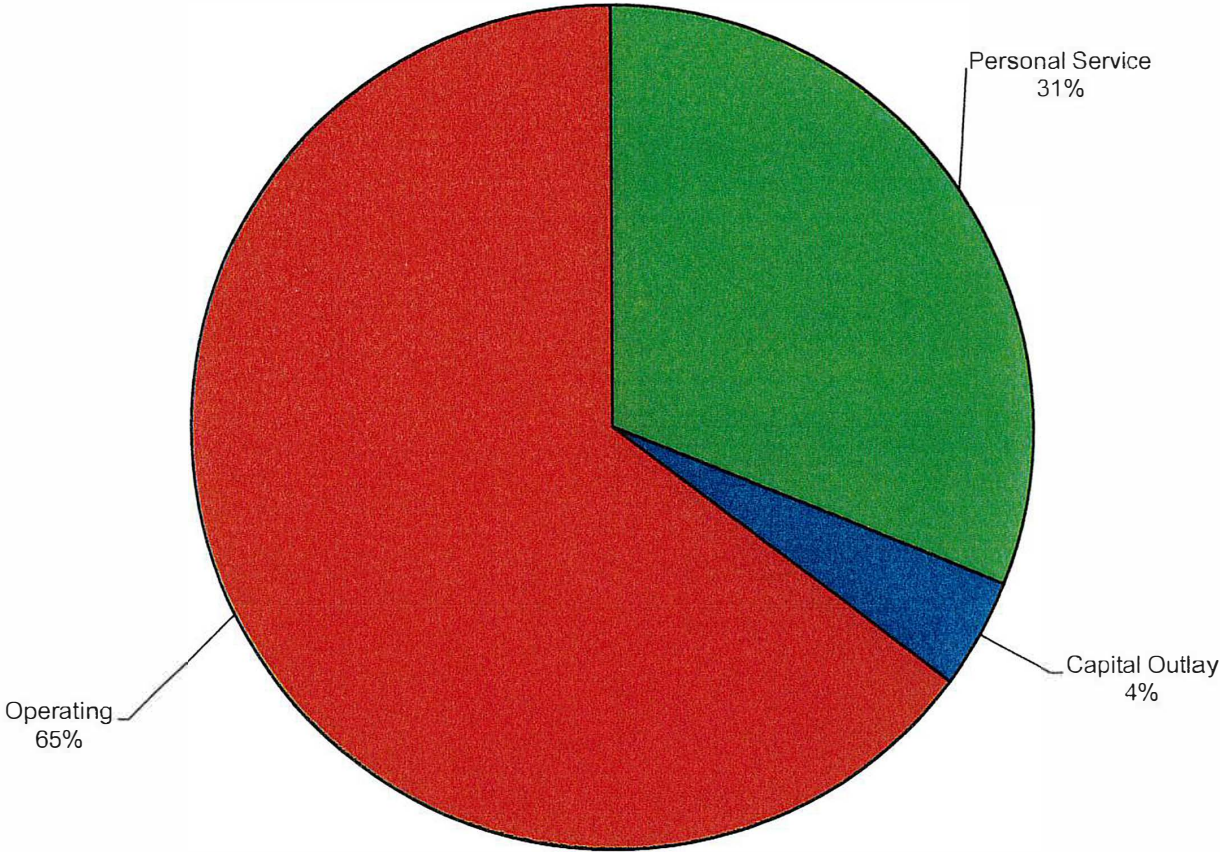
**Enterprise Fund
Expenses by Function
Budget 2026-2027**



**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
EXPENSE BY DEPARTMENT
2026-2027**

Account Title	Actual 22/23	Actual 23/24	Actual 24/25	Budget 25/26	Expected Expenses 25/26	Budget 26/27
DEPARTMENTAL:						
ADMINISTRATION	\$ 1,467,180	\$ 1,415,409	\$ 1,589,753	\$ 1,640,185	\$ 1,586,660	\$ 1,573,910
WATER & SEWER MAINT	1,091,923	1,108,776	1,284,848	1,515,515	1,407,810	1,587,065
WATER PLANT	1,077,378	1,208,955	1,334,682	1,735,030	1,529,570	1,763,650
SEWER PLANT	2,542,380	2,629,152	3,090,169	3,293,650	3,665,420	3,345,950
TOTAL DEPARTMENTAL	6,178,861	6,362,292	7,299,451	8,184,380	8,189,460	8,270,575
NON-DEPARTMENTAL:						
CONTINGENCY	-	-	-	25,000	-	25,000
DEPRECIATION	1,100,013	990,196	-	-	-	-
DEBT SERVICE	-	-	-	-	-	115,000
TOTAL NON-DEPT.	1,100,013	990,196	-	25,000	-	140,000
TOTAL EXPENSES	\$ 7,278,874	\$ 7,352,488	\$ 7,299,451	\$ 8,209,380	\$ 8,189,460	\$ 8,410,575

**Enterprise Fund
Expenses by Object
Budget 2026-2027**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
307201020	SALARIES & WAGES	\$ 226,265	\$ 230,000	\$ 230,000	\$ 245,000	\$ 245,000
307201021	SALARIES & WAGES - O	-	-	-	-	-
307201022	TEMPORARY & PART-TIME	-	-	-	-	-
307201023	SALARIES & WAGES - L	3,109	3,200	3,175	3,700	3,700
307201050	FICA TAXES	17,106	18,000	18,000	19,100	19,100
307201060	GROUP INSURANCE	38,515	45,000	41,400	46,000	46,000
307201070	RETIREMENT	31,110	34,000	34,000	37,850	37,850
307201071	CITY CONTRIBUTION 401K	5,694	6,000	6,000	12,500	12,500
307201080	BONUS	1,158	1,160	1,160	1,160	1,160
307201100	UNEMPLOYMENT COMP	2,055	5,000	1,500	5,000	5,000
	PERSONAL SERVICES	325,012	342,360	335,235	370,310	370,310
307202110	TELEPHONE & POSTAGE	15,121	20,000	20,000	21,000	21,000
307202120	PRINTING	39,473	41,500	38,000	40,000	40,000
307202140	TRAVEL, EDUCATION A	39	1,000	1,000	1,000	1,000
307202160	M & R EQUIPMENT	-	800	-	800	800
307202170	M & R VEHICLES	-	1,000	-	-	-
307202210	SOFTWARE & PROGRAM	-	5,000	5,000	5,000	5,000
307202260	ADVERTISING	-	500	-	500	500
307202310	GAS, OIL & TIRES	1,860	5,000	1,500	3,000	3,000
307202530	DUES & SUBSCRIPTIONS	6,413	8,000	8,000	8,000	8,000
307202540	INSURANCE, LIABILITY	21,448	20,100	25,000	30,000	30,000
307202550	LIABILITY INS DEDUC	-	5,000	3,000	5,000	5,000
307202555	WORKMAN'S COMP DED	-	5,000	-	5,000	5,000
307202570	MISC, SAFETY, FEES	9,890	20,000	10,000	15,000	15,000
307202580	HAMLET SERVICE CHAR	-	-	-	-	-
307202590	BAD DEBT	24,625	50,000	30,000	30,000	30,000
	GENERAL OPERATING EXPENSE	118,869	182,900	141,500	164,300	164,300
307203040	PROFESSIONAL SERVICE	42,200	60,000	45,000	50,000	50,000
307203450	CONTRACTED SERVICES	73,688	75,000	85,000	85,000	85,000
	CONTRACTUAL SERVICE	115,888	135,000	130,000	135,000	135,000
307204330	DEPT. MAT & SUPPLIES	4,393	15,000	15,000	15,000	15,000
	MATERIAL AND SUPPLIES	4,393	15,000	15,000	15,000	15,000
307205720	CAPITAL OUTLAY BUILDING	-	-	-	-	-
307205740	CAPITAL OUTLAY EQUIP.	-	15,625	15,625	250,000	-
	CAPITAL OUTLAY	-	15,625	15,625	250,000	-
307206010	INTERFUND REIMBURSE	1,022,600	949,300	949,300	889,300	889,300
307209000	OTHER POSTEMPLOYMENT BENEFITS	2,992	-	-	-	-
	TOTAL OTHER TYPE	1,025,592	949,300	949,300	889,300	889,300
	TOTAL FOR DEPARTMENT	\$ 1,589,754	\$ 1,640,185	\$ 1,586,660	\$ 1,823,910	\$ 1,573,910

FUNDS (5) POSITIONS

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
307501020	SALARIES & WAGES	\$ 543,831	\$ 600,000	\$ 585,000	\$ 610,000	\$ 610,000
307501021	SALARIES & WAGES - O	57,954	60,000	65,000	65,000	65,000
307501022	TEMPORARY & PART-TIME	-	-	-	-	-
307501023	SALARIES & WAGES - L	3,389	4,000	4,000	4,850	4,850
307501050	FICA TAXES	46,131	51,000	50,500	52,250	52,250
307501060	GROUP INSURANCE	143,833	165,500	154,900	167,300	167,300
307501070	RETIREMENT	82,810	96,500	95,000	103,500	103,500
307501071	CITY CONTRIBUTION 401K	15,156	16,650	16,500	34,150	34,150
307501080	BONUS	3,289	3,400	3,550	3,550	3,550
	PERSONAL SERVICES	896,393	997,050	974,450	1,040,600	1,040,600
307502110	TELEPHONE & POSTAGE	8	100	10	100	100
307502140	TRAVEL, EDUCATION A	7,604	8,000	7,000	8,000	8,000
307502160	M & R EQUIPMENT	46,834	40,000	21,000	40,000	40,000
307502170	M & R VEHICLES	22,244	30,000	20,000	30,000	30,000
307502260	ADVERTISING	-	300	-	300	300
307502310	GAS, OIL & TIRES	41,069	45,000	45,000	45,000	45,000
307502360	UNIFORMS	9,357	9,500	9,000	9,500	9,500
307502540	INSURANCE, LIABILITY	33,792	33,000	36,500	40,000	40,000
	GENERAL OPERATING EXPENSE	160,908	165,900	138,510	172,900	172,900
307503040	PROFESSIONAL SERVICE	6,200	16,000	19,350	20,000	20,000
307503450	CONTRACTED SERVICES	124,563	136,065	145,000	136,065	136,065
	CONTRACTUAL SERVICE	130,763	152,065	164,350	156,065	156,065
307504330	DEPT. MAT & SUPPLIES	96,783	135,000	76,500	135,000	135,000
	MATERIAL AND SUPPLIES	96,783	135,000	76,500	135,000	135,000
307505730	CAPITAL OUTLAY OTHER	-	15,500	10,000	15,500	15,500
307505740	CAPITAL OUTLAY EQUIP.	-	50,000	44,000	503,000	67,000
	CAPITAL OUTLAY	-	65,500	54,000	518,500	82,500
	TOTAL FOR DEPARTMENT	\$ 1,284,847	\$ 1,515,515	\$ 1,407,810	\$ 2,023,065	\$ 1,587,065
FUNDS (15) POSITIONS						
<u>CAPITAL OUTLAY 5730</u>			<u>CAPITAL OUTLAY 5740</u>			
ROOT X		\$ 15,500		TRUCK (1/2 TON, REG CAB)		\$ 67,000
<u>CONTRACTED SERVICES 3450</u>						
TANK MAINTENANCE		86,065				
ROOT CONTROL		50,000				
		\$ 136,065				

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
308101020	SALARIES & WAGES	\$ 256,256	\$ 260,000	\$ 305,000	\$ 320,000	\$ 320,000
308101021	SALARIES & WAGES - O	23,410	25,500	25,000	25,000	25,000
308101022	TEMPORARY & PART-TIME	-	-	-	-	-
308101023	SALARIES & WAGES - L	3,207	3,280	2,170	-	-
308101050	FICA TAXES	21,077	22,500	25,000	26,400	26,400
308101060	GROUP INSURANCE	44,992	55,500	51,760	69,200	69,200
308101070	RETIREMENT	36,638	40,000	46,000	52,250	52,250
308101071	CITY CONTRIBUTION 401K	6,705	7,000	8,000	17,250	17,250
308101080	BONUS	1,614	1,650	1,615	1,500	1,500
	PERSONAL SERVICES	393,899	415,430	464,545	511,600	511,600
308102110	TELEPHONE & POSTAGE	95	2,000	250	2,000	2,000
308102130	UTILITIES	222,736	260,000	230,000	260,000	260,000
308102140	TRAVEL, EDUCATION A	2,916	4,000	1,400	4,000	4,000
308102150	M & R BUILDINGS	7,500	15,000	-	15,000	15,000
308102160	M & R EQUIPMENT	29,036	50,000	25,700	50,000	50,000
308102170	M & R VEHICLES	10	2,000	100	2,000	2,000
308102260	ADVERTISING	120	500	500	500	500
308102310	GAS, OIL & TIRES	913	4,000	1,000	4,000	4,000
308102360	UNIFORMS	2,157	2,100	2,100	2,100	2,100
308102530	DUES & SUBSCRIPTIONS	528	1,000	875	1,000	1,000
308102540	INSURANCE, LIABILITY	19,430	19,000	21,000	23,000	23,000
308102590	RICHMOND CO WATER	369,296	425,000	410,000	425,000	425,000
308102591	HAMLET WATER PURCH.	-	10,000	-	10,000	10,000
	GENERAL OPERATING EXPENSE	654,737	794,600	692,925	798,600	798,600
308103040	PROFESSIONAL SERVICE	-	5,000	-	5,000	5,000
308103450	CONTRACTED SERVICES	21,659	50,000	30,000	50,000	50,000
	CONTRACTUAL SERVICE	21,659	55,000	30,000	55,000	55,000
308104320	CHEMICAL & FLUORIDE	228,835	420,000	300,000	430,000	300,000
308104330	DEPT. MAT & SUPPLIES	35,552	25,000	19,100	23,000	23,000
	MATERIAL AND SUPPLIES	264,387	445,000	319,100	453,000	323,000
308105730	CAPITAL OUTLAY OTHER	-	-	-	66,850	66,850
308105740	CAPITAL OUTLAY EQUIP.	-	25,000	23,000	8,600	8,600
	CAPITAL OUTLAY	-	25,000	23,000	75,450	75,450
	TOTAL FOR DEPARTMENT	\$ 1,334,682	\$ 1,735,030	\$ 1,529,570	\$ 1,893,650	\$ 1,763,650

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5740

CHEMICAL PUMP	\$ 4,600
TURBIDIMETERS	4,000
	<u>\$ 8,600</u>

CAPITAL OUTLAY 5730

REPLACE FILTER MEDIA	\$ 62,500
(1 PER YR, 5 FILTERS)	
GRASS CARP FOR CITY POND	4,350
	<u>\$ 66,850</u>

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
SEWER PLANT						
308151020	SALARIES & WAGES	\$ 409,648	\$ 410,000	\$ 405,000	\$ 415,000	\$ 415,000
308151021	SALARIES & WAGES - O	39,126	43,000	43,000	43,000	43,000
308151022	TEMPORARY & PART-TIME	-	-	-	-	-
308151023	SALARIES & WAGES - L	7,526	6,500	6,600	7,500	7,500
308151050	FICA TAXES	34,588	35,500	35,000	35,750	35,750
308151060	GROUP INSURANCE	68,888	88,000	83,500	92,650	92,650
308151070	RETIREMENT	62,418	66,500	65,000	70,850	70,850
308151071	CITY CONTRIBUTION 401K	11,424	11,550	11,500	23,400	23,400
308151080	BONUS	2,085	2,100	1,850	2,100	2,100
	PERSONAL SERVICES	635,703	663,150	651,450	690,250	690,250
308152110	TELEPHONE & POSTAGE	206	1,000	1,000	1,100	1,100
308152130	UTILITIES	608,404	610,000	600,000	615,000	615,000
308152140	TRAVEL, EDUCATION A	2,397	2,500	2,500	3,500	3,500
308152150	M & R BUILDINGS	27,828	15,000	14,000	20,000	20,000
308152160	M & R EQUIPMENT	387,605	300,000	334,000	350,000	350,000
308152170	M & R VEHICLES	23,652	30,000	11,000	27,000	27,000
308152260	ADVERTISING	926	2,000	1,000	1,500	1,500
308152310	GAS, OIL & TIRES	48,086	55,000	47,000	55,000	55,000
308152360	UNIFORMS	4,411	4,500	4,500	5,000	5,000
308152540	INSURANCE, LIABILITY	27,155	26,500	30,300	33,000	33,000
	GENERAL OPERATING	1,130,670	1,046,500	1,045,300	1,111,100	1,111,100
308153450	CONTRACTED SERVICES	179,154	180,000	200,000	225,000	225,000
	CONTRACTUAL SERVICES	179,154	180,000	200,000	225,000	225,000
308154320	CHEMICALS	1,076,300	1,250,000	1,150,000	1,410,000	1,210,000
308154330	DEPT. MAT & SUPPLIES	68,342	26,000	23,000	26,000	26,000
	MATERIAL AND SUPPLIES	1,144,642	1,276,000	1,173,000	1,436,000	1,236,000
308155730	CAPITAL EXPENSE, BLDG	-	106,000	114,400	8,000	-
308155740	CAPITAL EXPENSE, EQUIP	-	22,000	23,900	4,600	4,600
308155750	CAPITAL EXP, PUMP STATION	-	-	457,370	254,000	79,000
	CAPITAL OUTLAY	-	128,000	595,670	266,600	83,600
	TOTAL FOR DEPARTMENT	\$ 3,090,169	\$ 3,293,650	\$ 3,665,420	\$ 3,728,950	\$ 3,345,950

FUNDS (8) POSITIONS

CAPITAL OUTLAY 5740

REPLACE MOWER DECK ON JOHN DEERE MOWER \$ 4,600

CAPITAL OUTLAY 5750

REPLACE CONTROL PANEL AT SILVER GROVE PUMP STATION \$ 28,000
REPLACE PUMP #2 AT YATES STREET PUMP STATION 16,500
REPLACE PUMP #1 AT GLEN RAVEN PUMP STATION 12,000
REPLACE PUMP #2 AT GREEN RIDGE PUMP STATION 17,500
INSTALL RAIN HOODS - FOUR PUMP STATION CONTROL PANELS 5,000
\$ 79,000

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
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	-	-	-	-	115,000
309108934	DEPRECIATION	945,981	-	-	-	-
309108935	AMORTIZATION	-	-	-	-	-
	TOTAL OTHER TYPE	945,981	-	-	-	115,000
	TOTAL FOR DEPARTMENT	\$ 945,981	\$ -	\$ -	\$ -	\$ 115,000

8933 DEBT
VACALL Jet Vac Truck (1 of 4) \$ 115,000

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF REVENUES
2026-2027

Account Number	Account Title	Actual 22/23	Actual 23/24	Actual 24/25	Budget 25/26	Expected Revenue 25/26	Budget 26/27
443291000	INT EARNED ON INVEST	\$ 7,260	\$ 26,164	\$ 38,505	\$ 30,000	\$ 40,000	\$ 45,000
443351000	MISC REVENUES	100	6,300	222,656	-	506,815	-
443471020	INCENTIVE LOAN RPMT	27,980	30,579	29,231	29,500	29,500	20,000
443500000	RURAL TRANSFORMATION GRANT	-	46,739	492,575	-	210,685	-
443721000	RENTAL INCOME	27,500	10,000	13,000	6,000	1,000	6,000
443991000	FUND BAL APPROPRIATED	-	-	-	1,133,651	-	1,711,315
	TOTAL FUND REVENUE	\$ 62,841	\$ 119,783	\$ 795,967	\$ 1,199,151	\$ 788,000	\$ 1,782,315

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF EXPENDITURES
2026-2027

Account Number	Account Title	Actual 24/25	Budget 25/26	Expected Expenditure 25/26	Dept. Request 26/27	Approved Request 26/27
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	523,953	100,000	300,000	175,000	175,000
	CONTRACTUAL SERVICES	523,953	100,000	300,000	175,000	175,000
444308900	T/FER DISCOVERY PLACE	-	-	-	-	-
444309951	FACADE IMPROVEMENT	-	25,000	-	25,000	25,000
444309952	BUILDING IMPROVEMENT	-	100,000	20,000	100,000	100,000
444309953	INDUSTRIAL INCENTIVE	-	745,092	-	1,357,315	1,357,315
444309954	COMMERCIAL INCENTIVE	-	75,000	-	75,000	75,000
	NON-DEPARTMENTAL EXPENSES	-	945,092	20,000	1,557,315	1,557,315
	TOTAL FOR DEPARTMENT	523,953	1,095,092	320,000	1,782,315	1,782,315
	TOTAL UDAG EXPENDITURE	<u>\$ 523,953</u>	<u>\$ 1,095,092</u>	<u>\$ 320,000</u>	<u>\$ 1,782,315</u>	<u>\$ 1,782,315</u>

Primary Capital Outlay Appropriations

FY 2026-2027

General Fund

Account	Purpose	Amount
Administration	RCC Payment (6 of 25)	\$ 264,831
Buildings/Grounds	Replace Broken Fence - Station #1	3,700
	Replace Kitchen Cabinets - Station #2	4,000
	Replace Bathroom Stall - Station #2	2,000
	LED Panel Lights	3,000
	Replace 3 Walkway Bridges at Hinson	45,000
	Power Rake Attachment	18,000
	KryptoMax Stainless Steel Bolt Interview Tables	6,000
	Miscellaneous Plants	3,000
	Mulch Plant Beds	2,000
Police	Patrol Vehicles	120,000
	Equipment Vehicles	78,000
	Bulletproof Vests	12,000
	MRAP Tactical Vehicle Upgrades	10,000
	K-9 (Sem retiring)	17,000
	Facial Recognition Software	15,000
Fire	Air Pack Replacement	60,000
	Turnout Gear	35,000
	Station #1 Building Payment (19 of 40)	57,492
	20 Buckets of Fire Aide	3,000
Shop/Maintenance	Gates Crimping Machine Package	6,000
Streets	Miscellaneous Sign Equipment	3,000
	Patch Truck (Partial)	132,500
Powell Bill	Patch Truck (Partial)	132,500
	New Truck (3/4 ton, crew cab with service body)	65,000
	Sidewalk Repairs	20,000
Sanitation	Rollouts (100/year)	10,000
	Cart Dumper	9,000
Recreation	Field Equipment	30,000
	Turf Tank (2 of 3)	8,000
	Mower	15,000

	Tractor	35,000
	Gym Floor	5,000
	Pool House Roof	10,000
Cemetery	Weed Eaters/ Blowers	2,000
	Tree Removal/Trimming	5,000
		<hr/>
General Fund Total Capital Outlay Appropriation		<u><u>\$ 1,247,023</u></u>

Enterprise Fund

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
W&S Maintenance	Tank Maintenance	86,065
	Root Control	50,000
	Root X	15,500
	Truck (1/2 ton, Reg cab)	67,000
	VACALL Jet Vac Truck (1 of 4)	115,000
Water Plant	Grass Carp for City Pond	4,350
	Replace Filter Media (5 filters - 1per year)	62,500
	Chemical Pump	4,600
	Turbidimeters	4,000
Wastewater Plant	Replace Mower deck on John Deere mower	4,600
	Control Panel - Silver Grove Pump Station	28,000
	Pump #2 - Yates Street Pump Station	16,500
	Pump #1 - Glen Raven Pump Station	12,000
	Pump #2 - Green Ridge Pump Station	17,500
	Install Rain Hoods on 4 Pump Station Control Panels	5,000
Enterprise Fund Total Capital Outlay Appropriation		\$ 492,615

City of Rockingham, NC
WATER & SEWER RATES

Effective July 1, 2026

I. IN-CITY (all customers)

REGULAR

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$10.80	\$5.75
2,000 – 52,000	2.65/1,000 gal.	2.65/1,000 gal.
52,000 – 302,000	2.30/1,000 gal.	2.30/1,000 gal.
Over – 302,000	1.85/1,000 gal.	1.85/1,000 gal.

II. OUTSIDE CITY

REGULAR

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$21.65	\$11.45
2,000 – 52,000	5.25/1,000 gal.	5.25/1,000 gal.
52,000 – 302,000	4.50/1,000 gal.	4.50/1,000 gal.
Over – 302,000	3.70/1,000 gal.	3.70/1,000 gal.

INDUSTRIAL USER SURCHARGE RATES

BOD

The surcharge rate for BOD concentrations in excess of 250 mg/l will be .51 cents per pound.

TSS

The surcharge rate for TSS concentrations in excess of 250 mg/l will be .40 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 \$25.89 per thousand gallons discharged to the City's sewer collection system.

GARBAGE FEES

Residential Garbage Fee

\$26.00 per household

Commercial Garbage Fee

\$24.00 per roll out (3 maximum)

**BUDGET ORDINANCE
FISCAL YEAR 2026-2027**

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, 2026 and ending June 30, 2027

SCHEDULE A. GENERAL FUND EXPENSE

GOVERNING BODY	225,600
ADMINISTRATION	466,395
FINANCE	334,340
PLANNING & INSPECTIONS	530,575
PUBLIC BUILDINGS & GROUNDS	479,550
POLICE DEPARTMENT	4,403,170
FIRE DEPARTMENT	1,698,830
MAINTENANCE SHOP	132,340
STREETS – REGULAR	556,615
STREETS – POWELL BILL	547,075
SANITATION	1,418,460
TOURISM	127,630
RECREATION	834,885
CULTURAL/LIBRARY	43,000
CEMETERIES	156,285
GENERAL ADMINISTRATION	446,800
CONTINGENCY	25,000
DEBT SERVICE	322,323
TOTAL GENERAL FUND EXPENSES	12,748,873

**Budget Ordinance
2026-2027**

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SCHEDULE B. ENTERPRISE FUND EXPENSE

ADMINISTRATION	1,573,910
UTILITIES MAINTENANCE	1,587,065
WATER PLANT OPERATION	1,763,650
WASTEWATER TREATMENT	3,345,950
CONTINGENCY	25,000
DEBT SERVICE	115,000
TOTAL ENTERPRISE FUND EXPENSE	8,410,575

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT

ECONOMIC DEVELOPMENT PROJECTS	1,782,315
TOTAL EXP. URBAN DEV. ACTION GRANT FUND	1,782,315

SUBTOTAL OF ALL APPROPRIATIONS	22,941,763
GRAND TOTAL OF ALL APPROPRIATIONS	22,941,763

**Budget Ordinance
2026-2027**

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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, 2026 and ending June 30, 2027:

SCHEDULE A. GENERAL FUND REVENUE

CURRENT YEAR'S PROPERTY/AUTO TAX	4,900,000
CURRENT YEAR'S SALES TAXES	2,610,000
CURRENT YEAR'S PRIVILEGE TAX	5,000
CURRENT YEAR'S VEHICLE/LICENSE TAX	30,000
ALL PRIOR YEAR'S TAX	34,300
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TOTAL LOCAL TAXES	7,579,300
REVENUE FROM STATE TAXES	966,250
POWELL BILL AID	532,211
ARREST FEES, PENALTIES, INTEREST	26,200
INVESTMENT EARNINGS	250,000
OTHER REVENUE SOURCES	2,445,911
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TOTAL ADDITIONAL REVENUE	4,220,572
APPROPRIATED FROM FUND BALANCE	949,001
GRAND TOTAL, GENERAL FUND REVENUE	12,748,873

**Budget Ordinance
2026-2027**

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SCHEDULE B. ENTERPRISE FUND REVENUE

WATER & SEWER CHARGES	7,100,000
INVESTMENT INTEREST	105,000
CONNECTION FEES	10,000
OTHER REVENUE	146,000
FUND BALANCE APPROPRIATED	1,049,575
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GRAND TOTAL ENTERPRISE FUND REVENUE	8,410,575

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT FUND

INCENTIVE LOAN REPAYMENTS	26,000
INTEREST ON INVESTMENTS	45,000
APPROPRIATED FROM FUND BALANCE	1,711,315
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GRAND TOTAL UDAG FUND REVENUE	1,782,315
SUBTOTAL, SCHEDULES B, C	10,192,890
GRAND TOTAL, ALL REVENUES	22,941,763

**Budget Ordinance
2026-2027**

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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, 2026, for the purpose of raising revenues to finance the foregoing appropriations. This tax rate is based upon an estimated total valuation of \$915,513,150 (837,331,330 property and 78,181,820 auto) and an estimated collection rate of 97.3% 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
2026-2027
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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**