



ANNUAL FISCAL BUDGET

2020 – 2021

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Mayor

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CITY COUNCIL

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City of Rockingham, NC

FY 2020-2021
BUDGET

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TO: Mayor Steve Morris and City Council

DATE: May 12, 2020

**RE: City of Rockingham Fiscal Year 2020/2021 Annual Budget
Budget Message/Comments**

GOALS FOR FY 2020/21

The primary goal for 2020/2021 is to continue to provide the same level of services to our citizens and customers as current year in a cost effective and efficient manner. The FY 2020/2021 Budget provides for the continuation of all city services at the same level and maintains all current levels of personnel.

GENERAL FUND REVENUE HIGHLIGHTS

As the proposed FY 2020/2021 budget for the City of Rockingham was in the process of being prepared the COVID19 pandemic hit and the Richmond County Board of Commissions abruptly and without warning voted to change the method of sales tax distribution for all Richmond County towns and cities. Only time will tell which unexpected event will have a longer and more lasting negative financial impact on Richmond County's town and cities. Whatever the outcome of that question is we have to deal with both of the issues now with the upcoming fiscal city budget. Reasonable estimates of the financial impact of the sales tax change to Rockingham place the annual loss between \$750,000 to \$800,000 per year based on baseline data of history (5 yrs.) of sales tax revenue. That equates to a projected loss in sales tax revenue of 3.75 million to 4 million to Rockingham over the next 5 years, numbers greater than that in the long term beyond 5 years. That staggering amount of revenue loss to Rockingham would quickly drain Rockingham fund balance reserves without either a revenue increase (tax) or substantial and unsustainable cuts to city services and quality of life for the citizens of our community. Less predictable and more uncertain to predict is the financial impact/loss due to COVID19.

In 2020/2021 it is projected that Rockingham will lose approximately \$730,900 in sales tax revenue due primarily to change in sales tax distribution method and some consideration of COVID19. The most financially responsible way to address the annual expected revenue loss from sales tax distribution change is a combination of raising property taxes and a slight fee increase in residential and commercial garbage fees. The annual loss of sales tax revenue is an annual recurring loss that can be predicted with a high degree of confidence as stated above. In order to protect/ensure the long term fiscal viability of Rockingham, continue with the same level of services, amenities, public safety, and quality of life of our community, I am recommending the first tax increase in Rockingham in 21 years. This proposed tax increase in property taxes is a direct result of the Richmond County Commissioners' decision to balance their budget on the backs of the cities and towns of Richmond County. Rockingham has not had to increase its property tax rate in 21 years due exclusively to the fact that we have lived within our means and not spent more money than we took in from taxpayers. Additionally, we have wisely managed taxpayers' dollars, grew our tax base, wisely spent taxpayers' dollars, and provided strong fiscal stewardship of the resources of our citizens. This recommendation to raise Rockingham property taxes to offset the well documented financial mismanagement and fiscal ineptitude by Richmond County Government does not come as an easy recommendation. Though it is not an easy recommendation it is the best course of action to ensure the fiscal health of Rockingham and to ensure the continuation of the services and quality of life our citizens have come to expect and deserve. Under this recommendation to raise the property tax in Rockingham the property tax rate will increase .10 cents from .48 cents to .58 cents. The additional revenue from the property tax increase will result in new revenue of approximately \$ 618,838.51. New revenue from a 1.50 per month fee increase in residential and commercial garbage fee will net approximately \$73,000. Total combined new revenue with both sources in the approximate amount of \$691,838.51. That amount of the new revenue does not completely close the projected gap in loss of \$730,900 from sales tax revenue in 2020/2021 but it significantly closes the gap. The projected tax base of Rockingham for 20/21 is estimated at \$622,824,591 and with a .58 cent tax rate will yield \$3,589,263.38 in revenue at a 99.36% tax collection rate. A penny on the tax rate generates around \$63,000. This proposed tax increase is a gun to the head, worst time, and worst-case situation for the citizens of Rockingham. In Rockingham's case unlike the County Commissioners' we are raising taxes on ourselves and not passing the buck. As difficult a decision it was to make this recommendation, I am confident even given the financial hardship today, Rockingham will be well served by the decision in the years to come.

The remaining financial impact of COVID19 is addressed in the proposed FY 20/21 Budget with significant spending cuts in capital outlay (-1,144,500.) in the General Fund.

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

GENERAL FUND

<u>YEAR</u>	<u>FUND BALANCE</u>	<u>EARNED INTEREST INCOME</u>
1998	1,967,710.	152,689.
1999	1,918,840.	155,632.
2000	2,055,819.	198,723.
2001	2,472,089.	224,408.
2002	1,711,752.	94,377.
2003	2,255,776.	46,714.
2004	2,047,057.	28,165.
2005	1,884,235.	66,416.
2006	1,391,344.	109,489.
2007	1,557,808.	122,772.
2008	1,572,728.	92,210.
2009	1,561,850.	39,052.
2010	1,601,345.	4,804.
2011	1,818,818.	3,587.
2012	1,869,614.	3,627.
2013	2,283,717.	2,211.
2014	2,480,020.	1,844.
2015	2,447,281.	1,848.
2016	2,875,634.	5,849.
2017	2,890,784.	14,017.
2018	3,399,642.	41,994.
2019	3,291,995.	74,426.
2020* (June 30, est.)	3,457,008.	50,000.
2021* (June 30, est.)	2,808,444.	40,000.
*648,564 allocated in 2020/21		

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	675,344,277	.48	3,241,652	3,211,180	99.06%
2019-20	680,344,277	.48	3,265,653	3,234,956	99.06%
2020-21 Est.	683,241,258	.58	3,962,799	3,937,437	99.36%

GENERAL FUND EXPENDITURE HIGHLIGHTS

- **Personnel** A total of 133 fulltime positions are fully funded in the proposed FY2020/2021 Budget. Due to COVID19 Impacts there will not be a COLA in 20/21. Health Insurance premiums will increase 6% with no change in current benefit plan.

- **General** Appropriations for Capital Outlay requests are funded at \$309,457 or \$292,964 less than prior year. Section VII of this budget document outlines all capital outlay funded in FY2020/2021. Non-governmental agencies are funded at prior year levels. DPK Rockingham is funded at 50,000 in 2020/21. Additionally, new recurring expense in 2020/21 is \$100,000 increase in health insurance premiums. There are no funds appropriated for any shared services with Richmond County in particular the Library which is department of Richmond County Government. Rockingham will continue its annual in kind contribution of 25,000 to the Library in 2020/2021.

ENTERPRISE REVENUE HIGHLIGHTS

There are no proposed increases in residential or commercial water and sewer rates. BOD surcharge (> 250 mg/l) is proposed to remain .43 cents per pound and surcharge for TSS (>250 mg/l) will be remain .30 cents per pound. Corrosion assessment will be 22.18 per thousand gallons unchanged from prior year.

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

ENTERPRISE FUND:

<u>Year</u>	<u>Fund Balance</u>	<u>Earned Interest Income</u>
1998	3,335,345.	177,518.
1999	3,712,635.	215,256.
2000	3,669,554.	241,824.
2001	3,474,996.	273,237.
2002	2,809,403.	97,760.
2003	2,139,350.	47,425.
2004	1,988,539.	28,226.
2005	2,543,718.	61,923.
2006	2,622,499.	123,522.
2007	3,094,533.	159,827.
2008	2,151,545.	126,083.
2009	1,917,260.	50,214.
2010	2,252,195.	6,285.
2011	2,588,229.	5,794.
2012	3,152,525.	4,656.
2013	3,140,234.	3,482.
2014	3,317,168.	3,123.
2015	3,183,960.	3,150.
2016	4,280,627.	3,610.
2017	5,103,729.	5,889.
2018	3,198,428.	10,597.
2019	2,503,647.	12,660.
2020 *June 30 est.	2,137,675.	10,000.
2021 *June 30 est.	2,137,675.	8,000.

ENTERPRISE EXPENSE HIGHLIGHTS

Appropriations for Enterprise Fund Capital Outlay expenditures are \$218,600 or \$551,100 less than prior year. Enterprise Fund Capital Outlay appropriations can be found in Section VII.

CONCLUSION

The City like all local governments will face significant challenges in the upcoming Fiscal Year dealing with the economic impact of COVID19. Additionally, the abrupt change in sales tax distribution method by the Richmond County Board of Commissioners' which creates around a \$750,000 loss in annual revenue presents an additional challenge with continuance of COVID19 impact as well. The proposed FY 2020/2021 Budget does propose the first tax increase in Rockingham in 21 years of .10 cents. In addition to the tax rate increase the General Fund Budget was cut by \$1,144,500., with the majority of those cuts coming in Capital Outlay request including \$470,000, for a new replacement pumper/tanker fire truck. Both the tax increase and large cuts in the Capital Outlay are necessary actions to help the City taxpayers absorb the sales tax change approved by the Richmond County Board of Commissioners' to offset the financial mismanagement and fiscal ineptitude of county taxpayer dollars. There is also a small increase in residential and commercial garbage of \$1.50 per month. There is no change in Water and Sewer or other industrial surcharges rates. Both the tax/fee increases and large cuts in capital outlay will allow the City to maintain its current sound financial condition and account for the Richmond County Board of Commissioners' tax increase on Rockingham and hopefully adequately absorb the financial impact of COVID19. It will be a challenging year and please rest assured that staff will be closely monitoring impact of COVID19 and Richmond County Board of Commissioners' tax increase on the City of Rockingham. The City is fortunate to continue to be in the sound financial position that it is in given the state of the economy and financial pressures over the last several years, including the change in Sales Tax distribution. I give our employees great credit for the part each one continues to play in managing city resources.

As always, I appreciate Hazel Tew and Jennifer Lambeth for their excellent work with City finances.

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.

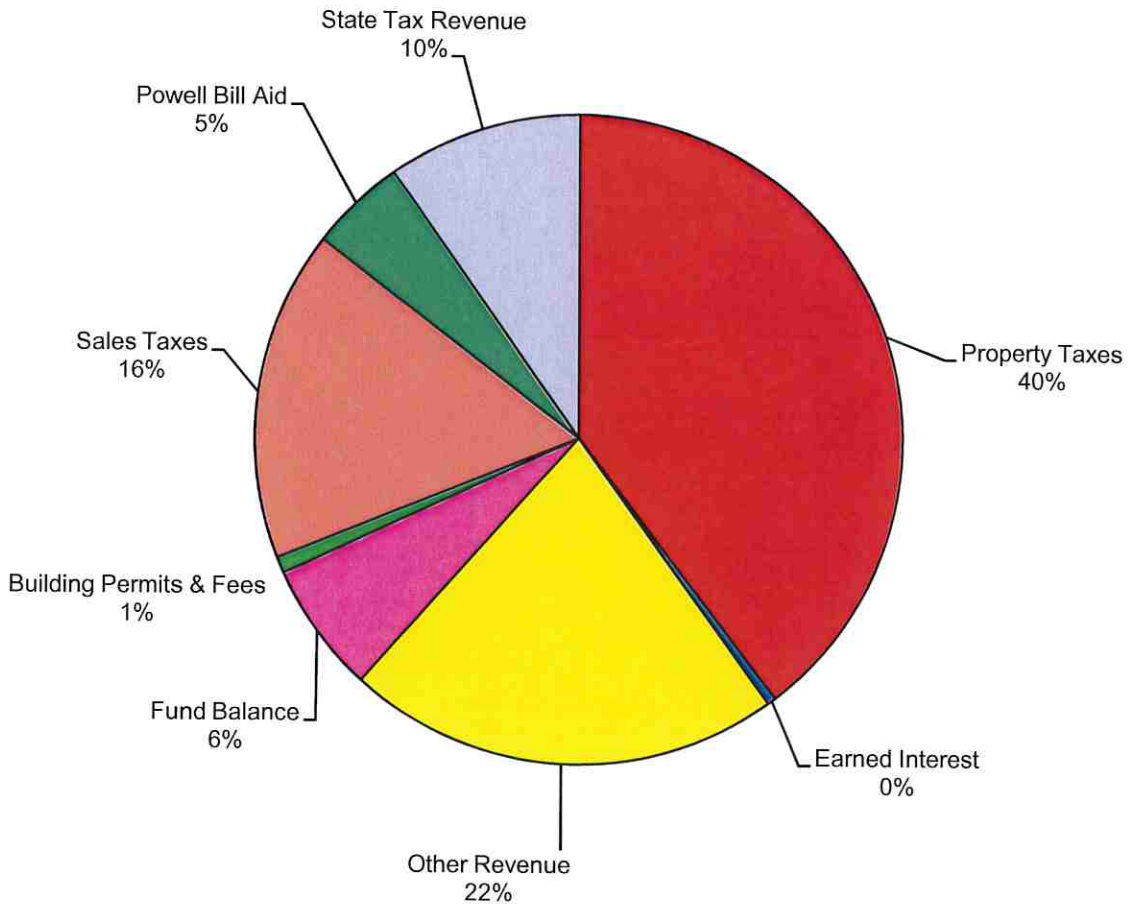
In accordance with the Local Government Budget and Fiscal Control Act, the net debt (total debt carried by a municipality less enterprise fund debt) shall not exceed eight percent (8%) of the assessed value of taxable property.

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 2020 - 2021**



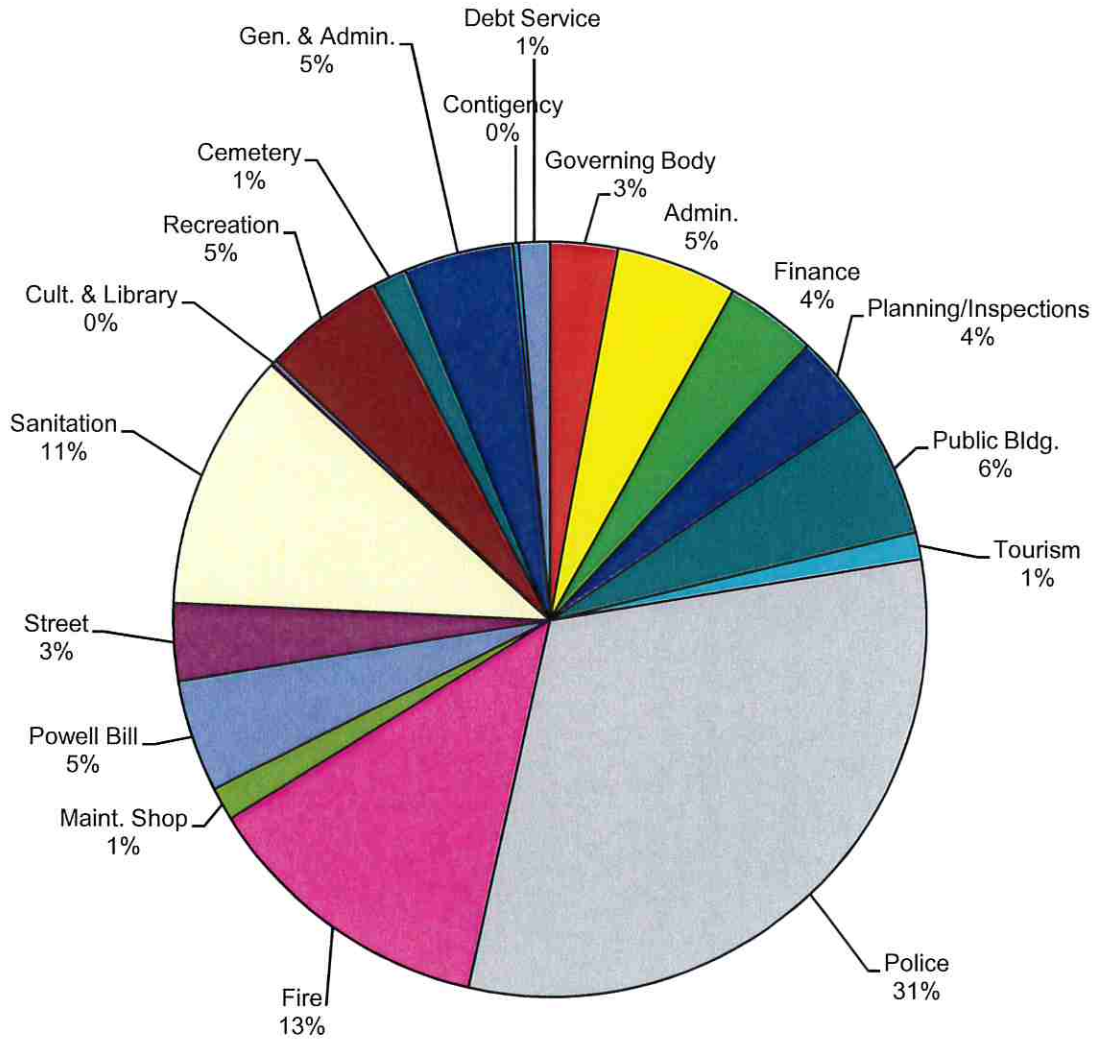
CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2020-2021

Account Number	Account Title	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Expected Revenue 19/20	Budget 20/21
103012006	TAXES-AD VALOREM	316		0	-	-	-
103012007	TAXES-AD VALOREM	244	4,831	0	-	-	-
103012008	TAXES-AD VALOREM	952	900	8	-	-	-
103012009	TAXES-AD VALOREM	824	1,477	149	50	732	-
103012010	TAXES-AD VALOREM	636	1,869	149	50	732	50
103012011	TAXES-AD VALOREM	2,588	2,050	652	100	732	50
103012012	TAXES-AD VALOREM	2,632	2,742	1,051	100	732	100
103012013	TAXES-AD VALOREM	4,366	4,338	875	500	1,022	100
103012014	TAXES-AD VALOREM	6,609	5,776	1,769	1,000	1,014	500
103012015	TAXES-AD VALOREM	34,492	8,911	3,930	2,000	1,413	1,000
103012016	TAXES-AD VALOREM	2,851,591	18,805	7,466	5,000	1,744	2,000
103012017	TAXES-AD VALOREM		2,900,345	12,116	10,000	4,500	5,000
103012018	TAXES-AD VALOREM		0	2,935,860	50,000	7,622	10,000
103012019	TAXES-AD VALOREM		0	0	2,947,682	2,947,000	50,000
103012020	TAXES-AD VALOREM			0	-	-	3,589,263
103011001	CURRENT YR TAXES-VEH.	295,616	292,479	298,053	290,000	290,000	290,000
103011030	ALL PRIOR YEAR TAXES	1,485	445	1,157	-	2,558	-
103011060	LEASE & RENTAL VEHICLE	24,356	25,717	32,053	24,000	31,000	25,000
103011070	TOURISM REIMBURSEMENT	111,878	100,243	124,708	105,000	105,000	115,000
103011080	FIRE TAX FEES	37,979	33,922	34,526	37,000	37,000	35,000
103171000	PENALTIES & INTEREST	20,969	19,513	14,107	20,000	15,000	15,000
103183000	PAYMENT IN LIEU OF TAX	11,919	6,994	7,969	9,000	9,000	8,000
103191000	LICENSE TAGS	33,810	33,415	32,742	34,000	33,000	33,000
103221000	PARKING RENTS & LEASE	0	0	0	-	-	-
103251000	PRIVILEGE LICENSE	705	840	840	800	800	800
103251001	PRIVILEGE LICENSE-TEMP	416	448	317	500	400	400
103271000	PENALTIES & INTEREST	0	0	0	-	-	-
103291000	EARNED INTEREST ON INV.	14,017	41,994	74,426	60,000	50,000	40,000
103301000	CELL TOWER REVENUES	0	0	0	-	-	-
103311000	RENTS	22,000	14,960	17,006	17,300	17,300	17,300
103311010	CONCESSIONS	2	2	2	-	2	-
103311020	CONTRIBUTIONS - PRIV.		0	0	-	-	-
103311030	CO. GOVERNMENT GRANT	63,788	63,788	63,788	63,788	63,788	63,788
103311040	RECREATION DEPT.	64,684	45,490	54,578	50,000	50,000	50,000
103311050	HINSON LAKE REVENUES	9,080	8,125	5,875	5,000	5,000	5,000
103311060	ROCKINGHAM DEPOT REVENUES	0	0	0	-	-	-
103311070	CHAMBER OF COMMERCE REVENUE	0	0	0	-	-	-
103351000	MISC. REVENUES	20,631	141,104	211,931	20,000	(42,450)	20,000
103362000	SALES TAX TELECOMM.	177,469	162,803	148,752	145,000	135,000	123,000
103362010	SALES TAX PIPED GAS	31,062	39,391	37,708	29,000	25,000	24,000
103372000	UTIL. FRANCHISE TAX	641,256	642,583	656,203	683,100	675,000	681,000
103372010	SALES TAX VIDEO	110,488	105,614	100,293	103,000	98,000	96,000
103381000	CABLE FRANCHISE	0	0	0	-	-	-
103391000	INTANGIBLES TAX	0	0	0	-	-	-
103401000	SOLID WASTE DISPOSAL TAX	6,242	6,112	6,811	6,420	6,900	7,000
103412000	BEER & WINE TAX	42,062	39,843	39,609	41,400	40,000	40,000
103432000	POWELL BILL ALLOC.	268,877	265,194	260,814	258,267	257,132	255,689
103432001	POWELL BILL ENHAN. GRANT	0	0	0	-	-	-
103441000	ON-BEHALF OF PAYMENTS	35,981	38,406	37,764	40,000	40,000	40,000
103451000	LOCAL SALES TAX 2%	1,617,144	1,548,854	1,721,741	1,797,000	1,613,000	1,245,000
103452000	HOLD HARMLESS	547,521	572,778	600,888	614,400	492,500	405,500
103461000	LOCAL SALES TAX FOOD STAMP	0	0	0	-	-	-
103471000	ABC REVENUES	162,295	123,970	201,710	100,000	100,000	100,000
103471001	ABC REC. LAW ENFORCE.	2,493	3,445	5,215	4,000	6,000	4,000
103491001	MISC. FIRE REVENUES	20	0	83	-	5,000	-
103491002	FIRE DEPT CPR CLASS	-130	-87	-232	-	(60)	-
103492000	MISC POLICE GRANTS	395	2,500	250	-	2,000	-
103492001	FIRE DEPT SAFETY GRANT		0	0	-	-	-
103492002	POLICE GRANTS	54,093	27,108	38,350	25,000	29,000	25,000
103492003	DRUG ASSEST FORFEITURE	2,293	-883	215	500	-	300

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF REVENUES
2020-2021

Account Number	Account Title	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Expected Revenue 19/20	Budget 20/21
103492004	MISC POLICE REVENUE	3,872	2,797	5,150	3,500	7,000	3,500
103492005	DRUG CONTROL SUBST. TAX	10,540	11,982	7,991	10,000	3,500	8,000
103501000	SENIOR CITIZEN CTR	0	0	0	-	-	-
103511000	ARREST & WITNESS FEES	1,814	2,308	1,388	1,500	1,500	1,500
103531000	FIRE PROTECTION CHG	0	0	0	-	-	-
103541000	RESCUE FEES	0	0	0	-	-	-
103551000	BLDG PERMITS & REZON	104,447	80,634	85,438	80,000	80,000	80,000
103611000	CEMETERY LOT SALES	0	0	0	-	-	-
103611001	CEMETERY PERPETUAL CARE	0	0	0	-	-	-
103771000	BANK MERCHANT CARD FEES	-9,288	0	-20,288	(9,000)	(14,000)	(9,000)
103831000	SALE OF FIXED ASSESTS		66,411	0	-	4,000	-
103901000	GARBAGE FEES	833,340	821,924	696,129	700,000	675,000	747,000
103911000	LOAN PROCEEDS	0	0	0	-	362,480	-
103951010	CONT - RICHMOND CO	6,000	6,000	4,000	4,000	4,000	4,000
103951020	CONT - COMM THEATRE	9,500	9,500	9,500	9,500	9,500	9,500
103951040	CONT-RICH CO - FIRE DEPT	0	0	0	-	-	-
103951050	TRANSFER FR ENTERPRISE	1,300,000	2,031,542	1,759,280	1,138,271	1,138,271	839,506
103951060	TRANSFER FR CAPITAL RESERVE	-	0	0	-	-	-
103991000	FUND BAL APPROPRIATED	-	0	0	500,000	500,000	648,564
103992010	FD BAL APP POWELL BILL	-	0	0	206,471	293,371	225,007
		<u>\$ 9,598,370</u>	<u>\$ 10,392,249</u>	<u>\$ 10,342,865</u>	<u>\$ 10,244,199</u>	<u>\$ 10,223,735</u>	<u>\$ 9,980,417</u>

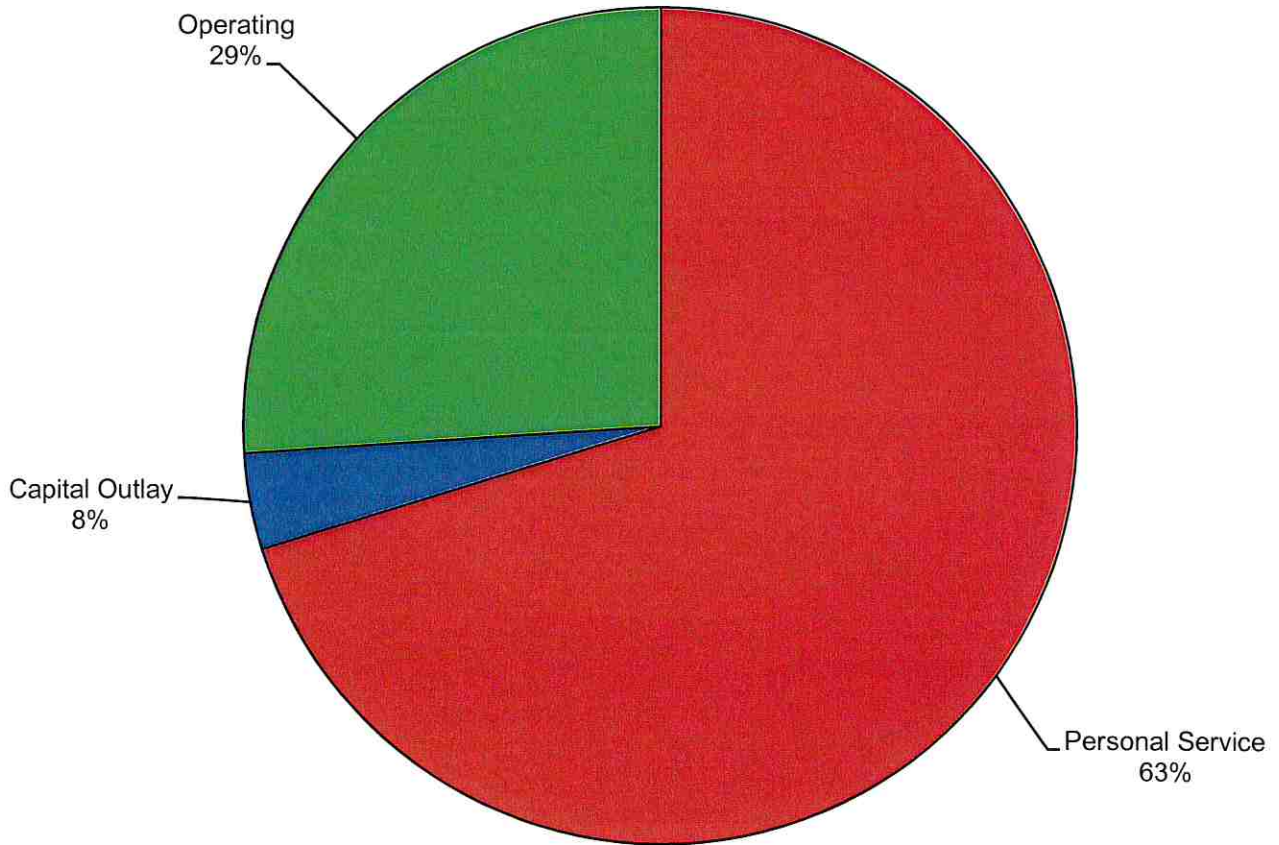
General Fund Expenditures by Function Budget 2020 - 2021



**CITY OF ROCKINGHAM
10 GENERAL FUND
EXPENDITURE BY DEPARTMENT
2020-2021**

Account Title	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Expected Expenditures 19/20	Budget 20/21
DEPARTMENTAL:						
GOVERNING BODY	\$ 235,611	\$ 208,656	\$ 264,453	\$ 344,744	\$ 273,758	\$ 289,370
ADMINISTRATION	\$ 435,188	\$ 429,590	\$ 517,445	523,049	472,178	522,250
FINANCE	\$ 326,668	\$ 323,400	\$ 325,093	349,025	410,385	386,299
PLANNING & INSPECTIONS	\$ 340,523	\$ 345,512	\$ 381,733	380,316	356,607	356,023
PUBLIC BUILDING	\$ 530,042	\$ 849,025	\$ 1,213,179	599,598	554,273	561,730
POLICE	\$ 2,933,661	\$ 3,010,552	\$ 2,932,550	3,113,322	3,098,989	3,107,485
FIRE	\$ 1,130,793	\$ 1,204,141	\$ 1,161,518	1,268,989	1,200,915	1,260,385
MAINTENANCE SHOP	\$ 130,434	\$ 142,871	\$ 142,258	147,528	142,412	142,865
STREET	\$ 244,861	\$ 327,598	\$ 325,099	314,761	301,014	333,305
POWELL BILL	\$ 241,573	\$ 197,273	\$ 241,004	463,688	325,496	480,696
SANITATION	\$ 1,156,128	\$ 1,142,104	\$ 1,388,116	1,136,918	1,418,253	1,100,863
TOURISM	\$ 99,791	\$ 102,557	\$ 118,106	102,112	99,520	114,225
RECREATION	\$ 581,418	\$ 611,585	\$ 550,783	622,917	612,396	524,903
CULTURAL & LIBRARY	\$ 120,767	\$ 125,291	\$ 80,023	78,347	26,650	24,500
CEMETERY	\$ 206,404	\$ 104,589	\$ 111,805	130,937	131,742	145,968
TOTAL DEPARTMENTAL	8,713,862	9,124,744	9,753,165	9,576,251	9,424,588	9,350,867
NON-DEPARTMENTAL:						
GENERAL & ADMIN.	\$ 420,109	\$ 428,100	\$ 438,733	473,850	464,011	471,000
CONTINGENCY	\$ -	\$ -	\$ -	25,000	-	25,000
DEBT SERVICE	\$ 371,302	\$ 200,436	\$ 150,954	169,098	170,123	133,550
TOTAL NON-DEPARTMENTAL	791,411	628,536	589,687	667,948	634,134	629,550
TOTAL EXPENDITURES	\$ 9,505,273	\$ 9,753,280	\$ 10,342,852	\$ 10,244,199	\$ 10,058,722	\$ 9,980,417

**General Fund
Expenditures by Object
Budget 2020 - 2021**



CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
GOVERNING BODY						
104101020	SALARIES & WAGES	\$ 29,350	\$ 32,300	\$ 32,300	\$ 32,300	\$ 32,300
104101021	SALARIES & WAGES	-	-	-	-	-
104101022	TEM. & PART-TIME	-	-	-	-	-
104101023	SALARIES & WAGES	-	-	-	-	-
104101050	FICA TAXES	2,190	2,465	2,442	2,470	2,470
104101060	GROUP INSURANCE	101,339	107,419	102,709	109,000	109,000
	PERSONAL SERVICES	132,879	142,184	137,451	143,770	143,770
104102100	ELECTION EXPENSE	-	5,100	5,263	5,100	5,100
104102110	TELEPHONE & POSTAGE	-	-	-	-	-
104102140	TRAVEL & EDUCATION	243	2,000	-	2,000	2,000
104102260	ADVERTISING	87	2,000	100	2,000	2,000
104102530	DUES & SUBSCRIPTION	4,466	17,400	4,644	5,000	5,000
104102540	INS. LIABILITY	1,967	2,060	2,300	2,500	2,500
104102570	MISC. EXPENSE	5,175	50,000	5,000	5,000	5,000
	GENERAL OPERATING EXPENSES	11,937	78,560	17,307	21,600	21,600
104103040	PROFESSIONAL SERVICE	55,637	60,000	55,000	60,000	60,000
	CONTRACTUAL SERVICES	55,637	60,000	55,000	60,000	60,000
104105720	CAP. EXP. BLDGS.	-	-	-	-	-
104105740	CAP. OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
104108918	CONT. TO RESCUE SQUAD	-	-	-	-	-
104108919	CONT. DOWNTOWN CORP.	-	-	-	-	-
104108920	CONT. MCLAURIN CENTER	-	-	-	-	-
104108930	CONT. COUNCIL ON AGING	-	-	-	-	-
104108970	CONT. SAMARITAN COLONY	3,000	3,000	3,000	3,000	3,000
104108971	DIST ATTY/HABITUAL	-	-	-	-	-
104108972	CRIME STOPPERS	500	500	500	500	500
104108990	CONT. HOSPICE PROGRAM	500	500	500	500	500
104108991	CONT. LITERACY COUNCIL	-	-	-	-	-
104108992	CONT. ARTS COUNCIL	10,000	10,000	10,000	10,000	10,000
104108993	YADKIN/PEE DEE PROG.	-	-	-	-	-
104108994	CONT. R.C. HISTORICAL	-	-	-	-	-
104108997	CONT. TO DPK FUND	50,000	50,000	50,000	50,000	50,000
104108998	CONT. TO RHAM HOUS AUTH	-	-	-	-	-
	TOTAL OTHER TYPE	64,000	64,000	64,000	64,000	64,000
	TOTAL FOR DEPARTMENT	\$ 264,453	\$ 344,744	\$ 273,758	\$ 289,370	\$ 289,370

PROFESSIONAL SERVICES 3040

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
ADMINISTRATION						
104201020	SALARIES & WAGES	\$ 232,880	\$ 236,640	\$ 237,502	\$ 248,200	\$ 248,200
104201021	SALARIES & WAGES - O	-	-	-	-	-
104201022	TEMPORARY & PART-TIME	50,465	58,000	58,000	67,600	67,600
104201023	SALARIES & WAGES - L	5,775	5,948	6,017	6,285	6,285
104201050	FICA TAXES	22,274	24,156	22,785	24,700	24,700
104201060	GROUP INSURANCE	33,948	35,940	36,103	38,300	38,300
104201070	RETIREMENT	24,306	23,500	28,216	33,000	33,000
104201071	CITY CONTRIBUTION 401K	7,751	7,500	7,795	8,070	8,070
104201072	LOCAL PENSION FUND	3,215	3,000	3,215	3,200	3,200
104201080	BONUS	8,801	695	695	695	695
	PERSONAL SERVICES	389,415	395,379	400,328	430,050	430,050
104202110	TELEPHONE & POSTAGE	209	1,000	500	500	500
104202120	PRINTING	558	1,000	1,000	1,000	1,000
104202140	TRAVEL, EDUCATION A	4,732	8,000	8,000	8,000	8,000
104202160	M & R EQUIPMENT	-	-	-	-	-
104202170	M & R VEHICLES	10	-	-	-	-
104202260	ADVERTISING	287	4,000	500	3,000	3,000
104202270	AUTO ALLOWANCE	12,900	12,900	12,900	12,900	12,900
104202310	GAS, OIL & TIRES	-	-	-	-	-
104202530	DUES & SUBSCRIPTIONS	1,237	3,000	3,000	3,000	3,000
104202540	INSURANCE AND BONDS	5,488	5,770	5,950	6,300	6,300
104202570	MISCELLANEOUS EXPENSE	29,000	50,000	30,000	40,000	40,000
104202580	TOURISM EXPENSE	-	30,000	-	-	-
	GENERAL OPERATING	54,420	115,670	61,850	74,700	74,700
104203450	CONTRACTED SERVICES	4,805	5,500	5,000	5,500	5,500
	CONTRACTUAL SERVICES	4,805	5,500	5,000	5,500	5,500
104204330	DEPT. SUPPLIES & MAT.	2,990	6,500	5,000	5,000	5,000
	MATERIAL AND SUPPLIES	2,990	6,500	5,000	5,000	5,000
104205740	CAPITAL OUTLAY EQUIP.	65,816	-	-	7,000	7,000
	CAPITAL OUTLAY	65,816	-	-	7,000	7,000
	TOTAL FOR DEPARTMENT	\$ 517,445	\$ 523,049	\$ 472,178	\$ 522,250	\$ 522,250

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

CAPITAL OUTLAY 5740

COMPUTER UPGRADES

5,000

NEW MONITORS CONF. ROOMS

2,000

\$ 7,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
FINANCE						
104401020	SALARIES & WAGES	\$ 201,588	\$ 205,510	\$ 260,347	\$ 227,045	\$ 227,045
104401021	SALARIES & WAGES - O	-	-	435	-	-
104401022	TEMPORARY & PART-TIME	-	-	-	-	-
104401023	SALARIES & WAGES - L	3,734	3,846	3,889	1,350	1,350
104401050	FICA TAXES	14,647	15,000	18,685	17,525	17,525
104401060	GROUP INSURANCE	33,620	36,040	42,411	45,000	45,000
104401070	RETIREMENT	16,275	16,870	23,792	23,450	23,450
104401071	CITY CONTRIBUTION 401K	5,190	5,360	6,567	5,700	5,700
104401080	BONUS	579	579	579	579	579
	PERSONAL SERVICES	275,633	283,205	356,705	320,649	320,649
104402110	TELEPHONE & POSTAGE	2,170	6,000	3,000	3,000	3,000
104402120	PRINTING	3,771	3,000	4,000	4,000	4,000
104402140	TRAVEL, EDUCATION A	2,015	3,000	1,005	3,000	3,000
104402160	M & R EQUIPMENT	-	100	100	100	100
104402210	SOFTWARE & PROGRAM	900	5,000	-	5,000	5,000
104402260	ADVERTISING	2,322	4,000	4,000	4,000	4,000
104402270	AUTO ALLOWANCE	1,800	1,800	1,800	1,800	1,800
104402480	PURCHASE CITY TAGS	-	-	-	-	-
104402530	DUES & SUBSCRIPTIONS	225	100	100	300	300
104402540	INSURANCE AND BONDS	3,604	3,820	4,175	4,400	4,400
	GENERAL OPERATING	16,807	26,820	18,180	25,600	25,600
104403040	TAX COLLECTION FEES	11,679	12,000	12,000	12,000	12,000
104403450	CONTRACTED SERVICES	15,684	17,500	17,500	18,550	18,550
	CONTRACTUAL SERVICES	27,363	29,500	29,500	30,550	30,550
104404330	DEPARTMENT SUPPLIES	5,290	9,500	6,000	9,500	9,500
	MATERIAL AND SUPPLIES	5,290	9,500	6,000	9,500	9,500
104405740	CAPITAL OUTLAY EQUIP.	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 325,093	\$ 349,025	\$ 410,385	\$ 386,299	\$ 386,299

FUNDS (4) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
PLANNING & INSPECTIONS						
104601020	SALARIES & WAGES	\$ 217,391	\$ 221,620	\$ 225,000	\$ 217,100	\$ 217,100
104601021	SALARIES & WAGES - O	273	300	-	300	300
104601022	TEMPORARY & PART-TIME	-	-	-	-	-
104601023	SALARIES & WAGES - L	4,716	5,275	5,294	4,500	4,500
104601030	SALARIES & WAGES PL	1,650	1,600	1,600	1,600	1,600
104601050	FICA TAXES	15,832	16,300	16,300	17,150	17,150
104601060	GROUP INSURANCE	24,724	26,404	27,350	29,000	29,000
104601070	RETIREMENT	17,266	17,870	20,750	22,750	22,750
104601071	CITY CONTRIBUTION 401K	5,506	5,670	5,730	5,560	5,560
104601080	BONUS	463	463	463	463	463
	PERSONAL SERVICES	287,820	295,502	302,487	298,423	298,423
104602110	TELEPHONE & POSTAGE	1,319	3,000	1,200	3,000	3,000
104602120	PRINTING	643	2,500	1,000	2,500	2,500
104602140	TRAVEL, EDUCATION A	1,538	4,000	2,000	4,000	4,000
104602170	M & R VEHICLES	385	1,000	1,000	1,000	1,000
104602260	ADVERTISING	4,041	3,000	3,200	3,000	3,000
104602310	GAS, OIL & TIRES	1,140	2,000	1,000	2,000	2,000
104602360	UNIFORMS	376	400	400	400	400
104602530	DUES & SUBSCRIPTIONS	1,774	2,500	2,000	2,500	2,500
104602540	INSURANCE, LIABILITY	4,871	5,114	5,320	5,700	5,700
104602560	PLANNING BOARD EXP.	-	500	-	500	500
104602610	APPEARANCE COMM.	-	-	-	-	-
	GENERAL OPERATING	16,087	24,014	17,120	24,600	24,600
104603450	CONTRACTED SERVICES	73,718	50,000	30,000	50,000	25,000
	CONTRACTUAL SERVICES	73,718	50,000	30,000	50,000	25,000
104604330	DEPARTMENT SUPPLIES	4,108	6,000	3,000	6,000	6,000
	MATERIAL AND SUPPLIES	4,108	6,000	3,000	6,000	6,000
104605740	CAPITAL OUTLAY, EQUIP.	-	4,800	4,000	2,000	2,000
	CAPITAL OUTLAY	-	4,800	4,000	2,000	2,000
	TOTAL FOR DEPARTMENT	\$ 381,733	\$ 380,316	\$ 356,607	\$ 381,023	\$ 356,023

FUNDS (3) POSITIONS

CAPITAL OUTLAY 5740

COMPUTER UPGRADES \$ 2,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
POLICE DEPARTMENT						
105101020	SALARIES & WAGES	\$ 1,627,832	\$ 1,594,000	\$ 1,695,000	\$ 1,665,000	\$ 1,665,000
105101021	SALARIES & WAGES - O	99,587	98,000	70,000	98,000	98,000
105101022	TEMPORARY & PART-TIME	10,595	16,000	-	16,000	16,000
105101023	SALARIES & WAGES - L	14,223	15,888	16,516	16,500	16,500
105101050	FICA TAXES	130,186	134,300	131,000	137,545	137,545
105101060	GROUP INSURANCE	361,488	339,620	298,000	316,000	316,000
105101070	RETIREMENT	147,940	151,600	170,500	193,450	193,450
105101071	CITY CONTRIBUTION 401K	83,889	85,500	86,500	89,230	89,230
105101072	LOCAL PENSION FUND	25,423	15,174	15,174	13,125	13,125
105101080	BONUS	5,138	5,250	15,395	5,085	5,085
	PERSONAL SERVICES	2,506,300	2,455,332	2,498,085	2,549,935	2,549,935
105102110	TELEPHONE & POSTAGE	1,629	3,000	2,058	3,000	3,000
105102120	PRINTING	49	4,000	1,000	4,000	4,000
105102140	TRAVEL, EDUCATION A	32,664	32,500	25,000	32,500	32,500
105102160	M & R EQUIPMENT	11,568	22,000	19,000	22,000	22,000
105102170	M & R VEHICLES	14,566	28,500	25,000	28,500	28,500
105102260	ADVERTISING	665	900	1,475	900	900
105102310	GAS, OIL & TIRES	68,861	125,000	48,619	125,000	125,000
105102360	UNIFORMS	27,897	34,000	25,000	34,000	34,000
105102530	DUES & SUBSCRIPTIONS	1,829	2,100	1,465	2,100	2,100
105102540	INSURANCE, LIABILITY	59,609	62,590	62,590	66,350	66,350
	GENERAL OPERATING	219,336	314,590	211,207	318,350	318,350
105103450	CONTRACTED SERVICES	59,996	85,000	85,000	85,000	85,000
	CONTRACTUAL SERVICES	59,996	85,000	85,000	85,000	85,000
105104330	DEPARTMENT SUPPLIES	59,942	34,000	29,000	34,000	34,000
	MATERIAL AND SUPPLIES	59,942	34,000	29,000	34,000	34,000
105105740	CAPITAL OUTLAY EQUIP.	72,928	202,400	257,200	257,200	98,200
	CAPITAL OUTLAY	72,928	202,400	257,200	257,200	98,200
105108990	DRUG ASSET FORFEITURE	14,047	22,000	18,497	22,000	22,000
	TOTAL OTHER TYPE	14,047	22,000	18,497	22,000	22,000
	TOTAL FOR DEPARTMENT	\$ 2,932,550	\$ 3,113,322	\$ 3,098,989	\$ 3,266,485	\$ 3,107,485

FUNDS POSITIONS (35) POLICE (4) TELECOMMUNICATORS (1) OFFICE ASSISTANT (1) OFFICE ASSISTANT PT

CAPITAL OUTLAY 5740

BULLETPROOF VEST	6,000	7 IN CAR RADIOS	26,000
PORTABLE RADIO UPGRADES	28,000	CRIME SCENE MAPPER	5,000
TASER UPGRADES	4,500	BATTERY CHARGING STATION	5,000
DRONE W/SPEAKER, FLEER & CAMERA	6,200		98,200
3 WIRELESS CAMERAS	1,500		
8 NOPTIC CAMERA-FLEER FOR PATROL CAR	16,000		

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
FIRE DEPARTMENT						
105301020	SALARIES & WAGES	\$ 641,001	\$ 663,000	\$ 663,000	\$ 669,450	\$ 669,450
105301021	SALARIES & WAGES - O	18,447	33,000	20,000	33,000	33,000
105301022	TEMPORARY & PART-TIME	24,559	28,000	10,000	28,000	28,000
105301023	SALARIES & WAGES - L	5,405	6,200	3,835	3,835	3,835
105301050	FICA TAXES	51,071	55,620	56,000	56,350	56,350
105301060	GROUP INSURANCE	144,147	136,055	130,000	137,800	137,800
105301070	RETIREMENT	52,493	54,855	62,000	72,500	72,500
105301071	CITY CONTRIBUTION 401K	16,739	17,510	17,510	17,715	17,715
105301080	BONUS	2,529	2,650	6,915	2,385	2,385
	PERSONAL SERVICES	956,392	996,890	969,260	1,021,035	1,021,035
105302110	TELEPHONE & POSTAGE	35	550	300	550	550
105302140	TRAVEL, EDUCATION A	7,650	18,000	10,000	18,000	18,000
105302160	M & R EQUIPMENT	3,384	11,000	7,500	11,000	11,000
105302170	M & R VEHICLE	14,009	25,000	15,000	25,000	25,000
105302260	ADVERTISING	-	600	275	600	600
105302310	GAS, OIL & TIRES	13,150	23,000	16,500	23,000	23,000
105302360	UNIFORMS	17,192	28,500	23,000	28,000	28,000
105302530	DUES & SUBSCRIPTIONS	2,583	4,700	3,500	4,700	4,700
105302540	INSURANCE, LIABILITY	44,523	46,749	48,080	51,000	51,000
	GENERAL OPERATING	102,526	158,099	124,155	161,850	161,850
105303450	CONTRACTED SERVICES	2,494	5,000	5,000	5,000	5,000
105303550	ON-BEHALF OF PAYMENT	37,764	40,000	40,000	40,000	40,000
	CONTRACTUAL SERVICES	40,258	45,000	45,000	45,000	45,000
105304330	DEPARTMENT SUPPLIES	62,343	28,500	22,000	28,500	28,500
	MATERIAL AND SUPPLIES	62,343	28,500	22,000	28,500	28,500
105305730	CAPITAL EXP. OTHER	-	-	-	-	-
105305740	CAPITAL OUTLAY EQUIP.	-	40,500	40,500	474,000	4,000
	CAPITAL OUTLAY	-	40,500	40,500	474,000	4,000
105308990	FEMA GRANT EXPENSE	-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 1,161,518	\$ 1,268,989	\$ 1,200,915	\$ 1,730,385	\$ 1,260,385

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

CAPITAL OUTLAY 5740

40 BUCKETS FIRE AIDE 4,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
MAINTENANCE SHOP						
105501020	SALARIES & WAGES	\$ 75,368	\$ 77,520	\$ 75,000	\$ 73,000	\$ 73,000
105501021	SALARIES & WAGES - O	4,553	4,600	4,600	4,600	4,600
105501022	TEMPORARY & PART-TIME	-	-	-	-	-
105501023	SALARIES & WAGES - L	-	-	-	615	615
105501050	FICA TAXES	6,151	6,489	5,300	6,150	6,150
105501060	GROUP INSURANCE	15,827	16,920	17,525	18,580	18,580
105501070	RETIREMENT	6,303	6,624	7,075	8,235	8,235
105501071	CITY CONTRIBUTION 401K	2,010	2,075	1,950	2,015	2,015
105501080	BONUS	290	290	290	290	290
	PERSONAL SERVICES	110,501	114,518	111,740	113,485	113,485
105502110	TELEPHONE & POSTAGE	-	50	50	50	50
105502140	TRAVEL, EDUCATION A	141	800	800	800	800
105502160	M & R EQUIPMENT	7,960	10,000	7,000	9,000	9,000
105502170	M & R VEHICLES	124	800	800	800	800
105502260	ADVERTISING	135	-	-	-	-
105502310	GAS, OIL & TIRES	1,194	2,000	2,000	2,000	2,000
105502360	UNIFORMS	642	600	900	900	900
105502540	INSURANCE, LIABILITY	4,893	5,138	5,500	5,830	5,830
	GENERAL OPERATING	15,090	19,388	17,050	19,380	19,380
105504330	DEPARTMENT SUPPLIES	11,122	10,000	10,000	10,000	10,000
	MATERIAL AND SUPPLIES	11,122	10,000	10,000	10,000	10,000
105505740	CAPITAL OUTLAY EQUIP.	5,545	3,622	3,622	3,000	-
	CAPITAL OUTLAY	5,545	3,622	3,622	3,000	-
	TOTAL FOR DEPARTMENT	\$ 142,258	\$ 147,528	\$ 142,412	\$ 145,865	\$ 142,865

FUNDS (2) POSITIONS

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
STREET DEPARTMENT						
105601020	SALARIES & WAGES	\$ 151,916	\$ 161,160	\$ 152,000	\$ 162,845	\$ 162,845
105601021	SALARIES & WAGES - O	10,750	10,000	10,000	10,000	10,000
105601022	TEMPORARY & PART-TIME	-	-	-	-	-
105601023	SALARIES & WAGES - L	1,688	1,738	1,815	1,815	1,815
105601050	FICA TAXES	11,751	13,184	11,500	13,450	13,450
105601060	GROUP INSURANCE	52,628	48,660	50,000	53,000	53,000
105601070	RETIREMENT	12,970	13,455	14,650	17,960	17,960
105601071	CITY CONTRIBUTION 401K	4,129	4,480	4,480	4,400	4,400
105601080	BONUS	984	984	869	985	985
	PERSONAL SERVICES	246,816	253,661	245,314	264,455	264,455
105602110	TELEPHONE & POSTAGE	-	-	-	-	-
105602140	TRAVEL, EDUCATION A	535	1,000	1,000	1,000	1,000
105602160	M & R EQUIPMENT	3,744	12,000	12,000	12,000	12,000
105602170	M & R VEHICLES	2,178	5,500	5,500	5,500	5,500
105602260	ADVERTISING	146	200	200	200	200
105602310	GAS, OIL & TIRES	11,817	16,000	10,000	10,000	10,000
105602360	UNIFORMS	1,955	2,500	3,000	3,000	3,000
105602540	INSURANCE AND LIABILITY	10,011	10,500	10,500	11,150	11,150
	GENERAL OPERATING	30,385	47,700	42,200	42,850	42,850
105603450	CONTRACTED SERVICES	1,222	1,400	1,500	2,000	2,000
	CONTRACTUAL SERVICES	1,222	1,400	1,500	2,000	2,000
105604330	DEPT. SUPPLIES & MAT.	15,510	12,000	12,000	12,000	12,000
	MATERIAL AND SUPPLIES	15,510	12,000	12,000	12,000	12,000
105605730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105605740	CAPITAL OUTLAY EQUIP.	31,165	-	-	60,000	12,000
	CAPITAL OUTLAY	31,165	-	-	60,000	12,000
	TOTAL FOR DEPARTMENT	\$ 325,099	\$ 314,761	\$ 301,014	\$ 381,305	\$ 333,305
FUNDS (6) POSITIONS						
CAPITAL OUTLAY 5740						
	ZERO TURN MOWER	\$ 12,000				

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
POWELL BILL						
105701020	SALARIES & WAGES	\$ 131,982	\$ 134,640	\$ 135,900	\$ 135,000	\$ 135,000
105701021	SALARIES & WAGES - O	787	1,000	1,000	1,000	1,000
105701022	TEMPORARY & PART-TIME	-	-	-	-	-
105701023	SALARIES & WAGES - L	1,660	2,031	2,011	2,011	2,011
105701050	FICA TAXES	10,201	10,500	10,500	10,560	10,560
105701060	GROUP INSURANCE	24,396	25,870	27,000	28,650	28,650
105701070	RETIREMENT	10,477	10,830	12,900	14,120	14,120
105701071	CITY CONTRIBUTION 401K	3,178	3,270	3,270	3,450	3,450
	PERSONAL SERVICES	182,682	188,141	192,581	194,791	194,791
105702110	TELEPHONE & POSTAGE	-	-	-	-	-
105702140	TRAVEL, EDUCATION A	-	500	500	500	500
105702160	M & R EQUIPMENT	2,921	20,000	10,000	15,000	15,000
105702170	M & R VEHICLES	640	6,000	6,000	6,000	6,000
105702180	M & R STREETS	20,553	40,000	40,000	40,000	40,000
105702260	ADVERTISING	-	300	300	300	300
105702310	GAS, OIL & TIRES	4,598	8,000	8,000	8,000	8,000
105702540	INSURANCE AND LIABILITY	6,777	7,115	7,115	7,550	7,550
	GENERAL OPERATING	35,489	81,915	71,915	77,350	77,350
105703040	PROFESSIONAL SERVICES	-	-	-	-	-
105703450	CONTRACTED SERVICES	-	176,632	50,000	195,885	187,555
	CONTRACTUAL SERVICES	-	176,632	50,000	195,885	187,555
105704330	DEPT. SUPPLIES & MAT.	7,923	14,000	8,000	8,000	8,000
	MATERIAL AND SUPPLIES	7,923	14,000	8,000	8,000	8,000
105705730	CAPITAL OUTLAY OTHER	-	-	-	-	-
105705740	CAPITAL OUTLAY EQUIP.	14,910	3,000	3,000	13,000	13,000
	CAPITAL OUTLAY	14,910	3,000	3,000	13,000	13,000
105708920	CONT TO GF LEASE PU	-	-	-	-	-
105708930	CONT DOWNTOWN REVIT	-	-	-	-	-
	TOTAL OTHER TYPE	-	-	-	-	-
	TOTAL FOR DEPARTMENT	\$ 241,004	\$ 463,688	\$ 325,496	\$ 489,026	\$ 480,696

FUNDS (3) POSITIONS

CAPITAL OUTLAY 5740

FLAT TAMP	3,000
CLEAN SWEEP PICKUP BROOM	10,000
	\$ 13,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
SANITATION DEPT						
105801020	SALARIES & WAGES	\$ 536,909	\$ 548,760	\$ 550,000	\$ 550,000	\$ 550,000
105801021	SALARIES & WAGES - O	25,439	26,000	7,500	26,000	26,000
105801022	TEMPORARY & PART-TIME	-	-	-	-	-
105801023	SALARIES & WAGES - L	6,414	7,044	6,975	6,975	6,975
105801050	FICA TAXES	42,164	43,410	43,410	44,770	44,770
105801060	GROUP INSURANCE	168,988	160,780	142,300	150,850	150,850
105801070	RETIREMENT	44,801	46,580	50,700	59,870	59,870
105801071	CITY CONTRIBUTION 401K	14,456	14,930	14,930	14,630	14,630
105801080	BONUS	2,258	2,258	2,258	2,258	2,258
	PERSONAL SERVICES	841,429	849,762	818,073	855,353	855,353
105802110	TELEPHONE & POSTAGE	-	100	100	100	100
105802140	TRAVEL, EDUCATION A	854	1,000	1,000	1,000	1,000
105802160	M & R EQUIPMENT	3,853	30,000	30,000	30,000	30,000
105802170	M & R VEHICLES	28,020	45,000	45,000	45,000	45,000
105802260	ADVERTISING	-	100	100	100	100
105802310	GAS, OIL & TIRES	77,727	90,000	70,000	70,000	70,000
105802320	LANDFILL DISPOSAL	19,880	25,000	25,000	25,000	25,000
105802360	UNIFORMS	6,719	6,500	6,500	7,000	7,000
105802540	INSURANCE AND LIABILITY	35,558	36,956	38,500	40,810	40,810
	GENERAL OPERATING	172,611	234,656	216,200	219,010	219,010
105803450	CONTRACTED SERVICES	165	1,500	1,500	1,500	1,500
	CONTRACTUAL SERVICES	165	1,500	1,500	1,500	1,500
105804330	DEPT. SUPPLIES & MAT.	13,073	42,000	20,000	30,000	15,000
	MATERIAL AND SUPPLIES	13,073	42,000	20,000	30,000	15,000
105805740	CAPITAL OUTLAY EQUIP.	360,838	9,000	362,480	29,000	10,000
	CAPITAL OUTLAY	360,838	9,000	362,480	29,000	10,000
	TOTAL FOR DEPARTMENT	\$ 1,388,116	\$ 1,136,918	\$ 1,418,253	\$ 1,134,863	\$ 1,100,863

FUNDS (19) POSITIONS

CAPITAL OUTLAY 5740

100 ROLLOUTS \$ 10,000

**CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021**

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
TOURISM						
106101020	SALARIES & WAGES	\$ 84,973	\$ 61,200	\$ 63,100	\$ 64,260	\$ 64,260
106101021	SALARIES & WAGES - O	-	-	-	-	-
106101022	TEMPORARY & PART-TIME	5,250	15,000	10,000	20,800	20,800
106101023	SALARIES & WAGES - L	-	-	-	-	-
106101050	FICA TAXES	6,700	6,500	6,000	6,800	6,800
106101060	GROUP INSURANCE	9,583	10,030	9,000	9,540	9,540
106101070	RETIREMENT	6,863	5,000	6,000	6,950	6,950
106101071	CITY CONTRIBUTION 401k	2,189	150	1,750	1,700	1,700
106101080	BONUS	232	232	170	175	175
	PERSONAL SERVICES	115,790	98,112	96,020	110,225	110,225
106102110	TELEPHONE & POSTAGE	-	500	500	500	500
106102270	AUTO ALLOWANCE	2,316	3,500	3,000	3,500	3,500
	GENERAL OPERATING	2,316	4,000	3,500	4,000	4,000
	TOTAL FOR DEPARTMENT	\$ 118,106	\$ 102,112	\$ 99,520	\$ 114,225	\$ 114,225

FUNDS (1) FULL TIME POSIT] & (1) PART-TIME POSITION

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
RECREATION						
106201020	SALARIES & WAGES	\$ 143,217	\$ 144,840	\$ 144,840	\$ 144,840	\$ 144,840
106201021	SALARIES & WAGES - O	33,290	34,000	30,000	34,000	30,000
106201022	TEMPORARY & PART-TIME	93,234	105,000	90,000	105,000	90,000
106201023	SALARIES & WAGES - L	3,260	3,564	3,530	3,675	3,675
106201050	FICA TAXES	18,792	22,140	22,140	22,030	22,030
106201060	GROUP INSURANCE	25,051	26,780	27,350	29,000	29,000
106201070	RETIREMENT	12,883	12,627	14,500	18,720	18,720
106201071	CITY CONTRIBUTION 401K	4,108	4,270	4,270	4,575	4,575
106201080	BONUS	463	463	463	463	463
PERSONAL SERVICES		334,298	353,684	337,093	362,303	343,303
106202110	TELEPHONE & POSTAGE	5,054	5,300	5,300	5,300	5,300
106202120	PRINTING	-	200	200	200	200
106202130	UTILITIES	37,925	43,000	43,000	43,000	43,000
106202140	TRAVEL, EDUCATION A	5,469	5,000	5,000	5,000	2,500
106202150	M & R BUILDINGS/GROUNDS	43,536	46,000	46,000	48,000	25,000
106202160	M & R EQUIPMENT	7,420	8,000	8,000	8,000	5,000
106202170	M & R VEHICLES	974	4,000	4,000	4,000	1,500
106202260	ADVERTISING	-	-	-	-	-
106202310	GAS, OIL & TIRES	7,421	8,000	8,000	8,000	5,000
106202360	UNIFORMS	495	500	500	500	500
106202480	PURCHASES FOR RESALE	-	1,000	1,000	1,000	1,000
106202530	DUES & SUBSCRIPTION	-	250	500	500	500
106202540	INSURANCE AND LIABILITY	17,445	17,983	17,983	19,100	19,100
106202570	MISCELLANEOUS EXPENSE	-	-	-	-	-
106202580	ACTIVITIES	3,062	3,500	3,500	3,500	2,500
GENERAL OPERATING		128,801	142,733	142,983	146,100	111,100
106203450	CONTRACTED SERVICES	13,179	26,000	26,000	26,000	15,000
CONTRACTUAL SERVICES		13,179	26,000	26,000	26,000	15,000
106204320	CHEMICALS	9,336	8,500	8,500	8,500	5,000
106204330	DEPT. SUPPLIES & MAT.	16,001	10,500	10,500	10,500	10,500
106204340	ATHLETIC SUPPLIES	36,406	40,000	40,000	40,000	35,000
MATERIAL AND SUPPLIES		61,743	59,000	59,000	59,000	50,500
106205720	CAPITAL EXPENSE BLD	-	6,000	11,820	130,000	-
106205740	CAPITAL OUTLAY EQUIP.	12,760	35,500	35,500	10,000	5,000
CAPITAL OUTLAY		12,760	41,500	47,320	140,000	5,000
TOTAL FOR DEPARTMENT		\$ 550,783	\$ 622,917	\$ 612,396	\$ 733,403	\$ 524,903

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

CAPITAL OUTLAY 5740

FIELD EQUIPMENT 5,000

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
CULTURAL AND LIBRARY						
106301020	SALARIES & WAGES	\$ 2,885	\$ -	\$ -	\$ -	\$ -
106301021	SALARIES & WAGES - O	-	-	-	-	-
106301022	TEMPORARY & PART-TIME	12,000	12,000	12,000	12,000	12,000
106301023	SALARIES & WAGES - L	-	-	-	-	-
106301050	FICA TAXES	502	-	-	-	-
106301060	GROUP INSURANCE	983	-	-	-	-
106301070	RETIREMENT	514	-	-	-	-
106301071	CITY CONTRIBUTION 401K	164	-	-	-	-
106301080	BONUS	-	-	-	-	-
	PERSONAL SERVICES	17,047	12,000	12,000	12,000	12,000
106302260	ADVERTISING	-	-	-	-	-
106302540	INSURANCE AND LIABILITY	3,188	3,347	3,550	3,800	3,800
106302950	THEATRE BLDG, AND O	6,410	8,000	7,200	8,000	5,000
106302955	ROCKINGHAM DEPOT EXPEN	3,377	5,000	3,900	5,000	2,500
	GENERAL OPERATING	12,975	16,347	14,650	16,800	11,300
106308990	CONT TO LIBRARY OPE	48,800	48,800	-	-	-
106308991	LIBRARY REFUND ELEC	1,200	1,200	-	-	1,200
	TOTAL OTHER TYPE	50,000	50,000	-	-	1,200
	TOTAL FOR DEPARTMENT	\$ 80,023	\$ 78,347	\$ 26,650	\$ 28,800	\$ 24,500

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
CEMETERY DEPARTMENT						
106401020	SALARIES & WAGES	\$ 61,249	\$ 62,470	\$ 63,000	\$ 63,000	\$ 63,000
106401021	SALARIES & WAGES - O	2,946	3,500	3,800	4,000	4,000
106401022	TEMPORARY & PART-TIME	6,315	7,500	6,500	7,500	7,500
106401023	SALARIES & WAGES - L	1,561	1,608	1,593	1,593	1,593
106401050	FICA TAXES	5,435	5,460	5,500	5,850	5,850
106401060	GROUP INSURANCE	16,482	17,620	18,250	19,350	19,350
106401070	RETIREMENT	5,172	5,490	6,125	7,040	7,040
106401071	CITY CONTRIBUTION 401K	1,649	1,750	1,750	1,750	1,750
106401080	BONUS	286	286	286	235	235
	PERSONAL SERVICES	101,096	105,684	106,804	110,318	110,318
106402110	TELEPHONE & POSTAGE	-	-	-	-	-
106402140	TRAVEL, EDUCATION A	-	250	250	250	250
106402160	M & R EQUIPMENT	1,927	4,500	3,200	4,500	4,500
106402170	M & R VEHICLES	273	3,000	3,400	3,000	3,000
106402260	ADVERTISING	-	-	-	-	-
106402310	GAS, OIL & TIRES	1,873	1,500	1,500	1,500	1,500
106402360	UNIFORMS	704	1,000	1,000	1,000	1,000
106402540	INSURANCE AND LIABILITY	5,241	5,503	5,850	6,200	6,200
	GENERAL OPERATING	10,018	15,753	15,200	16,450	16,450
106404330	DEPT. SUPPLIES & MAT.	691	2,000	2,000	2,000	2,000
	MATERIAL AND SUPPLIES	691	2,000	2,000	2,000	2,000
106405720	CAPITAL FACILITY IM	-	7,500	7,738	5,000	5,000
106405740	CAPITAL OUTLAY EQUIP.	-	-	-	12,200	12,200
	CAPITAL OUTLAY	-	7,500	7,738	17,200	17,200
	TOTAL FOR DEPARTMENT	\$ 111,805	\$ 130,937	\$ 131,742	\$ 145,968	\$ 145,968

FUNDS (2) POSITIONS

CAPITAL OUTLAY 5720

TREE REMOVAL & TRIMMING 5,000

CAPITAL OUTLAY 5740

DUMP TRAILER 2,200

X-MARK MOWER 10,000

12,200

CITY OF ROCKINGHAM
10 GENERAL FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
GENERAL & ADMINISTRATIVE						
106501100	UNEMPLOY COMPENSATION	\$ 623	\$ 5,000	\$ 5,161	\$ 5,000	\$ 5,000
	PERSONAL SERVICES	623	5,000	5,161	5,000	5,000
106502110	TELEPHONE & POSTAGE	36,457	38,850	38,850	40,000	40,000
106502130	UTILITIES & STREET	358,430	375,000	375,000	375,000	375,000
106502410	NC HWY TAX ON VEHICLES	9,577	10,000	10,000	10,000	10,000
106502550	LIABILITY INS DEDUC	2,359	5,000	5,000	5,000	5,000
106502555	WORKMENS COMP DEDU	4,236	15,000	5,000	10,000	10,000
106502610	SAFETY AWARDS	7,881	10,000	10,000	10,000	10,000
	GENERAL OPERATING	418,939	453,850	443,850	450,000	450,000
106503450	CONTRACTED SERVICES	19,171	15,000	15,000	16,000	16,000
	CONTRACTUAL SERVICES	19,171	15,000	15,000	16,000	16,000
106508973	TRANSFER TO FIRE DEPT REN	-	-	-	-	-
	TRANSFER	-	-	-	-	-
TOTAL FOR DEPARTMENT		\$ 438,733	\$ 473,850	\$ 464,011	\$ 471,000	\$ 471,000

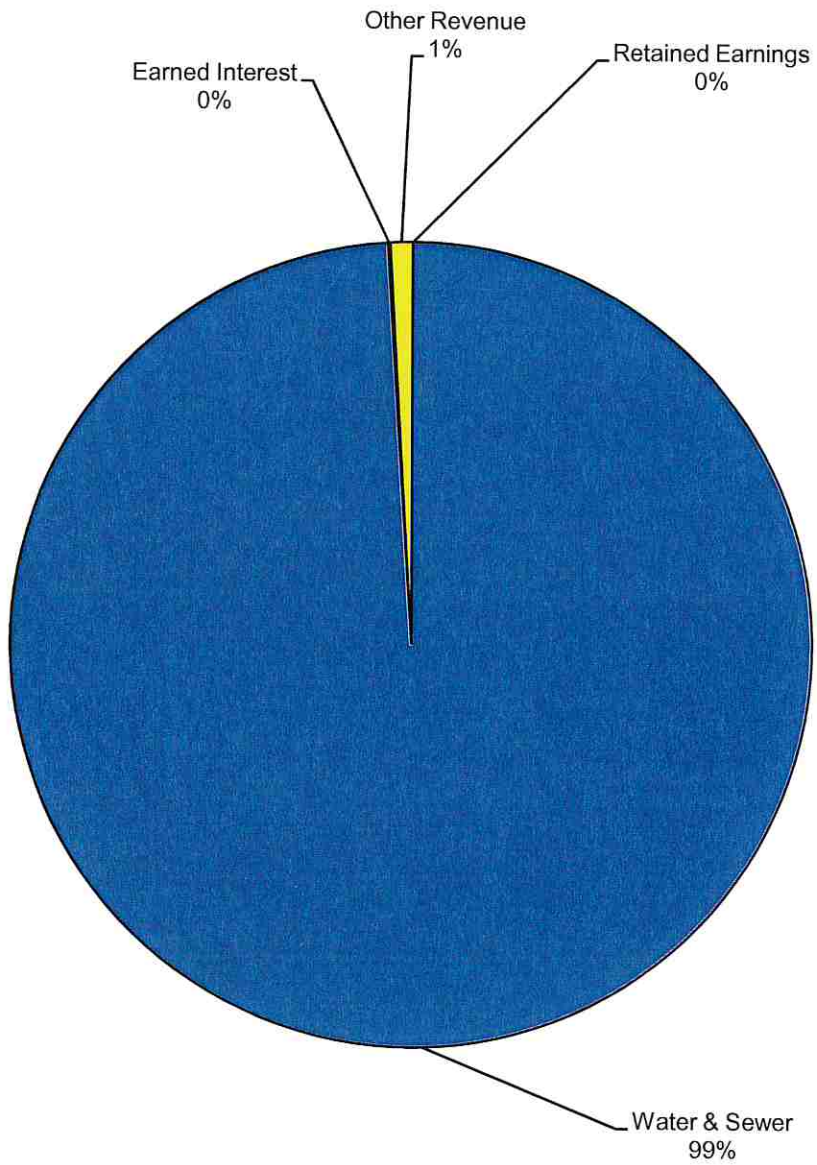
CITY OF ROCKINGHAM
 10 GENERAL FUND
 SCHEDULE OF EXPENDITURES
 2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
NON-DEPARTMENT						
106608990	CONTINGENCY APPROPR	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
	TOTAL OTHER TYPE	-	25,000	-	25,000	25,000
	TOTAL FOR DEPARTMENT	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
DEBT SERVICE						
109108930	DEBT SERVICE PRINCIPAL	\$ 108,533	\$ -	\$ -	\$ -	\$ -
109108931	DEBT SERVICE INTEREST	42,420				
109108932	DEBT SERVICE FEES					
109108933	DEBT SERVICE LEASE		169,098	170,123	133,550	133,550
	TOTAL OTHER TYPE	150,954	169,098	170,123	133,550	133,550
	TOTAL FOR DEPARTMENT	\$ 150,954	\$ 169,098	\$ 170,123	\$ 133,550	\$ 133,550

8933 CAPITAL LEASES

FIRE DEPT BUILDINGS(13 OF 40)	57,493
GARBAGE TRUCKS(3 & 4 OF 10)	76,057
	133,550

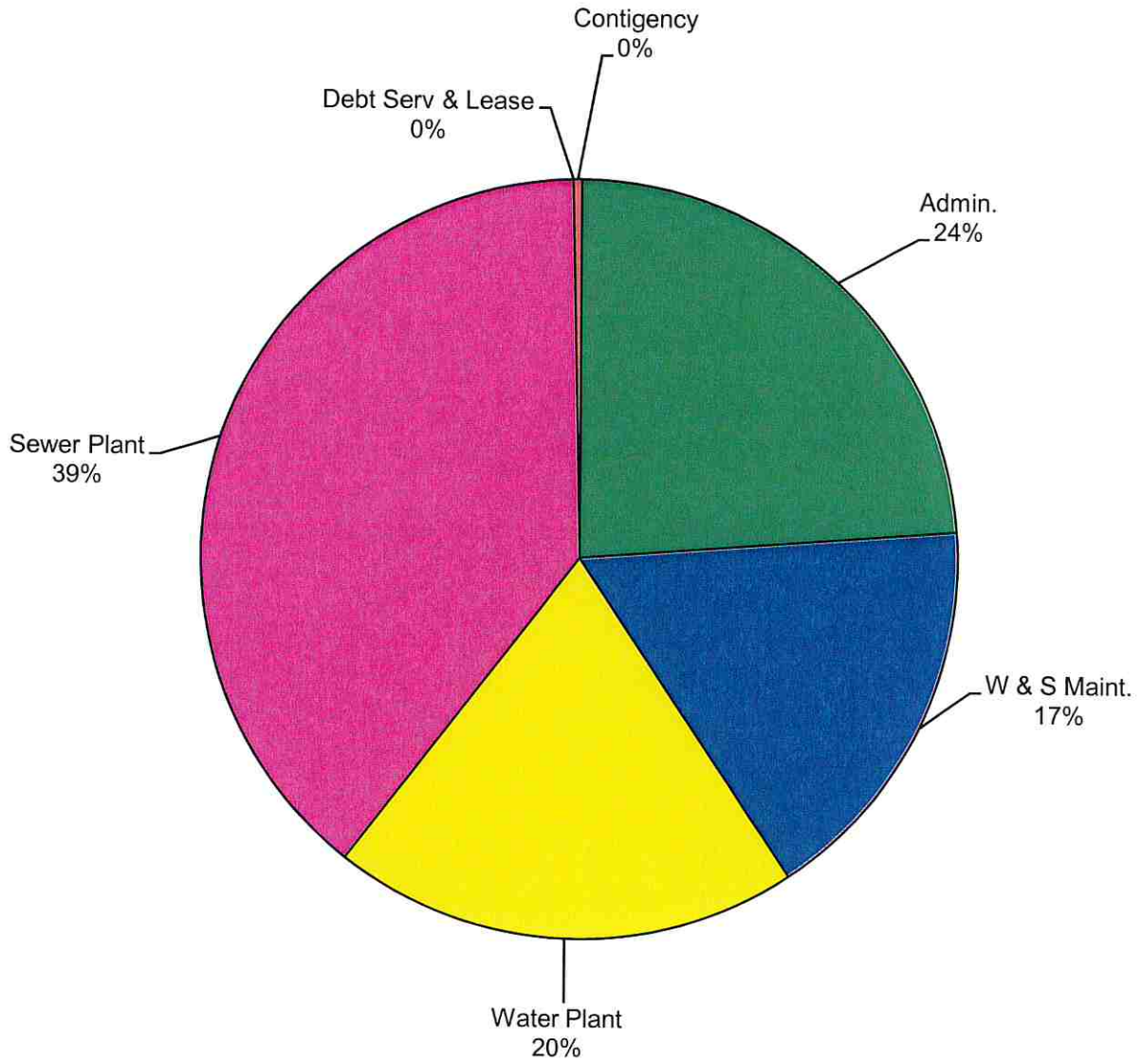
**Enterprise Fund
Revenues
Budget 2020 - 2021**



**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF REVENUES
2020-2021**

Account Number	Account Title	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Expected Revenue 19/20	Budget 20/21
303291000	EARNED INT. ON INVEST	\$ 5,662	\$ 10,370	\$ 12,660	\$ 10,000	\$ 10,000	\$ 8,000
303354000	MISC REVENUES	1,667	104,104	8,003	8,000	2,500	3,000
303711000	WATER & SEW. CHARGES	7,425,606	6,636,188	6,848,145	6,800,000	6,800,000	6,800,000
303731000	TAPS & CONNECTION FEES	3,652	5,414	31,112	5,000	11,000	5,000
303751000	SERVICE CHARGES	50,723	57,453	58,413	57,000	63,400	60,000
303771000	BANK MERCHANT CARD SEI	-	(5,638)	(7,759)	(6,000)	(6,000)	(6,000)
303831000	SALE OF FIXED ASSETS	-	51,705	-	-	-	-
303951000	CONT FR GENERAL FUND	-	-	-	-	-	-
303951010	CONT FR RICHMOND CTY	-	-	-	-	-	-
303951020	CONT FR US74/1 INFR.	-	-	-	-	-	-
303951030	CONT FR WATER IMPROV	-	-	-	-	-	-
303991040	CONT FR CDBG WASTE TRE	-	-	-	-	-	-
303991000	FUND BAL APPROPRIATED	-	-	-	609,967	609,967	-
TOTAL FUND REVENUE		\$ 7,487,310	\$ 6,859,596	\$ 6,950,575	\$ 7,483,967	\$7,490,867	\$6,870,000

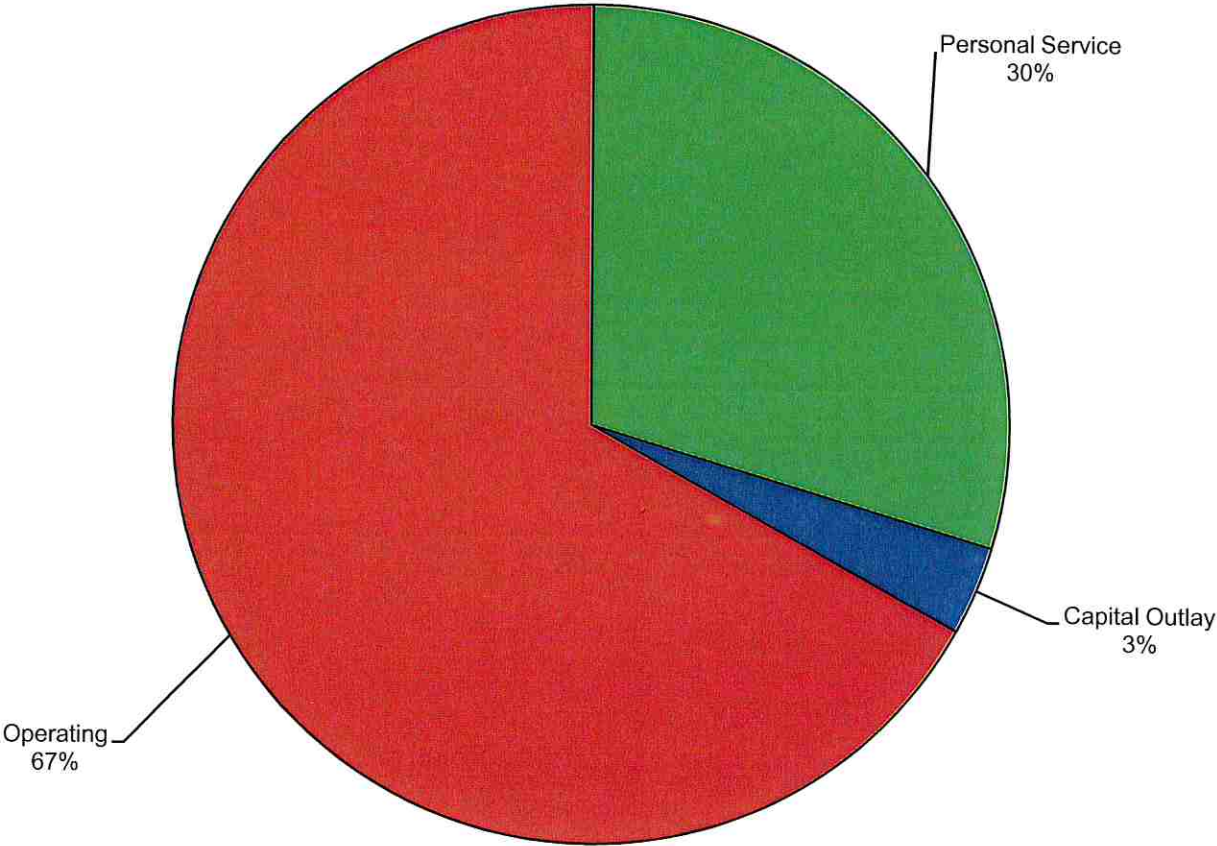
**Enterprise Fund
Expenses by Function
Budget 2020 - 2021**



**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
EXPENSE BY DEPARTMENT
2020-2021**

Account Title	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Expected Expenses 19/20	Budget 20/21
DEPARTMENTAL:						
ADMINISTRATION	\$ 1,856,359	\$ 2,660,048	\$ 2,340,175	\$ 2,239,323	\$ 2,144,629	\$ 1,633,152
WATER & SEWER MAINT	981,339	1,016,793	1,019,263	1,313,587	1,287,301	1,153,166
WATER PLANT	992,252	985,862	978,075	1,485,321	1,264,832	1,370,243
SEWER PLANT	2,189,120	2,141,965	2,308,713	2,420,736	3,160,077	2,688,439
TOTAL DEPARTMENTAL	6,019,070	6,804,669	6,646,226	7,458,967	7,856,839	6,845,000
NON-DEPARTMENTAL:						
CONTINGENCY	-	0	-	25,000	-	25,000
DEBT SERVICE	1,000,883	964,580	1,040,416	-	-	-
TOTAL NON-DEPT.	1,000,883	964,580	1,040,416	25,000	-	25,000
TOTAL EXPENSES	7,019,953	7,769,249	7,686,642	7,483,967	7,856,839	6,870,000
TRANSFERS:						
INTERNAL ACTIVITIES	-	0	-	-	-	-
TOTAL TRANSFERS	0	0	0	0	-	0
TOTAL EXP. & TRANSFERS	\$ 7,019,953	\$ 7,769,249	\$ 7,686,642	\$ 7,483,967	\$ 7,856,839	\$ 6,870,000

**Enterprise Fund
Expenses by Object
Budget 2020 - 2021**



CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenses 19/20	Dept. Request 20/21	Approved Request 20/21
ADMINISTRATION						
307201020	SALARIES & WAGES	\$ 248,187	\$ 249,900	\$ 273,625	\$ 274,700	\$ 274,700
307201021	SALARIES & WAGES - O	-	-	-	-	-
307201022	TEMPORARY & PART-TIME	-	-	-	-	-
307201023	SALARIES & WAGES - L	4,879	5,545	6,041	6,041	6,041
307201050	FICA TAXES	18,544	19,190	20,650	21,550	21,550
307201060	GROUP INSURANCE	41,206	44,050	45,220	47,950	47,950
307201070	RETIREMENT	19,596	20,290	25,150	28,800	28,800
307201071	CITY CONTRIBUTION 401K	6,249	6,490	6,950	7,040	7,040
307201080	BONUS	695	695	811	815	815
307201100	UNEMPLOYMENT COMP	623	5,000	5,161	5,000	5,000
	PERSONAL SERVICES	339,978	351,160	383,608	391,896	391,896
307202110	TELEPHONE & POSTAGE	12,844	15,000	15,000	15,000	15,000
307202120	PRINTING	30,024	35,000	30,000	35,000	35,000
307202140	TRAVEL, EDUCATION A	1,605	1,600	100	1,500	1,500
307202160	M & R EQUIPMENT	-	800	500	800	800
307202170	M & R VEHICLES	(3,291)	1,000	500	1,000	1,000
307202210	SOFTWARE & PROGRAM	-	5,000	-	5,000	5,000
307202260	ADVERTISING	-	500	-	-	-
307202310	GAS, OIL & TIRES	1,083	5,200	1,000	5,200	5,200
307202530	DUES & SUBSCRIPTIONS	3,151	4,000	6,000	6,000	6,000
307202540	INSURANCE, LIABILITY	9,325	9,792	9,650	10,250	10,250
307202550	LIABILITY INS DEDUC	1,000	5,000	2,000	5,000	5,000
307202555	WORKMAN'S COMP DED	9,313	5,000	1,000	5,000	5,000
307202570	MISC, SAFETY, FEES	9,024	40,000	15,000	40,000	40,000
307202580	HAMLET SERVICE CHAR	-	-	-	-	-
307202590	BAD DEBT	12,079	50,000	20,000	50,000	50,000
	GENERAL OPERATING EXPENSE	86,157	177,892	100,750	179,750	179,750
307203040	PROFESSIONAL SERVICE	64,138	90,000	45,000	90,000	90,000
307203450	CONTRACTED SERVICES	73,411	92,000	92,000	92,000	92,000
	CONTRACTUAL SERVICE	137,548	182,000	137,000	182,000	182,000
307204330	DEPT. MAT & SUPPLIES	6,336	15,000	10,000	15,000	15,000
	MATERIAL AND SUPPLIES	6,336	15,000	10,000	15,000	15,000
307205720	CAPITAL OUTLAY BUILDING	-	-	-	-	-
307205740	CAPITAL OUTLAY EQUIP.	-	350,000	350,000	350,000	-
	CAPITAL OUTLAY	-	350,000	350,000	350,000	-
307208973	TRANSFER TO GEN. FUND	1,759,280	1,138,271	1,138,271	-	839,506
307208974	BASIN UPGRADE	-	-	-	-	-
307208975	TRAN TO 43 COMM. REVITAL OTHER POST	-	-	-	-	-
307209000	EMPLOYMENT BENEFITS	10,876	25,000	25,000	25,000	25,000
	TOTAL OTHER TYPE	1,770,156	1,163,271	1,163,271	25,000	864,506
	TOTAL FOR DEPARTMENT FUNDS (5) POSITIONS	\$ 2,340,175	\$ 2,239,323	\$ 2,144,629	\$ 1,143,646	\$ 1,633,152

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenses 19/20	Dept. Request 20/21	Approved Request 20/21
WATER & SEWER MAINTENANCE						
307501020	SALARIES & WAGES	\$ 421,708	\$ 442,070	\$ 440,000	\$ 441,700	\$ 441,700
307501021	SALARIES & WAGES - O	44,570	60,000	48,000	60,000	60,000
307501022	TEMPORARY & PART-TIME	-	-	-	-	-
307501023	SALARIES & WAGES - L	4,220	3,152	3,121	3,121	3,121
307501050	FICA TAXES	36,168	38,930	37,000	38,750	38,750
307501060	GROUP INSURANCE	102,499	107,820	112,000	118,750	118,750
307501070	RETIREMENT	37,280	39,070	43,950	51,800	51,800
307501071	CITY CONTRIBUTION 401K	11,888	12,700	12,500	12,650	12,650
307501080	BONUS	1,645	1,645	1,530	1,645	1,645
	PERSONAL SERVICES	659,976	705,387	698,101	728,416	728,416
307502110	TELEPHONE & POSTAGE	4	100	100	100	100
307502140	TRAVEL, EDUCATION A	3,038	6,000	3,000	6,000	6,000
307502160	M & R EQUIPMENT	13,929	25,000	25,000	25,000	25,000
307502170	M & R VEHICLES	12,659	15,000	15,000	15,000	15,000
307502260	ADVERTISING	104	300	300	300	300
307502310	GAS, OIL & TIRES	33,277	45,000	35,000	35,000	35,000
307502360	UNIFORMS	5,083	5,700	5,700	5,700	5,700
307502540	INSURANCE, LIABILITY	24,082	25,100	25,100	26,650	26,650
	GENERAL OPERATING EXPENSE	92,175	122,200	109,200	113,750	113,750
307503040	PROFESSIONAL SERVICE	-	6,000	-	6,000	6,000
307503450	CONTRACTED SERVICES	162,336	119,000	119,000	119,000	142,000
	CONTRACTUAL SERVICE	162,336	125,000	119,000	125,000	148,000
307504330	DEPT. MAT & SUPPLIES	104,775	125,000	125,000	125,000	100,000
307504340	INVENTORY ADJUSTMENT	-	-	-	-	-
	MATERIAL AND SUPPLIES	104,775	125,000	125,000	125,000	100,000
307505730	CAPITAL OUTLAY OTHER	-	15,000	15,000	15,000	15,000
307505740	CAPITAL OUTLAY EQUIP.	-	221,000	221,000	71,000	48,000
	CAPITAL OUTLAY	-	236,000	236,000	86,000	63,000
	TOTAL FOR DEPARTMENT	\$ 1,019,263	\$ 1,313,587	\$ 1,287,301	\$ 1,178,166	\$ 1,153,166

FUNDS (15) POSITIONS

CAPITAL OUTLAY 5730

ROOTX

15,000

CAPITAL OUTLAY 5740

H2O INDICATOR DOWNTOWN TANK

7,000

H2O LINE PEE DEE/HAMER RD

14,000

BOBCAT ATTACHMENTS(JACKHAMMER/COLD PLANER

27,000

CONTRACTED SERVICES 3450

TANK MAINTENANCE

79,000

ROOT CONTROL

40,000

SENSUS ANNUAL FEE

23,000

142,000

48,000

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenses 19/20	Dept. Request 20/21	Approved Request 20/21
WATER PLANT						
308101020	SALARIES & WAGES	\$ 220,175	\$ 222,560	\$ 226,700	\$ 220,000	\$ 220,000
308101021	SALARIES & WAGES - O	45,334	55,000	30,000	55,000	55,000
308101022	TEMPORARY & PART-TIME	-	-	-	-	-
308101023	SALARIES & WAGES - L	3,493	4,158	4,117	4,120	4,120
308101050	FICA TAXES	20,121	21,320	21,320	21,410	21,410
308101060	GROUP INSURANCE	42,517	44,920	45,300	48,200	48,200
308101070	RETIREMENT	21,164	21,370	22,800	28,630	28,630
308101071	CITY CONTRIBUTION 401K	6,749	6,800	6,525	7,000	7,000
308101080	BONUS	753	753	753	753	753
	PERSONAL SERVICES	360,306	376,881	357,515	385,113	385,113
308102110	TELEPHONE & POSTAGE	1,939	2,000	84	2,000	2,000
308102130	UTILITIES	195,985	200,000	175,000	200,000	200,000
308102140	TRAVEL, EDUCATION A	854	2,500	715	2,500	2,500
308102150	M & R BUILDINGS	1,100	15,000	1,800	15,000	15,000
308102160	M & R EQUIPMENT	20,763	40,000	55,094	50,000	50,000
308102170	M & R VEHICLES	84	2,000	150	2,000	2,000
308102260	ADVERTISING	-	200	-	200	200
308102310	GAS, OIL & TIRES	1,179	2,000	2,000	2,000	2,000
308102360	UNIFORMS	1,404	1,500	1,142	1,500	1,500
308102530	DUES & SUBSCRIPTIONS	588	1,000	895	1,000	1,000
308102540	INSURANCE, LIABILITY	14,800	15,540	15,690	16,630	16,630
308102590	RICHMOND CO WATER	219,988	300,000	195,000	300,000	300,000
308102591	HAMLET WATER PURCH.	1,508	10,000	-	10,000	10,000
	GENERAL OPERATING EXPENSE	460,194	591,740	447,570	602,830	602,830
308103040	PROFESSIONAL SERVICE	-	5,000	-	5,000	5,000
308103450	CONTRACTED SERVICES	22,276	50,000	36,000	50,000	50,000
	CONTRACTUAL SERVICE	22,276	55,000	36,000	55,000	55,000
308104320	CHEMICAL & FLUORIDE	119,648	275,000	230,000	275,000	275,000
308104330	DEPT. MAT & SUPPLIES	15,652	15,000	12,000	20,000	20,000
308104340	INVENTORY ADJUSTMENT	-	-	-	-	-
	MATERIAL AND SUPPLIES	135,300	290,000	242,000	295,000	295,000
308105730	CAPITAL OUTLAY OTHER	-	160,000	172,947	18,000	18,000
308105740	CAPITAL OUTLAY EQUIP.	-	11,700	8,800	14,300	14,300
	CAPITAL OUTLAY	-	171,700	181,747	32,300	32,300
	TOTAL FOR DEPARTMENT	\$ 978,075	\$ 1,485,321	\$ 1,264,832	\$ 1,370,243	\$ 1,370,243

FUNDS (5) POSITIONS

CAPITAL OUTLAY 5730

REROOF ROBERDEL PUMP STATION	3,000
TANK RENTAL DURING EAST TANK REPAINTING	15,000
	18,000

CAPITAL OUTLAY 5740

2 CHLORINE REGULATORS	3,800
1 TURBIDIMETER	4,000
15 SAMPLE STATIONS	6,500
	14,300

CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenses 19/20	Dept. Request 20/21	Approved Request 20/21
SEWER PLANT						
308151020	SALARIES & WAGES	\$ 316,326	\$ 325,380	\$ 337,500	\$ 337,650	\$ 337,650
308151021	SALARIES & WAGES - O	38,406	42,000	34,100	40,000	40,000
308151022	TEMPORARY & PART-TIME	-	-	-	-	-
308151023	SALARIES & WAGES - L	5,688	5,859	5,862	5,862	5,862
308151050	FICA TAXES	26,606	27,500	27,500	29,420	29,420
308151060	GROUP INSURANCE	58,016	62,020	62,750	66,500	66,500
308151070	RETIREMENT	28,614	29,700	34,100	39,350	39,350
308151071	CITY CONTRIBUTION 401K	9,124	9,410	9,500	9,615	9,615
308151080	BONUS	1,042	1,042	1,042	1,042	1,042
	PERSONAL SERVICES	483,824	502,911	512,354	529,439	529,439
308152110	TELEPHONE & POSTAGE	76	200	100	200	200
308152130	UTILITIES	527,592	525,000	499,560	545,000	545,000
308152140	TRAVEL, EDUCATION A	3,721	3,750	1,706	2,500	2,500
308152150	M & R BUILDINGS	7,596	9,000	3,000	7,500	7,500
308152160	M & R EQUIPMENT	107,494	220,000	250,000	240,000	240,000
308152170	M & R VEHICLES	1,803	5,000	200	3,000	3,000
308152260	ADVERTISING	-	150	100	150	150
308152310	GAS, OIL & TIRES	43,660	41,000	34,330	40,000	40,000
308152360	UNIFORMS	2,818	2,900	2,285	2,900	2,900
308152540	INSURANCE, LIABILITY	15,071	15,825	15,790	16,750	16,750
	GENERAL OPERATING	709,830	822,825	807,071	858,000	858,000
308153450	CONTRACTED SERVICES	116,135	120,000	164,890	135,000	135,000
	CONTRACTUAL SERVICES	116,135	120,000	164,890	135,000	135,000
308154320	CHEMICALS	970,251	925,000	1,056,000	1,000,000	1,000,000
308154330	DEPT. MAT & SUPPLIES	28,672	23,000	26,000	25,000	25,000
308154340	INVENTORY ADJUSTMENTS	-	-	-	-	-
	MATERIAL AND SUPPLIES	998,924	948,000	1,082,000	1,025,000	1,025,000
308155730	CAPITAL EXPENSE, BLDG	-	-	-	55,000	55,000
308155740	CAPITAL EXPENSE, EQUIP	-	-	-	129,000	86,000
308155750	CAPITAL EXP, PUMP STATION	-	27,000	593,762	-	-
	CAPITAL OUTLAY	-	27,000	593,762	184,000	141,000
	TOTAL FOR DEPARTMENT	\$ 2,308,713	\$ 2,420,736	\$ 3,160,077	\$ 2,731,439	\$ 2,688,439

FUNDS (8) POSITIONS

CAPITAL OUTLAY 5730

RENOVATIONS #2 CLARIFIER, PAINT SHOP, PRESS BUILDING, RIVER PUM 55,000

CAPITAL OUTLAY 5740

REPLACE 3 VARIABLE DRIVER UNITS AT PLANT & MAIN PUMP STATION 86,000

**CITY OF ROCKINGHAM
30 ENTERPRISE FUND
SCHEDULE OF EXPENSES
2020-2021**

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenses 19/20	Dept. Request 20/21	Approved Request 20/21
NON-DEPARTMENTAL						
306608990	CONTINGENCY	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
	TOTAL OTHER TYPE	-	25,000	-	25,000	25,000
	TOTAL FOR DEPARTMENT	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
DEBT SERVICE						
309108930	DEBT SERVICE PRIN.	\$ -	\$ -	\$ -	\$ -	\$ -
309108931	DEBT SERVICE INT.	-	-	-	-	-
309108932	DEBT SERVICE FEES	-	-	-	-	-
309108933	DEBT SERVICE LEASE	-	-	-	-	-
309108934	DEPRECIATION	1,040,416	-	-	-	-
309108935	AMORTIZATION	-	-	-	-	-
	TOTAL OTHER TYPE	1,040,416	-	-	-	-
	TOTAL FOR DEPARTMENT	<u>\$ 1,040,416</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF REVENUES
2020-2021

Account Number	Account Title	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Expected Revenue 19/20	Budget 20/21
443291000	INT EARNED ON INVEST	\$ 181	\$ 182	\$ 182	\$ 180	\$ 16	\$ 10
443351000	MISC REVENUES	165,333	119,565	116,900	-	1,000	-
443371010	STATE GRANTS	-	-	-	-	-	-
443471020	INCENTIVE LOAN RPMT	46,318	49,746	31,919	30,230	30,230	30,230
443721000	RENTAL INCOME	30,000	27,500	27,500	30,000	30,000	30,000
443991000	FUND BAL APPROPRIATED	-	-	-	670,484	670,484	622,503
TOTAL FUND REVENUE		\$ 241,832	\$ 196,992	\$ 176,502	\$ 730,894	\$ 731,730	\$ 682,743

CITY OF ROCKINGHAM
44 UDAG FUND
SCHEDULE OF EXPENDITURES
2020-2021

Account Number	Account Title	Actual 18/19	Budget 19/20	Expected Expenditure 19/20	Dept. Request 20/21	Approved Request 20/21
ADMINISTRATION						
444302089	ELLERBE SEWER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
444302090	CONT CDBG ACTIVITIES	1,546	1,590	1,559	1,560	1,560
444302091	HITCHCOCK PROJECT	-	-	-	-	-
444302092	RECREATION FACILITIES	13,275	50,000	-	50,000	50,000
	GENERAL OPERATING EXPENSES	<u>14,821</u>	<u>51,590</u>	<u>1,559</u>	<u>51,560</u>	<u>51,560</u>
444303040	PROFESSIONAL SERVICES	10,965	100,000	-	100,000	100,000
	CONTRACTUAL SERVICES	<u>10,965</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
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	-	379,304	107,670	331,183	331,183
444309954	COMMERCIAL INCENTIVE	-	75,000	-	75,000	75,000
	NON-DEPARTMENTAL EXPENSES	<u>-</u>	<u>579,304</u>	<u>107,670</u>	<u>531,183</u>	<u>531,183</u>
	TOTAL FOR DEPARTMENT	<u>25,786</u>	<u>730,894</u>	<u>109,229</u>	<u>682,743</u>	<u>682,743</u>
	TOTAL UDAG EXPENDITURE	<u>\$ 25,786</u>	<u>\$ 730,894</u>	<u>\$ 109,229</u>	<u>\$ 682,743</u>	<u>\$ 682,743</u>

Primary Capital Outlay Appropriations
FY 2020-21

GENERAL FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Administration	Computer Upgrade (5)	5,000.
	Monitors/ City Hall Conference Rooms	2,000.
Planning/ Zoning	Computer Upgrade	2,000.
Building & Grounds	Replace HVAC Dampers City Hall	20,000.
	Replace Public Works Roof	40,000.
	Mower	10,000.
Police	Portable Radio	28,000.
	Battery Charging Station	5,000.
	Bulletproof Vests	6,000.
	Noptic Fleet Camera (8)	16,000.
	Tasers	4,500.
	Mapper/ Crime Scene	5,000.
	Drone	6,200.
	Wireless Camera (3)	1,500.
	In Car Radio (7)	26,000.
Fire	40 Buckets of Fire Aid	4,000.
Shop/Maintenance	Bridge Jack New Lift	3,622.
Streets	Mower	12,000.
Powell Bill	Flat Tamp	3,000.
	Clean Sweep P/U Broom	10,000.

Sanitation	Rollouts(100)	10,000.
	Rear Loader (2) Lease	76,057.
Recreation	Field Equipment	5,000.
Cemetery	Dump Trailer	2,200.
	Mower	10,000.
General Fund Total Capital Outlay Appropriation		309,457.

ENTERPRISE FUND

<u>Account</u>	<u>Purpose</u>	<u>Amount</u>
Water Sewer Maintenance	H2O Level Indicator Downtown Tank	7,000.
	H2O Line Pee Dee/ Hamer Road	14,000.
	Bobcat Attachments (2)	27,000.
	Jack Hammer/Cold Planer	
Water Plant	Reroof Roberdel Pump Station	3,000.
	Tank Rental East Wash Tank Repainting	15,000.
	Chlorine Regulators	3,800.
	Turbidimeters	4,000.
	Sample Stations (15)	3,800.
Wastewater Plant	Renov. #2 Clarifier, Paint Shop, Press Building, River Pump St.	55,000.
	Replace 3 Variable Drive Units at Plant and Main PS	86,000.
Grand Total Enterprise Fund Capital Outlay Appropriation		218,600.

City of Rockingham, NC
WATER & SEWER RATES
 Effective July 1, 2020

I. IN-CITY (all customers)

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$9.30	\$4.90
2,000 – 50,000	2.20/1,000 gal.	2.20/1,000 gal.
50,000 – 250,000	1.90/1,000 gal.	1.90/1,000 gal.
Over – 250,000	1.50/1,000 gal.	1.50/1,000 gal.

II. OUTSIDE CITY

A. REGULAR

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$18.65	\$9.75
2,000 – 50,000	4.40/1,000 gal.	4.40/1,000 gal.
50,000 – 250,000	3.65/1,000 gal.	3.65/1,000 gal.
Over – 250,000	3.00/1,000 gal.	3.00/1,000 gal.

B. INDUSTRIAL

<u>GALLONS</u>	<u>WATER</u>	<u>SEWER</u>
0 – 2,000 (min)	\$18.65	\$9.75
2,000 – 50,000	4.35/1,000 gal.	4.35/1,000 gal.
50,000 – 250,000	3.60/1,000 gal.	3.60/1,000 gal.
Over – 250,000	2.90/1,000 gal.	2.90/1,000 gal.

Industrial Sewer Charge is calculated as 175% of the In-City Water Rate.

INDUSTRIAL USER SURCHARGE RATES

BOD

The surcharge rate for BOD concentrations in excess of 250 mg/l will be .43 cents per pound.

TSS

The surcharge rate for TSS concentrations in excess of 250 mg/l will be .32 cents per pound.

Monthly samples collected and analysis by the City of Rockingham will be used in the determination of these surcharges.

CORROSION ASSESSMENT CHARGE

The rate for corrosion assessment will be \$22.18 per thousand gallons discharged to the City's sewer collection system.

GARBAGE FEES

Residential Garbage Fee

\$17.00 per household

Commercial Garbage Fee

\$13.00 per roll out (3 maximum)

**BUDGET ORDINANCE
FISCAL YEAR 2020-2021**

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, 2020 and ending June 30, 2021.

SCHEDULE A. GENERAL FUND EXPENSE

GOVERNING BODY	289,370
ADMINISTRATION	522,250
FINANCE	386,299
PLANNING & INSPECTIONS	356,023
PUBLIC BUILDINGS & GROUNDS	561,730
POLICE DEPARTMENT	3,107,485
FIRE DEPARTMENT	1,260,385
MAINTENANCE SHOP	142,865
STREETS – REGULAR	333,305
STREETS – POWELL BILL	480,696
SANITATION	1,100,863
TOURISM	114,225
RECREATION	524,903
CULTURAL/LIBRARY	24,500
CEMETERIES	145,968
GENERAL ADMINISTRATION	471,000
CONTINGENCY	25,000
DEBT SERVICE	133,550
TOTAL GENERAL FUND EXPENSES	9,980,417

**Budget Ordinance
2020-2021**

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SCHEDULE B. ENTERPRISE FUND EXPENSE

ADMINISTRATION	1,633,152
UTILITIES MAINTENANCE	1,153,166
WATER PLANT OPERATION	1,370,243
WASTEWATER TREATMENT	2,688,439
DEBT SERVICE	- 0 -
CONTINGENCY	25,000
TOTAL ENTERPRISE FUND EXPENSE	6,870,000

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT

ECONOMIC DEVELOPMENT PROJECTS	682,743
TOTAL EXP. URBAN DEV. ACTION GRANT FUND	682,743

SUBTOTAL OF ALL APPROPRIATIONS	17,533,160
GRAND TOTAL OF ALL APPROPRIATIONS	17,533,160

**Budget Ordinance
2020-2021**

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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, 2020 and ending June 30, 2021:

SCHEDULE A. GENERAL FUND REVENUE

CURRENT YEAR'S PROPERTY/AUTO TAX	3,879,263
CURRENT YEAR'S SALES TAXES	1,650,500
CURRENT YEAR'S PRIVILEGE TAX	1,200
CURRENT YEAR'S VEHICLE/LICENSE TAX	33,000
ALL PRIOR YEAR'S TAX	68,800
	<hr/>
TOTAL LOCAL TAXES	5,632,763
REVENUE FROM STATE TAXES	971,000
POWELL BILL AID	480,696
ARREST FEES, PENALTIES, INTEREST	16,500
OTHER REVENUE SOURCES	2,230,894
	<hr/>
TOTAL ADDITIONAL REVENUE	3,699,090
APPROPRIATED FROM FUND BALANCE	648,564
GRAND TOTAL, GENERAL FUND REVENUE	9,980,417

**Budget Ordinance
2020-2021**

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SCHEDULE B. ENTERPRISE FUND REVENUE

WATER & SEWER CHARGES	6,800,000
INVESTMENT INTEREST	8,000
CONNECTION FEES	5,000
OTHER REVENUE	57,000
CONT. FROM GENERAL FUND	- 0 -
FUND BALANCE APPROPRIATED	- 0 -

GRAND TOTAL ENTERPRISE FUND REVENUE 6,870,000

SCHEDULE C. URBAN DEVELOPMENT ACTION GRANT FUND

INCENTIVE LOAN REPAYMENTS	60,230
INTEREST ON INVESTMENTS	10
APPROPRIATED FROM FUND BALANCE	622,503

GRAND TOTAL UDAG FUND REVENUE 682,743

SUBTOTAL, SCHEDULES B, C 7,552,743

TOTAL ALL, REVENUES 17,533,160

LESS INTERFUND TRANSFER - 0 -

GRAND TOTAL, ALL REVENUES 17,533,160

**Budget Ordinance
2020-2021**

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SECTION 3. TAXES LEVIED. There is hereby levied the Ad Valorem tax rate of \$.58 per \$100 valuation of taxable property, as listed for taxes as of January 1, 2020, for the purpose of raising revenues to finance the foregoing appropriations. This tax rate is based upon an estimated total valuation of \$ 683,241,258 (622,824,591 property and 60,416,667 auto) and an estimated collection of 99.36% for property and collection rate of Auto Tax in accordance with Statutory Authority.

SECTION 4. SPECIAL AUTHORIZATION. The Budget Officer shall be authorized to reallocate departmental appropriations among the various line item expenditures of the department as said officer believes necessary. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, provided that no departmental budget shall be reduced by more than ten percent without the prior approval of the City Council. Any such transfers shall be reported to the City Council at its next regular meeting and shall be entered into the minutes.

**Budget Ordinance
2020-2021
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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:** _____

**M. Steven Morris, Mayor
City of Rockingham, North Carolina**

ATTEST:

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