



ROCKINGHAM COUNTY, VIRGINIA

FY2022-2023 Adopted Budget

Adopted: June 22, 2022



ROCKINGHAM COUNTY BOARD OF SUPERVISORS



Rockingham County Board of Supervisors (listed from left to right): Top Row: Dewey Ritchie (District 1), Rick Chandler (District 3), William B. Kyger, Jr. (District 4) Bottom Row: Michael A. Breeden (District 5), Sallie Wolfe-Garrison (District 2)

TABLE OF CONTENTS

ROCKINGHAM COUNTY BOARD OF SUPERVISORS	3
HISTORY OF ROCKINGHAM COUNTY	9
COUNTY MAP	10
ECONOMIC DATA	11
PUBLIC SCHOOLS	13
ACKNOWLEDGEMENTS.....	14
ORGANIZATIONAL STRUCTURE.....	15
TRANSMITTAL LETTER	16
BUDGET IN BRIEF	26
READER’S GUIDE TO THE ROCKINGHAM COUNTY BUDGET BOOK.....	27
COUNTY FINANCIAL STRUCTURE	27
DESCRIPTION OF ACCOUNT STRUCTURE	27
RELATIONSHIP OF MAJOR AND NON-MAJOR FUNDS TO FUNCTIONAL UNITS AND DEPARTMENTS.....	30
FUND STRUCTURE.....	34
FUND ACCOUNTING	35
BASIS OF ACCOUNTING	35
BASIS OF BUDGETING	35
BUDGET PROCESS	37
BUDGET CALENDAR	38
FINANCIAL POLICIES.....	39
REVENUE SUMMARY	47
EXPENDITURE SUMMARY	48
GENERAL FUND REVENUE	49
GENERAL PROPERTY TAXES	51
OTHER LOCAL TAXES.....	53

OTHER LOCAL REVENUE	55
STATE REVENUE	57
FEDERAL REVENUE.....	58
NON-REVENUE RECEIPTS.....	59
FUND RESERVE.....	60
TOTAL GENERAL FUND REVENUE	61
GENERAL FUND EXPENDITURES	62
GENERAL FUND EXPENDITURE SUMMARY.....	63
GENERAL GOVERNMENT ADMINISTRATION	66
BOARD OF SUPERVISORS	67
EXECUTIVE ADMINISTRATION	69
LEGAL SERVICES	71
INDEPENDENT AUDITOR.....	73
COMMISSIONER OF THE REVENUE.....	75
REASSESSMENT & EQUALIZATION.....	77
LAND USE ASSESSMENT.....	79
TREASURER	81
FINANCE.....	83
HUMAN RESOURCES.....	85
TECHNOLOGY.....	87
CENTRAL GARAGE.....	89
ELECTORAL BOARD	91
REGISTRAR.....	91
JUDICIAL ADMINISTRATION.....	94
CIRCUIT COURT, GENERAL DISTRICT COURT, MAGISTRATE, JUVENILE & DOMESTIC RELATIONS	94
CLERK OF CIRCUIT COURT.....	99
COURT SERVICES.....	102

COMMONWEALTH’S ATTORNEY	107
PUBLIC SAFETY	110
SHERIFF	111
FIRE & RESCUE	118
VOLUNTEER FIRE COMPANIES.....	119
AMBULANCE & RESCUE SQUAD	119
FIRE EXTINCTION SERVICES.....	119
JAIL.....	126
MIDDLE RIVER REGIONAL JAIL	129
INSPECTION SERVICES	130
ANIMAL CONTROL	132
911 OPERATIONS & MAINTENANCE	134
PUBLIC WORKS	136
PUBLIC WORKS ADMINISTRATION	136
FACILITIES	137
HUMAN SERVICES.....	142
LOCAL HEALTH SERVICES	144
COMMUNITY SERVICES.....	146
PUBLIC ASSISTANCE	148
INSTITUTIONAL CARE.....	150
PARKS, RECREATIONAL & CULTURAL.....	152
PARKS AND RECREATION	152
REGIONAL LIBRARY	156
COMMUNITY DEVELOPMENT	158
PLANNING.....	158
GEOGRAPHICAL INFORMATION SYSTEMS	160
ECONOMIC DEVELOPMENT	162

SOIL & WATER CONSERVATION.....	164
COOPERATIVE EXTENSION PROGRAM.....	166
ENVIRONMENTAL MANAGEMENT	168
TRANSPORTATION PLANNING	170
OTHER EXPENSES.....	172
CONTRIBUTIONS	172
CONTINGENCY	172
OTHER BENEFITS.....	172
TRANSFERS TO OTHER FUNDS.....	176
TRANSFERS	176
DEBT SERVICE	178
CAPITAL PROJECTS FUND.....	180
TOURISM FUND	182
APPARATUS REPLACEMENT FUND	184
ASSET FORFEITURE FUND	186
CHILDREN'S SERVICES ACT FUND	188
HARRISONBURG-ROCKINGHAM DISTRICT OF SOCIAL SERVICES	191
PUBLIC SCHOOLS	196
SELF-INSURANCE FUND	197
ECONOMIC DEVELOPMENT AUTHORITY	200
LAKE SHENANDOAH STORMWATER Control AUTHORITY	202
SOLID WASTE FUND.....	204
REVENUE.....	204
EXPENDITURES.....	206
WATER AND SEWER FUND	210
REVENUE.....	210
EXPENDITURES.....	212

SMITH CREEK WATER & WASTE AUTHORITY.....	215
REVENUE.....	215
EXPENDITURES.....	216
LILLY SUBDIVISION SANITARY DISTRICT.....	218
REVENUE.....	218
EXPENDITURES.....	219
COUNTRYSIDE SANITARY DISTRICT.....	221
REVENUE.....	221
EXPENDITURES.....	222
PENN LAIRD SEWER AUTHORITY	224
REVENUE.....	224
EXPENDITURES.....	225
POSITION CONTROL CHART.....	227
GLOSSARY	233

HISTORY OF ROCKINGHAM COUNTY

Settlement

Before the City of Harrisonburg and Rockingham County were founded, the Shenandoah Valley was home to Native Americans including the Iroquois, Siouan, Shawnee, and Tuscarora. Over hundreds of years, they carved a footpath through the Valley's center that later became known as the Great Wagon Road (US Route 11). It was the main thoroughfare that enabled colonists to travel south from Pennsylvania.

Honeycombed with freshwater springs and caverns, the valley's lush meadows and forested mountainsides were prized by German and Scots-Irish settlers who established productive farms, mills, and thriving communities during America's frontier days. They brought with them the strong values of the Quaker, Mennonite, and Brethren faiths, a love of music that led to the establishment of the nation's first gospel music publishing company, and a work ethic that continues to draw major employers to the area today.

By the mid-1700s, nearly all of the Native Americans had left the valley and moved west. Thousands of settlers followed as they sought to establish new farms and homes in the Kentucky territory and Ohio River Valley. Several prominent settlers stayed in Rockingham County before traveling west, including Daniel Boone and Abraham Lincoln's grandfather, also named Abraham. Boone's wife and children lived in the Linville area while he explored the wilderness on the western side of the Allegheny Mountains. Lincoln's ancestral home can be found on Harpine Highway (Route 42) in Rockingham County.

Frontier Life

Frontier life in the valley focused on religion, family, and farming. The work was hard, but the settlers prospered, leading the Shenandoah Valley to become known as the "breadbasket of the Confederacy" during the Civil War.

Several battles were waged in Harrisonburg and Rockingham County during the Civil War, largely due to the valley's proximity to Washington and its strategic significance. Confederate General Thomas "Stonewall" Jackson successfully kept a large portion of the Union forces engaged in his Valley Campaign of 1862, preventing them from moving eastward and massing for an attack on Richmond. In 1864, valley residents, many of whom had declined to fight for religious reasons, had their barns burned and their farms destroyed by Union General Philip Sheridan, who sought to bring an end to the Valley's ability to supply the Confederate Army.

Today's Rockingham

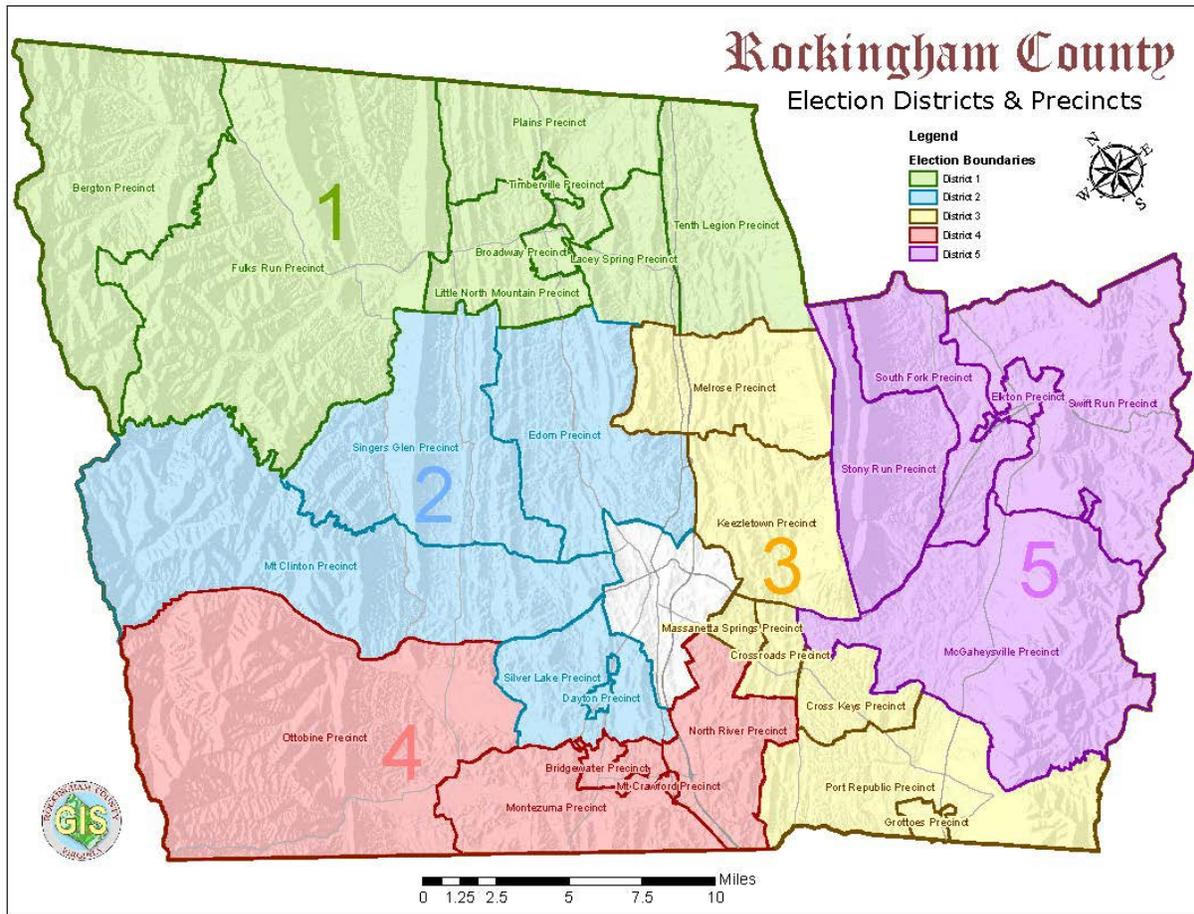
Even the bloodiest war in U.S. history could not stop the productivity of valley residents. They rebuilt, replanted, and retooled. The University of Virginia's Weldon Cooper Center for Public Service estimates Rockingham County's July 2018 population to be 81,422. The County's citizens are engaged in agriculture, education, advanced manufacturing, high technology, and biotechnology. They are reaping the benefits of a diversified economy that has provided respite from the ups and downs that have buffeted other communities. The County continues its mission of implementing an economic strategy of attracting new business and industry that are compatible with the way of life in the Shenandoah Valley and assisting in the retention and expansion of existing companies.

Located in the heart of the beautiful Shenandoah Valley of Virginia, Rockingham County is nestled between the Blue Ridge Mountains on the east and the Allegheny Mountains on the west. Rockingham County is the third largest

county in Virginia and encompasses 853 square miles of diverse terrain. A quick trip down Interstate 81 corridor, we are only a two-hour drive to Washington, D.C.

Rockingham County, created from a portion of Augusta County in 1778 and named for the Marquis of Rockingham, a British statesman sympathetic with the American Revolution, is divided into five election districts, which include seven incorporated towns. The county seat of Harrisonburg was named in honor of Thomas Harrison and founded in 1780. Today, Harrisonburg and Rockingham County form the Harrisonburg Metropolitan Area, which the Milken Institute named as one of the best performing small metropolitan areas in the United States.

COUNTY MAP



ECONOMIC DATA

Rockingham County has a strong economic base supported by a diverse business community with fiscally conservative core values. The County has a triple-A bond rating and is known to be a business friendly locality that encourages new growth while facilitating the expansion of its existing industries. With a population just over 82,000 and an unemployment rate at 3%, the County has gained a reputation for producing a stable, dependable workforce. As the leading agricultural County in the State, many of our largest employers come from the agricultural industry. Three of our top employers are Cargill Foods, Pilgrims Pride, and Perdue Foods, making poultry the County's leading agricultural export.

Employer	Fiscal Year June 30,	
	2021	2012
Rockingham County School Board	1	1
Sentara Healthcare	2	
Wal-Mart	3	4
Cargill Meat Solutions	4	2
Merck Sharp & Dohme Corp.	5	5
Marshall's	6	7
Great Eastern Resort Management	7	3
Pilgrims Pride Corp.	8	10
County of Rockingham	9	9
LSC Communications US, LLC *	10	6
Perdue Products		8

The food and Beverage industry is also a major contributor to our local economy. Rockingham County is home to MillerCoors Brewing, Sysco Foods and Danone Food Company, making up approximately 5 % of the total assessed value in the County. MillerCoors employs 450 people at its Elkton, Virginia plant and produces about 8 million barrels of beer per year. A \$300 million buildout in 2007 made the Elkton brewery the most technologically advanced brewery in North America. MillerCoors is also the largest single tax payer in the County, contributing over 5% of the total property taxes paid.

2021

Taxpayer	Taxable Assessed		Percentage of Total Assessed		Property Taxes Paid		Percentage of Total Property Taxes Paid	
	Value	Rank	Value			Rank		
Great Eastern Resort Management	\$ 425,129,145	1	4.25%		\$ 3,402,280	3	3.21%	
MillerCoors	247,576,840	2	2.47%		4,634,282	1	4.38%	
Wal-Mart Retail and Distribution Centers	207,792,830	4	2.08%		3,808,609	2	3.60%	
Merck & Company, Inc.	134,794,965	3	1.35%		1,649,647	5	1.56%	
White Wave	120,143,650	5	1.20%		2,180,982	4	2.06%	
Marshall's	68,176,705	6	0.68%		964,146	6	0.91%	
LSC Communications (formerly RR Donnelley)	56,610,500	7	0.57%		418,918	10	0.40%	
Sunnyside Retirement Community	51,573,725	8	0.52%		688,488	8	0.65%	
Sysco	48,257,600	9	0.48%		738,901	7	0.70%	
Cargill	43,753,820	10	0.44%		599,893	9	0.57%	
Total	\$ 1,403,809,780		14.03%		\$ 19,086,145		18.03%	

Rockingham County is also home to Massanutten Resort, a 6,000 acre community which offers many unique amenities including an indoor/outdoor water park, ski and adventure park area, two golf courses, farm-to-table dining experiences, shopping and recreation options. Massanutten hosts over 1 million visitors per year and is the second largest taxpayer in the County, accounting for over 3.5% of the total property taxes paid.

Merck & Company, Inc. is another cornerstone industrial business that can be found in Rockingham County. The company is in the construction phase of a \$1 billion dollar expansion to its facility in eastern Rockingham County in March. This 120 thousand square foot expansion will serve the production of its Human Papillomavirus vaccines.

VISION STATEMENT

Educating Today's Learner, Developing Tomorrow's Future

MISSION STATEMENT

In Rockingham County Schools we consistently strive to provide an innovative, exceptional education that guides students to reach their highest potential both academically and as responsible citizens.

ABOUT

Living in the beautiful Shenandoah Valley of Virginia, Rockingham County students attend 15 elementary, 4 middle, 4 high schools, a governor's school, a technical center, and an alternative education center.

The student enrollment of over 11,600 students is supported by nearly 2,000 full-time employees.



2022 School Board: Pictured from left to right; Dan Breeden, Matt Cross, Dr. Charlette McQuilkin, Dr. Oskar Scheikl, Jackie Lohr. Not pictured, Lowell Fulk

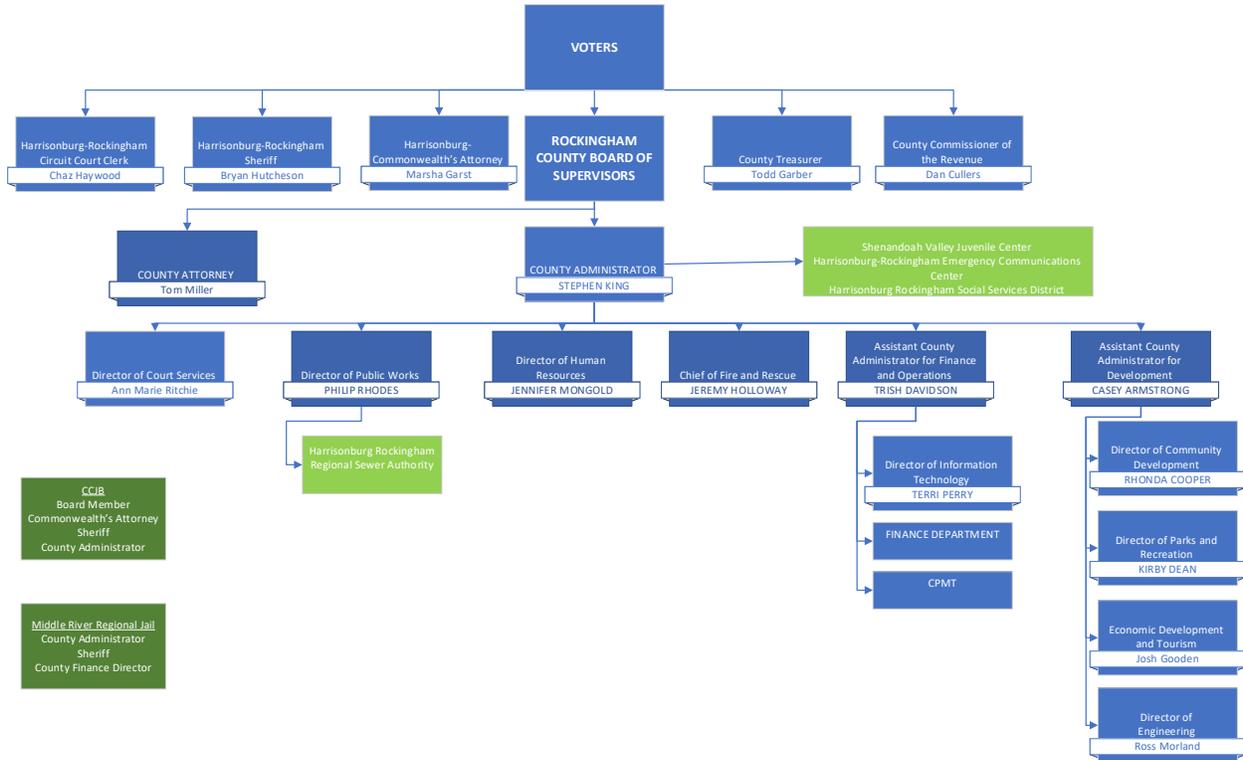
The school budget is recommended and adopted by the School Board and then sent to the County Board of Supervisors for final approval and appropriation.

ACKNOWLEDGEMENTS

As with many of the programs in Rockingham County, the development and adoption of the budget is a team effort. The County Administrator's Office and Finance Department develop the budget with the assistance of many other individuals in county government. This acknowledgement identifies those key individuals who shared in the development and adoption of this budget; many others who assisted are not individually identified.

Assistant County Administrator for Development	Casey Armstrong
Assistant County Administrator for Finance and Operations	Patricia D. Davidson
Clerk of the Circuit Court	Chaz W. Haywood
Commissioner of the Revenue	Dan Cullers
Commonwealth Attorney	Marsha L. Garst
County Administrator	Stephen G. King
County Attorney	Thomas H. Miller, Jr.
Director of Community Development	Rhonda Cooper
Director of Court Services	Ann Marie Freeman
Director of Fire & Rescue	Jeremy C. Holloway
Director of Human Resources	Jennifer J. Mongold
Director of Parks & Recreation	Kirby Dean
Director of Public Works	Philip Rhodes
Director of Social Services	Celest D. Williams
Director of Technology	Terri M. Perry
Sheriff	Bryan F. Hutcheson
Superintendent of Schools	Dr. Oskar Scheikl
Treasurer	L. Todd Garber

ORGANIZATIONAL STRUCTURE



TRANSMITTAL LETTER

The Honorable Board of Supervisors

Rockingham County, Virginia

I am pleased to submit to the Board and citizens the Rockingham County Fiscal Year 2023 (FY23) Budget which reflects the long-range vision set forth in the County's Comprehensive Plan, addresses the strategic direction and issues identified in the Capital Improvement Plan and provides a sound financial plan to support the mission of Rockingham County development. Approval of the annual Budget is seen as the most important action taken by the Board of Supervisors. The Budget serves as a financial roadmap for programs and services offered in Rockingham County.

The FY23 Budget includes funds required for the operation of County services in the aggregate amount of \$447,680,674. The General Operating Fund Budget is proposed for funding in the amount of \$167,778,269, representing an increase of \$16.8M or 11.1% more than the current fiscal year. The Budget is balanced in accordance with Code of Virginia and is proposed to reflect accurate revenue and expenditure projections with the best information that is available at the time of presentation.

The proposed FY23 budget includes the following projects and operational initiatives:

Education

Funding for Schools - The proposed budget recommends an increase to the local funding of schools in the amount of \$2.5M. County staff proposed a school funding formula to the County Board of Supervisors and to School Staff during the FY22 budget process. Schools did not wish to proceed with implementation of a funding formula. An increase of \$2.5M brings the budgeted transfer for school operating to \$70,866,510, 97.75% of total real estate revenue, or 73% of the County's top 5 revenues. Staff would like to be sure that the growth in the school transfer is sustainable in the future and is in line with growth in County revenues.

The County is responsible for paying for the School debt service. That amount for FY23 is \$9,708,009 and remains at that level until the debt service from 2003 is paid off in FY24.

Employee Benefits

Funding is provided in the FY23 budget for a 5% cost of living adjustment for all County employees. Proposed is a change to the historical implementation of COLA increases. In the past, employees who received a supplement to their income either by the Virginia Compensation Board or by way of achieving certain levels of training, the pay increase would be based on their base salary. Starting July 1, 2022, staff recommends applying the COLA increase to total pay for all employees excluding vehicle allowance or on-call pay. The salary increase will be available to all employees who started with the County prior to March 21, 2022.

In addition to the COLA increases, the County increased its starting pay to \$30,000 (\$14.42 per hour). Employees who made less than \$30,000 a year received additional compensation.

A salary study was completed for the Department of Social Services and will be implemented as of July 1. The County shares with the City the cost of the department that is not reimbursed by the State. A salary study was also completed for the Constitutional Officers and their employees. The County shares with the City for local costs associated with the Clerk of Court, Commonwealth's Attorney, and Sheriff's Department, including jail. Funding in the amount of \$294,000 is provided in order to address any compensation issues that were identified in that process.

The County proposes no increase to health insurance monthly premiums paid by the employees or by the County. However, a wellness discount is offered for any employee that completes a wellness exam within a specified time frame. If the employee meets the eligibility criteria, they will receive a reduction of \$25 to their monthly premium. Also, in the current calendar year 2022, the County plans to have two premium holidays for the employee portion of the health insurance premium. Employees will not pay a health insurance premium in the months of May and November. The County and Schools are self-insured with a contracted claims administrator (currently Anthem).

The Virginia Retirement System has increased the employer contribution from 11.9% to 13.71%. This is an increase to the general fund in the amount of \$614,050.

Public Safety

Fire & Rescue - Included in the Fire and Rescue budget are fifteen additional fire and rescue employees to report out of the new North Area Response Station that will open this fall. Staff is researching possible staffing grants provided by the federal and state government. Currently, no grant funds are budgeted.

The starting pay for Fire and Rescue Technicians is increased to \$42,000 in FY23.

The proposed budget includes the establishment of an Apparatus Replacement Fund in order to avoid borrowing and use pay as you go funding for major equipment purchases such as fire engines, ambulances, and cardiac monitors. \$1,500,000 is planned for the annual transfer. These funds would be held and utilized only for this purpose.

The Capital Improvement Plan includes funds to renovate and expand the current Elkton Rescue Station. The estimated cost for the construction is \$2,500,000. Personnel are already assigned to and working out of the Elkton Rescue Station. The County fully assumed ownership of the building and apparatus during 2021 when the Elkton Volunteer Rescue Squad dissolved.

Sheriff – Included in the Sheriff's budget is one Road Deputy and one Jail Deputy. The Sheriff requested additional employees from the State and is awaiting approval/denial of the request. Starting pay for Sheriff Deputies, both road and jail, increased to \$42,000 in FY23 per

the direction of the State General Assembly. The Sheriff is finding it increasingly difficult to recruit and retain deputies.

The Sheriff has a vehicle replacement plan that typically replaces 10-12 vehicles per year. This year the plan calls for replacement of eleven vehicles, funding is provided in the amount of \$404,400. These expenses are shared with the City.

The costs for **Middle River Regional Jail (MRRJ)** in this budget are Rockingham County's share only. The City of Harrisonburg is billed directly for its costs. The annual operating and existing debt costs are split among the jurisdictions based on a rolling three-year average of inmate population. MRRJ has been at capacity in the last several months and funding is provided to rent beds at other facilities until the addition of beds at MRRJ can be agreed upon by the respective jurisdictions. Additional funding for the bed rentals in the amount of \$1,000,000 is proposed with a County share of \$125,000.

Harrisonburg-Rockingham Emergency Communications Center – The operating contribution to the HRECC is \$3,482,657, an increase of \$372,000 in FY23. Upgrades to the Radio and E-911 system are planned for FY23. The County shares the services with the City; the County portion is \$625,000.

Rockingham/Harrisonburg SPCA – An increase in the amount of \$224,092 is proposed to address staffing needs, capital needs and the Community Cat Program.

Alternative Programs for Justice System - Included in this category is continued funding for a Drug Court Coordinator and a Criminal Justice Planner and funding for a Community Services Board Case Manager. Funding is split between the County and City.

Improved data is critical to help develop a long-range plan to reduce the rate of increase in the inmate population and put in place programs to address recidivism and the mental health concerns in the criminal justice system, understanding that the local community is limited in its solutions by state and federal laws and regulations.

Other Areas:

Reassessment of Property – The County contracted with Pearson Appraisers in FY21 and completed the terms of the contract in FY22 for the real estate assessment for calendar year 2022. Funds are budgeted in the amount of \$250,000 to upgrade the current assessment software in order to bring the reassessment back in-house for calendar year 2026.

Vehicle Replacement Program – The budget proposes \$250,000 to continue with the Vehicle Replacement Program that was started in FY20. The program includes replacement of vehicles over an 8-year cycle.

Facilities Upgrades and Maintenance – The County is planning upgrades at several of its facilities. Those upgrades include HVAC, lighting, and paving. Continued renovations in the County Administration building are planned.

Electoral Board and Registrar – The Electoral Board approved an increase in pay for Election Workers from \$175 per day to \$200. Staff continues to work with the Registrar to ensure adequate space is allowed for the election process.

Debt Service – The last debt service payment on the Radio system at the Emergency Communication Center will be made in FY23, resulting in a debt service reduction for FY24 in the amount of \$343,533. In addition, the early retirement of debt is planned for the SRI Building in the amount of \$1,634,388 and the land purchased with the assistance of the Water/Sewer fund. That payment will be \$927,421. The early retirement of the SRI Building will save the County \$35,510 in interest and \$587,059 in debt service payments per year. The early retirement of the land purchase will save the County \$131,632 in interest and \$108,438 in debt service payments per year.

In summary, the major focus of the proposed FY23 Budget is to:

- * adequately compensate County and School employees
- * add positions in the fire & rescue department in order to achieve the maximum benefits from the proper management of the staff to provide timely fire and emergency medical response and respond to the decline in volunteer service
- * fund the renovation and addition of the Elkton Area Response Station
- * support the Sheriff's department by adding needed personnel in essential areas of the County
- * continue the Sheriff's vehicle replacement program
- * continue to fund the increased operating needs of the Middle River Regional Jail
- * support the capital infrastructure upgrades in the Harrisonburg-Rockingham Emergency Communications Center
- * continue to implement and support programs that reduce the level of incarceration and improve outcomes

Major changes to the budget are discussed in further detail below:

General Government

(Follow in the book or online under the General Fund Expenditure tab)

Board of Supervisors – The personnel budget in the Board of Supervisors department will receive cost of living increases as approved for all county employees until the pay reaches \$25,000, the max that was approved following a public hearing held in 2020. (\$7,934)

Legal Services – An Administrative Assistant position is planned to be filled in order to assist with preparation of legal filings as it relates to court cases flowing through the Department of Social Services. (\$20,118)

Reassessment & Equalization - The budget includes a reduction of \$500,000 due to the completion of the contract with Pearson’s Appraisal. A replacement vehicle is budgeted. (\$470,674)

Treasurer – A small reorganization of the department is proposed. A promotion of a current Deputy Treasurer to a Chief Deputy Treasurer of Compliance and the creation of a new position, Chief Deputy Treasurer of Operations is requested. The cost for the reorganization is about \$79,200. \$157,265

Human Resources – The replacement of a 2003 Ford Taurus is planned. \$60,738

Technology – The department is requesting a new PC Network Technician. The budget also includes additional funding for Maintenance Service Contracts, an increase of \$122,000 for contracts like Perceptive, Sharebase, Smartnet and others. \$312,608

Registrar – An increase in the department is proposed to account for the additional amount of time for in-person absentee voting. \$166,862

Judicial Administration

Magistrate – The Magistrate is requesting an in-office camera and intercom system to enhance security in the office. \$6,817

Clerk of Circuit Court – A new Deputy Clerk is requested for FY23. \$15,255

Court Services - Due to an increase in the number of cases, a new Intake/GPS Technician is requested for FY23. (\$9,599)

Commonwealth’s Attorney – The proposed budget includes funding for a vehicle for the Victim Witness program and salary increases for employees were given mid-year of FY22. \$245,878

Public Safety

Sheriff – The Sheriff’s department includes pay increases for all personnel consistent with the Compensation Board increases of 5%. Proposed is the addition of a Patrol Deputy and a Jail Deputy. The budget also includes funding for the vehicle replacement plan, body worn cameras and computer and software upgrades. \$868,785

Fire & Rescue – Funding is provided for the 5% cost of living increase for all employees and fifteen new positions to serve the North Area Response Station. \$2,472,403

Volunteer Fire Companies – Funding is provided to purchase a new Rescue Engine to be housed at the North Area Response Station. \$896,870

Middle River Regional Jail (MRRJ) – Funding is provided for the operations of the Middle River Regional Jail. The FY23 budget includes a plan to rent 50 beds a day for a total \$1.0M in bed rentals for the year. The Rockingham County share of the increase is \$126,294.

Jail – The proposed budget includes pay increases for all personnel consistent with the Compensation Board increases of 5%. The budget also includes an increase in food expense and site improvements to address plumbing and camera upgrades around the site. \$871,008

Inspection Services – The budget includes funding for two vehicle replacements as directed by the County vehicle replacement plan. \$38,011

Animal Control – An increase to the Rockingham/Harrisonburg SPCA in the amount of \$224,092 is proposed. \$55,000 for additional operating to include staffing needs, \$90,691.67 for capital needs and \$78,400 for the Community Cat Program. \$229,188

911 Operations and Maintenance – The FY23 proposed budget includes an increase in funding to the operations of the Emergency Communications Center. \$372,000

Public Works

County Property Maintenance – The Facilities Manager is planning for lighting upgrades, remodel two departments, add access controls and seal parking lots in and around the Administration Building. \$24,698

Shared Property Maintenance – The Facilities Manager is planning for lighting upgrades, plumbing upgrades, handicap access improvements and a clock refurbishment in and around the Courts Building and Sheriff’s Building. \$3,912

Human Services Maintenance – The Facilities Manager is planning for lighting upgrades, floor coverings and HVAC upgrades. (\$36,955)

Human Services

Community Services - The Community Services Board is requesting an increase of \$150,000 in order to address staffing needs and personnel. \$148,721

Juvenile Detention Center - The Juvenile Detention Center is requesting an increase of \$169,774 in order to address a reduction in revenue due to the canceling of a federal program. \$169,774

Parks, Recreation and Cultural

Recreation Administration – A reduction in the budget due to no longer printing a County newsletter. (\$34,555)

Athletic Programs – The proposed budget includes a reduction to the contributions account in order for the County to change the way we contribute funds to the Towns. The budget includes the purchase of two replacement vehicles. (\$71,319)

Rockingham Park – The proposed budget includes the purchase of a Verticutter in the amount of \$12,000. \$34,291

Massanutten Regional Library – The library has requested an increase of \$28,744 in order to address salaries and benefits of its employees. \$28,744

Other

Contributions – The County continued the nonprofit grant process for its second year. The process included an application and review by a 3-member team. The team recommended funding for nonprofits based on criteria established by the finance committee. No major change to the budgeted amount is included in this budget. Funding is provided at \$315,000.

Contingency – The contingency account shows an increase of \$207,804. That account is used as the placeholder for the Constitutional Officer salary study. Once the new salaries are approved, the budget will be transferred to the respective departments.

Transfers – Included in the budget is a new transfer to an Apparatus Replacement Fund in the amount of \$1.5M. This new fund will be a way to pay as you go for major fire and rescue apparatus and equipment. Also included is an increase to the local school division in the amount of \$2,500,000 and a transfer of \$1,240,000 for school capital projects. The funding is provided by unused funds in the school budget during FY22 and will provide funding for the Broadway High School renovation. Also included is an increase to the Capital Projects fund in order to use pay as you go funding for capital projects proposed for next fiscal year. Lastly, an increase to the CSA and DSS programs that pay for the benefit of Rockingham County families.

\$8,674,247

County Debt Service – An increase to County debt service as the proposed budget plans to retire the debt early for the SRI building and Land Purchase around Lake Shenandoah. The early retirement will allow for a budgetary savings of \$672,935 in the following fiscal year.

\$1,577,559

School Debt Service – A reduction to school debt service in the amount of \$86,162 is due to the schedule decrease in the school debt service. (\$86,162)

Revenue Projections

The County’s economy has been growing at a steady pace over the past few years. Calendar year 2022 is a reassessment year. The new assessed values show a growth of about 30% over the last assessment.

New personal property values are also showing growth around 20%. Staff is recommending eliminating the Vehicle License Fee and assume some of the growth in assessments to go to that reduction in revenue of about \$1,350,000. The Vehicle License Fee schedule is as follows:

Fee	Description	Fee Amount
Vehicle License Fee – Cars, Trucks and Buses	Annual license fee for all general cars, trucks and buses	\$20
Vehicle License Fee - Motorcycles	Annual license fee for motorcycles	\$7.50
Vehicle License Fee – Trailer or semitrailer 1,500 lbs or less	Annual license fee for all trailers or semitrailers 1,500 lbs or less	\$6.50
Vehicle License Fee – Trailer or Semitrailer greater than 1,500 lbs	Annual license fee for all trailers or semitrailers greater than 1,500 lbs	\$15

(Follow in the book or online under the General Fund Revenue tab)

Real Estate - Based on the 2022 reassessment, the land book is showing an increase of 31.28% in assessed value. The Board of Supervisors held a public hearing on the proposed tax rate on March 9th and adopted \$0.68/\$100 on April 13th. The proposed tax rate and assessed value will contribute an additional \$10,500,000 or 16.13% to the general fund. \$10,500,000

Personal Property Taxes – The County’s Commissioner of Revenue is projecting a growth in Personal Property assessed values of a possible 20%. In order to help offset the amount of additional taxes on the citizen, the proposed budget includes a recommendation to eliminate the Vehicle License Fee. The personal property tax revenue in FY22 has already exceeded the FY22 budget by \$1.0M, the FY23 projection is an increase of \$4.95M \$4,950,000

Sales & Use Tax – The Sales & Use Tax is expected to increase \$1,425,000 based on the trends the County has experienced over the last several fiscal years and the state estimates for the new fiscal year. \$1,425,000

Vehicle & Trailer Licenses – The proposed budget recommends eliminating the fee beginning with the FY23 budget. (\$1,350,000)

Recordation Tax – Proposed is an increase in the budget of \$350,000 for recordation taxes. \$350,000

Transient Occupancy Tax – Tourism is still going strong in the County. An increase to this revenue is proposed. \$231,000

Food & Beverage – Proposed is an increase in the budget based on current collections. \$250,000

Land Use Application Fees – 2023 is the year for all land use recipients to re-apply. \$215,000

Recreation Fees – A change to the afterschool and summer day camp rates is proposed. The fee changes are outlined in the Fee Compendium (no change to the budget estimate).

Share of Costs, Harrisonburg – The County and City share many services including courts, sheriff, and jail. The share increased by \$976,248 mainly due to the increase in salaries for shared employees. This share should decrease once state revenues are finalized. \$976,248

Compensation Board Revenue – No change is projected in this account due to the General Assembly still working on the upcoming budget. \$0

Fund Reserve - Allocates \$2,681,365 in fund balance reserves to cover the transfer to capital projects for county. \$2,681,365

The budget as currently proposed requires \$2,681,365 to be taken from the County’s general fund reserve to balance, which is offset by one-time items proposed to be funded. Good financial practices recommend that one-time unassigned balances in the General Fund continue to be used to fund capital investments that can help build the economy and provide pay-as-you-go funding for important capital replacements that are limited in size and are not funded by borrowing.

Rockingham County is recognized by Standard & Poor’s with the gold standard of financial ratings, a AAA rating. That rating goes to localities that manage the assets entrusted to them by the public with the highest level of care. That care includes having a long-range vision of the actions that are critical for the County to continue to be a place that people can live, work, and raise a family in a safe community, with an economy that is thriving and provides opportunities for our youth to be successful. This recommended budget does not meet all the needs of the County; as the five-year financial plan indicates it will take at least five years, and likely more, to address these priorities which are in a constant state of flux. The Board’s direction is to meet those priorities with a minimal impact to the local taxpayer. The proposed budget strives to meet that objective. Cost reductions and efficiencies, the demand and necessity of each request, and the benefit to the community were all considered.

County Capital Projects

The projects currently included in the proposed budget are derived from the County’s Capital Improvement Plan for FY23-FY27. The projects included are continued technology and

transportation upgrades, an Emergency Communications Center project to upgrade the microwave radio system, the improvement of overhead safety netting and paving the playground parking lot at Rockingham Park @ the Crossroads, the county's portion of a potential homeless shelter, in cooperation with the City of Harrisonburg, and the renovation and addition of the Elkton Emergency Response Station. Funding is provided by a transfer from the General Fund.
\$5,244,000

Harrisonburg-Rockingham Social Services

The Harrisonburg-Rockingham Social Services department provides community-based services for the self-reliance and protection of citizens. Included in the budget for FY23 is continued funding for the programs and the staff required to administer those programs. \$21,299,586

Children's Services Act – The programs provided for under the Children's Services Act are administrated by the Harrisonburg-Rockingham Social Services department. \$12,400,000

Enterprise Operations

The County has two functions that are operated as self-sustaining enterprise funds – Solid Waste and Utilities.

Solid Waste

The fees collected by the County Landfill cover the long-term operation and maintenance of the landfill and all container sites, site improvements will be required over the course of the next 5-10 years. Included in the FY23 budget is \$3,742,000 to address the closure of phases 1-4. A change to the current fee structure that allows for no tipping fee for less than 1,000 pounds of residential waste is proposed, the proposed limit for no tipping fee is 250 pounds. Anything above 250 pounds will be charged at the current tipping fee. \$9,412,221

Utilities

No change to water and sewer rates is proposed at this time. The fees collected by the Water and Sewer system go into the costs to operate and provide for long-term capital needs. Included in the FY23 budget is the replacement of the perimeter fence and the development of a third well. Also included is a sewage pump station upgrade for Lakewood and Crosskeys. \$13,670,247

The County operates several districts and authorities as part of its daily operations. Over the years, the rates and structures for the districts and authorities have been tweaked in order to make sure the revenues generated cover the costs to provide the services required. There are no changes recommended for FY23.

Respectfully submitted,
Stephen G. King
County Administrator

BUDGET IN BRIEF

The Total Adopted budget is \$447,680,674, which is \$44,777,710 more than the FY21/22 adopted budget.

The General Fund budget is \$167,778,269, which is \$16,802,653 greater than the FY21/22 adopted budget.

The adopted School Operating Budget is \$164,419,567, with a local transfer in the amount of \$70,866,510, which is \$2,500,000 more than the FY21/22 adopted budgeted transfer.

The water/sewer fund budget is \$13,670,247, \$3,354,754 more than the FY21/22 adopted budget.

The projected use of fund balance is \$1,389,542.

READER'S GUIDE TO THE ROCKINGHAM COUNTY BUDGET BOOK

The purpose of this Budget Document is to provide useful, concise information about Rockingham County's financial plans and operations to residents, elected officials, and interested parties. This reader's guide provides an overview of each significant section of the document.

Reviewing the FY23 Budget Document – Key Highlights

Table of Contents - Provided to help the reader focus in on specific items within the document

Organizational Structure - The Organizational Chart is provided to help the reader see how each function of the County reports to the next in line.

Financial Policies - Financial policies are reviewed periodically to ensure they remain up to date with current best practices. They are provided so readers will have an understanding of the policies that surround the decision making throughout the budget process.

Revenue and Expenditure Summaries - This section provides a complete financial summary for all funds.

Department Summaries - This section provides a quick overview of all departments/functional areas. Details on each departmental summary page include a description, staffing levels and the details of the budget appropriation.

Position Control Chart – The Position Control Chart outlines the number of people assigned to each department

Glossary – A glossary is provided to assist the reader with words that are common in government finance.

COUNTY FINANCIAL STRUCTURE

DESCRIPTION OF ACCOUNT STRUCTURE

Rockingham County uses fund accounting to ensure and demonstrate finance-related legal compliance. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

Governmental Funds	Governmental Funds are those through which most governmental functions of the County are financed.
General Fund	The General Fund accounts for all revenues and expenditures applicable to the general operations of the County that are not accounted for in other funds. The General Fund is the main operating account of the County and therefore, the largest of the governmental funds. This fund includes most traditional local government programs such as administration, libraries, fire and rescue, parks, human services, etc. The General Fund also includes transfer payments to the School and capital improvement funds.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
Apparatus Replacement Fund	The Apparatus Replacement Fund accounts for financial resources used for the acquisition of major emergency services equipment. (New in FY23)

Component Unit	
School Operating Fund	The School Fund reflects revenues and expenditures related to the operation of the County's school system. The primary sources of revenue, exclusive of transfers from the General Fund, are basic aid payments from the Commonwealth and educational program grants. Major expenditures include instructional costs and transportation.
School Capital Fund	Account for the procurement of major school capital assets. Projects are normally funded by loans, County reserves and grants.
Non Major Component Unit	
Economic Development Authority	The Economic Development Authority Fund records all activity related to the transactions conducted by the Economic Development Authority.
Rockingham Recreation Foundation	The Rockingham Recreation Foundation Fund records all activity related to the transactions conducted by the Rockingham Recreation Foundation.
Special Revenue Funds	Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those dedicated to the General Fund) that are legally restricted to expenditures for specific purposes.
Social Services Fund	The Social Services Fund accounts for the revenues and expenditures of various social services provided to county and city residents. Revenues are derived from state and federal sources and local funding support.
Children's Services Act Fund	The Children's Services Act Fund accounts for the revenues and expenditures of various Children's Services provided to at-risk youth and families. Revenues are derived from state and federal sources and local funding support.
Asset Forfeiture Fund	The Asset Forfeiture Fund, is a Governmental special revenue fund. This fund is used to account for the receipt and disbursement of funds received from the forfeiture of assets from drug enforcement activities. After property is seized the circuit court decides whether the property is related to drug activity and will be forfeited to the locality. If the property is forfeited, The Department of Criminal Justice Services divides the funds between the Sheriff's office, the Commonwealth's Attorney's office and DCJS. The forfeited assets can be used for only specified law enforcement purposes as set forth in the Guide to Equitable Sharing and cannot supplant the agency's budgetary costs. Typical approved uses include enforcement efforts, equipment, public awareness, and training and victim services.
Tourism Fund	The Tourism Fund accounts for the revenues and expenditures related to Tourism activity in the County.
Enterprise Funds	The enterprise funds are supported by user fees with no financial support from the County.
Water/Sewer Fund	The water/sewer fund is an enterprise fund that accounts for the revenues and expenditures of the County's water and sewer services. Revenues are derived from charges for services, connection fees and miscellaneous sources.
Smith Creek Water & Waste Authority	The Smith Creek Water & Waste Authority serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Solid Waste Fund	The solid waste fund is an enterprise fund that accounts for the revenues and expenditures of the County's solid waste services. Revenues are derived from charges for services and miscellaneous sources.
Lilly Subdivision Sanitary District	The Lilly Subdivision Sanitary District serves the citizens of the primary government that are in their district and are governed by a board comprised of

	the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Penn Laird Sewer Authority	The Penn Laird Sewer Authority serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Countryside Sanitary District	The Countryside Sanitary District serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Internal Service Funds	A fund that operates on a cost reimbursement basis
Central Stores Fund	Accounts for providing office supplies to various departments or agencies The County closed the Central Stores Fund as of June 30, 2022
Self-Insurance Fund	Records the cost associated with providing health insurance benefits and managing claims for employees of the County and component units
Agency Funds	Agency funds are used to account for the assets held for distribution by the County as an agent for another entity for which the government has custodial responsibility and accounts for the flow of assets.
Special Welfare	The County maintains a separate fund for donations and other revenue earmarked for specific children and families.
Employee Benefits	The Employee Benefits Fund records the flow of all workers compensation premiums and also dental premiums for library, retiree & COBRA participants.
Bond Escrow	The Bond Escrow Fund records all activity relating to construction bonds collected from persons developing property in the County. This includes the receipt of the bonds, refunds of the bonds and interest earned and paid.
Massanutten Technical Center	The Massanutten Technical Center Fund records all of the activity for the Massanutten Technical Center (MTC). MTC is a joint career and technical education center serving the students of Harrisonburg City and Rockingham County Public Schools. MTC offers classes to area high school and adult students in a variety of career areas.
Emergency Medical Services	The Emergency Medical Services Fund records all the activity relating to EMS Transport Fees collected by the County. This fund records the revenue from the transport fees and also the payment of that revenue to all of the Fire and EMS organizations in the County.
Soil & Water Conservation	The Soil and Water Conservation Fund records all of the payroll transactions that the County performs on behalf of the Shenandoah Valley Soil and Water Conservation District (SWCD).
Laird L Conrad Law Library	The Law Library is to provide access to and instruction in the use of legal information resources to the courts, public, bar association members and the legal community. The Code of Virginia allows the local governing body to assess a fee not in excess of four dollars on each civil action. The fee shall be used to support staff, books and equipment of the law library. The fee is received in the Law Library Fund and all expenses related to the library are paid.

RELATIONSHIP OF MAJOR AND NON-MAJOR FUNDS TO FUNCTIONAL UNITS AND DEPARTMENTS

Major Funds

- General Fund** - The General Fund accounts for all revenues and expenditures applicable to the general operations of the County that are not accounted for in other funds. The General Fund is the main operating account of the County and therefore, the largest of the governmental funds. This fund includes most traditional local government programs such as administration, libraries, fire and rescue, parks, human services, etc. The General Fund also includes transfer payments to the School and capital improvement funds.

General Fund- Functional Units, Departments & Funds

General Government Administration	Public Safety (Cont.)
Board of Supervisors	Fire Extinction Service
Executive Administration	County/City Jail and Middle River Regional Jail
Legal Services	Inspection Services
Independent Auditor	Animal Control
Commissioner of the Revenue	ECC - 911 Operation & Maintenance
Reassessment and Equalization	
Treasurer	Public Works
Finance	County Maintenance
Human Resources	Shared Property Maintenance
Technology	Human Services/Health Department Building
Central Garage	TV Transmission System
Land Use Assessment	SRI Building
Electoral Board and Officials	
Registrar	Human Services
	Supplement to Local Health Department
Judicial Administration	Community Services Board
Circuit Court	Property Tax Relief for Elderly/Handicapped
General District Court	Juvenile District Detention Home
Magistrate	
Juvenile and Domestic Relations Court	Parks, Cultural and Recreation
Clerk of the Circuit Court	Administration
Department of Court Services	Athletic Events/Programs
Commonwealth Attorney	Rockingham Park at the Crossroads
	Regional Library
Public Safety	
Sheriff	Community Development
Extra Duty	Planning and Community Development
RUSH Task Force	Economic Development
Gang Prevention Task Force	Geographic Information Systems
Fire & Rescue	Environmental Management
Volunteer Fire Companies	Transportation Planning
Ambulance and Rescue Squads	Soil and Water Conservation District

Community Development (Cont.)	Transfers
Cooperative Extension Service	
	Debt Service
Other	County Debt Service
Contributions and Grants	School Debt Service
Contingency	
Other Benefits	

- **General Capital Projects Fund** – This fund accounts for financial resources to be used for the acquisition or construction of major capital resources.
- **Apparatus Replacement Fund** – This fund accounts for financial resources to be used for the acquisition of major emergency services equipment.

Major Fund – School Board Component Unit – The School Board is responsible for elementary and secondary education within the County’s jurisdiction and is elected by the voters of the County. The School Board is fiscally dependent upon the government because the County’s Board of Supervisors approves the School Board's budget, levies taxes and must approve any debt issuances of the School Board. School Board related debt, including leases, is expected to be repaid entirely or almost entirely with the resources of the primary government. The School Board is presented as a governmental fund type and consists of three special revenue funds and one capital projects fund which include the following:

- **School Operating Fund** - Accounts for the general operations of the School Board. Financing is provided by specific allocations from the state and federal governments, by appropriation from the General Fund of the primary government by the Board of Supervisors, and charges for services.
- **School Capital Projects Fund** - Accounts for financial resources used for the acquisition or construction of major capital facilities of the School Board, other than those financed by School Cafeteria Fund for the centralized school cafeteria operations.
- **Massanutten Technical Center Operating Fund** - Accounts for the general operations of the Massanutten Technical Center. The Massanutten Technical Center funds are under the control of the Massanutten Technical Center Board of Control appointed by the Rockingham County School Board and Harrisonburg City School Board.

Major Fund – Harrisonburg-Rockingham Social Services District - A regional district created by the governing bodies of the County of Rockingham and City of Harrisonburg to provide social services for the residents of the County of Rockingham and the City of Harrisonburg. The City and County each appoint 50% of the governing board. The District is a legally separate organization and its financial statements are presented as a discrete presentation of the County's financial statements because the District is fiscally dependent on the County and has a financial benefit or burden relationship with the County. The County has the ability to impose its will on the District. The District cannot enter into a contract or issue debt without the County’s and City’s approvals. The District is presented as a governmental fund type consisting of two funds as follows

- **Social Services Operating Fund** - Accounts for the general operations of the District. Financing is provided by specific allocations from the state and federal governments, by appropriation from the General Fund of the County by the Board of Supervisors, and by the City of Harrisonburg.
- **Special Revenue Fund - Children’s Service Act** - Accounts for funds designated for the CSA program.

Major Enterprise Funds

- **Water and Sewer Fund** – This fund accounts for services to the general public which are financed primarily by charges to users of such services.
- **Smith Creek Water and Wastewater Authority** – This fund accounts for services provided to those areas within the Smith Creek Water and Wastewater Authority and is financed primarily by charges to users of such services. This fund has been judgmentally determined to be major for public interest reasons, in that the presentation is of particular importance to the financial statement users.
- **Solid Waste Fund** – This fund accounts for the operations, maintenance, and development of the landfill and various disposal sites.

Non-Major Funds – Economic Development Authority of Rockingham County, Virginia (Authority), formerly the Industrial Development Authority, was created as a governmental subdivision of the Commonwealth of Virginia by ordinance of the Board of Supervisors of the County of Rockingham, Virginia on December 11, 1972, pursuant to the provisions of the Economic Development and Revenue Bond Act, Title 15.2, Chapter 49, Sections 15.2-4900 et seq. (formerly Title 15.1, Chapter 33, Sections 15.1-1373, et seq.) of the *Code of Virginia* of 1950, as amended. The Authority is governed by seven directors appointed by the Board of Supervisors of the County of Rockingham, Virginia. The Authority is empowered, among other things, to acquire, own, lease, and dispose of any of its facilities and to make loans or grants in furtherance of its purposes as set forth by law, including to promote industry and develop trade by indicating manufacturing, economic, governmental, nonprofit and commercial enterprises and institutions of higher education to locate in or remain in the Commonwealth of Virginia and further the use of its agricultural products and natural resources.

The Authority is specifically authorized to issue revenue bonds for any of its purposes, including the payment of the cost of its facilities and the payment or retirement of bonds previously issued by the Authority. All bonds issued by the Authority are payable solely from the revenues and receipts derived from the leasing or sale by the Authority of its facilities or any part thereof, or from the payments received by the Authority in connection with its loans. In addition, depending upon the financing structure, the bonds of the Authority may be further secured by a deed of trust or other collateral documents. No bonds of the Authority shall be deemed to constitute a debt or pledge of the faith of credit of the Commonwealth of Virginia or any political subdivision thereof, including the County.

The Authority is reported as a discretely presented component unit because the voting majority of the Authority's governing body is appointed by the Board of Supervisors and there is a benefit and burden relationship. The Authority is fiscally dependent on the County. The Authority does not issue separate financial statements but is included in the County's financial statements for fiscal year ended June 30, 2018 as a discretely presented component unit.

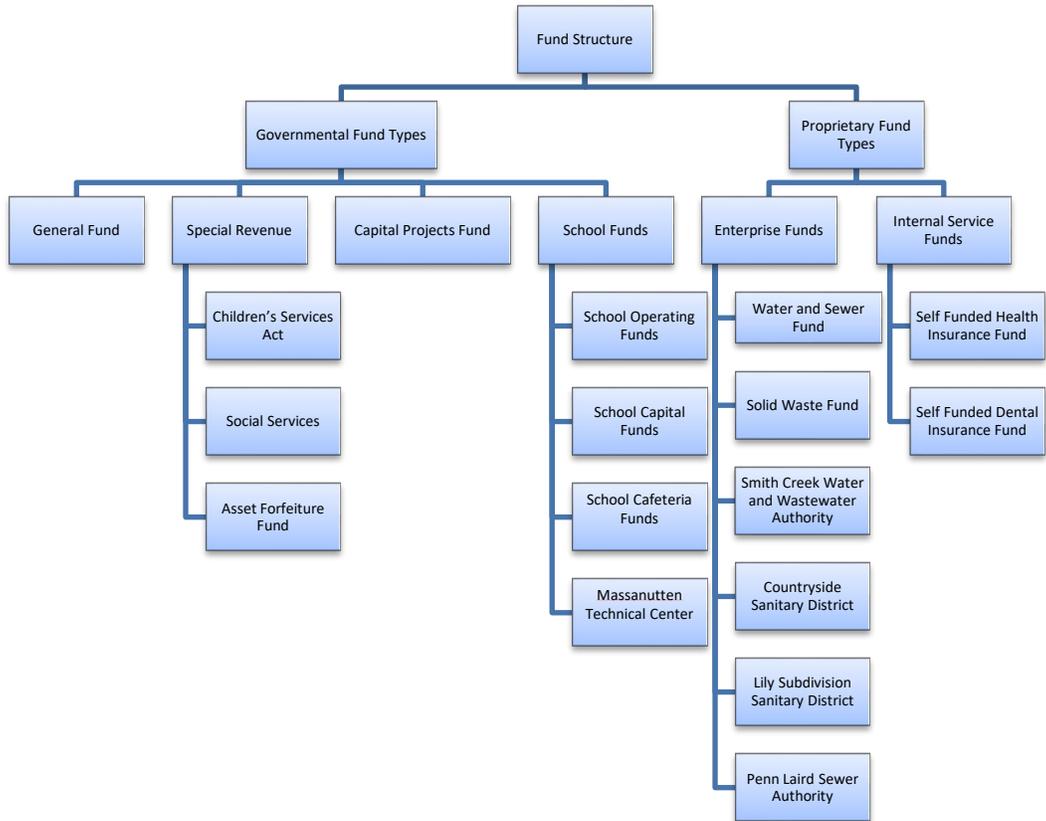
Non-Major Funds – Rockingham County Recreation Foundation - The Recreation Foundation of Rockingham County, Virginia was created as a non-stock corporation duly formed under the provisions of the Virginia Non-stock Corporation Act. The Foundation was organized on September 21, 2015 and is governed by a five member Board. The members consist of two members of the Board of Supervisors of Rockingham County, two members of the Rockingham County Recreation Commission and the County Administrator. The Foundation was created to provide diverse opportunities that enhance the quality of life and deliver accessible recreation and leisure to the community for a lifetime.

The Foundation is reported as a discretely presented component unit because the voting majority of the Foundation's governing body is appointed by the Board of Supervisors and there is a benefit and burden relationship.

Internal Services Fund

- **Self-Insurance Fund** – This fund accounts for the costs associated with providing health and dental insurance benefits to employees of the County, School Board, and Harrisonburg-Rockingham Social Services District and with managing claims pertaining thereto.

FUND STRUCTURE



FUND ACCOUNTING

The accounts of the County and its primary component unit, the Rockingham County Public School System (RCPS), are organized on the basis of funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. For government-wide reporting, the activities of the County are reported as governmental activities or business-type activities with component unit information discretely presented in separate rows/columns or blended with County funds, as appropriate.

BASIS OF ACCOUNTING

Rockingham County uses either the accrual or the modified accrual basis of accounting, as appropriate, for each funding type or activity, in accordance with the U.S. Generally Accepted Accounting Principles (GAAP) applicable to governmental units. The modified accrual basis of accounting focuses on the flow of current financial resources. Revenues are recorded when measurable and available. According to County policy, revenues due on or before the last day of the fiscal year end, and that are received within 45 days after fiscal year end, are considered available. Expenditures are generally recognized when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt, which is recorded as an expenditure when paid. In applying the accrual concept to revenues, the legal and contractual requirements of the individual programs are used as guidance. Certain revenues must be expended for a specific purpose and others are virtually unrestricted as to the purpose of the expenditure. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when liabilities are incurred without regard to receipts or disbursements of cash. Unbilled accounts receivable are accrued when earned in the enterprise funds.

BASIS OF BUDGETING

The Board of Supervisor's fiscal control is exercised through two distinctive processes: budgeting and appropriations. The County budget is developed for informative and fiscal planning purposes only and presents an itemized listing of contemplated expenditures and estimated revenues for the ensuing fiscal year. Certain expenditures are mandated by statute and need to be included in the County budget. Mandated expenditures include the matching share of the expenditures of the Treasurer and Commissioner of the Revenue, support of public schools, Sheriff, Commonwealth Attorney, Clerk of Circuit Court, jail, voter registration, social service programs, and the operating costs of the state/local public health program. The Board of Supervisors approves the budget after a public hearing. When the budget becomes effective at the beginning of the fiscal year, the Board of Supervisors must make appropriations before money may be expended for any budgeted program, project or operation. Appropriations are made on an annual basis with supplemental appropriations made as needed. Such appropriations may be greater than contemplated in the annual budget. All appropriations lapse at year-end. Encumbrances and reserved fund balances outstanding at June 30 are re-appropriated in the succeeding year on a case-by-case basis.

The Finance Director is authorized to transfer budgeted amounts within the primary government functions. The discretely presented component units, the School Board and the District, are authorized to transfer budgeted

amounts within their major categories. The County may amend its budget to increase the aggregate amount to be appropriated during the current fiscal year as shown in the currently adopted budget. A supplemental appropriation which exceeds one percent of the total expenditures shown in the currently adopted budget, must be accomplished by publishing a notice of a meeting and a public hearing in a newspaper having general circulation in the locality seven days prior to the meeting date. The notice shall state the County's intent to amend the amounts to be appropriated and include a brief synopsis of the proposed action.

The budgets are prepared using the same accounting basis and practices as are used to account for and prepare the financial reports for each fund; thus, the budgets presented in this report for comparison to actual amounts are presented in accordance with GAAP. Governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Revenues and related assets are recorded when measurable and available to finance operations during the year. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Proprietary and Fiduciary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred.

Demonstrating compliance with the adopted budget is an important component of the County's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets, and have a keen interest in following the actual financial progress over the course of the year. The County, like many other localities, revises their original budgets over the course of the year for a variety of reasons. Under the GASB 34 reporting model, governments provide budgetary comparison information in their annual reports including the original budget, final budget and actual results.

Budgetary compliance is monitored and reported at the operating function level. Budgetary control is maintained at the sub function level by the encumbrance of estimated purchase orders prior to release of purchase orders to vendors. Purchase orders which will result in an overrun of function balances are not released until additional appropriations are made.

BUDGET PROCESS

The development of Rockingham County's budget begins each year in December and continues through the final budget adoption in April (see Budget Calendar). The process is designed to incorporate an internal review of each department's budget and to allocate resources across departmental programs based on a thorough examination of program alternatives and justifications. Each activity funded is reviewed by the Human Resources Director, Finance Director, Assistant County Administrator, County Administrator, and the Board of Supervisors.

By March 15, the County Administrator submits a proposed operating budget for the fiscal year commencing July 1 to the Board of Supervisors. This operating budget includes proposed expenditures and the revenue sources needed to finance them. Budget work sessions are held in March to inform the Board of Supervisors and constituents of the proposed needs. A public hearing is conducted in April to inform residents about the proposed budget and to gather taxpayer input to guide spending decisions.

Prior to May 1, the Board of Supervisors makes its final revisions to the proposed budget and adopts the budget by resolution. Funds are generally appropriated by category through the Board of Supervisor's adoption of an appropriations resolution. Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted, unless amended by the Board of Supervisors.

Appropriations for the general fund, school fund, internal service funds, enterprise funds, and special revenue funds lapse at fiscal year-end. Appropriations for capital project funds and grant funds are continued until the completion of the applicable project or grant, even when the project or grant extends beyond the end of the fiscal year.

Amendments that alter the total appropriation of any fund must be approved by the Board of Supervisors. During the year, the Board of Supervisors may approve amendments to original appropriations, primarily as a result of various federal and state grant awards. Any appropriation during the year that would increase the County's currently adopted total budget by more than one percent can be approved only after holding a public hearing on the proposed amendment.

BUDGET CALENDAR

December 3 – Issue budget memo and forms

December 27 – Real Estate assessment notices sent to citizens

January 7 – Department Budget Requests due to Finance

January 10 – Revenue review with Stephen, Casey and Trish

January 10 – January 21 – Budget meetings with Department Heads

January 26 – Budget Work Session with the Board

February 1 – Advertise Public Hearing on tax rates and assessment

February 23-28 – Finance Committee Review of Budget

March – Board Budget Work Session

March – School/County Liaison Committee Meeting

March 9 – Public Hearing on Tax Assessment/Rates

March – City/County Liaison Meeting

March 22 – Superintendent’s Proposed Budget to School Board

March 23 - Superintendent’s Proposed Budget to County Board

April 13 - County Administrator’s Proposed Budget Public Hearing and CIP FY23-FY27

April 13 - Adoption of Tax Rates

April 27 – Adoption of the Capital Improvements Plan

June 22 – Adoption and Appropriation of the Budget

FINANCIAL POLICIES

GUIDELINES AND OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that guide the financial management practices for Rockingham County ("County"). A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

Contributes significantly to the County's ability to insulate itself from recessions and other fiscal crisis,

Enhances the ability to obtain short-term and long-term financing by helping to achieve the highest credit and bond ratings possible,

Promotes long-term financial stability by establishing clear and consistent guidelines,

Directs attention to the overall fiscal position of the County,

Links long-run financial planning with day to day cash operations, and

Provides the Board of Supervisors (the Board) and the citizens a framework for measuring the fiscal operations of the County's government services against established fiscal parameters and guidelines.

Creates financial transparency for citizens, taxpayers and other stakeholders.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

The County shall establish and maintain a high standard of accounting practices.

The accounting system will provide procedures to ensure that records are maintained consistent with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board.

Regular monthly and annual financial reports shall be prepared to present a summary of financial activity by function and major fund types.

An independent public accounting firm shall perform an annual audit in accordance with generally accepted auditing standards in the United States of America, for all funds received or expended by any department, constitutional officer, agency or division of the County, including all component units, and as may be required for any agency for which the County serves as fiscal agent (such as for example the Harrisonburg-Rockingham Social Services District).

The County shall report to the three major national credit ratings agencies on a timely manner, as they become available, all audits and budget information, as well as any related financially material public information.

OPERATING BUDGET

The County Administrator shall develop and submit to the Board an annual budget as required by state law. As part of this submittal, the County shall analyze and report the ability to meet performance objectives and other measures used to gauge progress toward meeting those objectives. The County Administrator and Finance Committee of the Board shall meet in advance of the presentation to the full Board. The budget shall be presented to the full Board by

March 31 each year. The budget hearing shall be scheduled so as to allow for approval of the budget by the Board no later than April 30 each year.

The County will pay for all current expenditures with current revenues. The County will avoid budgetary actions that balance current expenditures at the cost of meeting future years' expenses. Examples of such actions include postponing expenditures for capital maintenance, not funding annual current costs for on-going employee benefits, accruing future years' revenues.

The budget shall provide for funding at the rate stipulated by the Virginia Retirement System for all retirement benefits.

The County shall prepare monthly reports comparing actual revenue and expenditures to projected amounts for review by management, and quarterly reports for review by the Finance Committee of the Board.

The County shall use one-time or other special revenues to finance one-time expenditures or special projects.

REVENUES

The County shall endeavor to maintain a diverse, stable revenue system to mitigate adverse impacts to operations from short-term fluctuations in any one revenue source.

The County shall use objective, analytical measures to prepare annual revenue projections.

The County shall use sound appraisal procedures to keep property assessments current. All taxable property shall be assessed at 100% of fair market value. Real estate shall be reassessed every four years in compliance with state law.

The County, through its Treasurer, shall pursue an aggressive policy to collect delinquent taxes and fees due to the County.

The County shall, as a part of its annual budget preparation process, reconcile the full cost of activities supported by user fees to determine the adequacy of the fees to cover costs.

The County shall periodically review fees and user charges for each enterprise fund operation, such as utilities and solid waste, to maintain fees at a level sufficient to cover both the direct and indirect cost of the service. Indirect costs include annual depreciation and amortization of capital assets.

The County shall set fees for other user activities, such as recreation programs, inspections, and other similar activities, at a level based upon the service provided and the objectives of the Board.

The County shall routinely identify intergovernmental grant opportunities. In considering approval for such grants, the Board shall assess the merits of the program as if it were funded with local tax dollars. Likewise, local tax dollars shall not be used to offset the loss of grant funding without the Board first reviewing the merits of the program and the incremental impact on the operations budget.

DEBT

The County shall utilize a balanced approach to capital funding utilizing debt financing, capital reserves and current-year revenues.

The County shall use long-term borrowing solely for capital improvement projects, and shall in no case use long-term borrowing to fund current operations.

The County shall match the repayment schedule (debt service) for bonds used to finance capital improvements with a period not to exceed the expected useful life of the project.

Target debt ratios shall be calculated annually and included in the review of financial trends.

Direct net debt as a percentage of estimated market value of taxable property shall not exceed three percent (3%). Direct net debt is defined as all debt that is tax-supported. This ratio shall be calculated annually and included in the review of financial trends.

The ratio of direct debt service expenditures as a percent of total governmental fund expenditures (including the component unit school division) shall not exceed ten percent (10%).

The County intends to maintain its ten-year tax-supported debt and lease payout ratio at or above sixty percent (60%).

The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County shall regularly analyze total indebtedness including underlying and overlapping debt.

The County shall explore the use of special assessment bonds, revenue bonds, or other similar financing tools, rather than general obligation bonds, when the benefit from a project is readily assignable to a specific area or function,

From time to time, the County may engage the services of an independent financial advisor to assist the Board in its evaluation.

RESERVE

The Board shall establish an emergency reserve to offset costs related to unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve shall be maintained at not less than one-half of one percent (.5%) of current year's budgeted General Fund expenditures.

Unassigned fund balances in the General Fund at the close of each fiscal year shall be at least fifteen percent (15%) of the total annual adopted General Fund budget.

The Board may, from time-to-time, for the purposes of a declared fiscal emergency or other such global purpose authorize the use of unassigned fund balance reserves that results in reducing available fund balances below the fifteen percent (15%) level established in the previous paragraph for the purpose of protecting the long-term fiscal security of the County. In such circumstances, the Board shall adopt a plan to restore the available fund balance reserve to the policy level within thirty-six (36) months from the date of such action.

In recognition of the incremental costs of capital improvements and their future maintenance and replacement costs, the Board shall establish a Capital Improvement Reserve. The level of transfer to the Reserve shall be determined annually as part of the development of the County's Annual Operating Budget.

The County will maintain self-insurance reserves as established by professional judgment based upon funding techniques utilized and historical loss information.

NON-TAX RECEIVABLE ACCOUNTS

The County shall establish a policy to write-off uncollectible accounts receivable balances of the County's non-tax receivable accounts. Non-tax receivable accounts include the County's water and sewer funds, solid waste fund and all other general accounts receivable.

It is the policy of Rockingham County to actively pursue the collection of past-due accounts receivable and write-off amounts determined to be uncollectible. A write-off of uncollectible accounts receivable from the County's accounting records does not constitute forgiveness of the debt or gift of public funds.

Collection procedures are established by the responsible departments and will vary depending on the nature of the receivable. Accounts receivable should generally be written-off during the fiscal year in which an account is determined to be uncollectible. Subsequent collection of an account previously written-off will be treated as new revenue in the appropriate fund.

An account will be considered uncollectible after the appropriate collection procedures have been followed and it meets one or more of the following criteria:

The debt is disputed and the County has insufficient documentation to pursue collection

The cost of further collection efforts will exceed the estimated recovery amount

The amount is under \$25 and remains unpaid after one year

The debtor cannot be located

The debtor has died and there is no known estate or guarantor

The debtor is discharged through legal action (bankruptcy or court judgement)

The debtor is a company which is no longer in business

The debt has been submitted to the State Debt Off Program for a minimum of 2 years

At least annually, each department will identify any accounts receivable for which it is responsible that meet the criteria for designation as an uncollectible account.

A request for write-off of accounts receivable will be prepared by departmental staff, signed by the department head and submitted to the Director of Finance. The request for write-off of accounts receivable must include an itemized list of the uncollectible accounts to be written off specifying the following:

Debtor Name

Account Balance

Due Date

Brief description of receivable type

Criteria under which the account was deemed uncollectible

Account number of the receivable in the County's accounting system

Upon receipt of a request for write-off of accounts receivable by the Director of Finance, the qualified accounts to be written-off will be presented to the appropriate authorizing official for approval. The approval limits are as follows:

The Director of Finance is authorized to approve the write-off of accounts with an outstanding balance due of up to \$100.

Write off amounts with an outstanding balance due in excess of \$100 must be approved by the County Board of Supervisors.

INVESTMENTS

The County has adopted an Investment Policy to guide the investment decisions made on behalf of the County by investment managers and to establish guidelines and procedures for county staff.

CAPITALIZATION GUIDELINES

The County shall establish a guideline to determine when an asset shall be capitalized in the Comprehensive Annual Financial Report of the County. Assets that meet any of the following criteria shall be capitalized.

Construction and/or acquisition of new assets, including buildings, vehicles, equipment, land improvements or hardware/software where the costs of construction or acquisition (including incidental costs) meet or exceed \$25,000 and the useful life of the asset exceeds one year.

Upgrades or additions to existing buildings, equipment, or other assets that increase the value or greatly extend the estimated useful life of the asset where the costs of the upgrade or addition exceed \$25,000.

The purchase or acquisition of land and easements regardless of the cost or value.

Any capital asset described in sections (a) and (b) that is purchased with funds from the Federal Government for more than \$5,000 will be deemed to be a capital asset.

Assets acquired by gift are accounted for at the asset's acquisition value at the date the asset was received. If the asset is valued at or above \$25,000 at the date it was received and it has a useful life greater than one year it shall be capitalized.

The following capital assets are depreciated or amortized using the straight-line method over the following estimated useful lives:

Buildings	20 to 30 years
Improvements other than buildings	5 to 50 years

Machinery and equipment	5 to 15 years
Software	3 to 5 years

Land and land easements have indefinite useful lives and thus are not subject to depreciation or amortization.

CAPITAL IMPROVEMENT BUDGET

1. The County shall develop a five-year plan for capital improvements, and the Board shall review and update the plan annually.
2. The County shall include as part of its annual budget process an annual capital budget based on the five-year capital improvement plan. The Board shall include in the projections used to develop the capital budget expected changes in population, real estate development and economic activity within the County.
3. The County shall use intergovernmental grants and loans to finance only those capital improvements consistent with the capital improvement plan and County priorities, and shall include operating and maintenance costs for such improvements in operating budget forecasts.
4. The County shall take all prudent steps to maintain its assets at a level adequate to protect the County's capital investment, and to minimize future maintenance and replacement costs.
5. The Board shall review estimated costs and potential funding sources for each capital project prior to approval. Included in this review should be the anticipated impact to operational budgets.
6. The County staff shall analyze and present to the Board financing alternatives with a recommendation for each project.

WATER AND SEWER FUNDS

Rockingham County's goal is to establish a sound financial budget policy to protect from changes in the economic environment. The County receives over 40% of its water and sewer revenue from one large utility consumer. In order to protect the County from an unplanned event causing a decrease in the revenue provided from the user, the County will institute the following fund reserve policies.

1. Working Capital of the Water & Sewer Fund will equal at a minimum 1 year of operating expenses from the previous audited fiscal year. Working Capital is defined as current assets less current liabilities. Operating expenses includes depreciation expense.
2. The County will put a minimum of 4% of the budgeted water/sewer revenue into cash reserves each year. An exception can be made, if this cash is used to fund a capital project and the County has met the minimum cash reserve balance listed above.

3. Monthly water and sewer usage fees should be set such that operating revenues cover operating expenses (including depreciation). Connection Fees shall only be used to fund capital projects, debt service or cash reserves.

The Rockingham County Board of Supervisors from time to time may decide to borrow from the reserves below the minimum threshold to fund a special/critical project. This may be done as long as the County restores the reserves to the minimum balance, set forth above, within the following three fiscal years.

The County's fiscal policies shall be adopted by resolution of the Board of Supervisors. These policies will be reviewed annually for compliance after the County's previous year CAFR is released.

The fiscal policies shall remain in effect until such time as they are amended or repealed by subsequent Board of Supervisors action.

SOLID WASTE FUNDS

Rockingham County's goal is to establish a sound financial budget policy to protect from changes in the regulatory environment. The County operates a solid waste facility that is subject to numerous federal and state regulatory mandates. A change in a mandate can increase the County's operating expenses drastically. In order to financially protect the County from these changes, the County will institute the following fund reserve policies.

1. Working Capital of the Solid Waste Fund will equal at a minimum 4 months average of operating expenses from the previous audited fiscal year. Working Capital is defined as current assets less current liabilities. Operating expenses includes depreciation expense.
2. The County will deposit a minimum of 4% of the budgeted solid waste revenue into cash reserves each year. An exception can be made, if this cash is used to fund a capital project and the County has met the minimum cash reserve balance listed above.
3. Tipping fees should be set such that operating revenues cover operating expenses (including depreciation).

The Rockingham County Board of Supervisors from time to time may decide to borrow from the reserves below the minimum threshold to fund a special/critical project. This may be done as long as the County restores the reserves to the minimum balance, set forth above, within the following three fiscal years.

The County's fiscal policies shall be adopted by resolution of the Board of Supervisors. These policies will be reviewed annually for compliance after the County's previous year CAFR is released.

The fiscal policies shall remain in effect until such time as they are amended or repealed by subsequent Board of Supervisors action.

REVENUE SUMMARY

Fund	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
General Fund	147,792,076	150,975,617	167,778,269	16,802,653
Capital Projects Fund	8,053,207	2,667,000	5,244,000	2,577,000
Apparatus Replacement Fund	-	-	1,500,000	1,500,000
Tourism Fund	877,160	253,156	712,084	458,927
Asset Forfeiture Fund	43,124	121,400	121,400	-
Social Services Fund	17,728,343	19,787,472	21,299,586	1,512,114
CSA Fund	11,689,686	11,000,000	12,400,000	1,400,000
Central Stores Fund	46,029	45,000	-	(45,000)
Health Insurance Fund	30,239,262	32,380,600	32,380,600	-
Dental Insurance Fund	-	-	750,000	750,000
Law Library Fund	22,539	50,585	51,653	1,068
Economic Development Authority Fund	1,746,715	4,500	7,000	2,500
Emergency Medical Services Fund	1,438,781	1,460,000	1,460,000	-
Water & Sewer Utility Fund	12,010,816	10,315,493	13,670,247	3,354,754
Lily Subdivision Sanitary District	68,941	30,450	30,950	500
Smith Creek WW Authority	595,321	606,342	591,190	(15,152)
Countryside Sanitary District	15,093	80,535	10,350	(70,185)
Penn Laird Sewer Authority	15,964	29,217	29,152	(65)
Solid Waste Fund	6,714,755	6,047,438	9,412,221	3,364,783
Lake Shenandoah Stormwater Authority	360,256	347,080	1,305,324	958,244
School Operating Fund	142,757,757	154,566,630	164,419,567	9,852,937
School Cafeteria Fund	4,831,648	5,777,714	6,343,020	565,306
School Capital Projects Fund	729,866	-	1,240,000	1,240,000
Massanutten Technical Center	5,815,239	6,356,735	6,924,061	567,326
Total County Revenue Budget	393,592,578	402,902,964	447,680,674	44,777,710

Total Revenues increased \$44,777,710 to reflect the increase to primarily the General Fund and the School Operating Fund increases in revenues from grants and others.

EXPENDITURE SUMMARY

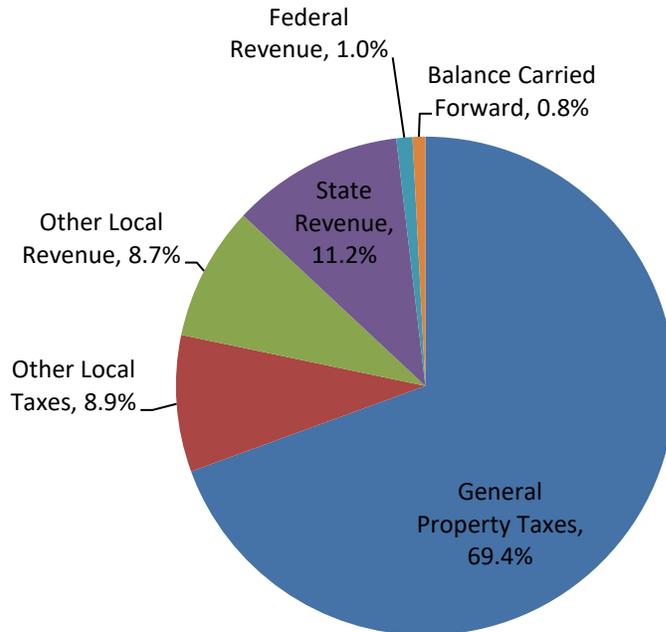
Fund	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
General Fund	147,365,476	150,975,617	167,778,269	16,802,653
Capital Projects Fund	5,066,708	2,667,000	5,244,000	2,577,000
Tourism Fund	307,778	253,156	712,084	458,927
Apparatus Replacement Fund	-	-	1,500,000	1,500,000
Asset Forfeiture Fund	51,010	121,400	121,400	-
Social Services Fund	17,265,197	19,787,472	21,299,586	1,512,114
CSA Fund	11,689,686	11,000,000	12,400,000	1,400,000
Central Stores Fund	45,091	45,000	-	(45,000)
Health Insurance Fund	27,386,109	32,380,600	32,380,600	-
Dental Insurance Fund	-	-	750,000	750,000
Law Library Fund	37,546	50,585	51,653	1,068
Economic Development Authority Fund	1,257,089	4,500	7,000	2,500
Emergency Medical Services Fund	1,437,537	1,460,000	1,460,000	-
Water & Sewer Utility Fund	8,738,072	10,315,493	13,670,247	3,354,754
Lily Subdivision Sanitary District	40,301	30,450	30,950	500
Smith Creek WW Authority	546,585	606,342	591,190	(15,152)
Countryside Sanitary District	22,202	80,535	10,350	(70,185)
Penn Laird Sewer Authority	28,605	29,217	29,152	(65)
Solid Waste Fund	5,964,936	6,047,438	9,412,221	3,364,783
Lake Shenandoah Stormwater Authority	52,369	347,080	1,305,324	958,244
School Operating Fund	142,757,757	154,566,630	164,419,567	9,852,937
School Cafeteria Fund	4,831,648	5,777,714	6,343,020	565,306
School Capital Projects Fund	729,866	-	1,240,000	1,240,000
Massanutten Technical Center	5,815,239	6,356,735	6,924,061	567,326
Total County Expenditure Budget	381,436,806	402,902,964	447,680,674	44,777,710

The Total County Budget increased \$44,777,710 primarily due to operating increases in the General Fund and the School Operating Fund.

GENERAL FUND REVENUE

The General Fund is the primary fund used for Rockingham County. Revenue in the General Fund consists of money that goes directly to the Fund when realized by the County. There are five major categories of General Fund Revenue: General Property Taxes, Other Local Taxes, Other Local Revenue, Commonwealth Aid and Federal Aid. The chart below shows the percentage contribution of each of these five categories to the FY23 General Fund Revenue, the largest being General Property Tax revenues at 69.4 percent.

The Finance Director reviews all revenues and projects or estimates the next fiscal year budget by a combination of the use of trend analysis, estimates from the Commissioner of Revenue, and information derived from Community and Economic Development. The County's Finance Committee reviews all estimates of local tax revenues. The Finance Committee consists of the Finance Director, County Administrator and two representatives from the Board of Supervisors.



The following table presents the five major General Fund revenue categories and related subcategories. The following pages present historic and projected revenues for each subcategory at a greater level of detail along with brief descriptions of each.

GENERAL FUND REVENUE SUMMARY						
	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
GENERAL PROPERTY TAXES						
REAL PROPERTY TAXES	\$ (58,690,436)	\$ (59,746,341)	\$ (60,717,607)	\$ (64,093,000)	\$ (74,600,000)	\$ (10,507,000)
PUBLIC SERVICE CORP TAXES	\$ (2,481,007)	\$ (2,550,495)	\$ (2,537,172)	\$ (2,740,000)	\$ (2,435,000)	\$ 305,000
PERSONAL PROPERTY TAXES	\$ (16,032,379)	\$ (17,306,747)	\$ (18,157,195)	\$ (17,657,500)	\$ (22,607,500)	\$ (4,950,000)
MACHINERY & TOOLS TAXES	\$ (11,561,024)	\$ (11,805,736)	\$ (13,096,687)	\$ (13,510,000)	\$ (13,810,000)	\$ (300,000)
MERCHANTS CAPITAL TAXES	\$ (1,435,702)	\$ (1,483,386)	\$ (1,648,289)	\$ (1,605,000)	\$ (1,255,000)	\$ 350,000
PENALTIES	\$ (1,014,521)	\$ (889,579)	\$ (908,527)	\$ (895,000)	\$ (920,000)	\$ (25,000)
RECREATIONAL VEHICLES	\$ (155,676)	\$ (176,556)	\$ (161,499)	\$ (161,500)	\$ (186,500)	\$ (25,000)
ADVERTISING & ADMINISTRATION FEES	\$ (48,444)	\$ (32,605)	\$ (60,447)	\$ (40,000)	\$ (45,000)	\$ (5,000)
FARM MACHINERY	\$ (533,437)	\$ (539,952)	\$ (547,338)	\$ (555,000)	\$ (580,000)	\$ (25,000)
AIRCRAFT	\$ (36,532)	\$ (28,100)	\$ (41,209)	\$ (40,000)	\$ (40,000)	\$ -
GENERAL PROPERTY TAXES	\$ (91,989,157)	\$ (94,559,497)	\$ (97,875,969)	\$ (101,297,000)	\$ (116,479,000)	\$ (15,182,000)
OTHER LOCAL TAXES						
LOCAL SALES & USE TAX	\$ (6,650,321)	\$ (8,015,055)	\$ (9,138,949)	\$ (7,325,000)	\$ (8,750,000)	\$ (1,425,000)
CONSUMER UTILITY TAX	\$ (1,114,925)	\$ (1,733,524)	\$ (1,752,942)	\$ (1,661,500)	\$ (1,661,500)	\$ -
VEHICLE & TRAILER LICENSES	\$ (1,350,626)	\$ (1,342,514)	\$ (1,383,739)	\$ (1,350,000)	\$ -	\$ 1,350,000
BANK FRANCHISE TAX	\$ (151,654)	\$ (123,430)	\$ (161,971)	\$ (125,000)	\$ (125,000)	\$ -
TAX ON RECORDATION & WILLS	\$ (1,040,173)	\$ (1,221,494)	\$ (1,745,780)	\$ (1,140,000)	\$ (1,600,000)	\$ (460,000)
HOTEL & MOTEL ROOM TAXES	\$ (330,780)	\$ (333,254)	\$ (576,638)	\$ (335,000)	\$ (566,000)	\$ (231,000)
UTILITY GROSS RECEIPTS TAXES	\$ (48,770)	\$ (44,822)	\$ (24,120)	\$ (50,000)	\$ (25,000)	\$ 25,000
CONSUMPTION TAX	\$ (287,106)	\$ (281,524)	\$ (289,597)	\$ (285,000)	\$ (285,000)	\$ -
FOOD & BEVERAGE TAX	\$ (1,275,618)	\$ (1,187,022)	\$ (1,268,157)	\$ (1,600,000)	\$ (1,850,000)	\$ (250,000)
GAME OF SKILL TAX	\$ -	\$ -	\$ (96,768)	\$ (60,000)	\$ -	\$ 60,000
OTHER LOCAL TAXES	\$ (12,249,976)	\$ (14,282,639)	\$ (16,438,660)	\$ (13,931,500)	\$ (14,862,500)	\$ (931,000)
LOCAL REVENUE						
DOG TAGS	\$ (32,304)	\$ (35,210)	\$ (27,588)	\$ (30,000)	\$ (30,000)	\$ -
PERMITS & OTHER FEES	\$ (1,133,795)	\$ (1,276,903)	\$ (1,505,302)	\$ (1,412,750)	\$ (1,766,500)	\$ (353,750)
FINES & FORFEITURES	\$ (156,451)	\$ (120,321)	\$ (102,410)	\$ (114,403)	\$ (114,403)	\$ 0
USE OF PROPERTY	\$ (1,251,784)	\$ (778,256)	\$ (593,022)	\$ (801,272)	\$ (794,672)	\$ 6,600
COURT COSTS	\$ (692,028)	\$ (611,524)	\$ (603,542)	\$ (760,700)	\$ (750,700)	\$ 10,000
LAW ENFORCEMENT FEES	\$ (260,246)	\$ (234,227)	\$ (127,057)	\$ (253,800)	\$ (248,800)	\$ 5,000
FIRE & RESCUE FEES	\$ (545,560)	\$ (755,108)	\$ (759,457)	\$ (800,000)	\$ (900,000)	\$ (100,000)
CORRECTIONAL FEES	\$ (598,254)	\$ (474,096)	\$ (708,436)	\$ (683,600)	\$ (717,600)	\$ (34,000)
CHARGES FOR ALL SERVICES	\$ (1,755,068)	\$ (1,467,149)	\$ (1,297,433)	\$ (1,683,800)	\$ (1,741,300)	\$ (57,500)
LOCAL MISCELLANEOUS REVENUES	\$ (2,183,884)	\$ (527,554)	\$ (719,474)	\$ (14,000)	\$ (60,000)	\$ (46,000)
RECOVERED COSTS	\$ (5,790,127)	\$ (6,066,018)	\$ (6,987,558)	\$ (6,769,951)	\$ (7,458,610)	\$ (688,658)
OTHER LOCAL REVENUE	\$ (14,399,502)	\$ (12,346,365)	\$ (13,431,279)	\$ (13,324,277)	\$ (14,582,585)	\$ (1,258,308)
TOTAL: ALL LOCAL REVENUE	\$ (118,638,634)	\$ (121,188,501)	\$ (127,745,909)	\$ (128,552,777)	\$ (145,924,085)	\$ (17,371,308)
STATE REVENUE						
STATE NON-CATEGORICAL AID	\$ (7,922,082)	\$ (7,906,434)	\$ (7,171,640)	\$ (7,613,500)	\$ (7,317,015)	\$ 296,485
STATE SHARE OF CONST OFFICERS	\$ (8,696,233)	\$ (8,843,146)	\$ (8,823,600)	\$ (9,501,668)	\$ (10,379,035)	\$ (877,367)
OTHER STATE CATEGORICAL AID	\$ (892,707)	\$ (907,063)	\$ (1,432,656)	\$ (1,018,357)	\$ (1,023,712)	\$ (5,355)
STATE REVENUES	\$ (17,511,022)	\$ (17,656,643)	\$ (17,427,896)	\$ (18,133,525)	\$ (18,719,762)	\$ (586,237)
FEDERAL REVENUE						
FEDERAL NON-CATEGORICAL AID	\$ (773,353)	\$ (787,661)	\$ (828,290)	\$ (760,000)	\$ (800,000)	\$ (40,000)
FEDERAL CATEGORICAL AID	\$ (726,909)	\$ (657,418)	\$ (698,855)	\$ (861,000)	\$ (944,881)	\$ (83,881)
FEDERAL REVENUES	\$ (1,500,261)	\$ (1,445,079)	\$ (1,527,145)	\$ (1,621,000)	\$ (1,744,881)	\$ (123,881)
NON-REVENUE RECEIPTS	\$ -	\$ (27,043,811)	\$ (10,700)	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	\$ -	\$ (747,530)	\$ (1,080,426)	\$ -	\$ -	\$ -
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (2,668,315)	\$ (1,389,542)	\$ 1,278,773
TOTAL GENERAL FUND REVENUE	\$ (137,649,918)	\$ (168,081,564)	\$ (147,792,076)	\$ (150,975,617)	\$ (167,778,269)	\$ (16,802,653)

GENERAL PROPERTY TAXES

The following table details the line items that are considered General Property Taxes. Real and personal property taxes are the largest components of General Property Taxes.

Real Property revenues are based on a \$0.68/\$100 of assessed value for Tax Year 2022. Each cent of the tax rate for tax year 2022 equates to about \$1,000,000 in recurring revenue.

Public Service Assessments are performed by the State Corporation Commission on property owned by regulated public utilities, which include railroads, electric, telephone, gas, and telecommunications companies. The assessments are based on value and the effective true tax rate. This rate is calculated by multiplying the nominal tax rate of \$0.68 by the median sales assessment ratio.

Personal Property revenues are shown at the Tax Year 2021 and 2022 rate of \$3.00 per \$100 of assessed value.

Machinery and Tools revenues are shown at the Tax Year 2021 and 2022 rate of \$2.55 per \$100 of assessed value.

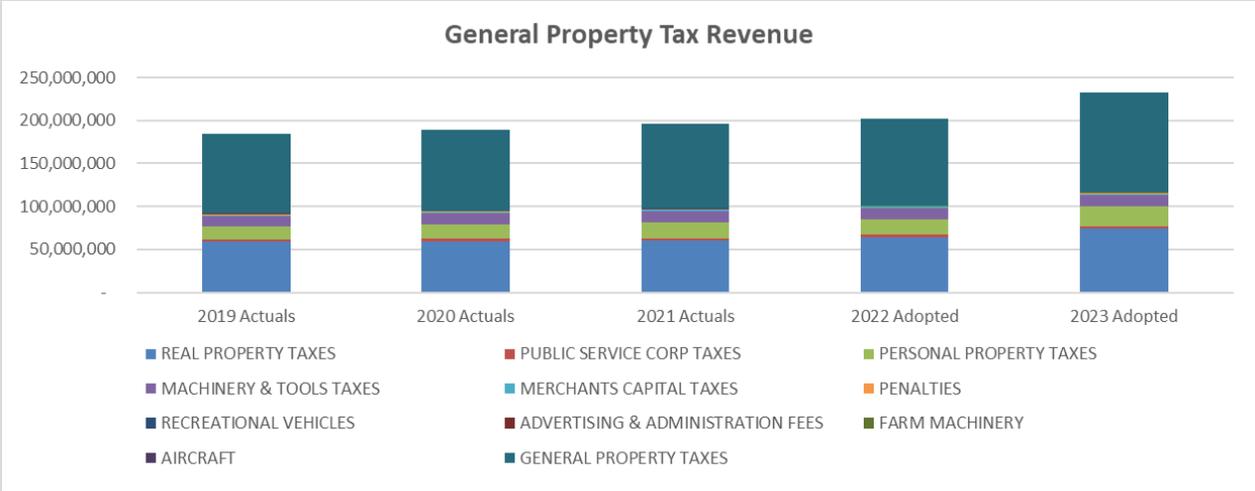
Merchants Capital revenues are shown at the Tax Year 2021 and 2022 rate of \$0.87 per \$100 of assessed value.

Recreational Vehicle revenues are shown at the Tax Year 2021 and 2022 rate of \$3.00 per \$100 of assessed value.

Farm Machinery revenues are shown at Tax Year 2021 and 2022 rate of \$0.44 per \$100 of assessed value.

Aircraft revenues are shown at the Tax Year 2021 and 2022 rate of \$0.90 per \$100 of assessed value.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
REAL PROPERTY TAXES	\$ (58,690,436)	\$ (59,746,341)	\$ (60,717,607)	\$ (64,093,000)	\$ (74,600,000)	\$ (10,507,000)
PUBLIC SERVICE CORP TAXES	\$ (2,481,007)	\$ (2,550,495)	\$ (2,537,172)	\$ (2,740,000)	\$ (2,435,000)	\$ 305,000
PERSONAL PROPERTY TAXES	\$ (16,032,379)	\$ (17,306,747)	\$ (18,157,195)	\$ (17,657,500)	\$ (22,607,500)	\$ (4,950,000)
MACHINERY & TOOLS TAXES	\$ (11,561,024)	\$ (11,805,736)	\$ (13,096,687)	\$ (13,510,000)	\$ (13,810,000)	\$ (300,000)
MERCHANTS CAPITAL TAXES	\$ (1,435,702)	\$ (1,483,386)	\$ (1,648,289)	\$ (1,605,000)	\$ (1,255,000)	\$ 350,000
PENALTIES	\$ (1,014,521)	\$ (889,579)	\$ (908,527)	\$ (895,000)	\$ (920,000)	\$ (25,000)
RECREATIONAL VEHICLES	\$ (155,676)	\$ (176,556)	\$ (161,499)	\$ (161,500)	\$ (186,500)	\$ (25,000)
ADVERTISING & ADMINISTRATION FEES	\$ (48,444)	\$ (32,605)	\$ (60,447)	\$ (40,000)	\$ (45,000)	\$ (5,000)
FARM MACHINERY	\$ (533,437)	\$ (539,952)	\$ (547,338)	\$ (555,000)	\$ (580,000)	\$ (25,000)
AIRCRAFT	\$ (36,532)	\$ (28,100)	\$ (41,209)	\$ (40,000)	\$ (40,000)	\$ -
GENERAL PROPERTY TAXES	\$ (91,989,157)	\$ (94,559,497)	\$ (97,875,969)	\$ (101,297,000)	\$ (116,479,000)	\$ (15,182,000)



Real and Personal Property Tax Rates by Tax Year (Calendar Year)

\$ Tax per \$100 Assessed Value

	CY19	CY20	CY21	CY22
Real Estate	0.74	0.74	0.74	0.68
Personal Property	3.00	3.00	3.00	3.00
Machinery & Tools	2.55	2.55	2.55	2.55
Merchants' Capital	0.87	0.87	0.87	0.87
Farm Machinery	0.44	0.44	0.44	0.44
Aircraft	0.90	0.90	0.90	0.90

Calendar year 2022 is a reassessment year for real property. The real estate assessments increase by 31.56%. The Board advertised the equalized rate of \$0.56/\$100 in February and held a public hearing on March 9th. The not to exceed rate that was advertised was \$0.70/\$100. The Board adopted a tax rate of \$0.68/\$100 on April 13th.

OTHER LOCAL TAXES

The County charges 1% **Local Sales Tax**. This tax is collected with the 4.0% State sales tax at the time of sale and remitted to the County.

Consumer Utility Tax – the rates are 20% on the first \$15 for residential and 20% on the first \$200 for non-residential.

Vehicle & Trailer License – the Board voted to eliminate the Vehicle & Trailer License Fee. This resulted in a \$1,350,000 reduction in the budget. The chart below outlines the different fees previously charged by the County:

Service	Fee
Motor vehicles (cars, trucks, buses)	\$20
Motorcycles	\$7.50
Trailer or semitrailer 1500 lbs or less	\$6.50
Trailer or semitrailer greater than 1500 lbs	\$15
Permanent trailer	\$50
National guard	\$10

Bank Franchise Tax represents revenue received from the tax imposed on bank deposits in County bank branches, less certain allowable deductions.

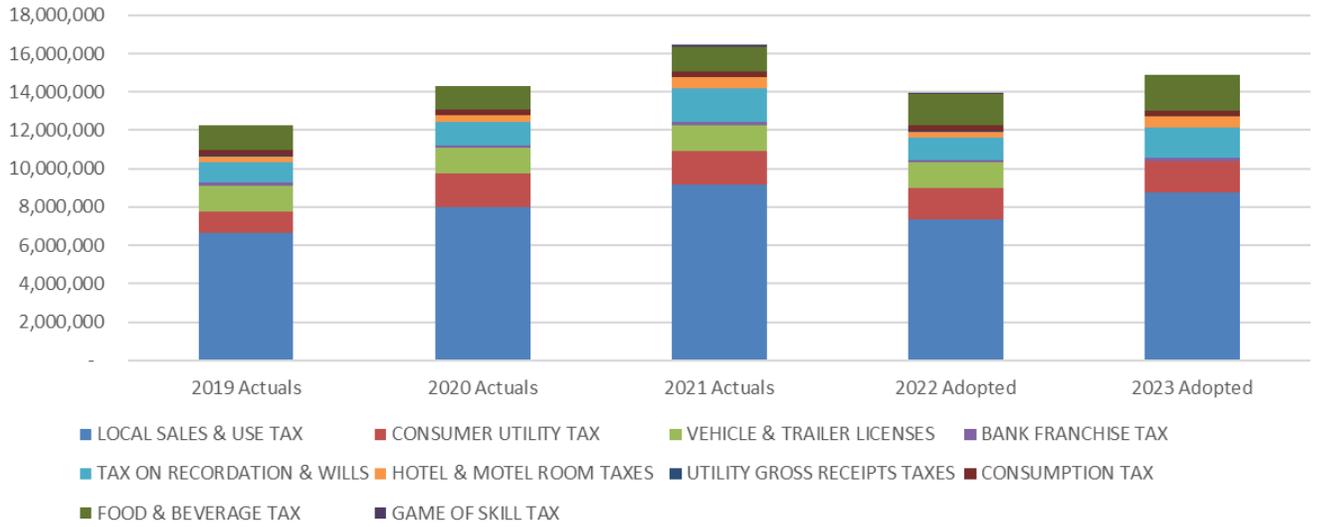
Tax on Recordation & Wills are fees levied for documents recorded at the Clerk of the Circuit Court's Office. Fees vary based on the type of document and the value of real estate.

Transient Occupancy Room Tax revenues are those received from the 5.0% tax imposed on hotel, motel room sales, and rental condominium units. Forty percent of the tax is retained in the general fund for general county purposes. Sixty percent of this tax revenue is targeted toward tourism in compliance with State law and is transferred to the Tourism Fund for expenditure solely for the benefit of promoting tourism in the County.

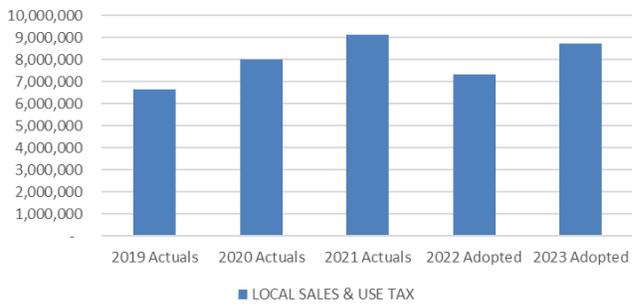
The **Meals Tax** represents a tax on prepared food and beverages. The County levies a 6.0% tax effective July 1, 2021.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
OTHER LOCAL TAXES						
LOCAL SALES & USE TAX	\$ (6,650,321)	\$ (8,015,055)	\$ (9,138,949)	\$ (7,325,000)	\$ (8,750,000)	\$ (1,425,000)
CONSUMER UTILITY TAX	\$ (1,114,925)	\$ (1,733,524)	\$ (1,752,942)	\$ (1,661,500)	\$ (1,661,500)	\$ -
VEHICLE & TRAILER LICENSES	\$ (1,350,626)	\$ (1,342,514)	\$ (1,383,739)	\$ (1,350,000)	\$ -	\$ 1,350,000
BANK FRANCHISE TAX	\$ (151,654)	\$ (123,430)	\$ (161,971)	\$ (125,000)	\$ (125,000)	\$ -
TAX ON RECORDATION & WILLS	\$ (1,040,173)	\$ (1,221,494)	\$ (1,745,780)	\$ (1,140,000)	\$ (1,600,000)	\$ (460,000)
HOTEL & MOTEL ROOM TAXES	\$ (330,780)	\$ (333,254)	\$ (576,638)	\$ (335,000)	\$ (566,000)	\$ (231,000)
UTILITY GROSS RECEIPTS TAXES	\$ (48,770)	\$ (44,822)	\$ (24,120)	\$ (50,000)	\$ (25,000)	\$ 25,000
CONSUMPTION TAX	\$ (287,106)	\$ (281,524)	\$ (289,597)	\$ (285,000)	\$ (285,000)	\$ -
FOOD & BEVERAGE TAX	\$ (1,275,618)	\$ (1,187,022)	\$ (1,268,157)	\$ (1,600,000)	\$ (1,850,000)	\$ (250,000)
GAME OF SKILL TAX	\$ -	\$ -	\$ (96,768)	\$ (60,000)	\$ -	\$ 60,000
OTHER LOCAL TAXES	\$ (12,249,976)	\$ (14,282,639)	\$ (16,438,660)	\$ (13,931,500)	\$ (14,862,500)	\$ (931,000)

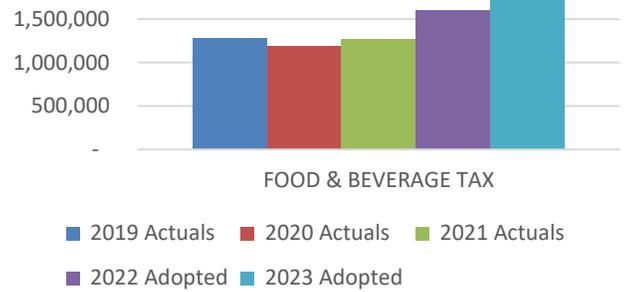
OTHER LOCAL TAXES



LOCAL SALES & USE TAX



FOOD & BEVERAGE TAX



OTHER LOCAL REVENUE

Dog Tags – All dogs four months and older that are housed in Rockingham County are required to have a dog tag. A valid rabies certificate must be presented to purchase a tag. The fee schedule is as follows:

	Male	Female	Unsexed
One Year License	\$4.00	\$4.00	\$2.00
Lifetime License	\$10.00	\$10.00	\$10.00

Planning and Zoning Fees, Erosion Control Fees, and Building Permits - are based on the volume of development and are used to offset costs from the Community Development Department.

Fines & Forfeitures - collections made by the Clerk of the Circuit Court for fines, costs, forfeitures, penalties, and restitution assessed within the court.

Use of Property – consists of income generated by the rental of county property.

Court Costs - One-third of the excess fees collected by the Clerk of the Circuit Court are accounted for in this area. The State claims the other two-thirds.

Law Enforcement Fees - reimbursements received for extra duty services performed by Sheriff deputies and reimbursements received from the state for extradition costs incurred in the transportation of inmates from other localities.

Fire and Rescue Fees – This category includes the EMS Transport Fees charged for transporting patients in the County to area hospitals.

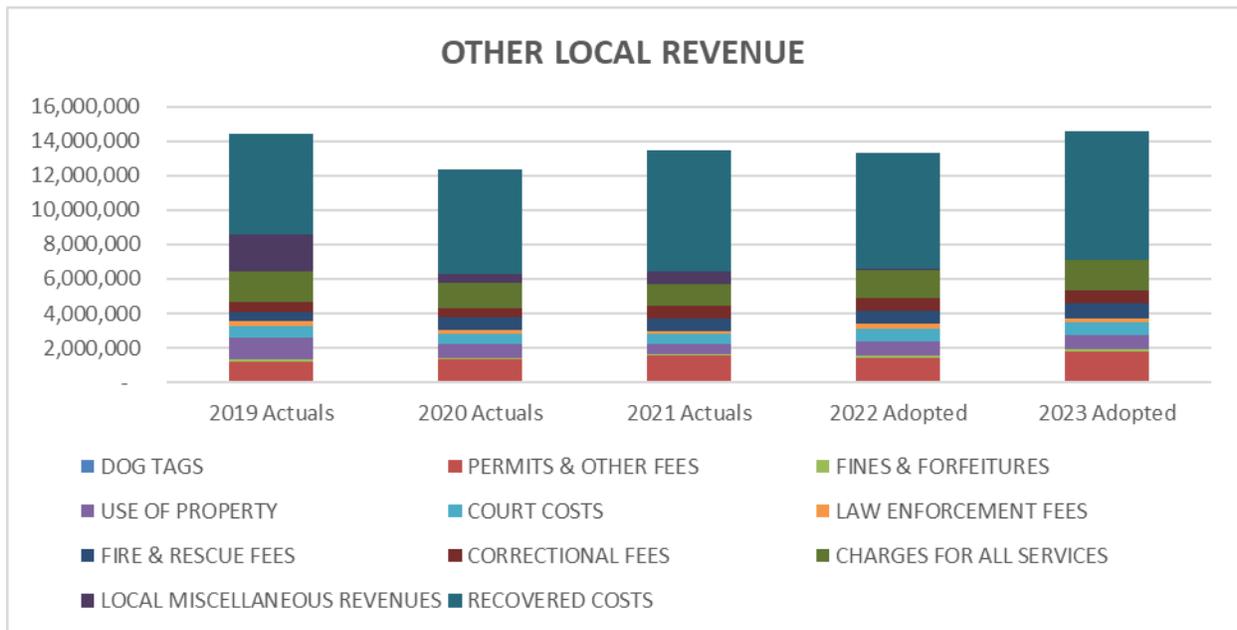
Correctional Fees – This section includes reimbursement from the federal government for the cost of housing federal inmates (\$72/day), keep fees (\$1/day) paid by inmates to help defray the costs of operating the Jail, inmate medical co-payments (flat amount based on service or a percentage if inmate does not have sufficient funds in their account) to help defray the costs of the medical program at the Jail, and reimbursement from Social Services for the cost of legal services provided by county-funded attorneys.

Charges for Services - comprised of recreation fees, charges for the maintenance of vehicles at the Central Garage, and excess local fees from the Virginia Department of Health.

Miscellaneous Revenue - consists of funds received that cannot be categorized into any of the other sources of local revenue. This includes any prior year refunds due the County, workers compensation refunds from VACORP, and a stipend paid to the County as a member of the Harrisonburg/Rockingham Regional Sewer Authority Board.

Recovered Costs - received from the City of Harrisonburg for the operating/capital costs of shared services (courts, Clerk of Circuit Court, Court Services, Commonwealth’s Attorney, Sheriff, Jail, and the maintenance of shared facilities) at a rate of 50% with the exception of the RUSH Task Force (reimbursed at 33%) and Human Services Building (reimbursed at 46%). In addition, the State Police reimburses the County at a rate of 33% for the RUSH Task Force. Rockingham County Public Schools and Massanutten Technical Center reimburse for the salary/benefits of the five School Resource Officers assigned to the high schools and MTC.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
LOCAL REVENUE						
DOG TAGS	\$ (32,304)	\$ (35,210)	\$ (27,588)	\$ (30,000)	\$ (30,000)	\$ -
PERMITS & OTHER FEES	\$ (1,133,795)	\$ (1,276,903)	\$ (1,505,302)	\$ (1,412,750)	\$ (1,766,500)	\$ (353,750)
FINES & FORFEITURES	\$ (156,451)	\$ (120,321)	\$ (102,410)	\$ (114,403)	\$ (114,403)	\$ 0
USE OF PROPERTY	\$ (1,251,784)	\$ (778,256)	\$ (593,022)	\$ (801,272)	\$ (794,672)	\$ 6,600
COURT COSTS	\$ (692,028)	\$ (611,524)	\$ (603,542)	\$ (760,700)	\$ (750,700)	\$ 10,000
LAW ENFORCEMENT FEES	\$ (260,246)	\$ (234,227)	\$ (127,057)	\$ (253,800)	\$ (248,800)	\$ 5,000
FIRE & RESCUE FEES	\$ (545,560)	\$ (755,108)	\$ (759,457)	\$ (800,000)	\$ (900,000)	\$ (100,000)
CORRECTIONAL FEES	\$ (598,254)	\$ (474,096)	\$ (708,436)	\$ (683,600)	\$ (717,600)	\$ (34,000)
CHARGES FOR ALL SERVICES	\$ (1,755,068)	\$ (1,467,149)	\$ (1,297,433)	\$ (1,683,800)	\$ (1,741,300)	\$ (57,500)
LOCAL MISCELLANEOUS REVENUES	\$ (2,183,884)	\$ (527,554)	\$ (719,474)	\$ (14,000)	\$ (60,000)	\$ (46,000)
RECOVERED COSTS	\$ (5,790,127)	\$ (6,066,018)	\$ (6,987,558)	\$ (6,769,951)	\$ (7,458,610)	\$ (688,658)
OTHER LOCAL REVENUE	\$ (14,399,502)	\$ (12,346,365)	\$ (13,431,279)	\$ (13,324,277)	\$ (14,582,585)	\$ (1,258,308)

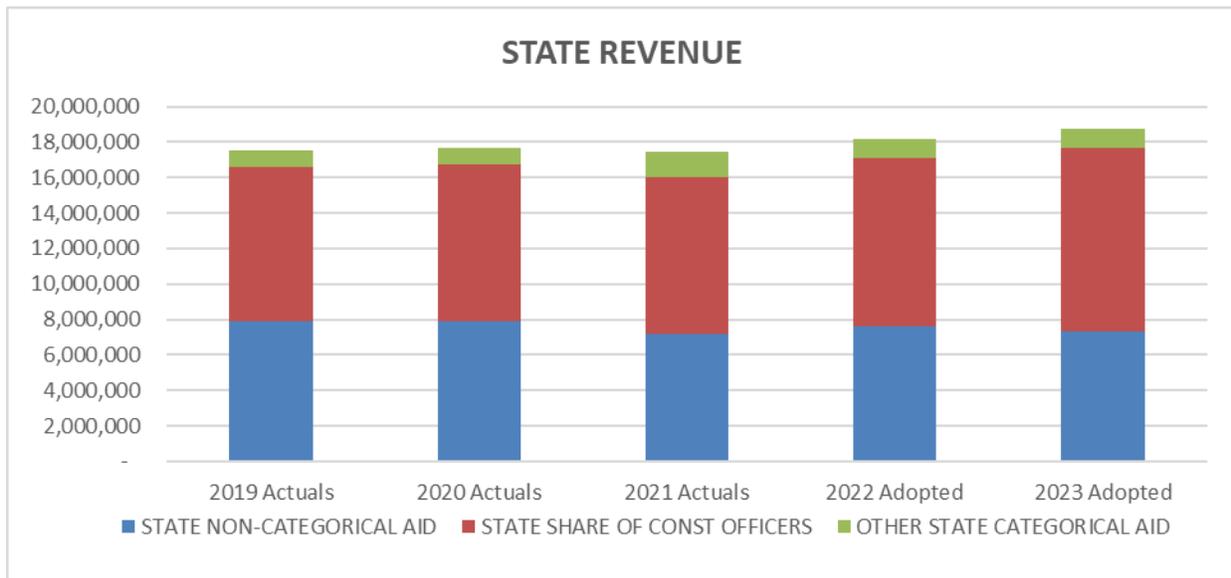


STATE REVENUE

This budget provides for revenue received from the Commonwealth of Virginia in three categories: Noncategorical Aid, Shared Expenses (Categorical), and Categorical Aid. Non-Categorical Aid includes revenues which are raised by the State and shared with the local government. The use of such revenues is at the discretion of the local government. Shared Expenses (Categorical) includes revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. Categorical Aid includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by the local government.

Communications Tax is part of the Non-Categorical Aid section of the budget. The Communications Tax refers to a set of levies imposed by the Commonwealth on various communication services sourced to Virginia. The current set of levies dates to January 1, 2007 when a set of statewide communications taxes replaced a number of state and local communications taxes and fees. Communications taxes currently include a communications sales and use tax (5 percent of sales), an E-911 tax on landline telephone services (\$0.75 per access line), and a public rights-of-way use fee for cable television providers (\$0.75 per access line). The sales and use tax applies to a host of communications services, including: landline, wireless, and satellite phone services; teleconferencing services, voice-over-internet protocol; and 800 number services, to name a few.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
STATE REVENUE						
STATE NON-CATEGORICAL AID	\$ (7,922,082)	\$ (7,906,434)	\$ (7,171,640)	\$ (7,613,500)	\$ (7,317,015)	\$ 296,485
STATE SHARE OF CONST OFFICERS	\$ (8,696,233)	\$ (8,843,146)	\$ (8,823,600)	\$ (9,501,668)	\$ (10,379,035)	\$ (877,367)
OTHER STATE CATEGORICAL AID	\$ (892,707)	\$ (907,063)	\$ (1,432,656)	\$ (1,018,357)	\$ (1,023,712)	\$ (5,355)
STATE REVENUES	\$ (17,511,022)	\$ (17,656,643)	\$ (17,427,896)	\$ (18,133,525)	\$ (18,719,762)	\$ (586,237)



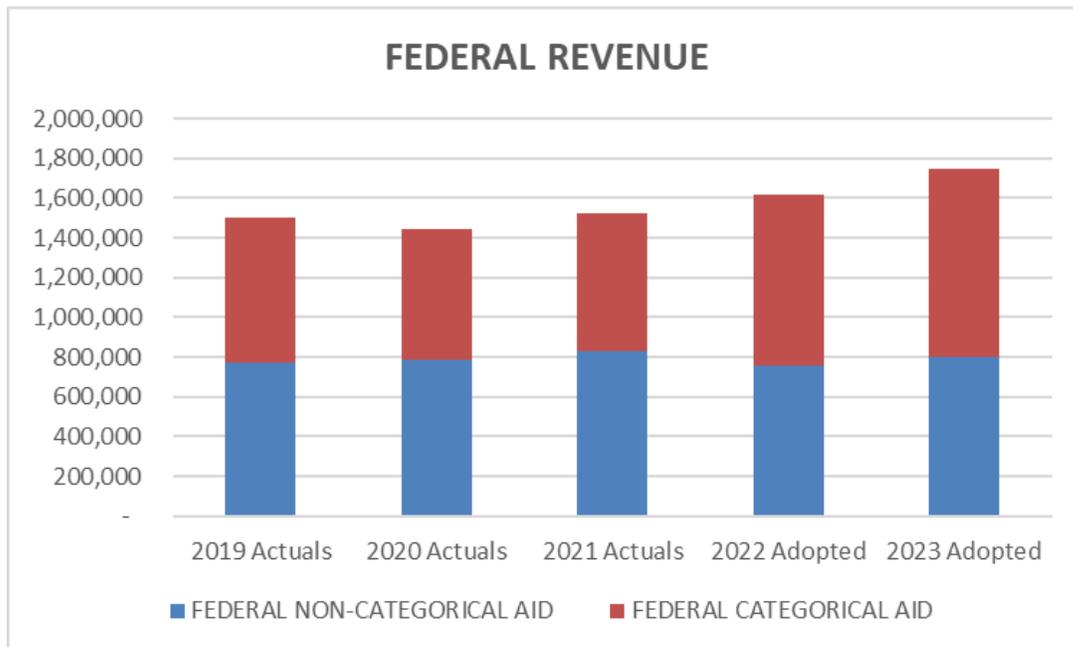
FEDERAL REVENUE

Federal Revenue - Federal Categorical Aid includes revenues received from and designated by the Federal Government for a specific use by the County. Such revenues usually are received on a reimbursable basis. Major categories reflect federal reimbursements for social services programs, and grants for law enforcement programs. SAFER grant revenues used for Fire/EMS staffing and related training, equipment and materials contributed to the funding in fiscal years 2018-2019.

Federal Non-Categorical Aid includes revenues which are raised by the Federal Government and shared with the local government. The use of such revenues is at the discretion of the local government.

Payment in Lieu of Taxes - This budget provides for payments received from the Federal Government in lieu of taxes. Federal facilities partially located in the County include the George Washington National Forest and the Shenandoah National Park.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
FEDERAL REVENUE						
FEDERAL NON-CATEGORICAL AID	\$ (773,353)	\$ (787,661)	\$ (828,290)	\$ (760,000)	\$ (800,000)	\$ (40,000)
FEDERAL CATEGORICAL AID	\$ (726,909)	\$ (657,418)	\$ (698,855)	\$ (861,000)	\$ (944,881)	\$ (83,881)
FEDERAL REVENUES	\$ (1,500,261)	\$ (1,445,079)	\$ (1,527,145)	\$ (1,621,000)	\$ (1,744,881)	\$ (123,881)



NON-REVENUE RECEIPTS

Non-revenue receipts are not uncommon in local government. For Rockingham County, these receipts are typically related to debt issuances and insurance recoveries. Occasionally, the General Fund will receive transfers from other funds within the County and these transfers will show up as non-revenue receipts.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
NON-REVENUE RECEIPTS	\$ -	\$ (27,043,811)	\$ (10,700)	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	\$ -	\$ (747,530)	\$ (1,080,426)	\$ -	\$ -	\$ -

FUND RESERVE

Fund reserves are typically used as a budgeting tool. Fund reserves are the excess of revenue over expenditure and calculated at the end of each fiscal year. The County requires at least 15% of the total annual adopted General Fund budget. The beginning fund reserve for FY21 was \$42,139,276 with a projected use of \$2,668,315 for one-time items during the FY22 budget process. The County has appropriated funds during FY22 above the amount originally budgeted in the amount of \$3,804,213, has adopted the use of \$1,389,542 for identified one-time items in FY23, and is reserving \$6,800,000 for other purposes that the Board has not yet acted on. The calculation is outlined as follows:

Fund Balance, July 1, 2021	\$ 42,139,276
Reserve for FY22 Balancing	(\$2,668,315)
Rt 11 North Response Station	(\$2,000,000)
PO Carryforward	(\$325,249)
Tractor Carryforward	(\$37,100)
District Court Renovation	(\$112,500)
Shenandoah Rail Trail	(\$15,000)
Cash Proffers	(\$70,000)
Sheriff Bonus	(\$69,434)
Ladder Truck Purchase	(\$1,174,930)
Schools Contribution to Broadband	(\$5,000,000)
Reserve for CSA	(\$1,000,000)
Reserve for Capital Projects	(\$800,000)
Reserve for FY23 Balancing	(\$1,389,542)
Fund Balance, Projected June 30, 2022	\$ 27,477,206
Fund Balance, % of Expenditures	17.26%

For the County, fund reserves are only used for one-time capital items in order to reduce the burden on the general fund revenue for items that will not cause a deficit in the next fiscal year. Unassigned fund balances in the General Fund at the close of each fiscal year shall be at least fifteen percent (15%) of the total annual adopted General Fund budget. The unassigned fund balance on June 30, 2022 is projected to be \$27,477,206, which represents 17% of total General Fund Expenditures.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (2,668,315)	\$ (1,389,542)	\$ 1,278,773

TOTAL GENERAL FUND REVENUE

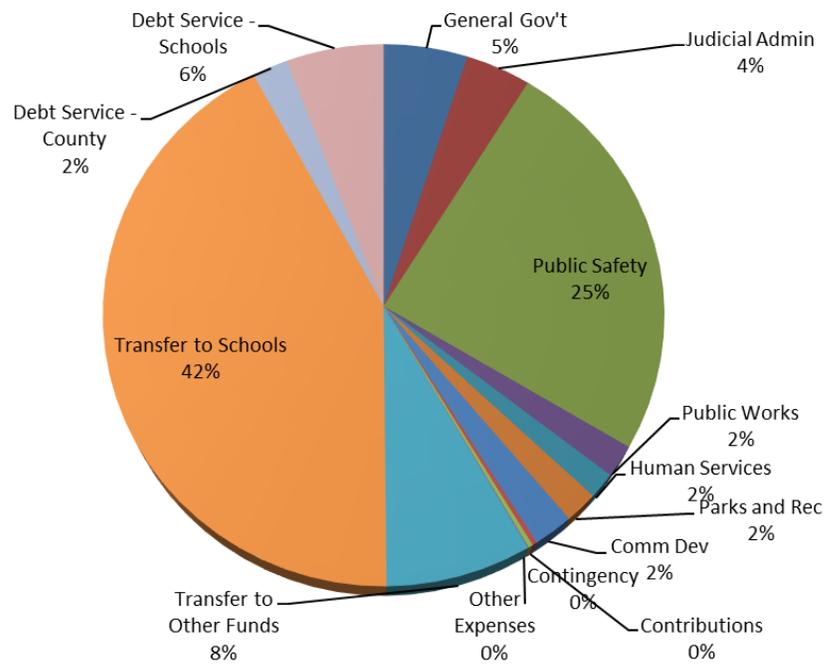
Total General Fund for all categories is shown below.

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
GENERAL PROPERTY TAXES	\$ (91,989,157)	\$ (94,559,497)	\$ (97,875,969)	\$ (101,297,000)	\$ (116,479,000)	\$ (15,182,000)
OTHER LOCAL TAXES	\$ (12,249,976)	\$ (14,282,639)	\$ (16,438,660)	\$ (13,931,500)	\$ (14,862,500)	\$ (931,000)
OTHER LOCAL REVENUE	\$ (14,399,502)	\$ (12,346,365)	\$ (13,431,279)	\$ (13,324,277)	\$ (14,582,585)	\$ (1,258,308)
STATE REVENUES	\$ (17,511,022)	\$ (17,656,643)	\$ (17,427,896)	\$ (18,133,525)	\$ (18,719,762)	\$ (586,237)
FEDERAL REVENUES	\$ (1,500,261)	\$ (1,445,079)	\$ (1,527,145)	\$ (1,621,000)	\$ (1,744,881)	\$ (123,881)
NON-REVENUE RECEIPTS	\$ -	\$ (27,043,811)	\$ (10,700)	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	\$ -	\$ (747,530)	\$ (1,080,426)	\$ -	\$ -	\$ -
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (2,668,315)	\$ (1,389,542)	\$ 1,278,773
TOTAL GENERAL FUND REVENUE	\$ (137,649,918)	\$ (168,081,564)	\$ (147,792,076)	\$ (150,975,617)	\$ (167,778,269)	\$ (16,802,653)

GENERAL FUND EXPENDITURES

The General Fund expenditures are broken down into categories. Those categories are: General Government Administration, Judicial Administration, Public Safety, Public Works, Human Services, Parks, Recreation & Cultural, Community Development, Contributions, Contingency, Other Expenses, Transfers to Other Funds, Debt Service – County, and Debt Service – Schools.

Acct Description	2023 Adopted
GENERAL GOVERNMENT ADMINISTRATION	\$ 8,364,357
JUDICIAL ADMINISTRATION	\$ 6,519,355
PUBLIC SAFETY	\$ 41,401,683
PUBLIC WORKS	\$ 3,226,814
HUMAN SERVICES	\$ 2,562,305
PARKS, REC & CULTURAL	\$ 3,134,311
COMMUNITY DEVELOPMENT	\$ 3,763,799
CONTRIBUTIONS	\$ 315,750
COLLEGE CONTRIBUTIONS	\$ 131,663
CONTINGENCY	\$ 424,555
OTHER BENEFITS	\$ 80,000
TRANSFERS	\$ 84,567,373
DEBT SERVICE	\$ 13,286,306
GENERAL FUND	\$ 167,778,269



GENERAL FUND EXPENDITURE SUMMARY

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	200,735	185,423	175,895	219,868	211,934	(7,934)
EXECUTIVE ADMINISTRATION	333,309	291,704	385,188	408,626	441,443	32,817
LEGAL SERVICES	629,094	657,375	718,127	823,369	803,251	(20,118)
INDEPENDENT AUDITOR	86,000	98,500	88,000	104,000	106,000	2,000
COMMISSIONER OF THE REVENUE	646,085	790,846	788,075	902,938	893,559	(9,379)
REASSESSMENT & EQUALIZATION	183,592	183,012	851,986	786,689	376,529	(410,160)
TREASURER	577,101	735,874	772,034	798,180	995,293	197,113
FINANCE	995,874	840,084	899,484	993,973	1,169,723	175,750
HUMAN RESOURCES	368,859	405,770	459,104	484,040	544,778	60,738
TECHNOLOGY	1,163,185	968,714	1,170,464	1,176,682	1,489,289	312,608
LAND USE ASSESSMENT	62,806	65,120	59,653	67,408	73,308	5,900
CENTRAL GARAGE	733,071	668,694	667,113	919,790	840,174	(79,617)
ELECTORAL BOARD	132,113	184,478	59,522	245,335	85,303	(160,032)
REGISTRAR	160,629	178,812	211,897	166,912	333,774	166,862
GENERAL GOVERNMENT ADMINISTRATION	6,272,454	6,254,406	7,306,542	8,097,810	8,364,357	266,547
CIRCUIT COURT	192,484	214,781	195,826	234,430	235,705	1,275
GENERAL DISTRICT COURT	29,337	25,754	26,973	46,800	41,800	(5,000)
MAGISTRATE	8,545	12,233	11,373	12,450	19,267	6,817
JUVENILE & DOMESTIC RELATIONS	26,788	31,986	29,918	42,050	41,900	(150)
CLERK OF CIRCUIT COURT	1,364,117	1,228,788	1,354,520	1,388,741	1,453,581	64,840
COURT SERVICES	1,217,241	1,313,564	1,473,453	1,934,410	1,937,739	3,328
COMMONWEALTH'S ATTORNEY	2,071,080	2,274,965	2,302,205	2,475,993	2,789,363	313,371
JUDICIAL ADMINISTRATION	4,909,593	5,102,071	5,394,268	6,134,874	6,519,355	384,481
SHERIFF	6,210,768	6,256,313	6,727,052	7,357,830	8,145,595	787,765
RUSH TASK FORCE	121,460	126,551	127,915	146,787	151,395	4,608
EXTRA DUTY	147,572	130,623	58,018	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,584	1,477	328	14,513	15,013	500
FIRE & RESCUE	7,132,666	5,650,728	5,957,993	9,312,699	11,785,102	2,472,403
VOLUNTEER FIRE COMPANIES	1,466,750	1,669,537	1,426,227	1,060,097	1,956,968	896,870
AMBULANCE & RESCUE SQUADS	280,182	370,721	683,683	456,981	489,635	32,654
FIRE EXTINCTION SERVICES	19,656	22,437	22,223	21,768	21,768	-
COVID-19 RESPONSE	-	72,537	-	-	-	-
JAIL	8,700,410	8,947,674	9,310,611	9,527,310	10,246,755	719,445
MRRJ	2,107,286	2,517,215	2,840,077	3,165,005	3,291,298	126,294
INSPECTION SERVICES	725,488	761,121	676,777	817,401	855,412	38,011
ANIMAL CONTROL	407,118	420,137	499,160	512,097	741,285	229,188
911 OPERATIONS & MAINTENANCE	2,244,118	2,325,651	2,923,768	3,110,657	3,482,657	372,000
PUBLIC SAFETY	29,565,055	29,272,723	31,253,834	35,721,944	41,401,683	5,679,739
PUBLIC WORKS ADMINISTRATION	95,258	50,192	-	-	-	-
COUNTY MAINTENANCE OF PROPERTIES	1,009,496	930,622	1,196,409	1,128,341	1,183,608	55,267
SHARED MAINTENANCE OF PROPERTIES	984,223	875,170	945,251	1,283,499	1,287,411	3,912
HUMAN SERVICES MAINTENANCE	236,093	259,333	296,646	579,749	542,795	(36,955)
TV TRANSMISSION SYSTEM MAINT	9,641	39,532	7,863	106,500	7,500	(99,000)
SRI BUILDING MAINTENANCE	53,541	49,843	172,963	139,500	205,500	66,000
PUBLIC WORKS	2,388,252	2,204,692	2,619,131	3,237,589	3,226,814	(10,775)

GENERAL FUND EXPENDITURE SUMMARY CONT.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/Decrease
LOCAL HEALTH SERVICES	666,324	692,940	617,921	567,067	584,973	17,906
COMMUNITY SERVICES	906,773	2,717,807	5,463,182	1,110,257	1,258,978	148,721
PUBLIC ASSISTANCE	488,538	521,034	533,790	550,000	550,000	-
INSTITUTIONAL CARE	164,260	106,228	205,112	153,128	168,353	15,225
HUMAN SERVICES	2,225,895	4,038,009	6,820,005	2,380,452	2,562,305	181,853
PARKS & RECREATION ADMIN	264,039	236,130	194,830	275,394	240,838	(34,556)
ATHLETIC & RECREATION PROGRAMS	1,187,171	1,106,092	1,070,395	1,534,480	1,463,160	(71,319)
ROCKINGHAM PARK @ CROSSROADS	127,006	237,711	384,204	409,151	443,442	34,291
REGIONAL LIBRARY	897,853	939,339	939,339	958,126	986,870	28,744
PARKS, REC & CULTURAL	2,476,070	2,519,273	2,588,767	3,177,151	3,134,311	(42,840)
PLANNING	659,898	658,860	673,525	938,697	909,853	(28,845)
GEOGRAPHIC INFORMATION SYSTEMS	142,990	163,900	250,926	247,143	271,835	24,692
ECONOMIC DEVELOPMENT/TOURISM	1,868,440	1,961,897	1,776,298	1,803,057	1,940,862	137,805
SOIL & WATER CONSERVATION	37,606	38,599	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	132,261	139,853	147,555	164,137	168,337	4,200
ENVIRONMENTAL MANAGEMENT	215,481	281,043	279,841	396,459	435,412	38,953
TRANSPORTATION PLANNING	9,999	10,122	7,122	10,305	-	(10,305)
COMMUNITY DEVELOPMENT	3,066,675	3,254,273	3,172,767	3,597,298	3,763,799	166,501
CONTRIBUTIONS	457,850	533,829	529,868	278,801	315,750	36,949
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	131,663	131,663	-
CONTINGENCY	-	-	-	250,000	424,555	174,555
OTHER BENEFITS	13,222	18,177	37,717	80,000	80,000	-
TRANSFERS	75,359,748	87,339,481	71,396,665	76,093,126	84,567,373	8,474,247
DEBT SERVICE-COUNTY	2,844,594	3,004,990	5,985,710	2,000,737	3,578,297	1,577,559
DEBT SERVICE-SCHOOL	9,517,724	9,412,833	10,128,538	9,794,171	9,708,009	(86,162)
DEBT SERVICE	12,362,319	12,417,823	16,114,248	11,794,909	13,286,306	1,491,397
GENERAL FUND	139,228,794	153,086,418	147,365,476	150,975,617	167,778,269	16,802,653

EXPENDITURES BY TYPE		FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
SALARIES	SALARIES	21,600,397.27	20,353,858.26	22,159,125.72	26,343,104.78	29,218,319.85
BENEFITS	BENEFITS	8,260,495.86	7,880,935.08	8,289,369.02	10,171,448.70	11,474,533.10
OPERATIONS	PURCHASED SERVICES	7,393,316.56	7,832,295.16	8,870,369.26	10,197,012.59	11,062,844.53
	INTERNAL SERVICES	386,666.58	341,349.37	363,128.83	401,635.00	396,400.00
	UTILITIES	941,290.56	883,940.00	991,629.49	1,069,448.54	1,135,200.00
	COMMUNICATIONS	445,492.10	429,919.70	481,292.33	504,928.00	557,021.00
	INSURANCE	297,334.20	303,974.27	343,051.16	354,241.00	410,275.00
	LEASES	183,338.42	181,671.06	169,057.62	190,366.00	227,282.00
	TRAVEL & TRAINING	306,451.81	252,627.95	196,343.07	391,119.00	441,039.00
	MISCELLANEOUS	488,537.66	521,033.63	533,790.05	550,000.00	550,000.00
	MATERIALS & SUPPLIES	2,396,138.62	2,606,135.51	3,738,934.86	3,234,181.00	3,245,484.26
	PAYMENT TO JOINT OPERATIONS	4,129,623.48	4,342,370.97	4,856,407.79	4,041,305.04	4,464,543.48
	CAPITAL OUTLAY	1,584,263.86	3,902,484.44	5,706,543.74	2,127,770.00	2,904,213.80
TRANSFERS, DEBT & CONTINGENCY	TRANSFER TO SCHOOL	60,011,766.81	58,857,250.98	60,320,400.03	68,366,510.00	70,866,510.00
	TRANSFER TO SCHOOL CAPITAL	1,679,861.00	21,012,254.76	7,000.00	-	1,240,000.00
	TRANSFER TO CSA	2,409,494.00	2,620,786.22	2,722,388.89	2,358,939.00	2,790,240.00
	TRANSFER TO DSS	2,440,424.00	2,239,437.00	2,614,025.00	2,591,975.00	2,984,421.00
	OTHER TRANSFERS	8,818,202.20	2,609,752.20	5,732,851.20	2,775,702.00	6,686,202.00
	CONTINGENCY	1,747,277.88	1,968,054.35	1,626,562.20	1,973,340.00	2,283,930.25
	DEBT SERVICE	13,708,421.08	13,946,286.65	17,643,205.53	13,332,590.89	14,839,809.19
	TOTAL EXPENDITURES	139,228,793.95	153,086,417.56	147,365,475.79	150,975,616.54	167,778,268.45

GENERAL GOVERNMENT ADMINISTRATION

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	200,735	185,423	175,895	219,868	211,934	(7,934)
EXECUTIVE ADMINISTRATION	333,309	291,704	385,188	408,626	441,443	32,817
LEGAL SERVICES	629,094	657,375	718,127	823,369	803,251	(20,118)
INDEPENDENT AUDITOR	86,000	98,500	88,000	104,000	106,000	2,000
COMMISSIONER OF THE REVENUE	646,085	790,846	788,075	902,938	893,559	(9,379)
REASSESSMENT & EQUALIZATION	183,592	183,012	851,986	786,689	376,529	(410,160)
TREASURER	577,101	735,874	772,034	798,180	995,293	197,113
FINANCE	995,874	840,084	899,484	993,973	1,169,723	175,750
HUMAN RESOURCES	368,859	405,770	459,104	484,040	544,778	60,738
TECHNOLOGY	1,163,185	968,714	1,170,464	1,176,682	1,489,289	312,608
LAND USE ASSESSMENT	62,806	65,120	59,653	67,408	73,308	5,900
CENTRAL GARAGE	733,071	668,694	667,113	919,790	840,174	(79,617)
ELECTORAL BOARD	132,113	184,478	59,522	245,335	85,303	(160,032)
REGISTRAR	160,629	178,812	211,897	166,912	333,774	166,862
GENERAL GOVERNMENT ADMINISTRATION	6,272,454	6,254,406	7,306,542	8,097,810	8,364,357	266,547

LEGAL SERVICES

The Office of the County Attorney has several functions: to advise County boards, commissions, agencies, officials, and the Economic Development Authority; to represent the County in judicial proceedings and before administrative agencies; and to provide legal services in transactional matters involving the County, such as contracts, financings, real estate transactions, bonds and dedications associated with land development applications. The Office also provides services to the County involving inter-jurisdictional and inter-agency agreements and prepares and reviews ordinances and regulations.

Staffing:

Funding for a new position for Executive Assistant was added in FY22 and not filled.

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Legal Services	ASST COUNTY ATTORNEY	2	3	3	4	4	0
	COUNTY ATTORNEY	1	1	1	1	1	0
	EXECUTIVE ASSISTANT	2	2	2	3	3	0
Legal Services Total		5	6	6	8	8	0

INDEPENDENT AUDITOR

The Independent Auditor department includes the examination of the accounts and records of the County and related county organizations involved in the handling of county funds in accordance with generally accepted auditing standards. The auditor's contract requires an independent examination by a Certified Public Accountant who provides an opinion regarding conformance of the financial statements to generally accepted principles. The audit is also conducted in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and requirements of the Auditor of Public Accounts of the Commonwealth of Virginia. As a recipient of federal and state grants, the County's audit is subject to the requirements of the Comptroller General and the Auditor of Public Accounts.

The department also holds the expenditures related to Actuarial Services related to Other Post-Employment Benefits.

Staffing: No staffing is required for this department.

REASSESSMENT & EQUALIZATION

Department managed by the Commissioner of the Revenue

LAND USE ASSESSMENT

Department managed by the Commissioner of the Revenue

TREASURER

The mission of the Treasurer's Office is to ensure effective collection and investment of all revenue while providing courteous and efficient service to the residents of Rockingham County.

The primary functions of the Treasurer's Office can be grouped into three major categories:

- Collection and receipt of revenue
- Safekeeping of the revenue
- Investment of the revenue

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Treasurer	CHF DPTY 1 TREASURER	1	1	1	1	2	1
	DEPUTY CLERK II	2	2	2	1	1	0
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK IV	1	1	1	1	1	0
	OFFICE ASST/DPTY CLK I (CO)	1	1	1	2	2	0
	TREASURER	1	1	1	1	1	0
Treasurer Total		7	7	7	7	8	0

FINANCE

The Rockingham County Department of Finance plays an integral part of the day to day operations throughout the County. Some of duties they perform include school and county payroll, accounts payable, and utility billing. The Finance Department aims to assist all areas of the local government in making sure that Rockingham County citizen's needs are met.

	School		County	
	FY21	FY22	FY21	FY22
Number of purchase orders issued	3,066	3,071	165	97
Number of accounts payable checks issued	5,798	5,977	16,013	13,841

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Finance	ACCOUNTING TECH II	3	3	3	3	3	0
	ACCOUNTING TECH I	0	1	1	1	1	0
	ACCOUNTANT	0	1	1	1	1	0
	ADMINSTRATIVE ASST	1	0	0	0	0	0
	DPTY FINANCE DIR	1	0	0	0	1	1
	DIRECTOR OF FINANCE	1	1	1	1	1	0
	PAYROLL SPECIALIST	3	3	2	2	2	0
	PAYROLL SUPERVISOR	1	1	1	1	1	0
SENIOR ACCOUNTANT	1	1	1	1	1	0	
Finance Total		11	11	10	10	11	1

TECHNOLOGY

The Technology department supports County departments and Constitutional Officers in their respective missions, provides strategic planning, project management and infrastructure management, promotes effective resource management, enhances customer service, manages internal and external communication systems, and recommends and supports systems for all related business processes.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Information Technology	ADMINISTRATIVE ASST	1	1	1	1	1	0
	DATA ANALYST*(now in Crt Svr	1	0	0	0	0	0
	DEPTY DIRTOR OF TECH	1	1	1	1	1	0
	DIRECTOR TECHNOLOGY	1	1	1	1	1	0
	IT BUSINESS ANALYST	1	1	1	1	1	0
	LEAD PC TECH	1	1	1	1	1	0
	PC NETWORK TECH	3	3	2	2	2	0
	SECURITY TECHNICIAN	0	0	1	1	1	0
	SECURITY ANALYST	0	0	0	0	1	1
	SENIOR SYSTEM ANALYST	1	1	1	1	1	0
	SOFTWARE/RECORDS ANALYST	1	1	1	1	1	0
	SR PROGRAM/ANALYST	0	0	0	0	0	0
	SYSTEMS ANALYST	2	2	2	2	2	0
	TECH TRAIN COORDNTR	0	0	0	0	0	0
WEB DEVELOPER	0	0	0	0	0	0	
Information Technology Total		13	12	12	12	13	1

JUDICIAL ADMINISTRATION

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
CIRCUIT COURT	192,484	214,781	195,826	234,430	235,705	1,275
GENERAL DISTRICT COURT	29,337	25,754	26,973	46,800	41,800	(5,000)
MAGISTRATE	8,545	12,233	11,373	12,450	19,267	6,817
JUVENILE & DOMESTIC RELATIONS	26,788	31,986	29,918	42,050	41,900	(150)
CLERK OF CIRCUIT COURT	1,364,117	1,228,788	1,354,520	1,388,741	1,453,581	64,840
COURT SERVICES	1,217,241	1,313,564	1,473,453	1,934,410	1,937,739	3,328
COMMONWEALTH'S ATTORNEY	2,071,080	2,274,965	2,302,205	2,475,993	2,789,363	313,371
JUDICIAL ADMINISTRATION	4,909,593	5,102,071	5,394,268	6,134,874	6,519,355	384,481

Rockingham County is served by a Circuit Court, General District Court, Juvenile & Domestic Relations Court and Magistrate. These Courts receive direct funding from the Commonwealth, in addition to funds appropriated by the County. Revenues recorded in the General Fund from the Courts represent fines, forfeitures and excess fees from the Circuit Court.

CIRCUIT COURT, GENERAL DISTRICT COURT, MAGISTRATE, JUVENILE & DOMESTIC RELATIONS

The Circuit Court is a trial court of general jurisdiction, which has authority to try both civil and criminal cases. The Supreme Court of Virginia establishes the rules of practice and procedures for the Circuit Court. Circuit Court Judges are appointed to eight-year terms by the General Assembly. The Circuit Court has appellate jurisdiction over all appeals from the General District Court and Juvenile & Domestic Relations Court. These cases are heard from the beginning as though there had been no prior trial. A final judgment of the Circuit Court may be appealed to the Virginia Court of Appeals or the Supreme Court of Virginia, depending on the nature of the case. The Circuit Court appoints the following: jury commissioners, grand jurors, special policemen, Board of Zoning Appeals, Electoral Board, Courthouse Committee, Commissioner of Chancery, Marriage Commissioners and others as provided by the Code of Virginia.

One of the principal functions of the Magistrate is to provide an independent review of complaints from Sheriff's Deputies and citizens of the County. These complaints form the basis for determining whether a warrant of arrest should be issued. In addition, the Magistrate conducts bail bond hearings, commits offenders to jail and releases prisoners from jail.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Circuit Court	LAW CLERK		1	1	1	1	0
	LEGAL SECRETARY		2	2	2	2	0
Circuit Court Total			3	3	3	3	0

CLERK OF CIRCUIT COURT

Chaz W. Haywood serves as the Clerk of Court after having been sworn in to office in 2008. The Clerk of the Circuit Court is a Constitutional Officer elected every eight (8) years by the citizens of Harrisonburg and Rockingham. The Clerk's Office main responsibilities are the filing of all civil suits, docketing and filing of criminal actions, recording real estate records and plats, issuing marriage licenses, probating wills, processing notary public applications, recording military discharge forms (DD-214's), recording business trade names.

The office is an acceptance facility for U.S. passports for the U.S. Department of State. The office also maintains a genealogy room, which holds Minute Books and other items of interest dating back to 1777.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Clerk of Circuit Court	ASST CHIEF DPTY III	0	0	0	0	0	0
	CHIEF DEPUTY CLERKII	1	1	1	1	1	0
	CLERK OF COURT	1	1	1	1	1	0
	DEPUTY CLERK I	8	8	9	9	10	0
	DEPUTY CLERK III	1	1	1	1	1	0
	PASSPORT CLERK	0	0	1	1	1	0
	SENIOR CLERK TYPIST	3	3	3	3	3	0
	SENIOR DEPUTY CLERK	1	1	1	1	1	0
Clerk of Circuit Court Total	Clerk of Circuit Court Total	15	15	17	17	18	0

COURT SERVICES

The Rockingham-Harrisonburg Court Services Unit is a multi-jurisdictional project providing Community Corrections and pretrial services to the City of Harrisonburg and Rockingham County. The Community Corrections and Pretrial Services programs were established by the Virginia General Assembly in 1994, under the Comprehensive Community Corrections Act (CCCA) for Local Responsible Offenders and the Pretrial Services Act (PSA). The legislation enabled localities to expand probation services, implement local sentencing alternatives, and enhance sanctions for adult nonviolent offenders. The Rockingham-Harrisonburg Court Services Unit was established in 1995.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Court Services	ADMINISTRATIVE ASST	1	1	1	1	1	0
	CIT COORDINATOR	1	1	1	1	1	0
	COURT SERVC OFFICER	6	6	6	6	6	0
	CRIMINAL JUSTICE PLANNER	0	1	1	1	1	0
	DIRECTOR COURT SRVCS	1	1	1	1	1	0
	DRUG COURT COORDINATOR	1	1	1	1	1	0
	INTAKE WORKER/GIS	0	0	0	0	1	1
	PRE TRIAL EVALUATOR	1	1	1	1	1	0
	SR PRE-TRIAL OFFICER	1	1	1	1	1	0
Court Services Total		12	13	13	13	14	1

COMMONWEALTH'S ATTORNEY

The Office of the Commonwealth's Attorney is a four year elected position established by the Virginia Constitution. The local Commonwealth's Attorney has established jurisdiction throughout both Rockingham County and the City of Harrisonburg. The primary duty of the Commonwealth's Attorney in this regard is to prosecute all felonies and most misdemeanors charged under Virginia laws that occur within the confines of our county and city. The Commonwealth's Attorney acts as the chief law enforcement officer for each jurisdiction in Virginia. She appoints assistants under her supervision to assist in the prosecution of crimes. The Commonwealth's Attorney represents Virginia in criminal matters brought before the various courts of our judicial system. The Commonwealth's Attorney also oversees the Victim Witness Program to better assist victims and witnesses of crime in the criminal justice process.

The Commonwealth's Attorney is committed to serving the people of Rockingham County and City of Harrisonburg. Please feel free to contact this office with any questions or concerns.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Commonwealth Attorney	ADMINISTRATIVE ASST	2	2	2	2	2	0
	ATTORNEY I CNTY FUND	1	1	1	1	1	0
	ATTORNEY I COMP BRD	6	6	6	6	6	0
	ATTORNEY IV COMP BRD	1	1	1	1	1	0
	ATTY- DOM VIOL GRANT	1	1	1	1	1	0
	Body Worn Camera Attorney		1	1	1	1	0
	CAREER PROSECUTOR	1	1	1	1	1	0
	COMMWEALTH'S ATTRNY	1	1	1	1	1	0
	DOMESTIC VIOL. COORD	1	1	1	1	1	0
	JUV JSTC CAR ATT CB	1	1	1	1	1	0
	JUV JUSTC SEC A (CB)	0	0	0	0	0	0
	PARALEGAL ASSIST CB	3	3	3	3	3	0
	SECRETARY (CB)	3	3	3	3	3	0
	VICTIM WTNS ADVOCATE	1	1	1	1	1	0
	VICTIM WTNS ASST	1	1	1	1	1	0
VICTIM WTNS DIRECTOR	1	1	1	1	1	0	
Commonwealth Attorney Total		24	25	25	25	25	0

PUBLIC SAFETY

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
SHERIFF	6,210,768	6,256,313	6,727,052	7,357,830	8,145,623	787,793
RUSH TASK FORCE	121,460	126,551	127,915	146,787	151,395	4,608
EXTRA DUTY	147,572	130,623	58,018	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,584	1,477	328	14,513	15,013	500
FIRE & RESCUE	7,132,666	5,650,728	5,957,993	9,312,699	11,785,102	2,472,403
VOLUNTEER FIRE COMPANIES	1,466,750	1,669,537	1,426,227	1,060,097	1,956,968	896,870
AMBULANCE & RESCUE SQUADS	280,182	370,721	683,683	456,981	489,635	32,654
FIRE EXTINCTION SERVICES	19,656	22,437	22,223	21,768	21,768	-
COVID-19 RESPONSE	-	72,537	-	-	-	-
JAIL	8,700,410	8,947,674	9,310,611	9,527,310	10,246,791	719,481
MRRJ	2,107,286	2,517,215	2,840,077	3,165,005	3,291,298	126,294
INSPECTION SERVICES	725,488	761,121	676,777	817,401	855,412	38,011
ANIMAL CONTROL	407,118	420,137	499,160	512,097	741,285	229,188
911 OPERATIONS & MAINTENANCE	2,244,118	2,325,651	2,923,768	3,110,657	3,482,657	372,000
PUBLIC SAFETY	29,565,055	29,272,723	31,253,834	35,721,944	41,401,746	5,679,802

SHERIFF

The Rockingham County Sheriff's Office is a full service law enforcement agency. The mission of the Rockingham County Sheriff's Office is to provide a wide range of professional law enforcement services to the residents and visitors to Rockingham County and the City of Harrisonburg. The mission will be carried out with the full commitment of each member of the Sheriff's Office to conduct daily operations in highly proactive manner, with particular emphasis on visibility, accessibility, and accountability to the public that we are here to serve.

The Sheriff oversees the budget for the Sheriff's Department, Jail, Rush Task Force, Extra Duty and the Gang Prevention Task Force.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Sheriff's Office	ANALYST DRG TSK FRCE	1	1	1	1	1	0
	CAPTAIN PATROL	1	1	1	1	1	0
	CC CLERK I	1	1	1	1	1	0
	CITAC OFFICER	1	1	1	1	1	0
	CIVIL DEPUTY	4	4	4	4	4	0
	CORPORAL	5	5	4	4	4	0
	CPTN INVESTIGATIONS	1	1	1	1	1	0
	DATA SUPPORT COORD	1	1	0	0	0	0
	DEPTY SHERIFF/SCHOOL	5	5	2	2	2	0
	DS PATROL DEPUTY	25	25	31	31	31	0
	DEPUTY SHERIFF	0	0	5	5	5	0
	EXECUTIVE SECRETARY	1	1	1	1	1	0
	INVESTIGATOR	8	8	9	9	9	0
	INVESTIGATOR RUSH DTF	3	3	0	0	0	0
	LIEUTENANT PATROL	1	1	2	2	2	0
	LT- INVESTIGATIONS	1	1	1	1	1	0
	MAJOR	1	1	1	1	1	0
	PATROL DEPUTY	0	0	3	3	4	1
	PATROL DEPUTY COUNTY	0	0	1	1	1	0
	PCA	4	4	4	4	4	0
	PCA ASSISTANT	1	1	1	1	1	0
	PCA SUPERVISOR	1	1	1	1	1	0
	RECORDS CLERK	2	2	2	2	2	0
	SECRETARY-SHERIFF OFFICE	0	0	1	1	1	0
	SERGEANT	6	6	5	5	5	0
	SHERIFF	1	1	1	1	1	0
	SOU DEPUTY L9	5	5	1	6	6	0
SRG CIVIL PROCESS	1	1	1	1	1	0	
TRAINING COORDINATOR	1	1	1	1	1	0	
Sheriff's Office Total		82	82	87	92	93	1

FIRE & RESCUE

Rockingham County Department of Fire and Rescue is an ever-changing organization with the primary responsibility of protection of life and property from fire and other emergencies within the confines of Rockingham County. The Department of Fire and Rescue is under the direction of Chief Jeremy Holloway and is a combination system of both paid and volunteer staff. Responsibilities include an all hazards incident management approach to emergencies including fire, emergency medical response, hazardous materials, large-scale incidents and natural/manmade disasters. Fire-EMS staff participates in numerous regional exercises to prepare for any type of disaster or terrorist event. The department also enhances prevention through public education, fire code inspections and fire investigations.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Fire & Rescue	ACCT TECHNICIAN II	1	1	1	1	1	0
	ADMIN ASSISTANT	1	1	1	1	1	0
	ASST. FIRE MARSHAL	0	0	0	0	0	0
	CAPTAIN STATION	7	7	7	7	7	0
	CHIEF FIRE & RESCUE	1	1	1	1	1	0
	CPT DEP FIRE MARSHAL	0	0	0	0	0	0
	DEPUTY CHIEF (F&R)	1	1	1	1	1	0
	EMS CAPTAIN	0	1	0	0	0	0
	EMS DIVISION CHIEF	0	0	1	1	1	0
	FIRE & LIFE SAFETY DIV CHIEF	0	0	1	1	1	0
	FIRE & LIFE SAFETY TECH	0	0	0	1	1	0
	F&R TECHII AFTER0706	1	1	0	0	0	0
	FIRE & RESCUE TECH I	7	7	18	25	40	15
	FIRE&RESCUE TECH II	37	37	30	29	29	0
	FR TECH1 24AFTER0706	4	4	6	5	5	0
	FR TECHII 24AFTR0706	1	1	7	5	5	0
	LT ASST FIRE MASHAL	0	0	1	1	1	0
	LT FIRE & LIFE SAFETY	0	0	0	1	1	0
	LT FIRE MARSHAL	1	1	0	0	0	0
	LT. PUBLIC EDUC OFCR	1	1	1	0	0	0
	LT. STATION	8	8	8	8	8	0
	LT. TRAINING OFFICER	2	2	1	1	1	0
	LT. TRAINING OFF EMS	0	0	1	1	1	0
	LT. TRAINING OFF FIRE	0	0	1	1	1	0
	LT/INSTR/MAS VO TECH	1	1	1	1	1	0
	MASTER F&R TECH	7	7	9	9	9	0
	PUBLIC FIRE & SAFETY TECH	1	1	1	0	0	0
	SAFER GRANT TECH I	9	9	4	0	0	0
	SAFER GRANT TECH II	0	0	0	4	4	0
	TRAINING BATTL CHIEF	1	1	0	0	0	0
	TRAINING CAPTAIN	0	0	1	0	0	0
	TRAINING DIVISION CAPTAIN	0	1	0	0	0	0
	TRAINING DIVISION CHIEF	0	0	0	1	1	0
	EAST SIDE BATALLION CHIEF	1	1	1	1	1	0
	WEST SIDE BATALLION CHIEF	1	1	1	1	1	0
Fire & Rescue Total	Fire & Rescue Total	94	96	105	108	123	15

VOLUNTEER FIRE COMPANIES

The volunteer fire companies of Rockingham County include Bergton Volunteer Fire Company, Bridgewater Volunteer Fire Company, Broadway Volunteer Fire Company, Clover Hill Volunteer Fire Company, Elkton Volunteer Fire Company, Grottoes Volunteer Fire Company, Hose Company #4, McGaheysville Volunteer Fire Company, Port Road Station, Singers Glen Volunteer Fire Company, and Timberville Volunteer Fire Company.

The County contributes funds to the volunteer organizations through a funding formula based on response to calls. The companies are required to submit to an annual review of the financial operations of their organization with the County's auditors in the form of Agreed Upon Procedures.

AMBULANCE & RESCUE SQUAD

The Emergency and Rescue Squads in the County include Bergton Station, Broadway Emergency Squad, Bridgewater Volunteer Rescue Squad, Broadway Emergency Squad, Clover Hill Volunteer Rescue Squad, Elkton Emergency Squad, Grottoes Volunteer Rescue Squad, Harrisonburg Volunteer Rescue Squad, McGaheysville Station, Elkton Volunteer Rescue Squad, Rockingham Augusta Search & Rescue, and Singers Glen Volunteer Rescue Squad.

The County contributes funds to the volunteer organizations through a funding formula based on response to calls. The companies are required to submit to an annual review of the financial operations of their organization with the County's auditors in the form of Agreed Upon Procedures.

FIRE EXTINGUISHMENT SERVICES

The Fire Extinguishment Services department is under the supervision of the Chief of Fire and Rescue.

JAIL

The management of the Harrisonburg-Rockingham Regional Jail falls under the Harrisonburg-Rockingham Sheriff Bryan Hutcheson. He, along with Captain Jerry Wimer oversees the day-to-day operations of the jail. The County of Rockingham and City of Harrisonburg share in the expenses related to the jail that is not covered by state funds.

Staffing:

Department	Position	FY19	FY20	FY21	FY22	FY23	Change
		Actual	Actual	Actual	Adopted	Adopted	
Jail	CAPTAIN JAIL	1	1	1	1	1	0
	CENTL CONTROL DEPUTY	3	3	3	3	3	0
	CIVIL DEPUTY	0	0	0	0	0	0
	COOK (CB)	2	2	2	2	2	0
	COOK (CB) SUPERVISOR	1	1	1	1	1	0
	COOK (COUNTY)	2	2	2	2	2	0
	CORR OFF COURT SEC	0	0	0	0	0	0
	CORR OFFCR CORPORAL	5	5	5	5	5	0
	CORR OFFCR LIDS TECH	1	1	1	1	1	0
	CORRECTIONAL OFFICER	59	59	59	59	60	1
	CORRECTIONAL OFFR CF	0	0	0	0	0	0
	CS/TRANS CORPORAL	1	1	1	1	1	0
	CSTRANSPO RT SERGEANT	1	1	1	1	1	0
	DEPUTY COURT SEC/TRA	14	16	16	16	16	0
	MAINTENANCE TECHNICIAN	1	1	1	1	1	0
	MAINTENANCE TECHNICIAN	1	1	1	1	1	0
	JAIL LIEUTENANT	2	2	2	2	2	0
	JAIL PHYSICIAN	1	1	1	1	1	0
JAIL RECORDS DEPUTY	2	2	2	2	2	0	
JAIL SERGEANT	6	6	6	6	6	0	
Jail Total	Jail Total	103	105	105	105	106	1

MIDDLE RIVER REGIONAL JAIL

The Middle River Regional Jail (MRRJ) Authority operates a regional jail for the Counties of Rockingham, Augusta, Highland and the Cities of Staunton, Waynesboro and Harrisonburg. MRRJ is a secure adult detention facility that operates under the Virginia Department of Corrections Minimum Standards for Jails and Lockups. Built in 2006 on a 28 acre site, the approximately 212,020 sq. ft. facility.

ANIMAL CONTROL

Animal Control provides for the public safety and health of the community by enforcing both county and state animal laws. Animal Control falls under the responsibility of the Rockingham-Harrisonburg Sheriff and directly assists all other local and state public safety, health and law enforcement agencies to protect and serve the citizens of Rockingham County, their pets and livestock, while promoting humane care and treatment of all animals within the County.

911 OPERATIONS & MAINTENANCE

The Harrisonburg-Rockingham Emergency Communications Center (HRECC) provides 24-hour emergency communications services to the City of Harrisonburg, Rockingham County and the Towns within the County. The HRECC works collectively with all public safety agencies to ensure the safety of our citizens, public safety providers and those persons visiting our area. To find out more about the HRECC, visit the Harrisonburg-Rockingham Emergency Communications Center's website at www.hrecc.org.

PUBLIC WORKS

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
PUBLIC WORKS ADMINISTRATION	95,258	50,192	-	-	-	-
COUNTY MAINTENANCE OF PROPERTIES	1,009,496	930,622	1,196,409	1,128,341	1,183,608	55,267
SHARED MAINTENANCE OF PROPERTIES	984,223	875,170	945,251	1,283,499	1,287,411	3,912
HUMAN SERVICES MAINTENANCE	236,093	259,333	296,646	579,749	542,795	(36,955)
TV TRANSMISSION SYSTEM MAINT	9,641	39,532	7,863	106,500	7,500	(99,000)
SRI BUILDING MAINTENANCE	53,541	49,843	172,963	139,500	205,500	66,000
PUBLIC WORKS	2,388,252	2,204,692	2,619,131	3,237,589	3,226,814	(10,775)

The Public Works department oversees Facilities, Central Garage, Utilities and the Landfill. Facilities is responsible for property management, maintenance and renovation of all non-school, county-owned facilities. This includes overall responsibility for a preventive maintenance program, in-house repairs and alterations of the buildings and related systems. The budgets are broken down by the funding source for the expenditures. Buildings that house 100% of the County departments are charged to County Maintenance and buildings such as the Courthouse, are charged to Shared Maintenance as the expenses are shared with the City 50/50.

PUBLIC WORKS ADMINISTRATION

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Public Works	BILLING TECHNICIAN	1	1	1	1	1	0
	CIVIL ENGINEER	1	1	1	1	1	0
	DEPUTY DIRECTOR - PW	0	0	0	1	1	0
	DIRECTOR PUBLICWORKS	1	1	1	1	1	0
	GIS TECHNICIAN	1	1	1	1	1	0
Public Works Total		4	4	4	5	5	0

FACILITIES

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Facilities Maintenance	CUSTODIAN	10	10	10	12	12	2
	FACILITIES MANAGER	1	1	1	1	1	0
	LEAD CUSTODIAN	1	1	1	1	1	0
	MAINT TECHNICIAN	3	3	4	4	4	0
	MAINT TECHNICIAN II	2	2	1	1	1	0
	MAINTENANCE SUPERVSR	1	1	1	1	1	0
	ADMIN ASSISTANT	0	0	0	0	0	0
Facilities Maintenance Total		18	18	18	20	20	2

HUMAN SERVICES

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
LOCAL HEALTH SERVICES	666,324	692,940	617,921	567,067	584,973	17,906
COMMUNITY SERVICES	906,773	2,717,807	5,463,182	1,110,257	1,258,978	148,721
PUBLIC ASSISTANCE	488,538	521,034	533,790	550,000	550,000	-
INSTITUTIONAL CARE	164,260	106,228	205,112	153,128	168,353	15,225
HUMAN SERVICES	2,225,895	4,038,009	6,820,005	2,380,452	2,562,305	181,853

LOCAL HEALTH SERVICES

CENTRAL SHENANDOAH HEALTH DISTRICT



Vision: Healthy People in Healthy Communities

Mission Statement: Protect and promote the health and well-being of residents in the Central Shenandoah Valley

COMMUNITY SERVICES

Harrisonburg-Rockingham Community Services Board (HRCSB) is a leading provider in mental health, substance abuse, and developmental services. HRCSB is one of 40 community-based public providers of mental health, substance abuse, and developmental disability services throughout Virginia. HRCSB strives to provide excellent services and to partner with each individual to achieve his or her best recovery. We support infants and toddlers, school-aged youth, and adults across their lifespan. Programs are licensed by the Virginia Department of Behavioral Health and Developmental Services. Services may have eligibility requirements.

PUBLIC ASSISTANCE

Real estate tax and manufactured home exemption is provided for qualified property owners who are 65 years old or older on December 31 of the year immediately preceding the taxable year and property owners who have been determined to be permanently and totally disabled as of December 31 of the year immediately preceding the taxable year. The dwelling or manufactured home on the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming exemption. The total household income cannot exceed \$38,000 and total net worth cannot exceed \$78,000, excluding the value of the dwelling and the land, not exceeding one acre. [View the Elderly Tax Relief Application.](#)

Beginning on or after January 1, 2011, The General Assembly and the Governor has exempted from taxation the real property, including the joint real property of husband and wife, of any veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100% service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence. Rockingham County provides exemption from real property taxes the qualifying dwelling and exemption from real property taxes the land, not exceeding one acre, upon which it is situated. [View the Veterans with 100% Service-Connected Disability Application.](#)

INSTITUTIONAL CARE

Rockingham County provides funding to the Shenandoah Valley Juvenile Center. The Mission of Shenandoah Valley Juvenile Center is to provide a safe, secure, and clean environment for youth placed in our temporary care. SVJC will provide an environment with an emphasis on continuing and expanding the youth's education and providing proper physical and mental health services and support.

The youth will have an opportunity to participate in daily physical fitness activities and be provided with nutritional meals. In meeting its mission objectives SVJC will encourage and foster interagency collaboration in support of transitioning the youth to their community or appropriate placement.

PARKS, RECREATIONAL & CULTURAL

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/Decrease
PARKS & RECREATION ADMIN	264,039	236,130	194,830	275,394	240,838	(34,556)
ATHLETIC & RECREATION PROGRAMS	1,187,171	1,106,092	1,070,395	1,534,480	1,463,160	(71,319)
ROCKINGHAM PARK @ CROSSROADS	127,006	237,711	384,204	409,151	443,442	34,291
REGIONAL LIBRARY	897,853	939,339	939,339	958,126	986,870	28,744
PARKS, REC & CULTURAL	2,476,070	2,519,273	2,588,767	3,177,151	3,134,311	(42,840)

PARKS AND RECREATION

The mission statement of Rockingham County Parks and Recreation is to foster lifetime involvement in and appreciation of activities that enrich the lives of all citizens of Rockingham County by providing high quality recreation and leisure activities. Our youth activities prepare for the future, as our adult activities strengthen the present.

The department oversees the administration of the recreation programs, and the programming of the Rockingham Park at the Crossroads.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	1	0
	ATHLETIC TECHNICIAN	2	2	2	2	2	0
	ATHLTC PROGRAM SUPVR	0	0	0	0	0	0
	CHILDCARE COORD	2	2	2	2	2	0
	COMMUNITY CNTR COORD	1	1	1	1	1	0
	DIRECTOR PARKS & REC	1	1	1	1	1	0
	MAINTENANCE TECH	0	1	2	2	2	0
	PARK GRNDS & TURF SUPV	0	0	1	1	1	0
	PARK MANAGER	1	1	1	1	1	0
	REC PROGRAM SUPERVSR	1	1	1	1	1	0
Parks & Recreation Total	REC TECHNICIAN	1	1	1	1	1	0
		10	11	13	13	13	0

REGIONAL LIBRARY

The County participates in the Massanutten Regional Library.

COMMUNITY DEVELOPMENT

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
PLANNING	659,898	658,860	673,525	938,697	909,853	(28,845)
GEOGRAPHIC INFORMATION SYSTEMS	142,990	163,900	250,926	247,143	271,835	24,692
ECONOMIC DEVELOPMENT/TOURISM	1,868,440	1,961,897	1,776,298	1,803,057	1,940,862	137,805
SOIL & WATER CONSERVATION	37,606	38,599	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	132,261	139,853	147,555	164,137	168,337	4,200
ENVIRONMENTAL MANAGEMENT	215,481	281,043	279,841	396,459	435,412	38,953
TRANSPORTATION PLANNING	9,999	10,122	7,122	10,305	-	(10,305)
COMMUNITY DEVELOPMENT	3,066,675	3,254,273	3,172,767	3,597,298	3,763,799	166,501

PLANNING

Planning and zoning staff often work hand-in-hand to help with various types of applications. Planners evaluate regional land use and transportation plans and provide the Rockingham County Planning Commission and Board of Supervisors with recommendations. They work with many aspects of implementing the Comprehensive Plan, including rezonings of property. Zoning officials administer the zoning ordinance, including responding to land-use complaints and assisting with applications.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change	
Planning	DIRECTOR COMM. DEV.		0	1	1	1	1	0
	DIRECTOR OF PLANNING		1	1	1	1	1	0
	CODE CMLPNC OFFICER		1	1	0	1	1	1
	PLAN REVIEWER		0	0	0	0	0	0
	SENIOR PLANNER		0	0	1	1	1	0
	SENIOR PLANNER/GIS MGR		0	0	0	0	0	0
	DEVELOPMENT PLAN MGR		1	1	0	0	0	0
	DPTY ZONING ADMINSTR		1	1	2	1	1	-1
	DEPTY DIRECTOR - CD		1	1	1	1	1	0
	ZONING ADMINISTRATOR		1	1	1	1	1	0
Planning Total			6	7	7	7	7	0

SOIL & WATER CONSERVATION

The Shenandoah Valley Soil and Water Conservation District was founded in 1940 and is one of the 47 Virginia Associations of Soil and Water Conservation Districts. The Shenandoah Valley Soil and Water Conservation District serves Rockingham and Page counties as well as the city of Harrisonburg. There are a variety of conservation programs available to farmers, businesses, and landowners.

These conservation programs provide both technical and financial assistance for the installation of best management practices that can have a direct benefit to soil, water, air, plant, and animal resources as well as to you and your production. Funding is provided by local, state, and federal sources. Conservation programs are carried out by district staff and are governed by the Board of Directors. There are monthly board meetings that are open to the public.

COOPERATIVE EXTENSION PROGRAM

The Rockingham County office of Virginia Cooperative Extension is your local connection to Virginia's land-grant universities, Virginia Tech and Virginia State University. Through educational programs based on research and developed with input from local stakeholders, we help the people of Rockingham County improve their lives. We provide education through programs in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability.

ENVIRONMENTAL MANAGEMENT

The responsibilities of Environmental Services are to protect the property owners and watersheds of Rockingham County from erosion and stormwater runoff occurring from development activities as well as regulating development in the Federal Emergency Management Agency's (FEMA's) National Flood Insurance Program's (NFIP's) designated Special Flood Hazard Areas.

Plans are reviewed and development sites inspected during and after construction to assure compliance with the stormwater management, erosion and sediment control, and floodplain management ordinances. Approved plans are designed to mitigate the effects of development in the FEMA designated floodplains, as well as to control sedimentation during construction and the quantity and quality of runoff after construction.

Staffing:

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Environmental Management	STORMWATER ADMIN	1	1	1	0	0	-1
	COUNTY ENGINEER				1	1	1
	DIR ENVIRONMENTAL SERVIC	0	1	1	0	0	-1
	ENVIRO/LAND USE MGR	1	0	0	0	0	0
	ENVIRO INSPECTOR	1	2	2	3	3	1
	ENVIRON MANAGER				1	1	1
	EROSION/SED CTRL ADM	0	0	0	0	0	0
Environmental Management Total		3	4	4	5	5	1

TRANSPORTATION PLANNING

ESTABLISHMENT OF THE METROPOLITAN PLANNING ORGANIZATION

May 2002, the U.S. Bureau of the Census determined that Harrisonburg and the surrounding area met the population criteria of 50,000 or greater for designation as an urbanized area. This area included the City of Harrisonburg, a portion of Rockingham County, and the Towns of Bridgewater, Dayton, and Mount Crawford.

The designation required the establishment of the Metropolitan Planning Organization (MPO) that deals specifically with transportation-related issues within this urbanized area. The creation of the MPO moves the decision-making process away from the state level and into the hands of the localities.

Within the MPO, a policy board is comprised of local elected officials as well as state and local transportation agency officials. The policy board is supported by a technical advisory committee of local and state planners and engineers, and citizen advisory committees that provide public input.

OTHER EXPENSES

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
CONTRIBUTIONS	457,850	533,829	529,868	278,801	315,750	36,949
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	131,663	131,663	-
CONTINGENCY	-	-	-	250,000	424,555	174,555
OTHER BENEFITS	13,222	18,177	37,717	80,000	80,000	-

CONTRIBUTIONS

The County appropriates funds for community support on an annual basis.

CONTINGENCY

Contingency funds for unexpected budgetary needs are included in this area in compliance with the financial policies adopted by the Board of Supervisors.

OTHER BENEFITS

TRANSFERS TO OTHER FUNDS

TRANSFERS

The Transfers Department accounts for General Fund transfers to other funds. The County's General Fund provides transfers to various other funds to supplement revenue collected by those funds.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
TRANSFERS	75,359,748	87,339,481	71,396,665	76,093,126	84,567,373	8,474,247

DEBT SERVICE

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
DEBT SERVICE-COUNTY	2,844,594	3,004,990	5,985,710	2,000,737	3,578,297	1,577,559
DEBT SERVICE-SCHOOL	9,517,724	9,412,833	10,128,538	9,794,171	9,708,009	(86,162)
DEBT SERVICE	12,362,319	12,417,823	16,114,248	11,794,909	13,286,306	1,491,397

Debt service is an expense to the County for principal and interest payments on financing mechanisms, which include: general obligation bonds, revenue bonds, lease-purchase arrangements and loans from the Virginia Department of Education Literary Loan Fund. The Constitution of Virginia and the Virginia Public Finance Act provide the County with authority to issue general obligation debt secured solely by the pledge of its full faith and credit. The issuance of general obligation bonds must have been approved by public referendum, unless such bonds are issued to certain State authorities. In the Commonwealth of Virginia, there is no statutory limitation on the amount of general obligation debt the County may incur. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum.

Debt Ratio Policies - In an effort to maintain fiscal restraint and control, the Board of Supervisors has established guidelines for each of the following debt ratios:

1. Direct net debt as a percentage of estimated market value of taxable property shall not exceed three percent (3%). Direct net debt is defined as all debt that is tax-supported. This ratio shall be calculated annually and included in the review of financial trends.

Market Value of Taxable Property	Direct Net Debt	
10,981,757,434.13	86,883,581.00	0.79%

2. The ratio of direct debt service expenditures as a percent of total governmental fund expenditures (including the component unit school division) shall not exceed ten percent (10%).

Total GF Expenditures	Component Unit School Division	Direct Debt Service	
167,778,650.61	164,419,567.00	13,286,305.65	4.00%

CAPITAL PROJECTS FUND

The Capital Improvement Funds account for financial resources used for the acquisition or construction of capital resources. Funding for capital projects is derived from various sources such as borrowed funds, transfers from the General Fund, and other federal, state, and local revenues. Capital expenditures are identified as the purchase or acquisition of an asset greater than \$25,000.

A formal Capital Improvement Process (CIP) was started in the fall of 2019 that ties to the County's Comprehensive Plan and was updated during the fall of 2020. Many of the items completed in the last five years were derived from the Rockingham 2020 plan and the new, formal CIP process is a continuation of the brainstorming sessions that started in 2014 and continued every year thereafter.

Capital expenditures planned for fiscal year 2023 include continued investment in the County Technology upgrades, upgrades at the Emergency Communications Center, the paving of a parking lot and additional overhead netting at Rockingham Park at the Crossroads and the construction of a road in the County Technology Park.

Fund reserves in the capital fund are held to be re-appropriated for future capital projects. Most funds in the Capital Projects Fund Reserve are specifically earmarked for a project.

TOURISM FUND

The purpose of the Rockingham County Tourism Fund is to market tourism efforts within the County per the Code of Virginia § 58.1-3819 (Transient occupancy tax). The County currently charges 5% for a lodging tax. Two percent (2%) remains in the County general fund. Three percent (3%) is transferred to the County Tourism Fund. This 3% must be used for tourism activities, travel and marketing of tourism initiatives that, as determined after consulting with local tourism industry organizations, attract travelers to the locality. Calendar Year 2019 was the first year Rockingham County was allowed to charge the additional tax for Tourism.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Revised	2022 Actual Through 1/31	2023 Requested	2023 Proposed	2023 Adopted	Increase/Decrease
SALARIES & WAGES-FULL TIME	\$ -	\$ 45,783	\$ 71,312	\$ 74,923	\$ 74,923	\$ 39,479	\$ 78,669	\$ 78,669	\$ 78,669	\$ 3,746
FICA / MEDICARE	\$ -	\$ 3,463	\$ 5,391	\$ 5,732	\$ 5,732	\$ 2,986	\$ 6,018	\$ 6,018	\$ 6,018	\$ 287
RETIREMENT-HYBRID	\$ -	\$ 3,320	\$ 4,821	\$ 5,248	\$ 5,248	\$ 2,885	\$ 6,348	\$ 6,348	\$ 6,348	\$ 1,101
SHORT TERM/LONG TERM DISABLT	\$ -	\$ 170	\$ 214	\$ 233	\$ 233	\$ 130	\$ 244	\$ 244	\$ 244	\$ 12
HEALTH INSURANCE	\$ -	\$ 4,214	\$ 9,030	\$ 9,030	\$ 9,030	\$ 6,020	\$ 9,030	\$ 9,030	\$ 9,030	\$ -
GROUP LIFE INSURANCE	\$ -	\$ 236	\$ 376	\$ 385	\$ 385	\$ 214	\$ 425	\$ 425	\$ 425	\$ 39
WORKERS COMP INSURANCE	\$ -	\$ 16	\$ 38	\$ 45	\$ 45	\$ 22	\$ 33	\$ 33	\$ 33	\$ (12)
OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,355	\$ 3,355	\$ 3,355	\$ 355
MARKETING & PROMOTION	\$ 22,500	\$ -	\$ 17,575	\$ 40,000	\$ 40,000	\$ 21,581	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
TOWN GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
TRANSFER TO CAPITAL PROJ FUNC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000
COUNTY CONTRIBUTIONS	\$ -	\$ 93,560	\$ 199,021	\$ 114,561	\$ 114,561	\$ 5,000	\$ 108,961	\$ 108,961	\$ 113,961	\$ (600)
<i>Rockingham County Fair</i>	\$ -	\$ 65,000	\$ 65,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
<i>Rockingham Historical Society</i>	\$ -	\$ 6,000	\$ 15,000	\$ 8,100	\$ 8,100	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	
<i>Elkton Downtown Revitalization</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
<i>Explore More Discovery Museum</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
<i>Arts Council of the Valley</i>	\$ -	\$ 22,560	\$ 22,560	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
<i>Shen Valley Regional Airport</i>	\$ -	\$ -	\$ 96,461	\$ 96,461	\$ 96,461	\$ -	\$ 96,461	\$ 96,461	\$ 96,461	
	\$ 22,500	\$ 150,762	\$ 307,778	\$ 253,156	\$ 253,156	\$ 78,318	\$ 357,084	\$ 357,084	\$ 712,084	\$ 458,927

APPARATUS REPLACEMENT FUND

The Board of Supervisors elected to create an Apparatus Replacement Fund for the replacement of emergency service vehicles. The purchase of major emergency response vehicles and equipment will no longer compete in the Capital Improvements Fund. Initially, the Board chose to fund the account with \$1.5M transfer from General Fund. The amount can fluctuate from year to year, depend on the budget constraints. However at least \$1.5M is needed to keep up with the apparatus replacement cycle.

The plan for apparatus is shown below:

Allocation	FY23	FY24	FY25	FY26	FY27	FY28	FY29
BRUSH TRUCK AND OTHERS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
FIRE ENGINE	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
AMBULANCE	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
LADDER TRUCK	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Purchase							
BRUSH TRUCK AND OTHERS	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
FIRE ENGINE		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000	
AMBULANCE	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
LADDER TRUCK			\$ 1,500,000				\$ 1,500,000

ASSET FORFEITURE FUND

In November 1990, the citizens of Virginia voted to adopt laws allowing local law enforcement agencies to benefit from the seizure of monies, property, and goods connected with the illegal distribution of narcotics. These laws made it possible for law enforcement agencies to receive the proceeds from the sale of items obtained in substantial connection with drug trafficking, and to have forfeited to them, for agency usage, certain seized items that could be used to promote law enforcement. Prior to the enactment of these new laws, all monies seized and received from the sale of forfeited items were handed over the State Literary Fund, now law enforcement agencies can use these funds to their advantage.

According to [§ 19.2-386.22](#) of the Code of Virginia, all money and property used in substantial connection with the manufacture, sale or distribution of an illegal narcotic can be seized by a law enforcement agency. Anything of value furnished or intended to be furnished in exchange for controlled substances can also be seized. Further, all money and property, real or personal, traceable to an exchange together with any interest or profits derived from the investment of money or property is subject to seizure.

With the enactment of these laws came the establishment of the Forfeited Asset Sharing Program. The Forfeited Asset Sharing Program is governed by [§ 19.2-386.1-14](#) of the Code of Virginia.

CHILDREN'S SERVICES ACT FUND

The Children's Services Act (CSA) (previously known as the Comprehensive Services Act) was passed by the 1992 General Assembly to develop a method to improve services for youth with emotional or behavioral problems and to control the escalating costs of residential care to State and local governments. The intent of the legislation was to create a collaborative system of services and funding that is child-centered, family focused and community-based. The CSA specifies children for whom access to funds and services is mandated or protected.

Staffing: All staff previously assigned to the Children's Services Act were moved to the Department of Social Services during the re-organization that took place in late FY20. The reorganization saved the County and City over \$200,000.

HARRISONBURG-ROCKINGHAM DISTRICT OF SOCIAL SERVICES

Harrisonburg Rockingham Social Services District has been a joint Harrisonburg and Rockingham County operation since legislation adopted in 1938 provided for the establishment of welfare agencies in each Virginia locality. Effective July 1, 1995, the jurisdictions of Harrisonburg and Rockingham County consolidated their social services departments, changing the name to Harrisonburg Rockingham Social Services District. The mission of the Harrisonburg Rockingham Social Services District is the promotion of self-reliance and protection of citizens through community-based services. Rockingham County Social Services is part of the Virginia Department of Social Services.

The Harrisonburg Rockingham Social Services District is divided into two broad program areas, Benefits and Services. The Benefits Program provides medical, financial, fuel and food stamp assistance to the citizens of Harrisonburg City and Rockingham County. These benefits can be paid from federal, state, and/or local funds. The Service Program provides the following services directly, or via purchase of service: Adoption, Adult Protective Services, Adult Services, Child Protective Services, Day Care Services, Employment Services, and Foster Care.

PUBLIC SCHOOLS

The School system follows a budgeting process similar to that of the County. School divisions are required to post the approved budget in line item form on the division's website per the Code of Virginia §22.1-93. The complete FY2022-2023 Adopted School Budget can be viewed on the Rockingham County Public Schools website.

SELF-INSURANCE FUND

The Self-Insurance Fund provides for fiscal management of the County and School Board health and dental insurance costs. The employer's share of health insurance costs and retiree healthcare liability costs are budgeted in departmental budgets, but this internal service fund accounts for the payment of claims, receives employee health insurance deductions and provides adequate reserves to mitigate increases in claims beyond those anticipated. The revenue for the fund comes primarily from employer contributions and employee deductions. Each employee has a deduction based on the level of coverage selected in the program. The County does not contribute to the employee's dental insurance coverage.

ECONOMIC DEVELOPMENT AUTHORITY

The Economic Development Authority (EDA) consists of seven (7) citizen members. The EDA reviews and approves industrial development bonds (tax exempt) issued in Rockingham County for specific purposes that are outlined in State Code.

LAKE SHENANDOAH STORMWATER CONTROL AUTHORITY

The Lake Shenandoah Stormwater Control Authority (LSSCA) was developed to address drainage issues in the area around Lake Shenandoah. On June 24, 2020, the LSSCA Board, made up of the same members as the Rockingham County Board of Supervisors, approved a fee structure as follows, \$0.04 due in December 2020, and \$0.08 per year divided in June and December starting 2021 and ending 2030. The fee is applied per square foot of rooftop area. The Board authorized staff to proceed with borrowing funds not to exceed \$2,850,000 for a 10-year term, and proceed with the purchase of property for the construction of a regional stormwater detention facility. The Board also directed that \$925K from the General Fund be applied toward the purchase of the property.

Revenue:

Acct Description	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
PREPAID STORMWATER FEES	\$ -	\$ -	\$ -	\$ -
STORMWATER FEES	\$ (356,566)	\$ (347,080)	\$ (360,324)	\$ (13,244)
PENALTIES	\$ (3,606)	\$ -	\$ -	\$ -
INTEREST	\$ (84)	\$ -	\$ -	\$ -
	\$ (360,256)	\$ (347,080)	\$ (360,324)	\$ (13,244)
FEDERAL GRANT	\$ -	\$ -	\$ (545,000)	\$ (545,000)
FUND RESERVE	\$ -	\$ -	\$ (400,000)	\$ (400,000)
	\$ (360,256)	\$ (347,080)	\$ (1,305,324)	\$ (958,244)

SOLID WASTE FUND

The Solid Waste Fund collects revenues and expenditures related to the operation of the County's Landfill and satellite container sites.

REVENUE

LOCAL REVENUE

Waste Collection & Disposal - This includes all fees collected from customers for the disposal of their waste. The Board of Supervisors change the residential waste from no charge under 1,000 pounds to no charge under 250.

Fee Schedule:

Commercial and Industrial	\$54 per ton
Construction and wood debris	\$60 per ton
Residential (Non County Residents)	\$54 per ton
Residential over 250 pounds (County Residents)	\$54 per ton
Residential under 250 pounds (County Residents)	No charge

City Disposal Fees - Charges collected from the disposal of waste originating in the City of Harrisonburg.

Sale of Equipment - Proceeds from the sale equipment no longer used by the Solid Waste Fund.

Sale of Recyclables -Other- Revenue from the sale of recycled items collected at the landfill and container sites.

Sale of Processed Gas - Revenue collected from methane gas that is generated at the landfill that is transported and used as heating fuel for commercial enterprises.

Carbon Credits - Revenue from the sale of carbon credits. Through the burning of methane gas from the operation of the landfill, the County earns carbon credits. These carbon credits can be sold on the secondary market.

Interest on Investments - Revenue earned from the deposited cash of the Solid Waste Fund.

Miscellaneous Revenue - Consist of funds received that cannot be categorized into any of the other sources of local revenue.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
INTEREST ON INVESTMENTS	\$ (200,952)	\$ (232,327)	\$ (46,793)	\$ (50,000)	\$ (50,000)	\$ -
WASTE COLLECTION & DISPOSAL	\$ (6,027,546)	\$ (5,991,978)	\$ (5,959,102)	\$ (6,150,000)	\$ (6,800,000)	\$ (650,000)
CITY DISPOSAL FEES	\$ (539,799)	\$ (527,240)	\$ (561,576)	\$ (530,000)	\$ (530,000)	\$ -
CHARGES FOR OTHER PERS SERV	\$ (53)	\$ -	\$ -	\$ -	\$ -	\$ -
SALE OF EQUIPMENT	\$ (3,050)	\$ (1,048)	\$ -	\$ -	\$ -	\$ -
SALE OF RECYCLABLES-OTHER	\$ (121,623)	\$ (99,661)	\$ (180,807)	\$ (60,000)	\$ (80,000)	\$ (20,000)
SALE OF PROCESSED GAS	\$ (499,023)	\$ -	\$ -	\$ -	\$ -	\$ -
CARBON CREDITS	\$ -	\$ (92,921)	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ -	\$ -	\$ 57,275	\$ -	\$ -	\$ -
	\$ (7,392,045)	\$ (6,945,174)	\$ (6,691,002)	\$ (6,790,000)	\$ (7,460,000)	\$ (670,000)

STATE REVENUE

Litter Control - Money received from a state of Virginia grant.

Plastic Pest Container Grant - Money received from a state of Virginia grant.

Other State Funds - Miscellaneous money received from the state of Virginia.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
LITTER CONTROL	\$ (75,918)	\$ (20,926)	\$ (23,753)	\$ (20,000)	\$ (33,750)	\$ (13,750)
	\$ (75,918)	\$ (20,926)	\$ (23,753)	\$ (20,000)	\$ (33,750)	\$ (13,750)

FUND RESERVE

Fund reserves are typically used as a budgeting tool. Fund reserves are only used for one-time capital items in order to reduce the burden on service revenue for items that will not cause a deficit in the next fiscal year.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
FUND RESERVE	\$ -	\$ -	\$ -	\$ 762,562	\$ (1,918,471)	\$ (2,681,033)
	\$ -	\$ -	\$ -	\$ 762,562	\$ (1,918,471)	\$ (2,681,033)

EXPENDITURES

Solid Waste Expenditures are broken down into five departments. Refuse Collection & Recycling records all expenditures at the Rockingham County Container Sites. Rockingham County operates and maintains refuse and recycling collection sites at Bergton, Elkton, Mauzy, Waggy's Creek and Grottoes. Refuse Disposal records all expenditures to operate and maintain the Rockingham County Landfill. Landfill Gas Utilization records all expenditures to operate and maintain the system that flares and/or processes the methane gas at the landfill. The Transfer Department is the department that transfers funds to the Landfill Capital Projects Fund. The Landfill Capital Projects Fund is used to keep record of very large ongoing capital projects until completion. The Debt Service department records all debt payments made by the Solid Waste Fund for loans and bonds.

Acct Number	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
Total for 04203 REFUSE COLLECTION	\$ 615,301	\$ 903,586	\$ 883,680	\$ 1,129,178	\$ 959,418	\$ (169,760)
Total for 04204 REFUSE DISPOSAL:	\$ 5,292,752	\$ 6,494,679	\$ 4,566,430	\$ 3,574,832	\$ 7,118,287	\$ 3,543,455
Total for 04205 LANDFILL GAS UTILIZA	\$ 159,153	\$ 156,908	\$ 141,227	\$ 124,300	\$ 124,850	\$ 550
Total for 09501 DEBT SERVICE-COUNT	\$ 433,505	\$ 407,916	\$ 373,599	\$ 1,219,128	\$ 1,209,666	\$ (9,462)
Department: TOTAL SOLID WASTE FU	\$ 7,835,471	\$ 7,963,089	\$ 5,964,936	\$ 6,047,438	\$ 9,412,221	\$ 3,364,783

WATER AND SEWER FUND

REVENUE

LOCAL REVENUE

Monthly Water Charges - This category includes all monthly fees charged to customers for the usage of the County's water service.

Water and Sewer Fund Water	Rate
Minimum- 4,000 gallons	\$15.00
Over 4,000 gallons	\$4.00

Monthly Sewer Charges - This category includes all monthly fees charged to customers for the usage of the County's sewer service.

Water and Sewer Fund Sewer	Rate
Minimum- 1,000 gallons	\$7.00
Over 1,000 gallons	\$5.40

Connection Fees - One-time fees paid by customers for the right to connect to the County's water and sewer system. These fees include the actual costs associated with connecting a customer to the services.

Meter Size	Water Connection Fee	Hook Up Charge	Sewer Connection Fee
3/4"	\$ 2,650	\$ 625	\$ 5,300
1"	\$ 6,600	\$ 1,575	\$ 13,225
1 1/2"	\$ 13,225	\$ 3,175	\$ 26,450
2"	\$ 21,175	\$ 5,075	\$ 42,325
3"	\$ 42,325	\$10,125	\$ 84,650
4"	\$ 66,125	\$15,800	\$132,250
6"	\$132,250	\$31,625	\$264,500
8"	\$198,375	\$47,450	\$396,750
10"	\$331,000	\$78,650	\$661,250
12"	\$397,325	\$94,300	\$793,500

Interest Income - Revenue earned from the deposited cash of the Water/Sewer Fund.

Charges for other personnel service - Income from services provided by Water/Sewer Fund employees to other organizations, mainly Rockingham County Schools. Services include lift station checks at East Rockingham High School as well as wastewater sampling analysis conducted at Lacey Springs Elementary.

Payment from Mt Crawford - Fees paid by the Town of Mount Crawford for operation, maintenance and meter reading services performed by Water/Sewer Fund employees.

Payment from Schools - Charges paid by Rockingham County Schools for operation and maintenance performed by Water/Sewer Fund employees on School water/sewer equipment .

Payment from Lilly Subdivision - Charges paid by Lilly Subdivision Sanitary District for repair, maintenance and other services performed by Water/Sewer Fund employees.

Payment from Countryside - Charges paid by Countryside Sanitary District for repair, maintenance and other services performed by Water/Sewer Fund employees.

Payment from Smith Creek - Charges paid by Smith Creek Water & Waste Authority for repair, maintenance and other services performed by Water/Sewer Fund employees.

Miscellaneous Revenue - Consist of funds received that cannot be categorized into any of the other sources of local revenue.

Sale of Property - Proceeds from the sale of real or personal property no longer used by the Water and Sewer Fund.

Excess Tap Fees - One-time fees paid by customers for the right to connect to the County's water and sewer system. These are the fees that are paid above and beyond the actual cost to connect a customer to the services.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted
INTEREST ON INVESTMENTS	\$ (325,426)	\$ (305,593)	\$ (38,290)	\$ (60,000)	\$ (40,000)
MONTHLY WATER CHARGES	\$ (3,292,453)	\$ (3,438,944)	\$ (3,516,437)	\$ (3,700,000)	\$ (4,000,000)
MONTHLY SEWER CHARGES	\$ (4,046,419)	\$ (4,031,310)	\$ (4,086,581)	\$ (4,300,000)	\$ (4,500,000)
CONNECTION FEES	\$ (106,664)	\$ (50,294)	\$ (107,669)	\$ (600,000)	\$ (600,000)
INTEREST INCOME	\$ (2,885)	\$ (10,272)	\$ (6,675)	\$ (10,000)	\$ (7,500)
CHARGES FOR OTHER PERS SERV	\$ (8,140)	\$ (8,986)	\$ (13,509)	\$ (10,000)	\$ (10,000)
PAYMENT FROM MT CRAWFORD	\$ (38,787)	\$ (41,513)	\$ (41,540)	\$ (35,000)	\$ (35,000)
PAYMENT FROM SCHOOLS	\$ (16,164)	\$ (16,434)	\$ (16,997)	\$ (14,000)	\$ (16,000)
PAYMENT FROM LILLY SUBDIVISION	\$ (6,438)	\$ (15,307)	\$ (12,739)	\$ (6,000)	\$ (3,000)
PAYMENT FROM COUNTRYSIDE	\$ (3,658)	\$ (6,621)	\$ (2,374)	\$ (3,000)	\$ (2,500)
PAYMENT FROM SMITH CREEK	\$ (47,071)	\$ (45,326)	\$ (28,095)	\$ (50,000)	\$ (40,000)
SALE OF PROPERTY	\$ (2,652)	\$ (5,399)	\$ (5,016)	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ (4,557)	\$ (24,322)	\$ (1,550,838)	\$ -	\$ -
EXCESS TAP FEES	\$ (1,226,636)	\$ (1,328,931)	\$ (2,584,056)	\$ -	\$ -
	\$ (9,127,949)	\$ (9,329,251)	\$ (12,010,816)	\$ (8,788,000)	\$ (9,254,000)

Lake Shenandoah borrowed funds from the Water/Sewer fund in 2020. The principal and interest payment are captured in the revenue accounts below.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
LAKE SHEN & GF PRINCIPAL PAYMEI	\$ -	\$ -	\$ -	\$ (248,607)	\$ (1,092,919)	\$ (844,312)
LAKE SHEN & GF INTEREST PAYMEN	\$ -	\$ -	\$ -	\$ (85,500)	\$ (168,609)	\$ (83,109)
	\$ -	\$ -	\$ -	\$ (334,107)	\$ (1,261,528)	\$ (927,421)

FUND RESERVE

Fund reserves are typically used as a budgeting tool. Fund reserves are only used for one-time capital items in order to reduce the burden on service revenue for items that will not cause a deficit in the next fiscal year.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
FUND RESERVE	\$ -	\$ -	\$ -	\$ (1,193,386)	\$ (3,154,719)	\$ (1,961,333)
	\$ -	\$ -	\$ -	\$ (1,193,386)	\$ (3,154,719)	\$ (1,961,333)

EXPENDITURES

Expenditures for the Water and Sewer Fund are broken down into three departments. Water and Sewer Distribution which is the department that records all expenditures incurred transporting water and sewer service throughout the service area. This includes payments made to the Harrisonburg Rockingham Regional Sewer Authority (HRRSA). Expenditures for the construction and repair/maintenance of water and sewer lines are also recorded in this department. The Water Treatment department records all expenditures for operating and maintaining Rockingham County's water plant. The Debt Service department records all debt payments paid for loans and bonds of the Water and Sewer Fund. The Water and Sewer Fund's payments for the share of debt service from HRRSA is also included.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
WATER & SEWER DISTRIBUTION EXP	\$ 4,562,969	\$ 7,206,512	\$ 5,881,933	\$ 6,416,555	\$ 8,753,882	\$ 2,337,327
WATER TREATMENT EXPENDITURES	\$ 529,892	\$ 533,980	\$ 600,071	\$ 711,738	\$ 1,792,012	\$ 1,080,274
DEBT SERVICE-COUNTY	\$ 2,188,014	\$ 2,208,766	\$ 2,256,069	\$ 3,187,200	\$ 3,124,353	\$ (62,847)
WATER & SEWER UTILITY FUND	\$ 7,280,874	\$ 9,949,257	\$ 8,738,072	\$ 10,315,493	\$ 13,670,247	\$ 3,354,754

SMITH CREEK WATER & WASTE AUTHORITY

REVENUE

LOCAL REVENUE

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/Decrease
INTEREST ON INVESTMENTS	\$ (1,104)	\$ (4,449)	\$ (453)	\$ -	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (166,446)	\$ (177,274)	\$ (225,460)	\$ (229,842)	\$ (244,690)	\$ (14,848)
MONTHLY SEWER CHARGES	\$ (208,998)	\$ (220,384)	\$ (273,122)	\$ (330,000)	\$ (300,000)	\$ 30,000
CONNECTION FEES	\$ (15,456)	\$ (11,960)	\$ (2,605)	\$ (46,000)	\$ (46,000)	\$ -
INTEREST INCOME	\$ (502)	\$ (668)	\$ (1,161)	\$ (500)	\$ (500)	\$ (0)
MISCELLANEOUS REVENUE	\$ (50)	\$ (125)	\$ (92,520)	\$ -	\$ -	\$ -
EXCESS TAP FEES	\$ (242,144)	\$ (227,240)	\$ -	\$ -	\$ -	\$ -
	\$ (634,699)	\$ (642,101)	\$ (595,321)	\$ (606,342)	\$ (591,190)	\$ 15,152

Monthly Water Charges - This category includes all monthly fees charged to customers for the usage of the Smith Creek's water service.

Smith Creek Water	Rate
Minimum- 4,000 gallons	\$20.00
Over 4,000 gallons	\$ 4.00

Monthly Sewer Charges - This category includes all monthly fees charged to customers for the usage of the Smith Creek's sewer service.

Smith Creek Sewer	Rate
Minimum- 4,000 gallons	\$30.00
Over 4,000 gallons	\$ 6.00

Connection Fees - One-time fees paid by customers for the right to connect to Smith Creek's water and sewer system. These fees include the actual costs associated with connecting a customer to the services.

Interest Income - Revenue earned from the deposited cash of the Smith Creek Water & Waste Authority.

Miscellaneous Revenue - Consist of funds received that cannot be categorized into any of the other sources of local revenue.

Excess Tap Fees - One-time fees paid by customers for the right to connect to Smith Creek's water and sewer system. These are the fees that are paid above and beyond the actual cost to connect a customer to the services.

EXPENDITURES

The Utilities Department records all expenditures to operate and maintain the Smith Creek Water & Waste Authority system. This includes maintenance of the water and sewer lines and payments to the City of Harrisonburg for the purchase of potable water. The Debt Service department records all debt payments made by the Smith Creek Water & Waste Authority for loans and bonds.

Staffing: The staffing that is used to operate the County Water and Sewer system is the same staffing that operates the Authority. The Public Works department charges the Authority for supplies and maintenance.

LILLY SUBDIVISION SANITARY DISTRICT

REVENUE

LOCAL REVENUE

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/Decrease
INTEREST ON INVESTMENTS	\$ -	\$ (288)	\$ (65)	\$ -	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (33,109)	\$ (36,489)	\$ (38,837)	\$ (30,450)	\$ (30,950)	\$ (500)
CONNECTION FEES	\$ -	\$ (8,646)	\$ (3,450)	\$ -	\$ -	\$ -
INTEREST INCOME	\$ (48)	\$ (37)	\$ (40)	\$ -	\$ -	\$ -
EXCESS TAP FEES	\$ -	\$ (11,004)	\$ (11,550)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ 21	\$ -	\$ (15,000)	\$ -	\$ -	\$ -
	\$ (33,135)	\$ (56,464)	\$ (68,941)	\$ (30,450)	\$ (30,950)	\$ (500)

Monthly Water Charges - This category includes all monthly fees charged to customers for the usage of the Lilly Sanitary District's water service.

Usage	Rate
Minimum- 4,000 gallons	\$40.00
4,000- 8,000 gallons	\$10.00
Over 8,000 gallons	\$15.00

Interest Income - Revenue earned from the deposited cash of the Lilly Sanitary District.

EXPENDITURES

The Utilities department records all expenditures to operate and maintain the Lilly Sanitary District water system. This includes maintenance of the water lines and payments to the City of Harrisonburg for the purchase of potable water. The Debt Service Department records all debt payments made by the Lilly Sanitary District for loans and bonds.

Staffing: The staffing that is used to operate the County Water and Sewer system is the same staffing that operates the District. The Public Works department charges the District for supplies and maintenance.

COUNTRYSIDE SANITARY DISTRICT

REVENUE

During the FY22 budget process the Countryside Sanitary District and the County Board of Supervisors worked to remove the real estate tax rate of \$0.29 per \$100 for the Countryside residents. They voted to have the funding transferred from the Water and Sewer fund to the District in order to pay off the District's debt. FY2023 is year two of the new rate structure.

LOCAL REVENUE

Real Estate Tax – The County eliminated the real estate tax in fiscal year 2022.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
RE TAXES	\$ (4,839)	\$ (4,870)	\$ (4,870)	\$ -	\$ -	\$ -
RE TAXES	\$ (4,258)	\$ (4,542)	\$ (4,870)	\$ -	\$ -	\$ -
RE TAXES 2017 - FIRST BILLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RE TAXES - DEL	\$ (660)	\$ (612)	\$ (328)	\$ -	\$ -	\$ -
PENALTIES	\$ (66)	\$ (133)	\$ (61)	\$ -	\$ -	\$ -
INTEREST	\$ (3)	\$ (6)	\$ (0)	\$ -	\$ -	\$ -
	\$ (9,826)	\$ (10,163)	\$ (10,130)	\$ -	\$ -	\$ -

Monthly Water Charges - This category includes all monthly fees charged to customers for the usage of the Countryside Sanitary District's water service.

Countryside Sanitary District	Rate
Minimum- 5,000 gallons	\$50.00
Over 5,000 gallons	\$10.00

Interest Income - Revenue earned from the deposited cash of the Countryside Sanitary District.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
INTEREST ON INVESTMENTS	\$ (446)	\$ (294)	\$ (10)	\$ -	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (4,719)	\$ (4,749)	\$ (4,951)	\$ (10,535)	\$ (10,350)	\$ 185
xsfr from water sewer	\$ -	\$ -	\$ -	\$ (70,000)	\$ -	\$ 70,000
INTEREST INCOME	\$ (4)	\$ (2)	\$ (3)	\$ -	\$ -	\$ -
	\$ (5,169)	\$ (5,046)	\$ (4,964)	\$ (80,535)	\$ (10,350)	\$ 70,185

EXPENDITURES

The Utilities department records all expenditures to operate and maintain the Countryside Sanitary District water system. This includes maintenance of the water lines and payments to the Town of Bridgewater for the purchase of potable water. The Debt Service department records all debt payments made by the Countryside Sanitary District for loans and bonds.

Staffing: The staffing that is used to operate the County Water and Sewer system is the same staffing that operates the District. The Public Works department charges the District for supplies and maintenance.

PENN LAIRD SEWER AUTHORITY

REVENUE

LOCAL REVENUE

Monthly Water Charges - This category includes all monthly fees charged to customers for the usage of the Penn Laird Sewer Authority's sewer service.

Penn Laird Sewer Authority	Rate
Minimum- 1,000 gallons	\$ 6.00
Over 1,000 gallons	\$ 5.15

Interest Income - Revenue earned from the deposited cash of the Penn Laird Sewer Authority.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
INTEREST ON INVESTMENTS	\$ (835)	\$ (537)	\$ (21)	\$ -	\$ -	\$ -
MONTHLY SEWER CHARGES	\$ (15,188)	\$ (17,926)	\$ (15,861)	\$ (16,000)	\$ (17,000)	\$ (1,000)
INTEREST INCOME	\$ (74)	\$ (77)	\$ (82)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (16,097)	\$ (18,540)	\$ (15,964)	\$ (16,000)	\$ (17,000)	\$ (1,000)

FUND RESERVE

Fund reserves are typically used as a budgeting tool. Fund reserves are only used for one-time capital items in order to reduce the burden on service revenue for items that will not cause a deficit in the next fiscal year.

Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	Increase/ Decrease
FUND RESERVE	\$ -	\$ -	\$ -	\$ (13,217)	\$ (12,152)	\$ 1,065
	\$ -	\$ -	\$ -	\$ (13,217)	\$ (12,152)	\$ 1,065

EXPENDITURES

The Utilities department records all expenditures to operate and maintain the Penn Laird Sewer Authority sewer system. This includes repairs and maintenance of the sewer lines. The Debt Service department records all debt payments made by the Penn Laird Sewer Authority for loans and bonds.

Staffing: The staffing that is used to operate the County Water and Sewer system is the same staffing that operates the Authority. The Public Works department charges the Authority for supplies and maintenance.

POSITION CONTROL CHART

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Animal Control	ANIMAL CNTRL OFFICER	2	2	2	2	2	0
Animal Control Total		2	2	2	2	2	0
Board of Supervisors	SUPERVISOR	5	5	5	5	5	0
Board of Supervisors Total		5	5	5	5	5	0
Central Garage	AUTOMOTIVE TECH	1	1	1	1	1	0
	LEAD AUTOMOTIVE TECH	1	1	1	1	1	0
Central Garage Total		2	2	2	2	2	0
Circuit Court	LAW CLERK	1	1	1	1	1	0
	LEGAL SECRETARY	2	2	2	2	2	0
Circuit Court Total		3	3	3	3	3	0
Clerk of Circuit Court	ASST CHIEF DPTY III	0	0	0	0	0	0
	CHIEF DEPUTY CLERKII	1	1	1	1	1	0
	CLERK OF COURT	1	1	1	1	1	0
	DEPUTY CLERK I	8	8	8	9	10	1
	DEPUTY CLERK III	1	1	1	1	1	0
	PASSPORT CLERK	0	0	1	2	2	0
	SENIOR CLERK TYPIST	3	3	3	3	3	0
	SENIOR DEPUTY CLERK	1	1	1	1	1	0
Clerk of Circuit Court Total	Clerk of Circuit Court Total	15	15	16	18	19	1
Commissioner of Revenue	APPRAISER I	2	2	3	2	2	0
	APPRAISER II	1	1	0	0	0	0
	CHIEF DEP COM OF REV	1	1	1	1	1	0
	COMM OF THE REVENUE	1	1	1	1	1	0
	DEPUTY I	2	2	1	1	1	0
	DEPUTY III	2	2	2	2	2	0
	DEPUTY IV	2	2	2	1	1	0
	GIS SPEC/MAP/ASSESOR	1	1	1	0	0	0
	LEAD PERSONAL PROPERTY	0	0	0	1	1	0
	OFFICE ASSISTANT	3	3	4	4	4	0
	REAL ESTATE ASSESSOR	0	0	0	1	1	0
	REAL ESTATE LEAD	0	0	0	1	1	0
Commissioner of Revenue Total		15	15	15	15	15	0
Commonwealth Attorney	ADMINISTRATIVE ASST	2	2	2	2	2	0
	ATTORNEY I CNTY FUND	1	1	1	1	1	0
	ATTORNEY I COMP BRD	6	6	6	6	6	0
	ATTORNEY IV COMP BRD	1	1	1	1	1	0
	ATTY- DOM VIOL GRANT	1	1	1	1	1	0
	Body Worn Camera Attorney		1	1	1	1	0
	CAREER PROSECUTOR	1	1	1	1	1	0
	COMMWEALTH'S ATTRNY	1	1	1	1	1	0
	DOMESTIC VIOL. COORD	1	1	1	1	1	0
	JUV JSTC CAR ATT CB	1	1	1	1	1	0
	JUV JUSTC SEC A (CB)	0	0	0	0	0	0
	PARALEGAL ASSIST CB	3	3	3	3	3	0
	SECRETARY (CB)	3	3	3	3	3	0
	VICTIM WTNS ADVOCATE	1	1	1	1	1	0
	VICTIM WTNS ASST	1	1	1	1	1	0
	VICTIM WTNS DIRECTOR	1	1	1	1	1	0
Commonwealth Attorney Total		24	25	25	25	25	0

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Executive Administration	ASST COUNTY ADMIN	1	1	1	1	1	0
	COUNTY ADMINISTRATOR	1	1	1	1	1	0
Executive Administration Total		2	2	2	2	2	0
Facilities Maintenance	CUSTODIAN	10	10	10	12	12	0
	FACILITIES MANAGER	1	1	1	1	1	0
	LEAD CUSTODIAN	1	1	1	1	1	0
	MAINT TECHNICIAN	3	3	4	4	5	1
	MAINT TECHNICIAN II	2	2	1	1	1	0
	MAINTENANCE SUPERVSR	1	1	1	1	1	0
	ADMIN ASSISTANT	0	0	0	0	1	1
Facilities Maintenance Total		18	18	18	20	22	2
Finance	ACCOUNTING TECH II	3	3	3	3	3	0
	ACCOUNTING TECH I	0	1	1	1	1	0
	ACCOUNTANT	0	1	1	1	1	0
	ADMINISTRATIVE ASST	1	0	0	0	0	0
	DPTY FINANCE DIR	1	0	0	0	1	1
	ASST CO ADMIN/DIR OF FIN	1	1	1	1	1	0
	PAYROLL SPECIALIST	3	3	2	2	2	0
	PAYROLL SUPERVISOR	1	1	1	1	1	0
	SENIOR ACCOUNTANT	1	1	1	1	1	0
Finance Total		11	11	10	10	11	1
Fire & Rescue	ACCT TECHNICIAN II	1	1	1	1	1	0
	ADMIN ASSISTANT	1	1	1	1	1	0
	ASST. FIRE MARSHAL	0	0	0	0	0	0
	CAPTAIN STATION	7	7	7	7	8	1
	CHIEF FIRE & RESCUE	1	1	1	1	1	0
	CPT DEP FIRE MARSHAL	0	0	0	0	0	0
	DEPUTY CHIEF (F&R)	1	1	1	1	1	0
	EMS CAPTAIN	0	1	0	0	0	0
	EMS DIVISION CHIEF	0	0	1	1	1	0
	FIRE & LIFE SAFETY DIV CHIEF	0	0	1	1	1	0
	FIRE & LIFE SAFETY TECH	0	0	0	1	1	0
	F&R TECHIII AFTER0706	1	1	0	0	0	0
	FIRE & RESCUE TECH I	7	7	18	25	39	14
	FIRE&RESCUE TECH II	37	37	30	29	29	0
	FR TECH1 24AFTER0706	4	4	6	5	5	0
	FR TECHII 24AFTR0706	1	1	7	5	5	0
	LT ASST FIRE MASHAL	0	0	1	1	1	0
	LT FIRE & LIFE SAFETY	0	0	0	1	1	0
	LT FIRE MARSHAL	1	1	0	0	0	0
	LT. PUBLIC EDUC OFCR	1	1	1	0	0	0
	LT. STATION	8	8	8	8	10	2
	LT. TRAINING OFFICER	2	2	1	1	1	0
	LT. TRAINING OFF EMS	0	0	1	1	1	0
	LT. TRAINING OFF FIRE	0	0	1	1	1	0
	LT/INSTR/MAS VO TECH	1	1	1	1	1	0
	MASTER F&R TECH	7	7	9	9	9	0
	PUBLIC FIRE & SAFETY TECH	1	1	1	0	0	0

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
	SAFER GRANT TECH I	9	9	4	0	0	0
	SAFER GRANT TECH II	0	0	0	4	4	0
	TRAINING BATTL CHIEF	1	1	0	0	0	0
	TRAINING CAPTAIN	0	0	1	0	0	0
	TRAINING DIVISION CAPTAIN	0	1	0	0	0	0
	TRAINING DIVISION CHIEF	0	0	0	1	1	0
	BATTALION CHIEF	0	0	0	0	1	1
	EAST SIDE BATALION CHIEF	1	1	1	1	1	0
	WEST SIDE BATALION CHIEF	1	1	1	1	1	0
Fire & Rescue Total	Fire & Rescue Total	94	96	105	108	126	18
Human Resources	ADMIN ASSISTANT	1	1	1	1	1	0
	BENEFIT SPECIALIST	1	1	1	1	1	0
	DIRECTOR OF HR	1	1	1	1	1	0
	HR SUPERVISOR	1	1	1	1	1	0
	RECEPTIONIST II	1	1	1	1	1	0
Human Resources Total		5	5	5	5	5	0
Information Technology	ADMINISTRATIVE ASST	1	1	1	1	1	0
	DATA ANALYST*(now in CrT Sv)	1	0	0	0	0	0
	DEPTY DIRTOR OF TECH	1	1	1	1	1	0
	DIRECTOR TECHNOLOGY	1	1	1	1	1	0
	IT BUSINESS ANALYST	1	1	1	1	1	0
	LEAD PC TECH	1	1	1	1	1	0
	PC NETWORK TECH	3	3	2	2	3	1
	SECURITY TECHNICIAN	0	0	1	1	0	-1
	SECURITY ANALYST	0	0	0	0	1	1
	SENIOR SYSTEM ANLYST	1	1	1	1	1	0
	SOFTWARE/RECORDS ANLYS*	1	1	1	1	1	0
	SR PROGRAM/ANALYST	0	0	0	0	0	0
	SYSTEMS ANALYST	2	2	2	2	2	0
	TECH TRAIN COORDNTR	0	0	0	0	0	0
	WEB DEVELOPER	0	0	0	0	0	0
Information Technology Total		13	12	12	12	13	1
Jail	CAPTAIN JAIL	1	1	1	1	1	0
	CENTL CONTROL DEPUTY	3	3	3	3	3	0
	CIVIL DEPUTY	0	0	0	0	0	0
	COOK (CB)	2	2	2	2	2	0
	COOK (CB) SUPERVISOR	1	1	1	1	1	0
	COOK (COUNTY)	2	2	2	2	2	0
	CORR OFF COURT SEC	0	0	0	0	0	0
	CORR OFFCR CORPORAL	5	5	5	5	5	0
	CORR OFFCR LIDS TECH	1	1	1	1	1	0
	CORRECTIONAL OFFICER	59	59	59	59	60	1
	CORRECTIONAL OFFR CF	0	0	0	0	0	0
	CS/TRANS CORPORAL	1	1	1	1	1	0
	CSTRANSPO RT SERGEANT	1	1	1	1	1	0
	DEPUTY COURT SEC/TRA	14	16	16	16	16	0
	MAINTENANCE TECHNICIAN	1	1	1	1	1	0
	MAINTENANCE TECHNICIAN	1	1	1	1	1	0
	JAIL LIEUTENANT	2	2	2	2	2	0
	JAIL PHYSICIAN	1	1	1	1	1	0
	JAIL RECORDS DEPUTY	2	2	2	2	2	0
	JAIL SERGEANT	6	6	6	6	6	0
Jail Total	Jail Total	103	105	105	105	106	1

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
Landfill	ADMINISTRATIVE ASST	1	1	1	1	1	0
	ASST LANDFILL MGR	0	0	1	1	1	0
	ENGINEERING TECH	1	1	0	0	1	1
	HEAVY EQUIP OPERATOR	2	2	2	3	1	-2
	HEAVY EQUIP OPERATOR II	5	5	7	6	9	3
	LANDFILL MANAGER	1	1	1	1	1	0
	LANDFILL WORKER	5	5	5	5	6	1
	LEAD EQUIP OPERATOR	1	1	1	1	1	0
	MECHANIC	1	1	1	1	1	0
	SITE CONTAINER OPR	0	0	0	0	0	0
SCALE OPERATOR	2	2	2	2	2	0	
Landfill Total		19	19	21	21	24	3
Legal Services	ASST COUNTY ATTORNEY	2	3	3	4	4	0
	COUNTY ATTORNEY	1	1	1	1	1	0
	EXECUTIVE ASSISTANT	2	2	2	3	3	0
Legal Services Total		5	6	6	8	8	0
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	1	0
	ATHLETIC TECHNICIAN	2	2	2	2	2	0
	ATHLTC PROGRAM SUPVR	0	0	0	0	0	0
	CHILDCARE COORD	2	2	2	2	2	0
	CHILDCARE SUPERVISOR	0	0	0	0	1	1
	COMMUNITY CNTR COORD	1	1	1	1	0	-1
	SOCIAL MEDIA & REC COORD	0	0	0	0	1	1
	DIRECTOR PARKS & REC	1	1	1	1	1	0
	MAINTENANCE TECH	0	1	2	2	2	0
	PARK GRNDS & TURF SUPV	0	0	1	1	1	0
	PARK MANAGER	1	1	1	1	1	0
	REC PROGRAM SUPERVSR	1	1	1	1	0	-1
	REC PROGRAMMER	1	1	1	1	1	0
Parks & Recreation Total		10	11	13	13	13	0
Public Works	BILLING TECHNICIAN	1	1	1	1	1	0
	CIVIL ENGINEER	1	1	1	1	0	-1
	DEPUTY DIRECTOR - PW	0	0	0	1	1	0
	DIRECTOR PUBLICWORKS	1	1	1	1	1	0
	GIS TECHNICIAN	1	1	1	1	1	0
Public Works Total		4	4	4	5	4	-1
Recycling/Refuse	REFUSE/RECYL COORD	1	0	0	0	0	0
	RECYCLING SUPERVISOR				1	1	0
	RECYCLING TECH	1	1	1	0	0	0
	LANDFILL DRIVER	1	1	1	1	1	0
	SITE CONTAINER OPR	5	5	5	5	5	0
	TRUCK DRIVER	2	2	3	3	4	1
Recycling/Refuse Total		10	9	10	10	11	1
Registrar	DEPUTY REGISTRAR	1	1	1	1	2	1
	REGISTRAR	1	1	1	1	1	0
Registrar Total		2	2	2	2	3	1
Sheriff's Office	ANALYST DRG TSK FRCE	1	1	1	1	1	0
	CAPTAIN PATROL	1	1	1	1	1	0
	CC CLERK I	1	1	1	1	1	0
	CITAC OFFICER	1	1	1	1	1	0
	CIVIL DEPUTY	4	4	4	4	4	0
	CORPORAL	5	5	4	4	4	0
	CPTN INVESTIGATIONS	1	1	1	1	1	0

Department	Position	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	Change
	DATA SUPPORT COORD	1	1	0	0	0	0
	DEPTY SHERIFF/SCHOOL	5	5	2	2	2	0
	DS PATROL DEPUTY	25	25	31	31	31	0
	DEPUTY SHERIFF	0	0	5	5	5	0
	EXECUTIVE SECRETARY	1	1	1	1	1	0
	INVESTIGATOR	8	8	9	9	9	0
	INVESTIGATOR RUSH DTF	3	3	0	0	0	0
	LIEUTENANT PATROL	1	1	2	2	2	0
	LT- INVESTIGATIONS	1	1	1	1	1	0
	MAJOR	1	1	1	1	1	0
	PATROL DEPUTY	0	0	3	3	4	1
	PATROL DEPUTY COUNTY	0	0	1	1	1	0
	PCA	4	4	4	4	4	0
	PCA ASSISTANT	1	1	1	1	1	0
	PCA SUPERVISOR	1	1	1	1	1	0
	RECORDS CLERK	2	2	2	2	2	0
	SECRETARY-SHERIFF OFFICE	0	0	1	1	1	0
	SERGEANT	6	6	5	5	5	0
	SHERIFF	1	1	1	1	1	0
	SOU DEPUTY L9	5	5	1	6	6	0
	SRG CIVIL PROCESS	1	1	1	1	1	0
	TRAINING COORDINATOR	1	1	1	1	1	0
	Sheriff's Office Total	82	82	87	92	93	1
Treasurer	CHF DPTY 1 TREASURER	1	1	1	1	2	1
	DEPUTY CLERK II	2	2	2	1	1	0
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK IV	1	1	1	1	1	0
	OFFICE ASST/DPTY CLK I (CO)	1	1	1	2	2	0
	TREASURER	1	1	1	1	1	0
Treasurer Total		7	7	7	7	8	1
Utilities	ASST PUMP STATION	1	1	0	0	0	0
	CONSTRUCTION INSPCTR	1	1	1	1	1	0
	CREW LEADER	3	3	2	3	3	0
	OPERATIONS MANAGER	1	1	1	1	1	0
	PUMP STATION TECH	1	2	3	3	3	0
	SNR CONSTRUCTION INSP	0	0	0	0	1	1
	TREATMENT OP MANAGER	1	1	1	1	1	0
	UTILITY WORKER	5	5	6	6	6	0
	UTILTS MAIN PLANNER	1	1	1	1	1	0
	WATER METER TECH	1	1	1	1	1	0
	WATERWORKS OPERATOR I	2	2	2	2	2	0
Utilities Total		17	18	18	19	20	1
Grand Total		505	514	530	547	580	33

GLOSSARY

Adoption of Budget – A formal action by the Board of Supervisors, which sets the spending priorities and limits for the fiscal year.

Budget – A financial plan for a specified period (fiscal year), matching all planned revenues and expenditures/expenses with various municipal services.

Balanced Budget - A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital resources (other than those financed by proprietary funds and trust funds).

Component Unit – Legally separate organization for which the elected officials of the primary government are financially accountable.

Debt Service –A County’s obligation to pay the principle and interest of all bonds and other debt instruments according to pre-determined payment schedule.

Department – A major functional component of the County, which indicates overall management responsibility of an operation.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

Estimated Revenue – The amount of projected revenue to be collected during the fiscal year.

Expenditure – This term refers to the outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid.

Fiscal Year – The time period designated by the County signifying the beginning and ending period for recording financial transactions. Rockingham County has specified July 1st to June 30th as its fiscal year.

Fund – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

General Fund - The primary location of all financial activity associated with the ordinary operations of County government. Most taxes are accrued into this fund and transfers are made to the School, Debt Service, and Capital Projects funds as appropriate.

Government Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

Property Tax Rate – The rate of taxes levied against real or personal property expressed as dollars or \$100 of equalized assessed valuation of the property taxed.

Real Property – Real estate, including land and improvements (building, fencing, paving), classified for purposes of tax assessment.

Reconciliation –A detailed summary of increases and decreases in expenditures from one budget year to another.

Revenue – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

School Operations Fund – The fund for the school component unit to collect revenues and pay expenditures related to all general school activities.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purpose.

Tax Rate –The amount of tax levied for each \$100 of assessed value.

Source: Governmental Accounting, Auditing, and Financial Reporting by Stephen Gauthier