

ROCKINGHAM COUNTY, VIRGINIA

FY2023-2024 Adopted Budget

Adopted: May 10, 2023



ROCKINGHAM COUNTY, VIRGINIA
BUDGET TABLE OF CONTENTS
FISCAL YEAR 2024

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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)

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 of just over 84,000 and an unemployment rate of 2.4%, the County has gained a reputation for producing a stable, dependable workforce. The list of top employers in Rockingham represents a diverse group of sectors, including healthcare, hospitality, food and beverage, agriculture, and warehousing and logistics. In fact, Wal-Mart distribution center has grown to 735 employees over the past three years. As the leading agricultural county in the state, many of our largest employers come from the agricultural industry. In 2022, the Italian meat company Negroni announced a \$160MM further processing facility would also be constructed in Rockingham County, their first facility in the US.

Employer	Fiscal Year June 30,	
	2022	2013
Rockingham County School Board	1	1
Sentara Healthcare	2	2
Wal-Mart	3	5
Cargill Meat Solutions	4	3
Merck Sharp & Dohme Corp.	5	6
Marshall's	6	8
Great Eastern Resort Management	7	4
County of Rockingham	8	10
Pilgrims Pride Corp.	9	9
Danone North America Public Benefit	10	
LSC Communications		7

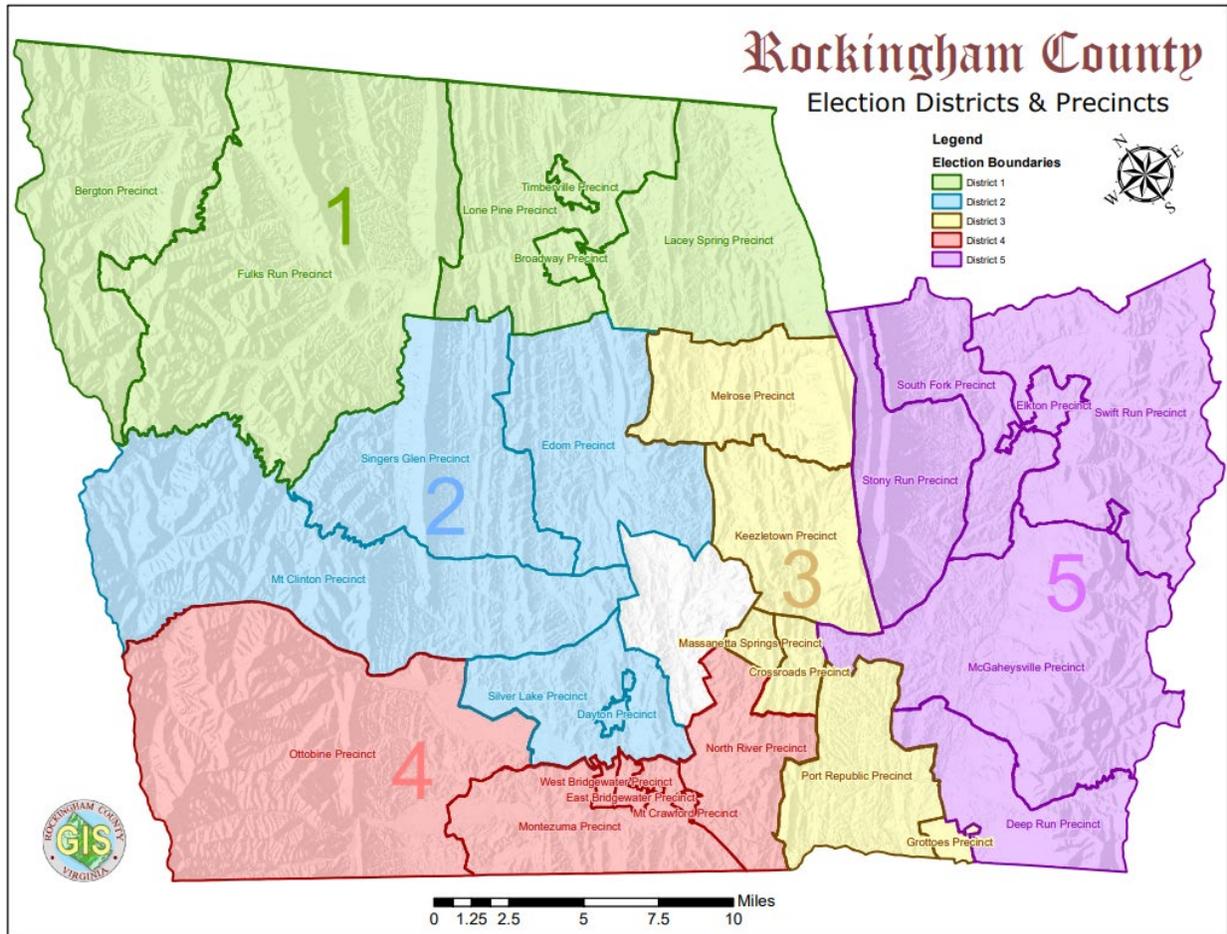
The food and Beverage industry is also a major contributor to our local economy. Rockingham County is home to MillerCoors Brewing, Sysco Foods and Danone Food Company, making up approximately 5 % of the total assessed value in the County. MillerCoors employs 450 people at its Elkton, Virginia plant and 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.

2022

Taxpayer	Taxable Assessed		Percentage of Total Assessed		Property Taxes Paid		Percentage of Total Property Taxes Paid	
	Value	Rank	Value			Rank		
Great Eastern Resort Management	\$ 462,349,915	1	3.51%		\$ 3,406,522	3	2.72%	
MillerCoors	377,568,215	2	2.87%		6,525,818	1	5.21%	
Wal-Mart Retail and Distribution Centers	272,092,705	3	2.07%		4,642,652	2	3.70%	
Merck & Company, Inc.	180,468,325	4	1.37%		1,911,688	5	1.53%	
White Wave	141,536,150	5	1.07%		2,332,846	4	1.86%	
Marshall's	86,396,500	6	0.66%		587,496	11	0.47%	
LSC Communications (formerly RR Donnelley)	82,488,475	7	0.63%		901,772	7	0.72%	
Sunnyside Retirement Community	72,850,305	8	0.55%		961,944	6	0.77%	
Sysco	61,368,485	9	0.47%		732,353	10	0.58%	
Cargill	58,665,725	10	0.45%		853,725	8	0.68%	
Total	\$ 1,795,784,800		13.64%		\$ 22,856,817		18.24%	

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. In 2022, Massanutten added a mountain coaster and three new ski trails to its property. They also have plans to expand and update their waterpark in 2024.

Merck & Company, Inc. is another cornerstone industrial business that can be found in Rockingham County. The company recently completed a \$1 billion dollar expansion to its facility in eastern Rockingham County in March. This 120 thousand square foot expansion has added more than 100 full-time positions and serves 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.



2023 School Board: Pictured from left to right; Dan Breeden, Matt Cross, Dr. Charlette McQuilkin, Dr. Oskar Scheikl, Jackie Lohr. Not pictured, Lowell Fulk

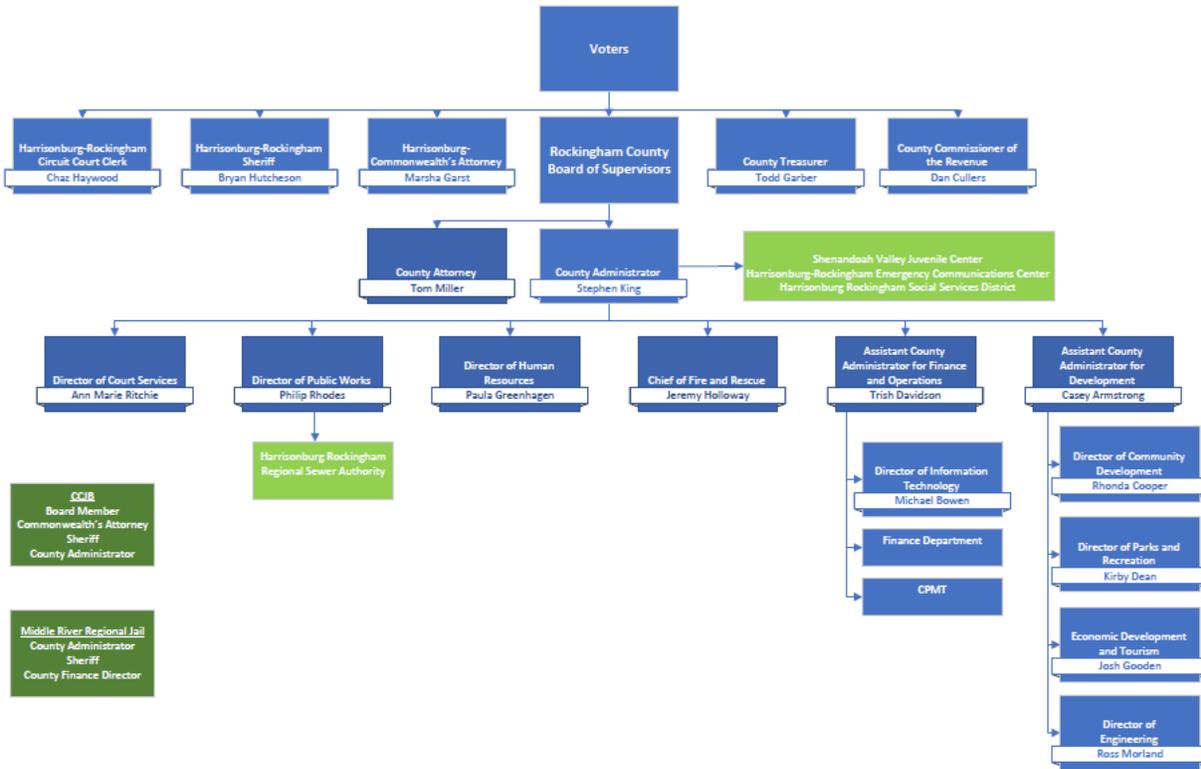
The school budget is recommended and adopted by the School Board and then sent to the County Board of Supervisors for final approval and appropriation.

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	Paula Greenhagen
Director of Parks & Recreation	Kirby Dean
Director of Public Works	Philip Rhodes
Director of Social Services	Celest D. Williams
Director of Technology	Michael Bowen
Sheriff	Bryan F. Hutcheson
Superintendent of Schools	Dr. Oskar Scheikl
Treasurer	L. Todd Garber

ORGANIZATIONAL STRUCTURE



TRANSMITTAL LETTER



May 10, 2023

The Honorable Board of Supervisors
Rockingham County, Virginia

I am pleased to submit to the Board and citizens the Rockingham County Fiscal Year 2024 (FY24) 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. 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 FY24 Budget includes funds required for the operation of County services in the aggregate amount of \$518,958,328. The General Operating Fund Budget is adopted for funding in the amount of \$187,289,366, representing an increase in revenue of \$6,468,217 or 3.86% more than the current fiscal year. The total general fund budget increased in greater proportion due to the increase in use of fund reserve to pay for capital projects. The Budget is balanced in accordance with Code of Virginia and is adopted to reflect accurate revenue and expenditure projections with the best information that is available at the time of presentation.

The adopted FY24 budget includes the following projects and operational initiatives:

Education

The adopted budget recommends an increase to the local funding of schools in the amount of \$3.0M, or 4.23%. Each year the County assesses the increase in tax revenue to determine the funding amount that can be allowed for education expenditures. An increase of \$3.0M brings the budgeted transfer for school operating to \$73,866,510, 99.42% of total real estate tax revenue, or 60% 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. Per the adopted changes to the County's Financial Policies, the debt service amount of \$9,700,000 will be frozen in FY24 and years beyond in order to establish a debt services fund reserve. This is in anticipation of debt being paid off in the short term and long-term debt issuances taking place over the next five years to be able to afford the adopted 5-year Capital Improvement Plan. A revision to the Financial Policies is recommended to reflect the change to the debt service fund.

Employee Benefits

The County initiated a salary study at the end of 2022 with the intention of implementing the results of that plan at the beginning of FY24. Funding is provided for a 5% cost of living adjustment for all County employees or the implementation of the recommendation from the salary study. The salary study worked to assess county funded positions against the current market salary as of January 1, 2023. The results of the study showed 73 employees that were below market.

As part of the salary study, it was learned that there is a special market for fire and rescue employees. Baker Tilly provided a recommendation to create a separate pay plan for employees in that department, the results of that recommendation are adopted. The total cost to implement all adopted general fund salary increases in FY24 is \$1,887,461 or 6.8%.

The County health insurance fund is self-insured, meaning members pay a portion of premiums and the County pays a portion of the premiums, and those funds are directly used to pay for the claims. The health insurance fund took quite a hit during 2022 as County and school employees began to recover from the response to the COVID-19 pandemic. An increase in claims was seen due to the increased number of people going back to the doctor and having surgeries that may have been pushed off in 2020. Several high-cost claims were experienced in 2022 as well. In order to reset monthly premiums to cover the cost of claims, the County plans a 7.5% increase or \$330,000 increase to health insurance monthly premiums paid by employees and the County.

The wellness discount is in its second year and County and school employees are enjoying the benefit. Going to the doctor for those annual checkups is important to maintaining a healthy lifestyle. Staff recommends continuing with the reduction of \$25 to their monthly premium.

The Virginia Retirement System has increased the employer contribution from 13.71% to 14.64% due to the addition of the hazardous duty benefit. 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 three additional fire and rescue employees (“floaters”) to fill in around the County. Staff is researching possible staffing grants provided by the federal and state government. Currently, no grant funds are budgeted.

Two Captain positions are adopted. The first is a Training Captain. This position will be responsible for recruit training and to help meet OSHA standards and ISO requirements. The second is a Safety Captain. This position is to assist county-wide with safety protocols by hosting safety meetings, updating policies and procedures, training individuals on the safe way to perform their duties and communicating with managers and department heads when they spot safety concerns. Department heads will remain responsible for their respective Departments, with the Training Captain serving in an advisory role and providing uniformity and structure to safety-related training.

Also adopted is a volunteer incentive program that will provide fire and rescue volunteers with up to \$500 in Personal Property Relief for one vehicle. The department will collect data over the next 12 months for a reduction on the December, 2024 tax collection.

The adopted budget includes the continuation of an Apparatus Replacement Fund. Fiscal year 2023 began with the first transfer of \$1,500,000 and the adopted budget for fiscal year 2024 includes a recommendation to increase that amount to \$2,000,000. The cost of fire and rescue apparatus has increased coupled with the need for fire and rescue equipment for new emergency response stations adopted in the capital improvement plan over the course of the next five years necessitate increased funding. The required lead times for apparatus purchases have also grown over the past months.

The Capital Improvement Plan included funds to build a new Elkton Area Response Station at the current Elkton Rescue Squad Station location, in the amount of \$2,500,000 in fiscal year 2023. The project was bid and the prices to build the station equated to \$4,800,000. Including a \$200,000 contingency, the budget for the project is not to exceed \$5,000,000 which requires an additional \$2,500,000 in the fiscal year 2024 budget.

Sheriff – Included in the Sheriff’s budget is one additional Road Deputy and one additional Jail Deputy. The Sheriff requested additional employees from the State and is awaiting approval/denial of the request. The Sheriff is finding it increasingly difficult to recruit and retain deputies and has asked the County to increase certification and seniority supplements. The adopted changes to the supplements are summarized below:

	Current		Proposed	
	Certification	Seniority	Certification	Seniority
Civilian	\$0	\$0	\$1,000	\$2,000
Jail	\$3,000	\$1,000	\$4,000	\$2,000
Road	\$4,500	\$1,500	\$6,000	\$2,000

The Sheriff has a vehicle replacement plan that typically replaces 10-12 vehicles per year. This year the plan calls for replacement of ten vehicles, staff requested to fund five in fiscal year 2023 with grant funding provided by the Department of Criminal Justice Services and five additional vehicles in fiscal year 2024. Funding is provided in the amount of \$250,000. The expenses are shared with the city.

Harrisonburg-Rockingham Emergency Communications Center – The operating contribution to the HRECC is \$3,791,455, an increase of \$308,455 from FY23. Salary increases for dispatchers are planned, along with increased expenses associated with training employees and using the language line services to assist with emergency calls.

Rockingham/Harrisonburg SPCA – No significant increase is requested for the upcoming fiscal year, however the county began contributing to the Community Cat Program in FY23 in the amount of \$80,000 and a three year commitment. During calendar year 2022 the SPCA records show that 393 cats were altered through this program. FY25 will be the last of three years that the County agreed to participate.

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.

Other Areas:

Vehicle Replacement Program – The budget plans \$162,500 for four vehicles to continue with the Vehicle Replacement Program that was started in FY20. The program includes replacement of vehicles over an 8-year cycle.

Recreation –\$120,000 is included for the purchase of a new minibus to be used for trips sponsored by the Recreation department. The current minibus was purchased in 2014 and will be used for staff travel around the County.

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

Electoral Board and Registrar – The Capital Improvement Plan recommended the replacement of the current voting machines at a cost estimate of \$400,000. This will help make the election process more efficient and the polling of the results much faster.

Debt Service – The adopted budget includes a recommendation to establish a debt service fund in order to provide level funding over the course of the five-year capital improvement plan. This includes funding for both county and schools. An amendment to the financial policies is recommended in order to set guidelines that accumulated fund reserve would be used for future principal and interest payments or planned capital expenditures. The adopted changes to the Financial Policies are behind tab 25 of the budget book.

Fee Compendium – Changes to certain fees are recommended and documented in the Fee Compendium with red lettering. The Fee Compendium is a separate document, found on the County website, under the Finance Department.

In summary, the major focus of the adopted FY24 Budget is to:

- * adequately compensate County and School employees by providing market driven salaries and competitive benefit options
- * continue to support the education system with an increase in funding provided for the priorities requested in their adopted budget
- * further support the education system as it relates to maintenance and renovations to existing buildings
- * continue to support technology infrastructure through improvements in security initiatives
- * support local economy and capital expansion of facilities in the form of the Technology Zone grants
- * 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
- * fully fund the renovation and addition of the Elkton Area Response Station
- * plan for future capital expenditures for fire and rescue apparatus
- * support the Sheriff's department by adding needed personnel in essential areas of the County

- * continue the Sheriff’s vehicle replacement program
- * 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
- * plan for future capital improvements for County and Schools by establishing a debt service fund which will allow for level debt service over the course of the 5-year capital improvement plan

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

General Government

(Follow in the book under the General Fund Expenditure tab 4)

p. 5 **Commissioner** - The budget includes an increase in funding for personnel in line with the Compensation Board 5%.

\$121,853

p. 6 **Reassessment & Equalization** - The budget includes an increase in funding in order to bring the reassessment back in-house. A full-time new hire is planned for January of 2024 along with continued implementation of real estate valuation software.

\$64,155

p. 11 **Garage** – An increase in fuel prices of \$100,000 is budgeted. Also the purchase of a new lift system to accommodate heavier vehicles including utility trucks and some fire and rescue equipment.

\$150,158

p. 13 **Electoral Board** – The purchase of a ballot on demand system for early voting, freedom vote scanner and tablet are new purchases in FY24.

\$62,215

p. 14 **Registrar** – A new Deputy Registrar is included in the adopted budget, along with an increase to part-time and election workers and the employer share of health insurance.

\$115,555

Judicial Administration

p.15 **Circuit Court** – An increase to the salaries and benefits of the clerks in the office.

\$31,875

p.19 **Clerk of Circuit Court** – The adopted budget includes a reorganization and title change for many of the employees in the office. Also, included are funds for part-time assistance and the health insurance increase.

\$260,193

p. 21 **Court Services** – Expenses related to the JMHCP Mobile Crisis Unit are increasing in FY24.

\$167,643

p. 25 **Commonwealth’s Attorney** – The adopted budget includes funding for 5% increase for all personnel consistent with the Compensation Board increases and \$100,000 for the attainment of expert witnesses and other material needed for trial preparation.

\$396,020

Public Safety

p. 27 **Sheriff** – The Sheriff’s department includes pay increases for all personnel consistent with the Compensation Board increases of 5% and increases to the certification and supplement pay. Adopted 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.

\$646,821

p. 33 **Fire & Rescue** – Funding is provided for five new positions, a 5% cost of living increase, a 7.5% health insurance increase, and operating expenses for the Station 10 Emergency Response Station.

\$1,368,803

p. 36 **Volunteer Fire Companies** – The purchase of a fire engine last fiscal year is not planned to be repeated in FY24.

(\$752,959)

p. 40 **Jail** – The adopted 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.

\$319,278

p. 44 **911 Operations and Maintenance** – The FY24 adopted budget includes an increase in funding to the operations of the Emergency Communications Center.

\$308,798

Public Works

p. 45 **County Property Maintenance** – Upgrades to the Administration Building are planned for the Public Works, Commissioner, Fire and Rescue and common areas. The chiller system will also be replaced.

\$252,882

p. 46 **Shared Property Maintenance** – The Facilities Manager is planning to replace the HVAC in the Courthouse and the District Courthouse. Lighting and flooring upgrades in the building are also planned.

\$1,018,545

p. 47 **Human Services Property Maintenance** – The Facilities Manager is planning to replace the boiler and flooring.

80,659

p. 48 **TV Trans Maintenance** – Funds provided to remove the White Grass Transmission System.

\$149,000

p. 49 **SRI Maintenance** – The Facilities Manager is planning upgrades to the landscaping and is expecting an increase in maintenance contracts.

\$108,292

Human Services

p. 50 **Health Department** - The Health Department is requesting an increase of \$86,668 in order to address staffing needs and personnel.

\$86,668

p. 52 **Tax Relief for the Elderly** – The real estate assessments increased, resulting in an increased amount provided as tax relief for the elderly.

\$250,000

p. 53 **Juvenile Detention Center** - The Juvenile Detention Center is requesting an increase of \$60,378 in order to address a reduction in revenue due to the cancellation of a federal program.

\$60,378

Parks, Recreation and Cultural

p. 55 **Athletic Programs** – The adopted budget includes a reduction to the costs associated with the after school and summer school programs.

(\$483,607)

p. 57 **Massanutten Regional Library** – The library has requested an increase of \$19,737 in order to address salaries and benefits of its employees.

\$19,737

Community Development

p. 58 **Planning** – The Planning Department budget is increasing in FY24 due to the increase in salaries and benefits, expenses related to the comprehensive plan and the purchase of two new vehicles.

\$268,762

p. 59 **Economic Development** – The technology zone grants expected for fiscal year 2024 are decreasing.

(\$220,010)

p. 60 **GIS** – New software was implemented in FY23, the operating expense for continuing the software agreement and license is \$57,500.

\$62,140

p. 64 **Cooperative Extension Program** – An increase due to personnel related expenses.

\$28,011

Other

p. 66 **Contributions** – The County continued the nonprofit grant process for its third year. The process included an application and review by a 6-member team. The team recommended funding

for nonprofits based on criteria established by the finance committee. Funding from the general fund is provided at \$418,400.

\$102,650

p. 69 **Transfers** – Included in the budget is a new transfer to a Debt Service Fund in the amount of \$13.2M. This new fund will be a way to pay as you go for increases to debt service related to the capital improvements plan. When debt service increases or decreases the budget will remain the same, giving more stability to the general fund. Also included is an increase to the Apparatus Replacement Fund of \$500,000 and an increase to the local school division in the amount of \$3.0M, the transfer to school capital projects is unused funds from the school operating budget, saved for the renovation of Broadway High School and Elkton Elementary. Also included is an increase to the Capital Projects fund in order to use pay as you go funding for capital projects adopted for next fiscal year. Lastly, an increase to the CSA and DSS programs that pay for the benefit of Rockingham County families.

\$27,895,748

Revenue Projections

(Follow in the book under the General Fund Revenue tab 2)

p. 1 **Real Estate** – Calendar year 2022 was the year for reassessments, as a result of the reassessment, the Board of Supervisors reduced the tax rate to \$0.68/\$100. Projected is an increase in revenue of \$1,800,000 due to new construction.

\$1,800,000

p. 1 **Personal Property Taxes** – The County’s Commissioner of Revenue is projecting a decrease in Personal Property assessed values of a possible 20%-25%. Calendar year 2022 the Board adopted a vehicle tax rate of \$2.65/\$100 of assessed value. This rate is in effect for three calendar years. Projected is a decrease of \$2,200,000 in revenue.

(\$2,200,000)

p. 2 **Sales & Use Tax** – The Sales & Use Tax is expected to increase \$2,000,000 based on the trends the County has experienced over the last several fiscal years.

\$2,000,000

p.2 **Recordation Tax** – Adopted is an increase in the budget of \$150,000 for recordation taxes.

\$150,000

p.2 **Transient Occupancy Tax** – Tourism is still going strong in the County. An increase to this revenue is adopted.

\$184,000

p. 2 **Food & Beverage** – Adopted is an increase in the budget based on current collections.

\$550,000

p. 4 **Recreation Fees** – The County discontinued the after school and summer school program in FY23. This results in a decrease of revenue and expenditures by \$350,000.

(\$350,000)

p. 5 **Share of Costs, Harrisonburg** – The County and City share many services including courts, sheriff, and jail. The share increased to \$7,240,229 mainly due to the increase in salaries for shared employees.

\$698,539

p. 5-6 **Compensation Board Revenue** – The Compensation Board is expected to increase its contribution to the Constitutional Offices of Rockingham and Harrisonburg to \$11,623,177.

\$1,244,142

p. 7 **Fund Reserve** - Allocates \$12,908,984 in fund balance reserves to cover the transfer to capital projects for county and school projects.

\$11,653,338

The general fund budget as currently adopted requires \$12,908,984 to be taken from the County’s general fund reserve to balance, which is offset by one-time items adopted to be funded. The fund reserve is to be used for Broadway High School, Elkton Emergency Response Station and the construction of a recreation center. 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 adopted 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

(Follow in the book tab 5)

The projects currently included in the adopted budget are derived from the County's Capital Improvement Plan for FY24-FY28. The projects included are continued technology and transportation upgrades, a renovation and addition of the Elkton Emergency Response Station, and construction of a Recreation Center. Funding is provided by a transfer from the General Fund and Tourism Fund. The five-year Capital Improvement Plan is included in the budget book under tabs 21 and 22.

\$10,440,000

Apparatus Replacement Fund

(Follow in the book tab 6)

The Apparatus Replacement Fund was established in FY23 with an original deposit of \$1,500,000. The FY24 budget adopted an additional \$500,000 for a total of \$2,000,000. The continued increases to the cost of apparatus and the lead time to have new apparatus built, has made the increase of funding a necessity. The County currently has on order three fire engines and four ambulances in order to support the capital improvement plans to build two new Emergency Response Stations and to keep up with aging apparatus. Each apparatus is scheduled to be received in the next four calendar years. Continued funding of \$2,000,000 is recommended to support the continued safety and support of the system.

\$2,000,000

Tourism Fund

(Follow in the book tab 7)

The Tourism Fund collects 3% of the 5% transient occupancy tax generated from tourists staying in our County. Revenue for FY24 is projected to be \$1,125,000. The funds generated by this tax must be used to promote tourism in the County. Adopted is \$1,500,000 from the current year revenue and fund reserve to go towards the construction of a Recreation Center. The concept of the Recreation Center is to better meet local recreational facility needs as well as generate Tourism

through hosting basketball tournaments, indoor track competitions, volleyball tournaments and more! The Tourism fund also helps support the Rockingham County Fair and the Shenandoah Regional Airport.

\$2,052,770

Harrisonburg-Rockingham Social Services

(Follow in the book tab 9)

The Harrisonburg-Rockingham Social Services department provides community-based services for the self-reliance and protection of citizens. Included in the budget for FY24 is continued funding for the programs and the staff required to administer those programs.

\$23,032,124

Children's Services Act

(Follow in the book tab 10)

The programs provided for under the Children's Services Act are administrated by the Harrisonburg-Rockingham Social Services department.

\$13,400,000

Enterprise Operations

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

Water and Sewer Fund

(Follow in the book tab 15)

No change to water and sewer rates is adopted 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 FY24 budget is the expansion of treatment capacity at the Three Springs Water Treatment Plant, estimated to cost \$2,360,000. Also included is the upgrade of a sewer line on Route 11 South, estimated cost is \$850,000.

\$13,596,495

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 FY24.

Solid Waste

(Follow in the book tab 19)

The fees collected by the County Landfill cover the long-term operation and maintenance of the landfill and all container sites. Included in the FY24 budget is \$285,000 to replace a roll off truck, \$470,000 for a track loader and \$3,750,000 to address the closure of phases 1-4.

\$10,170,150

Lake Shenandoah Stormwater Control Authority

(Follow in the book tab 20)

The Lake Shenandoah Stormwater Control Authority was created in order to address localized flooding in the area covered by the Authority. The Taylors Springs Detention Basin has been constructed in order to reduce the frequency of flooding in that area. FY24 appropriates \$275,703, with \$225,669 to go towards the debt service that was required in order to purchase the land. The remaining \$50,034 is to go towards the maintenance of the land. Staff reviews the fee on an annual basis to determine when the fee may be reduced.

\$275,703

Respectfully submitted,
Stephen G. King
County Administrator

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.
Debt Service Fund	The Debt Service Fund accounts for the financial resources used to pay principal and interest payments on outstanding debts owed by the County and the Schools. (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.
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 Fund	A fund that operates on a cost reimbursement basis
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
Cooperative Extension Service	
Other	Transfers
Contributions and Grants	
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.
- **Debt Service Fund** - The Debt Service Fund accounts for the financial resources used to pay principal and interest payments on outstanding debts owed by the County and the Schools.

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.

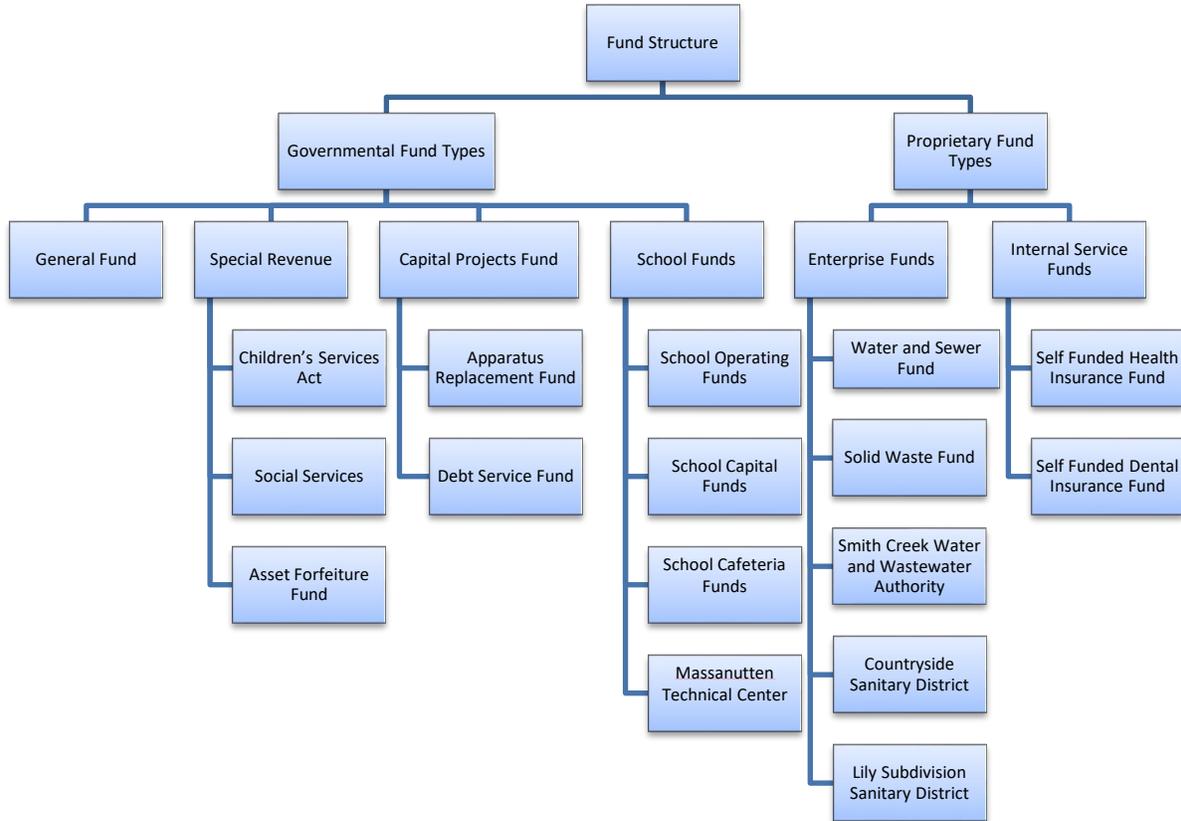
Non-Major Funds – Rockingham County Recreation Foundation - The Recreation Foundation of Rockingham County, Virginia was created as a non-stock corporation duly formed under the provisions of the Virginia Non-stock Corporation Act. The Foundation was organized on September 21, 2015 and is governed by 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 collected within 45 days after fiscal year end are considered to be available. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recorded as expenditures to the extent they have matured. 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 while others are unrestricted. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when liabilities are incurred regardless of when the related cash flows take place. 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, except for the capital projects fund. 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 discreetly 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.

For the purpose of fiscal accountability, the budgets are prepared using the modified accrual basis of accounting for each fund, as described in the "Basis of Accounting" section above. As a result, the budgets presented in this report for comparison to actual amounts are presented in accordance with GAAP for the governmental funds, but not for the proprietary funds.

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 2 – Issue budget memo and forms

January 13 – Department Budget Requests due to Finance

January 20 – Revenue review with Stephen, Casey and Trish

January 23-31 – Budget meetings with Department Heads

February 8 – Finance Committee Budget Work Session

February 21/22 – Board Budget Work Session

March 22 – Adoption of Tax Rates

March 27 – Superintendent’s Proposed Budget to School Board

April 4 – or before - Advertise public hearing on budget (at least seven days prior to the date set for the hearing)

April 12 - Superintendent’s Proposed Budget to County Board

April 26 - County Administrator’s Proposed Budget and Capital Improvement Program
Public Hearing

May 10 – Adoption and Appropriation of the Budget

May 24 – Adoption of the Capital Improvement Plan

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.

The County shall establish a debt service fund in order to account for all principal and interest payments in a given fiscal year. The fund will carry a fund balance from year to year in order to establish reserves for future debt service.

Declines and step-downs in the County and School debt service schedules shall not be budgeted as such. Any current year revenues not required due to a decline in the County and School debt service schedule or due to the realization of an alternative funding source shall be appropriated to a Debt Service Fund to be used to support future CIP needs. In doing so, the County will build a natural debt affordability.

If the debt service fund reserve begins to build up, the reserve may be used to cash-fund capital projects. This is only permitted after a review of the five-year capital improvement plan does not show a necessity for the funds.

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	2022 Actuals	2023 Adopted	FY24 Adopted	Increase/ Decrease
General Fund	159,540,946	167,778,269	187,289,366	19,511,097
Capital Projects Fund	7,394,159	5,244,000	10,440,000	5,196,000
Apparatus Replacement Fund	-	1,500,000	2,000,000	500,000
Debt Service Fund	-	-	13,200,000	13,200,000
Tourism Fund	1,142,438	712,084	2,052,770	1,340,687
Asset Forfeiture Fund	58,276	121,400	121,400	-
COVID Relief Fund	-	-	-	-
Social Services Fund	18,945,473	21,299,586	23,032,124	1,732,538
CSA Fund	12,927,135	12,400,000	13,400,000	1,000,000
Health Insurance Fund	30,344,176	32,380,600	37,226,440	4,845,840
Dental Insurance Fund	1,779,178	750,000	1,361,460	611,460
Law Library Fund	22,833	51,653	34,391	(17,262)
Economic Development Authority Fund	871,444	7,000	1,007,000	1,000,000
Emergency Medical Services Fund	1,817,060	1,460,000	1,750,000	290,000
Water & Sewer Utility Fund	11,808,313	13,670,247	13,659,817	(10,430)
Lily Subdivision Sanitary District	39,849	30,950	30,950	-
Smith Creek WW Authority	744,009	591,190	520,182	(71,008)
Countryside Sanitary District	81,631	10,350	8,725	(1,625)
Penn Laird Sewer Authority	17,387	29,152	-	(29,152)
Solid Waste Fund	7,239,978	9,412,221	10,271,566	859,345
Lake Shenandoah Stormwater Authority	377,127	1,305,324	275,703	(1,029,622)
School Operating Fund	156,310,065	164,419,567	172,055,317	7,635,750
School Cafeteria Fund	7,778,425	6,343,020	6,285,000	(58,020)
School Capital Projects Fund	45,769	1,240,000	15,480,000	14,240,000
Massanutten Technical Center	6,538,140	6,924,061	7,456,117	532,056
Total County Revenue Budget	425,823,812	447,680,674	518,958,328	71,277,654

Total Revenues increased \$71,277,654 to reflect the increase to primarily the General Fund (use of fund reserve) and the School Operating Fund increases in revenues from grants and others.

EXPENDITURE SUMMARY

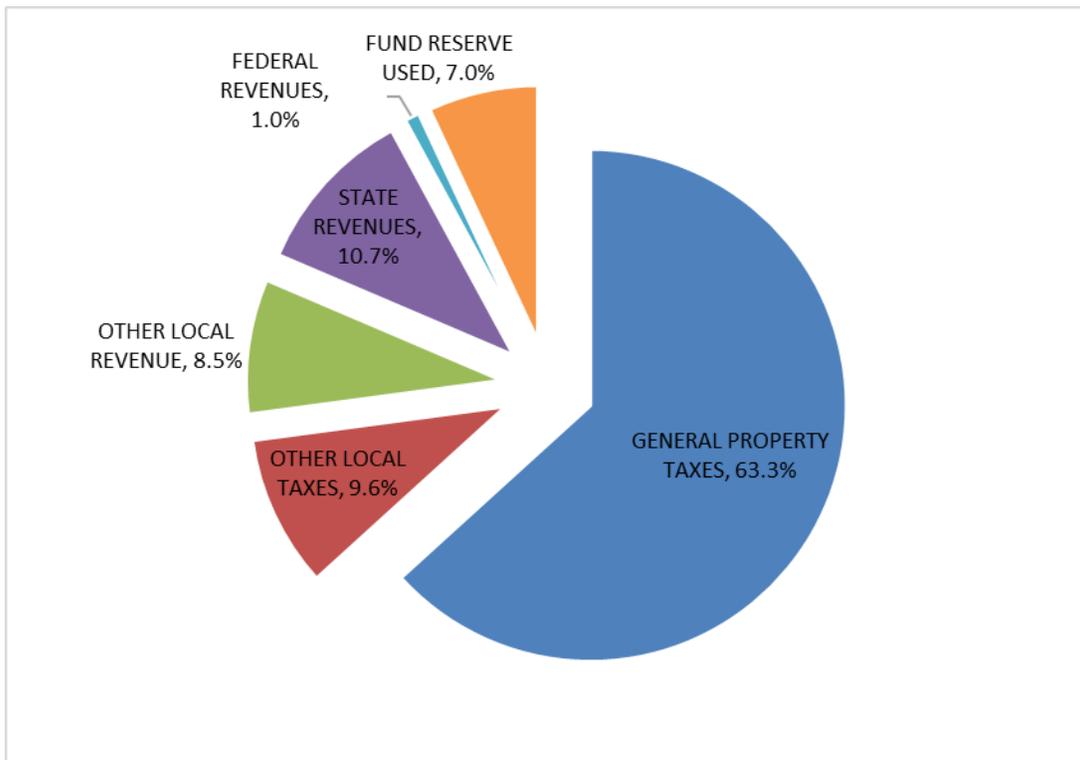
Acct Description	2022 Actuals	2023 Adopted	FY24 Adopted	Increase/ Decrease
GENERAL FUND	142,672,439	167,778,269	187,289,366	19,511,097
COUNTY CAPITAL PROJECT FUND	7,165,478	5,244,000	10,440,000	5,196,000
APPARATUS REPLACEMENT FUND	-	1,500,000	2,000,000	500,000
COVID RELIEF FUND	-	-	-	-
DEBT SERVICE FUND	-	-	13,200,000	13,200,000
TOURISM FUND	406,677	712,084	2,052,770	1,340,687
ASSET FORFEITURE FUND	45,010	121,400	121,400	-
SOCIAL SERVICES DISTRICT FUND	18,203,646	21,299,586	23,032,124	1,732,538
COMPREHENSIVE SERVICES ACT FUND	12,719,835	12,400,000	13,400,000	1,000,000
HEALTH INS PLAN	31,928,219	32,380,600	37,226,440	4,845,840
DENTAL INS PLAN	1,001,759	750,000	1,361,460	611,460
LAW LIBRARY FUND	63,831	51,653	34,391	(17,262)
ECONOMIC DEVELOPMENT AUTHORITY	854,894	7,000	1,007,000	1,000,000
EMERGENCY MEDICAL SERVICES	1,800,116	1,460,000	1,750,000	290,000
WATER & SEWER UTILITY FUND	8,212,627	13,670,247	13,659,817	(10,430)
LILLY SANITARY DISTRICT FUND	36,390	30,950	30,950	-
SMITH CREEK W & W AUTHORITY FUND	590,761	591,190	520,182	(71,008)
COUNTRYSIDE SANITARY DISTRICT FUND	14,064	10,350	8,725	(1,625)
PENN LAIRD SEWER AUTHORITY FUND	27,978	29,152	-	(29,152)
SOLID WASTE FUND	6,664,749	9,412,221	10,271,566	859,345
LAKE SHENANDOAH STORMWATER AUTHORITY	75,657	1,305,324	275,703	(1,029,622)
SCHOOL OPERATING FUND	156,310,065	164,419,567	172,055,317	7,635,750
SCHOOL CAFETERIA FUND	6,033,297	6,343,020	6,285,000	(58,020)
SCHOOL CAPITAL PROJECTS FUND	177,759	1,240,000	15,480,000	14,240,000
MASSANUTTEN TECHNICAL CENTER	6,358,140	6,924,061	7,456,117	532,056
COUNTY BUDGET	401,363,391	447,680,674	518,958,328	71,277,654

The Total County Budget increased \$71,277,654 primarily due to operating increases in one-time items 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 FY24 General Fund Revenue, the largest being General Property Tax revenues at 63.3 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						
	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	FY24 Adopted	Increase/ Decrease
REAL PROPERTY TAXES	\$ (59,746,341)	\$ (60,717,607)	\$ (68,707,103)	\$ (74,600,000)	\$ (76,650,000)	\$ (2,050,000)
PUBLIC SERVICE CORP TAXES	\$ (2,550,495)	\$ (2,537,172)	\$ (2,199,346)	\$ (2,435,000)	\$ (2,540,000)	\$ (105,000)
PERSONAL PROPERTY TAXES	\$ (17,306,747)	\$ (18,157,195)	\$ (20,097,092)	\$ (22,607,500)	\$ (20,507,500)	\$ 2,100,000
MACHINERY & TOOLS TAXES	\$ (11,805,736)	\$ (13,096,687)	\$ (13,336,434)	\$ (13,810,000)	\$ (15,410,000)	\$ (1,600,000)
MERCHANTS CAPITAL TAXES	\$ (1,483,386)	\$ (1,648,289)	\$ (1,237,761)	\$ (1,255,000)	\$ (1,555,000)	\$ (300,000)
PENALTIES	\$ (889,579)	\$ (908,527)	\$ (1,016,159)	\$ (920,000)	\$ (920,000)	\$ -
RECREATIONAL VEHICLES	\$ (176,556)	\$ (161,499)	\$ (192,422)	\$ (186,500)	\$ (222,000)	\$ (35,500)
ADVERTISING & ADMINISTRATION FEES	\$ (32,605)	\$ (60,447)	\$ (58,708)	\$ (45,000)	\$ (50,000)	\$ (5,000)
FARM MACHINERY	\$ (539,952)	\$ (547,338)	\$ (577,903)	\$ (580,000)	\$ (605,000)	\$ (25,000)
AIRCRAFT	\$ (28,100)	\$ (41,209)	\$ (37,384)	\$ (40,000)	\$ (16,000)	\$ 24,000
GENERAL PROPERTY TAXES	\$ (94,559,497)	\$ (97,875,969)	\$ (107,460,311)	\$ (116,479,000)	\$ (118,475,500)	\$ (1,996,500)
OTHER LOCAL TAXES						
LOCAL SALES & USE TAX	\$ (8,015,055)	\$ (9,138,949)	\$ (9,829,852)	\$ (8,750,000)	\$ (10,750,000)	\$ (2,000,000)
CONSUMER UTILITY TAX	\$ (1,733,524)	\$ (1,752,942)	\$ (1,801,969)	\$ (1,661,500)	\$ (1,840,000)	\$ (178,500)
VEHICLE & TRAILER LICENSES	\$ (1,342,514)	\$ (1,383,739)	\$ (1,396,287)	\$ -	\$ -	\$ -
BANK FRANCHISE TAX	\$ (123,430)	\$ (161,971)	\$ (149,355)	\$ (125,000)	\$ (150,000)	\$ (25,000)
TAX ON RECORDATION & WILLS	\$ (1,221,494)	\$ (1,745,780)	\$ (1,807,256)	\$ (1,600,000)	\$ (1,800,000)	\$ (200,000)
TRANSIENT OCCUPANCY TAX	\$ (333,254)	\$ (576,638)	\$ (639,659)	\$ (566,000)	\$ (750,000)	\$ (184,000)
UTILITY GROSS RECEIPTS TAX	\$ (44,822)	\$ (24,120)	\$ (22,362)	\$ (25,000)	\$ (25,000)	\$ -
CONSUMPTION TAX	\$ (281,524)	\$ (289,597)	\$ (292,234)	\$ (285,000)	\$ (300,000)	\$ (15,000)
FOOD & BEVERAGE TAX	\$ (1,187,022)	\$ (1,268,157)	\$ (2,171,602)	\$ (1,850,000)	\$ (2,400,000)	\$ (550,000)
GAME OF SKILL TAX	\$ -	\$ (96,768)	\$ (18,720)	\$ -	\$ -	\$ -
OTHER LOCAL TAXES	\$ (14,282,639)	\$ (16,438,660)	\$ (18,129,295)	\$ (14,862,500)	\$ (18,015,000)	\$ (3,152,500)
LOCAL REVENUE						
DOG TAGS	\$ (35,210)	\$ (27,588)	\$ (25,667)	\$ (30,000)	\$ (25,000)	\$ 5,000
PERMITS & OTHER FEES	\$ (1,276,903)	\$ (1,505,302)	\$ (1,572,188)	\$ (1,766,500)	\$ (1,650,500)	\$ 116,000
FINES & FORFEITURES	\$ (120,321)	\$ (102,410)	\$ (164,458)	\$ (114,403)	\$ (175,500)	\$ (61,097)
USE OF PROPERTY	\$ (778,256)	\$ (593,022)	\$ (890,297)	\$ (794,672)	\$ (1,400,000)	\$ (605,328)
COURT COSTS	\$ (611,524)	\$ (603,542)	\$ (664,387)	\$ (750,700)	\$ (740,700)	\$ 10,000
LAW ENFORCEMENT FEES	\$ (234,227)	\$ (127,057)	\$ (225,226)	\$ (248,800)	\$ (251,300)	\$ (2,500)
FIRE & RESCUE FEES	\$ (755,108)	\$ (759,457)	\$ (1,039,462)	\$ (900,000)	\$ (1,205,600)	\$ (305,600)
CORRECTIONAL FEES	\$ (474,096)	\$ (708,436)	\$ (750,111)	\$ (717,600)	\$ (675,600)	\$ 42,000
CHARGES FOR ALL SERVICES	\$ (1,467,149)	\$ (1,297,433)	\$ (1,869,005)	\$ (1,741,300)	\$ (1,651,300)	\$ 90,000
LOCAL MISCELLANEOUS REVENUE	\$ (527,554)	\$ (719,474)	\$ (694,660)	\$ (60,000)	\$ (30,000)	\$ 30,000
RECOVERED COSTS	\$ (6,066,018)	\$ (6,987,558)	\$ (7,055,366)	\$ (7,458,610)	\$ (8,193,992)	\$ (735,382)
OTHER LOCAL REVENUE	\$ (12,346,365)	\$ (13,431,279)	\$ (14,950,827)	\$ (14,582,585)	\$ (15,999,492)	\$ (1,416,907)
TOTAL: ALL LOCAL REVENUE	\$ (121,188,501)	\$ (127,745,909)	\$ (140,540,432)	\$ (145,924,085)	\$ (152,489,992)	\$ (6,565,907)
STATE REVENUE						
STATE NON-CATEGORICAL AID	\$ (7,906,434)	\$ (7,171,640)	\$ (7,185,067)	\$ (7,317,015)	\$ (7,372,515)	\$ (55,500)
STATE SHARE OF CONST OFFICERS	\$ (8,843,146)	\$ (8,823,600)	\$ (9,314,316)	\$ (10,379,035)	\$ (11,623,177)	\$ (1,244,142)
OTHER STATE CATEGORICAL AID	\$ (907,063)	\$ (1,432,656)	\$ (935,314)	\$ (1,023,712)	\$ (973,738)	\$ 49,974
STATE REVENUES	\$ (17,656,643)	\$ (17,427,896)	\$ (17,434,698)	\$ (18,719,762)	\$ (19,969,430)	\$ (1,249,668)
FEDERAL REVENUE						
FEDERAL NON-CATEGORICAL AID	\$ (787,661)	\$ (828,290)	\$ (847,038)	\$ (800,000)	\$ (830,000)	\$ (30,000)
FEDERAL CATEGORICAL AID	\$ (657,418)	\$ (698,855)	\$ (691,739)	\$ (944,881)	\$ (957,064)	\$ (12,183)
FEDERAL REVENUES	\$ (1,445,079)	\$ (1,527,145)	\$ (1,538,777)	\$ (1,744,881)	\$ (1,787,064)	\$ (42,183)
1001-00000-15201-000-352000-000	\$ -	\$ -	\$ -	\$ (1,389,542)	\$ (13,042,880)	\$ (11,653,338)
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (1,389,542)	\$ (13,042,880)	\$ (11,653,338)
TOTAL GENERAL FUND REVENUE	\$ (168,081,564)	\$ (147,792,076)	\$ (159,540,946)	\$ (167,778,269)	\$ (187,289,366)	\$ (19,511,097)

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 2023. Each cent of the tax rate for tax year 2023 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 2023 rate of \$3.00 per \$100 of assessed value. Vehicles were broken out in the calendar year 2022 with a tax rate of \$2.65 per \$100 of assessed value. This special category of personal property tax will expire at the end of the calendar year 2024.

Machinery and Tools revenues are shown at the Tax Year 2023 rate of \$2.55 per \$100 of assessed value.

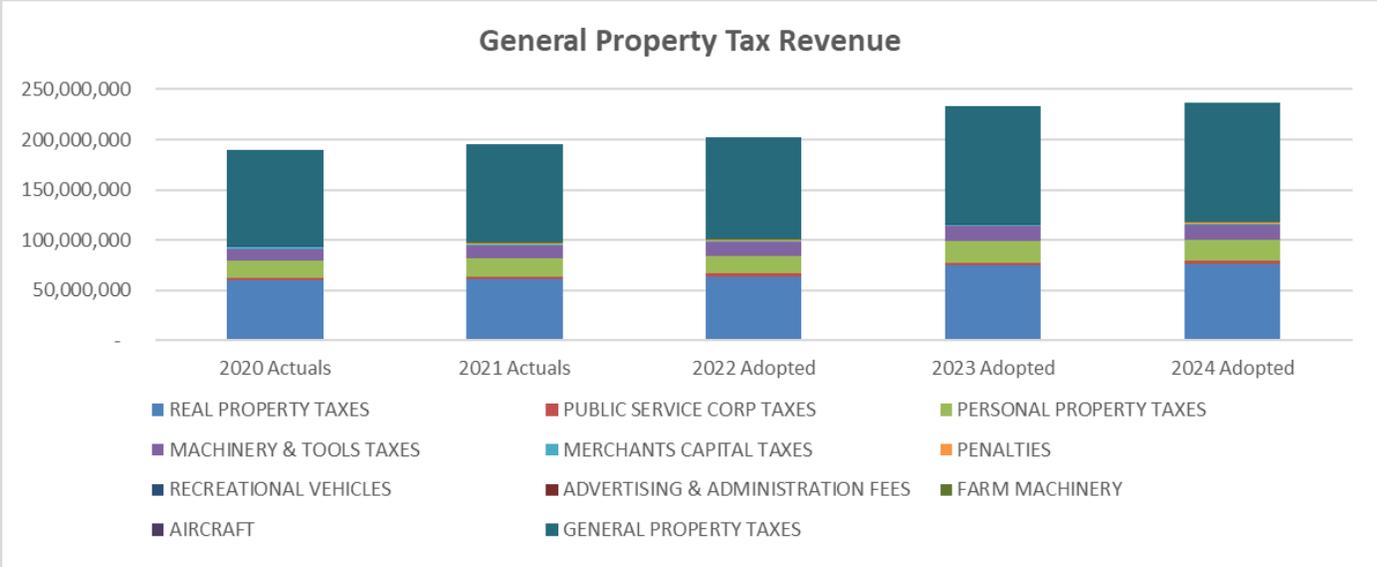
Merchants Capital revenues are shown at the Tax Year 2023 rate of \$0.87 per \$100 of assessed value.

Recreational Vehicle revenues are shown at the Tax Year 2023 rate of \$3.00 per \$100 of assessed value.

Farm Machinery revenues are shown at Tax Year 2023 rate of \$0.44 per \$100 of assessed value.

Aircraft revenues are shown at the Tax Year 2023 rate of \$0.90 per \$100 of assessed value.

	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	FY24 Adopted	Increase/ Decrease
REAL PROPERTY TAXES	\$ (59,746,341)	\$ (60,717,607)	\$ (68,707,103)	\$ (74,600,000)	\$ (76,650,000)	\$ (2,050,000)
PUBLIC SERVICE CORP TAXES	\$ (2,550,495)	\$ (2,537,172)	\$ (2,199,346)	\$ (2,435,000)	\$ (2,540,000)	\$ (105,000)
PERSONAL PROPERTY TAXES	\$ (17,306,747)	\$ (18,157,195)	\$ (20,097,092)	\$ (22,607,500)	\$ (20,507,500)	\$ 2,100,000
MACHINERY & TOOLS TAXES	\$ (11,805,736)	\$ (13,096,687)	\$ (13,336,434)	\$ (13,810,000)	\$ (15,410,000)	\$ (1,600,000)
MERCHANTS CAPITAL TAXES	\$ (1,483,386)	\$ (1,648,289)	\$ (1,237,761)	\$ (1,255,000)	\$ (1,555,000)	\$ (300,000)
PENALTIES	\$ (889,579)	\$ (908,527)	\$ (1,016,159)	\$ (920,000)	\$ (920,000)	\$ -
RECREATIONAL VEHICLES	\$ (176,556)	\$ (161,499)	\$ (192,422)	\$ (186,500)	\$ (222,000)	\$ (35,500)
ADVERTISING & ADMINISTRATION F	\$ (32,605)	\$ (60,447)	\$ (58,708)	\$ (45,000)	\$ (50,000)	\$ (5,000)
FARM MACHINERY	\$ (539,952)	\$ (547,338)	\$ (577,903)	\$ (580,000)	\$ (605,000)	\$ (25,000)
AIRCRAFT	\$ (28,100)	\$ (41,209)	\$ (37,384)	\$ (40,000)	\$ (16,000)	\$ 24,000
GENERAL PROPERTY TAXES	\$ (94,559,497)	\$ (97,875,969)	\$ (107,460,311)	\$ (116,479,000)	\$ (118,475,500)	\$ (1,996,500)



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

\$ Tax per \$100 Assessed Value

	CY19	CY20	CY21	CY22	CY23
Real Estate	0.74	0.74	0.74	0.68	0.68
Personal Property (Vehicle Rate)				\$2.65	\$2.65
Machinery & Tools	2.55	2.55	2.55	2.55	2.55
Merchants' Capital	0.87	0.87	0.87	0.87	0.87
Farm Machinery	0.44	0.44	0.44	0.44	0.44
Aircraft	0.90	0.90	0.90	0.90	0.90

The vehicle values in 2022 increased drastically due to the supply and demand related to the COVID-19 pandemic, the Board of Supervisors elected to create a Vehicle category, which the State of Virginia is allowing for calendar years 2022, 2023 and 2024. The Vehicle rate is \$2.65 per \$100 of assessed value.

OTHER LOCAL TAXES

The County charges 1% **Local Sales Tax**. This tax is collected by the State 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.

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

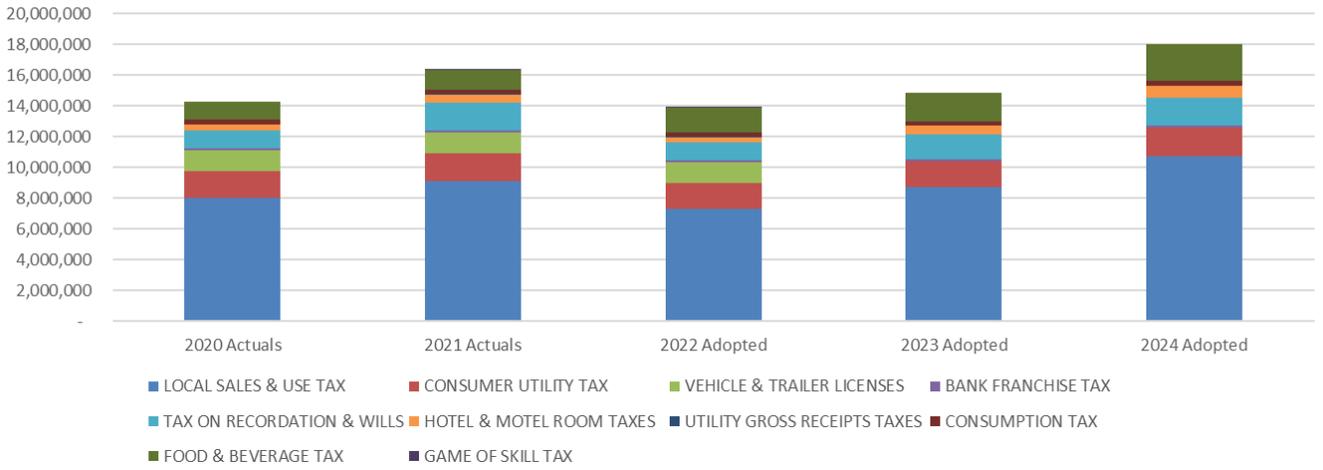
Tax on Recordation & Wills are fees levied for documents recorded at the Clerk of the Circuit Court's Office. Fees vary based on the type of document and the value of real estate.

Transient Occupancy 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 for the benefit of promoting tourism in the County.

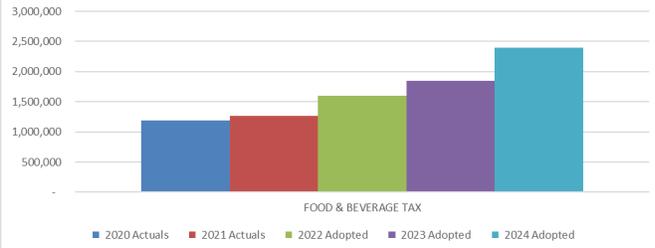
The **Meals Tax** represents a tax on prepared food and beverages. The County levies a 6.0% tax effective July 1, 2021.

	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	2024 Adopted	Increase/ Decrease
LOCAL SALES & USE TAX	8,015,055	9,138,949	7,325,000	8,750,000	10,750,000	2,000,000
CONSUMER UTILITY TAX	1,733,524	1,752,942	1,661,500	1,661,500	1,840,000	178,500
VEHICLE & TRAILER LICENSES	1,342,514	1,383,739	1,350,000	-	-	-
BANK FRANCHISE TAX	123,430	161,971	125,000	125,000	150,000	25,000
TAX ON RECORDATION & WILLS	1,221,494	1,745,780	1,140,000	1,600,000	1,800,000	200,000
HOTEL & MOTEL ROOM TAXES	333,254	576,638	335,000	566,000	750,000	184,000
UTILITY GROSS RECEIPTS TAXES	44,822	24,120	50,000	25,000	25,000	-
CONSUMPTION TAX	281,524	289,597	285,000	285,000	300,000	15,000
FOOD & BEVERAGE TAX	1,187,022	1,268,157	1,600,000	1,850,000	2,400,000	550,000
GAME OF SKILL TAX	-	96,768	60,000	-	-	-
OTHER LOCAL TAXES	14,282,639	16,438,660	13,931,500	14,862,500	18,015,000	3,152,500

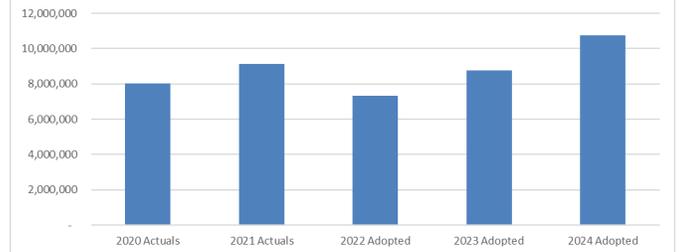
OTHER LOCAL TAXES



FOOD & BEVERAGE TAX



LOCAL SALES & USE 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.

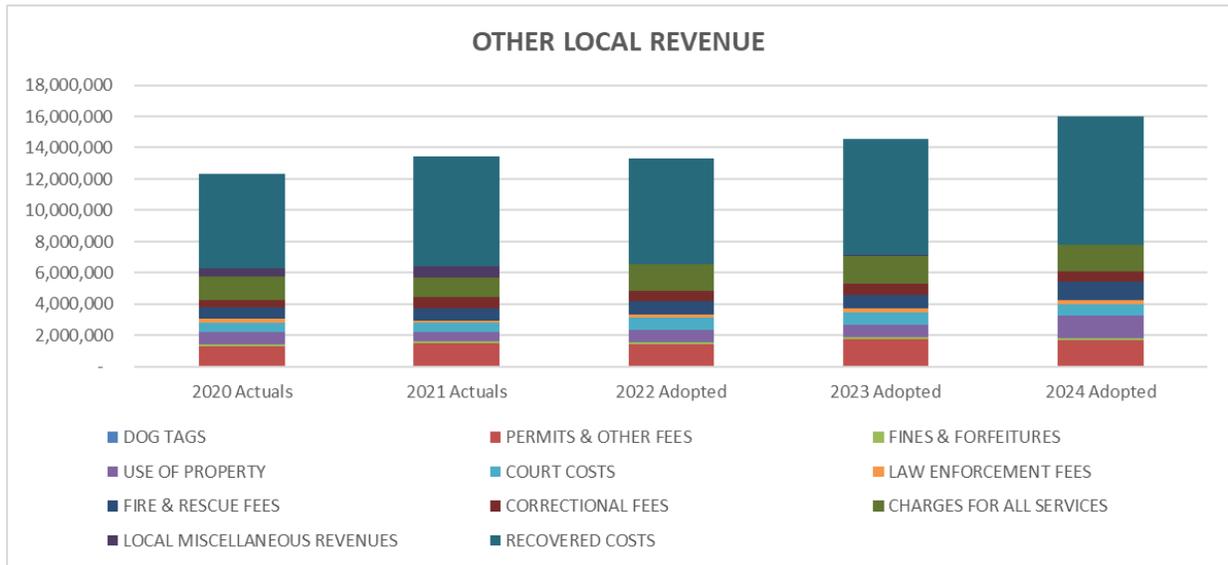
Correctional Fees – This section includes reimbursement from the federal government for the cost of housing federal inmates (\$72/day), keep fees (\$1/day) paid by inmates to help defray the costs of operating the Jail, inmate medical co-payments (flat amount based on service or a percentage if inmate 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 (MTC) reimburse for the salary/benefits of the ten School Resource Officers assigned to the high schools, the middle schools, Rockingham Academy and MTC.

	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	2024 Adopted	Increase/ Decrease
DOG TAGS	35,210	27,588	30,000	30,000	25,000	(5,000)
PERMITS & OTHER FEES	1,276,903	1,505,302	1,412,750	1,766,500	1,650,500	(116,000)
FINES & FORFEITURES	120,321	102,410	114,403	114,403	175,500	61,097
USE OF PROPERTY	778,256	593,022	801,272	794,672	1,400,000	605,328
COURT COSTS	611,524	603,542	760,700	750,700	740,700	(10,000)
LAW ENFORCEMENT FEES	234,227	127,057	253,800	248,800	251,300	2,500
FIRE & RESCUE FEES	755,108	759,457	800,000	900,000	1,205,600	305,600
CORRECTIONAL FEES	474,096	708,436	683,600	717,600	675,600	(42,000)
CHARGES FOR ALL SERVICES	1,467,149	1,297,433	1,683,800	1,741,300	1,651,300	(90,000)
LOCAL MISCELLANEOUS REVENUES	527,554	719,474	14,000	60,000	30,000	(30,000)
RECOVERED COSTS	6,066,018	6,987,558	6,769,951	7,458,610	8,193,992	735,382
OTHER LOCAL REVENUE	12,346,365	13,431,279	13,324,277	14,582,585	15,999,492	1,416,907

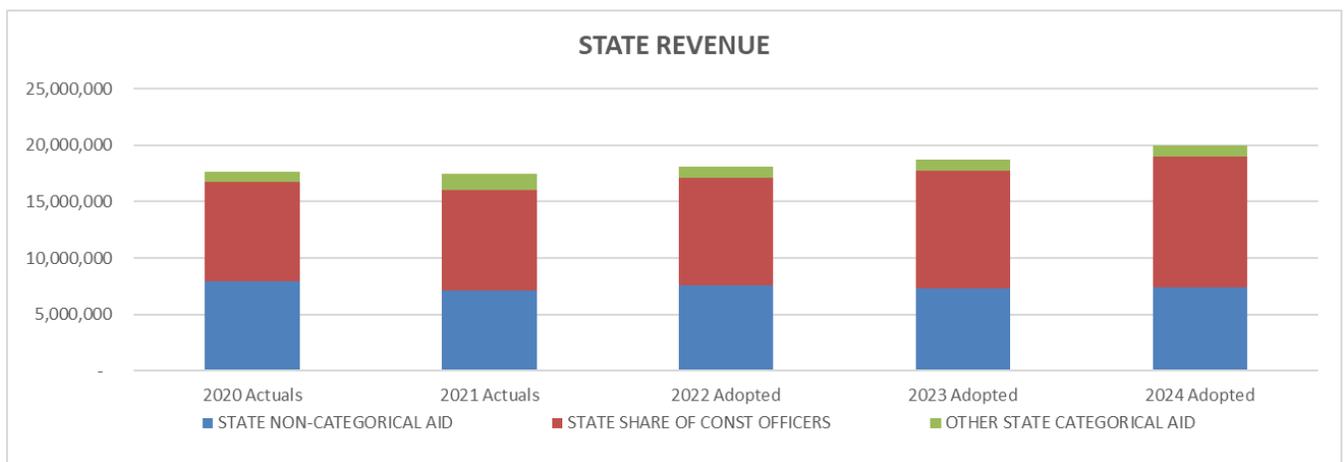


STATE REVENUE

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.

	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	2024 Adopted	Increase/ Decrease
STATE NON-CATEGORICAL AID	7,906,434	7,171,640	7,613,500	7,317,015	7,372,515	55,500
STATE SHARE OF CONST OFFICERS	8,843,146	8,823,600	9,501,668	10,379,035	11,623,177	1,244,142
OTHER STATE CATEGORICAL AID	907,063	1,432,656	1,018,357	1,023,712	973,738	(49,974)
STATE REVENUE	17,656,643	17,427,896	18,133,525	18,719,762	19,969,430	1,249,668



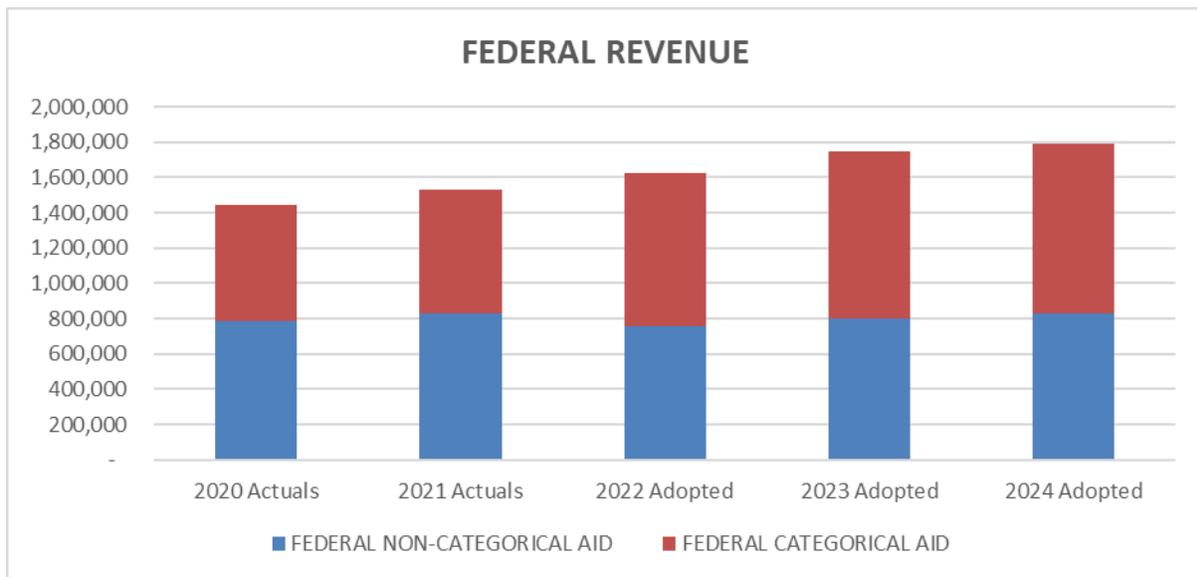
FEDERAL REVENUE

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.

	2020 Actuals	2021 Actuals	2022 Adopted	2023 Adopted	2024 Adopted	Increase/ Decrease
FEDERAL NON-CATEGORICAL AID	787,661	828,290	760,000	800,000	830,000	30,000
FEDERAL CATEGORICAL AID	657,418	698,855	861,000	944,881	957,064	12,183
FEDERAL REVENUE	1,445,079	1,527,145	1,621,000	1,744,881	1,787,064	42,183

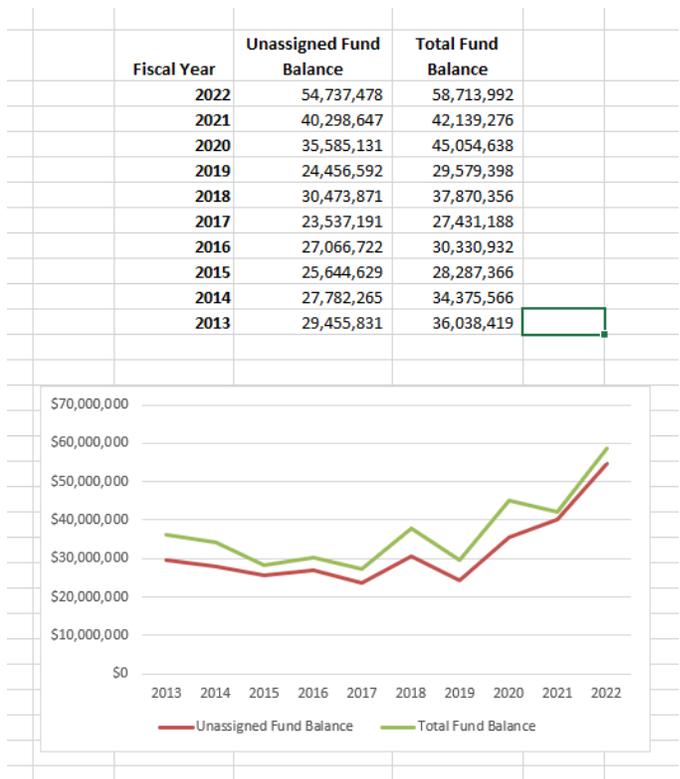


FUND RESERVE

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. This reserve is used as a “rainy day” fund or only used in the case of emergencies. The unreserved portion of fund balance is used for one-time items, typically capital projects. The beginning fund reserve for FY23 was \$58,713,812 with a projected use of \$1,389,542 for one-time items during the FY23 budget process. The County has appropriated funds during FY23 above the amount originally budgeted in the amount of \$3,316,116, has adopted the use of \$13,042,880 for identified one-time items in FY24. The calculation is outlined as follows:

Fund Balance, July 1, 2022	\$ 58,713,812
Reserve for FY23 Balancing	(\$1,389,542)
Cash Proffers 07-13-2022	(\$38,500)
School contribution to broadband FY23	(\$2,982,562)
Four for Life	(\$5,607)
Fire Programs Fund	(\$77,350)
PO Carryforward	(\$212,098)
Reserve for FY24 Capital Items	(\$13,042,880)
Fund Balance, Projected June 30, 2023	\$ 40,965,274
Fund Balance, % of Expenditures	27.37%

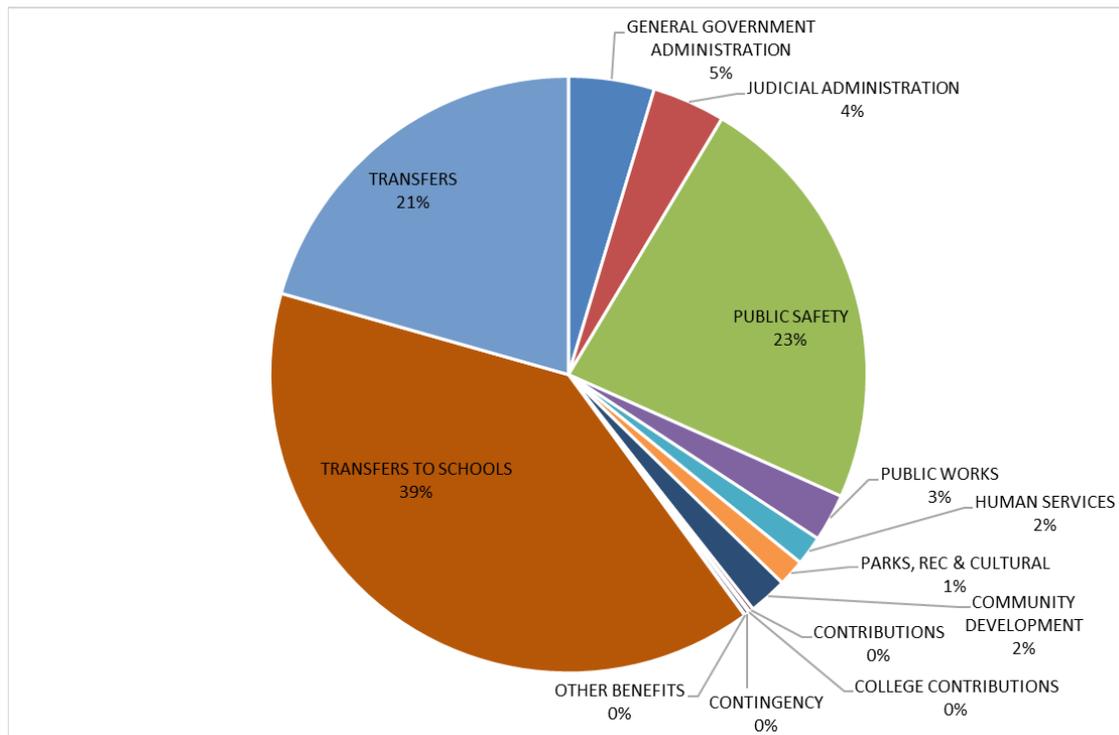
For the County, fund reserves are only used for one-time capital items in order to reduce the burden on the general fund revenue for items that will not cause a deficit in the next fiscal year. Unassigned fund balances in the General Fund at the close of each fiscal year shall be at least fifteen percent (15%) of the total annual adopted General Fund budget. The unassigned fund balance on June 30, 2023 is projected to be \$40,965,274, which represents 27% of total General Fund Expenditures.



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	FY24 Adopted
GENERAL GOVERNMENT ADMINISTRATION	8,705,636
JUDICIAL ADMINISTRATION	7,382,429
PUBLIC SAFETY	43,251,006
PUBLIC WORKS	4,836,192
HUMAN SERVICES	2,971,018
PARKS, REC & CULTURAL	2,718,098
COMMUNITY DEVELOPMENT	3,906,803
CONTRIBUTIONS	418,400
COLLEGE CONTRIBUTIONS	131,663
CONTINGENCY	425,000
OTHER BENEFITS	80,000
TRANSFERS	112,463,121
DEBT SERVICE	-
GENERAL FUND	187,289,366



GENERAL FUND EXPENDITURE SUMMARY

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	FY24 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	185,423	175,895	203,193	211,934	219,191	7,257
EXECUTIVE ADMINISTRATION	291,704	385,188	398,328	441,443	204,671	(236,772)
LEGAL SERVICES	657,375	718,127	715,424	803,251	791,272	(11,979)
INDEPENDENT AUDITOR	98,500	88,000	101,700	106,000	106,900	900
COMMISSIONER OF THE REVENUE	790,846	788,075	810,124	893,559	1,015,412	121,853
REASSESSMENT & EQUALIZATION	183,012	851,986	342,067	376,529	440,684	64,155
TREASURER	735,874	772,034	744,727	995,293	1,008,717	13,424
FINANCE	840,084	899,484	919,503	1,169,659	1,207,313	37,653
HUMAN RESOURCES	405,770	459,104	476,002	544,778	554,762	9,984
TECHNOLOGY	968,714	1,170,464	1,290,231	1,489,289	1,500,957	11,667
LAND USE ASSESSMENT	65,120	59,653	59,058	73,308	68,580	(4,728)
CENTRAL GARAGE	668,694	667,113	1,002,871	840,174	990,332	150,158
ELECTORAL BOARD	184,478	59,522	199,619	85,303	147,518	62,215
REGISTRAR	178,812	211,897	370,924	333,774	449,328	115,555
GENERAL GOVERNMENT ADMINISTRATION	6,254,406	7,306,542	7,633,772	8,364,293	8,705,636	341,343
CIRCUIT COURT	214,781	195,826	215,455	235,705	267,580	31,875
GENERAL DISTRICT COURT	25,754	26,973	32,701	41,800	45,100	3,300
MAGISTRATE	12,233	11,373	13,650	19,267	11,450	(7,817)
JUVENILE & DOMESTIC RELATIONS	31,986	29,918	29,681	41,900	53,760	11,860
CLERK OF CIRCUIT COURT	1,228,788	1,354,520	1,344,171	1,453,581	1,713,774	260,193
COURT SERVICES	1,313,564	1,473,453	1,549,916	1,937,739	2,105,382	167,643
COMMONWEALTH'S ATTORNEY	2,274,965	2,302,205	2,477,131	2,789,363	3,185,384	396,020
JUDICIAL ADMINISTRATION	5,102,071	5,394,268	5,662,706	6,519,355	7,382,429	863,074
SHERIFF	6,256,313	6,727,052	7,423,791	8,145,429	8,792,250	646,821
RUSH TASK FORCE	126,551	127,915	84,985	151,395	167,084	15,689
EXTRA DUTY	130,623	58,018	135,899	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,477	328	1,553	15,013	14,313	(700)
FIRE & RESCUE	5,650,728	5,957,993	5,935,555	11,785,102	13,153,905	1,368,803
VOLUNTEER FIRE COMPANIES	1,669,537	1,426,227	2,295,792	1,956,968	1,204,009	(752,959)
AMBULANCE & RESCUE SQUADS	370,721	683,683	393,165	489,635	493,635	4,000
FIRE EXTINCTION SERVICES	22,437	22,223	19,050	21,768	21,768	(0)
COVID-19 RESPONSE	72,537	-	-	-	-	-
JAIL	8,947,674	9,310,611	9,832,248	10,246,540	10,565,818	319,278
MRRJ	2,517,215	2,840,077	3,150,517	3,291,298	3,250,662	(40,636)
INSPECTION SERVICES	761,121	676,777	685,306	855,412	820,973	(34,439)
ANIMAL CONTROL	420,137	499,160	519,326	741,285	756,335	15,050
911 OPERATIONS & MAINTENANCE	2,325,651	2,923,768	3,237,100	3,482,657	3,791,455	308,798
PUBLIC SAFETY	29,272,723	31,253,834	33,714,286	41,401,301	43,251,006	1,849,705
PUBLIC WORKS ADMINISTRATION	50,192	-	-	-	-	-
COUNTY MAINTENANCE OF PROPERTIES	930,622	1,196,409	1,003,179	1,183,608	1,436,490	252,882
SHARED MAINTENANCE OF PROPERTIES	875,170	945,251	1,150,228	1,287,411	2,305,956	1,018,545
HUMAN SERVICES MAINTENANCE	259,333	296,646	516,465	542,795	623,454	80,659
TV TRANSMISSION SYSTEM MAINT	39,532	7,863	6,623	7,500	156,500	149,000
SRI BUILDING MAINTENANCE	49,843	172,963	204,007	205,500	313,792	108,292
PUBLIC WORKS	2,204,692	2,619,131	2,880,500	3,226,814	4,836,192	1,609,378

GENERAL FUND EXPENDITURE SUMMARY CONT.

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
LOCAL HEALTH SERVICES	692,940	617,921	575,106	584,973	671,641	86,668
COMMUNITY SERVICES	2,717,807	5,463,182	1,110,257	1,258,978	1,270,646	11,668
PUBLIC ASSISTANCE	521,034	533,790	790,139	550,000	800,000	250,000
INSTITUTIONAL CARE	106,228	205,112	153,128	168,353	228,731	60,378
HUMAN SERVICES	4,038,009	6,820,005	2,628,631	2,562,305	2,971,018	408,713
PARKS & RECREATION ADMIN	236,130	194,830	202,392	240,838	253,040	12,202
ATHLETIC & RECREATION PROGRAMS	1,106,092	1,070,395	1,079,921	1,463,160	979,553	(483,607)
ROCKINGHAM PARK @ CROSSROADS	237,711	384,204	467,859	443,442	478,898	35,456
REGIONAL LIBRARY	939,339	939,339	958,126	986,870	1,006,607	19,737
PARKS, REC & CULTURAL	2,519,273	2,588,767	2,708,297	3,134,311	2,718,098	(416,213)
PLANNING	658,860	673,525	692,500	909,853	1,178,615	268,762
GEOGRAPHIC INFORMATION SYSTEMS	163,900	250,926	230,478	271,835	333,975	62,140
ECONOMIC DEVELOPMENT/TOURISM	1,961,897	1,776,298	1,157,205	1,940,862	1,720,852	(220,010)
SOIL & WATER CONSERVATION	38,599	37,500	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	139,853	147,555	152,100	168,337	196,348	28,011
ENGINEERING	281,043	279,841	418,990	435,412	439,513	4,101
TRANSPORTATION PLANNING	10,122	7,122	7,269	-	-	-
COMMUNITY DEVELOPMENT	3,254,273	3,172,767	2,696,043	3,763,799	3,906,803	143,004
CONTRIBUTIONS	533,829	529,868	252,500	315,750	418,400	102,650
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	131,663	131,663	-
CONTINGENCY	-	-	-	425,000	425,000	-
OTHER BENEFITS	18,177	37,717	46,623	80,000	80,000	-
TRANSFERS	87,339,481	71,396,665	72,507,931	84,567,373	112,463,121	27,895,748
DEBT SERVICE-COUNTY	3,004,990	5,985,710	1,952,268	3,578,297	-	(3,578,297)
DEBT SERVICE-SCHOOL	9,412,833	10,128,538	9,792,821	9,708,009	-	(9,708,009)
LEASES	-	-	64,398	-	-	-
DEBT SERVICE	12,417,823	16,114,248	11,809,487	13,286,306	-	(13,286,306)
GENERAL FUND	153,086,418	147,365,476	142,672,439	167,778,269	187,289,366	19,511,097

GENERAL FUND EXPENDITURES BY TYPE

EXPENDITURES BY TYPE		FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ADOPTED	FY24 ADOPTED
SALARIES	SALARIES	20,353,858.26	22,159,125.72	21,916,679.13	29,205,765.75	31,145,757.24
BENEFITS	BENEFITS	7,880,935.08	8,289,369.02	9,897,537.82	11,474,643.41	12,571,992.30
OPERATIONS	PURCHASED SERVICES	7,832,295.16	8,870,369.26	9,998,777.55	11,062,844.53	11,829,439.37
	INTERNAL SERVICES	341,349.37	363,128.83	545,734.49	396,400.00	422,450.00
	UTILITIES	883,940.00	991,629.49	1,130,027.07	1,135,200.00	1,176,850.00
	COMMUNICATIONS	429,919.70	481,292.33	451,639.16	557,021.00	581,158.00
	INSURANCE	303,974.27	343,051.16	397,369.47	410,275.00	418,225.00
	LEASES	181,671.06	169,057.62	120,992.16	227,282.00	227,825.00
	TRAVEL & TRAINING	252,627.95	196,343.07	255,429.59	441,039.00	472,439.00
	MISCELLANEOUS	521,033.63	533,790.05	790,139.30	550,000.00	800,000.00
	MATERIALS & SUPPLIES	2,606,135.51	3,738,934.86	3,313,508.03	3,245,484.26	3,702,378.00
	PAYMENT TO JOINT OPERATIONS	4,342,370.97	4,856,407.79	4,064,146.57	4,467,043.48	4,762,705.00
	CAPITAL OUTLAY	3,902,484.44	5,706,543.74	2,885,021.15	2,916,213.80	3,098,194.00
TRANSFERS, DEBT & CONTINGENCY	TRANSFER TO SCHOOL	58,857,250.98	60,320,400.03	60,570,742.25	70,866,510.00	73,866,510.00
	TRANSFER TO SCHOOL CAPITAL	21,012,254.76	7,000.00	113,072.45	1,240,000.00	9,541,250.00
	TRANSFER TO CSA	2,620,786.22	2,722,388.89	3,108,939.00	2,790,240.00	3,100,500.00
	TRANSFER TO DSS	2,239,437.00	2,614,025.00	2,591,975.00	2,984,421.00	3,396,159.00
	OTHER TRANSFERS	2,609,752.20	5,732,851.20	6,123,202.20	6,686,202.00	22,558,902.00
	CONTINGENCY	1,968,054.35	1,626,562.20	1,058,917.90	2,281,875.00	2,062,955.00
	DEBT SERVICE	13,946,286.65	17,643,205.53	13,338,588.32	14,839,809.19	1,553,677.50
TOTAL EXPENDITURES		153,086,417.56	147,365,475.79	142,672,438.61	167,778,269.42	187,289,366.41

GENERAL GOVERNMENT ADMINISTRATION

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	185,423	175,895	203,193	211,934	219,191	7,257
EXECUTIVE ADMINISTRATION	291,704	385,188	398,328	441,443	204,671	(236,772)
LEGAL SERVICES	657,375	718,127	715,424	803,251	791,272	(11,979)
INDEPENDENT AUDITOR	98,500	88,000	101,700	106,000	106,900	900
COMMISSIONER OF THE REVENUE	790,846	788,075	810,124	893,559	1,015,412	121,853
REASSESSMENT & EQUALIZATION	183,012	851,986	342,067	376,529	440,684	64,155
TREASURER	735,874	772,034	744,727	995,293	1,008,717	13,424
FINANCE	840,084	899,484	919,503	1,169,659	1,207,313	37,653
HUMAN RESOURCES	405,770	459,104	476,002	544,778	554,762	9,984
TECHNOLOGY	968,714	1,170,464	1,290,231	1,489,289	1,500,957	11,667
LAND USE ASSESSMENT	65,120	59,653	59,058	73,308	68,580	(4,728)
CENTRAL GARAGE	668,694	667,113	1,002,871	840,174	990,332	150,158
ELECTORAL BOARD	184,478	59,522	199,619	85,303	147,518	62,215
REGISTRAR	178,812	211,897	370,924	333,774	449,328	115,555
GENERAL GOVERNMENT ADMINISTRATION	6,254,406	7,306,542	7,633,772	8,364,293	8,705,636	341,343

BOARD OF SUPERVISORS

The Board of Supervisors is the governing body for Rockingham County. The board is comprised of five members, one from each of the magisterial districts, who serve four-year terms. Each year a new Chairman and Vice Chairman are selected. The County follows the county-administrator form of government. The board approves the annual budget, sets the tax rate, enacts ordinances, and sets policy in accordance with all local, state, and federal laws.

The board is committed to providing the highest quality of services efficiently and effectively to Rockingham County citizens.

The Board of Supervisors sets County policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the Zoning Ordinance, and carries out other responsibilities set forth in the Code of Virginia. The Board holds regularly scheduled business meetings throughout the year to carry out these duties. Public hearings held by the Board afford citizens the opportunity to participate in the policy making process. Additionally, the Board has established standing committees to discuss and make recommendations on major items on which the Board takes action. Meeting schedules, agendas, minutes, and other information for the Board of Supervisors are made available to the public online at <http://www.rockinghamcountyva.gov>

The Board appoints a County Administrator, who manages the County's daily operations; a County Attorney, who oversees the County's legal affairs; and various other advisory boards and commissions, such as the Planning Commission, which advises the Board on land use issues.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Board of Supervisors	SUPERVISOR	5	5	5	5	5	0
Board of Supervisors Total - 1101		5	5	5	5	5	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01101 Board of Supervisors

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 58,000	\$ 58,446	\$ 58,431	\$ 76,351	\$ 79,800	\$ 79,800	\$ 57,087	\$ 83,790	\$ 3,990
1001-01101-00000-000-502100-000	FICA / MEDICARE	\$ 2,281	\$ 2,500	\$ 2,636	\$ 4,106	\$ 6,105	\$ 6,105	\$ 3,253	\$ 6,410	\$ 305
1001-01101-00000-000-502300-000	HEALTH INSURANCE	\$ 63,840	\$ 59,835	\$ 54,324	\$ 54,324	\$ 54,324	\$ 54,324	\$ 45,520	\$ 56,786	\$ 2,462
1001-01101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 41	\$ 29	\$ 31	\$ 45	\$ 50	\$ 50	\$ 34	\$ 50	\$ -
1001-01101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 22,100	\$ 22,100	\$ 22,100	\$ 23,600	\$ 25,000	\$ 25,000	\$ 15,100	\$ 25,000	\$ -
1001-01101-00000-000-503302-000	MAINTENANCE SRVC CONTRACTS	\$ -	\$ -	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,663	\$ 1,205	\$ -
1001-01101-00000-000-503500-000	PRINTING AND BINDING	\$ -	\$ -	\$ 30	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
1001-01101-00000-000-503600-000	ADVERTISING	\$ 7,821	\$ 5,842	\$ 5,271	\$ 4,200	\$ 7,000	\$ 7,000	\$ 2,440	\$ 7,000	\$ -
1001-01101-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,531	\$ 2,626	\$ 3,050	\$ 2,231	\$ 3,000	\$ 3,000	\$ 1,774	\$ 3,000	\$ -
1001-01101-00000-000-505306-000	SURETY BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01101-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ 3,931	\$ 3,931	\$ 3,931	\$ 3,931	\$ 4,000	\$ 4,000	\$ 3,931	\$ 4,000	\$ -
1001-01101-00000-000-505501-000	MILEAGE	\$ 3,303	\$ 3,248	\$ 2,285	\$ 5,835	\$ 3,000	\$ 3,000	\$ 1,769	\$ 3,000	\$ -
1001-01101-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 6,806	\$ 3,485	\$ 3,075	\$ 6,812	\$ 5,000	\$ 5,000	\$ 2,063	\$ 5,000	\$ -
1001-01101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,756	\$ 880	\$ 350	\$ 2,282	\$ 2,000	\$ 2,000	\$ 3,355	\$ 2,000	\$ -
1001-01101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 18,466	\$ 18,625	\$ 18,790	\$ 17,264	\$ 19,000	\$ 19,000	\$ 19,105	\$ 19,000	\$ -
1001-01101-00000-000-506001-000	OFFICE SUPPLIES	\$ 499	\$ 104	\$ 56	\$ 814	\$ 400	\$ 400	\$ 213	\$ 400	\$ -
1001-01101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 137	\$ 13	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-01101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 714	\$ 215	\$ 317	\$ 197	\$ 1,000	\$ 1,000	\$ 88	\$ 1,000	\$ -
1001-01101-00000-000-506065-000	MINOR EQUIPMENT	\$ 6,647	\$ 3,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01101-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
Total for 01101 BOARD OF SUPERVISORS:		\$ 200,735	\$ 185,423	\$ 175,895	\$ 203,193	\$ 211,934	\$ 211,934	\$ 157,395	\$ 219,191	\$ 7,257

EXECUTIVE ADMINISTRATION

The County Administrator supports the Board of Supervisors in determining the strategic and policy direction for the County and manages the daily operations of County government. The County Administrator serves as the Board’s official liaison to the Constitutional Officers; the Judiciary; regional, state, and local agencies and authorities; incorporated municipalities; and residential and community associations.

An Assistant County Administrator was added in FY22, however the position is also the Director of Finance and is charged and counted in the Finance Department.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Executive Administration	ASST COUNTY ADMIN	1	1	1	1	1	0
	COUNTY ADMINISTRATOR	1	1	1	1	1	0
Executive Administration Total - 1201		2	2	2	2	2	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01201 Executive Administration

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 241,624	\$ 209,289	\$ 284,607	\$ 298,890	\$ 311,043	\$ 311,043	\$ 226,368	\$ 101,612	\$ (209,432)
1001-01201-00000-000-501200-000	OVERTIME	\$ 206	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-01201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 16,152	\$ 16,978	\$ 14,560	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ 17,000	\$ -
1001-01201-00000-000-502100-000	FICA / MEDICARE	\$ 14,345	\$ 10,642	\$ 16,764	\$ 17,758	\$ 25,172	\$ 25,172	\$ 11,995	\$ 9,150	\$ (16,022)
1001-01201-00000-000-502201-000	RETIREMENT (VRS)	\$ 24,885	\$ 21,577	\$ 33,680	\$ 35,784	\$ 42,644	\$ 42,644	\$ 28,485	\$ 12,109	\$ (30,535)
1001-01201-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ 79	\$ -	\$ -	\$ 1,662	\$ 2,767	\$ 2,767
1001-01201-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ 64	\$ 100	\$ 100
1001-01201-00000-000-502300-000	HEALTH INSURANCE	\$ 22,835	\$ 19,684	\$ 25,696	\$ 25,696	\$ 25,696	\$ 25,696	\$ 24,144	\$ 29,903	\$ 4,208
1001-01201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,258	\$ 1,071	\$ 1,525	\$ 1,616	\$ 1,680	\$ 1,680	\$ 1,144	\$ 1,680	\$ 0
1001-01201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 175	\$ 112	\$ 162	\$ 178	\$ 200	\$ 200	\$ 139	\$ 200	\$ -
1001-01201-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,480	\$ 1,814	\$ 1,546	\$ 6,782	\$ 6,500	\$ 6,500	\$ 92	\$ 6,500	\$ -
1001-01201-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-504300-000	CENTRAL STORE	\$ 74	\$ 145	\$ 127	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -
1001-01201-00000-000-505201-000	POSTAGE	\$ 74	\$ 70	\$ 75	\$ 41	\$ 100	\$ 100	\$ 12	\$ 100	\$ -
1001-01201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,645	\$ 1,654	\$ 1,748	\$ 1,405	\$ 1,700	\$ 1,700	\$ 885	\$ 1,700	\$ -
1001-01201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 510	\$ 451	\$ 313	\$ 330	\$ 500	\$ 500	\$ 264	\$ 500	\$ -
1001-01201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 2,496	\$ 864	\$ 123	\$ 985	\$ 2,000	\$ 2,000	\$ 752	\$ 2,000	\$ -
1001-01201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,969	\$ 790	\$ 886	\$ 1,315	\$ 2,500	\$ 2,500	\$ 2,583	\$ 2,500	\$ -
1001-01201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,887	\$ 2,279	\$ 580	\$ 2,601	\$ 600	\$ 600	\$ 1,170	\$ 1,800	\$ 1,200
1001-01201-00000-000-506001-000	OFFICE SUPPLIES	\$ 83	\$ 116	\$ 115	\$ 1,121	\$ 250	\$ 250	\$ 368	\$ 250	\$ -
1001-01201-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-01201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 278	\$ -	\$ 367	\$ 375	\$ 200	\$ 200	\$ 213	\$ 200	\$ -
1001-01201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 333	\$ 10	\$ 94	\$ 688	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-01201-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 4,158	\$ 160	\$ 348	\$ 200	\$ 200	\$ -	\$ 200	\$ -
1001-01201-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 2,058	\$ 2,185	\$ 2,058	\$ 2,058	\$ 2,205	\$ 13,000	\$ 10,942
Total for 01201 EXECUTIVE ADMINISTRATION:		\$ 333,309	\$ 291,704	\$ 385,188	\$ 398,328	\$ 441,443	\$ 441,443	\$ 302,546	\$ 204,671	\$ (236,772)

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:

A promotion of one Assistant County Attorney to Deputy County Attorney took place in FY23, the funding level for the department remained the same.

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Legal Services	ASST COUNTY ATTORNEY	3	3	4	4	4	0
	COUNTY ATTORNEY	1	1	1	1	1	0
	EXECUTIVE ASSISTANT	2	2	3	3	3	0
Legal Services Total - 1204		6	6	8	8	8	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01204 Legal Services

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01204-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 439,737	\$ 487,553	\$ 514,491	\$ 506,173	\$ 582,591	\$ 582,591	\$ 397,882	\$ 546,810	\$ (35,782)
1001-01204-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 357	\$ 2,104	\$ 4,497	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-01204-00000-000-501900-000	SEVERANCE PAY	\$ 3,954	\$ -	\$ 17,674	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-502100-000	FICA / MEDICARE	\$ 31,824	\$ 34,276	\$ 38,114	\$ 35,944	\$ 44,683	\$ 44,683	\$ 27,435	\$ 41,946	\$ (2,737)
1001-01204-00000-000-502201-000	RETIREMENT (VRS)	\$ 44,506	\$ 42,310	\$ 50,726	\$ 44,509	\$ 49,914	\$ 49,914	\$ 32,873	\$ 47,961	\$ (1,953)
1001-01204-00000-000-502202-000	RETIREMENT-HYBRID	\$ 807	\$ 8,626	\$ 10,049	\$ 16,300	\$ 20,529	\$ 20,529	\$ 20,249	\$ 32,092	\$ 11,564
1001-01204-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 39	\$ 442	\$ 446	\$ 717	\$ 794	\$ 794	\$ 784	\$ 1,157	\$ 363
1001-01204-00000-000-502300-000	HEALTH INSURANCE	\$ 39,985	\$ 54,427	\$ 57,758	\$ 62,084	\$ 60,534	\$ 60,534	\$ 60,409	\$ 74,129	\$ 13,594
1001-01204-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,301	\$ 2,544	\$ 2,735	\$ 2,751	\$ 3,146	\$ 3,146	\$ 2,020	\$ 2,853	\$ (293)
1001-01204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 310	\$ 292	\$ 337	\$ 349	\$ 500	\$ 500	\$ 279	\$ 500	\$ -
1001-01204-00000-000-503102-000	LEGAL SERVICES	\$ 1,064	\$ 1,064	\$ 3,374	\$ 1,076	\$ 1,100	\$ 1,100	\$ 1,124	\$ 1,100	\$ -
1001-01204-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 44,397	\$ 3,191	\$ 4,757	\$ 17,469	\$ 5,000	\$ 5,000	\$ 835	\$ 5,000	\$ -
1001-01204-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,480	\$ 1,814	\$ 1,317	\$ 2,418	\$ 2,800	\$ 2,800	\$ 2,925	\$ 2,800	\$ -
1001-01204-00000-000-503500-000	PRINTING & BINDING	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-503600-000	ADVERTISING	\$ 1,056	\$ 16	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ -
1001-01204-00000-000-504300-000	CENTRAL STORE	\$ 70	\$ 78	\$ 54	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-505201-000	POSTAGE	\$ 69	\$ 27	\$ 123	\$ 69	\$ 500	\$ 500	\$ 75	\$ 500	\$ -
1001-01204-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,337	\$ 2,421	\$ 2,895	\$ 2,094	\$ 2,000	\$ 2,000	\$ 1,932	\$ 2,000	\$ -
1001-01204-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 510	\$ 451	\$ 313	\$ 330	\$ 3,500	\$ 3,500	\$ 264	\$ 3,500	\$ -
1001-01204-00000-000-505501-000	MILEAGE	\$ 380	\$ 571	\$ 357	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-01204-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 737	\$ 485	\$ -	\$ 80	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-01204-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,644	\$ 2,859	\$ 1,050	\$ 4,695	\$ 3,000	\$ 3,000	\$ 2,983	\$ 5,000	\$ 2,000
1001-01204-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,485	\$ 1,890	\$ 2,635	\$ 2,645	\$ 1,835	\$ 1,835	\$ 945	\$ 2,700	\$ 865
1001-01204-00000-000-506001-000	OFFICE SUPPLIES	\$ 104	\$ 179	\$ 576	\$ 511	\$ 1,550	\$ 1,550	\$ 757	\$ 1,550	\$ -
1001-01204-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 7,617	\$ 9,281	\$ 5,178	\$ 7,433	\$ 12,000	\$ 12,000	\$ 8,048	\$ 12,000	\$ -
1001-01204-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 296	\$ 19	\$ 105	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,213	\$ 2,202	\$ 43	\$ 2,618	\$ 3,775	\$ 3,775	\$ 1,108	\$ 3,775	\$ -
1001-01204-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400
Total for 01204 LEGAL SERVICES:		\$ 629,094	\$ 657,375	\$ 718,127	\$ 715,424	\$ 803,251	\$ 803,251	\$ 562,938	\$ 791,272	\$ (11,979)

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01208 Independent Auditor

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01208-00000-000-503103-000	ACCOUNTING SERVICES	\$ 86,000	\$ 87,500	\$ 88,000	\$ 90,700	\$ 95,000	\$ 95,000	\$ 92,500	\$ 94,900	\$ (100)
1001-01208-00000-000-503113-000	ACTUARIAL SERVICES	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	\$ 12,000	\$ 1,000
Total for 01208 INDEPENDENT AUDITOR:		\$ 86,000	\$ 98,500	\$ 88,000	\$ 101,700	\$ 106,000	\$ 106,000	\$ 92,500	\$ 106,900	\$ 900

COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue is a locally-elected constitutional officer whose tax assessment duties are mandated by the Code of Virginia and local ordinances. The Commissioner is elected at-large for a four-year term and provides direct service to all Rockingham residents and business owners on an annual basis. As the Chief Tax Assessing Officer of Rockingham County, the Commissioner of the Revenue and his staff are responsible for the County's top three locally administered sources of revenue: real estate, personal property, and machinery & tools taxes. After completing the property assessment process, the Office of the Commissioner of the Revenue forwards to the Treasurer's Office and to the County's seven incorporated towns the assessment information necessary for their use in preparing tax bills.

The Commissioner of Revenue Office also administers the County's land use assessment program; tax relief for persons 65 or older or with disabilities; and surviving spouses of members of the armed forces killed in action. The Office also provides some state income tax filing assistance.

The Office of the Commissioner of the Revenue is also responsible for local tax compliance measures to ascertain and assess all subjects of taxation by obtaining tax returns, investigating returns as necessary and auditing businesses for tax compliance.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Commissioner of Revenue	APPRAISER I	2	2	2	2	1	-1
	ASSESSOR I	0	0	0	0	1	1
	CHIEF DEP COM OF REV	1	1	1	1	1	0
	COMM OF THE REVENUE	1	1	1	1	1	0
	DEPUTY I	2	1	1	1	0	-1
	DEPUTY II	0	0	0	0	1	1
	DEPUTY III	2	2	2	2	1	-1
	DEPUTY IV	2	1	1	1	2	1
	LEAD PERSONAL PROPERTY	0	1	1	1	1	0
	OFFICE ASSISTANT	3	4	4	4	4	0
	REAL ESTATE LISTER	0	0	0	0	2	2
	REAL ESTATE ASSESSOR	0	1	1	1	2	1
	REAL ESTATE ASSESSMENT CHIEF ADI	0	1	1	1	1	0
	Commissioner of Revenue Total - 1209		15	15	15	15	18

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01209 Commissioner of Revenue

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01209-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 399,742	\$ 425,437	\$ 423,079	\$ 406,570	\$ 475,668	\$ 475,668	\$ 355,031	\$ 543,809	\$ 68,141
1001-01209-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 2,470	\$ 5,944	\$ 7,369	\$ 9,258	\$ 18,200	\$ 18,200	\$ 8,327	\$ 21,840	\$ 3,640
1001-01209-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 389	\$ -	\$ -
1001-01209-00000-000-502100-000	FICA / MEDICARE	\$ 27,958	\$ 29,957	\$ 30,072	\$ 28,655	\$ 37,781	\$ 37,781	\$ 25,813	\$ 43,272	\$ 5,491
1001-01209-00000-000-502201-000	RETIREMENT (VRS)	\$ 33,624	\$ 36,401	\$ 38,963	\$ 34,704	\$ 42,446	\$ 42,446	\$ 30,121	\$ 47,591	\$ 5,145
1001-01209-00000-000-502202-000	RETIREMENT-HYBRID	\$ 7,786	\$ 8,217	\$ 9,486	\$ 14,686	\$ 22,768	\$ 22,768	\$ 19,301	\$ 32,023	\$ 9,254
1001-01209-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 444	\$ 420	\$ 420	\$ 646	\$ 877	\$ 877	\$ 746	\$ 1,155	\$ 278
1001-01209-00000-000-502300-000	HEALTH INSURANCE	\$ 110,418	\$ 117,477	\$ 113,263	\$ 106,804	\$ 110,568	\$ 110,568	\$ 88,246	\$ 117,751	\$ 7,183
1001-01209-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,098	\$ 2,233	\$ 2,182	\$ 2,233	\$ 2,569	\$ 2,569	\$ 1,892	\$ 2,796	\$ 228
1001-01209-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,586	\$ 1,307	\$ 2,557	\$ 1,457	\$ 1,258	\$ 1,258	\$ 1,691	\$ 1,500	\$ 242
1001-01209-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 250	\$ -	\$ 250	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-01209-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 11,927	\$ 11,877	\$ 5,685	\$ 28,438	\$ 15,000	\$ 15,000	\$ 910	\$ 17,000	\$ 2,000
1001-01209-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-01209-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 19,039	\$ 114,055	\$ 118,269	\$ 121,831	\$ 118,800	\$ 118,800	\$ 125,859	\$ 126,800	\$ 8,000
1001-01209-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 210	\$ -	\$ 254	\$ 1,500	\$ 1,500	\$ 901	\$ 1,500	\$ -
1001-01209-00000-000-503600-000	ADVERTISING	\$ 1,339	\$ 1,611	\$ 1,119	\$ 835	\$ 1,500	\$ 1,500	\$ 160	\$ 1,500	\$ -
1001-01209-00000-000-504300-000	CENTRAL STORE	\$ 3,320	\$ 2,371	\$ 3,203	\$ 3,028	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-504500-000	CENTRAL GARAGE	\$ 5,261	\$ 1,820	\$ 838	\$ 349	\$ 5,000	\$ 5,000	\$ 1,234	\$ 3,500	\$ (1,500)
1001-01209-00000-000-505201-000	POSTAGE	\$ 7,675	\$ 8,044	\$ 8,033	\$ 9,603	\$ 10,000	\$ 10,000	\$ 10,493	\$ 10,000	\$ -
1001-01209-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,787	\$ 2,779	\$ 3,152	\$ 2,415	\$ 4,500	\$ 4,500	\$ 1,151	\$ 4,500	\$ -
1001-01209-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,531	\$ 2,691	\$ 3,299	\$ 3,298	\$ 2,700	\$ 2,700	\$ 2,642	\$ 3,500	\$ 800
1001-01209-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,400	\$ 1,580	\$ 3,000	\$ 280	\$ 8,400	\$ 8,400	\$ 481	\$ 9,400	\$ 1,000
1001-01209-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 300	\$ 1,278	\$ 1,239	\$ 1,250	\$ 825	\$ 825	\$ -	\$ 825	\$ -
1001-01209-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,061	\$ 854	\$ 1,910	\$ 2,474	\$ 6,500	\$ 6,500	\$ 4,887	\$ 9,700	\$ 3,200
1001-01209-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 170	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -
1001-01209-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 1,031	\$ 545	\$ 596	\$ 2,058	\$ 1,200	\$ 1,200	\$ 2,370	\$ 2,400	\$ 1,200
1001-01209-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ 24,700	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 3,216	\$ 3,414	\$ 3,300	\$ 3,300	\$ 3,169	\$ 8,850	\$ 5,550
1001-01209-00000-000-506065-000	MINOR EQUIPMENT	\$ 120	\$ 13,488	\$ 2,124	\$ 636	\$ -	\$ -	\$ 310	\$ 2,000	\$ 2,000
Total for 01209 COMMISSIONER OF THE REVENUE:		\$ 646,085	\$ 790,846	\$ 788,075	\$ 810,124	\$ 893,559	\$ 893,559	\$ 686,124	\$ 1,015,412	\$ 121,853

REASSESSMENT & EQUALIZATION

Department managed by the Commissioner of the Revenue

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01211 Reassessment & Equalization

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01211-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 118,872	\$ 112,689	\$ 105,850	\$ 121,007	\$ 191,339	\$ 191,339	\$ 116,715	\$ 197,791	\$ 6,452
1001-01211-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 9,963	\$ 8,035	\$ 11,165	\$ 14,829	\$ 74,900	\$ 74,900	\$ 15,173	\$ 45,140	\$ (29,760)
1001-01211-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 4,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-502100-000	FICA / MEDICARE	\$ 9,166	\$ 8,898	\$ 8,260	\$ 9,659	\$ 20,367	\$ 20,367	\$ 9,618	\$ 18,584	\$ (1,783)
1001-01211-00000-000-502201-000	RETIREMENT (VRS)	\$ 12,244	\$ 11,661	\$ 9,415	\$ 10,489	\$ 14,218	\$ 14,218	\$ 11,770	\$ 18,735	\$ 4,517
1001-01211-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ 2,963	\$ 4,107	\$ 12,358	\$ 12,358	\$ 4,333	\$ 9,997	\$ (2,361)
1001-01211-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ -	\$ 132	\$ 181	\$ 476	\$ 476	\$ 168	\$ 369	\$ (107)
1001-01211-00000-000-502300-000	HEALTH INSURANCE	\$ 29,880	\$ 29,702	\$ 27,937	\$ 31,248	\$ 38,472	\$ 38,472	\$ 26,040	\$ 43,592	\$ 5,120
1001-01211-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 619	\$ 575	\$ 560	\$ 658	\$ 1,047	\$ 1,047	\$ 618	\$ 1,151	\$ 105
1001-01211-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,831	\$ 1,525	\$ 1,254	\$ 1,596	\$ 1,952	\$ 1,952	\$ 1,602	\$ 1,700	\$ (252)
1001-01211-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-503302-000	MAINTENANCE SERVICES CONTRACTS	\$ 940	\$ 940	\$ 1,175	\$ 1,175	\$ 1,200	\$ 1,200	\$ 1,392	\$ 76,225	\$ 75,025
1001-01211-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-01211-00000-000-503600-000	ADVERTISING	\$ 754	\$ 446	\$ -	\$ 473	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ (500)
1001-01211-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ 176	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-01211-00000-000-504500-000	CENTRAL GARAGE	\$ 2,026	\$ 2,103	\$ 1,719	\$ 3,561	\$ 6,000	\$ 6,000	\$ 742	\$ 5,000	\$ (1,000)
1001-01211-00000-000-505201-000	POSTAGE	\$ (4,598)	\$ 46	\$ -	\$ 198	\$ 1,500	\$ 1,500	\$ 10	\$ 1,500	\$ -
1001-01211-00000-000-505203-000	TELECOMMUNICATIONS	\$ 217	\$ 251	\$ 441	\$ 957	\$ 500	\$ 500	\$ 1,154	\$ 3,400	\$ 2,900
1001-01211-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,519	\$ 1,175	\$ 1,078	\$ 991	\$ 1,200	\$ 1,200	\$ 1,159	\$ 1,800	\$ 600
1001-01211-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-505401-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ 1,966	\$ 1,966	\$ 2,000	\$ 2,000	\$ 1,475	\$ 2,000	\$ -
1001-01211-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 1,650	\$ 4,300	\$ 4,300	\$ -	\$ 6,300	\$ 2,000
1001-01211-00000-000-505801-000	DUES & ASSOC MEMBERS	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 966	\$ 1,200	\$ -
1001-01211-00000-000-506001-000	OFFICE SUPPLIES	\$ 39	\$ 38	\$ 13	\$ -	\$ 1,000	\$ 1,000	\$ 260	\$ 500	\$ (500)
1001-01211-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 595	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ (1,000)
1001-01211-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 654,561	\$ 112,445	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1001-01211-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 23,496	\$ 24,700	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
Total for 01211 REASSESSMENT & EQUALIZATION:		\$ 183,592	\$ 183,012	\$ 851,986	\$ 342,067	\$ 376,529	\$ 376,529	\$ 193,195	\$ 440,684	\$ 64,155

LAND USE ASSESSMENT

Department managed by the Commissioner of the Revenue

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01224 Land Use Assessment

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01224-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 38,380	\$ 40,207	\$ 39,910	\$ 42,035	\$ 45,069	\$ 45,069	\$ 32,172	\$ 47,322	\$ 2,253
1001-01224-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 138	\$ 7,400	\$ 7,400	\$ 2,946	\$ -	\$ (7,400)
1001-01224-00000-000-502100-000	FICA / MEDICARE	\$ 2,641	\$ 2,573	\$ 2,843	\$ 3,170	\$ 4,014	\$ 4,014	\$ 2,661	\$ 3,620	\$ (394)
1001-01224-00000-000-502201-000	RETIREMENT (VRS)	\$ 3,953	\$ 4,189	\$ 4,387	\$ 5,055	\$ 6,179	\$ 6,179	\$ 4,420	\$ 6,928	\$ 749
1001-01224-00000-000-502300-000	HEALTH INSURANCE	\$ 16,566	\$ 16,614	\$ 11,312	\$ 7,224	\$ 7,224	\$ 7,224	\$ 6,020	\$ 7,766	\$ 542
1001-01224-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 200	\$ 210	\$ 207	\$ 227	\$ 243	\$ 243	\$ 168	\$ 243	\$ (0)
1001-01224-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 794	\$ 662	\$ 685	\$ 798	\$ 879	\$ 879	\$ 629	\$ 2,000	\$ 1,121
1001-01224-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 297	\$ -	\$ -	\$ 600	\$ 600	\$ 5,030	\$ -	\$ (600)
1001-01224-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ 82	\$ 250	\$ 250	\$ 162	\$ -	\$ (250)
1001-01224-00000-000-505201-000	POSTAGE	\$ 163	\$ 243	\$ 165	\$ 204	\$ 1,000	\$ 1,000	\$ 3,253	\$ 250	\$ (750)
1001-01224-00000-000-505203-000	TELECOMMUNICATIONS	\$ 108	\$ 125	\$ 142	\$ 124	\$ 250	\$ 250	\$ 80	\$ 250	\$ -
1001-01224-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -
Total for 01224 LAND USE ASSESSMENT:		\$ 62,806	\$ 65,120	\$ 59,653	\$ 59,058	\$ 73,308	\$ 73,308	\$ 57,542	\$ 68,580	\$ (4,728)

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Treasurer	CHF DPTY 1 TREASURER	1	1	1	2	2	0
	DEPUTY CLERK I	2	2	2	2	2	0
	DEPUTY CLERK II	2	2	1	1	1	0
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK IV	1	1	1	1	1	0
	TREASURER	1	1	1	1	1	0
Treasurer Total - 1213		7	7	7	8	8	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01213 Treasurer

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01213-00000-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 317,263	\$ 330,674	\$ 345,543	\$ 345,481	\$ 475,791	\$ 475,791	\$ 277,763	\$ 487,438	\$ 11,648
1001-01213-00000-000-501200-000	SALARIES & WAGES-OVER TIME	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 59	\$ 4,000	\$ -
1001-01213-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 1,883	\$ 1,000	\$ 1,000	\$ -	\$ 1,500	\$ 500
1001-01213-00000-000-502100-000	FICA / MEDICARE	\$ 22,448	\$ 23,397	\$ 24,440	\$ 24,510	\$ 36,780	\$ 36,780	\$ 20,159	\$ 37,710	\$ 929
1001-01213-00000-000-502201-000	RETIREMENT (VRS)	\$ 27,088	\$ 28,618	\$ 33,209	\$ 30,978	\$ 39,419	\$ 39,419	\$ 28,085	\$ 44,197	\$ 4,779
1001-01213-00000-000-502202-000	RETIREMENT-HYBRID	\$ 5,598	\$ 5,918	\$ 6,883	\$ 10,561	\$ 25,112	\$ 25,112	\$ 10,395	\$ 27,241	\$ 2,128
1001-01213-00000-000-502203-000	SHORT TERM LT DISABILITY	\$ 320	\$ 303	\$ 305	\$ 465	\$ 1,514	\$ 1,514	\$ 403	\$ 997	\$ (517)
1001-01213-00000-000-502300-000	HEALTH INSURANCE	\$ 71,802	\$ 76,798	\$ 77,330	\$ 78,980	\$ 90,644	\$ 90,644	\$ 63,034	\$ 94,572	\$ 3,928
1001-01213-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,653	\$ 1,727	\$ 1,815	\$ 1,869	\$ 2,569	\$ 2,569	\$ 1,468	\$ 2,391	\$ (178)
1001-01213-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 222	\$ 166	\$ 183	\$ 203	\$ 293	\$ 293	\$ 167	\$ 300	\$ 7
1001-01213-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 33,904	\$ 25,088	\$ 27,248	\$ 24,669	\$ 33,250	\$ 33,250	\$ 27,248	\$ 38,500	\$ 5,250
1001-01213-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 137	\$ 400	\$ -
1001-01213-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 420	\$ 90,945	\$ 88,834	\$ 91,293	\$ 93,500	\$ 93,500	\$ 94,373	\$ 93,650	\$ 150
1001-01213-00000-000-503500-000	PRINTING & BINDING	\$ 4,154	\$ 6,928	\$ 9,018	\$ 2,639	\$ 14,500	\$ 14,500	\$ 8,880	\$ 14,500	\$ -
1001-01213-00000-000-503600-000	ADVERTISING	\$ 4,569	\$ 11,516	\$ 9,253	\$ 9,640	\$ 11,000	\$ 11,000	\$ 8,095	\$ 11,000	\$ -
1001-01213-00000-000-503900-000	MISC CONTRACTED SERVICE	\$ -	\$ 41,024	\$ 55,435	\$ 17,228	\$ 60,000	\$ 60,000	\$ 15,836	\$ 30,000	\$ (30,000)
1001-01213-00000-000-504300-000	CENTRAL STORE	\$ 2,218	\$ 2,192	\$ 2,236	\$ 2,014	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-505201-000	POSTAGE	\$ 66,786	\$ 73,926	\$ 71,354	\$ 78,824	\$ 74,000	\$ 74,000	\$ 91,197	\$ 80,000	\$ 6,000
1001-01213-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,489	\$ 2,081	\$ 2,489	\$ 2,076	\$ 2,600	\$ 2,600	\$ 1,470	\$ 2,600	\$ -
1001-01213-00000-000-505306-000	SURETY BONDS	\$ 528	\$ 1,148	\$ 6,773	\$ 5,283	\$ 7,000	\$ 7,000	\$ 3,710	\$ 7,000	\$ -
1001-01213-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,644	\$ 3,209	\$ 3,135	\$ 3,298	\$ 3,200	\$ 3,200	\$ 2,642	\$ 3,400	\$ 200
1001-01213-00000-000-505501-000	MILEAGE	\$ 750	\$ 421	\$ -	\$ 415	\$ 1,000	\$ 1,000	\$ 172	\$ 1,000	\$ -
1001-01213-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,685	\$ 1,374	\$ 1,775	\$ 2,233	\$ 6,000	\$ 6,000	\$ 1,154	\$ 6,000	\$ -
1001-01213-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 920	\$ 920	\$ 270	\$ 770	\$ 920	\$ 920	\$ 745	\$ 920	\$ -
1001-01213-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,273	\$ 1,114	\$ 1,150	\$ 4,632	\$ 7,500	\$ 7,500	\$ 3,293	\$ 7,500	\$ -
1001-01213-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-01213-00000-000-506065-000	MINOR EQUIPMENT	\$ 6,368	\$ 6,388	\$ 2,068	\$ 1,597	\$ 1,700	\$ 1,700	\$ 3,032	\$ 6,300	\$ 4,600
1001-01213-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,822	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 1,286	\$ 1,366	\$ 1,500	\$ 1,500	\$ 1,378	\$ 5,500	\$ 4,000
Total for 01213 TREASURER:		\$ 577,101	\$ 735,874	\$ 772,034	\$ 744,727	\$ 995,293	\$ 995,293	\$ 664,894	\$ 1,008,717	\$ 13,424

FINANCE

The Rockingham County Department of Finance plays an integral part of the day to day operations throughout the County. Duties they perform include school and county payroll, accounts payable, audit, budget, procurement, debt, landfill 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	
	FY22	FY23	FY22	FY23
Number of purchase orders issued	3,071	3,501	97	253
Number of accounts payable checks issued	5,977	5,678	13,841	13,893

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Finance	ACCOUNTING TECH II	3	3	3	3	3	0
	ACCOUNTING TECH I	1	1	1	1	1	0
	ACCOUNTANT	1	1	1	1	1	0
	ADMINSTRATIVE ASST	0	0	0	0	0	0
	DPTY FINANCE DIR	0	1	0	1	1	0
	ASST CO ADMIN/DIR OF FIN	1	1	1	1	1	0
	PAYROLL SPECIALIST	3	2	2	2	2	0
	PAYROLL MANAGER	1	1	1	1	1	0
	SENIOR ACCOUNTANT	1	1	1	1	1	0
Finance Total - 1215		11	10	10	11	11	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01215 Finance

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01215-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 488,109	\$ 457,680	\$ 516,376	\$ 533,533	\$ 680,411	\$ 680,411	\$ 440,168	\$ 707,892	\$ 27,482
1001-01215-00000-000-501200-000	OVERTIME	\$ 105	\$ -	\$ 127	\$ 892	\$ 2,000	\$ 2,000	\$ 305	\$ 2,000	\$ -
1001-01215-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 1,674	\$ -	\$ -	\$ -	\$ -	\$ 9,147	\$ -	\$ -
1001-01215-00000-000-502100-000	FICA / MEDICARE	\$ 34,320	\$ 32,210	\$ 37,923	\$ 41,034	\$ 52,209	\$ 52,209	\$ 32,602	\$ 54,307	\$ 2,097
1001-01215-00000-000-502201-000	RETIREMENT (VRS)	\$ 29,358	\$ 28,264	\$ 40,656	\$ 41,521	\$ 49,538	\$ 49,538	\$ 33,473	\$ 63,346	\$ 13,808
1001-01215-00000-000-502202-000	RETIREMENT-HYBRID	\$ 20,923	\$ 19,722	\$ 22,227	\$ 27,988	\$ 44,921	\$ 44,921	\$ 27,351	\$ 40,289	\$ (4,631)
1001-01215-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 1,198	\$ 1,010	\$ 986	\$ 1,234	\$ 1,730	\$ 1,730	\$ 1,058	\$ 1,453	\$ (277)
1001-01215-00000-000-502300-000	HEALTH INSURANCE	\$ 98,391	\$ 93,042	\$ 109,038	\$ 111,025	\$ 123,390	\$ 123,390	\$ 89,094	\$ 112,333	\$ (11,057)
1001-01215-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,503	\$ 2,344	\$ 2,870	\$ 3,163	\$ 3,720	\$ 3,720	\$ 2,333	\$ 3,752	\$ 32
1001-01215-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 342	\$ 237	\$ 288	\$ 338	\$ 500	\$ 500	\$ 270	\$ 500	\$ -
1001-01215-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 168	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -
1001-01215-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,334	\$ 1,217	\$ 2,997	\$ 1,674	\$ 3,000	\$ 3,000	\$ 431	\$ 3,000	\$ -
1001-01215-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 266,552	\$ 155,971	\$ 117,984	\$ 110,657	\$ 150,000	\$ 150,000	\$ 110,455	\$ 150,000	\$ -
1001-01215-00000-000-503500-000	PRINTING & BINDING	\$ 1,835	\$ 2,075	\$ 904	\$ 98	\$ 2,000	\$ 2,000	\$ 3,527	\$ 2,000	\$ -
1001-01215-00000-000-503600-000	ADVERTISING	\$ 1,828	\$ 1,741	\$ 2,574	\$ 1,970	\$ 2,000	\$ 2,000	\$ 613	\$ 2,000	\$ -
1001-01215-00000-000-504300-000	CENTRAL STORE	\$ 859	\$ 1,121	\$ 1,079	\$ 1,290	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-505201-000	POSTAGE	\$ 9,667	\$ 9,692	\$ 9,233	\$ 9,544	\$ 11,000	\$ 11,000	\$ 7,527	\$ 11,000	\$ -
1001-01215-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,607	\$ 2,511	\$ 2,568	\$ 2,236	\$ 3,000	\$ 3,000	\$ 1,667	\$ 3,000	\$ -
1001-01215-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 28	\$ 33	\$ 13	\$ -	\$ 40	\$ 40	\$ -	\$ 40	\$ -
1001-01215-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,870	\$ 2,921	\$ 3,179	\$ 3,600	\$ 3,500	\$ 3,500	\$ 2,680	\$ 4,000	\$ 500
1001-01215-00000-000-505501-000	MILEAGE	\$ 1,633	\$ 307	\$ 1,773	\$ 516	\$ 2,000	\$ 2,000	\$ 44	\$ 2,000	\$ -
1001-01215-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 40	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 13,671	\$ 8,362	\$ 2,745	\$ 10,602	\$ 15,000	\$ 15,000	\$ 7,061	\$ 15,000	\$ -
1001-01215-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,870	\$ 1,468	\$ 1,707	\$ 1,330	\$ 2,500	\$ 2,500	\$ 1,288	\$ 2,500	\$ -
1001-01215-00000-000-506001-000	OFFICE SUPPLIES	\$ 11,293	\$ 7,896	\$ 6,108	\$ 9,935	\$ 11,200	\$ 11,200	\$ 10,389	\$ 11,200	\$ -
1001-01215-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ 275	\$ -	\$ -	\$ 1,146	\$ 1,000	\$ 1,000
1001-01215-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 180	\$ 213	\$ 250	\$ 250	\$ -	\$ 500	\$ 250
1001-01215-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 467	\$ 112	\$ 741	\$ 1,735	\$ 1,000	\$ 1,000	\$ 373	\$ 1,500	\$ 500
1001-01215-00000-000-506065-000	MINOR EQUIPMENT	\$ 3,071	\$ 8,475	\$ 3,095	\$ 1,461	\$ 3,000	\$ 3,000	\$ 594	\$ 3,000	\$ -
1001-01215-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ -	\$ 10,373	\$ -	\$ -	\$ -	\$ 439	\$ -	\$ -
1001-01215-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 1,544	\$ 1,639	\$ 1,550	\$ 1,550	\$ 1,791	\$ 9,500	\$ 7,950
Total for 01215 FINANCE:		\$ 995,874	\$ 840,084	\$ 899,484	\$ 919,503	\$ 1,169,659	\$ 1,169,659	\$ 785,823	\$ 1,207,313	\$ 37,653

HUMAN RESOURCES

The Rockingham County Human Resources Department administers programs aimed at attracting, motivating, and retaining a workforce dedicated to providing outstanding customer service to the citizens of Rockingham County.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
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 - 1218		5	5	5	5	5	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01218 Human Resources

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01218-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 246,076	\$ 233,775	\$ 275,059	\$ 287,379	\$ 305,530	\$ 305,530	\$ 198,705	\$ 337,546	\$ 32,017
1001-01218-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79	\$ -	\$ -
1001-01218-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ 231	\$ -	\$ -
1001-01218-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 7,161	\$ 475	\$ -	\$ -	\$ -	\$ 13,328	\$ -	\$ -
1001-01218-00000-000-502100-000	FICA / MEDICARE	\$ 16,730	\$ 16,417	\$ 18,694	\$ 19,617	\$ 23,373	\$ 23,373	\$ 14,965	\$ 25,822	\$ 2,449
1001-01218-00000-000-502201-000	RETIREMENT (VRS)	\$ 22,506	\$ 19,119	\$ 25,234	\$ 27,049	\$ 32,982	\$ 32,982	\$ 18,577	\$ 19,960	\$ (13,022)
1001-01218-00000-000-502202-000	RETIREMENT - HYBRID	\$ 2,733	\$ 5,298	\$ 6,973	\$ 7,518	\$ 8,906	\$ 8,906	\$ 9,096	\$ 28,197	\$ 19,291
1001-01218-00000-000-502203-000	SHORT-TERM LT DISABILITY	\$ 156	\$ 270	\$ 309	\$ 332	\$ 343	\$ 343	\$ 351	\$ 1,062	\$ 719
1001-01218-00000-000-502300-000	HEALTH INSURANCE	\$ 56,265	\$ 52,710	\$ 64,544	\$ 69,656	\$ 70,344	\$ 70,344	\$ 49,330	\$ 51,574	\$ (18,770)
1001-01218-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,285	\$ 1,215	\$ 1,459	\$ 1,557	\$ 1,650	\$ 1,650	\$ 1,050	\$ 1,600	\$ (50)
1001-01218-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 172	\$ 121	\$ 146	\$ 168	\$ 200	\$ 200	\$ 487	\$ 200	\$ -
1001-01218-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,629	\$ 105	\$ 104	\$ 114	\$ 3,000	\$ 3,000	\$ 115	\$ 3,000	\$ -
1001-01218-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,956	\$ 49,173	\$ 49,607	\$ 46,131	\$ 50,100	\$ 50,100	\$ 48,027	\$ 55,000	\$ 4,900
1001-01218-00000-000-503500-000	PRINTING & BINDING	\$ 107	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 113	\$ 200	\$ -
1001-01218-00000-000-503600-000	ADVERTISING	\$ -	\$ 136	\$ 864	\$ -	\$ 300	\$ 300	\$ 264	\$ 300	\$ -
1001-01218-00000-000-504300-000	CENTRAL STORE	\$ 1,442	\$ 1,052	\$ 1,236	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-504500-000	CENTRAL GARAGE	\$ 130	\$ 90	\$ 250	\$ 194	\$ 500	\$ 500	\$ 617	\$ 500	\$ -
1001-01218-00000-000-505201-000	POSTAGE	\$ 416	\$ 229	\$ 206	\$ 662	\$ 500	\$ 500	\$ 170	\$ 500	\$ -
1001-01218-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,571	\$ 1,659	\$ 1,939	\$ 1,542	\$ 1,750	\$ 1,750	\$ 1,147	\$ 1,750	\$ -
1001-01218-00000-000-505305-000	VEHICLE INSURANCE	\$ 380	\$ 392	\$ 359	\$ 330	\$ 350	\$ 350	\$ 386	\$ 1,000	\$ 650
1001-01218-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 5,977	\$ 5,048	\$ 5,524	\$ 6,568	\$ 5,000	\$ 5,000	\$ 5,095	\$ 7,000	\$ 2,000
1001-01218-00000-000-505501-000	MILEAGE	\$ 45	\$ 51	\$ 49	\$ 154	\$ 100	\$ 100	\$ 58	\$ 100	\$ -
1001-01218-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-01218-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 649	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-01218-00000-000-505505-000	TRAINING	\$ 1,295	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 2,332	\$ 3,000	\$ -
1001-01218-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 939	\$ 834	\$ 259	\$ 492	\$ 850	\$ 850	\$ 500	\$ 850	\$ -
1001-01218-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,311	\$ 2,312	\$ 1,203	\$ 2,844	\$ 4,700	\$ 4,700	\$ 2,385	\$ 3,500	\$ (1,200)
1001-01218-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 2,500	\$ 2,500
1001-01218-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 3,091	\$ 3,729	\$ 3,711	\$ 1,938	\$ 4,000	\$ 4,000	\$ 1,678	\$ 4,000	\$ -
1001-01218-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 900	\$ 956	\$ 1,000	\$ 1,000	\$ 1,102	\$ 4,500	\$ 3,500
1001-01218-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,694	\$ -	\$ (25,000)
1001-01218-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 4,450	\$ -	\$ -	\$ -	\$ -	\$ 665	\$ -	\$ -
Total for 01218 HUMAN RESOURCES:		\$ 368,859	\$ 405,770	\$ 459,104	\$ 476,002	\$ 544,778	\$ 544,778	\$ 398,297	\$ 554,762	\$ 9,984

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Technology	ADMINISTRATIVE ASST	1	1	1	1	1	0
	DEPTY DIRECTOR OF TECH	1	1	1	1	1	0
	DIRECTOR TECHNOLOGY	1	1	1	1	1	0
	IT BUSINESS ANALYST	1	1	1	1	2	1
	LEAD PC TECH	1	1	1	1	1	0
	PC NETWORK TECH	3	2	2	3	4	1
	SECURITY ANALYST	0	0	0	1	1	0
	SENIOR SYSTEM ANALYST	1	1	1	1	1	0
	SYSTEMS ANALYST	2	2	2	2	2	0
Technology Total - 1220		12	12	12	13	14	1

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01220 Technology

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01220-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 636,679	\$ 566,018	\$ 707,825	\$ 735,573	\$ 824,773	\$ 824,773	\$ 538,804	\$ 839,259	\$ 14,486
1001-01220-00000-000-501200-000	OVERTIME	\$ -	\$ 1,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ 6,038	\$ -	\$ -	\$ 2,525	\$ -	\$ -
1001-01220-00000-000-502100-000	FICA / MEDICARE	\$ 44,771	\$ 39,999	\$ 49,947	\$ 52,846	\$ 63,095	\$ 63,095	\$ 38,992	\$ 64,203	\$ 1,108
1001-01220-00000-000-502201-000	RETIREMENT (VRS)	\$ 53,632	\$ 48,669	\$ 66,807	\$ 69,934	\$ 86,827	\$ 86,827	\$ 54,091	\$ 78,007	\$ (8,820)
1001-01220-00000-000-502202-000	RETIREMENT-HYBRID	\$ 12,085	\$ 11,297	\$ 15,739	\$ 18,070	\$ 25,849	\$ 25,849	\$ 18,847	\$ 43,931	\$ 18,082
1001-01220-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 688	\$ 468	\$ 698	\$ 797	\$ 1,308	\$ 1,308	\$ 732	\$ 1,605	\$ 297
1001-01220-00000-000-502300-000	HEALTH INSURANCE	\$ 129,039	\$ 109,961	\$ 128,106	\$ 127,706	\$ 140,012	\$ 140,012	\$ 100,178	\$ 133,806	\$ (6,206)
1001-01220-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,332	\$ 2,978	\$ 3,739	\$ 3,961	\$ 4,454	\$ 4,454	\$ 2,771	\$ 3,735	\$ (718)
1001-01220-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 445	\$ 308	\$ 375	\$ 433	\$ 521	\$ 521	\$ 649	\$ 600	\$ 79
1001-01220-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 4,918	\$ 450	\$ 195	\$ 9,201	\$ 25,000	\$ 25,000	\$ 1,165	\$ 50,000	\$ 25,000
1001-01220-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 212	\$ 498	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-01220-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 89,420	\$ 91,430	\$ 86,893	\$ 159,674	\$ 156,000	\$ 156,000	\$ 90,159	\$ 16,000	\$ (140,000)
1001-01220-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ 41	\$ 200	\$ 200	\$ 33	\$ 100	\$ (100)
1001-01220-00000-000-504300-000	CENTRAL STORE	\$ 61	\$ 64	\$ 32	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-504500-000	CENTRAL GARAGE	\$ 817	\$ 1,673	\$ 839	\$ 1,199	\$ 400	\$ 400	\$ 589	\$ 500	\$ 100
1001-01220-00000-000-505201-000	POSTAGE	\$ 96	\$ 1	\$ 60	\$ 2	\$ 100	\$ 100	\$ 57	\$ 50	\$ (50)
1001-01220-00000-000-505203-000	TELECOMMUNICATIONS	\$ 43,902	\$ 34,101	\$ 37,511	\$ 31,577	\$ 40,000	\$ 40,000	\$ 26,825	\$ 40,000	\$ -
1001-01220-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,786	\$ 3,362	\$ 2,784	\$ 2,612	\$ 2,500	\$ 2,500	\$ 2,883	\$ 2,885	\$ 385
1001-01220-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,139	\$ 944	\$ 1,078	\$ 991	\$ 1,000	\$ 1,000	\$ 1,159	\$ 1,300	\$ 300
1001-01220-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-505401-000	LEASE RENT EQUIPMENT	\$ 2,988	\$ 2,617	\$ 3,192	\$ 2,698	\$ 2,500	\$ 2,500	\$ 1,703	\$ 2,875	\$ 375
1001-01220-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 26,019	\$ 6,314	\$ 976	\$ 12,822	\$ 20,000	\$ 30,125	\$ 1,104	\$ 20,000	\$ -
1001-01220-00000-000-505505-000	TRAINING	\$ -	\$ 8,542	\$ -	\$ 12,290	\$ 18,000	\$ 18,000	\$ 2,302	\$ 19,000	\$ 1,000
1001-01220-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ 20	\$ -	\$ 100	\$ 1,000	\$ 1,000	\$ 20	\$ 800	\$ (200)
1001-01220-00000-000-506001-000	OFFICE SUPPLIES	\$ 817	\$ 3,469	\$ 1,363	\$ 525	\$ 250	\$ 250	\$ 1,116	\$ 300	\$ 50
1001-01220-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 5,667	\$ 6,494	\$ 7,487	\$ 6,834	\$ 2,500	\$ 2,500	\$ 3,666	\$ 2,500	\$ -
1001-01220-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 347	\$ 19	\$ 448	\$ 2,214	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1001-01220-00000-000-506065-000	MINOR EQUIPMENT	\$ 799	\$ 19,534	\$ 1,278	\$ 848	\$ 12,000	\$ 15,123	\$ 5,390	\$ 17,000	\$ 5,000
1001-01220-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ -	\$ 15,733	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ (5,000)
1001-01220-00000-000-508005-000	VEHICLES	\$ 22,522	\$ -	\$ -	\$ 24,700	\$ 25,000	\$ 25,000	\$ -	\$ 10,000	\$ (15,000)
1001-01220-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 61,760	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
1001-01220-00000-000-508040-000	SOFTWARE	\$ 18,454	\$ 8,699	\$ 37,145	\$ 6,009	\$ 20,000	\$ 20,000	\$ 14,167	\$ 140,000	\$ 120,000
Total for 01220 TECHNOLOGY:		\$ 1,163,185	\$ 968,714	\$ 1,170,464	\$ 1,290,231	\$ 1,489,289	\$ 1,502,537	\$ 909,927	\$ 1,500,957	\$ 11,667

CENTRAL GARAGE

The Central Garage provides preventive maintenance and repair service for County vehicles and motorized equipment. This division provides services including vehicle registrations, preparing equipment specifications, vehicle acquisition and disposal, vehicle replacement and maintaining vehicle history records. This division administers the vehicle fuel management program for County vehicles.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Central Garage	AUTOMOTIVE TECH	1	1	1	1	1	0
	LEAD AUTOMOTIVE TECH	1	1	1	1	1	0
Central Garage Total - 1221		2	2	2	2	2	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01221 Central Garage

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01221-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 93,522	\$ 98,030	\$ 102,206	\$ 105,695	\$ 110,471	\$ 110,471	\$ 81,029	\$ 116,986	\$ 6,516
1001-01221-00000-000-501200-000	OVERTIME	\$ 305	\$ 664	\$ 25	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-01221-00000-000-502100-000	FICA / MEDICARE	\$ 6,686	\$ 7,008	\$ 7,253	\$ 7,538	\$ 8,489	\$ 8,489	\$ 5,711	\$ 8,988	\$ 498
1001-01221-00000-000-502201-000	RETIREMENT (VRS)	\$ 9,633	\$ 10,213	\$ 11,870	\$ 12,712	\$ 15,146	\$ 15,146	\$ 10,854	\$ 17,127	\$ 1,981
1001-01221-00000-000-502300-000	HEALTH INSURANCE	\$ 21,096	\$ 21,807	\$ 22,044	\$ 22,044	\$ 22,044	\$ 22,044	\$ 18,620	\$ 22,085	\$ 41
1001-01221-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 487	\$ 511	\$ 538	\$ 572	\$ 597	\$ 597	\$ 413	\$ 596	\$ (0)
1001-01221-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,783	\$ 1,408	\$ 1,535	\$ 1,749	\$ 1,878	\$ 1,878	\$ 1,377	\$ 2,000	\$ 122
1001-01221-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 127	\$ -	\$ 50	\$ 177	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 20,665	\$ 22,008	\$ 18,924	\$ 10,189	\$ 20,000	\$ 20,000	\$ 4,492	\$ 15,000	\$ (5,000)
1001-01221-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,477	\$ 3,302	\$ 3,365	\$ 4,159	\$ 3,500	\$ 3,500	\$ 4,515	\$ 3,500	\$ -
1001-01221-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 1,812	\$ 2,143	\$ 2,091	\$ 1,663	\$ 2,000	\$ 2,000	\$ 1,106	\$ 2,000	\$ -
1001-01221-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 314	\$ 133	\$ 201	\$ 241	\$ 150	\$ 150	\$ 98	\$ 150	\$ -
1001-01221-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 416	\$ -	\$ -	\$ 132	\$ 500	\$ 500
1001-01221-00000-000-505102-000	HEATING SERVICES	\$ -	\$ 1,294	\$ -	\$ 850	\$ -	\$ -	\$ 755	\$ 750	\$ 750
1001-01221-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,361	\$ 880	\$ 765	\$ 387	\$ 850	\$ 850	\$ 455	\$ 800	\$ (50)
1001-01221-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 37	\$ 45	\$ 47	\$ 44	\$ 50	\$ 50	\$ 47	\$ 50	\$ -
1001-01221-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,038	\$ 713	\$ 1,078	\$ 1,321	\$ 1,400	\$ 1,400	\$ 1,546	\$ 1,600	\$ 200
1001-01221-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 514	\$ 445	\$ 459	\$ 464	\$ 600	\$ 600	\$ 411	\$ 600	\$ -
1001-01221-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-506001-000	OFFICE SUPPLIES	\$ 62	\$ -	\$ 77	\$ 263	\$ 50	\$ 50	\$ 833	\$ 150	\$ 100
1001-01221-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ 376	\$ 250	\$ 250	\$ -	\$ 250	\$ -
1001-01221-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 830	\$ 627	\$ 173	\$ 129	\$ 750	\$ 750	\$ 230	\$ 750	\$ -
1001-01221-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 484,102	\$ 403,436	\$ 408,045	\$ 735,169	\$ 550,000	\$ 550,000	\$ 471,795	\$ 650,000	\$ 100,000
1001-01221-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 62,464	\$ 88,107	\$ 79,924	\$ 74,473	\$ 90,000	\$ 90,000	\$ 84,439	\$ 100,000	\$ 10,000
1001-01221-00000-000-506011-000	UNIFORMS/SAFETY	\$ 635	\$ 136	\$ 187	\$ 216	\$ 250	\$ 250	\$ 218	\$ 250	\$ -
1001-01221-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 993	\$ 1,000	\$ 1,000
1001-01221-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,839	\$ 2,271	\$ 1,108	\$ 3,083	\$ 1,200	\$ 1,200	\$ 1,057	\$ 6,500	\$ 5,300
1001-01221-00000-000-506065-000	MINOR EQUIPMENT	\$ 16,641	\$ 3,513	\$ 2,417	\$ 9,541	\$ 10,000	\$ 10,000	\$ 10,927	\$ 7,500	\$ (2,500)
1001-01221-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
1001-01221-00000-000-508005-000	VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
1001-01221-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 9,400	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 01221 CENTRAL GARAGE:		\$ 733,071	\$ 668,694	\$ 667,113	\$ 1,002,871	\$ 840,174	\$ 840,174	\$ 702,053	\$ 990,332	\$ 150,158

ELECTORAL BOARD

Members of the Electoral Board are nominated by the two political parties and are confirmed by the chief judge of the judicial circuit for the County or that judge's designee to three-year terms. Two members represent the political party that received the highest number of votes in the last preceding gubernatorial election. One member of the electoral board represents the party that received the next highest number of votes. Meetings of the board are open to the public, unless there is a need for a 'closed' meeting according to the FOIA. Electoral Board members are responsible for reviewing all polling places after each election to determine that to ensure it is adequate and meets accessibility to persons with disabilities.

REGISTRAR

The position of General Registrar/Director of Elections is an appointed position by the Electoral Board. Virginia has 133 independent cities and counties, all of whom appoint qualified candidates who serve in this role (generally a four-year term). Responsibilities include virtually all aspects of voter registration and election administration in their locality. As an appointed official, the general registrar is typically the public face of the local electoral process. A summary of the responsibilities of the general registrar include: maintain the office of the general registrar and establish and maintain additional public places for voter registration, participate in programs to educate the general public and encourage registration, provide and process voter registration forms, maintain the official registration records for their locality, review nominating petitions at the request of political party chairs, make free photo ID cards available to eligible applicants, and in the capacity of director of elections, carry out other such duties prescribed by the local electoral board, often to include management of elections, absentee voting, appointment of election officers, to name a few.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Registrar	DEPUTY REGISTRAR	1	1	1	2	1	-1
	CHIEF DEPUTY REGISTRAR	0	0	0	0	1	1
	REGISTRAR	1	1	1	1	1	0
Registrar Total - 1302		2	2	2	3	3	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01301 Electoral Board

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01301-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 7,385	\$ 7,836	\$ 8,127	\$ 11,713	\$ 10,000	\$ 10,000	\$ 8,711	\$ 12,000	\$ 2,000
1001-01301-00000-000-502100-000	FICA / MEDICARE	\$ 753	\$ 917	\$ 969	\$ 896	\$ 765	\$ 765	\$ 666	\$ 918	\$ 153
1001-01301-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 7	\$ 6	\$ 7	\$ 7	\$ 15	\$ 15	\$ 5	\$ 15	\$ -
1001-01301-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 9,656	\$ 8,518	\$ 3,870	\$ 11,529	\$ 15,700	\$ 15,700	\$ 6,991	\$ 15,700	\$ -
1001-01301-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,559	\$ 4,913	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-01301-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-01301-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 17,706	\$ 17,500	\$ 19,836	\$ 43,022	\$ 20,200	\$ 20,200	\$ 37,249	\$ 38,000	\$ 17,800
1001-01301-00000-000-503500-000	PRINTING & BINDING	\$ 22,091	\$ 32,480	\$ 13,015	\$ 21,840	\$ 23,500	\$ 23,500	\$ 14,859	\$ 23,500	\$ -
1001-01301-00000-000-503600-000	ADVERTISING	\$ 252	\$ -	\$ 518	\$ 290	\$ 350	\$ 350	\$ -	\$ 350	\$ -
1001-01301-00000-000-503902-000	ELECTION WORKERS	\$ 60,156	\$ 95,528	\$ 7,307	\$ 420	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ (1,000)
1001-01301-00000-000-504300-000	CENTRAL STORE	\$ 180	\$ 270	\$ 545	\$ 556	\$ -	\$ -	\$ -	\$ 600	\$ 600
1001-01301-00000-000-505201-000	POSTAGE	\$ 2,476	\$ 1,224	\$ 701	\$ 3,203	\$ 3,000	\$ 3,000	\$ 3,628	\$ 3,200	\$ 200
1001-01301-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 359	\$ 433	\$ 365	\$ 343	\$ 433	\$ 433	\$ 364	\$ 400	\$ (33)
1001-01301-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 300	\$ 150	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ -	\$ (150)
1001-01301-00000-000-505501-000	MILEAGE	\$ 2,022	\$ 3,583	\$ 788	\$ 2,857	\$ 2,200	\$ 2,200	\$ 1,719	\$ 2,200	\$ -
1001-01301-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 499	\$ 552	\$ 753	\$ 112	\$ 1,500	\$ 1,500	\$ -	\$ 2,000	\$ 500
1001-01301-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 200	\$ 200	\$ 20
1001-01301-00000-000-506001-000	OFFICE SUPPLIES	\$ 3,037	\$ 1,419	\$ 2,529	\$ 1,762	\$ 3,160	\$ 3,160	\$ 2,093	\$ 3,000	\$ (160)
1001-01301-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ 226	\$ 200	\$ 200
1001-01301-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 711	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -	\$ 700	\$ -
1001-01301-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 75	\$ 5	\$ 94	\$ 75	\$ 75	\$ -	\$ 3,500	\$ 3,425
1001-01301-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,782	\$ 2,744	\$ 8	\$ -	\$ 375	\$ 375	\$ 1,485	\$ 39,035	\$ 38,660
1001-01301-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 6,150	\$ -	\$ 100,632	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 01301 ELECTORAL BOARD:		\$ 132,113	\$ 184,478	\$ 59,522	\$ 199,619	\$ 85,303	\$ 85,303	\$ 78,196	\$ 147,518	\$ 62,215

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:01302 Registrar

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-01302-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 92,185	\$ 96,473	\$ 94,851	\$ 139,355	\$ 148,218	\$ 148,218	\$ 100,746	\$ 198,843	\$ 50,625
1001-01302-00000-000-501200-000	OVERTIME	\$ -	\$ 53	\$ 2,767	\$ 2,118	\$ 3,000	\$ 3,000	\$ 613	\$ 3,000	\$ -
1001-01302-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 8,285	\$ 9,699	\$ 21,862	\$ 21,788	\$ 10,000	\$ 10,000	\$ 8,500	\$ 25,000	\$ 15,000
1001-01302-00000-000-501302-000	ELECTION WORKERS	\$ -	\$ -	\$ 34,657	\$ 98,165	\$ 80,000	\$ 80,000	\$ 47,838	\$ 100,000	\$ 20,000
1001-01302-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 513	\$ 2,051	\$ -	\$ -	\$ -	\$ 1,298	\$ -	\$ -
1001-01302-00000-000-502100-000	FICA / MEDICARE	\$ 6,742	\$ 7,164	\$ 11,513	\$ 12,291	\$ 18,453	\$ 18,453	\$ 7,178	\$ 25,003	\$ 6,550
1001-01302-00000-000-502201-000	RETIREMENT (VRS)	\$ 9,495	\$ 9,998	\$ 7,573	\$ 12,429	\$ 14,837	\$ 14,837	\$ 10,598	\$ 15,843	\$ 1,006
1001-01302-00000-000-502202-000	RETIREMENT HYBRID	\$ -	\$ -	\$ 3,448	\$ 4,323	\$ 5,484	\$ 5,484	\$ 3,320	\$ 12,848	\$ 7,364
1001-01302-00000-000-502203-000	SHORT TERM/LONG TERM DIS	\$ -	\$ -	\$ 153	\$ 191	\$ 211	\$ 211	\$ 128	\$ 479	\$ 267
1001-01302-00000-000-502300-000	HEALTH INSURANCE	\$ 31,599	\$ 33,228	\$ 18,200	\$ 22,218	\$ 24,024	\$ 24,024	\$ 18,816	\$ 35,826	\$ 11,802
1001-01302-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 481	\$ 501	\$ 504	\$ 754	\$ 800	\$ 800	\$ 529	\$ 1,037	\$ 237
1001-01302-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 70	\$ 54	\$ 64	\$ 162	\$ 200	\$ 200	\$ 97	\$ 200	\$ -
1001-01302-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 91	\$ -	\$ 27,243	\$ -	\$ -	\$ 100	\$ -	\$ -
1001-01302-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,801	\$ 3,150	\$ 3,762	\$ 3,991	\$ 1,686	\$ 1,686	\$ 3,244	\$ 1,686	\$ (0)
1001-01302-00000-000-503500-000	PRINTING & BINDING	\$ 2,193	\$ 1,001	\$ 973	\$ 2,588	\$ 1,500	\$ 1,500	\$ 1,014	\$ 2,000	\$ 500
1001-01302-00000-000-503600-000	ADVERTISING	\$ 429	\$ 834	\$ -	\$ 290	\$ 650	\$ 650	\$ 318	\$ 650	\$ -
1001-01302-00000-000-504300-000	CENTRAL STORE	\$ 210	\$ -	\$ 51	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-505201-000	POSTAGE	\$ 1,686	\$ 2,918	\$ 3,047	\$ 15,613	\$ 14,000	\$ 14,000	\$ 3,603	\$ 12,000	\$ (2,000)
1001-01302-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,169	\$ 1,144	\$ 1,346	\$ 1,074	\$ 1,100	\$ 1,100	\$ 871	\$ 1,100	\$ -
1001-01302-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 858	\$ -	\$ 212	\$ 491	\$ 3,600	\$ 3,600	\$ 981	\$ 3,600	\$ -
1001-01302-00000-000-505501-000	MILEAGE	\$ 183	\$ 267	\$ 152	\$ 165	\$ 350	\$ 350	\$ 16	\$ 350	\$ -
1001-01302-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,989	\$ 1,672	\$ 57	\$ (2)	\$ 2,250	\$ 2,250	\$ 632	\$ 2,250	\$ -
1001-01302-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 170	\$ -	\$ 500	\$ -	\$ 295	\$ 295	\$ 250	\$ 350	\$ 55
1001-01302-00000-000-506001-000	OFFICE SUPPLIES	\$ 889	\$ 1,096	\$ 582	\$ 4,677	\$ 1,600	\$ 1,600	\$ 410	\$ 2,000	\$ 400
1001-01302-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 125	\$ 125	\$ 137	\$ 180	\$ 200	\$ 200	\$ -	\$ 200	\$ -
1001-01302-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 70	\$ 103	\$ 1,479	\$ -	\$ 200	\$ 200	\$ 18	\$ 200	\$ -
1001-01302-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 515	\$ 546	\$ 515	\$ 515	\$ 551	\$ 3,000	\$ 2,485
1001-01302-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 8,729	\$ 620	\$ -	\$ 600	\$ 600	\$ -	\$ 1,864	\$ 1,264
Total for 01302 REGISTRAR:		\$ 160,629	\$ 178,812	\$ 211,897	\$ 370,924	\$ 333,774	\$ 333,774	\$ 211,669	\$ 449,328	\$ 115,555

JUDICIAL ADMINISTRATION

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
CIRCUIT COURT	214,781	195,826	215,455	235,705	267,580	31,875
GENERAL DISTRICT COURT	25,754	26,973	32,701	41,800	45,100	3,300
MAGISTRATE	12,233	11,373	13,650	19,267	11,450	(7,817)
JUVENILE & DOMESTIC RELATIONS	31,986	29,918	29,681	41,900	53,760	11,860
CLERK OF CIRCUIT COURT	1,228,788	1,354,520	1,344,171	1,453,581	1,713,774	260,193
COURT SERVICES	1,313,564	1,473,453	1,549,916	1,937,739	2,105,382	167,643
COMMONWEALTH'S ATTORNEY	2,274,965	2,302,205	2,477,131	2,789,363	3,185,384	396,020
JUDICIAL ADMINISTRATION	5,102,071	5,394,268	5,662,706	6,519,355	7,382,429	863,074

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Circuit Court	LAW CLERK	1	1	1	1	1	0
	LEGAL SECRETARY	2	2	2	2	2	0
Circuit Court Total - 2101		3	3	3	3	3	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:02101 Circuit Court

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 103,439	\$ 107,576	\$ 112,661	\$ 117,505	\$ 127,142	\$ 127,142	\$ 92,992	\$ 138,223	\$ 11,081
1001-02101-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ 286	\$ 42	\$ 115	\$ 200	\$ 200	\$ -	\$ 200	\$ -
1001-02101-00000-000-501700-000	JURY COMMISSIONER/MEMBERS	\$ 26,467	\$ 33,642	\$ 14,897	\$ 28,167	\$ 30,000	\$ 30,000	\$ 37,235	\$ 40,000	\$ 10,000
1001-02101-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-502100-000	FICA / MEDICARE	\$ 7,574	\$ 7,839	\$ 8,303	\$ 8,733	\$ 12,037	\$ 12,037	\$ 6,952	\$ 13,649	\$ 1,613
1001-02101-00000-000-502201-000	RETIREMENT (VRS)	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-502202-000	RETIREMENT-HYBRID	\$ 7,209	\$ 7,636	\$ 8,877	\$ 9,504	\$ 11,673	\$ 11,673	\$ 8,295	\$ 19,760	\$ 8,087
1001-02101-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 413	\$ 391	\$ 394	\$ 420	\$ 450	\$ 450	\$ 322	\$ 730	\$ 280
1001-02101-00000-000-502300-000	HEALTH INSURANCE	\$ 27,457	\$ 32,910	\$ 28,028	\$ 27,228	\$ 27,228	\$ 27,228	\$ 22,940	\$ 27,658	\$ 430
1001-02101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 365	\$ 384	\$ 402	\$ 428	\$ 687	\$ 687	\$ 318	\$ 460	\$ (227)
1001-02101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 73	\$ 64	\$ 70	\$ 80	\$ 89	\$ 89	\$ 65	\$ 100	\$ 11
1001-02101-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -
1001-02101-00000-000-503108-000	WITNESS FEES	\$ 148	\$ 1,163	\$ -	\$ 709	\$ -	\$ -	\$ 619	\$ -	\$ -
1001-02101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 168	\$ 300	\$ 300	\$ -	\$ 300	\$ -
1001-02101-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 1,445	\$ 1,445	\$ 1,500	\$ 1,500	\$ 1,205	\$ 1,500	\$ -
1001-02101-00000-000-503500-000	PRINTING & BINDING	\$ 234	\$ 494	\$ 335	\$ 792	\$ 500	\$ 500	\$ 63	\$ 600	\$ 100
1001-02101-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-505201-000	POSTAGE	\$ 239	\$ 287	\$ 186	\$ 254	\$ 300	\$ 300	\$ 80	\$ 300	\$ -
1001-02101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 7,979	\$ 8,948	\$ 9,513	\$ 8,075	\$ 10,000	\$ 10,000	\$ 6,153	\$ 10,000	\$ -
1001-02101-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,556	\$ 1,313	\$ 1,191	\$ 2,562	\$ 3,000	\$ 3,000	\$ 1,599	\$ 3,500	\$ 500
1001-02101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 8,476	\$ 9,486	\$ 9,455	\$ 8,713	\$ 10,000	\$ 10,000	\$ 8,770	\$ 10,000	\$ -
1001-02101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 17	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-506065-000	MINOR EQUIPMENT	\$ 640	\$ 2,286	\$ 28	\$ 558	\$ 600	\$ 600	\$ 28	\$ 600	\$ -
Total for 02101 CIRCUIT COURT:		\$ 192,484	\$ 214,781	\$ 195,826	\$ 215,455	\$ 235,705	\$ 235,705	\$ 187,636	\$ 267,580	\$ 31,875

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:02102 General District Court

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02102-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 13,674	\$ 6,689	\$ 5,460	\$ 6,862	\$ 12,000	\$ 12,000	\$ 2,635	\$ 12,000	\$ -
1001-02102-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 172	\$ 449	\$ 500	\$ 500	\$ 70	\$ 1,000	\$ 500
1001-02102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 341	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -
1001-02102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 8,704	\$ 10,500	\$ 13,328	\$ 12,133	\$ 12,000	\$ 12,000	\$ 7,911	\$ 12,000	\$ -
1001-02102-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 5,314	\$ 5,200	\$ 5,005	\$ 5,755	\$ 6,000	\$ 6,000	\$ 4,316	\$ 6,000	\$ -
1001-02102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 150	\$ -	\$ -	\$ -	\$ 350	\$ 350	\$ 180	\$ 850	\$ 500
1001-02102-00000-000-505505-000	EMPLOYEE TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ -	\$ 800	\$ -
1001-02102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 135	\$ 135	\$ 135	\$ 75	\$ 200	\$ 200	\$ 75	\$ 1,200	\$ 1,000
1001-02102-00000-000-506001-000	OFFICE SUPPLIES	\$ 488	\$ 929	\$ 673	\$ 395	\$ 1,500	\$ 1,500	\$ 634	\$ 2,000	\$ 500
1001-02102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 185	\$ 310	\$ 365	\$ 398	\$ 600	\$ 600	\$ 398	\$ 1,400	\$ 800
1001-02102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 291	\$ 414	\$ 480	\$ 451	\$ 700	\$ 700	\$ 508	\$ 700	\$ -
1001-02102-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 588	\$ 1,355	\$ 837	\$ 2,000	\$ 2,000	\$ 871	\$ 2,000	\$ -
1001-02102-00000-000-508002-000	FURNITURE & FIXTURES	\$ 397	\$ 649	\$ -	\$ 5,347	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
Total for 02102 GENERAL DISTRICT COURT:		\$ 29,337	\$ 25,754	\$ 26,973	\$ 32,701	\$ 41,800	\$ 41,800	\$ 17,597	\$ 45,100	\$ 3,300

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:02103 Magistrate

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02103-00000-000-505203-000	TELECOMMUNICATIONS	\$ 4,514	\$ 7,584	\$ 7,232	\$ 7,405	\$ 5,700	\$ 5,700	\$ 5,892	\$ 5,700	\$ -
1001-02103-00000-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92	\$ -	\$ -
1001-02103-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,249	\$ 2,469	\$ 1,976	\$ 2,559	\$ 2,700	\$ 2,700	\$ 1,849	\$ 2,700	\$ -
1001-02103-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 120	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
1001-02103-00000-000-506001-000	OFFICE SUPPLIES	\$ 353	\$ 1,189	\$ 1,070	\$ 660	\$ 1,000	\$ 1,000	\$ 42	\$ 1,600	\$ 600
1001-02103-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 591	\$ 698	\$ 545	\$ 196	\$ 600	\$ 600	\$ 172	\$ 600	\$ -
1001-02103-00000-000-506065-000	MINOR EQUIPMENT	\$ 529	\$ -	\$ -	\$ 2,168	\$ 8,717	\$ 8,717	\$ 8,355	\$ -	\$ (8,717)
1001-02103-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300
1001-02103-00000-000-508002-000	FURNITURE & FIXTURES	\$ 189	\$ 293	\$ 400	\$ 512	\$ 400	\$ 400	\$ -	\$ 400	\$ -
Total for 02103 MAGISTRATE:		\$ 8,545	\$ 12,233	\$ 11,373	\$ 13,650	\$ 19,267	\$ 19,267	\$ 16,552	\$ 11,450	\$ (7,817)

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:02105 Juvenile & Domestic Relations

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02105-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02105-00000-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367	\$ -	\$ -
1001-02105-00000-000-505203-000	TELECOMMUNICATIONS	\$ 9,238	\$ 9,984	\$ 11,012	\$ 9,441	\$ 20,000	\$ 20,000	\$ 7,270	\$ 20,000	\$ -
1001-02105-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 12,879	\$ 13,859	\$ 12,799	\$ 13,543	\$ 14,000	\$ 14,000	\$ 10,592	\$ 14,000	\$ -
1001-02105-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 325	\$ 100	\$ -	\$ 100	\$ 400	\$ 400	\$ 260	\$ 700	\$ 300
1001-02105-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,533	\$ 3,700	\$ 3,829	\$ 4,958	\$ 5,000	\$ 5,000	\$ 1,276	\$ 6,650	\$ 1,650
1001-02105-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 389	\$ 389	\$ 1,387	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-02105-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 228	\$ 1,001	\$ 480	\$ 714	\$ 1,000	\$ 1,000	\$ 771	\$ 1,000	\$ -
1001-02105-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-02105-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,196	\$ 2,954	\$ 354	\$ 924	\$ 1,000	\$ 1,000	\$ 49	\$ 9,910	\$ 8,910
Total for 02105 JUVENILE & DOMESTIC RELATIONS:		\$ 26,788	\$ 31,986	\$ 29,918	\$ 29,681	\$ 41,900	\$ 41,900	\$ 20,586	\$ 53,760	\$ 11,860

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Clerk of Circuit Court	CHIEF DEPUTY CLERKII	1	1	1	1	1	0
	CLERK OF COURT	1	1	1	1	1	0
	DEPUTY CLERK I	8	9	9	10	10	0
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK - LOCAL RECORDS	0	0	0	0	1	1
	PASSPORT CLERK	0	1	2	2	2	0
	SENIOR CLERK TYPIST	3	3	3	3	3	0
	SENIOR DEPUTY CLERK	1	1	1	1	1	0
	SENIOR DEPUTY - LOCAL RECORDS	0	0	0	0	1	1
Clerk of Circuit Court Total = 2106	Clerk of Circuit Court Total	15	17	18	19	21	2

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:02106 Clerk of Circuit Court

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02106-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 604,455	\$ 636,783	\$ 702,565	\$ 735,639	\$ 842,925	\$ 842,925	\$ 529,077	\$ 968,629	\$ 125,704
1001-02106-00000-000-501200-000	OVERTIME	\$ 199	\$ -	\$ -	\$ 572	\$ -	\$ -	\$ 2,846	\$ 5,000	\$ 5,000
1001-02106-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 792	\$ -	\$ -	\$ 11,186	\$ -	\$ -	\$ 29,551	\$ 50,000	\$ 50,000
1001-02106-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 2,072	\$ -	\$ 42	\$ -	\$ -	\$ 6,635	\$ -	\$ -
1001-02106-00000-000-502100-000	FICA / MEDICARE	\$ 41,681	\$ 44,306	\$ 49,208	\$ 52,576	\$ 64,484	\$ 64,484	\$ 39,554	\$ 78,308	\$ 13,824
1001-02106-00000-000-502201-000	RETIREMENT (VRS)	\$ 47,855	\$ 49,446	\$ 56,484	\$ 55,692	\$ 68,670	\$ 68,670	\$ 39,586	\$ 65,081	\$ (3,589)
1001-02106-00000-000-502302-000	RETIREMENT-HYBRID	\$ 14,446	\$ 17,004	\$ 24,863	\$ 32,958	\$ 46,145	\$ 46,145	\$ 33,181	\$ 75,365	\$ 29,220
1001-02106-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 823	\$ 871	\$ 1,101	\$ 1,452	\$ 2,051	\$ 2,051	\$ 1,284	\$ 2,767	\$ 716
1001-02106-00000-000-502300-000	HEALTH INSURANCE	\$ 143,532	\$ 142,796	\$ 150,481	\$ 154,878	\$ 155,576	\$ 155,576	\$ 138,136	\$ 198,562	\$ 42,986
1001-02106-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,155	\$ 3,325	\$ 3,695	\$ 3,997	\$ 4,552	\$ 4,552	\$ 2,774	\$ 4,530	\$ (22)
1001-02106-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 4,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 424	\$ 321	\$ 373	\$ 437	\$ 558	\$ 558	\$ 341	\$ 600	\$ 42
1001-02106-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 16,652	\$ 10,500	\$ 11,600	\$ 15,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -
1001-02106-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 24,531	\$ 32,577	\$ 44,964	\$ 29,702	\$ 30,450	\$ 30,450	\$ 11,425	\$ 25,000	\$ (5,450)
1001-02106-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 26,640	\$ 4,218	\$ 5,395	\$ 4,205	\$ 5,000	\$ 5,000	\$ 7,202	\$ 5,000	\$ -
1001-02106-00000-000-503302-000	MAINTENANCE SERVICE CONTRACT	\$ 3,900	\$ 971	\$ 5,819	\$ 20,793	\$ 18,000	\$ 18,000	\$ 9,922	\$ 18,000	\$ -
1001-02106-00000-000-503500-000	PRINTING & BINDING	\$ 13,877	\$ 7,247	\$ 10,410	\$ 3,564	\$ 6,400	\$ 6,400	\$ 2,184	\$ 5,000	\$ (1,400)
1001-02106-00000-000-503600-000	ADVERTISING	\$ 553	\$ 67	\$ 135	\$ 548	\$ 750	\$ 750	\$ 320	\$ 750	\$ -
1001-02106-00000-000-505201-000	POSTAGE	\$ 21,495	\$ 3,499	\$ 11,446	\$ 19,519	\$ 16,000	\$ 16,000	\$ 8,389	\$ 15,000	\$ (1,000)
1001-02106-00000-000-505203-000	TELECOMMUNICATIONS	\$ 12,160	\$ 11,138	\$ 12,295	\$ 9,512	\$ 8,500	\$ 8,500	\$ 8,033	\$ 8,500	\$ -
1001-02106-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 86	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 15,321	\$ 14,304	\$ 15,314	\$ 12,526	\$ 13,000	\$ 13,000	\$ 7,469	\$ 10,000	\$ (3,000)
1001-02106-00000-000-505402-000	LEASE/RENT BUILDING	\$ -	\$ -	\$ 3,720	\$ 5,460	\$ 6,000	\$ 6,000	\$ 2,000	\$ -	\$ (6,000)
1001-02106-00000-000-505403-000	PARKING	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ 2,850	\$ (1,650)
1001-02106-00000-000-505501-000	MILEAGE	\$ 1,245	\$ 1,477	\$ 518	\$ 953	\$ 1,600	\$ 1,600	\$ 1,333	\$ 1,500	\$ (100)
1001-02106-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 1,104	\$ 1,144	\$ 144	\$ 200	\$ 3,000	\$ 3,000	\$ 328	\$ 3,000	\$ -
1001-02106-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,167	\$ 1,654	\$ 213	\$ 30	\$ 4,000	\$ 4,000	\$ 445	\$ 4,000	\$ -
1001-02106-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 480	\$ 810	\$ 455	\$ 405	\$ 500	\$ 500	\$ 455	\$ 500	\$ -
1001-02106-00000-000-506001-000	OFFICE SUPPLIES	\$ 11,334	\$ 11,668	\$ 17,906	\$ 11,570	\$ 11,500	\$ 11,500	\$ 15,193	\$ 12,000	\$ 500
1001-02106-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 379	\$ 399	\$ -	\$ -	\$ 32	\$ 400	\$ 400
1001-02106-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 170	\$ 267	\$ 2,113	\$ 158	\$ -	\$ -	\$ 88	\$ 1,000	\$ 1,000
1001-02106-00000-000-506065-000	MINOR EQUIPMENT	\$ 27,555	\$ 21,067	\$ -	\$ -	\$ -	\$ -	\$ 2,070	\$ -	\$ -
1001-02106-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 724	\$ 886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-508002-000	FURNITURE & FIXTURES	\$ 3,803	\$ 303	\$ -	\$ 71	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-02106-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 7,900	\$ 523	\$ 1,981	\$ 2,340	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1001-02106-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 5,146	\$ 5,463	\$ 5,200	\$ 5,200	\$ 5,788	\$ 12,500	\$ 7,300
TECHNOLOGY TRUST FUND:										
1001-02106-10201-000-501200-000	OVERTIME	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-501300-000	SALARIES & WAGES-PART TIME	\$ 61,968	\$ 101,509	\$ 59,106	\$ 54,265	\$ -	\$ -	\$ 19,235	\$ -	\$ -
1001-02106-10201-000-502100-000	FICA / MEDICARE	\$ 4,740	\$ 7,768	\$ 4,522	\$ 4,151	\$ -	\$ -	\$ 1,472	\$ -	\$ -
1001-02106-10201-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-502703-000	WORKERS COMP INSURANCE	\$ 43	\$ 54	\$ 30	\$ 31	\$ -	\$ -	\$ 12	\$ -	\$ -
1001-02106-10201-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ 15,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,354	\$ 567	\$ 10,672	\$ 35,000	\$ -	\$ -	\$ 49,962	\$ -	\$ -
1001-02106-10201-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 7,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-508001-000	MACHINERY & EQUIPMENT	\$ 161,681	\$ 35	\$ 20,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RECORDS PRESERVATION GRANT:										
1001-02106-10202-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 23,267	\$ -	\$ 13,680	\$ 13,143	\$ -	\$ -	\$ -	\$ -	\$ -
LAND ACCESS RECORDS:										
1001-02106-10203-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 61,965	\$ 62,420	\$ 62,315	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ 65,000	\$ -

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
CLERK SUPPORTED POSITIONS										
1001-02106-10204-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ 8,863	\$ 27,127	\$ 30,907	\$ 37,457	\$ 37,457	\$ 23,307	\$ 40,000	\$ 2,543
1001-02106-10204-000-502100-000	FICA / MEDICARE	\$ -	\$ 593	\$ 1,810	\$ 2,104	\$ 2,865	\$ 2,865	\$ 1,624	\$ 3,060	\$ 195
1001-02106-10204-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10204-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ 805	\$ 3,146	\$ 3,657	\$ 5,135	\$ 5,135	\$ 3,170	\$ 5,856	\$ 721
1001-02106-10204-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ 41	\$ 140	\$ 161	\$ 198	\$ 198	\$ 123	\$ 211	\$ 13
1001-02106-10204-000-502300-000	HEALTH INSURANCE	\$ -	\$ 1,567	\$ 8,231	\$ 8,718	\$ 9,840	\$ 9,840	\$ 7,237	\$ 10,578	\$ 738
1001-02106-10204-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 44	\$ 139	\$ 167	\$ 202	\$ 202	\$ 122	\$ 202	\$ 0
1001-02106-10204-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10204-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 3	\$ 14	\$ 18	\$ 22	\$ 22	\$ 14	\$ 25	\$ 3
Total for 02106 CLERK OF CIRCUIT COURT:		\$ 1,364,117	\$ 1,228,788	\$ 1,354,520	\$ 1,344,171	\$ 1,453,581	\$ 1,453,581	\$ 1,011,918	\$ 1,713,774	\$ 260,193

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 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	1	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/GPS	0	0	0	1	1	0
	PRE TRIAL EVALUATOR	1	1	1	1	1	0
	SR PRE-TRIAL OFFICER	1	1	1	1	1	0
Court Services Total - 2110		13	13	13	14	14	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:02110 Court Services

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
PRE-TRIAL	REVENUE: 1001-00000-12404-000-324500-000									
1001-02110-10251-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 217,223	\$ 202,085	\$ 213,138	\$ 248,756	\$ 297,624	\$ 297,624	\$ 169,188	\$ 306,461	\$ 8,837
1001-02110-10251-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-501900-000	SEVERANCE PAY	\$ 2,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-502100-000	FICA / MEDICARE	\$ 16,044	\$ 14,723	\$ 15,562	\$ 18,352	\$ 22,768	\$ 22,768	\$ 12,546	\$ 23,444	\$ 676
1001-02110-10251-000-502201-000	RETIREMENT (VRS)	\$ 14,675	\$ 15,491	\$ 18,575	\$ 19,974	\$ 23,799	\$ 23,799	\$ 15,965	\$ 25,312	\$ 1,514
1001-02110-10251-000-502202-000	RETIREMENT-HYBRID	\$ 7,729	\$ 5,796	\$ 6,468	\$ 9,997	\$ 16,638	\$ 16,638	\$ 7,521	\$ 19,553	\$ 2,915
1001-02110-10251-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 443	\$ 298	\$ 287	\$ 441	\$ 928	\$ 928	\$ 292	\$ 705	\$ (223)
1001-02110-10251-000-502300-000	HEALTH INSURANCE	\$ 35,857	\$ 33,312	\$ 30,802	\$ 30,534	\$ 38,234	\$ 38,234	\$ 25,746	\$ 44,473	\$ 6,239
1001-02110-10251-000-502400-000	GROUP LIFE INSURANCE	\$ 1,133	\$ 1,059	\$ 1,132	\$ 1,349	\$ 1,607	\$ 1,607	\$ 892	\$ 1,602	\$ (5)
1001-02110-10251-000-502703-000	WORKERS COMP INSURANCE	\$ 332	\$ 552	\$ 674	\$ 809	\$ 800	\$ 800	\$ 611	\$ 900	\$ 100
1001-02110-10251-000-503100-000	PROFESSIONAL SERVICES	\$ 567	\$ 338	\$ 176	\$ 193	\$ 300	\$ 300	\$ -	\$ 300	\$ -
1001-02110-10251-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 18,865	\$ 13,640	\$ 23,276	\$ 7,950	\$ -	\$ -	\$ (190)	\$ 0	\$ -
1001-02110-10251-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 947	\$ 1,946	\$ 33,286	\$ 11,310	\$ 39,075	\$ 39,075	\$ 9,413	\$ 39,075	\$ -
1001-02110-10251-000-503500-000	PRINTING & BINDING	\$ 348	\$ 1,095	\$ 387	\$ 436	\$ 500	\$ 500	\$ 442	\$ 500	\$ -
1001-02110-10251-000-504300-000	CENTRAL STORE	\$ 691	\$ 238	\$ -	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-505203-000	TELECOMMUNICATIONS	\$ 2,582	\$ 3,021	\$ 3,462	\$ 4,547	\$ 2,500	\$ 2,500	\$ 1,981	\$ 2,500	\$ -
1001-02110-10251-000-505402-000	LEASE/RENT BUILDINGS	\$ 6,210	\$ 5,846	\$ 6,578	\$ 5,846	\$ 10,800	\$ 10,800	\$ 8,100	\$ -	\$ (10,800)
1001-02110-10251-000-505501-000	MILEAGE	\$ 184	\$ 545	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ -	\$ (150)
1001-02110-10251-000-505503-000	SUBSISTENCE & LODGING	\$ 537	\$ 737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 181	\$ 150	\$ 275	\$ -	\$ -	\$ -	\$ 915	\$ 2,000	\$ 2,000
1001-02110-10251-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 80	\$ 80	\$ 80	\$ 80	\$ 100	\$ 100	\$ 300	\$ 100	\$ -
1001-02110-10251-000-506001-000	OFFICE SUPPLIES	\$ 1,453	\$ 1,246	\$ 1,169	\$ 469	\$ 1,350	\$ 1,350	\$ 815	\$ 1,000	\$ (350)
1001-02110-10251-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 63	\$ 69	\$ -	\$ -	\$ 55	\$ 55	\$ -	\$ 60	\$ 5
1001-02110-10251-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,126	\$ 9,081	\$ 8,664	\$ 9,100	\$ 2,000	\$ 2,000	\$ 2,785	\$ 2,000	\$ -
1001-02110-10251-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 11,360	\$ -	\$ 843	\$ 2,157	\$ 2,157	\$ 310	\$ 2,402	\$ 245
1001-02110-10251-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 2,316	\$ 2,458	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
COMMUNITY CORRECTIONS:	REVENUE: 1001-00000-12404-000-324500-000									
1001-02110-10252-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 182,676	\$ 192,473	\$ 209,115	\$ 208,678	\$ 231,732	\$ 231,732	\$ 149,325	\$ 234,513	\$ 2,781
1001-02110-10252-000-501200-000	OVERTIME PAY	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-502100-000	FICA / MEDICARE	\$ 12,890	\$ 13,599	\$ 14,851	\$ 14,965	\$ 17,728	\$ 17,728	\$ 10,821	\$ 17,940	\$ 213
1001-02110-10252-000-502201-000	RETIREMENT (VRS)	\$ 18,105	\$ 17,424	\$ 20,253	\$ 21,772	\$ 25,940	\$ 25,940	\$ 17,100	\$ 27,165	\$ 1,224
1001-02110-10252-000-502202-000	RETIREMENT-HYBRID	\$ 623	\$ 2,402	\$ 3,782	\$ 3,461	\$ 5,830	\$ 5,830	\$ 3,750	\$ 7,168	\$ 1,338
1001-02110-10252-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 36	\$ 121	\$ 169	\$ 154	\$ 225	\$ 225	\$ 145	\$ 259	\$ 34
1001-02110-10252-000-502300-000	HEALTH INSURANCE	\$ 39,746	\$ 39,633	\$ 42,264	\$ 42,097	\$ 43,000	\$ 43,000	\$ 32,071	\$ 42,342	\$ (658)
1001-02110-10252-000-502400-000	GROUP LIFE INSURANCE	\$ 939	\$ 998	\$ 1,090	\$ 1,141	\$ 1,251	\$ 1,251	\$ 791	\$ 1,158	\$ (93)
1001-02110-10252-000-502703-000	WORKERS COMP INSURANCE	\$ 418	\$ 619	\$ 673	\$ 785	\$ 850	\$ 850	\$ 599	\$ 900	\$ 50
1001-02110-10252-000-503100-000	PROFESSIONAL SERVICES	\$ 1,238	\$ 875	\$ 837	\$ 507	\$ 2,000	\$ 2,000	\$ -	\$ 1,500	\$ (500)
1001-02110-10252-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ 410	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,348	\$ 990	\$ 5,604	\$ 6,340	\$ 3,000	\$ 3,000	\$ 1,735	\$ 3,000	\$ -
1001-02110-10252-000-503500-000	PRINTING & BINDING	\$ 364	\$ 395	\$ 491	\$ 573	\$ 500	\$ 500	\$ 61	\$ 500	\$ -
1001-02110-10252-000-503600-000	ADVERTISING	\$ 346	\$ 758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-504300-000	CENTRAL STORE	\$ 1,070	\$ 1,141	\$ 732	\$ 706	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-504500-000	CENTRAL GARAGE	\$ 16	\$ 36	\$ 35	\$ 366	\$ -	\$ -	\$ 41	\$ -	\$ -
1001-02110-10252-000-505201-000	POSTAGE	\$ 176	\$ 146	\$ 119	\$ 111	\$ 200	\$ 200	\$ 67	\$ 100	\$ (100)
1001-02110-10252-000-505203-000	TELECOMMUNICATIONS	\$ 2,033	\$ 1,893	\$ 2,314	\$ 1,776	\$ 2,200	\$ 2,200	\$ 1,667	\$ 2,200	\$ -
1001-02110-10252-000-505402-000	LEASE/RENT BUILDINGS	\$ 8,413	\$ 8,784	\$ 8,052	\$ 8,784	\$ 18,000	\$ 18,000	\$ 13,500	\$ -	\$ (18,000)
1001-02110-10252-000-505501-000	MILEAGE	\$ 18	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-505503-000	SUBSISTENCE & LODGING	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 1,400	\$ 2,000	\$ 1,300
1001-02110-10252-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 80	\$ 130	\$ 105	\$ 150	\$ 180	\$ 180	\$ 145	\$ 150	\$ (30)
1001-02110-10252-000-506001-000	OFFICE SUPPLIES	\$ 666	\$ 819	\$ 1,090	\$ 777	\$ 800	\$ 800	\$ 559	\$ 800	\$ -
1001-02110-10252-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 63	\$ 69	\$ 180	\$ -	\$ 55	\$ 55	\$ -	\$ 100	\$ 45

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02110-10252-000-506014-000	OTHER OPERATING SUPPLIES	\$ 13,381	\$ 10,804	\$ 7,563	\$ 10,551	\$ 12,000	\$ 12,000	\$ 3,495	\$ 9,600	\$ (2,400)
1001-02110-10252-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 820	\$ -	\$ 1,757	\$ 2,157	\$ 2,157	\$ 236	\$ 2,401	\$ 244
CRIMINAL JUSTICE PLANNER:										
1001-02110-10253-000-501100-000	SPLIT 50/50 WITH CITY SALARIES & WAGES-FULLTIME	\$ -	\$ 12,615	\$ 42,292	\$ 43,460	\$ 45,423	\$ 45,423	\$ 32,495	\$ 49,449	\$ 4,026
1001-02110-10253-000-502100-000	FICA / MEDICARE	\$ -	\$ 965	\$ 3,235	\$ 3,325	\$ 3,475	\$ 3,475	\$ 2,472	\$ 3,783	\$ 308
1001-02110-10253-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ 1,156	\$ 4,878	\$ 5,222	\$ 6,227	\$ 6,227	\$ 4,423	\$ 7,239	\$ 1,012
1001-02110-10253-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ 56	\$ 217	\$ 231	\$ 240	\$ 240	\$ 172	\$ 261	\$ 21
1001-02110-10253-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 63	\$ 221	\$ 235	\$ 245	\$ 245	\$ 170	\$ 245	\$ -
1001-02110-10253-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 4	\$ 22	\$ 25	\$ 30	\$ 30	\$ 20	\$ 30	\$ -
1001-02110-10253-000-503302-000	MAINT SRVCS CONTRACT	\$ -	\$ -	\$ 499	\$ 241	\$ 1,800	\$ 1,800	\$ 333	\$ 1,800	\$ -
1001-02110-10253-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ 204	\$ 751	\$ 625	\$ 500	\$ 500	\$ 443	\$ 500	\$ -
1001-02110-10253-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-02110-10253-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 205	\$ 20	\$ 52	\$ 100	\$ 100	\$ 204	\$ 100	\$ -
1001-02110-10253-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 120	\$ -	\$ 566	\$ 100	\$ 100	\$ 668	\$ 200	\$ 100
1001-02110-10253-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Integrated Criminal History Record Information System										
1001-02110-10257-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 5,457	\$ 4,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502100-000	FICA / MEDICARE	\$ 383	\$ 332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502201-000	RETIREMENT (VRS)	\$ 589	\$ 488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502300-000	HEALTH INSURANCE	\$ 609	\$ 546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502400-000	GROUP LIFE INSURANCE	\$ 29	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502703-000	WORKERS COMP INSURANCE	\$ 29	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 53,833	\$ 42,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-505203-000	TELECOMMUNICATIONS	\$ 304	\$ 282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-505402-000	LEASE/RENT BUILDINGS	\$ 955	\$ 1,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 1,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRISIS INTERVENTION GRANT:										
1001-02110-10258-000-501100-000	SPLIT 50/50 WITH CITY SALARIES & WAGES-FULL TIME	\$ 39,080	\$ 40,964	\$ 14,608	\$ 13,986	\$ 14,617	\$ 14,617	\$ 10,457	\$ 15,900	\$ 1,283
1001-02110-10258-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -
1001-02110-10258-000-502100-000	FICA / MEDICARE	\$ 2,729	\$ 2,950	\$ 1,036	\$ 988	\$ 1,118	\$ 1,118	\$ 745	\$ 1,216	\$ 98
1001-02110-10258-000-502201-000	RETIREMENT (VRS)	\$ 4,025	\$ 4,268	\$ 1,560	\$ 1,682	\$ 2,004	\$ 2,004	\$ 1,436	\$ 2,328	\$ 324
1001-02110-10258-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ 426	\$ 492	\$ 492	\$ 492	\$ 410	\$ 529	\$ 37
1001-02110-10258-000-502400-000	GROUP LIFE INSURANCE	\$ 204	\$ 214	\$ 71	\$ 76	\$ 79	\$ 79	\$ 55	\$ 79	\$ 0
1001-02110-10258-000-502703-000	WORKERS COMP INSURANCE	\$ 27	\$ 21	\$ 88	\$ 103	\$ 110	\$ 110	\$ 79	\$ 110	\$ -
1001-02110-10258-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,835	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-02110-10258-000-503302-000	MAINTENANCE SRVC CONTRACT	\$ 774	\$ 1,655	\$ 757	\$ 499	\$ 800	\$ 800	\$ 516	\$ 800	\$ -
1001-02110-10258-000-503500-000	PRINTING & BINDING	\$ 303	\$ 709	\$ 570	\$ 609	\$ 800	\$ 800	\$ 580	\$ 800	\$ -
1001-02110-10258-000-504300-000	CENTRAL STORE	\$ 93	\$ 793	\$ 96	\$ 828	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-504500-000	CENTRAL GARAGE	\$ -	\$ 36	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-505203-000	TELECOMMUNICATIONS	\$ 1,874	\$ 1,659	\$ 1,969	\$ 1,153	\$ 2,000	\$ 2,000	\$ 1,088	\$ 1,200	\$ (800)
1001-02110-10258-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-02110-10258-000-505503-000	SUBSISTENCE & LODGING	\$ 674	\$ 1,453	\$ -	\$ 817	\$ 2,000	\$ 2,000	\$ 130	\$ 2,000	\$ -
1001-02110-10258-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 130	\$ 395	\$ 350	\$ -	\$ 600	\$ 600	\$ -	\$ 600	\$ -
1001-02110-10258-000-506001-000	OFFICE SUPPLIES	\$ 414	\$ 638	\$ 34	\$ 197	\$ 900	\$ 900	\$ 515	\$ 900	\$ -
1001-02110-10258-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,796	\$ 444	\$ 1,366	\$ 6,343	\$ 9,000	\$ 9,000	\$ 1,918	\$ 9,000	\$ -
1001-02110-10258-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 58,896	\$ 58,896
1001-02110-10258-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300
LITTER CONTROL PROGRAM:										
1001-02110-10259-000-501100-000	COUNTY ONLY SALARIES & WAGES-FULLTIME	\$ 14,432	\$ 14,223	\$ 9,793	\$ 10,185	\$ 15,000	\$ 15,000	\$ 7,385	\$ 11,914	\$ (3,086)
1001-02110-10259-000-501200-000	OVERTIME	\$ 11,832	\$ 12,285	\$ 21,472	\$ 13,492	\$ 15,000	\$ 15,000	\$ 9,108	\$ 15,000	\$ -
1001-02110-10259-000-501300-000	SALARIES & WAGES-PART TIME	\$ 4,844	\$ 756	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
1001-02110-10259-000-502100-000	FICA / MEDICARE	\$ 2,276	\$ 1,990	\$ 2,314	\$ 1,745	\$ 2,678	\$ 2,678	\$ 1,221	\$ 2,441	\$ (236)
1001-02110-10259-000-502201-000	RETIREMENT (VRS)	\$ 1,513	\$ 1,482	\$ 1,155	\$ 1,249	\$ 1,488	\$ 1,488	\$ 1,066	\$ 1,744	\$ 256
1001-02110-10259-000-502300-000	HEALTH INSURANCE	\$ 1,772	\$ 1,747	\$ 1,280	\$ 1,214	\$ 1,214	\$ 1,214	\$ 1,012	\$ 1,305	\$ 91

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02110-10259-000-502400-000	GROUP LIFE INSURANCE	\$ 76	\$ 74	\$ 52	\$ 56	\$ 59	\$ 59	\$ 41	\$ 59	\$ 0
1001-02110-10259-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10259-000-502703-000	WORKERS COMP INSURANCE	\$ 520	\$ 355	\$ 401	\$ 326	\$ 400	\$ 400	\$ 234	\$ 400	\$ -
1001-02110-10259-000-503301-000	REPAIRS & MAINTENANCE	\$ 529	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-02110-10259-000-504500-000	CENTRAL GARAGE	\$ 4,598	\$ 1,278	\$ 1,430	\$ 1,878	\$ 6,200	\$ 6,200	\$ 1,689	\$ 6,000	\$ (200)
1001-02110-10259-000-505300-000	INSURANCE - OTHER	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ 400	\$ -
1001-02110-10259-000-505305-000	VEHICLE INSURANCE	\$ 759	\$ 1,175	\$ 1,078	\$ 991	\$ 1,200	\$ 1,200	\$ 1,159	\$ 1,200	\$ -
1001-02110-10259-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,137	\$ -	\$ 284	\$ 84	\$ 1,500	\$ 1,500	\$ 323	\$ 1,500	\$ -
DRUG COURT										
1001-02110-10260-000-501100-000	SPLIT CITY/COUNTY 50/50									
1001-02110-10260-000-501200-000	SALARIES & WAGES-FULLTIME	\$ 34,340	\$ 28,220	\$ 31,937	\$ 25,900	\$ 38,850	\$ 38,850	\$ -	\$ 48,718	\$ 9,868
1001-02110-10260-000-501900-000	OVERTIME	\$ -	\$ -	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10260-000-502100-000	SEVERANCE PAY	\$ -	\$ 3,229	\$ 1,114	\$ 1,672	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10260-000-502203-000	FICA	\$ 2,226	\$ 2,192	\$ 2,528	\$ 2,115	\$ 2,972	\$ 2,972	\$ -	\$ 3,727	\$ 755
1001-02110-10260-000-502201-000	RETIREMENT	\$ -	\$ 1,040	\$ 3,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10260-000-502202-000	RETIREMENT-HYBRID	\$ 3,538	\$ 1,825	\$ 488	\$ 3,181	\$ 5,326	\$ 5,326	\$ -	\$ 7,132	\$ 1,806
1001-02110-10260-000-502203-000	SHORT-TERM LTD	\$ 203	\$ 94	\$ 21	\$ 142	\$ 205	\$ 205	\$ -	\$ 257	\$ 52
1001-02110-10260-000-502300-000	HEALTH INSURANCE	\$ 12,231	\$ 8,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,766	\$ 7,766
1001-02110-10260-000-502400-000	GROUP LIFE INSURANCE	\$ 179	\$ 144	\$ 171	\$ 139	\$ 210	\$ 210	\$ -	\$ 245	\$ 35
1001-02110-10260-000-502703-000	WORKERS COMP INSURANCE	\$ 24	\$ 15	\$ 17	\$ 16	\$ 25	\$ 25	\$ -	\$ 25	\$ -
1001-02110-10260-000-503100-000	PROFESSIONAL SERVICES	\$ 1,136	\$ 38,746	\$ 29,835	\$ 49,527	\$ 1,000	\$ 1,000	\$ 15,056	\$ 49,600	\$ 48,600
1001-02110-10260-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 23,542	\$ 6,719	\$ 12,787	\$ 9,373	\$ 49,600	\$ 49,600	\$ 4,699	\$ -	\$ (49,600)
1001-02110-10260-000-503302-000	MAINTENANCE SERVICES CONTRACTS	\$ -	\$ 363	\$ 499	\$ 241	\$ 500	\$ 500	\$ 333	\$ 500	\$ -
1001-02110-10260-000-503500-000	PRINTING AND BINDING	\$ -	\$ 23	\$ 77	\$ 263	\$ -	\$ -	\$ -	\$ 250	\$ 250
1001-02110-10260-000-505203-000	TELECOMMUNICATIONS	\$ 453	\$ 392	\$ 775	\$ 602	\$ 800	\$ 800	\$ 576	\$ 800	\$ -
1001-02110-10260-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ 1,140	\$ 1,140	\$ 1,140	\$ 1,140	\$ -	\$ 28,800	\$ 27,660
1001-02110-10260-000-505501-000	MILEAGE	\$ 20	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
1001-02110-10260-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ (210)	\$ 5,320	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -
1001-02110-10260-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ 60	\$ 60	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-02110-10260-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
1001-02110-10260-000-506001-000	OFFICE SUPPLIES	\$ 9	\$ 45	\$ 179	\$ 211	\$ 300	\$ 300	\$ 209	\$ 300	\$ -
1001-02110-10260-000-506014-000	OTHER OPERATING SUPPLIES	\$ 11,064	\$ 6,977	\$ 710	\$ 443	\$ 4,000	\$ 4,000	\$ 155	\$ 4,000	\$ -
DRUG COURT - HHS										
1001-02110-10261-000-501100-000	REVENUE OFFSET 1001-00000-13900-000-339482-000									
1001-02110-10261-000-501200-000	SALARIES & WAGES-FULLTIME	\$ 12,927	\$ 18,739	\$ 9,634	\$ 10,304	\$ 10,770	\$ 10,770	\$ 7,704	\$ 11,631	\$ 862
1001-02110-10261-000-502100-000	FICA	\$ 913	\$ 1,328	\$ 678	\$ 737	\$ 824	\$ 824	\$ 557	\$ 890	\$ 66
1001-02110-10261-000-502201-000	RETIREMENT	\$ 1,222	\$ 1,952	\$ 1,135	\$ 1,239	\$ 1,477	\$ 1,477	\$ 1,058	\$ 1,703	\$ 226
1001-02110-10261-000-502300-000	HEALTH INSURANCE	\$ 1,336	\$ 1,712	\$ 1,115	\$ 984	\$ 984	\$ 984	\$ 820	\$ 1,058	\$ 74
1001-02110-10261-000-502400-000	GROUP LIFE INSURANCE	\$ 66	\$ 98	\$ 51	\$ 56	\$ 58	\$ 58	\$ 40	\$ 58	\$ (0)
1001-02110-10261-000-502703-000	WORKERS COMP INSURANCE	\$ 109	\$ 308	\$ 166	\$ 195	\$ 200	\$ 200	\$ 150	\$ 200	\$ -
1001-02110-10261-000-503100-000	PROFESSIONAL SERVICES	\$ 198,062	\$ 321,605	\$ 263,159	\$ 193,092	\$ 313,170	\$ 313,170	\$ 99,749	\$ 313,170	\$ -
1001-02110-10261-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 990	\$ -	\$ -	\$ 6,339	\$ 6,339	\$ 1,289	\$ 16,984	\$ 10,645
1001-02110-10261-000-506014-000	OTHER PROFESSIONAL SERVICES	\$ 1,230	\$ 18,270	\$ 30,794	\$ 42,278	\$ 54,491	\$ 54,491	\$ 40,571	\$ 54,491	\$ -
DAY REPORTING										
1001-02110-10262-000-503117-000	DAY REPORTING	\$ 129,495	\$ 67,477	\$ 97,015	\$ 80,715	\$ 130,000	\$ 130,000	\$ 49,630	\$ 100,000	\$ (30,000)
JMHCP MOBILE CRISIS UNIT										
1001-02110-10263-000-501100-000	REVENUE OFFSET: FEDERAL REVENUE & LOCAL									
1001-02110-10263-000-501300-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ 70,112	\$ 97,606	\$ 101,994	\$ 101,994	\$ 73,894	\$ 110,343	\$ 8,350
1001-02110-10263-000-501300-000	SALARIES & WAGES-PARTTIME	\$ -	\$ -	\$ 11,704	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 35,000	\$ 15,000
1001-02110-10263-000-502100-000	FICA	\$ -	\$ -	\$ 5,633	\$ 6,713	\$ 9,333	\$ 9,333	\$ 5,936	\$ 11,119	\$ 1,786
1001-02110-10263-000-502201-000	RETIREMENT	\$ -	\$ -	\$ 9,176	\$ 11,742	\$ 1,477	\$ 1,477	\$ 10,149	\$ 16,154	\$ 14,678
1001-02110-10263-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ 9,743	\$ 17,724	\$ 984	\$ 984	\$ 15,020	\$ 17,441	\$ 16,457
1001-02110-10263-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 424	\$ 529	\$ 58	\$ 58	\$ 386	\$ 558	\$ 500
1001-02110-10263-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 717	\$ 1,076	\$ 900	\$ 900	\$ 1,009	\$ 1,200	\$ 300
1001-02110-10263-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 64,032	\$ 176,636	\$ 200,000	\$ 200,000	\$ 110,117	\$ 213,000	\$ 13,000
1001-02110-10263-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ 2,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10263-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92	\$ -	\$ -
1001-02110-10263-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ 433	\$ 363	\$ 106	\$ 106	\$ 443	\$ 400	\$ 294

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02110-10263-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,788	\$ 4,000	\$ 4,000
1001-02110-10263-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 5,846	\$ -	\$ 865	\$ 865	\$ 1,644	\$ 5,000	\$ 4,135
1001-02110-10263-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
Total for 02110 COURT SERVICES:		\$ 1,217,241	\$ 1,313,564	\$ 1,473,453	\$ 1,549,916	\$ 1,937,739	\$ 1,977,739	\$ 1,023,782	\$ 2,105,382	\$ 167,643

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 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	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 - 2201		25	25	25	25	25	0

County of Rockingham, Virginia
FY23-24 Expenditure Detail

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 1,039,641	\$ 1,201,863	\$ 1,238,260	\$ 1,317,352	\$ 1,424,111	\$ 1,424,111	\$ 994,544	\$ 1,562,344	\$ 138,232
1001-02201-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 31	\$ 240	\$ 5,657	\$ 8,102	\$ 6,000	\$ 6,000	\$ 3,164	\$ 8,200	\$ 2,200
1001-02201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 103,740	\$ 73,136	\$ 77,740	\$ 76,508	\$ 100,000	\$ 100,000	\$ 57,427	\$ 100,000	\$ -
1001-02201-00000-000-501900-000	SEVERANCE PAY	\$ 100	\$ -	\$ 143	\$ 338	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-502100-000	FICA / MEDICARE	\$ 82,650	\$ 93,055	\$ 96,635	\$ 102,671	\$ 117,054	\$ 117,054	\$ 77,114	\$ 127,797	\$ 10,743
1001-02201-00000-000-502300-000	RETIREMENT (VRS)	\$ 68,740	\$ 72,768	\$ 83,190	\$ 81,293	\$ 99,750	\$ 99,750	\$ 72,753	\$ 118,329	\$ 18,579
1001-02201-00000-000-502202-000	RETIREMENT-HYBRID	\$ 41,003	\$ 52,329	\$ 61,860	\$ 76,856	\$ 95,496	\$ 95,496	\$ 63,647	\$ 109,713	\$ 14,217
1001-02201-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 2,347	\$ 2,672	\$ 2,749	\$ 3,385	\$ 3,678	\$ 3,678	\$ 2,467	\$ 3,982	\$ 304
1001-02201-00000-000-502300-000	HEALTH INSURANCE	\$ 162,528	\$ 167,410	\$ 155,241	\$ 167,221	\$ 164,271	\$ 164,271	\$ 143,666	\$ 193,125	\$ 28,854
1001-02201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 5,555	\$ 6,284	\$ 6,551	\$ 7,142	\$ 7,690	\$ 7,690	\$ 5,200	\$ 7,746	\$ 56
1001-02201-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -
1001-02201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 834	\$ 748	\$ 818	\$ 952	\$ 945	\$ 945	\$ 736	\$ 1,000	\$ 55
1001-02201-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 3,771	\$ 4,220	\$ 7,758	\$ 7,206	\$ 8,500	\$ 8,500	\$ 19,545	\$ 108,500	\$ 100,000
1001-02201-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 268	\$ -	\$ 193	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-02201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 25,585	\$ 24,144	\$ 16,224	\$ 34,237	\$ 26,000	\$ 26,000	\$ 33,300	\$ 35,000	\$ 9,000
1001-02201-00000-000-503500-000	PRINTING & BINDING	\$ 5,062	\$ 6,023	\$ 4,372	\$ 5,900	\$ 9,000	\$ 9,000	\$ 7,109	\$ 7,500	\$ (1,500)
1001-02201-00000-000-503600-000	ADVERTISING	\$ 642	\$ -	\$ 642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-504300-000	CENTRAL STORE	\$ 6,544	\$ 5,371	\$ 6,261	\$ 5,483	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-504500-000	CENTRAL GARAGE	\$ 1,416	\$ 1,163	\$ 610	\$ 1,133	\$ 1,000	\$ 1,000	\$ 733	\$ 1,000	\$ -
1001-02201-00000-000-505201-000	POSTAGE	\$ 3,555	\$ 5,641	\$ 2,968	\$ 2,391	\$ 6,000	\$ 6,000	\$ 3,194	\$ 6,000	\$ -
1001-02201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 19,058	\$ 18,904	\$ 21,870	\$ 16,911	\$ 23,000	\$ 23,000	\$ 14,683	\$ 23,000	\$ -
1001-02201-00000-000-505305-000	VEHICLE INSURANCE	\$ 759	\$ 783	\$ 719	\$ 660	\$ 1,000	\$ 1,000	\$ 386	\$ 1,000	\$ -
1001-02201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ 258	\$ 129	\$ 387	\$ 400	\$ 400	\$ 658	\$ 400	\$ -
1001-02201-00000-000-505501-000	MILEAGE	\$ 4,112	\$ 3,912	\$ 2,035	\$ 3,597	\$ 10,000	\$ 10,000	\$ 4,210	\$ 15,000	\$ 5,000
1001-02201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 8,210	\$ 12,183	\$ 1,720	\$ 9,959	\$ 15,000	\$ 15,000	\$ 18,634	\$ 15,000	\$ -
1001-02201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 4,746	\$ 2,983	\$ 503	\$ 7,240	\$ 10,000	\$ 10,000	\$ 4,857	\$ 10,000	\$ -
1001-02201-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ 1,387	\$ 2,394	\$ 1,955	\$ 3,443	\$ 4,000	\$ 4,000	\$ 3,067	\$ 4,000	\$ -
1001-02201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 7,545	\$ 8,635	\$ 10,202	\$ 8,695	\$ 13,000	\$ 13,000	\$ 4,205	\$ 13,000	\$ -
1001-02201-00000-000-506001-000	OFFICE SUPPLIES	\$ 18,596	\$ 16,472	\$ 16,561	\$ 26,290	\$ 27,000	\$ 27,000	\$ 18,232	\$ 30,000	\$ 3,000
1001-02201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 16,485	\$ 19,302	\$ 16,230	\$ 15,666	\$ 19,000	\$ 19,000	\$ 12,736	\$ 19,000	\$ -
1001-02201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 41	\$ 41	\$ -	\$ 131	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,722	\$ 18,946	\$ 4,146	\$ 2,882	\$ 23,000	\$ 23,000	\$ 3,634	\$ 10,000	\$ (13,000)
1001-02201-00000-000-508005-000	VEHICLES	\$ -	\$ 23,140	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 27,500	\$ 2,500
1001-02201-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 4,374	\$ 4,644	\$ 4,200	\$ 4,200	\$ 4,823	\$ 41,000	\$ 36,800
COST COLLECTION UNIT:										
1001-02201-10271-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 58,454	\$ 63,334	\$ 63,937	\$ 67,075	\$ 74,124	\$ 74,124	\$ 52,970	\$ 77,830	\$ 3,706
1001-02201-10271-000-501300-000	SALARIES & WAGES-PART TIME	\$ 39,300	\$ 39,516	\$ 40,258	\$ 41,368	\$ 40,905	\$ 40,905	\$ 30,933	\$ 42,000	\$ 1,095
1001-02201-10271-000-502100-000	FICA / MEDICARE	\$ 7,205	\$ 7,583	\$ 7,688	\$ 8,022	\$ 8,800	\$ 8,800	\$ 6,254	\$ 9,167	\$ 367
1001-02201-10271-000-502201-000	RETIREMENT (VRS)	\$ 4,113	\$ 4,357	\$ 5,035	\$ 5,590	\$ 7,019	\$ 7,019	\$ 5,020	\$ 7,870	\$ 851
1001-02201-10271-000-502202-000	RETIREMENT-HYBRID	\$ 1,954	\$ 2,257	\$ 2,502	\$ 2,492	\$ 3,143	\$ 3,143	\$ 2,247	\$ 3,524	\$ 381
1001-02201-10271-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 113	\$ 115	\$ 112	\$ 110	\$ 121	\$ 121	\$ 87	\$ 127	\$ 6
1001-02201-10271-000-502300-000	HEALTH INSURANCE	\$ 10,869	\$ 11,404	\$ 11,193	\$ 11,348	\$ 11,745	\$ 11,745	\$ 9,788	\$ 12,626	\$ 881
1001-02201-10271-000-502400-000	GROUP LIFE INSURANCE	\$ 303	\$ 330	\$ 339	\$ 367	\$ 400	\$ 400	\$ 277	\$ 400	\$ (0)
1001-02201-10271-000-502703-000	WORKERS COMP INSURANCE	\$ 69	\$ 60	\$ 65	\$ 75	\$ 50	\$ 50	\$ 59	\$ 50	\$ -
VICTIM WITNESS GRANT:										
1001-02201-10275-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 113,429	\$ 135,337	\$ 140,979	\$ 147,321	\$ 150,674	\$ 150,674	\$ 109,572	\$ 158,294	\$ 7,619
1001-02201-10275-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ 58	\$ 575	\$ 545	\$ -	\$ -	\$ 181	\$ -	\$ -
1001-02201-10275-000-501300-000	SALARIES & WAGES-PART TIME	\$ 15,898	\$ -	\$ -	\$ -	\$ 28,955	\$ 28,955	\$ -	\$ 28,955	\$ -
1001-02201-10275-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-502100-000	FICA / MEDICARE	\$ 9,444	\$ 9,894	\$ 10,330	\$ 10,840	\$ 13,742	\$ 13,742	\$ 8,110	\$ 14,325	\$ 583
1001-02201-10275-000-502201-000	RETIREMENT (VRS)	\$ 13,432	\$ 14,149	\$ 16,392	\$ 17,338	\$ 20,657	\$ 20,657	\$ 14,805	\$ 23,174	\$ 2,517
1001-02201-10275-000-502300-000	HEALTH INSURANCE	\$ 18,864	\$ 19,530	\$ 19,752	\$ 19,752	\$ 19,752	\$ 19,752	\$ 16,460	\$ 21,233	\$ 1,481
1001-02201-10275-000-502400-000	GROUP LIFE INSURANCE	\$ 679	\$ 708	\$ 742	\$ 780	\$ 814	\$ 814	\$ 563	\$ 814	\$ (0)
1001-02201-10275-000-502703-000	WORKERS COMP INSURANCE	\$ 91	\$ 254	\$ 75	\$ 86	\$ 100	\$ 100	\$ 66	\$ 100	\$ -
1001-02201-10275-000-503500-000	PRINTING AND BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-02201-10275-000-505201-000	POSTAGE	\$ 2,299	\$ 4,994	\$ 2,536	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
1001-02201-10275-000-505203-000	TELECOMMUNICATIONS	\$ 325	\$ 376	\$ 427	\$ 371	\$ 600	\$ 600	\$ 240	\$ 600	\$ -
1001-02201-10275-000-505501-000	MILEAGE	\$ 242	\$ 945	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 134	\$ 1,100	\$ -
1001-02201-10275-000-505503-000	SUBSISTENCE & LODGING	\$ 2,542	\$ 1,079	\$ -	\$ -	\$ 3,770	\$ 3,770	\$ 110	\$ 3,770	\$ -
1001-02201-10275-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,508	\$ 87	\$ 20	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-02201-10275-000-506065-000	EQUIPMENT	\$ 4,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,766	\$ 12,766
1001-02201-10275-000-506001-000	OFFICE SUPPLIES	\$ 6,763	\$ 7,392	\$ 1,825	\$ 7,283	\$ 6,444	\$ 6,444	\$ 1,801	\$ 6,444	\$ -
DOMESTIC VIOLENCE GRANT:										
1001-02201-10276-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 12,943	\$ 30,244	\$ 31,713	\$ 31,669	\$ 32,947	\$ 32,947	\$ 22,107	\$ 34,595	\$ 1,647
1001-02201-10276-000-501300-000	SALARIES & WAGES-PART TIME	\$ 13,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10276-000-502100-000	FICA / MEDICARE	\$ 1,990	\$ 2,251	\$ 2,357	\$ 2,357	\$ 2,520	\$ 2,520	\$ 1,642	\$ 2,647	\$ 126
1001-02201-10276-000-502202-000	RETIREMENT-HYBRID	\$ 2,763	\$ 3,152	\$ 3,633	\$ 3,790	\$ 4,517	\$ 4,517	\$ 2,671	\$ 5,065	\$ 548
1001-02201-10276-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 158	\$ 161	\$ 161	\$ 167	\$ 174	\$ 174	\$ 103	\$ 183	\$ 9
1001-02201-10276-000-502300-000	HEALTH INSURANCE	\$ 5,191	\$ 5,360	\$ 5,418	\$ 5,418	\$ 5,418	\$ 5,418	\$ 4,402	\$ 5,824	\$ 406
1001-02201-10276-000-502400-000	GROUP LIFE INSURANCE	\$ 140	\$ 158	\$ 165	\$ 171	\$ 178	\$ 178	\$ 104	\$ 178	\$ (0)
1001-02201-10276-000-502703-000	WORKERS COMP INSURANCE	\$ 19	\$ 15	\$ 17	\$ 19	\$ 20	\$ 20	\$ 13	\$ 25	\$ 5
1001-02201-10276-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 10	\$ 780	\$ 780	\$ 80	\$ 780	\$ -
1001-02201-10276-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,378	\$ 2,378	\$ -	\$ 2,378	\$ -
VA DOMESTIC VIOLENCE VICTIM:										
1001-02201-10279-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 63,770	\$ 49,115	\$ 65,734	\$ 68,397	\$ 71,342	\$ 71,342	\$ 51,038	\$ 74,910	\$ 3,568
1001-02201-10279-000-502100-000	FICA / MEDICARE	\$ 4,784	\$ 3,683	\$ 4,964	\$ 4,974	\$ 5,458	\$ 5,458	\$ 3,679	\$ 5,731	\$ 273
1001-02201-10279-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 4,738	\$ 2,513	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10279-000-502202-000	RETIREMENT-HYBRID	\$ 6,520	\$ 5,255	\$ 2,938	\$ 5,734	\$ 9,781	\$ 9,781	\$ 6,992	\$ 10,967	\$ 1,186
1001-02201-10279-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 373	\$ 269	\$ 131	\$ 252	\$ 377	\$ 377	\$ 270	\$ 396	\$ 19
1001-02201-10279-000-502300-000	HEALTH INSURANCE	\$ 6,970	\$ 5,968	\$ 6,622	\$ 9,114	\$ 12,528	\$ 12,528	\$ 10,440	\$ 13,468	\$ 940
1001-02201-10279-000-502400-000	GROUP LIFE INSURANCE	\$ 332	\$ 262	\$ 349	\$ 370	\$ 385	\$ 385	\$ 266	\$ 385	\$ (0)
1001-02201-10279-000-502703-000	WORKERS COMP INSURANCE	\$ 45	\$ 28	\$ 41	\$ 47	\$ 50	\$ 50	\$ 36	\$ 50	\$ -
Total for 02201 COMMONWEALTH'S ATTORNEY:		\$ 2,071,080	\$ 2,274,965	\$ 2,302,205	\$ 2,477,131	\$ 2,789,363	\$ 2,789,363	\$ 1,940,740	\$ 3,185,384	\$ 396,020

PUBLIC SAFETY

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
SHERIFF	6,256,313	6,727,052	7,423,791	8,145,429	8,792,250	646,821
RUSH TASK FORCE	126,551	127,915	84,985	151,395	167,084	15,689
EXTRA DUTY	130,623	58,018	135,899	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,477	328	1,553	15,013	14,313	(700)
FIRE & RESCUE	5,650,728	5,957,993	5,935,555	11,785,102	13,153,905	1,368,803
VOLUNTEER FIRE COMPANIES	1,669,537	1,426,227	2,295,792	1,956,968	1,204,009	(752,959)
AMBULANCE & RESCUE SQUADS	370,721	683,683	393,165	489,635	493,635	4,000
FIRE EXTINCTION SERVICES	22,437	22,223	19,050	21,768	21,768	(0)
COVID-19 RESPONSE	72,537	-	-	-	-	-
JAIL	8,947,674	9,310,611	9,832,248	10,246,540	10,565,818	319,278
MRRJ	2,517,215	2,840,077	3,150,517	3,291,298	3,250,662	(40,636)
INSPECTION SERVICES	761,121	676,777	685,306	855,412	820,973	(34,439)
ANIMAL CONTROL	420,137	499,160	519,326	741,285	756,335	15,050
911 OPERATIONS & MAINTENANCE	2,325,651	2,923,768	3,237,100	3,482,657	3,791,455	308,798
PUBLIC SAFETY	29,272,723	31,253,834	33,714,286	41,401,301	43,251,006	1,849,705

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 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	2	-2
	CORPORAL	5	5	4	4	4	0
	CPTN INVESTIGATIONS	1	1	1	1	1	0
	DATA SUPPORT COORD	1	1	0	0	1	1
	DEPTY SHERIFF/SCHOOL	5	5	2	2	10	8
	MASSANUTTEN PD	0	0	0	0	4	4
	DS PATROL DEPUTY	25	31	31	31	21	-10
	EXECUTIVE SECRETARY	1	1	1	1	1	0
	GTF DEPUTY	0	0	0	0	1	1
	INVESTIGATOR	8	8	9	9	9	0
	LIEUTENANT PATROL	1	1	2	2	1	-1
	LT- INVESTIGATIONS	1	1	1	1	2	1
	MAJOR	1	1	1	1	1	0
	MASTER DEPUTY	0	0	0	0	1	1
	PATROL DEPUTY COUNTY	0	0	1	1	3	2
	PATROL SERGEANT I	0	0	0	0	1	1
	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
	SERGEANT	6	6	5	5	5	0
	SHERIFF	1	1	1	1	1	0
	SOU CORPORAL	0	0	0	0	1	1
SOU DEPUTY L9	5	5	6	6	2	-4	
SOU SERGEANT	0	0	0	0	1	1	
SOU/K9 DEPUTY I	0	0	0	0	1	1	
SPECIAL OPS	0	0	0	0	2	2	
TRAINING COORDINATOR	1	1	1	1	1	0	
Sheriff's Office Total - 3102		82	88	92	93	89	-4

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03102 Sheriff

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03102-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 3,505,024	\$ 3,405,446	\$ 3,639,980	\$ 3,927,715	\$ 4,183,894	\$ 4,183,894	\$ 3,073,514	\$ 4,506,640	\$ 322,746
1001-03102-00000-000-501200-000	OVERTIME	\$ 32,471	\$ 41,472	\$ 48,887	\$ 37,613	\$ 70,000	\$ 70,000	\$ 25,015	\$ 70,000	\$ -
1001-03102-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 39,316	\$ 40,850	\$ 47,039	\$ 50,595	\$ 50,000	\$ 50,000	\$ 42,358	\$ 50,000	\$ -
1001-03102-00000-000-501900-000	SEVERANCE PAY	\$ 19,500	\$ 13,061	\$ 16,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-502100-000	FICA / MEDICARE	\$ 257,640	\$ 250,266	\$ 268,422	\$ 289,581	\$ 329,248	\$ 329,248	\$ 228,614	\$ 353,938	\$ 24,690
1001-03102-00000-000-502201-000	RETIREMENT (VRS)	\$ 350,875	\$ 341,857	\$ 395,108	\$ 451,078	\$ 539,782	\$ 539,782	\$ 406,758	\$ 631,846	\$ 92,064
1001-03102-00000-000-502202-000	RETIREMENT-HYBRID	\$ 9,475	\$ 14,293	\$ 18,839	\$ 20,688	\$ 33,222	\$ 33,222	\$ 17,155	\$ 49,709	\$ 16,486
1001-03102-00000-000-502203-000	SHORT TERM/LONG TERM DISABLTY	\$ 540	\$ 730	\$ 835	\$ 915	\$ 1,754	\$ 1,754	\$ 663	\$ 1,864	\$ 109
1001-03102-00000-000-502300-000	HEALTH INSURANCE	\$ 718,039	\$ 660,477	\$ 657,716	\$ 701,832	\$ 800,000	\$ 800,000	\$ 585,049	\$ 753,773	\$ (46,227)
1001-03102-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 18,192	\$ 17,760	\$ 18,866	\$ 21,328	\$ 22,593	\$ 22,593	\$ 16,275	\$ 23,264	\$ 671
1001-03102-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 21	\$ (3)	\$ 811	\$ 1,913	\$ -	\$ -	\$ -	\$ 0	\$ -
1001-03102-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 59,355	\$ 41,529	\$ 49,842	\$ 57,920	\$ 61,476	\$ 61,476	\$ 46,159	\$ 65,000	\$ 3,525
1001-03102-00000-000-502302-000	LINE OF DUTY ACT	\$ 23,068	\$ 25,385	\$ 29,544	\$ 31,731	\$ 31,000	\$ 31,000	\$ 29,278	\$ 35,000	\$ 4,000
1001-03102-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 1,438	\$ 3,107	\$ 8,790	\$ 3,686	\$ 4,000	\$ 4,000	\$ 1,636	\$ 4,000	\$ -
1001-03102-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 2,380	\$ 2,530	\$ 4,276	\$ 3,879	\$ 1,000	\$ 1,000	\$ 3,444	\$ 1,000	\$ -
1001-03102-00000-000-503103-000	ACCOUNTING SERVICES	\$ 6,700	\$ 6,800	\$ 6,900	\$ 7,000	\$ 6,800	\$ 6,800	\$ 7,000	\$ 8,000	\$ 1,200
1001-03102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 13,333	\$ 7,737	\$ 1,146	\$ 25,200	\$ 15,000	\$ 15,000	\$ 15,308	\$ 15,000	\$ -
1001-03102-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 26,953	\$ 28,506	\$ 45,206	\$ 49,616	\$ 57,338	\$ 57,338	\$ 51,680	\$ 48,000	\$ (9,338)
1001-03102-00000-000-503500-000	PRINTING & BINDING	\$ 4,109	\$ 558	\$ 1,496	\$ 2,002	\$ 1,500	\$ 1,500	\$ 1,544	\$ 1,500	\$ -
1001-03102-00000-000-503600-000	ADVERTISING	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-504300-000	CENTRAL STORE	\$ 34	\$ -	\$ 53	\$ 264	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-504500-000	CENTRAL GARAGE	\$ 210,436	\$ 177,036	\$ 207,486	\$ 330,222	\$ 230,000	\$ 230,000	\$ 234,371	\$ 230,000	\$ -
1001-03102-00000-000-505201-000	POSTAGE	\$ 3,448	\$ 2,607	\$ 2,111	\$ 2,455	\$ 2,500	\$ 2,500	\$ 2,251	\$ 2,500	\$ -
1001-03102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 45,139	\$ 42,422	\$ 51,162	\$ 29,041	\$ 42,000	\$ 42,000	\$ 24,364	\$ 42,000	\$ -
1001-03102-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ -
1001-03102-00000-000-505305-000	VEHICLE INSURANCE	\$ 36,831	\$ 38,861	\$ 38,825	\$ 38,966	\$ 39,000	\$ 39,000	\$ 44,444	\$ 39,000	\$ -
1001-03102-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 1,847	\$ 2,449	\$ 713	\$ 1,886	\$ 5,000	\$ 5,000	\$ 1,865	\$ 5,000	\$ -
1001-03102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 45,506	\$ 46,522	\$ 48,207	\$ 40,562	\$ 58,000	\$ 58,000	\$ 55,417	\$ 69,820	\$ 11,820
1001-03102-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 885	\$ 665	\$ 485	\$ 300	\$ 1,500	\$ 1,500	\$ 727	\$ 1,500	\$ -
1001-03102-00000-000-506001-000	OFFICE SUPPLIES	\$ 5,401	\$ 4,549	\$ 4,730	\$ 5,666	\$ 5,000	\$ 5,000	\$ 3,824	\$ 5,000	\$ -
1001-03102-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 2,200	\$ 845	\$ 4,785	\$ 1,245	\$ 3,500	\$ 3,500	\$ 2,578	\$ 3,500	\$ -
1001-03102-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 9	\$ -	\$ -	\$ 316	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-03102-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 2,873	\$ 2,402	\$ 2,246	\$ 3,315	\$ 3,000	\$ 3,000	\$ 3,786	\$ 5,000	\$ 2,000
1001-03102-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 175	\$ 625	\$ 1,698	\$ -	\$ 2,000	\$ 2,000	\$ 30	\$ 2,000	\$ -
1001-03102-00000-000-506011-000	UNIFORMS/SAFETY	\$ 264	\$ -	\$ -	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 82	\$ 600	\$ 600	\$ 145	\$ 600	\$ -
1001-03102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 32,392	\$ 33,076	\$ 46,148	\$ 28,903	\$ 44,795	\$ 44,795	\$ 41,782	\$ 44,250	\$ (545)
1001-03102-00000-000-506016-000	POLICE UNIFORMS	\$ 31,876	\$ 33,733	\$ 43,702	\$ 51,043	\$ 45,613	\$ 45,613	\$ 39,273	\$ 35,000	\$ (10,613)
1001-03102-00000-000-506065-000	MINOR EQUIPMENT	\$ 87,891	\$ 150,085	\$ 78,985	\$ 79,232	\$ 116,600	\$ 116,600	\$ 129,983	\$ 100,000	\$ (16,600)
1001-03102-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 24,528	\$ 21,200	\$ 18,473	\$ 24,185	\$ 30,092	\$ 30,092	\$ 30,135	\$ 37,950	\$ 7,858
1001-03102-00000-000-508005-000	VEHICLES	\$ 201,249	\$ 418,523	\$ 350,803	\$ 276,127	\$ 404,400	\$ 404,400	\$ 427,000	\$ 250,000	\$ (154,400)
1001-03102-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 10,653	\$ 1,250	\$ -	\$ 35,528	\$ 106,345	\$ 106,345	\$ 110,510	\$ 106,125	\$ (220)
1001-03102-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 12,993	\$ 13,794	\$ 12,992	\$ 12,992	\$ 15,434	\$ 65,000	\$ 52,008
1001-03102-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DONATIONS & GRANTS:										
1001-03102-10301-000-506014-000	OTHER OPERATING SUPPLIES	\$ 842	\$ 2,245	\$ 1,470	\$ 260	\$ -	\$ -	\$ 91	\$ -	\$ -
SCHOOL RESOURCE OFFICERS:										
1001-03102-10302-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 225,699	\$ 205,185	\$ 207,902	\$ 291,544	\$ 317,610	\$ 317,610	\$ 225,467	\$ 339,051	\$ 21,441
1001-03102-10302-000-501200-000	OVERTIME	\$ 100	\$ 126	\$ 448	\$ 445	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ (1,000)
1001-03102-10302-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 15,775	\$ 25,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10302-000-502100-000	FICA / MEDICARE	\$ 16,294	\$ 16,166	\$ 17,278	\$ 21,501	\$ 24,374	\$ 24,374	\$ 16,666	\$ 25,937	\$ 1,564
1001-03102-10302-000-502201-000	RETIREMENT (VRS)	\$ 23,213	\$ 21,799	\$ 23,590	\$ 34,680	\$ 43,544	\$ 43,544	\$ 30,624	\$ 48,905	\$ 5,361
1001-03102-10302-000-502300-000	HEALTH INSURANCE	\$ 35,834	\$ 30,087	\$ 25,430	\$ 35,119	\$ 36,816	\$ 36,816	\$ 31,877	\$ 39,577	\$ 2,761
1001-03102-10302-000-502400-000	GROUP LIFE INSURANCE	\$ 1,178	\$ 1,085	\$ 1,074	\$ 1,585	\$ 1,715	\$ 1,715	\$ 1,176	\$ 1,718	\$ 3

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03102-10302-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10302-000-502703-000	WORKERS COMP INSURANCE	\$ 4,290	\$ 2,890	\$ 3,411	\$ 4,834	\$ 4,200	\$ 4,200	\$ 3,833	\$ 5,500	\$ 1,300
DMV REIMBURSABLE:										
1001-03102-10303-000-501200-000	OVERTIME	\$ 24,673	\$ 22,114	\$ 15,773	\$ 33,945	\$ 26,250	\$ 26,250	\$ 20,319	\$ 26,250	\$ -
1001-03102-10303-000-502100-000	FICA / MEDICARE	\$ 1,875	\$ 1,679	\$ 1,194	\$ 2,581	\$ 2,008	\$ 2,008	\$ 1,544	\$ 2,008	\$ (0)
1001-03102-10303-000-502703-000	WORKERS COMP INSURANCE	\$ 464	\$ 341	\$ 182	\$ 577	\$ 650	\$ 650	\$ 345	\$ 650	\$ -
1001-03102-10303-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 909	\$ -	\$ -	\$ 891	\$ 2,600	\$ 2,600	\$ -	\$ 2,600	\$ -
1001-03102-10303-000-506065-000	MINOR EQUIPMENT	\$ 2,370	\$ 2,370	\$ 2,370	\$ 1,185	\$ 1,185	\$ 1,185	\$ 1,600	\$ 1,185	\$ -
EXTRADITION & MISCELLANEOUS:										
1001-03102-10309-000-505503-000	SUBSISTENCE & LODGING	\$ 25,759	\$ 14,035	\$ 12,416	\$ 11,723	\$ 20,000	\$ 20,000	\$ 5,766	\$ 20,000	\$ -
1001-03102-10309-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -
1001-03102-10309-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10309-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,376	\$ 25,996	\$ 6,631	\$ 6,657	\$ 5,000	\$ 5,000	\$ 7,723	\$ 5,000	\$ -
1001-03102-10310-000-501200-000	OVERTIME	\$ -	\$ 513	\$ 879	\$ 232	\$ -	\$ -	\$ 234	\$ -	\$ -
1001-03102-10310-000-502100-000	FICA/MEDICARE	\$ -	\$ 39	\$ 67	\$ 18	\$ -	\$ -	\$ 18	\$ -	\$ -
1001-03102-10310-000-502703-000	WORKERS COMPENSATION	\$ -	\$ 8	\$ 15	\$ 4	\$ -	\$ -	\$ 4	\$ -	\$ -
1001-03102-10311-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,897	\$ 108,464	\$ 108,464
1001-03102-10311-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,217	\$ 8,297	\$ 8,297
1001-03102-10311-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,792	\$ 15,586	\$ 15,586
1001-03102-10311-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,020	\$ 15,532	\$ 15,532
1001-03102-10311-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228	\$ 548	\$ 548
1001-03102-10311-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 729	\$ 2,500	\$ 2,500
1001-03102-10312-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,536	\$ 98,434	\$ 98,434
1001-03102-10312-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,609	\$ 7,530	\$ 7,530
1001-03102-10312-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,912	\$ 7,309	\$ 7,309
1001-03102-10312-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,616	\$ 6,616
1001-03102-10312-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256	\$ 256
1001-03102-10312-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,804	\$ 16,383	\$ 16,383
1001-03102-10312-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 257	\$ 257
1001-03102-10312-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 2,500	\$ 2,500
INTERNET CRIMES AGAINST CHILD:										
1001-03102-10310-000-506065-000	MINOR EQUIPMENT	\$ 8,750	\$ 14,114	\$ 12,006	\$ 13,651	\$ 15,000	\$ 15,000	\$ 15,513	\$ 15,000	\$ -
MASSANUTTEN AREA PATROL - 100% COUNTY										
1001-03102-10341-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ 88,927	\$ 168,559	\$ 136,538	\$ 136,538	\$ 137,986	\$ 155,224	\$ 18,686
1001-03102-10341-000-501200-000	OVERTIME	\$ -	\$ -	\$ 476	\$ 2,643	\$ 5,000	\$ 5,000	\$ 758	\$ 5,000	\$ -
1001-03102-10341-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ 6,651	\$ 12,819	\$ 10,828	\$ 10,828	\$ 10,248	\$ 12,257	\$ 1,429
1001-03102-10341-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 10,726	\$ 20,425	\$ 18,719	\$ 18,719	\$ 18,976	\$ 22,286	\$ 3,566
1001-03102-10341-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ 12,341	\$ 25,284	\$ 21,672	\$ 21,672	\$ 17,609	\$ 15,532	\$ (6,140)
1001-03102-10341-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 486	\$ 921	\$ 737	\$ 737	\$ 715	\$ 783	\$ 46
1001-03102-10341-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 1,271	\$ 2,833	\$ 2,321	\$ 2,321	\$ 2,393	\$ 2,500	\$ 179
INMATE WORK CREW - 100% CITY										
1001-03102-10340-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ 49,644	\$ 49,612	\$ 53,643	\$ 53,643	\$ 38,361	\$ 57,304	\$ 3,661
1001-03102-10340-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ 641	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-03102-10340-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ 3,272	\$ 3,352	\$ 4,218	\$ 4,218	\$ 2,616	\$ 4,499	\$ 280
1001-03102-10340-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 5,640	\$ 5,972	\$ 7,354	\$ 7,354	\$ 5,269	\$ 8,243	\$ 888
1001-03102-10340-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ 14,560	\$ 16,800	\$ 16,800	\$ 16,800	\$ 14,000	\$ 18,060	\$ 1,260
1001-03102-10340-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 255	\$ 269	\$ 290	\$ 290	\$ 200	\$ 290	\$ 0
1001-03102-10340-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 753	\$ 832	\$ 912	\$ 912	\$ 652	\$ 1,000	\$ 88
Total for 03102 SHERIFF:		\$ 6,210,768	\$ 6,256,313	\$ 6,727,052	\$ 7,423,791	\$ 8,145,429	\$ 8,145,429	\$ 6,426,260	\$ 8,792,250	\$ 646,821

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03103 Rush Task Force

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03103-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 36,057	\$ 37,773	\$ 40,715	\$ 40,623	\$ 42,448	\$ 42,448	\$ 28,847	\$ 45,830	\$ 3,382
1001-03103-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-502100-000	FICA / MEDICARE	\$ 2,681	\$ 2,801	\$ 3,022	\$ 3,020	\$ 3,247	\$ 3,247	\$ 1,942	\$ 3,506	\$ 259
1001-03103-00000-000-502201-000	RETIREMENT (VRS)	\$ 3,714	\$ 3,935	\$ 4,572	\$ 4,887	\$ 5,820	\$ 5,820	\$ 295	\$ -	\$ (5,820)
1001-03103-00000-000-502202-000	RETIREMENT HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,491	\$ 6,710	\$ 6,710
1001-03103-00000-000-502203-000	SHORT-TERM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134	\$ 242	\$ 242
1001-03103-00000-000-502300-000	HEALTH INSURANCE	\$ 6,912	\$ 7,146	\$ 7,224	\$ 7,224	\$ 7,224	\$ 7,224	\$ 11,004	\$ 18,060	\$ 10,836
1001-03103-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 188	\$ 197	\$ 207	\$ 220	\$ 229	\$ 229	\$ 143	\$ 236	\$ 6
1001-03103-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 26	\$ 19	\$ 22	\$ 24	\$ 26	\$ 26	\$ 474	\$ 100	\$ 74
1001-03103-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 5,489	\$ 9,504	\$ 17,263	\$ 7,127	\$ 7,800	\$ 7,800	\$ 6,061	\$ 7,800	\$ -
1001-03103-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,682	\$ 1,017	\$ 195	\$ 175	\$ 1,000	\$ 1,000	\$ 150	\$ 1,000	\$ -
1001-03103-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 495	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03103-00000-000-505201-000	POSTAGE	\$ 204	\$ 37	\$ 24	\$ 19	\$ 1,200	\$ 1,200	\$ 212	\$ 1,200	\$ -
1001-03103-00000-000-505203-000	TELECOMMUNICATIONS	\$ 11,958	\$ 12,321	\$ 12,673	\$ 13,122	\$ 14,000	\$ 14,000	\$ 10,157	\$ 14,000	\$ -
1001-03103-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 132	\$ 160	\$ 132	\$ 124	\$ 300	\$ 300	\$ 132	\$ 300	\$ -
1001-03103-00000-000-505305-000	VEHICLE INSURANCE	\$ 380	\$ 392	\$ 359	\$ 330	\$ 500	\$ 500	\$ 386	\$ 500	\$ -
1001-03103-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,711	\$ 1,833	\$ 5,075	\$ 2,045	\$ 3,000	\$ 3,000	\$ 1,402	\$ 3,000	\$ -
1001-03103-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 35,854	\$ 36,600	\$ 33,550	\$ -	\$ 36,600	\$ 36,600	\$ 27,450	\$ 36,600	\$ -
1001-03103-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03103-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 288	\$ 274	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-03103-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,422	\$ 4,337	\$ (2,800)	\$ 533	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
1001-03103-00000-000-505801-000	DUES & ASSOC MEMBERSHIPS	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-506001-000	OFFICE SUPPLIES	\$ 333	\$ 375	\$ 457	\$ -	\$ 4,500	\$ 4,500	\$ 2,190	\$ 4,500	\$ -
1001-03103-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03103-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,611	\$ 4,201	\$ 4,406	\$ 5,300	\$ 15,000	\$ 15,000	\$ 3,751	\$ 15,000	\$ -
1001-03103-00000-000-506065-000	MINOR EQUIPMENT	\$ 5,745	\$ 3,320	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03103 RUSH TASK FORCE:		\$ 121,460	\$ 126,551	\$ 127,915	\$ 84,985	\$ 151,395	\$ 151,395	\$ 98,222	\$ 167,084	\$ 15,689

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03105 Extra Duty

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03105-00000-000-501200-000	OVERTIME	\$ 134,825	\$ 119,882	\$ 53,275	\$ 124,446	\$ 200,000	\$ 200,000	\$ 107,342	\$ 200,000	\$ -
1001-03105-00000-000-502100-000	FICA / MEDICARE	\$ 10,200	\$ 9,036	\$ 4,034	\$ 9,432	\$ 15,300	\$ 15,300	\$ 8,146	\$ 15,300	\$ -
1001-03105-00000-000-502703-000	WORKERS COMP II	\$ 2,546	\$ 1,705	\$ 709	\$ 2,021	\$ 3,500	\$ 3,500	\$ 1,767	\$ 3,500	\$ -
Total for 03105 EXTRA DUTY:		\$ 147,572	\$ 130,623	\$ 58,018	\$ 135,899	\$ 218,800	\$ 218,800	\$ 117,255	\$ 218,800	\$ -

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03107 Gang Prevention Task Force

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03107-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -
1001-03107-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ 153	\$ 153	\$ -	\$ 153	\$ -
1001-03107-00000-000-504500-000	CENTRAL GARAGE	\$ 306	\$ 285	\$ 242	\$ 414	\$ 3,000	\$ 3,000	\$ 40	\$ 3,000	\$ -
1001-03107-00000-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ -	\$ 750	\$ -
1001-03107-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ -	\$ 10	\$ -
1001-03107-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ -
1001-03107-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,267	\$ 965	\$ -	\$ 1,057	\$ 3,200	\$ 3,200	\$ -	\$ 2,500	\$ (700)
1001-03107-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
1001-03107-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ 15	\$ 15	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -
1001-03107-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 10	\$ -	\$ 71	\$ 82	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03107-00000-000-506016-000	POLICE UNIFORMS	\$ -	\$ 212	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
Total for 03107 GANG PREVENTION TASK FORCE:		\$ 1,584	\$ 1,477	\$ 328	\$ 1,553	\$ 15,013	\$ 15,013	\$ 40	\$ 14,313	\$ (700)

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 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	2	2	0
	CAPTAIN STATION	7	7	7	9	9	0
	CHIEF FIRE & RESCUE	1	1	1	1	1	0
	DEPUTY CHIEF (F&R)	1	1	1	1	1	0
	EMS DIVISION CHIEF	0	1	1	1	1	0
	FIRE & LIFE SAFETY DIV CHIEF	0	1	1	1	1	0
	FIRE & LIFE SAFETY SPECIALIST	0	1	1	1	1	0
	FIRE & RESCUE TECHS (I, II, III)	60	75	78	92	95	3
	LT FIRE & LIFE SAFETY	0	0	1	1	1	0
	LT. STATION	8	8	8	10	10	0
	LT. TRAINING OFFICER	2	1	1	1	1	0
	LT. TRAINING OFF EMS	0	1	1	1	1	0
	LT. TRAINING OFF FIRE	0	1	1	1	1	0
	LT/INSTR/MAS VO TECH	1	1	1	1	1	0
	CAPTAIN - HEALTH & SAFETY OFFICER	0	0	0	0	1	1
	CAPTAIN - TRAINING	1	0	0	0	1	1
	TRAINING DIVISION CHIEF	0	0	1	1	1	0
	BATTALION CHIEF	0	0	0	3	3	0
Fire & Rescue Total - 3201	Fire & Rescue Total	96	106	108	129	134	5

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03201 Fire & Rescue

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 3,752,665	\$ 2,865,740	\$ 3,103,000	\$ 1,619,413	\$ 6,775,958	\$ 6,775,958	\$ 189,705	\$ 7,621,401	\$ 845,443
1001-03201-00000-000-501200-000	OVERTIME	\$ 402,185	\$ 248,051	\$ 369,823	\$ 537,481	\$ 350,000	\$ 350,000	\$ 354,460	\$ 350,000	\$ -
1001-03201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 112,357	\$ 85,663	\$ 77,951	\$ 76,516	\$ 225,000	\$ 225,000	\$ 55,014	\$ 225,000	\$ -
1001-03201-00000-000-501900-000	SEVERANCE PAY	\$ 25,094	\$ 26,165	\$ 38,765	\$ 22,227	\$ 25,000	\$ 25,000	\$ 36,451	\$ 25,000	\$ -
1001-03201-00000-000-502100-000	FICA / MEDICARE	\$ 303,851	\$ 227,533	\$ 255,460	\$ 448,772	\$ 564,261	\$ 564,261	\$ 372,962	\$ 628,937	\$ 64,676
1001-03201-00000-000-502201-000	RETIREMENT (VRS)	\$ 378,416	\$ 306,483	\$ 352,918	\$ 670,187	\$ 928,984	\$ 928,984	\$ 635,257	\$ 1,115,773	\$ 186,789
1001-03201-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-502300-000	HEALTH INSURANCE	\$ 820,741	\$ 702,811	\$ 494,938	\$ 1,041,412	\$ 1,174,196	\$ 1,174,196	\$ 937,359	\$ 1,212,471	\$ 38,275
1001-03201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 19,253	\$ 15,045	\$ 16,842	\$ 30,512	\$ 36,590	\$ 36,590	\$ 24,257	\$ 35,409	\$ (1,181)
1001-03201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 148,675	\$ 108,129	\$ 117,525	\$ 231,314	\$ 225,000	\$ 225,000	\$ 195,664	\$ 250,000	\$ 25,000
1001-03201-00000-000-502302-000	LINE OF DUTY ACT	\$ 26,722	\$ 29,616	\$ 30,761	\$ 31,710	\$ 33,000	\$ 33,000	\$ 31,166	\$ 35,000	\$ 2,000
1001-03201-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 24,320	\$ 23,368	\$ 34,395	\$ 37,255	\$ 58,000	\$ 58,000	\$ 23,200	\$ 60,000	\$ 2,000
1001-03201-00000-000-503103-000	ACCOUNTING SERVICES	\$ -	\$ -	\$ 29,500	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
1001-03201-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 89,233	\$ 47,572	\$ 49,940	\$ 119,827	\$ 65,000	\$ 65,000	\$ 123,499	\$ 90,000	\$ 25,000
1001-03201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,721	\$ 16,579	\$ 33,297	\$ 87,900	\$ 89,000	\$ 89,000	\$ 49,202	\$ 89,000	\$ -
1001-03201-00000-000-503500-000	PRINTING & BINDING	\$ 105	\$ 313	\$ 208	\$ 128	\$ 800	\$ 800	\$ 638	\$ 1,000	\$ 200
1001-03201-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-504300-000	CENTRAL STORE	\$ 496	\$ 609	\$ 705	\$ 779	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-504500-000	CENTRAL GARAGE	\$ 52,752	\$ 52,074	\$ 58,289	\$ 79,461	\$ 40,000	\$ 40,000	\$ 59,383	\$ 50,000	\$ 10,000
1001-03201-00000-000-505101-000	ELECTRICAL SERVICES	\$ 831	\$ 275	\$ 255	\$ 124	\$ 1,000	\$ 1,000	\$ 85	\$ 1,000	\$ -
1001-03201-00000-000-505201-000	POSTAGE	\$ 688	\$ 794	\$ 1,083	\$ 546	\$ 650	\$ 650	\$ 326	\$ 650	\$ -
1001-03201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 19,304	\$ 28,646	\$ 40,276	\$ 38,782	\$ 30,000	\$ 30,000	\$ 31,049	\$ 45,000	\$ 15,000
1001-03201-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 4,141	\$ 7,672	\$ 5,464	\$ 5,132	\$ 7,700	\$ 7,700	\$ 5,815	\$ 7,700	\$ -
1001-03201-00000-000-505305-000	VEHICLE INSURANCE	\$ 10,632	\$ 12,301	\$ 14,379	\$ 14,530	\$ 15,000	\$ 15,000	\$ 15,072	\$ 18,000	\$ 3,000
1001-03201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 6,852	\$ 7,444	\$ 7,237	\$ 8,130	\$ 4,392	\$ 4,392	\$ 6,252	\$ 8,000	\$ 3,608
1001-03201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 27,787	\$ 15,829	\$ 23,969	\$ 28,183	\$ 38,000	\$ 38,000	\$ 31,199	\$ 42,000	\$ 4,000
1001-03201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 457	\$ 3,367	\$ 135	\$ 95	\$ 2,500	\$ 2,500	\$ 679	\$ 2,500	\$ -
1001-03201-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,346	\$ 2,693	\$ 1,277	\$ 2,325	\$ 3,000	\$ 3,000	\$ 3,326	\$ 2,500	\$ (500)
1001-03201-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ -	\$ 845	\$ -	\$ 877	\$ 1,000	\$ 1,000	\$ 278	\$ 3,000	\$ 2,000
1001-03201-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 5,776	\$ 12,765	\$ 5,200	\$ 6,346	\$ 5,000	\$ 5,000	\$ 5,752	\$ 13,000	\$ 8,000
1001-03201-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 2,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ 3,000	\$ -	\$ 1,742	\$ 3,000	\$ 3,000	\$ 4,024	\$ 4,500	\$ 1,500
1001-03201-00000-000-506011-000	UNIFORMS/SAFETY	\$ 38,070	\$ 33,471	\$ 38,372	\$ 60,446	\$ 48,000	\$ 48,000	\$ 61,114	\$ 55,000	\$ 7,000
1001-03201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 2,387	\$ 1,112	\$ 6,957	\$ 10,755	\$ 4,500	\$ 4,500	\$ 10,354	\$ 6,500	\$ 2,000
1001-03201-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 6,689	\$ 4,298	\$ 7,346	\$ 4,882	\$ 10,000	\$ 10,000	\$ 6,277	\$ 10,000	\$ -
1001-03201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ (1,532)	\$ 44,885	\$ 21,004	\$ 17,036	\$ 10,000	\$ 10,000	\$ 10,229	\$ 12,000	\$ 2,000
1001-03201-00000-000-506065-000	MINOR EQUIPMENT	\$ 28,971	\$ 76,360	\$ 140,363	\$ 75,736	\$ 122,000	\$ 181,572	\$ 97,416	\$ 140,000	\$ 18,000
1001-03201-00000-000-508005-000	VEHICLES	\$ 64,656	\$ 62,677	\$ 1,593	\$ 119,624	\$ 50,000	\$ 82,732	\$ 32,737	\$ 70,000	\$ 20,000
1001-03201-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 13,893	\$ 14,750	\$ 15,000	\$ 15,000	\$ 15,477	\$ 30,000	\$ 15,000
RADIO MAINTENANCE:										
1001-03201-10353-000-503301-000	REPAIRS & MAINTENANCE	\$ 392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10353-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 80	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 50,000	\$ 10,000
1001-03201-10353-000-506065-000	MINOR EQUIPMENT	\$ 22,947	\$ 14,625	\$ 28,801	\$ 39,145	\$ -	\$ -	\$ 42,181	\$ -	\$ -
1001-03201-10356-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ (1,200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10356-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ (6,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

F & R PRIOR YEAR FUNDS:

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03201-10357-000-506065-000	MINOR EQUIPMENT	\$ 24,627	\$ 7,834	\$ 56,501	\$ -	\$ -	\$ 77,350	\$ 30,492	\$ -	\$ -
HAZ-MAT FUNDS:										
1001-03201-10358-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 462	\$ -	\$ -	\$ -	\$ 198	\$ -	\$ -
1001-03201-10358-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10358-000-506065-000	MINOR EQUIPMENT	\$ 7,183	\$ 10,313	\$ 14,420	\$ 61,300	\$ 10,000	\$ 10,000	\$ 7,750	\$ 10,000	\$ -
FIRE PROGRAMS FUND:										
1001-03201-10359-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-505699-000	OTHER CONTRIBUTIONS	\$ 121,500	\$ 124,000	\$ 124,000	\$ 108,985	\$ 124,000	\$ 124,000	\$ 108,500	\$ 124,000	\$ -
1001-03201-10359-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-506065-000	MINOR EQUIPMENT	\$ 52,835	\$ 50,447	\$ 44,057	\$ 46,529	\$ 232,864	\$ 232,864	\$ 48,865	\$ 249,007	\$ 16,143
EMERGENCY MANAGEMENT PLANNING:										
1001-03201-10360-000-506065-000	MINOR EQUIPMENT	\$ 19,060	\$ 19,022	\$ 19,390	\$ 23,022	\$ 19,022	\$ 19,022	\$ 7,924	\$ 19,022	\$ -
SAFER GRANT:										
1001-03201-10361-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 345,741	\$ 210,936	\$ 129,387	\$ 30,691	\$ 44,520	\$ 44,520	\$ 31,280	\$ -	\$ (44,520)
1001-03201-10361-000-501900-000	SEVERANCE PAY	\$ -	\$ 7,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10361-000-502100-000	FICA / MEDICARE	\$ 25,544	\$ 15,910	\$ 9,551	\$ 2,310	\$ 3,406	\$ 3,406	\$ 2,366	\$ -	\$ (3,406)
1001-03201-10361-000-502201-000	RETIREMENT (VRS)	\$ 35,599	\$ 23,079	\$ 15,324	\$ 3,534	\$ 6,104	\$ 6,104	\$ 4,497	\$ -	\$ (6,104)
1001-03201-10361-000-502300-000	HEALTH INSURANCE	\$ 48,672	\$ 31,895	\$ 14,823	\$ 3,254	\$ 15,000	\$ 15,000	\$ 273	\$ -	\$ (15,000)
1001-03201-10361-000-502400-000	GROUP LIFE INSURANCE	\$ 1,805	\$ 1,106	\$ 733	\$ 159	\$ 240	\$ 240	\$ 159	\$ -	\$ (240)
1001-03201-10361-000-502703-000	WORKERS COMP INSURANCE	\$ 12,308	\$ 7,426	\$ 4,507	\$ 1,182	\$ 1,714	\$ 1,714	\$ 1,204	\$ 1,200	\$ (514)
EAST ROCKINGHAM EMERGENCY SERVICES:										
1001-03201-10362-000-505101-000	ELECTRICAL SERVICES	\$ 5,814	\$ 5,912	\$ 5,465	\$ 5,201	\$ 6,000	\$ 6,000	\$ 4,504	\$ 6,000	\$ -
1001-03201-10362-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,171	\$ 2,043	\$ 2,086	\$ 1,571	\$ 2,800	\$ 2,800	\$ 1,205	\$ 2,800	\$ -
1001-03201-10362-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 5,507	\$ 8,140	\$ 6,098	\$ 3,099	\$ 5,500	\$ 5,500	\$ 2,403	\$ 5,500	\$ -
1001-03201-10362-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,260	\$ 554	\$ 1,051	\$ 135	\$ 1,000	\$ 1,000	\$ 2,885	\$ 3,000	\$ 2,000
1001-03201-10362-000-505102-000	HEATING SERVICES	\$ 7,593	\$ 4,758	\$ 2,164	\$ 2,095	\$ 6,600	\$ 6,600	\$ 3,408	\$ 6,600	\$ -
1001-03201-10362-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ -	\$ 384	\$ 664	\$ 1,000	\$ 1,000	\$ 399	\$ 1,500	\$ 500
1001-03201-10362-000-505203-000	TELECOMMUNICATIONS	\$ 2,931	\$ 3,640	\$ 3,291	\$ 2,771	\$ 7,240	\$ 7,240	\$ 2,410	\$ 7,240	\$ -
1001-03201-10362-000-505304-000	OTHER PROPERTY INSURANCE	\$ 3	\$ -	\$ 727	\$ 727	\$ 727	\$ 727	\$ 807	\$ 825	\$ 98
1001-03201-10362-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ 1,053	\$ 1,202	\$ 1,000	\$ 1,000	\$ 1,809	\$ 2,000	\$ 1,000
1001-03201-10362-000-506007-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141	\$ 500	\$ 500
1001-03201-10362-000-506065-000	MINOR EQUIPMENT	\$ 4,718	\$ 1,465	\$ 9,037	\$ 4,174	\$ 5,500	\$ 5,500	\$ 346	\$ 70,000	\$ 64,500
1001-03201-10362-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,378	\$ 5,649	\$ 4,712	\$ 2,781	\$ 5,800	\$ 5,800	\$ 2,271	\$ 5,800	\$ -
1001-03201-10363-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 17,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PORT ROAD EMERGENCY RESPONSE STATION:										
1001-03201-10364-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 2,800	\$ 2,800	\$ -	\$ 2,800	\$ -
1001-03201-10364-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 3,084	\$ 12,908	\$ 6,000	\$ 6,000	\$ 7,610	\$ 6,000	\$ -
1001-03201-10364-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 479	\$ 4,359	\$ 2,688	\$ 6,000	\$ 6,000	\$ 1,137	\$ 6,000	\$ -
1001-03201-10364-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ 2,343	\$ 11,043	\$ 790	\$ 30,000	\$ 30,000	\$ 2,952	\$ 25,000	\$ (5,000)
1001-03201-10364-000-505102-000	HEATING SERVICES	\$ -	\$ 3,357	\$ 8,889	\$ 8,175	\$ 25,000	\$ 25,000	\$ 9,807	\$ 25,000	\$ -
1001-03201-10364-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ 19	\$ 594	\$ 1,711	\$ 2,600	\$ 2,600	\$ 1,122	\$ 2,600	\$ -
1001-03201-10364-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ 1,298	\$ 7,670	\$ 6,531	\$ 7,550	\$ 7,550	\$ 5,669	\$ 7,550	\$ -
1001-03201-10364-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 1,298	\$ -	\$ 3,523	\$ -	\$ -	\$ 3,912	\$ 4,000	\$ 4,000
1001-03201-10364-000-506005-000	LAUNDRY & JANITORIAL SERVICES	\$ -	\$ -	\$ 3,589	\$ 7,447	\$ 3,500	\$ 3,500	\$ 4,146	\$ 4,500	\$ 1,000
1001-03201-10364-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 2,791	\$ 11,375	\$ 4,565	\$ 9,000	\$ 9,000	\$ 3,855	\$ 9,000	\$ -
1001-03201-10364-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 1,104	\$ 10,517	\$ 25,000	\$ 25,000	\$ 10,023	\$ 25,000	\$ -
1001-03201-10365-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 3,564	\$ 7,091	\$ 5,285	\$ -	\$ -	\$ 7,135	\$ 5,800	\$ 5,800
1001-03201-10365-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 3,428	\$ (2,015)	\$ (13,462)	\$ -	\$ -	\$ (8,887)	\$ -	\$ -
ELKTON EMERGENCY RESPONSE STATION:										
1001-03201-10366-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 4,048	\$ 8,095	\$ 8,095	\$ 12,725	\$ 15,000	\$ 6,905

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03201-10366-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 10,806	\$ 11,845	\$ 11,845	\$ 1,278	\$ 11,000	\$ (845)
1001-03201-10366-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ 33,193	\$ 60,011	\$ 60,011	\$ 3,752	\$ 10,000	\$ (50,011)
1001-03201-10366-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 11,377	\$ 11,360	\$ 11,360	\$ 10,704	\$ 14,000	\$ 2,640
1001-03201-10366-000-505101-000	ELECTRICAL	\$ -	\$ -	\$ -	\$ 559	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10366-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 7,197	\$ 13,350	\$ 13,350	\$ 2,429	\$ 13,000	\$ (350)
1001-03201-10366-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,080	\$ 4,700	\$ 4,700
1001-03201-10366-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ 1,290	\$ 1,768	\$ 1,768	\$ 1,055	\$ 1,770	\$ 2
1001-03201-10366-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 8,659	\$ 15,120	\$ 15,120	\$ 2,635	\$ 15,000	\$ (120)
1001-03201-10366-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 5,848	\$ 11,696	\$ 11,696	\$ 386	\$ 11,000	\$ (696)
1001-03201-10366-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 12,147	\$ -	\$ 5,398	\$ 5,398	\$ -	\$ -
NORTH END EMERGENCY RESPONSE STATION:										
1001-03201-10367-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 2,800	\$ 2,800	\$ 249	\$ 2,800	\$ -
1001-03201-10367-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 6,000	\$ 3,000
1001-03201-10367-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 689	\$ 6,000	\$ 2,000
1001-03201-10367-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 10,000	\$ 7,500
1001-03201-10367-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 7,240	\$ 7,240	\$ 1,075	\$ 7,550	\$ 310
1001-03201-10367-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,715	\$ 3,500	\$ 1,500
1001-03201-10367-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 5,800	\$ 5,800	\$ 523	\$ 9,000	\$ 3,200
1001-03201-10367-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ 2,610	\$ 25,000	\$ 19,500
Total for 03201 FIRE & RESCUE:		\$ 7,132,666	\$ 5,650,728	\$ 5,957,993	\$ 5,935,555	\$ 11,785,102	\$ 11,960,154	\$ 3,835,738	\$ 13,153,905	\$ 1,368,803

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 EXTINCTION SERVICES

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

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03202 Volunteer Fire Companies

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03202-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 12,710	\$ 8,683	\$ 10,168	\$ 15,248	\$ 15,000	\$ 15,000	\$ 8,990	\$ 15,000	\$ -
1001-03202-00000-000-502100-000	FICA / MEDICARE	\$ 972	\$ 664	\$ 778	\$ 1,167	\$ 1,148	\$ 1,148	\$ 688	\$ 1,148	\$ -
1001-03202-00000-000-502201-000	RETIREMENT (VRS)	\$ 3,240	\$ 6,480	\$ 6,300	\$ 4,500	\$ 6,500	\$ 6,500	\$ 6,840	\$ 6,500	\$ -
1001-03202-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 453	\$ 247	\$ 353	\$ 587	\$ 500	\$ 500	\$ 346	\$ 600	\$ 100
1001-03202-00000-000-502302-000	LINE OF DUTY ACT	\$ 21,899	\$ 23,975	\$ 23,635	\$ 23,783	\$ 25,000	\$ 25,000	\$ 23,611	\$ 28,000	\$ 3,000
1001-03202-00000-000-502830-000	OTHER INSURANCE	\$ 35,848	\$ 33,328	\$ 33,000	\$ 33,328	\$ 33,500	\$ 33,500	\$ 33,328	\$ 33,500	\$ -
1001-03202-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ (5,191)	\$ 18,480	\$ (2,039)	\$ 1,245	\$ 15,000	\$ 15,000	\$ 20,428	\$ 15,000	\$ -
1001-03202-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 46,186	\$ 36,781	\$ 29,898	\$ 39,285	\$ 45,000	\$ 45,000	\$ 53,609	\$ 45,000	\$ -
1001-03202-00000-000-505305-000	VEHICLE INSURANCE	\$ 81,143	\$ 84,000	\$ 84,638	\$ 110,954	\$ 116,500	\$ 116,500	\$ 124,650	\$ 116,500	\$ -
1001-03202-00000-000-505616-000	BRIDGEWATER VOL FIRE CO	\$ 65,580	\$ 78,881	\$ 154,659	\$ 82,825	\$ 91,107	\$ 91,107	\$ 91,107	\$ 97,485	\$ 6,378
1001-03202-00000-000-505617-000	BROADWAY VOL FIRE CO	\$ 68,163	\$ 43,862	\$ 126,003	\$ 81,235	\$ 89,358	\$ 89,358	\$ 89,358	\$ 95,613	\$ 6,255
1001-03202-00000-000-505618-000	BERGTON VOL FIRE CO	\$ 42,800	\$ 44,768	\$ 55,663	\$ 47,950	\$ 50,347	\$ 50,347	\$ 50,347	\$ 53,870	\$ 3,523
1001-03202-00000-000-505619-000	CLOVERHILL VOL FIRE & RESCUE	\$ 56,923	\$ 63,423	\$ 74,556	\$ 78,285	\$ 86,113	\$ 86,113	\$ 86,113	\$ 92,140	\$ 6,027
1001-03202-00000-000-505620-000	ELKTON VOL FIRE CO	\$ 65,066	\$ 77,663	\$ 124,916	\$ 83,177	\$ 91,494	\$ 91,494	\$ 91,494	\$ 91,494	\$ -
1001-03202-00000-000-505621-000	GROTTOES VOL FIRE CO	\$ 55,581	\$ 63,291	\$ 136,379	\$ 67,785	\$ 74,563	\$ 74,563	\$ 74,563	\$ 79,782	\$ 5,219
1001-03202-00000-000-505622-000	PORT ROAD VOL FIRE CO	\$ 84,652	\$ 84,652	\$ 92,958	\$ 78,520	\$ 78,520	\$ 78,520	\$ 78,520	\$ 78,520	\$ -
1001-03202-00000-000-505624-000	MCGAHEYSVILLE VOL FIRE CO	\$ 59,309	\$ 68,500	\$ 154,049	\$ 73,365	\$ 80,701	\$ 80,701	\$ 80,701	\$ 86,350	\$ 5,649
1001-03202-00000-000-505625-000	TIMBERVILLE VOL FIRE CO	\$ 53,762	\$ 57,462	\$ 89,079	\$ 61,540	\$ 67,694	\$ 67,694	\$ 67,694	\$ 72,432	\$ 4,738
1001-03202-00000-000-505626-000	WEYERS CAVE VOL FIRE CO	\$ -	\$ 23,804	\$ 55,342	\$ 25,490	\$ 28,039	\$ 28,039	\$ 28,039	\$ 30,000	\$ 1,961
1001-03202-00000-000-505640-000	SINGERS GLEN VOL FIRE CO	\$ 47,566	\$ 50,832	\$ 69,664	\$ 54,440	\$ 59,884	\$ 59,884	\$ 59,884	\$ 64,075	\$ 4,191
1001-03202-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 3,680	\$ 4,657	\$ 3,873	\$ 4,950	\$ 7,000	\$ 7,000	\$ 4,541	\$ 7,000	\$ -
1001-03202-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 3,606	\$ 3,717	\$ 543	\$ 5,417	\$ 4,000	\$ 4,000	\$ 2,154	\$ 4,000	\$ -
1001-03202-00000-000-506065-000	MINOR EQUIPMENT	\$ 113,801	\$ 88,437	\$ 75,812	\$ 40,787	\$ 90,000	\$ 90,000	\$ 110,149	\$ 90,000	\$ -
1001-03202-00000-000-508005-000	VEHICLES	\$ 549,000	\$ 702,950	\$ 26,000	\$ 1,279,930	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ (800,000)
Total for 03202 VOLUNTEER FIRE COMPANIES:		\$ 1,466,750	\$ 1,669,537	\$ 1,426,227	\$ 2,295,792	\$ 1,956,968	\$ 1,956,968	\$ 1,187,152	\$ 1,204,009	\$ (752,959)

**10% increase for fire and rescue stations to help with the increased cost of equipment and ppe

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03203 Ambulance & Rescue Squads

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03203-00000-000-502201-000	RETIREMENT (VRS)	\$ 1,080	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-03203-00000-000-502302-000	LINE OF DUTY ACT	\$ 21,879	\$ 23,975	\$ 23,635	\$ 23,783	\$ 25,000	\$ 25,000	\$ 23,611	\$ 25,000	\$ -
1001-03203-00000-000-502830-000	OTHER INSURANCE	\$ 33,328	\$ 33,328	\$ 33,656	\$ 33,328	\$ 35,000	\$ 35,000	\$ 33,328	\$ 35,000	\$ -
1001-03203-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 6,000	\$ 6,000	\$ 4,500	\$ 31,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
1001-03203-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ (948)	\$ -	\$ -	\$ (144)	\$ 500	\$ 500	\$ 895	\$ -	\$ (500)
1001-03203-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 8,313	\$ 17,223	\$ 33,939	\$ 3,225	\$ 93,500	\$ 93,500	\$ 76,182	\$ 95,000	\$ 1,500
1001-03203-00000-000-505305-000	VEHICLE INSURANCE	\$ 78,162	\$ 80,460	\$ 91,078	\$ 113,192	\$ 112,000	\$ 112,000	\$ 121,878	\$ 112,000	\$ -
1001-03203-00000-000-505628-000	GROTTOES RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505629-000	BROADWAY RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505630-000	ELKTON RESCUE SQUAD	\$ 3,714	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-505631-000	HARRISONBURG RESCUE SQUAD	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
1001-03203-00000-000-505633-000	BRIDGEWATER RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505634-000	CLOVERHILL RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505635-000	FOUR-FOR-LIFE FUNDING	\$ 41,829	\$ 121,545	\$ 54,442	\$ 82,257	\$ 90,635	\$ 99,087	\$ 33,760	\$ 90,635	\$ -
1001-03203-00000-000-505636-000	SINGERS GLEN RESCUE SQUAD	\$ 22,500	\$ 18,500	\$ 18,500	\$ 15,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 10,000	\$ (4,500)
1001-03203-00000-000-506004-000	LAB & MEDICAL SUPPLIES	\$ -	\$ 503	\$ -	\$ 45	\$ 2,500	\$ 2,500	\$ -	\$ 3,000	\$ 500
1001-03203-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 3,993	\$ 2,908	\$ 7,094	\$ 7,020	\$ 18,000	\$ 18,000	\$ 2,506	\$ 18,000	\$ -
1001-03203-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,186	\$ 1,883	\$ -	\$ 1,960	\$ 3,000	\$ 3,000	\$ 3,516	\$ 3,000	\$ -
1001-03203-00000-000-506065-000	MINOR EQUIPMENT	\$ 12,688	\$ 14,148	\$ 339,887	\$ 36,306	\$ 28,000	\$ 28,000	\$ 44,385	\$ 40,000	\$ 12,000
1001-03203-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 458	\$ 250	\$ 1,953	\$ 695	\$ 2,500	\$ 2,500	\$ 136	\$ 2,500	\$ -
Total for 03203 AMBULANCE & RESCUE SQUADS:		\$ 280,182	\$ 370,721	\$ 683,683	\$ 393,165	\$ 489,635	\$ 498,087	\$ 417,697	\$ 493,635	\$ 4,000

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03204 Fire Extinction Services

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03204-00000-000-501200-000	OVERTIME	\$ 3,445	\$ 6,034	\$ 5,845	\$ 2,897	\$ 5,280	\$ 5,280	\$ 3,898	\$ 5,280	\$ -
1001-03204-00000-000-502100-000	FICA / MEDICARE	\$ 261	\$ 455	\$ 442	\$ 219	\$ 404	\$ 404	\$ 296	\$ 404	\$ (0)
1001-03204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 65	\$ 65	\$ 52	\$ 49	\$ 200	\$ 200	\$ 66	\$ 200	\$ -
1001-03204-00000-000-503860-000	STATE FORESTER	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ -
Total for 03204 FIRE EXTINCTION SERVICES:		\$ 19,656	\$ 22,437	\$ 22,223	\$ 19,050	\$ 21,768	\$ 21,768	\$ 20,144	\$ 21,768	\$ (0)

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Jail	BOOKING CORPORAL	1	1	1	1	1	0
	BOOKING DEPUTY	9	9	9	9	9	0
	CANTEEN DEPUTY	2	2	2	2	2	0
	CAPTAIN JAIL	1	1	1	1	1	0
	CENTL CONTROL DEPUTY	3	3	3	3	1	-2
	CITAC DEPUTY - CF	1	1	1	1	1	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	3	3
	CORR OFFCR CORPORAL	5	5	5	5	4	-1
	CORR OFFCR LIDS TECH	1	1	1	1	1	0
	CORRECTIONAL OFFICER	59	59	59	60	51	-9
	CORRECTIONAL OFFR CF	0	0	0	0	15	15
	CS/TRANSPORT DEPUTY	9	9	9	9	9	0
	CS/TRANS CORPORAL	1	1	1	1	1	0
	CSTRANSPORT SERGEANT	1	1	1	1	1	0
	FACILITIES AND OPERATIONS SERGEANT	0	0	0	1	1	0
	MASTER DEPUTY	0	0	0	1	1	0
	DEPUTY - COURT MANAGEMENT	0	0	0	0	1	1
	JAIL LIEUTENANT	2	2	2	2	2	0
	JAIL PHYSICIAN	1	1	1	1	1	0
	JAIL RECORDS DEPUTY	2	2	2	2	1	-1
	JAIL SERGEANT	6	6	6	6	6	0
Jail Total - 3302	Jail Total	105	105	105	106	118	12

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03302 Jail

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03302-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 4,122,008	\$ 4,079,364	\$ 4,356,966	\$ 4,523,456	\$ 4,925,197	\$ 4,925,197	\$ 3,519,538	\$ 5,159,185	\$ 233,988
1001-03302-00000-000-501200-000	OVERTIME	\$ 85,243	\$ 51,325	\$ 90,137	\$ 88,361	\$ 65,000	\$ 65,000	\$ 83,218	\$ 65,000	\$ -
1001-03302-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 80,190	\$ 76,086	\$ 73,716	\$ 111,585	\$ 52,930	\$ 52,930	\$ 101,065	\$ 52,930	\$ -
1001-03302-00000-000-501900-000	SEVERANCE PAY	\$ 217	\$ 1,254	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-502100-000	FICA / MEDICARE	\$ 310,604	\$ 304,054	\$ 327,472	\$ 343,246	\$ 385,799	\$ 385,799	\$ 271,252	\$ 403,699	\$ 17,900
1001-03302-00000-000-502201-000	RETIREMENT (VRS)	\$ 413,805	\$ 416,446	\$ 475,964	\$ 530,727	\$ 646,849	\$ 646,849	\$ 466,506	\$ 688,237	\$ 41,388
1001-03302-00000-000-502202-000	RETIREMENT-HYBRID	\$ 8,988	\$ 9,372	\$ 15,785	\$ 13,239	\$ 23,171	\$ 23,171	\$ 13,059	\$ 89,431	\$ 66,261
1001-03302-00000-000-502203-000	SHORT TERM LONG TERM DISABILITY	\$ 516	\$ 480	\$ 700	\$ 585	\$ 1,568	\$ 1,568	\$ 504	\$ 3,404	\$ 1,836
1001-03302-00000-000-502300-000	HEALTH INSURANCE	\$ 755,838	\$ 797,043	\$ 770,479	\$ 818,785	\$ 850,000	\$ 850,000	\$ 698,762	\$ 864,813	\$ 14,813
1001-03302-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 21,460	\$ 21,277	\$ 22,798	\$ 25,417	\$ 26,596	\$ 26,596	\$ 19,267	\$ 25,210	\$ (1,386)
1001-03302-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ 4,920	\$ 8,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 81,239	\$ 55,995	\$ 68,416	\$ 78,014	\$ 82,062	\$ 82,062	\$ 62,906	\$ 85,000	\$ 2,938
1001-03302-00000-000-502302-000	LINE OF DUTY ACT	\$ 33,553	\$ 38,077	\$ 39,392	\$ 39,638	\$ 41,000	\$ 41,000	\$ 38,722	\$ 45,000	\$ 4,000
1001-03302-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 8,259	\$ 3,298	\$ 3,282	\$ 4,703	\$ 4,000	\$ 4,000	\$ 4,471	\$ 4,000	\$ -
1001-03302-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 1,102,354	\$ 916,727	\$ 1,147,549	\$ 1,278,013	\$ 1,009,445	\$ 1,009,445	\$ 900,589	\$ 1,056,765	\$ 47,320
1001-03302-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 451	\$ 400	\$ 2,032	\$ 9,450	\$ 4,000	\$ 4,000	\$ 886	\$ 6,000	\$ 2,000
1001-03302-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 109,986	\$ 133,735	\$ 74,468	\$ 78,093	\$ 92,000	\$ 92,000	\$ 80,856	\$ 92,000	\$ -
1001-03302-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 39,983	\$ 31,516	\$ 53,810	\$ 83,845	\$ 58,603	\$ 58,603	\$ 79,888	\$ 66,023	\$ 7,420
1001-03302-00000-000-503500-000	PRINTING & BINDING	\$ 2,567	\$ 1,345	\$ 2,432	\$ 2,172	\$ 5,000	\$ 5,000	\$ 780	\$ 5,000	\$ -
1001-03302-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -
1001-03302-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ -	\$ -	\$ 375	\$ 375	\$ -	\$ 375	\$ -
1001-03302-00000-000-504500-000	CENTRAL GARAGE	\$ 16,550	\$ 17,188	\$ 7,256	\$ 10,264	\$ 19,000	\$ 19,000	\$ 9,765	\$ 19,000	\$ -
1001-03302-00000-000-505101-000	ELECTRICAL SERVICES	\$ 175,278	\$ 145,867	\$ 127,594	\$ 157,822	\$ 175,000	\$ 175,000	\$ 121,787	\$ 175,000	\$ -
1001-03302-00000-000-505102-000	HEATING SERVICES	\$ 85,313	\$ 78,249	\$ 85,189	\$ 96,385	\$ 95,000	\$ 95,000	\$ 87,978	\$ 95,000	\$ -
1001-03302-00000-000-505103-000	WATER & SEWER SERVICES	\$ 91,992	\$ 87,305	\$ 100,791	\$ 109,467	\$ 70,000	\$ 70,000	\$ 74,769	\$ 100,000	\$ 30,000
1001-03302-00000-000-505201-000	POSTAGE	\$ 169	\$ 114	\$ 343	\$ 305	\$ 500	\$ 500	\$ 153	\$ 500	\$ -
1001-03302-00000-000-505203-000	TELECOMMUNICATIONS	\$ 24,629	\$ 17,617	\$ 19,946	\$ 14,444	\$ 38,000	\$ 38,000	\$ 12,030	\$ 38,000	\$ -
1001-03302-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 9,620	\$ 11,110	\$ 13,612	\$ 13,612	\$ 8,285	\$ 8,285	\$ 15,115	\$ 8,285	\$ -
1001-03302-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,417	\$ 1,411	\$ 3,235	\$ 2,972	\$ 4,750	\$ 4,750	\$ 2,319	\$ 4,750	\$ -
1001-03302-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 4,011	\$ 4,022	\$ 3,985	\$ 5,010	\$ 4,500	\$ 4,500	\$ 4,399	\$ 4,500	\$ -
1001-03302-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ 239	\$ -	\$ 2,186	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1001-03302-00000-000-505403-000	LEASE/RENT PARKING	\$ 14,943	\$ 14,943	\$ 15,377	\$ -	\$ 17,500	\$ 17,500	\$ 29,188	\$ 17,500	\$ -
1001-03302-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 51	\$ 48	\$ 77	\$ 52	\$ 1,000	\$ 1,000	\$ 541	\$ 1,000	\$ -
1001-03302-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 70,389	\$ 69,289	\$ 69,956	\$ 68,407	\$ 75,000	\$ 75,000	\$ 66,703	\$ 77,000	\$ 2,000
1001-03302-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 100	\$ 100	\$ -	\$ 100	\$ 200	\$ 200	\$ 300	\$ 200	\$ -
1001-03302-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,605	\$ 7,201	\$ 4,623	\$ 4,746	\$ 3,000	\$ 3,000	\$ 4,352	\$ 3,000	\$ -
1001-03302-00000-000-506002-000	FOOD SUPPLIES & FOOD SERVICE	\$ 566,232	\$ 586,275	\$ 802,010	\$ 889,002	\$ 715,000	\$ 715,000	\$ 625,803	\$ 750,000	\$ 35,000
1001-03302-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 172	\$ -	\$ 155	\$ -	\$ 400	\$ 400	\$ 106	\$ 400	\$ -
1001-03302-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 54,028	\$ 57,543	\$ 79,406	\$ 75,820	\$ 40,000	\$ 40,000	\$ 38,054	\$ 40,000	\$ -
1001-03302-00000-000-506006-000	LINEN SUPPLIES	\$ 17,095	\$ 16,117	\$ 30,247	\$ 29,372	\$ 40,000	\$ 40,000	\$ 22,498	\$ 40,000	\$ -
1001-03302-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 39,279	\$ 62,047	\$ 35,533	\$ 49,719	\$ 40,000	\$ 40,000	\$ 46,890	\$ 45,000	\$ 5,000
1001-03302-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 5,886	\$ 2,866	\$ 2,893	\$ 5,345	\$ 5,000	\$ 5,000	\$ 3,979	\$ 5,000	\$ -
1001-03302-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 443	\$ 2,002	\$ 406	\$ 277	\$ 350	\$ 350	\$ 148	\$ 350	\$ -
1001-03302-00000-000-506011-000	UNIFORMS/SAFETY	\$ 17,356	\$ 16,276	\$ 17,614	\$ 17,112	\$ 20,000	\$ 20,000	\$ 18,985	\$ 25,000	\$ 5,000
1001-03302-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 359	\$ 299	\$ 299	\$ -	\$ -	\$ -	\$ 299	\$ -	\$ -
1001-03302-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 30,819	\$ 36,447	\$ 44,371	\$ 34,533	\$ 35,000	\$ 35,000	\$ 36,300	\$ 45,000	\$ 10,000
1001-03302-00000-000-506016-000	POLICE UNIFORMS	\$ 19,716	\$ 25,123	\$ 23,675	\$ 25,294	\$ 20,000	\$ 20,000	\$ 35,186	\$ 25,000	\$ 5,000
1001-03302-00000-000-506065-000	MINOR EQUIPMENT	\$ 19,115	\$ 27,760	\$ 22,295	\$ 23,389	\$ 45,000	\$ 45,000	\$ 22,394	\$ 49,000	\$ 4,000
1001-03302-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 12,150	\$ 19,797	\$ 25,870	\$ 14,748	\$ 32,000	\$ 32,000	\$ 25,751	\$ 33,000	\$ 1,000
1001-03302-00000-000-508005-000	VEHICLES	\$ 29,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,300	\$ 45,300
1001-03302-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,400	\$ 3,400	\$ -	\$ 3,400	\$ -
1001-03302-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500	\$ 23,500
1001-03302-00000-000-508305-000	SITE IMPROVEMENTS	\$ 73,613	\$ 608,140	\$ 160,266	\$ 101,593	\$ 366,500	\$ 405,576	\$ 58,663	\$ 80,000	\$ (286,500)
MENTAL HEALTH PROGRAMS:										
1001-03302-10331-000-501300-000	SALARIES & WAGES-PART TIME	\$ 15,705	\$ 15,613	\$ 14,689	\$ 19,230	\$ 15,000	\$ 15,000	\$ 14,532	\$ 15,000	\$ -
1001-03302-10331-000-502100-000	FICA / MEDICARE	\$ 1,201	\$ 1,194	\$ 1,124	\$ 1,471	\$ 1,200	\$ 1,200	\$ 1,112	\$ 1,200	\$ -

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03302-10331-000-502703-000	WORKERS COMP INSURANCE	\$ 298	\$ 195	\$ 212	\$ 318	\$ 260	\$ 260	\$ 247	\$ 260	\$ -
1001-03302-10331-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 24,924	\$ 18,693	\$ 24,924	\$ 24,924	\$ 30,000	\$ 30,000	\$ 18,693	\$ 30,000	\$ -
DAY REPORTING:										
1001-03302-10337-000-503117-000	DAY REPORTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIT ASSESSMENT CENTER:										
1001-03302-10338-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 51,190	\$ 38,393	\$ 38,393	\$ -	\$ 51,900	\$ 51,900	\$ 73,945	\$ 51,900	\$ -
MOBILE CRISIS UNIT:										
1001-03302-10339-000-501300-000	SALARIES & WAGES-PART TIME	\$ 15,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-502100-000	FICA/MEDICARE	\$ 1,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-502703-000	WORKER'S COMP INSURANCE	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 23,349	\$ 15,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-505503-000	SUBSISTENCE & LODGING	\$ 1,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-506016-000	UNIFORMS	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03302 JAIL:		\$ 8,700,410	\$ 8,947,674	\$ 9,310,611	\$ 9,832,248	\$ 10,246,540	\$ 10,285,615	\$ 7,815,253	\$ 10,565,818	\$ 319,278

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03302 MRRJ

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
MIDDLE RIVER JAIL FACILITY:										
1001-03302-10336-000-503800-000	PURCHASED SERVICES-O	\$ 761,183	\$ 1,175,148	\$ 1,474,003	\$ 1,784,901	\$ 1,900,000	\$ 1,900,000	\$ 1,363,426	\$ 1,859,364	\$ (40,636)
1001-03302-10336-000-509101-000	PRINCIPAL	\$ 926,124	\$ 946,220	\$ 966,753	\$ 987,732	\$ 1,009,166	\$ 1,009,166	\$ 1,009,166	\$ 1,031,065	\$ 21,899
1001-03302-10336-000-509201-000	INTEREST	\$ 150,175	\$ 130,078	\$ 109,545	\$ 88,566	\$ 67,133	\$ 67,133	\$ 67,133	\$ 45,234	\$ (21,899)
1001-03302-10336-000-509305-000	SHARE OF DEBT SERVICE	\$ 269,804	\$ 265,768	\$ 289,776	\$ 289,318	\$ 315,000	\$ 315,000	\$ 213,733	\$ 315,000	\$ -
Total for 03302-10336 MIDDLE RIVER REGIONAL JAIL:		\$ 2,107,286	\$ 2,517,215	\$ 2,840,077	\$ 3,150,517	\$ 3,291,298	\$ 3,291,298	\$ 2,653,457	\$ 3,250,662	\$ (40,636)

INSPECTION SERVICES

Building Services enforces the current Virginia Uniform Statewide Building Code in order to protect the health, safety and welfare of the general public and citizens of Rockingham County. This enforcement role focuses on new residential and commercial construction, and the renovation and rehabilitation of existing buildings and structures.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Inspection Services	BUILDING INSPECTOR	5	4	4	4	4	0
	DEPUTY BUILDING OFFICIAL	1	0	0	0	1	1
	BUILDING OFFICIAL	1	1	1	1	1	0
	BUILDING/ENV INSPECTOR	0	1	1	1	1	0
	PERMIT SPECIALIST I	1	2	2	2	3	1
	SR. BLDG INSP/PLAN REVIEWER	0		0	1	1	0
Inspection Services Total - 03400		10	10	10	10	11	1

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03400 Inspection Services

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03400-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 418,324	\$ 409,998	\$ 409,118	\$ 430,459	\$ 456,835	\$ 456,835	\$ 315,355	\$ 489,232	\$ 32,397
1001-03400-00000-000-501200-000	OVERTIME	\$ 216	\$ 166	\$ 432	\$ 1,268	\$ 2,000	\$ 2,000	\$ 253	\$ 2,000	\$ -
1001-03400-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 1,002	\$ 8,430	\$ -	\$ 369	\$ 12,500	\$ 12,500	\$ -	\$ 3,000	\$ (9,500)
1001-03400-00000-000-501900-000	SEVERANCE PAY	\$ 2,391	\$ 794	\$ -	\$ -	\$ -	\$ -	\$ 921	\$ -	\$ -
1001-03400-00000-000-502100-000	FICA / MEDICARE	\$ 28,995	\$ 28,674	\$ 28,367	\$ 30,467	\$ 36,057	\$ 36,057	\$ 22,604	\$ 37,809	\$ 1,752
1001-03400-00000-000-502201-000	RETIREMENT (VRS)	\$ 33,277	\$ 30,415	\$ 27,774	\$ 30,541	\$ 36,744	\$ 36,744	\$ 25,208	\$ 38,486	\$ 1,742
1001-03400-00000-000-502202-000	RETIREMENT-HYBRID	\$ 9,710	\$ 12,699	\$ 20,005	\$ 21,040	\$ 25,888	\$ 25,888	\$ 18,416	\$ 32,588	\$ 6,699
1001-03400-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 554	\$ 648	\$ 885	\$ 928	\$ 997	\$ 997	\$ 712	\$ 1,195	\$ 198
1001-03400-00000-000-502300-000	HEALTH INSURANCE	\$ 117,228	\$ 122,234	\$ 110,985	\$ 105,402	\$ 122,592	\$ 122,592	\$ 77,801	\$ 98,881	\$ (23,711)
1001-03400-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,173	\$ 2,146	\$ 2,165	\$ 2,329	\$ 2,467	\$ 2,467	\$ 1,663	\$ 2,458	\$ (9)
1001-03400-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 3,504	\$ 2,112	\$ 2,834	\$ 3,427	\$ 3,473	\$ 3,473	\$ 2,470	\$ 3,600	\$ 127
1001-03400-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 500	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 10,000	\$ 8,000
1001-03400-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 40,000	\$ 40,373	\$ 2,757	\$ 2,863	\$ 43,409	\$ 43,409	\$ 31,589	\$ 30,000	\$ (13,409)
1001-03400-00000-000-503500-000	PRINTING & BINDING	\$ 906	\$ 250	\$ 740	\$ 1,229	\$ 500	\$ 500	\$ 1,394	\$ 800	\$ 300
1001-03400-00000-000-503600-000	ADVERTISING	\$ 370	\$ 161	\$ 96	\$ 68	\$ 250	\$ 250	\$ 28	\$ 250	\$ -
1001-03400-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ 30,172	\$ 8,850	\$ 13,087	\$ 13,500	\$ 13,500	\$ 9,445	\$ 20,000	\$ 6,500
1001-03400-00000-000-504300-000	CENTRAL STORE	\$ 53	\$ 117	\$ 53	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-504500-000	CENTRAL GARAGE	\$ 14,247	\$ 13,553	\$ 18,373	\$ 22,122	\$ 22,500	\$ 22,500	\$ 13,214	\$ 22,500	\$ -
1001-03400-00000-000-505201-000	POSTAGE	\$ 25	\$ 8	\$ 2	\$ 3	\$ 100	\$ 100	\$ -	\$ 25	\$ (75)
1001-03400-00000-000-505203-000	TELECOMMUNICATIONS	\$ 6,881	\$ 6,031	\$ 7,616	\$ 6,403	\$ 6,200	\$ 6,200	\$ 5,074	\$ 7,000	\$ 800
1001-03400-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,899	\$ 1,147	\$ 2,157	\$ 2,237	\$ 2,250	\$ 2,250	\$ 3,092	\$ 3,500	\$ 1,250
1001-03400-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,038	\$ 2,789	\$ 2,369	\$ 982	\$ 2,800	\$ 2,800	\$ 780	\$ 3,200	\$ 400
1001-03400-00000-000-505501-000	MILEAGE	\$ -	\$ 5	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 100	\$ 703	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -
1001-03400-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,412	\$ 854	\$ 630	\$ 913	\$ 4,000	\$ 4,000	\$ 141	\$ 4,000	\$ -
1001-03400-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 375	\$ 165	\$ 511	\$ 305	\$ 300	\$ 300	\$ 1,001	\$ 300	\$ -
1001-03400-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,124	\$ 779	\$ 921	\$ 171	\$ 850	\$ 850	\$ 373	\$ 1,150	\$ 300
1001-03400-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 20	\$ 20	\$ 10	\$ 23	\$ -	\$ -	\$ 20	\$ 200	\$ 200
1001-03400-00000-000-506011-000	UNIFORMS/SAFETY	\$ 1,233	\$ 1,114	\$ 408	\$ 496	\$ 1,500	\$ 1,500	\$ 168	\$ 1,500	\$ -
1001-03400-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 6,309	\$ -	\$ 421	\$ 1,605	\$ 5,000	\$ 5,000	\$ 5,674	\$ 5,000	\$ -
1001-03400-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 405	\$ -	\$ 2,256	\$ 239	\$ 400	\$ 400	\$ 1,467	\$ 1,000	\$ 600
1001-03400-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 16	\$ 36	\$ 1,375	\$ 300	\$ 300	\$ 45	\$ 300	\$ -
1001-03400-00000-000-508005-000	VEHICLES	\$ 29,900	\$ 44,334	\$ 25,941	\$ 530	\$ 50,000	\$ 50,000	\$ 92,992	\$ -	\$ (50,000)
1001-03400-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 1,318	\$ 215	\$ 65	\$ 3,872	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Total for 03400 INSPECTION SERVICES:		\$ 725,488	\$ 761,121	\$ 676,777	\$ 685,306	\$ 855,412	\$ 855,412	\$ 631,991	\$ 820,973	\$ (34,439)

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.

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Animal Control	ANIMAL CNTRL OFFICER	2	2	2	2	2	0
Animal Control Total - 3501		2	2	2	2	2	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03501 Animal Control

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03501-00000-000-501100-000	SALARIES & WAGES-FULLTI	\$ 79,525	\$ 83,197	\$ 89,188	\$ 90,253	\$ 93,259	\$ 93,259	\$ 68,361	\$ 100,337	\$ 7,078
1001-03501-00000-000-501200-000	OVERTIME	\$ 4,171	\$ 4,743	\$ 6,399	\$ 5,724	\$ 5,000	\$ 5,000	\$ 5,346	\$ 5,000	\$ -
1001-03501-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-502100-000	FICA / MEDICARE	\$ 6,021	\$ 6,449	\$ 7,054	\$ 7,105	\$ 7,517	\$ 7,517	\$ 5,494	\$ 8,058	\$ 541
1001-03501-00000-000-502201-000	RETIREMENT (VRS)	\$ 4,243	\$ 4,487	\$ 5,208	\$ 5,554	\$ 6,609	\$ 6,609	\$ 4,884	\$ 7,641	\$ 1,032
1001-03501-00000-000-502202-000	RETIREMENT - HYBRID	\$ 3,949	\$ 4,183	\$ 4,855	\$ 5,186	\$ 6,177	\$ 6,177	\$ 4,482	\$ 7,048	\$ 872
1001-03501-00000-000-502203-000	SHORT TERM/LONG TERM D	\$ 226	\$ 214	\$ 215	\$ 229	\$ 238	\$ 238	\$ 173	\$ 254	\$ 16
1001-03501-00000-000-502300-000	HEALTH INSURANCE	\$ 14,004	\$ 10,881	\$ 9,840	\$ 9,840	\$ 9,840	\$ 9,840	\$ 8,200	\$ 10,578	\$ 738
1001-03501-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 414	\$ 434	\$ 456	\$ 484	\$ 504	\$ 504	\$ 357	\$ 516	\$ 12
1001-03501-00000-000-502703-000	WORKERS COMP INSURANC	\$ 837	\$ 679	\$ 767	\$ 850	\$ 850	\$ 850	\$ 671	\$ 900	\$ 50
1001-03501-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 55	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03501-00000-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184	\$ -	\$ -
1001-03501-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-03501-00000-000-503801-000	PAYMENTS FOR ANIMAL SHI	\$ 274,783	\$ 291,161	\$ 349,563	\$ 364,457	\$ 586,626	\$ 586,626	\$ 441,756	\$ 587,536	\$ 910
1001-03501-00000-000-503803-000	SUPP PAYMENT - ANIMAL SH	\$ -	\$ -	\$ 9,366	\$ 9,366	\$ 9,366	\$ 9,366	\$ 7,025	\$ 9,366	\$ -
1001-03501-00000-000-504500-000	CENTRAL GARAGE	\$ 11,849	\$ 10,447	\$ 11,480	\$ 15,960	\$ 7,000	\$ 7,000	\$ 7,540	\$ 7,000	\$ -
1001-03501-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-03501-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,508	\$ 1,328	\$ 1,766	\$ 981	\$ 1,100	\$ 1,100	\$ 834	\$ 1,100	\$ -
1001-03501-00000-000-505305-000	VEHICLE INSURANCE	\$ 759	\$ 783	\$ 719	\$ 660	\$ 1,000	\$ 1,000	\$ 773	\$ 1,000	\$ -
1001-03501-00000-000-505504-000	PROFESSIONAL DEVELOPM	\$ 18	\$ 18	\$ 1,268	\$ 705	\$ 1,500	\$ 1,500	\$ 600	\$ 1,500	\$ -
1001-03501-00000-000-505801-000	DUES & MEMBERSHIPS	\$ -	\$ -	\$ 70	\$ 35	\$ -	\$ -	\$ 120	\$ -	\$ -
1001-03501-00000-000-505802-000	CLAIMS & BOUNTIES	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-03501-00000-000-506011-000	UNIFORMS/SAFETY	\$ 170	\$ 205	\$ 250	\$ 1,137	\$ 1,000	\$ 1,000	\$ 85	\$ 1,000	\$ -
1001-03501-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-506014-000	OTHER OPERATING SUPPLII	\$ 4,639	\$ 909	\$ 641	\$ 799	\$ 2,000	\$ 2,000	\$ 609	\$ 2,000	\$ -
1001-03501-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
Total for 03501 ANIMAL CONTROL:		\$ 407,118	\$ 420,137	\$ 499,160	\$ 519,326	\$ 741,285	\$ 741,285	\$ 557,493	\$ 756,335	\$ 15,050

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:03506 911 Operations & Maintenance

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-03506-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 2,244,118	\$ 2,325,651	\$ 2,923,768	\$ 3,237,100	\$ 3,482,657	\$ 3,482,657	\$ 2,630,071	\$ 3,791,455	\$ 308,798
Total for 03506 911 OPERATIONS & MAINTENANCE:		\$ 2,244,118	\$ 2,325,651	\$ 2,923,768	\$ 3,237,100	\$ 3,482,657	\$ 3,482,657	\$ 2,630,071	\$ 3,791,455	\$ 308,798

PUBLIC WORKS

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
PUBLIC WORKS ADMINISTRATION	50,192	-	-	-	-	-
COUNTY MAINTENANCE OF PROPERTIES	930,622	1,196,409	1,003,179	1,183,608	1,436,490	252,882
SHARED MAINTENANCE OF PROPERTIES	875,170	945,251	1,150,228	1,287,411	2,305,956	1,018,545
HUMAN SERVICES MAINTENANCE	259,333	296,646	516,465	542,795	623,454	80,659
TV TRANSMISSION SYSTEM MAINT	39,532	7,863	6,623	7,500	156,500	149,000
SRI BUILDING MAINTENANCE	49,843	172,963	204,007	205,500	313,792	108,292
PUBLIC WORKS	2,204,692	2,619,131	2,880,500	3,226,814	4,836,192	1,609,378

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Public Works	ADMINISTRATIVE ASST	1	1	1	1	1	0
	BILLING TECHNICIAN	1	1	1	1	1	0
	DEPUTY DIRECTOR - PW	0	0	1	1	1	0
	DIRECTOR PUBLICWORKS	1	1	1	1	1	0
	GIS TECHNICIAN	1	1	1	1	1	0
Public Works Total - 4100		4	4	5	5	5	0

FACILITIES

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Facilities Maintenance	CUSTODIAN	10	10	12	12	12	0
	FACILITIES MANAGER	1	1	1	1	1	0
	LEAD CUSTODIAN	1	1	1	1	1	0
	MAINT TECHNICIAN	3	4	4	5	5	0
	MAINT TECHNICIAN II	2	1	1	1	1	0
	MAINTENANCE SUPERVSR	1	1	1	1	1	0
	ADMIN ASSISTANT	0	0	0	1	0	-1
Facilities Maintenance Total - 4300		18	18	20	22	21	-1

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:04300 County Property Maintenance

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-04300-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 262,556	\$ 187,657	\$ 226,595	\$ 221,518	\$ 290,599	\$ 290,599	\$ 158,600	\$ 223,094	\$ (67,504)
1001-04300-00000-000-501200-000	OVERTIME	\$ 375	\$ -	\$ 49	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 2,000	\$ (1,000)
1001-04300-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 26,303	\$ 13,461	\$ 24,818	\$ 19,759	\$ -	\$ -	\$ 11,109	\$ 18,000	\$ 18,000
1001-04300-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-502100-000	FICA / MEDICARE	\$ 20,452	\$ 14,429	\$ 17,874	\$ 17,227	\$ 22,460	\$ 22,460	\$ 12,206	\$ 18,597	\$ (3,864)
1001-04300-00000-000-502201-000	RETIREMENT (VRS)	\$ 22,795	\$ 14,897	\$ 20,290	\$ 20,588	\$ 27,749	\$ 27,749	\$ 16,191	\$ 21,885	\$ (5,864)
1001-04300-00000-000-502202-000	RETIREMENT - HYBRID	\$ 3,846	\$ 3,272	\$ 4,996	\$ 5,644	\$ 11,753	\$ 11,753	\$ 5,508	\$ 10,698	\$ (1,055)
1001-04300-00000-000-502203-000	SHORT TERM/LTD	\$ 220	\$ 168	\$ 221	\$ 249	\$ 718	\$ 718	\$ 213	\$ 389	\$ (329)
1001-04300-00000-000-502300-000	HEALTH INSURANCE	\$ 71,147	\$ 48,598	\$ 49,673	\$ 49,185	\$ 66,609	\$ 66,609	\$ 40,038	\$ 57,598	\$ (9,010)
1001-04300-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,357	\$ 946	\$ 1,156	\$ 1,179	\$ 1,569	\$ 1,569	\$ 825	\$ 1,329	\$ (240)
1001-04300-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 4,617	\$ 2,086	\$ 2,656	\$ 2,765	\$ -	\$ -	\$ 1,919	\$ 3,000	\$ 3,000
1001-04300-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 495	\$ 55	\$ 110	\$ 277	\$ 902	\$ 902	\$ -	\$ 500	\$ (402)
1001-04300-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 11,421	\$ 9,026	\$ 9,766	\$ 7,172	\$ 6,500	\$ 6,500	\$ 4,935	\$ 6,500	\$ -
1001-04300-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 112,613	\$ 64,306	\$ 104,228	\$ 75,465	\$ 80,000	\$ 80,000	\$ 96,501	\$ 90,000	\$ 10,000
1001-04300-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 66,765	\$ 66,687	\$ 67,585	\$ 73,945	\$ 70,000	\$ 70,000	\$ 58,215	\$ 75,000	\$ 5,000
1001-04300-00000-000-503600-000	ADVERTISING	\$ 1,713	\$ 672	\$ 228	\$ 698	\$ 500	\$ 500	\$ 192	\$ 500	\$ -
1001-04300-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 3,738	\$ 4,909	\$ 5,356	\$ 7,104	\$ 4,000	\$ 4,000	\$ 4,968	\$ 4,000	\$ -
1001-04300-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 24,047	\$ 24,500	\$ 24,744	\$ 26,127	\$ 25,000	\$ 25,000	\$ 36,855	\$ 25,000	\$ -
1001-04300-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ 208	\$ 281	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-504500-000	CENTRAL GARAGE	\$ 15,205	\$ 17,662	\$ 13,234	\$ 13,782	\$ 15,000	\$ 15,000	\$ 8,293	\$ 15,000	\$ -
1001-04300-00000-000-505101-000	ELECTRICAL SERVICES	\$ 149,873	\$ 149,297	\$ 138,515	\$ 140,590	\$ 150,000	\$ 150,000	\$ 110,920	\$ 150,000	\$ -
1001-04300-00000-000-505102-000	HEATING SERVICES	\$ 48,723	\$ 34,435	\$ 44,521	\$ 59,469	\$ 40,000	\$ 40,000	\$ 53,105	\$ 45,000	\$ 5,000
1001-04300-00000-000-505103-000	WATER & SEWER SERVICES	\$ 15,511	\$ 14,653	\$ 14,963	\$ 13,953	\$ 15,500	\$ 15,500	\$ 9,272	\$ 15,500	\$ -
1001-04300-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ 544	\$ 402	\$ 300	\$ 300	\$ 470	\$ 300	\$ -
1001-04300-00000-000-505203-000	TELECOMMUNICATIONS	\$ 9,807	\$ 10,848	\$ 13,166	\$ 7,344	\$ 11,000	\$ 11,000	\$ 5,076	\$ 11,000	\$ -
1001-04300-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 11,709	\$ 5,000	\$ 16,012	\$ 16,019	\$ 16,500	\$ 16,500	\$ 17,756	\$ 18,000	\$ 1,500
1001-04300-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,038	\$ 3,133	\$ -	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 12,480	\$ 12,511	\$ 12,399	\$ 15,587	\$ 15,600	\$ 15,600	\$ 15,251	\$ 15,600	\$ -
1001-04300-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ 1,358	\$ 811	\$ 1,500	\$ 1,500	\$ 396	\$ 1,500	\$ -
1001-04300-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 480	\$ -	\$ -	\$ 120	\$ -	\$ -
1001-04300-00000-000-506001-000	OFFICE SUPPLIES	\$ 72	\$ 132	\$ 1,357	\$ 807	\$ 650	\$ 650	\$ 2,390	\$ 1,000	\$ 350
1001-04300-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 1,472	\$ 800	\$ 1,457	\$ 1,685	\$ 1,500	\$ 1,500	\$ 571	\$ 1,500	\$ -
1001-04300-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 15,455	\$ 20,839	\$ 21,389	\$ 18,885	\$ 22,000	\$ 22,000	\$ 20,688	\$ 22,000	\$ -
1001-04300-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 11,389	\$ 11,735	\$ 19,153	\$ 26,207	\$ 30,000	\$ 30,000	\$ 18,499	\$ 35,000	\$ 5,000
1001-04300-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 495	\$ 216	\$ 1,313	\$ 939	\$ 500	\$ 500	\$ 8,593	\$ 1,000	\$ 500
1001-04300-00000-000-506011-000	UNIFORMS/SAFETY	\$ 329	\$ 422	\$ 1,462	\$ 851	\$ 1,000	\$ 1,000	\$ 190	\$ 1,000	\$ -
1001-04300-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 9,223	\$ 7,168	\$ 12,778	\$ 11,487	\$ 7,000	\$ 7,000	\$ 9,345	\$ 7,000	\$ -
1001-04300-00000-000-506065-000	MINOR EQUIPMENT	\$ 12,085	\$ 9,397	\$ 7,282	\$ 8,164	\$ 7,500	\$ 10,623	\$ 3,821	\$ 9,000	\$ 1,500
1001-04300-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 1,395	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ (10,000)
1001-04300-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ (30,000)
1001-04300-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 12,686	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 3,602	\$ 3,824	\$ 3,700	\$ 3,700	\$ 4,547	\$ 4,000	\$ 300
1001-04300-00000-000-508305-000	SITE IMPROVEMENTS	\$ 45,482	\$ 175,310	\$ 311,353	\$ 131,555	\$ 193,000	\$ 195,684	\$ 146,715	\$ 525,000	\$ 332,000
Total for 04300 COUNTY PROPERTY MAINTENANCE:		\$ 1,009,496	\$ 930,622	\$ 1,196,409	\$ 1,003,179	\$ 1,183,608	\$ 1,189,415	\$ 884,293	\$ 1,436,490	\$ 252,882

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:04301 Shared Property Maintenance

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-04301-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 160,949	\$ 155,170	\$ 217,529	\$ 262,144	\$ 269,262	\$ 269,262	\$ 245,071	\$ 445,342	\$ 176,079
1001-04301-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ 244	\$ 1,000	\$ 1,000	\$ 1,049	\$ 1,000	\$ -
1001-04301-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 11,075	\$ 11,244	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-501900-000	SEVERANCE PAY	\$ 369	\$ 3,240	\$ -	\$ 722	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-502100-000	FICA / MEDICARE	\$ 12,308	\$ 11,969	\$ 15,256	\$ 18,517	\$ 20,675	\$ 20,675	\$ 17,398	\$ 34,145	\$ 13,470
1001-04301-00000-000-502201-000	RETIREMENT (VRS)	\$ 15,071	\$ 13,315	\$ 19,301	\$ 19,640	\$ 22,633	\$ 22,633	\$ 18,920	\$ 34,675	\$ 12,041
1001-04301-00000-000-502202-000	RETIREMENT - HYBRID	\$ 2,029	\$ 2,730	\$ 5,566	\$ 10,863	\$ 9,042	\$ 9,042	\$ 13,974	\$ 29,993	\$ 20,951
1001-04301-00000-000-502203-000	SHORT TERM/LTD	\$ 117	\$ 145	\$ 247	\$ 477	\$ 348	\$ 348	\$ 540	\$ 1,101	\$ 753
1001-04301-00000-000-502300-000	HEALTH INSURANCE	\$ 45,535	\$ 40,385	\$ 58,450	\$ 67,685	\$ 61,270	\$ 61,270	\$ 73,572	\$ 117,991	\$ 56,721
1001-04301-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 862	\$ 808	\$ 1,141	\$ 1,379	\$ 1,454	\$ 1,454	\$ 1,255	\$ 2,484	\$ 1,030
1001-04301-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,638	\$ 2,167	\$ 2,357	\$ 2,852	\$ 3,000	\$ 3,000	\$ 2,655	\$ 3,000	\$ -
1001-04301-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 385	\$ 330	\$ 330	\$ -	\$ -	\$ -	\$ 350	\$ 350
1001-04301-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 467	\$ 2,202	\$ 3,981	\$ 26,804	\$ 2,000	\$ 2,000	\$ 6,065	\$ 4,000	\$ 2,000
1001-04301-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 45,979	\$ 39,617	\$ 98,402	\$ 116,014	\$ 75,000	\$ 89,350	\$ 55,991	\$ 100,000	\$ 25,000
1001-04301-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 31,400	\$ 29,980	\$ 33,472	\$ 39,762	\$ 49,000	\$ 49,000	\$ 28,251	\$ 40,000	\$ (9,000)
1001-04301-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 10,729	\$ 14,433	\$ 11,699	\$ 21,693	\$ 13,882	\$ 13,882	\$ 6,231	\$ 14,000	\$ 118
1001-04301-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ 1,443	\$ 5,233	\$ -	\$ -	\$ 3,527	\$ 3,500	\$ 3,500
1001-04301-00000-000-505101-000	ELECTRICAL SERVICES	\$ 199,210	\$ 188,169	\$ 158,420	\$ 196,831	\$ 200,000	\$ 200,000	\$ 164,824	\$ 200,000	\$ -
1001-04301-00000-000-505102-000	HEATING SERVICES	\$ 72,685	\$ 76,349	\$ 83,651	\$ 101,697	\$ 79,000	\$ 79,000	\$ 100,207	\$ 80,000	\$ 1,000
1001-04301-00000-000-505103-000	WATER AND SEWER SERVICES	\$ 15,668	\$ 16,371	\$ 17,705	\$ 15,167	\$ 15,500	\$ 15,500	\$ 10,084	\$ 15,500	\$ -
1001-04301-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-505203-000	TELECOMMUNICATIONS	\$ 36,499	\$ 26,124	\$ 30,896	\$ 28,349	\$ 38,000	\$ 38,000	\$ 23,729	\$ 32,000	\$ (6,000)
1001-04301-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 8,435	\$ 9,833	\$ 10,317	\$ 11,202	\$ 12,000	\$ 12,000	\$ 5,871	\$ 12,000	\$ -
1001-04301-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ 3,954	\$ 3,632	\$ 4,500	\$ 4,500	\$ 4,251	\$ 4,500	\$ -
1001-04301-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 22,263	\$ 18,378	\$ -	\$ 696	\$ 7,000	\$ 7,000	\$ -	\$ 5,000	\$ (2,000)
1001-04301-00000-000-505403-000	LEASE/RENT PARKING	\$ 9,962	\$ 9,962	\$ 10,251	\$ 9,120	\$ 20,000	\$ 20,000	\$ 19,459	\$ 20,000	\$ -
1001-04301-00000-000-506001-000	OFFICE SUPPLIES	\$ 35	\$ 184	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 64	\$ -	\$ 85	\$ 120	\$ 600	\$ 600	\$ 227	\$ 600	\$ -
1001-04301-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 19,001	\$ 22,910	\$ 21,712	\$ 18,609	\$ 23,000	\$ 23,000	\$ 19,878	\$ 20,000	\$ (3,000)
1001-04301-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 7,469	\$ 8,791	\$ 8,938	\$ 25,276	\$ 15,000	\$ 15,000	\$ 828	\$ 15,000	\$ -
1001-04301-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 395	\$ -	\$ -	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-506011-000	UNIFORMS/SAFETY	\$ 318	\$ 1,715	\$ 16	\$ 21	\$ 600	\$ 600	\$ 3,136	\$ -	\$ (600)
1001-04301-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,567	\$ 2,775	\$ 1,720	\$ 1,316	\$ 1,500	\$ 1,500	\$ 3,960	\$ 1,500	\$ -
1001-04301-00000-000-506065-000	MINOR EQUIPMENT	\$ 5,770	\$ 3,904	\$ 5,909	\$ 4,800	\$ 4,500	\$ 4,500	\$ 4,764	\$ 10,775	\$ 6,275
1001-04301-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,990	\$ -	\$ -
1001-04301-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 27,117	\$ -	\$ 30,000	\$ 62,833	\$ 50,925	\$ 50,000	\$ 20,000
1001-04301-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 38,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ 17,500
1001-04301-00000-000-508305-000	SITE IMPROVEMENTS	\$ 245,352	\$ 161,913	\$ 56,613	\$ 138,857	\$ 307,644	\$ 320,984	\$ 33,029	\$ 990,000	\$ 682,356
Total for 04301 SHARED PROPERTY MAINTENANCE:		\$ 984,223	\$ 875,170	\$ 945,251	\$ 1,150,228	\$ 1,287,411	\$ 1,347,935	\$ 935,658	\$ 2,305,956	\$ 1,018,545

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:04307 Human Services Maintenance

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-04307-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 92,934	\$ 132,316	\$ 158,374	\$ 178,135	\$ 186,599	\$ 186,599	\$ 137,790	\$ 218,991	\$ 32,392
1001-04307-00000-000-501300-000	SALARIES & WAGES-PART-TIME	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-502100-000	FICA / MEDICARE	\$ 6,503	\$ 9,215	\$ 11,101	\$ 12,655	\$ 14,275	\$ 14,275	\$ 9,910	\$ 16,753	\$ 2,478
1001-04307-00000-000-502201-000	RETIREMENT (VRS)	\$ 7,555	\$ 11,100	\$ 12,933	\$ 12,794	\$ 15,020	\$ 15,020	\$ 11,251	\$ 18,188	\$ 3,167
1001-04307-00000-000-502202-000	RETIREMENT-HYBRID	\$ 1,873	\$ 2,474	\$ 3,810	\$ 8,158	\$ 10,563	\$ 10,563	\$ 7,509	\$ 13,778	\$ 3,216
1001-04307-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 107	\$ 127	\$ 168	\$ 360	\$ 407	\$ 407	\$ 290	\$ 500	\$ 94
1001-04307-00000-000-502300-000	HEALTH INSURANCE	\$ 26,466	\$ 38,389	\$ 43,754	\$ 48,702	\$ 50,374	\$ 50,374	\$ 40,384	\$ 62,090	\$ 11,716
1001-04307-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 480	\$ 682	\$ 773	\$ 942	\$ 1,008	\$ 1,008	\$ 714	\$ 1,304	\$ 296
1001-04307-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,422	\$ 1,354	\$ 1,782	\$ 2,190	\$ 2,400	\$ 2,400	\$ 1,742	\$ 2,500	\$ 100
1001-04307-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,474	\$ 2,378	\$ 700	\$ 1,907	\$ 1,500	\$ 1,500	\$ 2,341	\$ 52,000	\$ 50,500
1001-04307-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 56,733	\$ 18,058	\$ 21,984	\$ 9,853	\$ 25,000	\$ 25,000	\$ 16,087	\$ 20,000	\$ (5,000)
1001-04307-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 12,147	\$ 11,692	\$ 11,746	\$ 11,643	\$ 11,000	\$ 11,000	\$ 10,493	\$ 11,000	\$ -
1001-04307-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ 3	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-505101-000	ELECTRICAL SERVICES	\$ (125)	\$ (424)	\$ 1,562	\$ -	\$ -	\$ -	\$ 1,874	\$ -	\$ -
1001-04307-00000-000-505102-000	HEATING SERVICES	\$ -	\$ 424	\$ 18	\$ -	\$ -	\$ -	\$ 755	\$ -	\$ -
1001-04307-00000-000-505103-000	WATER & SEWER SERVICES	\$ 137	\$ -	\$ 6	\$ 1	\$ -	\$ -	\$ 157	\$ -	\$ -
1001-04307-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,608	\$ 1,502	\$ (160)	\$ 613	\$ 3,000	\$ 3,000	\$ 585	\$ 1,000	\$ (2,000)
1001-04307-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 1,954	\$ 2,257	\$ 3,484	\$ 3,507	\$ 3,500	\$ 3,500	\$ 3,684	\$ 3,700	\$ 200
1001-04307-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 190	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-04307-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ (5)	\$ 469	\$ 473	\$ 398	\$ -	\$ -	\$ 3,697	\$ -	\$ -
1001-04307-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 150	\$ 100	\$ 220	\$ -	\$ 500	\$ 500	\$ 859	\$ 500	\$ -
1001-04307-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 18,312	\$ 24,227	\$ 20,169	\$ 21,012	\$ 22,000	\$ 22,000	\$ 20,718	\$ 22,000	\$ -
1001-04307-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 5,312	\$ 2,163	\$ 2,047	\$ 5,676	\$ 5,000	\$ 5,000	\$ 7,425	\$ 5,500	\$ 500
1001-04307-00000-000-506011-000	UNIFORMS/SAFETY	\$ 56	\$ 325	\$ -	\$ 38	\$ 150	\$ 150	\$ 230	\$ 150	\$ -
1001-04307-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 181	\$ 469	\$ 1,003	\$ 1,999	\$ 500	\$ 500	\$ 3,317	\$ 1,000	\$ 500
1001-04307-00000-000-506065-000	MINOR EQUIPMENT	\$ 629	\$ 19	\$ 667	\$ 927	\$ 5,500	\$ 5,500	\$ 6,379	\$ 4,500	\$ (1,000)
1001-04307-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 194,957	\$ 184,000	\$ 202,858	\$ 33,827	\$ 167,500	\$ (16,500)
Total for 04307 HUMAN SERVICES MAINTENANCE:		\$ 236,093	\$ 259,333	\$ 296,646	\$ 516,465	\$ 542,795	\$ 561,653	\$ 322,017	\$ 623,454	\$ 80,659

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:04308 TV TRANSMISSION SYSTEM MAINT

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-04308-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 2,816	\$ 34,524	\$ 1,700	\$ 379	\$ 1,000	\$ 1,000	\$ -	\$ 150,000	\$ 149,000
1001-04308-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379	\$ -	\$ -
1001-04308-00000-000-505101-000	ELECTRICAL SERVICES	\$ 6,397	\$ 4,665	\$ 6,032	\$ 6,243	\$ 6,500	\$ 6,500	\$ 4,822	\$ 6,500	\$ -
1001-04308-00000-000-505102-000	HEATING SERVICES	\$ -	\$ 328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ -	\$ -
1001-04308-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 427	\$ -	\$ 118	\$ -	\$ -	\$ -	\$ 392	\$ -	\$ -
1001-04308-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04308 TV TRANSMISSION SYSTEM MAINT:		\$ 9,641	\$ 39,532	\$ 7,863	\$ 6,623	\$ 7,500	\$ 7,500	\$ 5,623	\$ 156,500	\$ 149,000

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:04312 SRI Building Maintenance

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-04312-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,902	\$ 9,043	\$ 9,043
1001-04312-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 418	\$ 692	\$ 692
1001-04312-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446	\$ 784	\$ 784
1001-04312-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318	\$ 540	\$ 540
1001-04312-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 19	\$ 19
1001-04312-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,264	\$ 2,068	\$ 2,068
1001-04312-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 46	\$ 46
1001-04312-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77	\$ 100	\$ 100
1001-04312-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 68	\$ 166	\$ 308	\$ 475	\$ 1,000	\$ 1,000	\$ 922	\$ 1,000	\$ -
1001-04312-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ (679)	\$ 447	\$ 3,283	\$ 1,766	\$ 7,500	\$ 7,500	\$ 31,561	\$ 10,000	\$ 2,500
1001-04312-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 5,764	\$ 4,572	\$ 12,549	\$ 16,915	\$ 10,000	\$ 10,000	\$ 36,595	\$ 84,000	\$ 74,000
1001-04312-00000-000-505101-000	ELECTRICAL SERVICES	\$ 27,493	\$ 26,736	\$ 86,933	\$ 104,928	\$ 113,000	\$ 113,000	\$ 141,966	\$ 113,000	\$ -
1001-04312-00000-000-505102-000	HEATING SERVICES	\$ 16,582	\$ 14,041	\$ 54,483	\$ 61,888	\$ 55,000	\$ 55,000	\$ 97,995	\$ 60,000	\$ 5,000
1001-04312-00000-000-505103-000	WATER & SEWER SERVICES	\$ 1,969	\$ 1,178	\$ 4,637	\$ 6,246	\$ 5,000	\$ 5,000	\$ 10,123	\$ 7,000	\$ 2,000
1001-04312-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,344	\$ 2,703	\$ 10,769	\$ 10,769	\$ 11,000	\$ 11,000	\$ 11,959	\$ 11,000	\$ -
1001-04312-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 314	\$ 2,500	\$ 1,500
1001-04312-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ 817	\$ 2,000	\$ 2,000	\$ 8,207	\$ 2,000	\$ -
1001-04312-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 201	\$ -	\$ -	\$ 107	\$ 1,000	\$ 1,000
1001-04312-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531	\$ 3,000	\$ 3,000
1001-04312-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
Total for 04312 SRI BUILDING MAINTENANCE:		\$ 53,541	\$ 49,843	\$ 172,963	\$ 204,007	\$ 205,500	\$ 205,500	\$ 348,746	\$ 313,792	\$ 108,292

HUMAN SERVICES

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
LOCAL HEALTH SERVICES	692,940	617,921	575,106	584,973	671,641	86,668
COMMUNITY SERVICES	2,717,807	5,463,182	1,110,257	1,258,978	1,270,646	11,668
PUBLIC ASSISTANCE	521,034	533,790	790,139	550,000	800,000	250,000
INSTITUTIONAL CARE	106,228	205,112	153,128	168,353	228,731	60,378
HUMAN SERVICES	4,038,009	6,820,005	2,628,631	2,562,305	2,971,018	408,713

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

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:05101 Local Health Services

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-05101-00000-000-505601-000	REGIONAL HEALTH DEPT PAYMENT	\$ 666,324	\$ 692,940	\$ 617,921	\$ 575,106	\$ 584,973	\$ 584,973	\$ 442,398	\$ 671,641	\$ 86,668
Total for 05101 LOCAL HEALTH SERVICES:		\$ 666,324	\$ 692,940	\$ 617,921	\$ 575,106	\$ 584,973	\$ 584,973	\$ 442,398	\$ 671,641	\$ 86,668

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:05205 Community Services Board

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-05205-00000-000-505602-000	COMMUNITY SERVICES BOARD PMT	\$ 906,773	\$ 894,690	\$ 946,773	\$ 946,773	\$ 1,096,773	\$ 1,096,773	\$ 822,580	\$ 1,108,267	\$ 11,494
1001-05205-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,207	\$ 51,207	\$ -	\$ -
1001-05205-00000-000-508009-000	COMMUNITY SERVICES BOARD BUILDING CONSTRUCTION	\$ -	\$ 1,636,720	\$ 4,353,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-05205-00000-000-509114-000	COMMUNITY SERVICES BOARD DEBT SERVICE - PRINCIPAL	\$ -	\$ -	\$ 83,333	\$ 88,333	\$ 91,667	\$ 91,667	\$ 91,667	\$ 96,667	\$ 5,000
1001-05205-00000-000-509214-000	COMMUNITY SERVICES BOARD DEBT SERVICE - INTEREST	\$ -	\$ 58,314	\$ 79,550	\$ 75,151	\$ 70,539	\$ 70,539	\$ 70,539	\$ 65,713	\$ (4,826)
1001-05205-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ 128,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05205 COMMUNITY SERVICES:		\$ 906,773	\$ 2,717,807	\$ 5,463,182	\$ 1,110,257	\$ 1,258,978	\$ 1,310,185	\$ 1,035,992	\$ 1,270,646	\$ 11,668

1,200,888.00

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](#).

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:05302 Public Assistance

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-05302-00000-000-505736-000	PROPERTY TAX RELIEF-ELDERLY	\$ 488,538	\$ 521,034	\$ 533,790	\$ 790,139	\$ 550,000	\$ 550,000	\$ -	\$ 800,000	\$ 250,000
Total for 05302 PUBLIC ASSISTANCE:		\$ 488,538	\$ 521,034	\$ 533,790	\$ 790,139	\$ 550,000	\$ 550,000	\$ -	\$ 800,000	\$ 250,000

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:05309 Institutional Care

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-05309-10510-000-505615-000	DETENTION HOME	\$ 164,260	\$ 106,228	\$ 205,112	\$ 153,128	\$ 168,353	\$ 168,353	\$ 126,267	\$ 228,731	\$ 60,378
Total for 05309 INSTITUTIONAL CARE:		\$ 164,260	\$ 106,228	\$ 205,112	\$ 153,128	\$ 168,353	\$ 168,353	\$ 126,267	\$ 228,731	\$ 60,378

Cancellation of the ORR Program

PARKS, RECREATIONAL & CULTURAL

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
PARKS & RECREATION ADMIN	236,130	194,830	202,392	240,838	253,040	12,202
ATHLETIC & RECREATION PROGRAMS	1,106,092	1,070,395	1,079,921	1,463,160	979,553	(483,607)
ROCKINGHAM PARK @ CROSSROADS	237,711	384,204	467,859	443,442	478,898	35,456
REGIONAL LIBRARY	939,339	939,339	958,126	986,870	1,006,607	19,737
PARKS, REC & CULTURAL	2,519,273	2,588,767	2,708,297	3,134,311	2,718,098	(416,213)

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	1	0
	ATHLETIC TECHNICIAN	2	2	2	2	2	0
	SOCIAL MEDIA & REC COORD	0	0	0	1	1	0
	DIRECTOR PARKS & REC	1	1	1	1	1	0
	MAINTENANCE TECH	1	2	2	2	2	0
	PARK GRNDS & TURF SUPV	0	1	1	1	1	0
	DEPUTY DIRECTOR - PARKS AND REC	1	1	1	1	1	0
	REC PROGRAMMER	1	1	1	1	1	0
Parks & Recreation Total - 7101		11	13	13	13	10	-3

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:07101 Parks & Recreation Administration

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-07101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 118,557	\$ 126,291	\$ 132,721	\$ 138,207	\$ 144,451	\$ 144,451	\$ 104,639	\$ 159,846	\$ 15,395
1001-07101-00000-000-501200-000	OVERTIME	\$ 4	\$ 106	\$ 103	\$ 279	\$ -	\$ -	\$ 33	\$ 500	\$ 500
1001-07101-00000-000-501300-000	PART-TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 750	\$ 2,000	\$ -
1001-07101-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-502100-000	FICA / MEDICARE	\$ 8,632	\$ 9,207	\$ 9,694	\$ 10,150	\$ 11,203	\$ 11,203	\$ 7,736	\$ 12,419	\$ 1,216
1001-07101-00000-000-502201-000	RETIREMENT (VRS)	\$ 12,206	\$ 13,143	\$ 15,521	\$ 16,622	\$ 19,804	\$ 19,804	\$ 14,386	\$ 23,401	\$ 3,597
1001-07101-00000-000-502300-000	HEALTH INSURANCE	\$ 16,344	\$ 16,884	\$ 17,064	\$ 17,064	\$ 17,064	\$ 17,064	\$ 14,220	\$ 18,344	\$ 1,280
1001-07101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 618	\$ 658	\$ 703	\$ 748	\$ 780	\$ 780	\$ 547	\$ 780	\$ (0)
1001-07101-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,513	\$ 1,266	\$ 1,399	\$ 1,617	\$ 1,736	\$ 1,736	\$ 1,264	\$ 2,000	\$ 264
1001-07101-00000-000-503302-000	MAINT SVCS CONTRACT	\$ -	\$ -	\$ 241	\$ 222	\$ 300	\$ 300	\$ 941	\$ 1,000	\$ 700
1001-07101-00000-000-503500-000	PRINTING & BINDING	\$ 73,203	\$ 47,675	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 10,000	\$ (15,000)
1001-07101-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-504300-000	CENTRAL STORE	\$ 754	\$ 705	\$ 1,349	\$ 976	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-504500-000	CENTRAL GARAGE	\$ 1,961	\$ 1,264	\$ 1,417	\$ 2,095	\$ 1,000	\$ 1,000	\$ 1,289	\$ 1,000	\$ -
1001-07101-00000-000-505201-000	POSTAGE	\$ 645	\$ 352	\$ 64	\$ 330	\$ 1,000	\$ 1,000	\$ 227	\$ 2,000	\$ 1,000
1001-07101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,061	\$ 2,116	\$ 2,409	\$ 1,886	\$ 2,500	\$ 2,500	\$ 995	\$ 2,500	\$ -
1001-07101-00000-000-505305-000	VEHICLE INSURANCE	\$ 759	\$ 392	\$ 359	\$ 586	\$ 600	\$ 600	\$ 386	\$ -	\$ (600)
1001-07101-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,205	\$ 5,315	\$ 4,997	\$ 4,998	\$ 5,000	\$ 5,000	\$ 3,786	\$ 5,000	\$ -
1001-07101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 590	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-07101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 358	\$ 200	\$ 200	\$ -	\$ 500	\$ 500	\$ 200	\$ 500	\$ -
1001-07101-00000-000-506001-000	OFFICE SUPPLIES	\$ 806	\$ 377	\$ -	\$ 128	\$ 1,850	\$ 1,850	\$ 365	\$ 3,000	\$ 1,150
1001-07101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 295	\$ 843	\$ 473	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ -
1001-07101-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 8,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 4,245	\$ 4,507	\$ 4,300	\$ 4,300	\$ 3,583	\$ 7,000	\$ 2,700
1001-07101-00000-000-508005-000	VEHICLES	\$ 21,323	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 07101 PARKS & RECREATION ADMIN:		\$ 264,039	\$ 236,130	\$ 194,830	\$ 202,392	\$ 240,838	\$ 240,838	\$ 155,346	\$ 253,040	\$ 12,202

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:07104 Athletic & Rec Programs

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-07104-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 210,652	\$ 241,836	\$ 250,476	\$ 213,148	\$ 233,970	\$ 186,046	\$ 122,724	\$ 172,513	\$ (61,458)
1001-07104-00000-000-501200-000	OVERTIME	\$ 1,659	\$ 223	\$ 32	\$ 1,909	\$ 1,500	\$ 1,500	\$ 233	\$ 10,000	\$ 8,500
1001-07104-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 365,232	\$ 305,182	\$ 391,816	\$ 405,690	\$ 500,000	\$ 150,000	\$ 209,995	\$ 125,000	\$ (375,000)
1001-07104-00000-000-501900-000	SEVERANCE PAY	\$ 3,033	\$ -	\$ 87	\$ 8,877	\$ -	\$ -	\$ 6,109	\$ -	\$ -
1001-07104-00000-000-502100-000	FICA / MEDICARE	\$ 43,091	\$ 40,173	\$ 47,632	\$ 47,174	\$ 56,263	\$ 21,188	\$ 25,568	\$ 23,525	\$ (32,739)
1001-07104-00000-000-502201-000	RETIREMENT (VRS)	\$ 4,189	\$ 4,441	\$ 5,277	\$ 747	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-502202-000	RETIREMENT-HYBRID	\$ 18,056	\$ 20,751	\$ 23,353	\$ 25,073	\$ 32,077	\$ 32,077	\$ 17,003	\$ 25,256	\$ (6,821)
1001-07104-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 1,037	\$ 1,059	\$ 1,037	\$ 1,109	\$ 1,235	\$ 1,235	\$ 658	\$ 911	\$ (324)
1001-07104-00000-000-502300-000	HEALTH INSURANCE	\$ 62,062	\$ 75,280	\$ 71,568	\$ 54,002	\$ 65,000	\$ 65,000	\$ 32,082	\$ 39,861	\$ (25,139)
1001-07104-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,120	\$ 1,263	\$ 1,292	\$ 1,160	\$ 1,263	\$ 1,263	\$ 647	\$ 887	\$ (376)
1001-07104-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ 387	\$ 10,172	\$ 744	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 10,057	\$ 8,124	\$ 9,141	\$ 9,800	\$ 8,400	\$ 8,400	\$ 5,377	\$ 10,000	\$ 1,600
1001-07104-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-503107-000	RECREATION SERVICES	\$ 245,086	\$ 177,727	\$ 26,231	\$ 131,870	\$ 267,000	\$ 267,000	\$ 97,236	\$ 267,000	\$ -
1001-07104-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 4,845	\$ 4,958	\$ 5,049	\$ 5,201	\$ 5,200	\$ 5,200	\$ 6,762	\$ 5,500	\$ 300
1001-07104-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 200	\$ 250	\$ 310	\$ 241	\$ 750	\$ 750	\$ 1,676	\$ 1,000	\$ 250
1001-07104-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 4,818	\$ 5,319	\$ 10,000	\$ 10,000	\$ 6,069	\$ 10,000	\$ -
1001-07104-00000-000-503600-000	ADVERTISING	\$ 836	\$ 837	\$ 571	\$ 1,407	\$ 2,000	\$ 2,000	\$ 809	\$ 2,000	\$ -
1001-07104-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-504500-000	CENTRAL GARAGE	\$ 11,938	\$ 8,364	\$ 7,417	\$ 11,255	\$ 14,000	\$ 14,000	\$ 4,809	\$ 12,000	\$ (2,000)
1001-07104-00000-000-505101-000	ELECTRICAL SERVICES	\$ 2,916	\$ 2,137	\$ 2,340	\$ 2,533	\$ 3,500	\$ 3,500	\$ 1,143	\$ 3,500	\$ -
1001-07104-00000-000-505203-000	TELECOMMUNICATIONS	\$ 12,311	\$ 12,281	\$ 13,315	\$ 6,593	\$ 14,000	\$ 14,000	\$ 5,635	\$ 9,500	\$ (4,500)
1001-07104-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,141	\$ 2,952	\$ -	\$ 2,775	\$ 3,500	\$ 3,500	\$ -	\$ 3,000	\$ (500)
1001-07104-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,278	\$ 2,741	\$ 2,516	\$ 2,312	\$ 3,000	\$ 3,000	\$ 2,705	\$ 3,000	\$ -
1001-07104-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -
1001-07104-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,405	\$ 408	\$ 50	\$ -	\$ 3,500	\$ 3,500	\$ 600	\$ 3,500	\$ -
1001-07104-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 2,365	\$ 1,917	\$ 1,137	\$ 3,137	\$ 6,000	\$ 6,000	\$ 1,289	\$ 6,000	\$ -
1001-07104-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 3,334	\$ 5,188	\$ 810	\$ 50	\$ 4,000	\$ 4,000	\$ -	\$ 2,500	\$ (1,500)
1001-07104-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ 73,455	\$ 75,000	\$ 83,021	\$ 11,095	\$ 50,000	\$ 50,000	\$ 7,157	\$ 25,000	\$ (25,000)
1001-07104-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 845	\$ 800	\$ 940	\$ 620	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -
1001-07104-00000-000-506002-000	FOOD SUPPLIES & FOOD SERVICE	\$ 18,444	\$ 11,333	\$ 11,707	\$ 17,020	\$ 22,000	\$ 7,000	\$ 5,324	\$ 7,000	\$ (15,000)
1001-07104-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 4,232	\$ 9,967	\$ 3,683	\$ 5,559	\$ 5,000	\$ 5,000	\$ 4,896	\$ 6,500	\$ 1,500
1001-07104-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 1,248	\$ 1,013	\$ -	\$ 433	\$ 1,300	\$ 1,300	\$ 554	\$ 1,300	\$ -
1001-07104-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 68,460	\$ 75,361	\$ 63,749	\$ 70,406	\$ 88,000	\$ 44,362	\$ 52,083	\$ 73,000	\$ (15,000)
1001-07104-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 4,393	\$ 7,757	\$ 2,512	\$ 3,810	\$ 8,000	\$ 6,000	\$ 4,501	\$ 6,000	\$ (2,000)
1001-07104-00000-000-506065-000	MINOR EQUIPMENT	\$ 257	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-07104-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 3,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 23,496	\$ 28,852	\$ 50,000	\$ 50,000	\$ -	\$ 120,000	\$ 70,000
1001-07104-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 6,380	\$ 4,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,600
1001-07104-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,553	\$ 8,553	\$ -	\$ -
Total for 07104 ATHLETIC & RECREATION PROGRAMS:		\$ 1,187,171	\$ 1,106,092	\$ 1,070,395	\$ 1,079,921	\$ 1,463,160	\$ 978,074	\$ 635,199	\$ 979,553	\$ (483,607)

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:07105 Rockingham Park @ Crossroads

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-07105-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 48,310	\$ 93,350	\$ 190,170	\$ 172,807	\$ 186,973	\$ 186,973	\$ 129,795	\$ 216,008	\$ 29,035
1001-07105-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 4	\$ 428	\$ -	\$ -	\$ 249	\$ 4,000	\$ 4,000
1001-07105-00000-000-501300-000	SALARIES & WAGES-PARTTIME	\$ 500	\$ 2,450	\$ 7,664	\$ 22,183	\$ 34,736	\$ 34,736	\$ 15,066	\$ 35,000	\$ 264
1001-07105-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-502100-000	FICA / MEDICARE	\$ 3,467	\$ 6,865	\$ 14,068	\$ 14,267	\$ 17,879	\$ 17,879	\$ 10,805	\$ 19,508	\$ 1,629
1001-07105-00000-000-502201-000	RETIREMENT-VRS	\$ -	\$ 1,395	\$ 1,686	\$ 1,805	\$ 2,151	\$ 2,151	\$ 1,541	\$ 2,412	\$ 261
1001-07105-00000-000-502202-000	RETIREMENT-HYBRID	\$ 4,750	\$ 8,085	\$ 20,197	\$ 19,023	\$ 23,483	\$ 23,483	\$ 16,215	\$ 29,212	\$ 5,729
1001-07105-00000-000-502302-000	SHORT TERM/LONG TERM DISABILITY	\$ 268	\$ 411	\$ 895	\$ 839	\$ 904	\$ 904	\$ 629	\$ 1,054	\$ 149
1001-07105-00000-000-502300-000	HEALTH INSURANCE	\$ 12,786	\$ 23,360	\$ 42,718	\$ 36,645	\$ 48,506	\$ 48,506	\$ 22,569	\$ 39,393	\$ (9,113)
1001-07105-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 249	\$ 489	\$ 1,005	\$ 932	\$ 1,010	\$ 1,010	\$ 681	\$ 1,011	\$ 1
1001-07105-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 872	\$ 1,280	\$ 2,921	\$ 3,179	\$ 3,200	\$ 3,200	\$ 2,429	\$ 3,500	\$ 300
1001-07105-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 6,844	\$ 9,922	\$ 8,797	\$ 13,000	\$ 13,000	\$ 2,628	\$ 13,000	\$ -
1001-07105-00000-000-503301-000	REPAIRS AND MAINTENANCE	\$ 440	\$ 1,767	\$ 2,604	\$ 6,722	\$ 5,000	\$ 5,000	\$ 5,162	\$ 7,500	\$ 2,500
1001-07105-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 20,445	\$ 45,831	\$ 390	\$ 796	\$ 500	\$ 500	\$ 903	\$ 1,000	\$ 500
1001-07105-00000-000-503600-000	ADVERTISING	\$ 1,343	\$ 952	\$ 367	\$ 237	\$ 1,000	\$ 1,000	\$ 66	\$ 1,000	\$ -
1001-07105-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 913	\$ 1,000	\$ 1,000
1001-07105-00000-000-505101-000	ELECTRICAL SERVICES	\$ 3,191	\$ 11,046	\$ 12,843	\$ 14,312	\$ 15,000	\$ 15,000	\$ 18,542	\$ 15,000	\$ -
1001-07105-00000-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,227	\$ 2,400	\$ 2,400
1001-07105-00000-000-505103-000	WATER & SEWER SERVICES	\$ 14,240	\$ 15,157	\$ 22,633	\$ 22,885	\$ 25,000	\$ 25,000	\$ 8,281	\$ 25,000	\$ -
1001-07105-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,149	\$ 3,261	\$ 3,859	\$ 3,186	\$ 4,200	\$ 4,200	\$ 2,693	\$ 4,200	\$ -
1001-07105-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ 290	\$ 289	\$ 500	\$ 500	\$ 557	\$ 600	\$ 100
1001-07105-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 585	\$ 1,192	\$ 3,770	\$ 6,259	\$ 4,500	\$ 4,500	\$ 4,469	\$ 9,000	\$ 4,500
1001-07105-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 130	\$ 918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 297	\$ -	\$ -	\$ 345	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-07105-00000-000-506001-000	OFFICE SUPPLIES	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506002-000	FOOD SUPPLIES	\$ 1,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 2,500	\$ 8,453	\$ 27,927	\$ 29,718	\$ 30,000	\$ 30,000	\$ 17,058	\$ 30,000	\$ -
1001-07105-00000-000-506005-000	LAUNDRY SUPPLIES	\$ (335)	\$ 545	\$ 2,180	\$ 2,850	\$ 2,400	\$ 2,400	\$ 1,729	\$ 3,000	\$ 600
1001-07105-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 1,211	\$ 521	\$ 1,032	\$ 1,399	\$ 3,000	\$ 3,000	\$ 3,017	\$ 3,000	\$ -
1001-07105-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 282	\$ 2,761	\$ 5,069	\$ 4,000	\$ 4,000	\$ 4,403	\$ 5,500	\$ 1,500
1001-07105-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 325	\$ 642	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 4,979	\$ 512	\$ 1,508	\$ 1,709	\$ 1,500	\$ 1,500	\$ 2,101	\$ 2,500	\$ 1,000
1001-07105-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,407	\$ 2,103	\$ 10,610	\$ 1,931	\$ 2,500	\$ 2,500	\$ 2,469	\$ 3,500	\$ 1,000
1001-07105-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 52,000	\$ 12,000	\$ 12,000	\$ 12,578	\$ -	\$ (12,000)
1001-07105-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ 37,061	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
Total for 07105 ROCKINGHAM PARK @ CROSSROADS:		\$ 127,006	\$ 237,711	\$ 384,204	\$ 467,859	\$ 443,442	\$ 443,442	\$ 289,775	\$ 478,898	\$ 35,456

REGIONAL LIBRARY

The County participates in the Massanutten Regional Library.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:07302 Regional Library

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-07302-00000-000-505604-000	MASSANUTTEN REGIONAL LIBRARY	\$ 897,853	\$ 939,339	\$ 939,339	\$ 958,126	\$ 986,870	\$ 986,870	\$ 986,870	\$ 1,006,607	\$ 19,737
Total for 07302 REGIONAL LIBRARY:		\$ 897,853	\$ 939,339	\$ 939,339	\$ 958,126	\$ 986,870	\$ 986,870	\$ 986,870	\$ 1,006,607	\$ 19,737

COMMUNITY DEVELOPMENT

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
PLANNING	658,860	673,525	692,500	909,853	1,178,615	268,762
GEOGRAPHIC INFORMATION SYSTEMS	163,900	250,926	230,478	271,835	333,975	62,140
ECONOMIC DEVELOPMENT/TOURISM	1,961,897	1,776,298	1,157,205	1,940,862	1,720,852	(220,010)
SOIL & WATER CONSERVATION	38,599	37,500	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	139,853	147,555	152,100	168,337	196,348	28,011
ENGINEERING	281,043	279,841	418,990	435,412	439,513	4,101
TRANSPORTATION PLANNING	10,122	7,122	7,269	-	-	-
COMMUNITY DEVELOPMENT	3,254,273	3,172,767	2,696,043	3,763,799	3,906,803	143,004

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Planning	DIRECTOR COMM. DEV.	1	1	1	1	1	0
	ADMINISTRATIVE ASST	0	0	0	1	1	0
	CODE CMLPNCE OFFICER	1	1	1	1	1	0
	PLANNER	0	0	0	2	2	0
	DEED & SUBDIV REVIEWER	0	0	0	1	1	0
	DPTY ZONING ADMINSTR AND DEPU	1	1	1	0	1	1
	DEPTY DIRECTOR - CD	1	1	1	1	1	0
	ZONING ADMINISTRATOR	1	1	1	1	1	0
Planning Total - 8101		7	7	7	8	9	1

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:08101 Planning

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-08101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 430,568	\$ 423,925	\$ 383,044	\$ 359,168	\$ 506,125	\$ 506,125	\$ 313,403	\$ 617,843	\$ 111,718
1001-08101-00000-000-501200-000	OVERTIME	\$ -	\$ 14	\$ 669	\$ 331	\$ 1,000	\$ 1,000	\$ 21	\$ 1,000	\$ -
1001-08101-00000-000-501300-000	PARTTIME	\$ -	\$ -	\$ -	\$ 738	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 4,500	\$ 4,275	\$ 6,250	\$ 6,200	\$ 11,500	\$ 11,500	\$ 3,000	\$ 11,500	\$ -
1001-08101-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 105	\$ 8,479	\$ 17,222	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-502100-000	FICA / MEDICARE	\$ 31,432	\$ 30,418	\$ 28,266	\$ 27,418	\$ 39,675	\$ 39,675	\$ 22,843	\$ 48,221	\$ 8,546
1001-08101-00000-000-502201-000	RETIREMENT (VRS)	\$ 31,558	\$ 34,930	\$ 33,829	\$ 25,879	\$ 29,912	\$ 29,912	\$ 21,756	\$ 41,252	\$ 11,340
1001-08101-00000-000-502202-000	RETIREMENT-HYBRID	\$ 12,339	\$ 9,280	\$ 10,672	\$ 18,106	\$ 26,522	\$ 26,522	\$ 21,015	\$ 48,207	\$ 21,685
1001-08101-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 705	\$ 478	\$ 471	\$ 797	\$ 1,021	\$ 1,021	\$ 817	\$ 1,774	\$ 753
1001-08101-00000-000-502300-000	HEALTH INSURANCE	\$ 65,673	\$ 65,681	\$ 64,810	\$ 48,738	\$ 61,872	\$ 61,872	\$ 51,510	\$ 97,194	\$ 35,322
1001-08101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,238	\$ 2,204	\$ 2,005	\$ 1,960	\$ 2,733	\$ 2,733	\$ 1,633	\$ 3,054	\$ 321
1001-08101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 4,303	\$ 2,523	\$ 2,804	\$ 2,084	\$ 2,800	\$ 2,800	\$ 1,620	\$ 3,000	\$ 200
1001-08101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 6,575	\$ 10,872	\$ 31	\$ 90	\$ 56,000	\$ 56,000	\$ 57,287	\$ 77,000	\$ 21,000
1001-08101-00000-000-503118-000	CREDIT CARD FEES	\$ 2,958	\$ 4,643	\$ 7,846	\$ 9,945	\$ 4,000	\$ 4,000	\$ 3,962	\$ -	\$ (4,000)
1001-08101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 8,628	\$ 11,096	\$ 2,275	\$ 3,274	\$ 8,236	\$ 8,236	\$ 20,199	\$ 20,000	\$ 11,764
1001-08101-00000-000-503500-000	PRINTING & BINDING	\$ 258	\$ -	\$ 340	\$ 305	\$ 500	\$ 500	\$ 570	\$ 800	\$ 300
1001-08101-00000-000-503600-000	ADVERTISING	\$ 16,966	\$ 17,201	\$ 16,912	\$ 20,153	\$ 20,000	\$ 20,000	\$ 14,794	\$ 25,000	\$ 5,000
1001-08101-00000-000-504300-000	CENTRAL STORE	\$ 493	\$ 594	\$ 417	\$ 422	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-504500-000	CENTRAL GARAGE	\$ 6,833	\$ 7,601	\$ 3,625	\$ 5,968	\$ 3,500	\$ 3,500	\$ 2,091	\$ 4,500	\$ 1,000
1001-08101-00000-000-505201-000	POSTAGE	\$ 1,011	\$ 1,032	\$ 1,239	\$ 991	\$ 1,200	\$ 1,200	\$ 785	\$ 1,500	\$ 300
1001-08101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 10,966	\$ 7,427	\$ 8,315	\$ 6,130	\$ 7,500	\$ 7,500	\$ 4,235	\$ 8,000	\$ 500
1001-08101-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,658	\$ 2,741	\$ 2,516	\$ 2,567	\$ 2,800	\$ 2,800	\$ 2,705	\$ 3,000	\$ 200
1001-08101-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,672	\$ 3,176	\$ 2,369	\$ 982	\$ 2,800	\$ 2,800	\$ 811	\$ 3,200	\$ 400
1001-08101-00000-000-505501-000	MILEAGE	\$ 2,361	\$ 823	\$ 1,046	\$ 1,111	\$ 13,300	\$ 13,300	\$ 695	\$ 100	\$ (13,200)
1001-08101-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 3,662	\$ 1,686	\$ 862	\$ 1,964	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ (3,000)
1001-08101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 5,518	\$ 1,185	\$ 80	\$ 857	\$ 8,000	\$ 8,000	\$ 8,631	\$ 12,000	\$ 4,000
1001-08101-00000-000-505643-000	CENTRAL SHENANDOAH PLAN DIST	\$ -	\$ -	\$ -	\$ 51,901	\$ 60,706	\$ 60,706	\$ 53,437	\$ 66,000	\$ 5,294
1001-08101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 807	\$ 814	\$ 1,093	\$ 194	\$ 1,800	\$ 1,800	\$ 7,269	\$ -	\$ (1,800)
1001-08101-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,616	\$ 1,026	\$ 1,012	\$ 1,603	\$ 1,500	\$ 1,500	\$ 1,136	\$ 6,000	\$ 4,500
1001-08101-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ 509	\$ -	\$ -	\$ 2,004	\$ 1,800	\$ 1,800
1001-08101-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 35	\$ -	\$ 252	\$ -	\$ 100	\$ 100	\$ -	\$ -	\$ (100)
1001-08101-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ -	\$ -	\$ 205	\$ -	\$ -	\$ 39	\$ 650	\$ 650
1001-08101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 206	\$ 404	\$ 328	\$ -	\$ 200	\$ 200	\$ 227	\$ 500	\$ 300
1001-08101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,101	\$ 36	\$ 9,304	\$ 1,318	\$ 300	\$ 300	\$ 1,972	\$ 950	\$ 650
1001-08101-00000-000-506065-000	MINOR EQUIPMENT	\$ 402	\$ 12,364	\$ 207	\$ 1,578	\$ 2,000	\$ 2,000	\$ 142	\$ -	\$ (2,000)
1001-08101-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 46,992	\$ 65,464	\$ 25,000	\$ 25,000	\$ -	\$ 50,000	\$ 25,000
1001-08101-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 3,731	\$ 3,961	\$ 4,000	\$ 4,000	\$ 3,996	\$ 24,569	\$ 20,569
1001-08101-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 617	\$ 306	\$ -	\$ 2,367	\$ 250	\$ 250	\$ -	\$ -	\$ (250)
1001-08101-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ 21,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08101 PLANNING:		\$ 659,898	\$ 658,860	\$ 673,525	\$ 692,500	\$ 909,853	\$ 909,853	\$ 624,606	\$ 1,178,615	\$ 268,762

GEOGRAPHICAL INFORMATION SYSTEMS

The County's GIS is maintained and operated within the Department of Community Development. GIS maps are used for viewing and analysis by most other departments, including Commissioner of Revenue, Fire and Rescue, Planning, Public Works, Sheriff's Office, Voter Registrar, County Schools, and Emergency Services.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Geographical Information Systems	GIS SPECIALIST	1	1	0	1	1	0
	GIS MANAGER	0	0	1	1	1	0
Geographical Information Systems Total - 8101		2	2	2	2	2	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:08104 Geographic Information Systems

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-08104-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 85,536	\$ 95,313	\$ 99,471	\$ 105,897	\$ 114,144	\$ 114,144	\$ 79,940	\$ 122,698	\$ 8,553
1001-08104-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-502100-000	FICA / MEDICARE	\$ 6,234	\$ 6,972	\$ 7,017	\$ 7,459	\$ 8,732	\$ 8,732	\$ 5,702	\$ 9,386	\$ 654
1001-08104-00000-000-502201-000	RETIREMENT (VRS)	\$ 8,810	\$ 9,930	\$ 11,545	\$ 12,725	\$ 15,649	\$ 15,649	\$ 10,979	\$ 17,963	\$ 2,314
1001-08104-00000-000-502300-000	HEALTH INSURANCE	\$ 16,119	\$ 16,884	\$ 22,650	\$ 26,640	\$ 26,640	\$ 26,640	\$ 22,200	\$ 28,638	\$ 1,998
1001-08104-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 447	\$ 497	\$ 523	\$ 573	\$ 616	\$ 616	\$ 417	\$ 620	\$ 4
1001-08104-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 60	\$ 48	\$ 752	\$ 889	\$ 1,021	\$ 1,021	\$ 697	\$ 1,100	\$ 79
1001-08104-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 5,500	\$ 7,500	\$ -	\$ 1,800	\$ 1,000	\$ 1,000	\$ 1,800	\$ -	\$ (1,000)
1001-08104-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 15,592	\$ 20,609	\$ 63,367	\$ 15,779	\$ 91,462	\$ 91,462	\$ 11,924	\$ 80,900	\$ (10,562)
1001-08104-00000-000-503600-000	ADVERTISING	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-504300-000	CENTRAL STORE	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ 439	\$ 344	\$ 415	\$ 300	\$ 300	\$ 129	\$ 450	\$ 150
1001-08104-00000-000-505203-000	TELECOMMUNICATIONS	\$ 4	\$ 3	\$ 4	\$ 24	\$ 100	\$ 100	\$ 162	\$ 250	\$ 150
1001-08104-00000-000-505305-000	VEHICLE INSURANCE	\$ 380	\$ 392	\$ 359	\$ 330	\$ 400	\$ 400	\$ 386	\$ 400	\$ -
1001-08104-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,672	\$ 2,942	\$ 2,369	\$ 1,222	\$ 3,000	\$ 3,000	\$ 780	\$ 3,200	\$ 200
1001-08104-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 415	\$ 598	\$ 160	\$ 938	\$ 3,500	\$ 3,500	\$ 800	\$ 4,000	\$ 500
1001-08104-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ 220	\$ 220	\$ -	\$ 220	\$ -
1001-08104-00000-000-506001-000	OFFICE SUPPLIES	\$ 613	\$ 720	\$ 459	\$ 72	\$ 850	\$ 850	\$ 202	\$ 850	\$ -
1001-08104-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 13	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-08104-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ -	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ 200	\$ 200
1001-08104-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 213	\$ 250	\$ 250	\$ -	\$ -	\$ (250)
1001-08104-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 28	\$ -	\$ 128	\$ -	\$ 3,600	\$ 3,600	\$ -	\$ 5,000	\$ 1,400
1001-08104-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,328	\$ -	\$ -	\$ 4,732	\$ 500	\$ 500
1001-08104-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 352	\$ 374	\$ 28	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ (250)
1001-08104-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 41,750	\$ 53,950	\$ -	\$ -	\$ 55,000	\$ 57,500	\$ 57,500
Total for 08104 GEOGRAPHIC INFORMATION SYSTEMS:		\$ 142,990	\$ 163,900	\$ 250,926	\$ 230,478	\$ 271,835	\$ 271,835	\$ 195,852	\$ 333,975	\$ 62,140

ECONOMIC DEVELOPMENT

Our mission is to coordinate with the Virginia Economic Development Partnership and the Shenandoah Valley Partnership in attracting new businesses and industries that are compatible to the way of life in the Shenandoah Valley and to assist existing businesses and industries with their plans of expansion.

Staffing:

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Economic Development		1	1	1	1	1	0
Economic Development Total - 8102		1	1	1	1	1	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:08102 Economic Development/Tourism

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-08102-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 85,690	\$ 62,481	\$ 58,878	\$ 61,930	\$ 64,728	\$ 64,728	\$ 46,305	\$ 67,964	\$ 3,237
1001-08102-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 55	\$ 669	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ (1,000)
1001-08102-00000-000-502100-000	FICA / MEDICARE	\$ 6,549	\$ 4,826	\$ 4,498	\$ 4,733	\$ 5,028	\$ 5,028	\$ 3,547	\$ 5,199	\$ 171
1001-08102-00000-000-502201-000	RETIREMENT (VRS)	\$ 5,205	\$ 5,906	\$ 6,955	\$ 7,448	\$ 8,874	\$ 8,874	\$ 6,360	\$ 9,950	\$ 1,076
1001-08102-00000-000-502202-000	RETIREMENT-HYBRID	\$ 3,665	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 208	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-502300-000	HEALTH INSURANCE	\$ 3,370	\$ 3,573	\$ 3,612	\$ 3,612	\$ 3,612	\$ 3,612	\$ 3,010	\$ 3,883	\$ 271
1001-08102-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 448	\$ 328	\$ 315	\$ 335	\$ 350	\$ 350	\$ 242	\$ 375	\$ 25
1001-08102-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 61	\$ 23	\$ 31	\$ 36	\$ 40	\$ 40	\$ 28	\$ 50	\$ 10
1001-08102-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 85,491	\$ 34,056	\$ -	\$ 11,970	\$ 28,586	\$ -	\$ -
1001-08102-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 241	\$ 241	\$ -	\$ -	\$ 424	\$ 1,000	\$ 1,000
1001-08102-00000-000-503500-000	PRINTING & BINDING	\$ 66	\$ 5,109	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,086	\$ 6,000	\$ -
1001-08102-00000-000-503600-000	ADVERTISING	\$ 13,650	\$ 9,190	\$ 7,075	\$ 5,850	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-503601-000	MARKETING & PROMOTION	\$ 39,416	\$ 24,343	\$ 23,557	\$ 20,552	\$ 30,000	\$ 30,000	\$ 19,185	\$ 25,000	\$ (5,000)
1001-08102-00000-000-504300-000	CENTRAL STORE	\$ 53	\$ 207	\$ 451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-504500-000	CENTRAL GARAGE	\$ 1,834	\$ 1,307	\$ 692	\$ 2,590	\$ 1,200	\$ 1,200	\$ 1,089	\$ 1,200	\$ -
1001-08102-00000-000-505201-000	POSTAGE	\$ 58	\$ 32	\$ 9	\$ 6	\$ -	\$ -	\$ 53	\$ -	\$ -
1001-08102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 715	\$ 822	\$ 1,373	\$ 985	\$ 1,000	\$ 1,000	\$ 886	\$ 1,000	\$ -
1001-08102-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 19	\$ 22	\$ 19	\$ 19	\$ 30	\$ 30	\$ 21	\$ 30	\$ -
1001-08102-00000-000-505305-000	VEHICLE INSURANCE	\$ 759	\$ 783	\$ 359	\$ 330	\$ 500	\$ 500	\$ 386	\$ 500	\$ -
1001-08102-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,196	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
1001-08102-00000-000-505501-000	MILEAGE	\$ 81	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 2,539	\$ 336	\$ 863	\$ 625	\$ 3,000	\$ 3,000	\$ 62	\$ 3,000	\$ -
1001-08102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,495	\$ 535	\$ 9,337	\$ 525	\$ 9,000	\$ 9,000	\$ 500	\$ 9,000	\$ -
1001-08102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 97,613	\$ 98,016	\$ 112,389	\$ 98,976	\$ 100,000	\$ 100,000	\$ 96,991	\$ 110,000	\$ 10,000
1001-08102-00000-000-505890-000	ECONOMIC DEVELOPMENT GRANTS- EDA	\$ 1,537,476	\$ 1,717,588	\$ 1,250,689	\$ 852,694	\$ 1,500,000	\$ 1,500,000	\$ 546,056	\$ 1,250,000	\$ (250,000)
1001-08102-00000-000-505891-000	AFID GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 30,000	\$ 100,000	\$ -
1001-08102-00000-000-505899-000	OTHER ASSISTANCE	\$ 64,000	\$ 25,073	\$ 209,266	\$ 55,633	\$ 100,000	\$ 100,000	\$ 938	\$ 120,000	\$ 20,000
1001-08102-00000-000-506001-000	OFFICE SUPPLIES	\$ 8	\$ -	\$ 56	\$ 27	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-08102-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ 10	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 41	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-08102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 933	\$ -	\$ 142	\$ -	\$ 2,500	\$ 2,500	\$ 5,020	\$ 2,500	\$ -
1001-08102-00000-000-506065-000	MINOR EQUIPMENT	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
Total for 08102 ECONOMIC DEVELOPMENT/TOURISM:		\$ 1,868,440	\$ 1,961,897	\$ 1,776,298	\$ 1,157,205	\$ 1,940,862	\$ 1,952,832	\$ 795,774	\$ 1,720,852	\$ (220,010)

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:08203 Soil & Water Conservation

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-08203-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 96	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502100-000	FICA / MEDICARE	\$ 7	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ -
Total for 08203 SOIL & WATER CONSERVATION:		\$ 37,606	\$ 38,599	\$ 37,500	\$ -					

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:08300 Cooperative Extension Program

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-08300-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1001-08300-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 38	\$ -	\$ 38	\$ -
1001-08300-00000-000-503802-000	PAYMENTS-EXTENSION OFFICE	\$ 129,635	\$ 137,590	\$ 141,530	\$ 149,854	\$ 164,299	\$ 164,299	\$ 81,511	\$ 192,310	\$ 28,011
1001-08300-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,126	\$ 2,263	\$ 2,576	\$ 2,247	\$ 3,500	\$ 3,500	\$ 1,641	\$ 3,500	\$ -
1001-08300-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 2,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08300 COOPERATIVE EXTENSION PROGRAM:		\$ 132,261	\$ 139,853	\$ 147,555	\$ 152,100	\$ 168,337	\$ 168,337	\$ 83,152	\$ 196,348	\$ 28,011

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:08106 Engineering

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-08106-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 135,306	\$ 179,938	\$ 173,238	\$ 223,308	\$ 245,320	\$ 245,320	\$ 166,636	\$ 241,165	\$ (4,155)
1001-08106-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -
1001-08106-00000-000-501300-000	SALARIES & WAGES-PART-TIME	\$ -	\$ -	\$ -	\$ 369	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-501900-000	SEVERANCE PAY	\$ 153	\$ 990	\$ 1,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-502100-000	FICA / MEDICARE	\$ 10,068	\$ 13,495	\$ 12,947	\$ 16,557	\$ 18,767	\$ 18,767	\$ 12,047	\$ 18,449	\$ (318)
1001-08106-00000-000-502201-000	RETIREMENT (VRS)	\$ 5,765	\$ 8,433	\$ 9,418	\$ 15,225	\$ 14,293	\$ 14,293	\$ 13,019	\$ 19,594	\$ 5,301
1001-08106-00000-000-502202-000	RETIREMENT-HYBRID	\$ 8,030	\$ 10,329	\$ 10,590	\$ 11,571	\$ 13,798	\$ 13,798	\$ 9,800	\$ 15,713	\$ 1,915
1001-08106-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 460	\$ 529	\$ 469	\$ 511	\$ 531	\$ 531	\$ 381	\$ 567	\$ 35
1001-08106-00000-000-502300-000	HEALTH INSURANCE	\$ 11,684	\$ 19,658	\$ 26,549	\$ 38,598	\$ 34,296	\$ 34,296	\$ 47,345	\$ 57,199	\$ 22,903
1001-08106-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 700	\$ 947	\$ 907	\$ 1,210	\$ 1,325	\$ 1,325	\$ 870	\$ 1,212	\$ (113)
1001-08106-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,401	\$ 2,992	\$ 2,965	\$ 4,242	\$ 3,378	\$ 3,378	\$ 3,250	\$ 4,500	\$ 1,122
1001-08106-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -	\$ 250	\$ -
1001-08106-00000-000-503302-000	MAINT SRVCS CONTRACT	\$ -	\$ 373	\$ 1,070	\$ 1,823	\$ 1,098	\$ 1,098	\$ 13,590	\$ 13,300	\$ 12,202
1001-08106-00000-000-503500-000	PRINTING & BINDING	\$ 610	\$ 410	\$ 760	\$ 213	\$ 600	\$ 600	\$ 42	\$ 150	\$ (450)
1001-08106-00000-000-503600-000	ADVERTISING	\$ 178	\$ 61	\$ -	\$ 78	\$ 75	\$ 75	\$ 177	\$ 100	\$ 25
1001-08106-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 23,375	\$ 23,359	\$ 20,929	\$ 27,758	\$ 23,400	\$ 23,400	\$ 16,841	\$ 27,800	\$ 4,400
1001-08106-00000-000-504300-000	CENTRAL STORE	\$ 1,253	\$ 1,039	\$ 1,482	\$ 745	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-504500-000	CENTRAL GARAGE	\$ 4,084	\$ 4,859	\$ 5,737	\$ 5,826	\$ 5,740	\$ 5,740	\$ 4,485	\$ 10,000	\$ 4,260
1001-08106-00000-000-505201-000	POSTAGE	\$ 117	\$ 2,387	\$ 12	\$ 31	\$ 75	\$ 75	\$ 23	\$ 35	\$ (40)
1001-08106-00000-000-505203-000	TELECOMMUNICATIONS	\$ 643	\$ 1,550	\$ 2,031	\$ 2,621	\$ 4,152	\$ 4,152	\$ 2,944	\$ 5,850	\$ 1,698
1001-08106-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,139	\$ 1,175	\$ 1,078	\$ 1,246	\$ 1,200	\$ 1,200	\$ 1,546	\$ 1,800	\$ 600
1001-08106-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,672	\$ 2,866	\$ 2,369	\$ 982	\$ 2,900	\$ 2,900	\$ 780	\$ 2,900	\$ -
1001-08106-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265	\$ 265
1001-08106-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 281	\$ 884	\$ -	\$ 244	\$ 2,020	\$ 2,020	\$ 1,103	\$ -	\$ (2,020)
1001-08106-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 5,089	\$ 1,231	\$ 648	\$ 924	\$ 4,260	\$ 4,260	\$ 1,740	\$ 6,500	\$ 2,240
1001-08106-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 160	\$ 1,748	\$ 3,800	\$ 3,950	\$ 4,570	\$ 4,570	\$ -	\$ 4,540	\$ (30)
1001-08106-00000-000-506001-000	OFFICE SUPPLIES	\$ 889	\$ 1,084	\$ 516	\$ -	\$ 2,090	\$ 2,090	\$ 1,677	\$ 2,000	\$ (90)
1001-08106-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 30	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1001-08106-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ 544	\$ 242	\$ 60	\$ 963	\$ 963	\$ 773	\$ 1,025	\$ 62
1001-08106-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 179	\$ 77	\$ 24	\$ 58	\$ 93	\$ 93	\$ 1,063	\$ 100	\$ 7
1001-08106-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 575	\$ -	\$ -	\$ -	\$ 1,300	\$ 1,300
1001-08106-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ 58,668	\$ 50,000	\$ 50,000	\$ 34,708	\$ -	\$ (50,000)
1001-08106-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 216	\$ 75	\$ 65	\$ 1,349	\$ 118	\$ 118	\$ -	\$ 500	\$ 382
1001-08106-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600	\$ 2,600
Total for 08106 ENGINEERING:		\$ 215,481	\$ 281,043	\$ 279,841	\$ 418,990	\$ 435,412	\$ 435,412	\$ 334,860	\$ 439,513	\$ 4,101

OTHER EXPENSES

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
CONTRIBUTIONS	533,829	529,868	252,500	315,750	418,400	102,650
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	131,663	131,663	-
CONTINGENCY	-	-	-	425,000	425,000	-
OTHER BENEFITS	18,177	37,717	46,623	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

**Rockingham County
Non-Profit Grant Awards
(History)**

Agency	FY24	FY23	FY22
Adagio House	15,000	10,000	-
Arts Council of the Valley	-	5,000	5,000
Rockingham/Harrisonburg Alcohol Safety Action Program	20,000	20,000	-
Big Brothers Big Sisters	25,000	20,000	15,000
Blue Ridge CASA for Children	25,000	12,500	5,000
Blue Ridge Free Clinic	-	15,000	-
Blue Ridge Legal Services	2,500	2,500	2,500
Boys & Girls Club of Harrisonburg and Rockingham County	25,000	20,000	25,000
Brain Injury Connections of the Shenandoah Valley	30,000	-	-
Briery Branch Community Club	7,500	-	10,000
Central Valley Habitat for Humanity	15,000	10,000	15,000
Collins Center	19,000	19,000	19,000
The Community Foundation Dolly Parton Imag Library	15,000		
Community Mediation Center - Fairfield Center	10,000		
Cross Keys Equine Therapy	15,000	10,000	5,000
Elkton Downtown Revitalization	-	2,500	-
Elkton United Area Services	7,000	5,000	5,000
Explore More	5,000	2,500	-
First Step	25,000	25,000	25,000
Fort Harrison, Inc.	900	900	900
Friendship Industries	25,000	20,000	20,000
Generations Crossing	2,500	5,000	-
New Creation VA	20,000	-	-
Open Doors	10,000	15,000	10,000
Our Community Place	10,000	15,000	15,000
Plains Area Daycare Center	15,000	10,000	
Plains District Memorial Museum	1,000	-	1,000
Rockingham County Fair	-	5,000	5,000
Rockingham Historical Society	2,500	2,500	15,000
Sentara RMH Medical Center	10,000		
Skyline Literacy	10,000	5,000	4,000
Strength in Peers	10,000	10,000	5,000
The Arc of Harrisonburg and Rockingham	5,000	-	2,500
United Way	-	-	-
Valley Associates of Independent Living	5,000	5,000	4,000
VPAS	38,000	38,000	38,000
Way to Go	-	10,000	10,000
Total	\$ 425,900	\$ 320,400	\$ 261,900

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:09103 College Contributions

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-09103-00000-000-505642-000	BLUE RIDGE COMMUNITY COLLEGE	\$131,663	\$131,663	\$131,663	\$131,663	\$131,663	\$131,663	\$131,663	\$131,663	\$ -
TOTAL		\$131,663	\$ -							

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:09110 Contingency

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-09110-00000-000-505800-000	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 425,000	\$ 425,000	\$ -	\$ 425,000	\$ -
Total for 09110 CONTINGENCY:		\$ -	\$ -	\$ -	\$ -	\$ 425,000	\$ 425,000	\$ -	\$ 425,000	\$ -

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:09120 Other Benefits

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-09120-00000-000-501101-000	EMPLOYEE COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 40,098	\$ 25,000	\$ -
1001-09120-00000-000-502301-000	HEALTH INSURANCE-RETIREEES	\$ 13,222	\$ 11,927	\$ 12,529	\$ 14,047	\$ 30,000	\$ 30,000	\$ 7,609	\$ 30,000	\$ -
1001-09120-00000-000-503109-000	OTHER PROF SERVICES	\$ -	\$ 6,250	\$ 25,188	\$ 32,576	\$ 25,000	\$ 25,000	\$ 16,084	\$ 25,000	\$ -
Total for 09120 OTHER BENEFITS:		\$ 13,222	\$ 18,177	\$ 37,717	\$ 46,623	\$ 80,000	\$ 80,000	\$ 63,791	\$ 80,000	\$ -

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	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
TRANSFERS	87,339,481	71,396,665	72,507,931	84,567,373	112,463,121	27,895,748

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Department:09301 Transfers

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-09301-00000-000-509511-000	TRSF TO CAPITAL PROJECTS FUND	\$ 8,699,500	\$ 2,491,050	\$ 2,614,149	\$ 6,004,500	\$ 5,067,500	\$ 5,086,750	\$ 5,086,750	\$ 7,240,000	\$ 2,172,500
1001-09301-00000-000-509513-000	TRSF TO SCHOOL CAP PROJ FUND	\$ 1,679,861	\$ 21,012,255	\$ 7,000	\$ 35,000	\$ 1,240,000	\$ 1,259,250	\$ 1,259,250	\$ 9,541,250	\$ 8,301,250
1001-09301-00000-000-509516-000	TRSF TO COVID	\$ -	\$ -	\$ -	\$ 78,072	\$ -	\$ 2,982,562	\$ 2,982,562	\$ -	\$ -
1001-09301-00000-000-509521-000	TRSF TO SCHOOL FUND	\$ 60,011,767	\$ 58,857,251	\$ 60,320,400	\$ 60,570,742	\$ 70,866,510	\$ 70,866,510	\$ 42,633,672	\$ 73,866,510	\$ 3,000,000
	TRSF TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,200,000	\$ 13,200,000
1001-09301-00000-000-509527-000	TRSF TO SOCIAL SERVICE DISTRIC	\$ 2,440,424	\$ 2,239,437	\$ 2,614,025	\$ 2,591,975	\$ 2,984,421	\$ 2,984,421	\$ 2,238,316	\$ 3,396,159	\$ 411,738
1001-09301-00000-000-509528-000	TRSF TO H/R CSA	\$ 2,409,494	\$ 2,620,786	\$ 2,722,389	\$ 3,108,939	\$ 2,790,240	\$ 2,790,240	\$ 2,092,680	\$ 3,100,500	\$ 310,260
1001-09301-00000-000-509517-000	TRSF TO APPARATUS REPLACEMEN	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 2,300,000	\$ 2,000,000	\$ 500,000
1001-09301-00000-000-509530-000	TRSF TO SOCIAL SERVICE FUTURE C	\$ 118,702	\$ 118,702	\$ 118,702	\$ 118,702	\$ 118,702	\$ 118,702	\$ 98,919	\$ 118,702	\$ -
1001-09301-00000-000-509553-000	TRSF TO EDA	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09301 TRANSFERS:		\$ 75,359,748	\$ 87,339,481	\$ 71,396,665	\$ 72,507,931	\$ 84,567,373	\$ 87,588,435	\$ 58,692,148	\$ 112,463,121	\$ 27,895,748

DEBT SERVICE

Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
DEBT SERVICE-COUNTY	3,004,990	5,985,710	1,952,268	3,578,297	-	(3,578,297)
DEBT SERVICE-SCHOOL	9,412,833	10,128,538	9,792,821	9,708,009	-	(9,708,009)
LEASES	-	-	64,398	-	-	-
DEBT SERVICE	12,417,823	16,114,248	11,809,487	13,286,306	-	(13,286,306)

The debt service department in the general fund closed at the end of fiscal year 2023 and a new debt service fund was opened. See below for “Debt Service Fund”

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 County & Schools Debt Service

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1001-09501-00000-000-509116-000	PRINCIPAL WATER-SEWER	\$ -	\$ -	\$ -	\$ -	\$ 844,312	\$ 844,312	\$ -	\$ -	\$ (844,312)
1001-09501-00000-000-509105-000	PRINCIPAL ECC	\$ 587,218	\$ 609,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09501-00000-000-509106-000	PRINCIPAL SRI	\$ 1,310,000	\$ 1,310,000	\$ 4,480,000	\$ 525,000	\$ 1,590,000	\$ 1,590,000	\$ 1,590,000	\$ -	\$ (1,590,000)
1001-09501-00000-000-509113-000	PRINCIPAL RADIO ECC	\$ 639,954	\$ 650,750	\$ 661,729	\$ 672,892	\$ 340,691	\$ 340,691	\$ 340,691	\$ -	\$ (340,691)
1001-09501-00000-000-509114-000	PRINCIPAL CSB	\$ -	\$ -	\$ 166,667	\$ 176,667	\$ 183,333	\$ 183,333	\$ 183,333	\$ -	\$ (183,333)
1001-09501-00000-000-509115-000	PRINCIPAL PORT ROAD	\$ -	\$ -	\$ 175,000	\$ 185,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ -	\$ (190,000)
1001-09501-00000-000-509216-000	INTEREST WATER-SEWER	\$ -	\$ -	\$ -	\$ -	\$ 83,109	\$ 83,109	\$ -	\$ -	\$ (83,109)
1001-09501-00000-000-509205-000	INTEREST ECC	\$ 33,888	\$ 11,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09501-00000-000-509206-000	INTEREST SRI	\$ 224,883	\$ 190,322	\$ 142,478	\$ 62,059	\$ 44,388	\$ 44,388	\$ 15,388	\$ -	\$ (44,388)
1001-09501-00000-000-509213-000	INTEREST RADIO LEASE	\$ 47,153	\$ 36,356	\$ 25,378	\$ 14,214	\$ 2,862	\$ 2,862	\$ 2,862	\$ -	\$ (2,862)
1001-09501-00000-000-509214-000	INTEREST CSB	\$ -	\$ 116,629	\$ 159,100	\$ 150,302	\$ 141,077	\$ 141,077	\$ 141,077	\$ -	\$ (141,077)
1001-09501-00000-000-509215-000	INTEREST PORT ROAD	\$ -	\$ 80,430	\$ 175,359	\$ 166,134	\$ 156,525	\$ 156,525	\$ 156,525	\$ -	\$ (156,525)
1001-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ 1,500	\$ (121)	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ (2,000)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 2,844,594	\$ 3,004,990	\$ 5,985,710	\$ 1,952,268	\$ 3,578,297	\$ 3,578,297	\$ 2,619,876	\$ -	\$ (3,578,297)

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	FY24 Proposed	Increase/ Decrease
1001-09502-00000-000-509107-000	PRINCIPAL VPSA	\$ 5,771,477	\$ 6,165,890	\$ 6,255,678	\$ 6,403,635	\$ 6,644,991	\$ 6,644,991	\$ 6,644,991	\$ -	\$ (6,644,991)
1001-09502-00000-000-509207-000	INTEREST VPSA	\$ 3,739,322	\$ 3,239,418	\$ 3,866,210	\$ 3,382,536	\$ 3,055,018	\$ 3,055,018	\$ 3,055,018	\$ -	\$ (3,055,018)
1001-09502-00000-000-509301-000	OTHER DEBT SERVICE	\$ 6,925	\$ 7,525	\$ 6,650	\$ 6,650	\$ 8,000	\$ 8,000	\$ 5,150	\$ -	\$ (8,000)
Total for 09502 DEBT SERVICE-SCHOOL:		\$ 9,517,724	\$ 9,412,833	\$ 10,128,538	\$ 9,792,821	\$ 9,708,009	\$ 9,708,009	\$ 9,705,159	\$ -	\$ (9,708,009)

DEPARTMENT 09601 LEASES:

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	FY24 Proposed	Increase/ Decrease
1001-09601-00000-000-509250-000	INTEREST - LEASES				\$ 29,929	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09601-00000-000-509150-000	PRINCIPAL - LEASES				\$ 34,469	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LEASES:					\$ 64,398	\$ -	\$ -	\$ -	\$ -	\$ -

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 2024 include continued investment in the County Technology upgrades, renovation of the Elkton Emergency Response Station, improvements at Rockingham Park, and the construction of a Recreation Center to be located in the County.

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.

County of Rockingham, Virginia
Capital Projects Fund
FY23-24 Revenue Summary

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1101-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (151,983)	\$ (29,408)	\$ (21,135)	\$ (10,000)	\$ (200,000)	\$ (190,000)
1101-00000-11899-000-318600-000	SHARE OF COSTS - HARRISONBURG	\$ (1,787,951)	\$ (420,569)	\$ (178,152)	\$ (62,500)	\$ (1,500,000)	\$ (1,437,500)
1101-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (355,096)	\$ (977,095)	\$ (40,372)	\$ -	\$ -	\$ -
TOTAL: USE OF PROPERTY		\$ (2,295,030)	\$ (1,427,072)	\$ (239,659)	\$ (72,500)	\$ (1,700,000)	\$ (1,627,500)
1101-00000-12404-000-324010-000	VDOT REV SHARING - RESERVOIR S	\$ (304,033)	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-12404-000-324014-000	VDOT REV SHARING -RT 33	\$ (67,206)	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ (69,173)	\$ (341,986)	\$ (1,150,000)	\$ -	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ (440,412)	\$ (341,986)	\$ (1,150,000)	\$ -	\$ -	\$ -
1101-00000-13900-000-339600-000	TRANSPORTATION ALT PROGRAM	\$ (427,142)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (427,142)	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-14104-000-341701-000	LOAN PROCEEDS	\$ (3,785,000)	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-14104-000-341702-000	BOND PREMIUM	\$ (722,126)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: BOND PROCEEDS		\$ (4,507,126)	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-15102-000-351000-000	FROM GENERAL FUND	\$ (2,491,050)	\$ (5,614,149)	\$ (6,004,500)	\$ (5,067,500)	\$ (7,240,000)	\$ (2,172,500)
1101-00000-15101-000-351213-000	FROM CORONAVIRUS RELIEF	\$ -	\$ (670,000)	\$ -	\$ -	\$ -	\$ -
1101-00000-15101-000-351212-000	FROM TOURISM FUND	\$ -	\$ -	\$ -	\$ (104,000)	\$ (1,500,000)	\$ (1,396,000)
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (2,491,050)	\$ (6,284,149)	\$ (6,004,500)	\$ (5,171,500)	\$ (8,740,000)	\$ (3,568,500)
1101-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - COUNTY CAPITAL PROJECT FUND REVENUES		\$ (10,160,760)	\$ (8,053,207)	\$ (7,394,159)	\$ (5,244,000)	\$ (10,440,000)	\$ (5,196,000)

County of Rockingham, Virginia
FY23-24 Expenditure Detail
Capital Projects Fund

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1101-09301-00000-000-509501-000	TRSF TO GENERAL FUND	\$ -	\$ 747,530	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09301-00000-000-509541-000	TRSF TO WATER & SEWER	\$ -	\$ 57,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,594	\$ -	\$ -	\$ 74,647	\$ 65,000	\$ 660,853	\$ 94,030	\$ -	\$ (65,000)
1101-09401-00000-000-508004-000	LADDER TRUCK	\$ -	\$ -	\$ 1,260,000	\$ 116,524	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 151,709	\$ 227,904	\$ 98,197	\$ -	\$ 250,000	\$ -	\$ -	\$ 320,000	\$ 70,000
1101-09401-00000-000-508008-000	IV@R UTILITY EXTENSION	\$ -	\$ -	\$ -	\$ 431,183	\$ -	\$ 20,044	\$ -	\$ -	\$ -
1101-09401-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 51,856	\$ 150,000	\$ 116,444	\$ 53,225	\$ 1,150,000	\$ 1,000,000
1101-09401-00000-000-508041-000	CAMA PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,500	\$ 223,394	\$ -	\$ -
1101-09401-00000-000-508300-000	FINANCIAL SOFTWARE PROJECT	\$ 228,189	\$ 33,511	\$ 60,713	\$ 22,900	\$ -	\$ 570,767	\$ 27,023	\$ -	\$ -
1101-09401-00000-000-508313-000	LAND PURCHASE	\$ 432,496	\$ -	\$ 925,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508316-000	LAKE SHENANDOAH WATERSHED	\$ 26,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508317-000	MASSANUTTEN WATER SEWER SYSTE	\$ -	\$ -	\$ 69,624	\$ 182,592	\$ -	\$ -	\$ 148,433	\$ -	\$ -
1101-09401-00000-000-508318-000	VDOT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,429	\$ -	\$ -	\$ -
1101-09401-00000-000-508330-000	IV@R	\$ -	\$ -	\$ -	\$ 3,898,377	\$ -	\$ 117,965	\$ (124,048)	\$ -	\$ -
1101-09401-00000-000-508334-000	COUNTY GARAGE ADDITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 211,202	\$ -	\$ -
1101-09401-00000-000-508335-000	JAIL CAMERA UPGRADE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
1101-09401-00000-000-508336-000	ELKTON RESPONSE STATION REN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,517,372	\$ -	\$ 2,500,000	\$ 2,500,000
1101-09401-00000-000-508340-000	ECC PROJECT	\$ 630,845	\$ 462,530	\$ 125,754	\$ 58,464	\$ 625,000	\$ 1,520,161	\$ -	\$ -	\$ (625,000)
1101-09401-00000-000-508358-000	ROAD IMPROVEMENT	\$ -	\$ -	\$ 698,675	\$ 122,200	\$ 500,000	\$ 500,000	\$ 184,200	\$ -	\$ (500,000)
1101-09401-00000-000-508359-000	ROCKINGHAM PARK	\$ 2,173,251	\$ 692,647	\$ 249,317	\$ 584,670	\$ 354,000	\$ 639,264	\$ 226,272	\$ 3,070,000	\$ 2,716,000
1101-09401-00000-000-508366-000	DOCUMENT IMAGING PROJECT	\$ 112,399	\$ 15,005	\$ 12,000	\$ -	\$ -	\$ 200,595	\$ 63,079	\$ -	\$ -
1101-09401-00000-000-508367-000	COURT FACILITY RESERVE	\$ 445,974	\$ 18,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508370-000	RESERVOIR STREET PROJECT	\$ 47,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508376-000	MASSANETTA SPRINGS ROAD	\$ 1,964,234	\$ 608,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508378-000	FIRE & RESCUE FACILITY	\$ -	\$ -	\$ -	\$ 1,150,214	\$ 2,500,000	\$ 2,099,786	\$ 1,925,820	\$ -	\$ (2,500,000)
1101-09401-00000-000-508388-000	PORT ROAD STATION	\$ 93,083	\$ 5,018,894	\$ 284,935	\$ -	\$ -	\$ 54,250	\$ -	\$ -	\$ -
1101-09401-00000-000-508390-000	JAIL HVAC	\$ 2,422,598	\$ 2,075,753	\$ 30,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508391-000	COUNTY ADMIN BUILDING	\$ 1,017,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508393-000	CROWE DR EXTENSION	\$ 1,928,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508396-000	DIST CRT REN PHASE 3	\$ -	\$ 1,481,577	\$ 811,043	\$ 356,305	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508397-000	RTE 42 BIKE & BUGGY LANE	\$ -	\$ 685,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508398-000	MAINTENANCE BUILDING	\$ -	\$ -	\$ 1,046,338	\$ 2,533	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508399-000	MISCELLANEOUS PROJECTS	\$ 165,191	\$ -	\$ -	\$ 87,282	\$ 800,000	\$ 463,500	\$ -	\$ 3,000,000	\$ 2,200,000
1101-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ 74,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09501-00000-000-509216-000	INTEREST W&S FUND	\$ -	\$ -	\$ 23,125	\$ 25,733	\$ -	\$ -	\$ 0	\$ -	\$ -
	VOTING EQUIPMENT UPGRADES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
1101-09403-00000-000-503106-000	SPOTSWOOD TRAIL	\$ 132,468	\$ 134,412	\$ 351,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09401 COUNTY CAPITAL PROJECT FUND EXPENDITURES:		\$ 11,975,289	\$ 12,333,455	\$ 6,136,171	\$ 7,165,478	\$ 5,244,000	\$ 11,532,932	\$ 3,032,629	\$ 10,440,000	\$ 5,196,000

DEBT SERVICE FUND

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.

The adopted budget included a recommendation to establish a debt service fund in order to provide level funding over the course of the five-year capital improvement plan. This includes funding for both county and schools. An amendment to the financial policies is recommended in order to set guidelines that accumulated fund reserve that would be used for future principal and interest payments or planned capital expenditures.

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	
Total assessed value	13,574,911,600	87,360,723	0.64%
Total taxable value	13,170,369,048	87,360,723	0.66%

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	
143,693,249	169,059,263	11,122,381	3.56%

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

	Principal	Interest	Total	
Total	84,449,269	21,162,201	105,611,471	
2023	8,459,848	3,493,153	11,953,001	76.00%
2024	8,422,751	3,107,645	11,530,396	77.50%
2025	8,436,268	2,718,899	11,155,167	79.60%
2026	7,683,661	2,329,714	10,013,375	81.70%
2027	7,430,918	1,959,927	9,390,845	84.10%
2028	7,003,504	1,601,668	8,605,172	87.70%
2029	6,077,320	1,278,395	7,355,715	93.00%
2030	4,660,000	1,014,424	5,674,424	95.70%
2031	2,940,000	841,156	3,781,156	100.00%
2032	3,065,000	718,288	3,783,288	100.00%

County of Rockingham, Virginia
Debt Service Fund
FY23-24 Revenue Summary

Acct Number	Acct Description	2024 Adopted	Increase/ Decrease
TOTAL DEBT SERVICE FUND	FROM GENERAL FUND	\$ (13,200,000)	\$ (13,200,000)
		\$ (13,200,000)	\$ (13,200,000)

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 County & Schools Debt Service Fund

Acct Number	Acct Description	Increase/		FY25	FY26	FY27	FY28	FY29
		2024 Adopted	Decrease					
1002-09501-00000-000-509114-000	PRINCIPAL CSB	\$ 193,333	\$ 193,333	\$ 506,490	\$ 671,000	\$ 1,145,198	\$ 1,733,396	\$ 1,962,006
1002-09501-00000-000-509115-000	PRINCIPAL PORT ROAD	\$ 200,000	\$ 200,000	\$ 450,000	\$ 617,000	\$ 1,614,559	\$ 2,800,512	\$ 2,944,575
1002-09501-00000-000-509214-000	INTEREST CSB	\$ 131,425	\$ 131,425	\$ 181,891	\$ 165,747	\$ 148,706	\$ 130,769	\$ 111,934
1002-09501-00000-000-509215-000	INTEREST PORT ROAD	\$ 146,531	\$ 146,531	\$ 136,025	\$ 124,878	\$ 113,091	\$ 100,663	\$ 87,594
	OTHER DEBT SERVICE	\$ 2,828,710	\$ 2,828,710	\$ 2,225,594	\$ 1,921,375	\$ 478,446	\$ (1,265,340)	\$ (1,606,109)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 3,500,000						

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Acct Description	Increase/		FY25	FY26	FY27	FY28	FY29
		FY24 Proposed	Decrease					
1002-09502-00000-000-509107-000	PRINCIPAL VPSA	\$ 6,901,686	\$ 6,901,686	\$ 6,867,829	\$ 7,670,969	\$ 7,649,790	\$ 7,419,131	\$ 6,925,279
1002-09502-00000-000-509207-000	INTEREST VPSA	\$ 2,718,743	\$ 2,718,743	\$ 2,378,124	\$ 2,679,089	\$ 2,596,638	\$ 2,332,988	\$ 2,496,599
1002-09502-00000-000-509301-000	OTHER DEBT SERVICE	\$ 79,571	\$ 79,571	\$ 454,047	\$ (650,058)	\$ (546,428)	\$ (52,119)	\$ 278,122
Total for 09502 DEBT SERVICE-SCHOOL:		\$ 9,700,000						

DEPARTMENT 09601 LEASES:

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 general fund. Three percent (3%) is transferred to the 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.

Since FY19 the Tourism Fund has aided in the form of \$50,000 grants to all seven towns for tourism projects. A grant to Great Eastern Resort was provided to assist with the construction of a farmers' market that allows local farmers and small businesses to sell goods to tourists that stay in Massanutten.

In FY24 funding is provided in the amount of \$1,500,000 to aide in the construction of a Community Center to be located at Rockingham Park at the Crossroads.

County of Rockingham, Virginia
 Tourism Fund
 FY23-24 Revenue Summary

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1212-00000-11210-000-310750-000	TRANSIENT OCCUPANCY TAX	\$ (494,317)	\$ (864,737)	\$ (959,489)	\$ (849,000)	\$ (1,125,000)	\$ (276,000)
1212-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (6,538)	\$ (2,423)	\$ (2,949)	\$ (1,000)	\$ (10,000)	\$ (9,000)
1212-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ -	\$ (10,000)	\$ -	\$ -	\$ -	\$ -
1212-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ 137,916	\$ (917,770)	\$ (1,055,687)
1212-00000-13900-000-339520-000	VA TOURISM CORP ARPA FUNDIN	\$ -	\$ -	\$ (180,000)	\$ -	\$ -	\$ -
TOTAL TOURISM FUND		\$ (500,855)	\$ (877,160)	\$ (1,142,438)	\$ (712,084)	\$ (2,052,770)	\$ (1,340,687)

Fund Reserve \$ 512,567 \$ 1,078,472 \$ 1,810,509

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Tourism Fund

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1212-08108-00000-000-501100-000	SALARIES & WAGES-FULL TIME	\$ -	\$ 45,783	\$ 71,312	\$ 75,269	\$ 78,669	\$ 78,669	\$ 56,279	\$ 93,048	\$ 14,379
1212-08108-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234	\$ 500	\$ 500
1212-08108-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ 3,463	\$ 5,391	\$ 5,700	\$ 6,018	\$ 6,018	\$ 4,289	\$ 7,156	\$ 1,138
1212-08108-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,180	\$ 4,975	\$ 4,975
1212-08108-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ 3,320	\$ 4,821	\$ 5,324	\$ 6,348	\$ 6,348	\$ 4,509	\$ 8,647	\$ 2,299
1212-08108-00000-000-502203-000	SHORT TERM/LONG TERM DISABLI	\$ -	\$ 170	\$ 214	\$ 235	\$ 244	\$ 244	\$ 175	\$ 312	\$ 67
1212-08108-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ 4,214	\$ 9,030	\$ 9,030	\$ 9,030	\$ 9,030	\$ 7,525	\$ 9,707	\$ 677
1212-08108-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 236	\$ 376	\$ 408	\$ 425	\$ 425	\$ 294	\$ 425	\$ 0
1212-08108-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 16	\$ 38	\$ 44	\$ 33	\$ 33	\$ 34	\$ 50	\$ 17
1212-08108-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 3,355	\$ 3,355	\$ -	\$ 3,000	\$ (355)
1212-08108-00000-000-503601-000	MARKETING & PROMOTION	\$ 22,500	\$ -	\$ 17,575	\$ 29,206	\$ 40,000	\$ 40,000	\$ 25,000	\$ 45,000	\$ 5,000
1212-08108-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 921	\$ 250	\$ 250
	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400
	VEHICLE FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1212-08108-00000-000-509511-000	TRANSFER TO CAPITAL PROJ FUND	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ 104,000	\$ -	\$ 1,500,000	\$ 1,396,000
1212-08108-00000-000-505899-000	OTHER ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 60,000	\$ (290,000)
1212-08108-00000-000-505649-000	SHEN VALLEY REG AIRPORT	\$ -	\$ -	\$ -	\$ 96,461	\$ -	\$ -	\$ 96,461	\$ 138,300	\$ 138,300
1212-08108-00000-000-508005-000	VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
1212-08108-00000-000-505699-000	COUNTY CONTRIBUTIONS	\$ -	\$ 93,560	\$ 199,021	\$ 185,000	\$ 113,961	\$ 113,961	\$ 12,500	\$ 72,500	\$ (41,461)
	<i>Rockingham County Fair</i>	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000
	<i>Rockingham Historical Society</i>	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
	<i>Elkton Downtown Revitalization</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Explore More Discovery Museum</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
	<i>Arts Council of the Valley</i>	\$ -	\$ 22,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08108 TOURISM FUND:		\$ 22,500	\$ 150,762	\$ 307,778	\$ 406,677	\$ 712,084	\$ 712,084	\$ 561,400	\$ 2,052,770	\$ 1,340,687

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 was increased to \$2.0M in fiscal year 2024. The purchase price of apparatus has changed drastically in the last 24 months.

The plan for apparatus is shown below:

	Ladder Truck - Currently 3, Buy every 15 years		Fire Engine - Currently 11, Add two new stations =13		Ambulance - Currently own 11		Other Equipment	
FY24	Bridgewater	\$ 1,500,000.00			Ford F-550 4X4 - 2024	\$ 362,897.00		
FY25			2025 Pierce Pumper - Elkton	\$ 899,986.00	Delivery 2025	\$ 371,000.00	SCBA	\$ 300,000.00
FY26			2023 Pierce Pumper - Dayton - delivery	\$ 1,098,918.00	Delivery 2025	\$ 371,000.00		
FY27	McGaheysville	\$ 2,200,000.00	2024 Pierce Pumper - Station 10	\$ 780,913.74	Replacement	\$ 375,000.00		
FY28			Pumper - Replacement	\$ 1,200,000.00	Replacement	\$ 375,000.00		
FY29			2028 Pierce Pumper - Massanutten	\$ 1,500,000.00	Replacement	\$ 375,000.00		
FY30			Pumper - Replacement	\$ 1,500,000.00	Replacement	\$ 375,000.00	Cardiac Monitors	\$ 375,000.00
FY31					Replacement	\$ 375,000.00		
FY32			Pumper - Replacement	\$ 1,500,000.00	Replacement	\$ 375,000.00		
FY33					Replacement	\$ 375,000.00		
FY34			Pumper - Replacement	\$ 1,500,000.00	Replacement	\$ 375,000.00		
FY35					Replacement	\$ 375,000.00	SCBA	\$ 300,000.00
FY36			Pumper - Replacement	\$ 1,500,000.00	Replacement	\$ 375,000.00		
FY37					Replacement	\$ 375,000.00		
FY38			Pumper - Replacement	\$ 1,500,000.00	Replacement	\$ 375,000.00		
FY39					Replacement	\$ 375,000.00	Cardiac Monitors	\$ 375,000.00

**County of Rockingham, Virginia
Apparatus Replacement Fund
FY23-24 Revenue Summary**

Acct Number	Acct Description	2023 Adopted	2024 Adopted	Increase/ Decrease
1104-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -
1104-00000-15102-000-351000-000	FROM GENERAL FUND	\$ (1,500,000)	\$ (2,000,000)	\$ (500,000)
TOTAL APPARATUS REPLACEMENT FUND		\$ (1,500,000)	\$ (2,000,000)	\$ (500,000)

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Apparatus Replacement Fund

Acct Number	Acct Description	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1104-03201-00000-000-508020-000	BRUSH TRUCK & SPECIALTY VEH	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -
1104-03201-00000-000-508021-000	CARDIAC MONITORS AND SCBA	\$ 200,000	\$ 200,000	\$ 4,760	\$ 200,000	\$ -
1104-03201-00000-000-508022-000	FIRE ENGINE	\$ 500,000	\$ 500,000	\$ 450,000	\$ 500,000	\$ -
1104-03201-00000-000-508023-000	AMBULANCE	\$ 350,000	\$ 350,000	\$ -	\$ 350,000	\$ -
1104-03201-00000-000-508024-000	LADDER TRUCK	\$ 250,000	\$ 250,000	\$ -	\$ 750,000	\$ 500,000
		\$ 1,500,000	\$ 1,500,000	\$ 454,760	\$ 2,000,000	\$ 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.

County of Rockingham, Virginia
 Asset Forfeiture Fund
 FY23-24 Revenue Summary

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1211-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (8,158)	\$ (1,344)	\$ (745)	\$ -	\$ -	\$ -
1211-00000-11899-000-318988-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: USE OF PROPERTY		\$ (8,158)	\$ (1,344)	\$ (745)	\$ -	\$ -	\$ -
1211-00000-12404-000-327400-000	STATE FORFEITURE - SHERIFF	\$ (31,033)	\$ (14,956)	\$ (20,529)	\$ (18,900)	\$ (18,900)	\$ -
1211-00000-12404-000-327500-000	STATE FORFEITURE - CA	\$ (30,634)	\$ (11,463)	\$ (21,920)	\$ (18,900)	\$ (18,900)	\$ -
TOTAL: ALL STATE REVENUES		\$ (61,667)	\$ (26,419)	\$ (42,448)	\$ (37,800)	\$ (37,800)	\$ -
1211-00000-13900-000-337100-000	FED FORFEITURE - SHERIFF	\$ (60,244)	\$ (15,362)	\$ (14,585)	\$ (41,800)	\$ (41,800)	\$ -
1211-00000-13900-000-337200-000	FED FORFEITURE - CA	\$ (3,431)	\$ -	\$ (497)	\$ (41,800)	\$ (41,800)	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (63,675)	\$ (15,362)	\$ (15,082)	\$ (83,600)	\$ (83,600)	\$ -
TOTAL - ASSET FORFEITURE FUND REVENUES		\$ (133,499)	\$ (43,124)	\$ (58,276)	\$ (121,400)	\$ (121,400)	\$ -

County of Rockingham, Virginia
FY23-24 Expenditure Detail
Asset Forfeiture Fund

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
Department:02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:										
STATE ASSET FORFEITURE EXPENDITURES										
1211-02201-10232-000-501300-000	SALARIES & WAGES-PART TIME	\$ (8,591)	\$ 5,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-502100-000	FICA / MEDICARE	\$ (657)	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-502703-000	WORKERS COMP INSURANCE	\$ (5)	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-503100-000	PROFESSIONAL SERVICES	\$ 1,635	\$ 150	\$ 5,250	\$ 13,441	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
1211-02201-10232-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -
1211-02201-10232-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1211-02201-10232-000-505203-000	TELECOMMUNICATIONS	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 6,160	\$ 6,160	\$ -	\$ 6,160	\$ -
1211-02201-10232-000-505501-000	MILEAGE	\$ -	\$ 284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-505503-000	SUBSISTENCE & LODGING	\$ 855	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-505506-000	INVESTIGATORY EXPENSE	\$ 6,801	\$ 4,527	\$ 4,625	\$ 1,564	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -
1211-02201-10232-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1211-02201-10232-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -
FEDERAL ASSET FORFEITURE EXPENDITURES										
1211-02201-10233-000-503100-000	PROFESSIONAL SERVICES	\$ 735	\$ 3,325	\$ -	\$ 497	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
1211-02201-10233-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
1211-02201-10233-000-505503-000	SUBSISTENCE & LODGING	\$ 1,262	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10233-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
1211-02201-10233-000-506065-000	MINOR EQUIPMENT	\$ 5,411	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
Total for 02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:		\$ 8,064	\$ 14,430	\$ 9,875	\$ 15,919	\$ 65,660	\$ 65,660	\$ -	\$ 65,660	\$ -
STATE ASSET FORFEITURE EXPENDITURES										
1211-03507-10332-000-503100-000	PROFESSIONAL SERVICES	\$ 636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10332-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ 730	\$ 730	\$ 730	\$ -	\$ 1,000	\$ 1,000	\$ 730	\$ 1,000	\$ -
1211-03507-10332-000-505503-000	SUBSISTENCE & LODGING	\$ 363	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -	\$ -
1211-03507-10332-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,662	\$ 10,811	\$ 1,609	\$ 16,997	\$ 10,000	\$ 10,000	\$ 16,401	\$ 10,000	\$ -
1211-03507-10332-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 4,839	\$ 270	\$ 6,663	\$ 105	\$ 5,240	\$ 5,240	\$ 335	\$ 5,240	\$ -
1211-03507-10332-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,392	\$ 2,228	\$ 13,731	\$ 3,180	\$ 5,000	\$ 5,000	\$ 6,043	\$ 5,000	\$ -
1211-03507-10332-000-506016-000	POLICE UNIFORMS	\$ 1,327	\$ 1,049	\$ 1,210	\$ 3,782	\$ 1,500	\$ 1,500	\$ 930	\$ 1,500	\$ -
1211-03507-10332-000-506065-000	MINOR EQUIPMENT	\$ 1,297	\$ -	\$ 1,830	\$ 1,550	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
FEDERAL ASSET FORFEITURE EXPENDITURES										
1211-03507-10333-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,475	\$ 8,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205	\$ -	\$ -
1211-03507-10333-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 3,794	\$ 5,497	\$ 3,357	\$ 14,000	\$ 14,000	\$ 1,760	\$ 14,000	\$ -
1211-03507-10333-000-506016-000	POLICE UNIFORMS	\$ -	\$ 1,350	\$ -	\$ 120	\$ 14,000	\$ 14,000	\$ 3,582	\$ 14,000	\$ -
1211-03507-10333-000-506065-000	MINOR EQUIPMENT	\$ 4,644	\$ 24,625	\$ 1,000	\$ -	\$ -	\$ -	\$ 9,835	\$ -	\$ -
1211-03507-10333-000-508005-000	VEHICLES	\$ -	\$ 27,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03507 SHERIFF ASSET FORFEITURE EXPENDITURES:		\$ 18,890	\$ 73,631	\$ 41,135	\$ 29,091	\$ 55,740	\$ 55,740	\$ 39,891	\$ 55,740	\$ -
Total for Fund 1211 ASSET FORFEITURES EXPENDITURES:		\$ 26,954	\$ 88,060	\$ 51,010	\$ 45,010	\$ 121,400	\$ 121,400	\$ 39,891	\$ 121,400	\$ -

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.

This fund pays for the programs and services provided to County and City youth. The salaries and benefits for the staff to run the program is included in the Department of Social Services budget and is partially reimbursed by the state.

County of Rockingham, Virginia
 Children's Services Act
 FY23-24 Revenue Summary

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1225-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (8,028)	\$ (108)	\$ (239)	\$ -	\$ -	\$ -
1225-00000-11899-000-318600-000	SHARE OF COSTS - CITY	\$ (1,985,109)	\$ (1,957,111)	\$ (1,736,856)	\$ (1,673,760)	\$ (1,673,760)	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (1,993,137)	\$ (1,957,219)	\$ (1,737,095)	\$ (1,673,760)	\$ (1,673,760)	\$ -
1225-00000-12401-000-324200-000	COMPREHENSIVE SERVICES ACT	\$ -	\$ -	\$ -	\$ (7,936,000)	\$ -	\$ 7,936,000
1225-00000-12401-000-324201-000	COMPREHENSIVE SERVICES ACT	\$ (3,836,908)	\$ (4,480,162)	\$ (5,446,452)	\$ -	\$ (8,625,740)	\$ (8,625,740)
1225-00000-12401-000-324202-000	COMPREHENSIVE SERVICES ACT	\$ (1,826,781)	\$ (1,995,394)	\$ (2,057,604)	\$ -	\$ -	\$ -
1225-00000-12401-000-324203-000	ADMIN - COUNTY	\$ (16,690)	\$ (16,690)	\$ (16,690)	\$ -	\$ -	\$ -
1225-00000-12401-000-324204-000	ADMIN - CITY	\$ (10,787)	\$ (10,787)	\$ (10,787)	\$ -	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ (5,691,165)	\$ (6,503,033)	\$ (7,531,533)	\$ (7,936,000)	\$ (8,625,740)	\$ (689,740)
1225-00000-13303-000-333201-000	COMPREHENSIVE SERVICES ACT	\$ (224,455)	\$ (354,238)	\$ (457,669)	\$ -	\$ -	\$ -
1225-00000-13303-000-333202-000	COMPREHENSIVE SERVICES ACT	\$ (128,873)	\$ (152,807)	\$ (91,899)	\$ -	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (353,328)	\$ (507,045)	\$ (549,568)	\$ -	\$ -	\$ -
1225-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (2,620,786)	\$ (2,722,389)	\$ (3,108,939)	\$ (2,790,240)	\$ (3,100,500)	\$ (310,260)
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (2,620,786)	\$ (2,722,389)	\$ (3,108,939)	\$ (2,790,240)	\$ (3,100,500)	\$ (310,260)
Department: TOTAL COMPREHENSIVE SERVICES ACT REVENUES		\$ (10,658,417)	\$ (11,689,686)	\$ (12,927,135)	\$ (12,400,000)	\$ (13,400,000)	\$ (1,000,000)

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Children's Services Act Fund

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1225-05318-10100-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 68,705	\$ 59,408	\$ 12,210	\$ 25,461	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-501300-000	SALARIES & WAGES-PART TIME	\$ 10,106	\$ 7,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-501900-000	SEVERANCE PAY	\$ 372	\$ 5,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502100-000	FICA / MEDICARE	\$ 5,568	\$ 5,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502201-000	RETIREMENT (VRS)	\$ 4,211	\$ 3,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502202-000	RETIREMENT-HYBRID	\$ 2,925	\$ 2,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 168	\$ 151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502300-000	HEALTH INSURANCE	\$ 16,265	\$ 17,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502400-000	GROUP LIFE INSURANCE	\$ 363	\$ 309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ 567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502703-000	WORKERS COMP INSURANCE	\$ 55	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-503100-000	PROFESSIONAL SERVICES	\$ 305	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 109	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ 8,340	\$ -	\$ -
1225-05318-10100-000-503600-000	ADVERTISING	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-504300-000	CENTRAL STORE	\$ 321	\$ 199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-504500-000	CENTRAL GARAGE	\$ 237	\$ 382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505201-000	POSTAGE	\$ 1,185	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505203-000	TELECOMMUNICATIONS	\$ 1,243	\$ 1,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505305-000	VEHICLE INSURANCE	\$ 190	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,365	\$ 1,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505402-000	LEASE/RENT BUILDINGS	\$ 3,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505501-000	MILEAGE	\$ 70	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505503-000	SUBSISTENCE & LODGING	\$ 418	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 345	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505714-000	MANDATED/RESIDENTIAL/PRIVATE	\$ 5,616,555	\$ 6,593,898	\$ 7,552,092	\$ 8,874,051	\$ 8,000,000	\$ 8,000,000	\$ 6,708,371	\$ 9,000,000	\$ 1,000,000
1225-05318-10100-000-506001-000	OFFICE SUPPLIES	\$ 667	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ -	\$ -
1225-05318-10100-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-506008-000	VEHICLE FUEL	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-506014-000	OTHER OPERATING SUPPLIES	\$ 526	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-506065-000	MINOR EQUIPMENT	\$ 115	\$ 1,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-508005-000	VEHICLES	\$ 11,198	\$ -	\$ 9,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL COUNTY EXPENDITURES		\$ 5,746,796	\$ 6,706,237	\$ 7,573,533	\$ 8,899,512	\$ 8,000,000	\$ 8,000,000	\$ 6,717,128	\$ 9,000,000	\$ 1,000,000
1225-05318-10200-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 68,706	\$ 59,408	\$ 12,210	\$ 17,421	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-501300-000	SALARIES & WAGES-PART TIME	\$ 10,106	\$ 7,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-501900-000	SEVERANCE PAY	\$ 372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502100-000	FICA / MEDICARE	\$ 5,569	\$ 4,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502201-000	RETIREMENT (VRS)	\$ 4,211	\$ 3,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502202-000	RETIREMENT-HYBRID	\$ 2,926	\$ 2,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 169	\$ 151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502300-000	HEALTH INSURANCE	\$ 16,265	\$ 17,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502400-000	GROUP LIFE INSURANCE	\$ 363	\$ 309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ 567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502703-000	WORKERS COMP INSURANCE	\$ 56	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-503100-000	PROFESSIONAL SERVICES	\$ 305	\$ 561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 109	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ 8,340	\$ -	\$ -
1225-05318-10200-000-503600-000	ADVERTISING	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-504300-000	CENTRAL STORE	\$ 321	\$ 199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-504500-000	CENTRAL GARAGE	\$ 237	\$ 382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505201-000	POSTAGE	\$ 1,185	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505203-000	TELECOMMUNICATIONS	\$ 1,102	\$ 837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505305-000	VEHICLE INSURANCE	\$ 190	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,365	\$ 1,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505402-000	LEASE/RENT BUILDINGS	\$ 3,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505501-000	MILEAGE	\$ 70	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1225-05318-10200-000-505503-000	SUBSISTENCE & LODGING	\$ 418	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 345	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505714-000	MANDATED/RESIDENTIAL/PRIVATE	\$ 4,014,579	\$ 3,935,821	\$ 4,094,712	\$ 3,802,902	\$ 4,400,000	\$ 4,400,000	\$ 2,967,370	\$ 4,400,000	\$ -
1225-05318-10200-000-506001-000	OFFICE SUPPLIES	\$ 667	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506008-000	FUEL	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506014-000	OTHER OPERATING SUPPLIES	\$ 526	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506065-000	MINOR EQUIPMENT	\$ 115	\$ 1,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-508005-000	VEHICLES	\$ 11,198	\$ -	\$ 9,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CITY EXPENDITURES		\$ 4,144,681	\$ 4,041,954	\$ 4,116,153	\$ 3,820,323	\$ 4,400,000	\$ 4,400,000	\$ 2,975,710	\$ 4,400,000	\$ -
Department: TOTAL COMPREHENS\ Total Expenditures		\$ 9,891,477	\$ 10,748,191	\$ 11,689,686	\$ 12,719,835	\$ 12,400,000	\$ 12,400,000	\$ 9,692,838	\$ 13,400,000	\$ 1,000,000

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.

County of Rockingham, Virginia
Social Services Fund
FY23-24 Revenue Summary

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1220-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (137,132)	\$ (23,091)	\$ (12,649)	\$ -	\$ -	\$ -
1220-00000-11623-000-316982-000	RTP RIDE CO-PAY	\$ (3,716)	\$ (100)	\$ -	\$ -	\$ -	\$ -
1220-00000-11803-000-316983-000	PUBLIC ASSISTANCE REIMB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-11803-000-316985-000	SALARY REIMB - CSB	\$ (43,502)	\$ (45,365)	\$ (36,873)	\$ (50,771)	\$ (41,012)	\$ 9,759
1220-00000-11803-000-316986-000	SALARY REIMB-HCHC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-11899-000-318950-000	SHARE OF COSTS - CITY	\$ (1,623,378)	\$ (1,869,199)	\$ (1,918,034)	\$ (2,131,773)	\$ (2,607,040)	\$ (475,267)
1220-00000-11899-000-318951-000	SALE OF DISTRICT PROPERTY	\$ -	\$ (4,305)	\$ (9,880)	\$ -	\$ -	\$ -
1220-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (2,619)	\$ (833)	\$ (3,538)	\$ -	\$ (39,000)	\$ (39,000)
TOTAL: ALL LOCAL REVENUES		\$ (1,810,347)	\$ (1,942,893)	\$ (1,980,973)	\$ (2,182,544)	\$ (2,687,052)	\$ (504,508)
1220-00000-12401-000-324983-000	PUB ASSISTANCE & ADMIN	\$ (5,282,800)	\$ (4,943,818)	\$ (5,454,244)	\$ (6,460,594)	\$ (6,496,506)	\$ (35,912)
1220-00000-12404-000-324987-000	VJCCCA	\$ (67,801)	\$ (45,761)	\$ (45,928)	\$ (90,503)	\$ (90,503)	\$ -
TOTAL: ALL STATE REVENUES		\$ (5,350,601)	\$ (4,989,579)	\$ (5,500,172)	\$ (6,551,097)	\$ (6,587,009)	\$ (35,912)
1220-00000-13303-000-338983-000	PUB ASSISTANCE & ADMIN	\$ (7,851,743)	\$ (8,010,900)	\$ (8,595,037)	\$ (9,581,524)	\$ (10,136,221)	\$ (554,697)
1220-00000-13303-000-338985-000	PUB ASSISTANCE COVID	\$ -	\$ -	\$ (80,469)	\$ -	\$ -	\$ -
1220-00000-13303-000-338987-000	TANF COMP GRANT	\$ (50,610)	\$ (52,244)	\$ (78,145)	\$ -	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (7,902,353)	\$ (8,063,143)	\$ (8,753,650)	\$ (9,581,524)	\$ (10,136,221)	\$ (554,697)
1220-00000-14101-000-341100-000	INSURANCE RECOVERIES	\$ (2,715)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: NON-REVENUE RECEIPTS		\$ (2,715)	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (2,239,437)	\$ (2,614,025)	\$ (2,591,975)	\$ (2,984,421)	\$ (3,621,842)	\$ (637,421)
1220-00000-15101-000-351001-000	FROM GENERAL FUND FOR FUTURE CA	\$ (118,702)	\$ (118,702)	\$ (118,702)	\$ -	\$ -	\$ -
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (2,358,139)	\$ (2,732,727)	\$ (2,710,677)	\$ (2,984,421)	\$ (3,621,842)	\$ (637,421)
Department: TOTAL SOCIAL SERVICES DISTRICT FUND REVENUES		\$ (17,424,155)	\$ (17,728,343)	\$ (18,945,473)	\$ (21,299,586)	\$ (23,032,124)	\$ (1,732,538)

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Social Services Fund

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
Department:05301 SOCIAL SERVICES ADMINISTRATION										
1220-05301-10300-000-501100-001	SALARIES & WAGES-FULLTIME	\$ 5,227,862	\$ 5,826,477	\$ 6,040,772	\$ 6,188,500	\$ 6,992,654	\$ 6,992,654	\$ 5,152,320	\$ 8,143,245	\$ 1,150,591
1220-05301-10300-000-501200-001	OVERTIME	\$ 12,221	\$ 12,215	\$ 7,111	\$ 8,491	\$ 5,000	\$ 5,000	\$ 3,476	\$ 10,000	\$ 5,000
1220-05301-10300-000-501200-002	OVERTIME	\$ 18,306	\$ 18,854	\$ 30,212	\$ 40,042	\$ 35,000	\$ 35,000	\$ 28,605	\$ 40,000	\$ 5,000
1220-05301-10300-000-501300-001	SALARIES & WAGES-PART TIME	\$ 60,998	\$ 43,279	\$ 76,623	\$ 105,846	\$ 80,000	\$ 80,000	\$ 89,097	\$ 108,000	\$ 28,000
1220-05301-10300-000-501900-001	SEVERANCE PAY	\$ 48,465	\$ 62,066	\$ 85,454	\$ 84,134	\$ 90,000	\$ 90,000	\$ 16,653	\$ 84,000	\$ (6,000)
1220-05301-10300-000-502100-001	FICA / MEDICARE	\$ 383,298	\$ 426,237	\$ 444,340	\$ 458,310	\$ 547,943	\$ 547,943	\$ 382,522	\$ 637,646	\$ 89,703
1220-05301-10300-000-502100-002	FICA / MEDICARE	\$ 1,382	\$ 1,367	\$ 2,165	\$ 2,901	\$ 3,060	\$ 3,060	\$ 2,117	\$ 3,825	\$ 765
1220-05301-10300-000-502201-001	RETIREMENT (VRS)	\$ 331,604	\$ 324,476	\$ 334,052	\$ 324,525	\$ 335,391	\$ 335,391	\$ 276,374	\$ 469,127	\$ 133,736
1220-05301-10300-000-502201-002	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150
1220-05301-10300-000-502202-001	RETIREMENT-HYBRID	\$ 206,835	\$ 280,813	\$ 367,865	\$ 421,701	\$ 367,968	\$ 367,968	\$ 429,280	\$ 718,122	\$ 350,154
1220-05301-10300-000-502202-002	RETIREMENT-HYBRID	\$ -	\$ -	\$ 10	\$ (5)	\$ -	\$ -	\$ -	\$ 150	\$ 150
1220-05301-10300-000-502203-001	SHORT TERM/LONG TERM DISABL	\$ 11,820	\$ 14,345	\$ 16,320	\$ 18,590	\$ 17,000	\$ 17,000	\$ 16,601	\$ 24,623	\$ 7,623
1220-05301-10300-000-502220-001	HEALTH INSURANCE-SS RETIREES	\$ 3,814	\$ 3,514	\$ 2,989	\$ 1,453	\$ 5,000	\$ 5,000	\$ 675	\$ 7,830	\$ 2,830
1220-05301-10300-000-502300-001	HEALTH INSURANCE	\$ 1,040,283	\$ 1,124,504	\$ 1,175,329	\$ 1,229,111	\$ 1,433,930	\$ 1,433,930	\$ 1,075,167	\$ 1,655,713	\$ 221,783
1220-05301-10300-000-502300-002	HEALTH INSURANCE	\$ 15	\$ 2,679	\$ 5,156	\$ 6,489	\$ 13,830	\$ 13,830	\$ 4,944	\$ 12,000	\$ (1,830)
1220-05301-10300-000-502400-001	GROUP LIFE INSURANCE	\$ 27,331	\$ 30,202	\$ 31,652	\$ 33,493	\$ 26,420	\$ 26,420	\$ 26,788	\$ 42,500	\$ 16,080
1220-05301-10300-000-502400-002	GROUP LIFE INSURANCE	\$ 4	\$ 87	\$ 148	\$ 185	\$ 200	\$ 200	\$ 135	\$ 200	\$ -
1220-05301-10300-000-502600-001	UNEMPLOYMENT COMPENSATION	\$ -	\$ 1,345	\$ 7,490	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ (10,000)
1220-05301-10300-000-502703-001	WORKERS COMP INSURANCE	\$ 20,242	\$ 18,065	\$ 20,263	\$ 22,873	\$ 25,539	\$ 25,539	\$ 19,161	\$ 27,163	\$ 1,624
1220-05301-10300-000-502703-002	WORKERS COMP INSURANCE	\$ 79	\$ 57	\$ 113	\$ 166	\$ 200	\$ 200	\$ 123	\$ 200	\$ -
1220-05301-10300-000-503101-000	PROF HEALTH SERVICES	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-503102-000	LEGAL SERVICES	\$ 210,230	\$ 302,667	\$ 290,486	\$ 281,572	\$ 325,000	\$ 325,000	\$ 271,827	\$ 325,000	\$ -
1220-05301-10300-000-503103-000	ACCOUNTING SERVICES	\$ 17,800	\$ 18,200	\$ 18,600	\$ 18,800	\$ 20,600	\$ 20,600	\$ 19,000	\$ 20,600	\$ -
1220-05301-10300-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 46,797	\$ 48,186	\$ 27,724	\$ 49,726	\$ 65,000	\$ 65,000	\$ 32,972	\$ 65,000	\$ -
1220-05301-10300-000-503301-000	REPAIRS & MAINTENANCE	\$ 3,600	\$ 1,052	\$ 544	\$ 1,810	\$ 6,000	\$ 6,000	\$ 492	\$ 6,000	\$ -
1220-05301-10300-000-503302-000	MAINTENANCE SERVICE CONTRA	\$ -	\$ 3,230	\$ 1,253	\$ 5,189	\$ 3,500	\$ 3,500	\$ 15,118	\$ 5,500	\$ 2,000
1220-05301-10300-000-503330-000	COMPUTER SOFTWARE MAINTEN	\$ 2,219	\$ 25,614	\$ 4,566	\$ 3,546	\$ 5,000	\$ 5,000	\$ 5,423	\$ 20,000	\$ 15,000
1220-05301-10300-000-503500-000	PRINTING & BINDING	\$ 2,280	\$ 2,084	\$ 282	\$ 2,297	\$ 4,000	\$ 4,000	\$ 309	\$ 4,000	\$ -
1220-05301-10300-000-503600-000	ADVERTISING	\$ 3,489	\$ 5,292	\$ 5,829	\$ 4,034	\$ 7,000	\$ 7,000	\$ 1,040	\$ 7,000	\$ -
1220-05301-10300-000-503800-000	PURCHASED SERVICES-OTHER G	\$ 3,506	\$ 2,814	\$ 3,311	\$ 2,665	\$ 5,000	\$ 5,000	\$ 1,702	\$ 5,000	\$ -
1220-05301-10300-000-504300-000	CENTRAL STORE	\$ 19,510	\$ 15,831	\$ 17,382	\$ 18,790	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-504500-000	CENTRAL GARAGE	\$ 35,305	\$ 28,626	\$ 24,482	\$ 33,319	\$ 40,000	\$ 40,000	\$ 25,035	\$ 40,000	\$ -
1220-05301-10300-000-505101-000	ELECTRICAL SERVICES	\$ 55,265	\$ 53,514	\$ 47,105	\$ 55,893	\$ 58,933	\$ 58,933	\$ 42,687	\$ 58,933	\$ -
1220-05301-10300-000-505102-000	HEATING SERVICES	\$ 4,851	\$ 5,181	\$ 5,690	\$ 6,578	\$ 8,000	\$ 8,000	\$ 5,890	\$ 8,000	\$ -
1220-05301-10300-000-505103-000	WATER & SEWER SERVICES	\$ 3,120	\$ 3,089	\$ 2,927	\$ 3,408	\$ 3,250	\$ 3,250	\$ 2,151	\$ 3,250	\$ -
1220-05301-10300-000-505201-000	POSTAGE	\$ 50,024	\$ 30,255	\$ 105	\$ 30,081	\$ 30,000	\$ 30,000	\$ 31,025	\$ 35,000	\$ 5,000
1220-05301-10300-000-505203-000	TELECOMMUNICATIONS	\$ 107,934	\$ 89,096	\$ 101,998	\$ 87,719	\$ 105,000	\$ 105,000	\$ 74,177	\$ 105,000	\$ -
1220-05301-10300-000-505304-000	OTHER PROPERTY INSURANCE	\$ 1,967	\$ 3,515	\$ 3,801	\$ 4,102	\$ 4,000	\$ 4,000	\$ 6,019	\$ 4,000	\$ -
1220-05301-10300-000-505305-000	VEHICLE INSURANCE	\$ 12,182	\$ 11,662	\$ 14,592	\$ 16,508	\$ 15,000	\$ 15,000	\$ 16,190	\$ 17,000	\$ 2,000
1220-05301-10300-000-505307-000	PUBLIC OFFICIALS LIAB INSURAN	\$ -	\$ 2,117	\$ 2,795	\$ 3,338	\$ 3,000	\$ 3,000	\$ 3,404	\$ 3,500	\$ 500
1220-05301-10300-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 1,159	\$ 2,900	\$ 5,027	\$ 6,824	\$ 5,000	\$ 5,000	\$ 6,356	\$ 7,000	\$ 2,000
1220-05301-10300-000-505401-000	LEASE/RENT EQUIPMENT	\$ 30,041	\$ 27,629	\$ 30,097	\$ 28,466	\$ 30,000	\$ 30,000	\$ 20,647	\$ 30,000	\$ -
1220-05301-10300-000-505402-000	LEASE/RENT BUILDINGS	\$ 190,186	\$ 192,463	\$ 193,313	\$ 135,017	\$ 204,500	\$ 204,500	\$ 162,149	\$ 198,605	\$ (5,895)
1220-05301-10300-000-505403-000	LEASE/RENT PARKING	\$ 29,998	\$ 20,020	\$ 22,133	\$ 63,585	\$ 60,000	\$ 60,000	\$ 49,706	\$ 75,000	\$ 15,000
1220-05301-10300-000-505501-000	MILEAGE	\$ 353	\$ 476	\$ 217	\$ 37	\$ 1,000	\$ 1,000	\$ 654	\$ 1,000	\$ -
1220-05301-10300-000-505503-000	SUBSISTENCE & LODGING	\$ 3,781	\$ (92)	\$ 22	\$ 337	\$ 5,500	\$ 5,500	\$ 115	\$ 5,500	\$ -
1220-05301-10300-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 19,396	\$ 17,285	\$ 1,468	\$ 4,271	\$ 17,000	\$ 17,000	\$ 12,955	\$ 17,000	\$ -
1220-05301-10300-000-505507-000	OTHER PAYMENTS	\$ 692	\$ 2,512	\$ 4,019	\$ 5,009	\$ 4,000	\$ 4,000	\$ 5,293	\$ 7,000	\$ 3,000
1220-05301-10300-000-505801-000	DUES & ASSOCIATION MEMBERSH	\$ 2,620	\$ 1,763	\$ 3,470	\$ 1,270	\$ 3,000	\$ 3,000	\$ 1,650	\$ 3,000	\$ -
1220-05301-10300-000-506001-000	OFFICE SUPPLIES	\$ 25,021	\$ 17,079	\$ 21,750	\$ 26,558	\$ 46,000	\$ 46,000	\$ 35,350	\$ 50,000	\$ 4,000
1220-05301-10300-000-506002-000	FOOD SUPPLIES	\$ -	\$ 1,488	\$ 835	\$ 603	\$ 2,000	\$ 2,000	\$ 3,278	\$ 2,000	\$ -
1220-05301-10300-000-506007-000	REPAIR & MAINTENANCE SUPPLIE	\$ 662	\$ 9	\$ 211	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05301-10300-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 1,481	\$ 1,421	\$ 1,274	\$ 1,904	\$ 2,000	\$ 2,000	\$ 1,299	\$ 2,000	\$ -
1220-05301-10300-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1220-05301-10300-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ (174)	\$ 137	\$ 360	\$ 497	\$ 500	\$ 500	\$ 517	\$ 500	\$ -
1220-05301-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 12,855	\$ 5,534	\$ 10,103	\$ 5,388	\$ 16,000	\$ 16,000	\$ 3,570	\$ 16,000	\$ -
1220-05301-10300-000-506065-000	MINOR EQUIPMENT	\$ 17,045	\$ 5,984	\$ 35,303	\$ 8,093	\$ 20,000	\$ 20,000	\$ 3,177	\$ 20,000	\$ -
1220-05301-10300-000-508002-000	FURNITURE & FIXTURES	\$ 41,508	\$ 3,132	\$ 29,967	\$ 18,313	\$ 30,000	\$ 30,000	\$ 22,107	\$ 30,000	\$ -
1220-05301-10300-000-508005-000	VEHICLES	\$ 80,471	\$ 82,807	\$ 55,315	\$ 41,366	\$ 60,000	\$ 60,000	\$ -	\$ 66,000	\$ 6,000
1220-05301-10300-000-508107-000	COMPUTER EQUIP-REPLACE	\$ 512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1220-05301-10300-000-508007-000	COMPUTER EQUIPMENT	\$ 10,718	\$ 2,060	\$ -	\$ 3,112	\$ 1,500	\$ 1,500	\$ -	\$ 20,000	\$ 18,500
1220-05301-10300-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 18,138	\$ 19,257	\$ 1,500	\$ 1,500	\$ 24,804	\$ 42,000	\$ 40,500
1220-05301-10300-000-508203-000	COMM EQUIPMENT ADD	\$ -	\$ 777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-508305-000	.	\$ -	\$ 10,000	\$ 286,941	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
Total for 05301 SOCIAL SERVICES ADMINISTRATION:		\$ 8,443,299	\$ 9,237,992	\$ 9,941,499	\$ 9,946,087	\$ 11,217,918	\$ 11,217,918	\$ 8,432,137	\$ 13,322,382	\$ 2,104,464
Department:05302 PUBLIC ASSISTANCE										
1220-05302-10100-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ 290	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 8,000	\$ (1,000)
1220-05302-10100-000-501300-001	SALARIES & WAGES-PART TIME	\$ 5,039	\$ 4,713	\$ 3,965	\$ 5,252	\$ -	\$ -	\$ 4,148	\$ 1,500	\$ 1,500
1220-05302-10100-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ 22	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ (1,000)
1220-05302-10100-000-502100-001	FICA / MEDICARE	\$ 385	\$ 361	\$ 303	\$ 402	\$ -	\$ -	\$ 317	\$ 500	\$ 500
1220-05302-10100-000-505702-000	AUX GRANTS - AGED	\$ 94,282	\$ 70,469	\$ 68,543	\$ 79,973	\$ 105,000	\$ 105,000	\$ 76,972	\$ 105,000	\$ -
1220-05302-10100-000-505704-000	AUX GRANTS - DISABLED	\$ 72,712	\$ 73,417	\$ 67,068	\$ 55,750	\$ 85,000	\$ 85,000	\$ 59,162	\$ 85,000	\$ -
1220-05302-10100-000-505705-000	AID TO DEPENDENT CHILDREN	\$ 1,088,613	\$ 1,202,650	\$ 1,079,689	\$ 1,200,380	\$ 1,500,000	\$ 1,500,000	\$ 734,100	\$ 1,300,000	\$ (200,000)
1220-05302-10100-000-505707-000	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1220-05302-10100-000-505715-000	REFUGEE RESETTLEMENT	\$ 1,396	\$ 5,096	\$ 2,874	\$ 15,676	\$ 5,000	\$ 5,000	\$ 107,865	\$ 35,000	\$ 30,000
1220-05302-10100-000-505716-000	REENTRY PROGRAM	\$ -	\$ -	\$ -	\$ 8,038	\$ -	\$ 30,000	\$ 5,766	\$ 30,000	\$ 30,000
1220-05302-10100-000-505719-000	ADULT SERVICES	\$ 4,565	\$ 1,924	\$ 2,096	\$ 3,387	\$ 30,000	\$ 10,000	\$ 954	\$ 10,000	\$ (20,000)
1220-05302-10100-000-505721-000	ADOPTION SUBSIDY PAYMENTS	\$ 1,387,830	\$ 1,633,250	\$ 1,753,725	\$ 2,134,499	\$ 10,000	\$ 1,825,000	\$ 1,712,129	\$ 2,100,000	\$ 2,090,000
1220-05302-10100-000-505723-000	FAMILY PRESERVATION	\$ 7,821	\$ 11,215	\$ 3,806	\$ 5,891	\$ 1,825,000	\$ 10,000	\$ 6,850	\$ 10,000	\$ (1,815,000)
1220-05302-10100-000-505724-000	OTHER LOCAL ONLY	\$ 42,057	\$ 43,333	\$ 30,505	\$ 34,376	\$ 10,000	\$ 40,000	\$ 34,162	\$ 45,000	\$ 35,000
1220-05302-10100-000-505726-000	ENERGY ASSISTANCE	\$ 1,122	\$ (586)	\$ (246)	\$ (90)	\$ 40,000	\$ 1,000	\$ (340)	\$ 1,000	\$ (39,000)
1220-05302-10100-000-505727-000	RESPIRE CARE-FOSTER PARENTS	\$ 400	\$ 825	\$ 200	\$ 1,075	\$ 1,000	\$ 1,500	\$ 1,284	\$ 1,500	\$ 500
1220-05302-10100-000-505733-000	FOSTER FUTURES-FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)
1220-05302-10100-000-505734-000	FOSTERING FUTURES	\$ 96,773	\$ 93,383	\$ 61,612	\$ 108,272	\$ 105,000	\$ 105,000	\$ 71,395	\$ 105,000	\$ -
1220-05302-10100-000-505735-000	SPECIAL ADOPTION	\$ 480,609	\$ 482,847	\$ 417,039	\$ 422,434	\$ 750,000	\$ 750,000	\$ 291,743	\$ 500,000	\$ (250,000)
1220-05302-10100-000-505737-000	KIN GAP	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -
1220-05302-10100-000-505738-000	ADULT PROTECTIVE SERVICES	\$ 517	\$ 3,592	\$ 1,469	\$ 6,318	\$ 2,360	\$ 2,360	\$ 2,265	\$ 10,000	\$ 7,640
1220-05302-10100-000-505743-000	ETV-YTHS AGING OUT FOSTER CA	\$ 7,855	\$ 5,797	\$ 5,158	\$ 12,981	\$ 10,000	\$ 10,000	\$ 1,372	\$ 10,000	\$ -
1220-05302-10100-000-505744-000	EMPLOYMENT-ADVANCEMENT TA	\$ 30,223	\$ 14,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505745-000	IVE APPROVED TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1220-05302-10100-000-505757-000	VIEW - PURCHASED SERVICE	\$ 60,259	\$ 29,143	\$ 45,922	\$ 19,698	\$ 130,000	\$ 130,000	\$ 75,625	\$ 130,000	\$ -
1220-05302-10100-000-505758-000	CDC FEE AT RISK - FED	\$ (276)	\$ (532)	\$ (103)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505759-000	PREVENTION - SUBSTANCE	\$ 21,250	\$ 12,569	\$ 22,110	\$ 22,645	\$ 35,000	\$ 35,000	\$ 17,390	\$ 35,000	\$ -
1220-05302-10100-000-505765-000	FOSTER PARENT TRAINING	\$ 14,088	\$ 7,523	\$ 3,102	\$ 2,974	\$ 20,000	\$ 20,000	\$ 198	\$ 20,000	\$ -
1220-05302-10100-000-505766-000	FUEL ASSISTANCE	\$ 1,111	\$ 60	\$ 937	\$ 108	\$ 5,000	\$ 5,000	\$ 427	\$ 5,000	\$ -
1220-05302-10100-000-505768-000	TANF MANUAL CHECKS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 504	\$ 1,000	\$ -
1220-05302-10100-000-505769-000	TANF-UP MANUAL CHECKS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10100-000-505770-000	INDEPENDENT LIVING PURCHASE	\$ 3,711	\$ 7,112	\$ 2,291	\$ 5,593	\$ 8,770	\$ 8,770	\$ 5,536	\$ 8,770	\$ -
1220-05302-10100-000-505784-000	CHAFEE IL COVID	\$ -	\$ -	\$ 14,538	\$ 29,995	\$ 57,840	\$ 57,840	\$ 21,172	\$ 57,840	\$ -
1220-05302-10100-000-505785-000	CHAFEE ETV COVID	\$ -	\$ -	\$ -	\$ 1,670	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -
1220-05302-10100-000-505790-000	LOCAL ONLY DISCRETIONARY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 3,055	\$ 10,000	\$ -
1220-05302-10100-000-505796-000	APS COVID	\$ -	\$ -	\$ -	\$ 8,094	\$ 12,411	\$ 12,411	\$ 3,357	\$ 12,411	\$ -
Total for 05302 COUNTY SOCIAL SERVICES:		\$ 3,427,340	\$ 3,707,759	\$ 3,591,916	\$ 4,190,389	\$ 4,836,881	\$ 4,836,881	\$ 3,237,408	\$ 4,704,521	\$ (132,360)
1220-05302-10200-000-505702-000	AUX GRANTS - AGED	\$ 23,572	\$ 16,385	\$ 17,711	\$ 49,201	\$ 35,000	\$ 35,000	\$ 34,644	\$ 50,000	\$ 15,000
1220-05302-10200-000-505704-000	AUX GRANTS - DISABLED	\$ 44,338	\$ 39,174	\$ 45,916	\$ 47,222	\$ 65,000	\$ 65,000	\$ 25,464	\$ 65,000	\$ -
1220-05302-10200-000-505705-000	AID TO DEPENDENT CHILDREN	\$ 993,221	\$ 860,720	\$ 584,298	\$ 344,468	\$ 1,400,000	\$ 1,400,000	\$ 207,238	\$ 1,000,000	\$ (400,000)
1220-05302-10200-000-505707-000	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1220-05302-10200-000-505715-000	REFUGEE RESETTLEMENT	\$ 9,911	\$ 11,326	\$ 17,518	\$ 58,885	\$ 20,000	\$ 20,000	\$ 176,424	\$ 65,000	\$ 45,000
1220-05302-10200-000-505716-000	RE-ENTRY PROGRAM	\$ -	\$ -	\$ -	\$ 15,169	\$ 30,000	\$ 30,000	\$ 11,205	\$ 30,000	\$ -
1220-05302-10200-000-505719-000	ADULT SERVICES	\$ 1,977	\$ 2,485	\$ 1,063	\$ 779	\$ 10,000	\$ 10,000	\$ 861	\$ 10,000	\$ -
1220-05302-10200-000-505721-000	ADOPTION SUBSIDY PAYMENTS	\$ 1,857,882	\$ 2,115,812	\$ 2,133,827	\$ 2,313,711	\$ 2,200,000	\$ 2,200,000	\$ 1,856,974	\$ 2,300,000	\$ 100,000

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1220-05302-10200-000-505723-000	FAMILY PRESERVATION	\$ 5,109	\$ 4,015	\$ 7,159	\$ 6,333	\$ 10,000	\$ 10,000	\$ 4,679	\$ 10,000	\$ -
1220-05302-10200-000-505724-000	OTHER LOCAL ONLY	\$ 28,427	\$ 32,441	\$ 14,397	\$ 45,490	\$ 30,000	\$ 30,000	\$ 23,023	\$ 45,000	\$ 15,000
1220-05302-10200-000-505726-000	ENERGY ASSISTANCE	\$ -	\$ -	\$ 611	\$ 300	\$ 1,000	\$ 1,000	\$ 600	\$ 1,000	\$ -
1220-05302-10200-000-505727-000	RESPIRE CARE-FOSTER PARENTS	\$ 1,825	\$ 1,100	\$ 675	\$ 100	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
1220-05302-10200-000-505734-000	FOSTER FUTURES	\$ 108,788	\$ 135,079	\$ 121,881	\$ 138,583	\$ 165,000	\$ 165,000	\$ 74,726	\$ 165,000	\$ -
1220-05302-10200-000-505735-000	SPECIAL ADOPTION	\$ 392,819	\$ 349,680	\$ 337,003	\$ 380,577	\$ 500,000	\$ 500,000	\$ 222,537	\$ 500,000	\$ -
1220-05302-10200-000-505737-000	KIN GAP	\$ -	\$ 15,189	\$ 22,478	\$ 31,080	\$ 60,000	\$ 60,000	\$ 23,976	\$ 60,000	\$ -
1220-05302-10200-000-505738-000	ADULT PROTECTIVE SERVICES	\$ 1,858	\$ 438	\$ 573	\$ 1,181	\$ 5,000	\$ 5,000	\$ 878	\$ 5,000	\$ -
1220-05302-10200-000-505743-000	ETV-YTHS AGING OUT FOSTER CA	\$ 3,755	\$ 7,489	\$ 1,041	\$ 2,797	\$ 8,198	\$ 8,198	\$ 1,637	\$ 8,198	\$ -
1220-05302-10200-000-505744-000	EMPLOYMENT-ADVANCEMENT TA	\$ 64,967	\$ 9,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505745-000	IVE APPROVED TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10200-000-505757-000	VIEW - PURCHASED SERVICE	\$ 150,108	\$ 112,196	\$ 121,946	\$ 160,959	\$ 235,114	\$ 235,114	\$ 174,025	\$ 235,114	\$ -
1220-05302-10200-000-505759-000	PREVENTION-SUBSTANCE	\$ 12,470	\$ 6,850	\$ 7,885	\$ 8,868	\$ 20,000	\$ 20,000	\$ 5,370	\$ 20,000	\$ -
1220-05302-10200-000-505765-000	FOSTER PARENT TRAINING	\$ 1,099	\$ 188	\$ -	\$ 97	\$ 8,000	\$ 8,000	\$ 135	\$ 8,000	\$ -
1220-05302-10200-000-505766-000	FUEL ASSISTANCE	\$ 225	\$ 190	\$ 968	\$ 324	\$ 5,000	\$ 5,000	\$ 473	\$ 5,000	\$ -
1220-05302-10200-000-505768-000	TANF MANUAL CHECKS	\$ -	\$ 140	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10200-000-505769-000	TANF-UP MANUAL CHECKS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10200-000-505770-000	INDEPENDENT LIVING PURCHASE	\$ 4,545	\$ 5,989	\$ 1,533	\$ 10,253	\$ 10,000	\$ 10,000	\$ 5,728	\$ 10,000	\$ -
1220-05302-10200-000-505784-000	CHAFEE IL COVID	\$ -	\$ -	\$ 721	\$ 29,477	\$ 16,536	\$ 16,536	\$ 27,718	\$ 16,536	\$ -
1220-05302-10200-000-505785-000	CHEFEE ETV COVID	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -
1220-05302-10200-000-505790-000	LOCAL ONLY DISCRETIONARY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 3,333	\$ 10,000	\$ -
1220-05302-10200-000-505799-000	VACMS DISCRETIONARY	\$ -	\$ -	\$ -	\$ (794)	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505796-000	APS COVID	\$ -	\$ -	\$ -	\$ 506	\$ 2,692	\$ 2,692	\$ -	\$ 2,692	\$ -
Total for 05302 CITY SOCIAL SERVICES:		\$ 3,711,895	\$ 3,731,096	\$ 3,444,203	\$ 3,650,565	\$ 4,853,540	\$ 4,853,540	\$ 2,881,648	\$ 4,628,540	\$ (225,000)
Total for 05302 PUBLIC ASSISTANCE:		\$ 15,582,534	\$ 16,676,847	\$ 16,977,618	\$ 17,787,040	\$ 20,908,339	\$ 20,908,339	\$ 14,551,193	\$ 22,655,443	\$ 1,747,104
Department:05315 INDIRECT COST ALLOCATION										
1220-05315-10300-000-503103-000	ACCOUNTING SERVICES	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Total for 05315 INDIRECT COST ALLOCATION:		\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -				
Department:05319 FEDERAL FAMILY PRESERVATION										
1220-05319-10100-000-505713-000	FED FAMILY PRESERVATION ACT	\$ 27,511	\$ 37,756	\$ 26,572	\$ 40,052	\$ 30,000	\$ 30,000	\$ 26,989	\$ 30,000	\$ -
1220-05319-10200-000-505713-000	FED FAMILY PRESERVATION ACT	\$ 19,287	\$ 21,000	\$ 12,704	\$ 29,521	\$ 30,000	\$ 30,000	\$ 13,635	\$ 30,000	\$ -
Total for 05319 FEDERAL FAMILY PRESERVATION:		\$ 46,798	\$ 58,756	\$ 39,276	\$ 69,573	\$ 60,000	\$ 60,000	\$ 40,624	\$ 60,000	\$ -
1220-05329-10300-000-505794-000		\$ -	\$ 59,820	\$ 49,396	\$ 85,326	\$ 85,966	\$ 85,966	\$ 61,829	\$ 85,966	\$ -
Department:05332 RHAM TRANSPORTATION PROGRAM										
1220-05332-10300-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 66,273	\$ 64,689	\$ 15,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-501900-000	SEVERANCE PAY	\$ -	\$ 1,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502100-000	FICA / MEDICARE	\$ 4,876	\$ 4,889	\$ 1,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502201-000	RETIREMENT (VRS)	\$ 3,660	\$ 3,881	\$ 1,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502202-000	RETIREMENT-HYBRID	\$ 3,366	\$ 2,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502203-000	SHORT TERM/LONG TERM DISABL	\$ 191	\$ 148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502300-000	HEALTH INSURANCE	\$ 12,096	\$ 13,690	\$ 3,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 354	\$ 333	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 450	\$ 135	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-503410-000	TRANSPORT BY PUBLIC CARRIER	\$ -	\$ -	\$ 56,250	\$ 75,000	\$ -	\$ 75,000	\$ 62,500	\$ 75,000	\$ 75,000
1220-05332-10300-000-503800-000	PURCHASED SERVICES-OTHER GI	\$ -	\$ 45	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ (75,000)
1220-05332-10300-000-504500-000	CENTRAL GARAGE	\$ 3,275	\$ 4,329	\$ 497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505203-000	TELECOMMUNICATIONS	\$ 5,131	\$ 4,025	\$ 2,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505305-000	VEHICLE INSURANCE	\$ 2,207	\$ 1,958	\$ 1,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 590	\$ 800	\$ 799	\$ -	\$ -	\$ -	\$ 4,888	\$ -	\$ -
1220-05332-10300-000-505801-000	DUES & ASSOCIATION MEMBERSH	\$ 143	\$ 140	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 442	\$ 308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05332 RHAM TRANSPORTATION PROGRAM:		\$ 103,054	\$ 103,953	\$ 84,233	\$ 75,000	\$ 75,000	\$ 75,000	\$ 67,388	\$ 75,000	\$ -

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
Department:05334 CSB BASED ELIGIBILITY WORKERS										
1220-05334-10300-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 48,281	\$ 50,608	\$ 52,716	\$ 49,761	\$ 58,742	\$ 58,742	\$ 29,619	\$ 44,294	\$ (14,448)
1220-05334-10300-000-501200-000	OVERTIME	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05334-10300-000-501900-000	SEVERANCE	\$ -	\$ -	\$ -	\$ 11,528	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05334-10300-000-502100-000	FICA / MEDICARE	\$ 3,575	\$ 3,662	\$ 3,812	\$ 4,415	\$ 4,494	\$ 4,494	\$ 2,266	\$ 3,389	\$ (1,105)
1220-05334-10300-000-502201-000	RETIREMENT (VRS)	\$ 4,973	\$ 5,272	\$ 6,128	\$ 5,225	\$ 6,051	\$ 6,051	\$ -	\$ -	\$ (6,051)
1220-05334-10300-000-502202-000	RETIREMENT HYBRID	\$ -	\$ -	\$ 0	\$ 771	\$ -	\$ -	\$ 4,040	\$ 6,485	\$ 6,485
1220-05334-10300-000-502203-000	SHORT TERM	\$ -	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ 157	\$ -	\$ -
1220-05334-10300-000-502300-000	HEALTH INSURANCE	\$ 6,510	\$ 6,510	\$ 6,510	\$ 6,030	\$ 5,933	\$ 5,933	\$ -	\$ 6,624	\$ 691
1220-05334-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 252	\$ 264	\$ 278	\$ 256	\$ 305	\$ 305	\$ 155	\$ 230	\$ (75)
1220-05334-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 208	\$ 170	\$ 200	\$ 257	\$ 253	\$ 253	\$ 127	\$ 190	\$ (63)
Total for 05334 CSB BASED ELIGIBILITY WORKERS:		\$ 63,834	\$ 66,487	\$ 69,644	\$ 78,279	\$ 75,778	\$ 75,778	\$ 36,365	\$ 61,212	\$ (14,566)
Department:05337 VA JUVENILE COMM CRIME CONTROL										
1220-05337-10300-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 24,994	\$ 29,041	\$ 17,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-501900-000	SEVERANCE PAY	\$ 77	\$ 634	\$ 941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502100-000	FICA / MEDICARE	\$ 1,818	\$ 2,225	\$ 1,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502201-000	RETIREMENT (VRS)	\$ 2,652	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ 2,913	\$ 2,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502203-000	SHORT TERM/LONG TERM DISABL	\$ -	\$ 147	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502300-000	HEALTH INSURANCE	\$ 5,448	\$ 5,392	\$ 3,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 134	\$ 159	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 108	\$ 95	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 35,045	\$ 25,397	\$ 18,768	\$ 45,928	\$ 88,303	\$ 88,303	\$ 22,115	\$ 88,303	\$ -
1220-05337-10300-000-503600-000	ADVERTISING	\$ 167	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -
1220-05337-10300-000-506001-000	OFFICE SUPPLIES	\$ 9	\$ 716	\$ 589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,124	\$ 150	\$ 490	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05337-10300-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 600	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
Total for 05337 VA JUVENILE COMM CRIME CONTROL:		\$ 72,575	\$ 67,801	\$ 45,761	\$ 45,928	\$ 90,503	\$ 90,503	\$ 22,115	\$ 90,503	\$ -
1220-09601-00000-000-509150-000	PRINCIPAL - LEASES				\$ 44,868	\$ -	\$ -	\$ -	\$ -	\$ -
1220-09601-00000-000-509250-000	INTEREST - LEASES				\$ 13,632	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL SOCIAL SERVICES DISTRICT FUND EXPENDITURE		\$ 15,872,795	\$ 17,037,664	\$ 17,265,928	\$ 18,203,646	\$ 21,299,586	\$ 21,299,586	\$ 14,783,513	\$ 23,032,124	\$ 1,732,538

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 FY2023-2024 Adopted School Budget can be viewed on the Rockingham County Public Schools website. A summary of the changes is below.

Revenue for FY 2023-2024			
Approved Budget			
Operating Budget			
March 29, 2023			
ADM	11123	10851	Increase
COMPOSITE INDEX	36.79%	36.79%	(Decrease)
	2023-24	2022-23	over
<u>Revenue Sources</u>	<u>Budget</u>	<u>Budget</u>	<u>Current Year</u>
Miscellaneous:			
Sale of Other Equipment	\$ 20,000	\$ 15,000	\$ 5,000
Sale of School Buses	10,000	10,000	-
Sale of Textbooks	10,000	10,000	-
Summer School Tuition	10,000	10,000	-
Non-Resident Tuition	60,000	50,000	10,000
Medicaid Reimbursement	500,000	475,000	25,000
Rental of Property	8,000	8,000	-
Donation	50,000	50,000	-
Fingerprinting	15,000	15,000	-
Demand Response	50,000	50,000	-
Misc	30,000	30,000	-
SUBTOTAL	\$ 763,000	\$ 723,000	\$ 40,000
State:			
Sales Tax	\$ 90,405,807	\$ 17,257,815	\$ 73,147,992
Basic Aid		36,325,624	(36,325,624)
Instruction and Operations		2,781,172	(2,781,172)
Compensation Supplement		2,294,454	(2,294,454)
Math Specialist Initiative		-	-
Retention Bonus		-	-
Rebenchmarking		1,202,688	(1,202,688)
Payment in lieu of food tax		1,033,087	(1,033,087)
Textbook Revenue		908,017	(908,017)
Remedial Summer School		199,339	(199,339)
Foster Care		33,669	(33,669)
Gifted Education		377,254	(377,254)
Remedial Education		1,008,298	(1,008,298)
Special Education		3,697,093	(3,697,093)
Vocational Education		1,022,016	(1,022,016)
Social Security		2,201,794	(2,201,794)
VRS Retirement		5,137,518	(5,137,518)

Group Life		157,761	(157,761)
Early Reading Intervention		555,077	(555,077)
ISAEP		32,930	(32,930)
Homebound		8,406	(8,406)
SPED -State Reimbursement		1,400,000	(1,400,000)
Career and Technical Education		55,000	(55,000)
Mentor Teacher Program		11,535	(11,535)
ESL		1,172,669	(1,172,669)
At Risk Funds		2,280,121	(2,280,121)
SOL Algebra Readiness		136,552	(136,552)
Project Graduation		8,601	(8,601)
VA Preschool Initiative		1,320,931	(1,320,931)
Primary Class Size Reduction		1,092,016	(1,092,016)
Rolling Stock		74,000	(74,000)
Technology		648,000	(648,000)
Industry Certifications		15,000	(15,000)
Voc State Equipment		15,000	(15,000)
SUBTOTAL	\$ 90,405,807	\$ 84,463,437	\$ 5,942,370
Federal:			
Title I	\$ 2,450,000	\$ 1,600,000	\$ 850,000
Title II Part A CSR	335,000	346,000	(11,000)
Title III	132,000	113,700	18,300
Title IV (Title I)	124,000	118,000	6,000
Federal Land Use	28,000	28,000	-
Federal 611 SPED	2,800,000	2,768,000	32,000
Federal 619 Preschool SPED	70,000	67,000	3,000
Voc Ed Carl Perkins	191,000	190,000	1,000
CARES/ESSER II	-	1,411,000	(1,411,000)
CARES/ESSER III	360,000	605,000	(245,000)
Ventilation Grant	483,000	681,345	(198,345)
TSS Grant	27,000	54,500	(27,500)
IDEA 611 ARP Funds	20,000	94,000	(74,000)
IDEA 619 ARP Funds	-	15,000	(15,000)
Unfinished Learning Grant	-	275,075	(275,075)
SUBTOTAL	\$ 7,020,000	\$ 8,366,620	\$ (1,346,620)
Local Share of Education	\$ 73,866,510	\$ 70,866,510	\$ 3,000,000
TOTAL	\$ 172,055,317	\$ 164,419,567	\$ 7,635,750
			7,635,750

EXPENDITURES for FY 2023-2024

Approved Budget			
Operating Budget			
March 29, 2023			
	FY 2023-2024	FY 2022-2023	Increase
	<u>Request</u>	<u>Budget</u>	<u>(Decrease)</u>
Transportation	\$ 2,482,150	\$ 2,409,850	\$ 72,300
Maintenance	7,520,477	7,035,470	485,007
Instructional	6,625,562	6,308,095	317,467
Academic Support	3,895,779	3,766,804	128,975
MTC	4,647,368	4,357,232	290,136
Administration	993,875	980,090	13,785
Raise	5,500,000	-	5,500,000
Salaries - Current	91,145,588	91,145,588	-
VRS	14,288,000	14,288,000	-
Short Term Disability	80,000	80,000	-
FICA Division Wide	7,205,000	7,205,000	-
Health Insurance	18,185,000	16,885,000	1,300,000
Retiree Health Care Credit	1,084,000	1,084,000	-
Group Life	507,000	507,000	-
Subs/overtime	1,637,000	1,637,000	-
Severance	373,000	373,000	-
Supplements	801,000	801,000	-
Insurance - Liab,prop, etc.	394,000	394,000	-
Work comp/unemployment	335,000	335,000	-
School Allocations & student fees	974,000	974,000	-
Miscellaneous	717,518	717,518	-
CARES/ESSER II	-	1,411,000	(1,411,000)
CARES/ESSER III	360,000	605,000	(245,000)
Ventilation/CSLFRF Grant	483,000	681,345	(198,345)
TSS Grant	27,000	54,500	(27,500)
IDEA 611 ARP Funds	20,000	94,000	(74,000)
IDEA 619 ARP Funds	-	15,000	(15,000)
Unfinished Learning Grant	-	275,075	(275,075)
Internal adjustment	(1,500,000)	-	(1,500,000)
Various Division Proposals	1,292,000	-	1,292,000
Personnel Requests	1,982,000	-	1,982,000
			-
TOTAL	\$ 172,055,317	\$ 164,419,567	\$ 7,635,750
			7,635,750

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.

Medical

Medical claims experience has trended high for the current plan year. Projected claims liability for the plan year beginning on October 1, 2023 increased by approximately \$2M with high cost claims (claims >\$75k) and specialty pharmacy being primary drivers of the increase. Additionally, high cost claims impacted the stop loss premium, increasing plan costs for the coming plan year with an overall increase of 14%. Staff has worked with our benefits consultant to reduce the overall impact of the increased utilization to 8.5% and recommends the following plan design changes:

Anthem PPO Plan	Anthem HDHP/HSA Plan
<ul style="list-style-type: none"> ● Raise the deductible from \$750/\$1,500 to \$1,000/\$2,000 ● Increase the out-of-pocket max from \$3,000/\$6000 to \$4,000/\$8,000 ● Increase PCP copay from \$20 to \$25 ● Increase Specialist copay from \$40 to \$50 ● Increase ER copay from \$250 to \$500 ● Increase pharmacy copays from \$10/\$40/\$60/20% to \$15/\$50/\$75/20% 	<ul style="list-style-type: none"> ● Raise the deductible from \$3,000/\$6,000 to \$3,400/\$6,800 ● Raise the out-of-pocket max from \$3,000/\$6000 to \$4,000/\$8,000 ● Change coinsurance from 0% to 10% <p>Unchanged: pharmacy and medical are combined to meet the deductible.</p>

The following are proposed rate adjustments to monthly premium contributions for both employees and the County for the 2023/2024 plan year:

Anthem PPO Plan	Employee	County	Total
Employee Only	\$71.00	\$647.00	\$718.00
Employee + Spouse	\$383.00	\$1,122.00	\$1,505.00
Employee + 1 Child	\$301.00	\$882.00	\$1,183.00
Employee + Children	\$452.00	\$1,322.00	\$1,774.00
Employee + Family	\$516.00	\$1,505.00	\$2,021.00

Anthem HDHP/HSA	Employee	County	Total
Employee Only	\$43.00	\$516.00	\$559.00
Employee + Spouse	\$195.00	\$1,010.00	\$1,205.00
Employee + 1 Child	\$157.00	\$823.00	\$980.00
Employee + Children	\$228.00	\$1,193.00	\$1,421.00
Employee + Family	\$260.00	\$1,365.00	\$1,625.00
HSA Contribution		\$750 for employee only; \$1,500 for employee plus dependent options	\$750/\$1,500

Wellness

Monthly medical premium contributions will be reduced by \$25.00 per month for employees who complete the requirements of the program. For the upcoming plan year, the additional screening requirement that was put in place for the 2022/2023 plan year will be removed. The annual preventative visit with bloodwork will satisfy the requirement to receive the wellness rate.

County of Rockingham, Virginia
Self-Funded Health Insurance Fund
FY23-24 Revenue Summary

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023		Increase/ Decrease
					Adopted	2024 Adopted	
1310-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (327,331)	\$ (71,034)	\$ (32,219)	\$ (100,000)	\$ (200,000)	\$ (100,000)
1310-00000-11624-000-316010-000	COUNTY ACTIVE HEALTH PREMIUMS	\$ (7,240,352)	\$ (7,446,352)	\$ (7,473,254)	\$ (8,000,000)	\$ (9,200,000)	\$ (1,200,000)
1310-00000-11624-000-316011-000	COUNTY RETIREE HEALTH PREMIUMS	\$ (188,925)	\$ (187,240)	\$ (180,591)	\$ (225,000)	\$ (225,000)	\$ -
1310-00000-11624-000-316012-000	COUNTY COBRA HEALTH PREMIUMS	\$ (34,014)	\$ (38,908)	\$ (37,308)	\$ (40,000)	\$ (40,000)	\$ -
1310-00000-11626-000-316017-000	COUNTY FLEXIBLE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1310-00000-11626-000-316027-000	SCHOOL FLEXIBLE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1310-00000-11624-000-316020-000	SCHOOL ACTIVE HEALTH PREMIUMS	\$(21,750,489)	\$(21,889,332)	\$(22,118,139)	\$(23,155,600)	\$ (26,500,000)	\$ (3,344,400)
1310-00000-11624-000-316021-000	SCHOOL RETIREE HEALTH PREMIUM	\$ (619,604)	\$ (577,094)	\$ (456,822)	\$ (725,000)	\$ (725,000)	\$ -
1310-00000-11624-000-316022-000	SCHOOL COBRA HEALTH PREMIUMS	\$ (33,962)	\$ (29,302)	\$ (45,844)	\$ (60,000)	\$ (60,000)	\$ -
1310-00000-11899-000-316095-000	WELLNESS INITIATIVE	\$ (75,000)	\$ -	\$ -	\$ (75,000)	\$ (75,000)	\$ -
1310-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (201,440)	\$ (201,440)
Department: TOTAL SELF-FUNDED HEALTH INS PLAN REVENUES		\$(30,269,677)	\$(30,239,262)	\$(30,344,176)	\$(32,380,600)	\$ (37,226,440)	\$ (4,845,840)

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Self-Funded Health Insurance Fund

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
Department: SELF-FUNDED HEALTH INS PLAN EXPENDITURES:										
1310-01401-10101-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 5,975,361	\$ 6,707,482	\$ 6,647,110	\$ 7,612,811	\$ 7,500,000	\$ 7,500,000	\$ 5,147,808	\$ 8,625,000	\$ 1,125,000
1310-01401-00000-000-503111-000	STOP LOSS CREDIT	\$ (2,733,772)	\$ (1,729,529)	\$ (1,771,403)	\$ (1,895,658)	\$ (2,500,000)	\$ (2,500,000)	\$ (604,015)	\$ (2,875,000)	\$ (375,000)
1310-01401-10101-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 777,316	\$ 584,842	\$ 481,525	\$ 402,805	\$ 750,000	\$ 750,000	\$ 342,073	\$ 862,500	\$ 112,500
1310-01401-10101-000-503116-000	ACA REINSURANCE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1310-01401-10102-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 365,134	\$ 483,371	\$ 431,227	\$ 292,092	\$ 500,000	\$ 500,000	\$ 294,113	\$ 575,000	\$ 75,000
1310-01401-10102-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 34,987	\$ 22,873	\$ 18,507	\$ 13,834	\$ 40,000	\$ 40,000	\$ 8,843	\$ 46,000	\$ 6,000
1310-01401-10103-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 25,385	\$ 50,690	\$ 46,915	\$ 24,847	\$ 60,000	\$ 60,000	\$ 13,583	\$ 69,000	\$ 9,000
1310-01401-10103-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 4,268	\$ 5,930	\$ 6,889	\$ 6,105	\$ 7,500	\$ 7,500	\$ 3,018	\$ 8,625	\$ 1,125
1310-01401-10104-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 18,381,628	\$ 17,893,479	\$ 17,888,974	\$ 22,463,685	\$ 21,773,100	\$ 21,773,100	\$ 14,554,569	\$ 25,039,065	\$ 3,265,965
1310-01401-10104-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 2,285,573	\$ 1,657,920	\$ 1,351,743	\$ 1,141,523	\$ 2,500,000	\$ 2,500,000	\$ 952,469	\$ 2,875,000	\$ 375,000
1310-01401-10104-000-503116-000	ACA REINSURANCE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1310-01401-10105-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 1,337,230	\$ 970,872	\$ 1,133,315	\$ 794,877	\$ 1,500,000	\$ 1,500,000	\$ 497,258	\$ 1,725,000	\$ 225,000
1310-01401-10105-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 104,259	\$ 64,715	\$ 49,890	\$ 33,060	\$ 115,000	\$ 115,000	\$ 24,759	\$ 132,250	\$ 17,250
1310-01401-10106-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 40,789	\$ 12,118	\$ 27,032	\$ 203,287	\$ 50,000	\$ 50,000	\$ 317,716	\$ 57,500	\$ 7,500
1310-01401-10106-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 10,377	\$ 9,870	\$ 9,297	\$ 10,412	\$ 10,000	\$ 10,000	\$ 9,921	\$ 11,500	\$ 1,500
Total for 01401 HEALTH INSURANCE CLAIMS:		\$ 26,608,533	\$ 26,734,634	\$ 26,321,023	\$ 31,103,679	\$ 32,305,600	\$ 32,305,600	\$ 21,562,114	\$ 37,151,440	\$ 4,845,840
Department:01402 WELLNESS INITIATIVE PROGRAM										
1310-01402-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 14,377	\$ 19,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 01402 WELLNESS INITIATIVE PROGRAM:		\$ 14,377	\$ 19,278	\$ -						
Department:01403 HEALTH PLANNING										
1310-01403-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 58,814	\$ 78,816	\$ 74,661	\$ 74,540	\$ 75,000	\$ 75,000	\$ 58,797	\$ 75,000	\$ -
Total for 01403 HEALTH PLANNING:		\$ 58,814	\$ 78,816	\$ 74,661	\$ 74,540	\$ 75,000	\$ 75,000	\$ 58,797	\$ 75,000	\$ -
Department:09301 TRANSFERS										
1310-09301-00000-000-509535-000	TRSF TO DENTAL FUND	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -
1310-09301-00000-000-509501-000	TRSF TO GENERAL FUND	\$ -	\$ -	\$ 990,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09301 TRANSFERS:		\$ -	\$ -	\$ 990,426	\$ 750,000	\$ -				
Department: TOTAL SELF-FUNDED HEALTH INS PLAN EXPENDITURES		\$ 26,681,725	\$ 26,832,727	\$ 27,386,109	\$ 31,928,219	\$ 32,380,600	\$ 32,380,600	\$ 21,620,911	\$ 37,226,440	\$ 4,845,840

Dental

Staff recommends migrating from Met Life dental to Anthem dental plan in order to realize some cost savings for employees while minimizing disruption. The increase to funding rates for the 2023/2024 plan year estimated by MetLife was 11.5%. Moving to Anthem with some plan design changes results in a 1% increase to funding rates. This remains a benefit that is 100% employee funded.

The low plan has been modified from a \$1,500 to \$1,000 annual benefit maximum and there is no coverage for major procedures in the low plan. Services that were previously considered major are now included in preventative and basic coverage, such as periodontic/endodontic procedures, anesthesia and oral surgery.

The high plan previously only added child orthodontics to distinguish it from the low plan. The high plan will now include coverage for major procedures, such as dentures, bridges, crowns and implants. The high plan will have a \$1,500 annual max (with a \$2,000 lifetime maximum for child orthodontics).

Cleanings will change from once every 6 months to twice per year to allow more flexibility of scheduling.

Anthem Dental Rates 2023/2024 Plan Year	Current Year Monthly Premiums	2023/2024 Plan Year Monthly Premiums
LOW PLAN		
Employee Only	\$32.00	\$28.00
Employee + Spouse	\$60.00	\$57.00
Employee + Child	\$60.00	\$68.00
Employee + Children	\$100.00	\$86.00
Family	\$100.00	\$97.00

Anthem Dental Rates 2023/2024 Plan Year	Current Year Monthly Premiums	2023/2024 Plan Year Monthly Premiums
HIGH PLAN		
Employee Only	N/A	\$38.00
Employee + Spouse	N/A	\$77.00
Employee + Child	\$80.00	\$94.00
Employee + Children	\$100.00	\$112.00
Family	\$100.00	\$129.00

County of Rockingham, Virginia
Self-Funded Dental Insurance Fund
FY23-24 Revenue Summary

Acct Number	Acct Description	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1312-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (2,220)	\$ (10,000)	\$ (10,000)	\$ -
1312-00000-11624-000-316013-000	COUNTY ACTIVE DENTAL PREMIUMS	\$ (258,611)	\$ (180,000)	\$ (350,000)	\$ (170,000)
1312-00000-11624-000-316014-000	COUNTY RETIREE DENTAL PREMIUMS	\$ (4,535)	\$ (6,100)	\$ (5,000)	\$ 1,100
1312-00000-11624-000-316015-000	COUNTY COBRA DENTAL PREMIUMS	\$ (171)	\$ (900)	\$ (200)	\$ 700
1312-00000-11624-000-316016-000	MASSN REGL LIBRARY DENTAL	\$ (5,996)	\$ -	\$ (6,660)	\$ (6,660)
1312-00000-11624-000-316023-000	SCHOOL ACTIVE DENTAL PREMIUMS	\$ (740,219)	\$ (535,000)	\$ (969,955)	\$ (434,955)
1312-00000-11624-000-316024-000	SCHOOL RETIREE DENTAL PREMIUM	\$ (11,439)	\$ (17,000)	\$ (15,000)	\$ 2,000
1312-00000-11624-000-316025-000	SCHOOL COBRA DENTAL PREMIUMS	\$ (5,988)	\$ (1,000)	\$ (4,645)	\$ (3,645)
1312-00000-15101-000-351310-000	TRANSF FROM HEALTH INS FUND	\$ (750,000)	\$ -	\$ -	\$ -
1312-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -
Department: TOTAL SELF-FUNDED DENTAL INS PLAN REVENUES		\$ (1,779,178)	\$ (750,000)	\$ (1,361,460)	\$ (611,460)

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Dental Insurance Fund

Acct Number	Acct Description	2023			2024		Increase/ Decrease
		2022 Actuals	Adopted	2023 Revised	2023 Actual	Adopted	
1312-01401-10101-000-503101-000	DENTAL SERVICES-CO ACTIVE	\$ 186,237	\$ 85,627	\$ 85,627	\$ 169,417	\$ 200,000	\$ 114,373
1312-01401-10101-000-503114-000	ADMIN FEES-CO ACTIVE	\$ 32,283	\$ 70,107	\$ 70,107	\$ 30,522	\$ 150,000	\$ 79,893
1312-01401-10102-000-503101-000	DENTAL SERVICES-CO RETIREE	\$ 1,800	\$ 2,416	\$ 2,416	\$ 3,644	\$ 3,600	\$ 1,184
1312-01401-10102-000-503114-000	ADMIN FEES-CO RETIREE	\$ 739	\$ 1,907	\$ 1,907	\$ 618	\$ 2,000	\$ 93
1312-01401-10103-000-503101-000	DENTAL SERVICES-CO COBRA	\$ 587	\$ -	\$ -	\$ (69)	\$ -	\$ -
1312-01401-10103-000-503114-000	ADMIN FEES-CO COBRA	\$ 34	\$ 147	\$ 147	\$ 13	\$ 200	\$ 53
1312-01401-10104-000-503101-000	DENTAL SERVICES-SCH ACTIVE	\$ 658,219	\$ 379,706	\$ 379,706	\$ 532,553	\$ 800,000	\$ 420,294
1312-01401-10104-000-503114-000	ADMIN FEES-SCH ACTIVE	\$ 85,519	\$ 187,148	\$ 187,148	\$ 77,871	\$ 180,000	\$ (7,148)
1312-01401-10105-000-503101-000	DENTAL SERVICES-SCH RETIREE	\$ 15,345	\$ 9,405	\$ 9,405	\$ 10,243	\$ 10,000	\$ 595
1312-01401-10105-000-503114-000	ADMIN FEES-SCH RETIREE	\$ 2,036	\$ 4,840	\$ 4,840	\$ 1,929	\$ 5,000	\$ 160
1312-01401-10106-000-503101-000	DENTAL SERVICES-SCH COBRA	\$ 11,108	\$ -	\$ -	\$ 2,847	\$ 2,000	\$ 2,000
1312-01401-10106-000-503114-000	ADMIN FEES-SCH COBRA	\$ 981	\$ 1,027	\$ 1,027	\$ 665	\$ 2,000	\$ 973
1312-01401-10109-000-503101-000	DENTAL SERVICES-MSSN REG LIBR	\$ 5,850	\$ 5,471	\$ 5,471	\$ 3,286	\$ 6,000	\$ 529
1312-01401-10109-000-503114-000	ADMIN FEES-MSSN REG LIBR	\$ 1,021	\$ 2,200	\$ 2,200	\$ 887	\$ 660	\$ (1,540)
TOTAL DENTAL INSURANCE FUND:		\$ 1,001,759	\$ 750,000	\$ 750,000	\$ 834,426	\$ 1,361,460	\$ 611,460

ECONOMIC DEVELOPMENT AUTHORITY

The Rockingham County Economic Development Authority is dedicated to providing the highest level of assistance and service to new and existing businesses and industries in order to encourage economic investment, diversity and stabilize the economy, foster employment opportunities and prosperity throughout Rockingham County.

The EDA oversees the Technology Zone Incentives and work closely with these businesses and industries to identify creative solutions to challenging problems, generate enhanced opportunities for growth, and facilitate access to a broad range of needed resources.

The EDA is made up of a seven-member board with four year terms and meets at least annually.

Members	Election District	Term Expiration
Kevin M. Flint	Election District 1	12/31/25
Douglas Driver	Election District 1	12/31/23
Wade Robinson	Election District 2	12/31/24
Neil W. Hayslett	Election District 3	12/31/25
Nathan H. Miller	Election District 4	12/31/24
Timothy Hulings	Election District 5	12/31/23
Gary Sandridge	Election District 5	12/31/26
Casey Armstrong (Ex-Officio)		
Thomas H. Miller Jr. (Legal Counsel)		

Economic Development Authority
 County of Rockingham, Virginia
 FY23-24 Revenue Summary

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1505-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (449)	\$ (117)	\$ (116)	\$ -	\$ -	\$ -
1505-00000-11625-000-316225-000	ASSESSMENT/APPLICATION FEE	\$ (17,000)	\$ (11,909)	\$ (18,634)	\$ (7,000)	\$ (7,000)	\$ -
1505-00000-11899-000-318400-000	GRANTS - LOCAL MONEY	\$ (1,717,588)	\$ (1,250,689)	\$ (852,694)	\$ -	\$ (1,000,000)	\$ (1,000,000)
1505-00000-15101-000-351000-000	FROM GENERAL FUND	\$ -	\$ (3,000,000)	\$ -	\$ -	\$ -	\$ -
1505-00000-15101-000-351213-000	FROM CORONAVIRUS RELIEF FUN	\$ -	\$ (484,000)	\$ -	\$ -	\$ -	\$ -
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND RI		\$ (1,735,038)	\$ (4,746,715)	\$ (871,444)	\$ (7,000)	\$ (1,007,000)	\$ (1,000,000)
	Fund Balance	\$32,126.28	\$37,752.66				

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Economic Development Authority Fund

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1505-01223-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 1,200	\$ 3,800	\$ 5,400	\$ 2,200	\$ 5,000	\$ 5,000	\$ 1,400	\$ 5,000	\$ -
1505-01223-00000-000-503103-000	ACCOUNTING SERVICES	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1505-01223-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1505-01223-00000-000-505890-000	TECHNOLOGY ZONE GRANT - EDA	\$ 1,537,476	\$ 1,717,588	\$ 1,250,689	\$ 852,694	\$ -	\$ -	\$ 546,056	\$ 1,000,000	\$ 1,000,000
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND EXPEND		\$ 1,538,676	\$ 1,721,388	\$ 1,257,089	\$ 854,894	\$ 7,000	\$ 7,000	\$ 547,456	\$ 1,007,000	\$ 1,000,000

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.

The construction of the Taylor Spring Detention Basin began in the summer of 2022 and is substantially complete as of March 2023. The site will continue to stabilize over the coming months. Project reports can be found on the county website at <https://www.rockinghamcountyva.gov/876/Taylor-Spring-Detention-Basin>

Revenue:

Acct Description	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
INTEREST ON INVESTMENTS	\$ -	\$ (3,073)	\$ -	\$ -	\$ (10,116)	\$ -	\$ -
STORMWATER FEES	\$ (356,566)	\$ (372,613)	\$ (360,324)	\$ (360,324)	\$ (203,327)	\$ (275,703)	\$ 84,622
PENALTIES	\$ (3,606)	\$ (1,129)	\$ -	\$ -	\$ (1,203)	\$ -	\$ -
INTEREST	\$ (84)	\$ (312)	\$ -	\$ -	\$ (413)	\$ -	\$ -
	\$ (360,256)	\$ (377,127)	\$ (360,324)	\$ (360,324)	\$ (215,059)	\$ (275,703)	\$ 84,622
FEDERAL GRANT	\$ -	\$ -	\$ (545,000)	\$ (545,000)	\$ -	\$ -	\$ 545,000
FUND RESERVE	\$ -	\$ -	\$ (400,000)	\$ (400,000)	\$ -	\$ -	\$ 400,000
	\$ (360,256)	\$ (377,127)	\$ (1,305,324)	\$ (1,305,324)	\$ (215,059)	\$ (275,703)	\$ 1,029,622

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Lake Shenandoah Stormwater Authority

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1412-04405-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ 11,905	\$ 19,793	\$ 19,793	\$ 14,160	\$ 21,600	\$ 1,807
1412-04405-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ 850	\$ 1,514	\$ 1,514	\$ 1,019	\$ 1,652	\$ 138
1412-04405-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ 1,399	\$ 2,714	\$ 2,714	\$ 1,945	\$ 3,162	\$ 449
1412-04405-00000-000-502202-000	RETIREMENT HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1412-04405-00000-000-502203-000	SHORT TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1412-04405-00000-000-502212-000	GLI	\$ -	\$ 653	\$ -	\$ -	\$ (653)	\$ -	\$ -
1412-04405-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ 3,751	\$ 3,360	\$ 3,360	\$ 2,800	\$ 3,612	\$ 252
1412-04405-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 66	\$ 107	\$ 107	\$ 74	\$ 107	\$ 0
1412-04405-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 232	\$ 77	\$ 77	\$ 276	\$ 300	\$ 223
1412-04405-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 4,244	\$ 3,250	\$ 20,000	\$ 91,889	\$ 57,234	\$ 15,600	\$ (4,400)
1412-04405-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1412-04405-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ 1,032,090	\$ 960,201	\$ 839,386	\$ -	\$ (1,032,090)
1412-04405-00000-000-508313-000	LAND PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 4,244	\$ 22,105	\$ 1,079,655	\$ 1,079,655	\$ 916,241	\$ 50,034	\$ (1,029,622)
Department:09501 DEBT SERVICE-COUNTY								
1412-09501-00000-000-509116-000	PRINCIPAL	\$ -	\$ -	\$ 172,956	\$ 172,956	\$ -	\$ 178,145	\$ 5,189
1412-09501-00000-000-509216-000	INTEREST	\$ 48,125	\$ 53,552	\$ 52,712	\$ 52,712	\$ 8,785	\$ 47,524	\$ (5,188)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 48,125	\$ 53,552	\$ 225,669	\$ 225,669	\$ 8,785	\$ 225,669	\$ 0
Department: TOTAL LAKE SHEN STORMWATER AUTHORITY EXPENDITURES		\$ 52,369	\$ 75,657	\$ 1,305,324	\$ 1,305,324	\$ 925,026	\$ 275,703	\$ (1,029,622)

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 changed the residential waste from no charge under 1,000 pounds to no charge under 250 in FY23.

Fee Schedule:

Commercial and Industrial	\$54 per ton
Construction and wood debris	\$60 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 Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/Decrease
1410-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (232,327)	\$ (46,468)	\$ (25,277)	\$ (50,000)	\$ (50,000)	\$ (237,928)	\$ (50,000)	\$ -
1410-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERT	\$ -	\$ 57,800	\$ 75,831	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11608-000-316960-000	WASTE COLLECTION & DISPOS	\$ (5,991,978)	\$ (5,959,102)	\$ (6,535,853)	\$ (6,800,000)	\$ (6,800,000)	\$ (4,649,735)	\$ (6,800,000)	\$ -
1410-00000-11608-000-316965-000	CITY DISPOSAL FEES	\$ (527,240)	\$ (561,576)	\$ (523,371)	\$ (530,000)	\$ (530,000)	\$ (355,647)	\$ (530,000)	\$ -
1410-00000-11803-000-318200-000	CHARGES FOR OTHER PERS S	\$ -	\$ -	\$ (416)	\$ -	\$ -	\$ (35)	\$ -	\$ -
1410-00000-11899-000-318615-000	SALE OF EQUIPMENT	\$ (1,048)	\$ (525)	\$ (1,545)	\$ -	\$ -	\$ (8,087)	\$ -	\$ -
1410-00000-11899-000-318620-000	SALE OF RECYCLABLES-OTHEF	\$ (99,661)	\$ (180,807)	\$ (195,594)	\$ (80,000)	\$ (80,000)	\$ (88,727)	\$ (80,000)	\$ -
1410-00000-11899-000-318630-000	SALE OF PROCESSED GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318640-000	CARBON CREDITS	\$ (92,921)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (6,945,174)	\$ (6,690,677)	\$ (7,206,224)	\$ (7,460,000)	\$ (7,460,000)	\$ (5,340,159)	\$ (7,460,000)	\$ -

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 Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/Decrease
1410-00000-12404-000-324220-000	LITTER CONTROL	\$ (20,926)	\$ (23,753)	\$ (33,754)	\$ (33,750)	\$ (33,750)	\$ (50,480)	\$ (33,750)	\$ -
TOTAL: ALL STATE REVENUES		\$ (20,926)	\$ (23,753)	\$ (33,754)	\$ (33,750)	\$ (33,750)	\$ (50,480)	\$ (33,750)	\$ -

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 Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/Decrease
1410-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (1,918,471)	\$ (2,163,471)	\$ -	\$ (2,777,816)	\$ (859,345)
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (1,918,471)	\$ (2,163,471)	\$ -	\$ (2,777,816)	\$ (859,345)

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	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
Total for 04203 REFUSE COLLECTION & RECYCLING:		\$ 902,060	\$ 883,774	\$ 868,842	\$ 959,418	\$ 1,321,226	\$ 361,808
Total for 04204 REFUSE DISPOSAL:		\$ 6,493,841	\$ 4,569,196	\$ 5,277,947	\$ 7,118,287	\$ 7,615,724	\$ 497,438
Total for 04205 LANDFILL GAS UTILIZATION:		\$ 156,908	\$ 141,227	\$ 182,735	\$ 124,850	\$ 135,950	\$ 11,100
Total for 09501 DEBT SERVICE-COUNTY:		\$ 407,916	\$ 373,599	\$ 335,226	\$ 1,209,666	\$ 1,198,666	\$ (11,000)
Department: TOTAL SOLID WASTE FUND EXPENDITURES		\$ 7,960,725	\$ 5,967,797	\$ 6,664,749	\$ 9,412,221	\$ 10,271,566	\$ 859,345

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Landfill	ADMINISTRATIVE ASST	1	1	1	1	1	0
	ASST LANDFILL MGR	0	1	1	1	0	-1
	ENVIRONMENTAL TECHNICIAN	1	0	0	1	1	0
	HEAVY EQUIP OPERATOR	2	2	3	1	1	0
	HEAVY EQUIP OPERATOR II	5	7	6	9	9	0
	LANDFILL SUPERINTENDENT	0	0	0	0	1	1
	LANDFILL MANAGER	1	1	1	1	1	0
	LANDFILL WORKER	5	5	5	6	6	0
	LEAD EQUIP OPERATOR	1	1	1	1	1	0
	MECHANIC	1	1	1	1	1	0
Landfill Total - 4205		19	21	21	24	24	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Solid Waste Fund

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
Department:04203 REFUSE COLLECTION & RECYCLING										
1410-04203-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 258,553	\$ 278,291	\$ 258,133	\$ 300,925	\$ 325,002	\$ 325,002	\$ 229,884	\$ 378,645	\$ 53,642
1410-04203-00000-000-501200-000	OVERTIME	\$ 25,905	\$ 31,573	\$ 35,634	\$ 32,799	\$ 20,000	\$ 20,000	\$ 33,689	\$ 45,000	\$ 25,000
1410-04203-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 156,107	\$ 162,897	\$ 153,520	\$ 154,858	\$ 165,000	\$ 165,000	\$ 106,382	\$ 155,000	\$ (10,000)
1410-04203-00000-000-501900-000	SEVERANCE PAY	\$ 1,942	\$ -	\$ -	\$ 2,452	\$ -	\$ -	\$ 3,264	\$ -	\$ -
1410-04203-00000-000-502100-000	FICA / MEDICARE	\$ 33,342	\$ 34,123	\$ 35,973	\$ 36,320	\$ 39,015	\$ 39,015	\$ 27,823	\$ 44,266	\$ 5,251
1410-04203-00000-000-502201-000	RETIREMENT (VRS)	\$ 18,584	\$ 16,433	\$ 19,211	\$ 24,671	\$ 30,073	\$ 30,073	\$ 20,517	\$ 35,426	\$ 5,353
1410-04203-00000-000-502202-000	RETIREMENT HYBRID	\$ 8,178	\$ 11,525	\$ 14,748	\$ 11,679	\$ 14,485	\$ 14,485	\$ 11,715	\$ 20,008	\$ 5,523
1410-04203-00000-000-502203-000	SHORT TERM DISABILITY	\$ 468	\$ 587	\$ 656	\$ 516	\$ 558	\$ 558	\$ 452	\$ 722	\$ 164
1410-04203-00000-000-502209-000	PENSION EXPENSE	\$ (294,277)	\$ 5,336	\$ 29,387	\$ (12,797)	\$ -	\$ -	\$ (115,657)	\$ -	\$ -
1410-04203-00000-000-502212-000	GLI	\$ (614)	\$ (1,526)	\$ 95	\$ (573)	\$ -	\$ -	\$ (16,828)	\$ -	\$ -
1410-04203-00000-000-502300-000	HEALTH INSURANCE	\$ 71,881	\$ 81,263	\$ 74,198	\$ 71,384	\$ 60,408	\$ 60,408	\$ 58,136	\$ 63,365	\$ 2,957
1410-04203-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,344	\$ 1,407	\$ 1,546	\$ 1,691	\$ 1,755	\$ 1,755	\$ 1,242	\$ 1,860	\$ 105
1410-04203-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 17,091	\$ 10,933	\$ 12,528	\$ 15,092	\$ 11,837	\$ 11,837	\$ 11,722	\$ 16,000	\$ 4,163
1410-04203-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 6,655	\$ 24,324	\$ 17,870	\$ 7,262	\$ 26,000	\$ 26,000	\$ 11,475	\$ 26,000	\$ -
1410-04203-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 6,093	\$ 921	\$ 77	\$ 267	\$ 500	\$ 500	\$ 550	\$ 500	\$ -
1410-04203-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 50	\$ 450	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 115,815	\$ 125,974	\$ 120,759	\$ 115,563	\$ 115,000	\$ 115,000	\$ 85,992	\$ 130,000	\$ 15,000
1410-04203-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 10,855	\$ 10,993	\$ 10,495	\$ 10,424	\$ 12,000	\$ 12,000	\$ 6,826	\$ 12,000	\$ -
1410-04203-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-503600-000	ADVERTISING	\$ 687	\$ 1,626	\$ 1,068	\$ 1,047	\$ 1,000	\$ 1,000	\$ 1,327	\$ 1,500	\$ 500
1410-04203-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 303	\$ 808	\$ 1,293	\$ 657	\$ 1,000	\$ 1,000	\$ 606	\$ 1,000	\$ -
1410-04203-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 75	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-504500-000	CENTRAL GARAGE	\$ 43,664	\$ 41,414	\$ 35,465	\$ 39,272	\$ 42,000	\$ 42,000	\$ 35,021	\$ 50,000	\$ 8,000
1410-04203-00000-000-505101-000	ELECTRICAL SERVICES	\$ 9,812	\$ 9,208	\$ 8,713	\$ 10,120	\$ 9,000	\$ 9,000	\$ 8,664	\$ 9,000	\$ -
1410-04203-00000-000-505103-000	WATER & SEWER SERVICES	\$ 529	\$ 685	\$ 655	\$ 667	\$ 750	\$ 750	\$ 379	\$ 650	\$ (100)
1410-04203-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ -
1410-04203-00000-000-505203-000	TELECOMMUNICATIONS	\$ 6,548	\$ 5,843	\$ 6,608	\$ 3,926	\$ 6,000	\$ 6,000	\$ 4,218	\$ 5,750	\$ (250)
1410-04203-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 21	\$ 79	\$ 27	\$ 26	\$ 35	\$ 35	\$ 29	\$ 35	\$ -
1410-04203-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,658	\$ 3,133	\$ 2,876	\$ 2,642	\$ 3,000	\$ 3,000	\$ 3,092	\$ 3,100	\$ 100
1410-04203-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 401	\$ 402	\$ 399	\$ 501	\$ 500	\$ 500	\$ 489	\$ 500	\$ -
1410-04203-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,120	\$ 5,621	\$ 7,735	\$ 6,810	\$ 7,200	\$ 7,200	\$ 7,153	\$ 8,500	\$ 1,300
1410-04203-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ 217	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1410-04203-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 25	\$ -	\$ 350	\$ -	\$ 500	\$ 500	\$ 400	\$ 500	\$ -
1410-04203-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIP	\$ 175	\$ -	\$ -	\$ 140	\$ 250	\$ 250	\$ -	\$ 250	\$ -
1410-04203-00000-000-506001-000	OFFICE SUPPLIES	\$ 120	\$ 462	\$ 87	\$ 304	\$ 250	\$ 250	\$ 60	\$ 250	\$ -
1410-04203-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 304	\$ -	\$ 5	\$ 78	\$ 100	\$ 100	\$ -	\$ 100	\$ -
1410-04203-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 513	\$ 198	\$ 299	\$ 616	\$ 500	\$ 500	\$ 444	\$ 550	\$ 50
1410-04203-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 4,314	\$ 1,670	\$ 1,560	\$ 2,087	\$ 2,000	\$ 2,000	\$ 1,838	\$ 2,500	\$ 500
1410-04203-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 489	\$ 658	\$ 638	\$ 594	\$ 500	\$ 500	\$ 616	\$ 750	\$ 250
1410-04203-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 13,880	\$ 17,122	\$ 7,879	\$ 10,607	\$ 17,000	\$ 17,000	\$ 5,289	\$ 15,000	\$ (2,000)
1410-04203-00000-000-506011-000	UNIFORMS/SAFETY	\$ 3,254	\$ 1,952	\$ 1,898	\$ 2,188	\$ 2,500	\$ 2,500	\$ 2,048	\$ 2,500	\$ -
1410-04203-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 52,747	\$ 3,465	\$ 1,196	\$ 6,285	\$ 2,000	\$ 2,000	\$ 2,486	\$ 2,500	\$ 500
1410-04203-00000-000-506065-000	MINOR EQUIPMENT	\$ 872	\$ 2,795	\$ 1,282	\$ 7,524	\$ 1,200	\$ 1,200	\$ 451	\$ 1,000	\$ (200)
1410-04203-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 16,429	\$ 9,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000	\$ 285,000
1410-04203-00000-000-508005-000	VEHICLES	\$ 1,798	\$ -	\$ 18,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1410-04203-00000-000-508305-000	SITE IMPROVEMENTS	\$ 13,977	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ (40,000)
Total for 04203 REFUSE COLLECTION & RECYCLING:		\$ 614,687	\$ 902,060	\$ 883,774	\$ 868,842	\$ 959,418	\$ 959,418	\$ 551,821	\$ 1,321,226	\$ 361,808
Department:04204 REFUSE DISPOSAL										
1410-04204-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 651,267	\$ 730,507	\$ 875,880	\$ 780,580	\$ 1,066,995	\$ 1,066,995	\$ 597,704	\$ 1,204,090	\$ 137,095
1410-04204-00000-000-501200-000	OVERTIME	\$ 17,927	\$ 24,780	\$ 38,367	\$ 56,965	\$ 28,000	\$ 28,000	\$ 47,883	\$ 40,000	\$ 12,000
1410-04204-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 14,211	\$ 17,674	\$ 19,223	\$ 7,647	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ (12,000)
1410-04204-00000-000-501900-000	SEVERANCE PAY	\$ 14,688	\$ 5,609	\$ 6,572	\$ 7,589	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1410-04204-00000-000-502100-000	FICA / MEDICARE	\$ 50,392	\$ 55,465	\$ 64,034	\$ 60,791	\$ 84,685	\$ 84,685	\$ 46,756	\$ 95,173	\$ 10,488
1410-04204-00000-000-502201-000	RETIREMENT (VRS)	\$ 38,383	\$ 37,890	\$ 40,820	\$ 35,285	\$ 41,931	\$ 41,931	\$ 30,003	\$ 47,744	\$ 5,813
1410-04204-00000-000-502202-000	RETIREMENT-HYBRID	\$ 29,391	\$ 38,458	\$ 55,066	\$ 59,745	\$ 77,534	\$ 77,534	\$ 52,536	\$ 125,816	\$ 48,282
1410-04204-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 1,682	\$ 1,962	\$ 2,443	\$ 2,640	\$ 3,803	\$ 3,803	\$ 2,031	\$ 4,636	\$ 833
1410-04204-00000-000-502209-000	PENSION EXPENSE	\$ 237,373	\$ 33,153	\$ 92,177	\$ (55,894)	\$ -	\$ -	\$ (306,809)	\$ -	\$ -
1410-04204-00000-000-502212-000	GLI	\$ (5,077)	\$ (838)	\$ 1,784	\$ (6,249)	\$ -	\$ -	\$ (42,641)	\$ -	\$ -
1410-04204-00000-000-502300-000	HEALTH INSURANCE	\$ 153,806	\$ 213,780	\$ 197,143	\$ 200,999	\$ 207,901	\$ 207,901	\$ 155,266	\$ 252,333	\$ 44,431
1410-04204-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,421	\$ 3,829	\$ 4,344	\$ 4,285	\$ 5,762	\$ 5,762	\$ 3,149	\$ 6,034	\$ 272
1410-04204-00000-000-502600-000	UNEMPLOYMENT	\$ -	\$ -	\$ 983	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000
1410-04204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 25,048	\$ 20,472	\$ 26,137	\$ 26,841	\$ 26,325	\$ 26,325	\$ 19,226	\$ 27,000	\$ 675
1410-04204-00000-000-503000-000	PURCHASED SERVICES	\$ 580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 122,264	\$ 323,332	\$ 238,970	\$ 279,030	\$ 207,000	\$ 207,000	\$ 113,871	\$ 195,000	\$ (12,000)
1410-04204-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 1,680	\$ 1,271	\$ 765	\$ 550	\$ 750	\$ 750	\$ -	\$ 750	\$ -
1410-04204-00000-000-503104-000	GROUNDWATER MONITORING SVCS	\$ 237,217	\$ 109,566	\$ 106,136	\$ 105,449	\$ 171,000	\$ 171,000	\$ 71,727	\$ 167,000	\$ (4,000)
1410-04204-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 87,797	\$ 126,954	\$ 143,768	\$ 167,978	\$ 150,000	\$ 150,000	\$ 51,129	\$ 150,000	\$ -
1410-04204-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 138,341	\$ 263,148	\$ 237,566	\$ 278,349	\$ 200,000	\$ 200,000	\$ 151,482	\$ 230,000	\$ 30,000
1410-04204-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 15,675	\$ 15,280	\$ 20,120	\$ 28,695	\$ 20,000	\$ 20,000	\$ 16,353	\$ 20,000	\$ -
1410-04204-00000-000-503303-000	SOLID WASTE COLLECTION	\$ 59,853	\$ 121,253	\$ 89,966	\$ 35,026	\$ 85,000	\$ 85,000	\$ 111,228	\$ 165,000	\$ 80,000
1410-04204-00000-000-503500-000	PRINTING & BINDING	\$ 99	\$ 750	\$ 267	\$ 339	\$ -	\$ -	\$ 2,125	\$ -	\$ -
1410-04204-00000-000-503600-000	ADVERTISING	\$ 1,656	\$ 1,058	\$ 845	\$ 195	\$ 500	\$ 500	\$ 262	\$ 500	\$ -
1410-04204-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 8,244	\$ 10,091	\$ 10,147	\$ 10,017	\$ 12,000	\$ 12,000	\$ 5,301	\$ 10,000	\$ (2,000)
1410-04204-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 21,303	\$ 27,644	\$ 29,781	\$ 29,168	\$ 30,000	\$ 30,000	\$ 109,313	\$ 52,000	\$ 22,000
1410-04204-00000-000-504300-000	CENTRAL STORE	\$ 1,887	\$ 2,179	\$ 2,648	\$ 2,408	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-504500-000	CENTRAL GARAGE	\$ 3,066	\$ 4,094	\$ 3,022	\$ 1,859	\$ 2,500	\$ 2,500	\$ 1,054	\$ 2,000	\$ (500)
1410-04204-00000-000-505101-000	ELECTRICAL SERVICES	\$ 22,317	\$ 20,191	\$ 18,841	\$ 18,704	\$ 19,000	\$ 19,000	\$ 15,739	\$ 21,000	\$ 2,000
1410-04204-00000-000-505102-000	HEATING SERVICES	\$ 684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 788	\$ 750	\$ 750
1410-04204-00000-000-505103-000	WATER & SEWER SERVICES	\$ 43,950	\$ 69,604	\$ 97,437	\$ 62,654	\$ 75,000	\$ 75,000	\$ 47,679	\$ 75,000	\$ -
1410-04204-00000-000-505201-000	POSTAGE	\$ 1,294	\$ 1,211	\$ 1,401	\$ 1,622	\$ 1,300	\$ 1,300	\$ 1,150	\$ 1,700	\$ 400
1410-04204-00000-000-505203-000	TELECOMMUNICATIONS	\$ 9,587	\$ 8,857	\$ 10,505	\$ 7,967	\$ 9,800	\$ 9,800	\$ 6,880	\$ 10,500	\$ 700
1410-04204-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 3,317	\$ 3,973	\$ 3,502	\$ 3,915	\$ 4,000	\$ 4,000	\$ 4,908	\$ 5,000	\$ 1,000
1410-04204-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,658	\$ 3,523	\$ 3,595	\$ 3,963	\$ 4,000	\$ 4,000	\$ 4,638	\$ 5,000	\$ 1,000
1410-04204-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 981	\$ 983	\$ 886	\$ 1,113	\$ 1,200	\$ 1,200	\$ 1,173	\$ 1,200	\$ -
1410-04204-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 4,109	\$ 41,915	\$ 13,547	\$ 25,123	\$ 15,000	\$ 15,000	\$ 11,742	\$ 15,000	\$ -
1410-04204-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 460	\$ 478	\$ 577	\$ 500	\$ 500	\$ 69	\$ 500	\$ -
1410-04204-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,147	\$ 1,020	\$ 1,890	\$ 3,749	\$ 1,500	\$ 1,500	\$ 800	\$ 1,500	\$ -
1410-04204-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIP	\$ -	\$ 50	\$ 150	\$ 50	\$ 100	\$ 100	\$ 125	\$ 150	\$ 50
1410-04204-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,429	\$ 573	\$ 702	\$ 640	\$ 3,000	\$ 3,000	\$ 2,218	\$ 3,000	\$ -
1410-04204-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 50	\$ 55	\$ 729	\$ 83	\$ 500	\$ 500	\$ -	\$ 500	\$ -
1410-04204-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,295	\$ 1,407	\$ 1,049	\$ 1,456	\$ 1,200	\$ 1,200	\$ 1,683	\$ 1,750	\$ 550
1410-04204-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 126,086	\$ 154,837	\$ 125,150	\$ 142,295	\$ 110,000	\$ 110,000	\$ 115,208	\$ 140,000	\$ 30,000
1410-04204-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 117,942	\$ 110,015	\$ 104,136	\$ 202,769	\$ 120,000	\$ 120,000	\$ 143,771	\$ 200,000	\$ 80,000
1410-04204-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 27,287	\$ 32,699	\$ 38,693	\$ 98,084	\$ 50,000	\$ 50,000	\$ 76,381	\$ 80,000	\$ 30,000
1410-04204-00000-000-506011-000	UNIFORMS/SAFETY	\$ 6,273	\$ 8,060	\$ 9,829	\$ 3,200	\$ 7,500	\$ 7,500	\$ 3,312	\$ 7,500	\$ -
1410-04204-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 5,298	\$ 8,807	\$ 13,654	\$ 18,482	\$ 10,000	\$ 10,000	\$ 5,821	\$ 10,000	\$ -
1410-04204-00000-000-506050-000	BAD DEBTS	\$ 300	\$ 1,000	\$ 381	\$ (4,275)	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-506065-000	MINOR EQUIPMENT	\$ 3,322	\$ 1,979	\$ 20,633	\$ 4,905	\$ 4,000	\$ 4,000	\$ 3,771	\$ 4,000	\$ -
1410-04204-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 7,604	\$ -	\$ 505,000	\$ 505,000	\$ 536,542	\$ 470,000	\$ (35,000)
1410-04204-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 24,623	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 99	\$ 235	\$ -	\$ -	\$ -	\$ 409	\$ -	\$ -
1410-04204-00000-000-508011-000	DEPRECIATION	\$ 1,695,641	\$ 2,224,130	\$ 1,445,166	\$ 1,577,407	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600
1410-04204-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,795	\$ -	\$ -
1410-04204-00000-000-508311-000	LANDFILL CLOSURE	\$ 1,279,532	\$ 1,609,032	\$ 314,822	\$ 983,172	\$ 3,742,000	\$ 3,987,000	\$ 15,552	\$ 3,750,000	\$ 8,000
Total for 04204 REFUSE DISPOSAL:		\$ 5,287,675	\$ 6,493,841	\$ 4,569,196	\$ 5,277,947	\$ 7,118,287	\$ 7,363,287	\$ 2,244,098	\$ 7,615,724	\$ 497,438

Department:04205 LANDFILL GAS UTILIZATION

1410-04205-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 93,319	\$ 94,094	\$ 81,935	\$ 122,962	\$ 116,000	\$ 116,000	\$ 69,544	\$ 127,000	\$ 11,000
1410-04205-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ -	\$ -

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1410-04205-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 16,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-505101-000	ELECTRICAL SERVICES	\$ 6,072	\$ 7,404	\$ 6,742	\$ 7,169	\$ 8,400	\$ 8,400	\$ 5,356	\$ 8,500	\$ 100
1410-04205-00000-000-505203-000	TELECOMMUNICATIONS	\$ 162	\$ 139	\$ 164	\$ 171	\$ 200	\$ 200	\$ 128	\$ 200	\$ -
1410-04205-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 178	\$ 179	\$ 177	\$ 223	\$ 250	\$ 250	\$ 196	\$ 250	\$ -
1410-04205-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 1,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207	\$ -	\$ -
1410-04205-00000-000-508011-000	DEPRECIATION	\$ 52,210	\$ 52,210	\$ 52,210	\$ 52,210	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-509201-000	INTEREST	\$ (10,516)	\$ 2,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04205 LANDFILL GAS UTILIZATION:		\$ 159,153	\$ 156,908	\$ 141,227	\$ 182,735	\$ 124,850	\$ 124,850	\$ 75,494	\$ 135,950	\$ 11,100
1410-09301-00000-000-509548-000	TRANSFER	\$ 1,334,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department:09501 DEBT SERVICE-COUNTY										
1410-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 785,000	\$ 785,000	\$ 785,000	\$ 815,000	\$ 30,000
1410-09501-00000-000-509201-000	INTEREST	\$ 433,505	\$ 407,916	\$ 373,599	\$ 335,226	\$ 424,666	\$ 424,666	\$ 313,470	\$ 383,666	\$ (41,000)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 433,505	\$ 407,916	\$ 373,599	\$ 335,226	\$ 1,209,666	\$ 1,209,666	\$ 1,098,470	\$ 1,198,666	\$ (11,000)
Department: TOTAL SOLID WASTE FUND EXPENDITURES		\$ 7,829,780	\$ 7,960,725	\$ 5,967,797	\$ 6,664,749	\$ 9,412,221	\$ 9,657,221	\$ 3,969,884	\$ 10,271,566	\$ 859,345

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	\$ 5,925
1"	\$ 6,600	\$ 1,575	\$ 14,800
1 1/2"	\$ 13,225	\$ 3,175	\$ 29,625
2"	\$ 21,175	\$ 5,075	\$ 47,400
3"	\$ 42,325	\$10,125	\$ 94,775
4"	\$ 66,125	\$15,800	\$148,050
6"	\$132,250	\$31,625	\$296,125
8"	\$198,375	\$47,450	\$444,200
10"	\$331,000	\$78,650	\$739,900
12"	\$397,325	\$94,300	\$887,800

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 Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/Decrease
1401-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (305,593)	\$ (38,290)	\$ (26,975)	\$ (40,000)	\$ (40,000)	\$ -
1401-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ -	\$ 2,900	\$ -	\$ -	\$ -	\$ -
1401-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (3,438,944)	\$ (3,516,437)	\$ (3,914,481)	\$ (4,000,000)	\$ (4,000,000)	\$ -
1401-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (4,031,310)	\$ (4,086,581)	\$ (4,476,013)	\$ (4,500,000)	\$ (4,500,000)	\$ -
1401-00000-11620-000-315700-000	CONNECTION FEES	\$ (50,294)	\$ (107,669)	\$ (125,892)	\$ (600,000)	\$ (600,000)	\$ -
1401-00000-11621-000-314100-000	INTEREST INCOME	\$ (10,272)	\$ (6,675)	\$ (6,393)	\$ (7,500)	\$ (7,500)	\$ -
1401-00000-11803-000-318330-000	CHARGES FOR OTHER PERS SERV	\$ (8,986)	\$ (13,509)	\$ (11,519)	\$ (10,000)	\$ (10,000)	\$ -
1401-00000-11803-000-318331-000	PAYMENT FROM MT CRAWFORD	\$ (41,513)	\$ (41,540)	\$ (43,372)	\$ (35,000)	\$ (35,000)	\$ -
1401-00000-11803-000-318332-000	PAYMENT FROM SCHOOLS	\$ (16,434)	\$ (16,997)	\$ (20,996)	\$ (16,000)	\$ (16,000)	\$ -
1401-00000-11803-000-318333-000	PAYMENT FROM LILLY SUBDIVISION	\$ (15,307)	\$ (12,739)	\$ (5,046)	\$ (3,000)	\$ (3,000)	\$ -
1401-00000-11803-000-318334-000	PAYMENT FROM COUNTRYSIDE	\$ (6,621)	\$ (2,374)	\$ (2,562)	\$ (2,500)	\$ (2,500)	\$ -
1401-00000-11803-000-318335-000	PAYMENT FROM SMITH CREEK	\$ (45,326)	\$ (28,095)	\$ (42,994)	\$ (40,000)	\$ (40,000)	\$ -
1401-00000-11899-000-318950-000	SALE OF PROPERTY	\$ (5,399)	\$ (5,016)	\$ (153)	\$ -	\$ -	\$ -
1401-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (24,322)	\$ (1,550,838)	\$ (14,104)	\$ -	\$ -	\$ -
1401-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (1,328,931)	\$ (2,584,056)	\$ (3,021,408)	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (9,329,251)	\$ (12,007,916)	\$ (11,711,908)	\$ (9,254,000)	\$ (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. Smith Creek borrowed funds from the Water/Sewer fund in 2023 in order to retire debt that was tied to Penn Laird. Since that debt was paid off, the Penn Laird Authority was able to dissolve.

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1401-00000-14105-000-341900-000	LAKE SHEN & GF PRINCIPAL PAYMENT	\$ -	\$ -	\$ -	\$ (1,092,919)	\$ (178,145)	\$ 914,774
	SMITH CREEK PRINCIPAL PAYMENT					\$ (84,723)	\$ (84,723)
1401-00000-11501-000-313110-000	CAP PROJ INTEREST	\$ -	\$ (23,125)	\$ (25,733)	\$ -	\$ -	\$ -
1401-00000-11501-000-313160-000	SMITH CREEK INTEREST PAYMENT					\$ (11,858)	\$ (11,858)
1401-00000-11501-000-313150-000	LAKE SHEN & GF INTEREST PAYMENT	\$ -	\$ (48,125)	\$ (53,552)	\$ (168,609)	\$ (47,524)	\$ 121,085
TOTAL: BORROWINGS		\$ -	\$ (71,250)	\$ (79,285)	\$ (1,261,528)	\$ (322,251)	\$ 939,277

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 Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1401-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (3,154,719)	\$ (4,083,566)	\$ (928,848)
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (3,154,719)	\$ (4,083,566)	\$ (928,848)

EXPENDITURES

Expenditures for the Water and Sewer Fund are broken down into three departments. Water and Sewer Distribution 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 Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/Decrease
Department:04402 - TOTAL WATER & SEWER DISTRIBUTION EXPENDITURES		\$ 7,201,733	\$ 5,881,750	\$ 5,331,645	\$ 8,753,882	\$ 7,180,129	\$ (1,573,753)
Department:04403 - TOTAL WATER TREATMENT EXPENDITURES		\$ 534,127	\$ 600,468	\$ 658,719	\$ 1,792,012	\$ 3,358,074	\$ 1,566,062
Department:09501 - TOTAL DEBT SERVICE-COUNTY		\$ 2,595,890	\$ 2,256,069	\$ 2,222,263	\$ 3,124,353	\$ 3,121,614	\$ (2,739)
Total for Fund 1401 - WATER & SEWER UTILITY FUND EXPENDITURES		\$ 10,331,750	\$ 8,738,287	\$ 8,212,627	\$ 13,670,247	\$ 13,659,817	\$ (10,430)

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Utilities	CONSTRUCTION INSPCTR	1	1	1	1	1	0
	CREW LEADER	3	3	3	3	2	-1
	OPERATIONS MANAGER	1	1	1	1	1	0
	PUMP STATION TECH	2	3	3	3	3	0
	SNR CONSTRUCTION INSP	0	0	0	1	1	0
	TREATMENT OP MANAGER	1	1	1	1	1	0
	UTILITY WORKER	5	6	6	6	6	0
	UTILITY SUPERVISOR	1	1	1	1	1	0
	UTILTS MAIN PLANNER	1	1	1	1	1	0
	WATER METER TECH	1	1	1	1	1	0
Utilities Total - 4401		18	19	19	20	20	0

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Water & Sewer Utility Fund

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1401-04402-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 706,905	\$ 770,035	\$ 741,536	\$ 790,051	\$ 991,327	\$ 201,276
1401-04402-00000-000-501200-000	OVERTIME	\$ 63,925	\$ 64,645	\$ 73,459	\$ 65,000	\$ 70,000	\$ 5,000
1401-04402-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-501900-000	SEVERANCE PAY	\$ 19,040	\$ -	\$ 7,325	\$ -	\$ -	\$ -
1401-04402-00000-000-502100-000	FICA / MEDICARE	\$ 56,121	\$ 58,208	\$ 58,179	\$ 67,599	\$ 81,192	\$ 13,592
1401-04402-00000-000-502201-000	RETIREMENT (VRS)	\$ 41,558	\$ 43,727	\$ 43,726	\$ 55,815	\$ 67,419	\$ 11,604
1401-04402-00000-000-502202-000	RETIREMENT-HYBRID	\$ 32,194	\$ 44,175	\$ 44,394	\$ 56,422	\$ 76,247	\$ 19,825
1401-04402-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 1,643	\$ 1,959	\$ 1,963	\$ 2,173	\$ 2,803	\$ 630
1401-04402-00000-000-502212-000	GLI	\$ (4,779)	\$ (183)	\$ (5,693)	\$ -	\$ -	\$ -
1401-04402-00000-000-502209-000	PENSION EXPENSE	\$ 15,021	\$ 72,248	\$ (53,197)	\$ -	\$ -	\$ -
1401-04402-00000-000-502300-000	HEALTH INSURANCE	\$ 190,856	\$ 167,905	\$ 175,576	\$ 200,594	\$ 231,980	\$ 31,386
1401-04402-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,680	\$ 4,007	\$ 3,959	\$ 4,421	\$ 5,461	\$ 1,041
1401-04402-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 12,156	\$ 12,580	\$ 14,404	\$ 13,698	\$ 15,000	\$ 1,302
1401-04402-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 1,368	\$ 804	\$ 614	\$ 750	\$ 750	\$ -
1401-04402-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 46,693	\$ 52,456	\$ 90,598	\$ 80,000	\$ 255,000	\$ 175,000
1401-04402-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 343,204	\$ 206,753	\$ 374,853	\$ 275,000	\$ 350,000	\$ 75,000
1401-04402-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 150,641	\$ 121,450	\$ 129,392	\$ 150,000	\$ 550,000	\$ 400,000
1401-04402-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ 3,466	\$ -	\$ -	\$ -
1401-04402-00000-000-503600-000	ADVERTISING	\$ 877	\$ 211	\$ 681	\$ 750	\$ 750	\$ -
1401-04402-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 8,598	\$ 6,571	\$ 5,640	\$ 7,200	\$ 7,000	\$ (200)
1401-04402-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVT	\$ 7,407	\$ 12,233	\$ 7,900	\$ 10,000	\$ 8,000	\$ (2,000)
1401-04402-00000-000-504300-000	CENTRAL STORE	\$ 69	\$ 1,011	\$ 157	\$ -	\$ -	\$ -
1401-04402-00000-000-504500-000	CENTRAL GARAGE	\$ 60,551	\$ 60,024	\$ 86,923	\$ 72,000	\$ 70,000	\$ (2,000)
1401-04402-00000-000-505101-000	ELECTRICAL SERVICES	\$ 228,697	\$ 236,988	\$ 254,061	\$ 225,000	\$ 270,000	\$ 45,000
1401-04402-00000-000-505103-000	WATER & SEWER SERVICES	\$ 5,701	\$ 3,534	\$ 10,412	\$ 6,000	\$ 6,000	\$ -
1401-04402-00000-000-505201-000	POSTAGE	\$ 23,621	\$ 24,005	\$ 30,820	\$ 35,000	\$ 35,000	\$ -
1401-04402-00000-000-505203-000	TELECOMMUNICATIONS	\$ 17,194	\$ 18,907	\$ 13,200	\$ 18,000	\$ 17,000	\$ (1,000)
1401-04402-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 7,861	\$ 6,693	\$ 6,621	\$ 7,500	\$ 7,500	\$ -
1401-04402-00000-000-505305-000	VEHICLE INSURANCE	\$ 7,805	\$ 12,942	\$ 13,539	\$ 14,000	\$ 12,000	\$ (2,000)
1401-04402-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 1,341	\$ 1,328	\$ 1,670	\$ 1,700	\$ 1,700	\$ -
1401-04402-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 32,486	\$ 11,729	\$ 28,368	\$ 20,000	\$ 20,000	\$ -
1401-04402-00000-000-505501-000	MILEAGE	\$ 305	\$ -	\$ 34	\$ 250	\$ 250	\$ -
1401-04402-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 227	\$ 23	\$ 815	\$ 500	\$ 500	\$ -
1401-04402-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 6,375	\$ 1,439	\$ 1,135	\$ 750	\$ 1,500	\$ 750
1401-04402-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 100	\$ 50	\$ -	\$ 500	\$ 500	\$ -
1401-04402-00000-000-506001-000	OFFICE SUPPLIES	\$ 835	\$ 1,111	\$ 264	\$ 1,000	\$ 1,000	\$ -
1401-04402-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 2,147	\$ 881	\$ 1,545	\$ 2,500	\$ 2,000	\$ (500)
1401-04402-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 2,522	\$ -	\$ 1,227	\$ -	\$ -	\$ -
1401-04402-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 127	\$ 256	\$ 87	\$ 250	\$ 250	\$ -
1401-04402-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 134,122	\$ 68,939	\$ 112,256	\$ 120,000	\$ 150,000	\$ 30,000
1401-04402-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 4,555	\$ 43	\$ 236	\$ 2,500	\$ 2,500	\$ -
1401-04402-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 5,094	\$ 6,180	\$ 3,446	\$ 5,000	\$ 7,500	\$ 2,500
1401-04402-00000-000-506011-000	UNIFORMS/SAFETY	\$ 5,203	\$ 7,186	\$ 5,116	\$ 9,000	\$ 6,000	\$ (3,000)
1401-04402-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 45,488	\$ 11,942	\$ 20,678	\$ 20,000	\$ 20,000	\$ -
1401-04402-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 108,901	\$ 63,512	\$ 11,605	\$ 15,000	\$ 15,000	\$ -
1401-04402-00000-000-506050-000	BAD DEBTS	\$ 4,600	\$ 17,259	\$ (3,167)	\$ -	\$ -	\$ -
1401-04402-00000-000-506065-000	MINOR EQUIPMENT	\$ 25,280	\$ 20,961	\$ 22,046	\$ 20,000	\$ 20,000	\$ -
1401-04402-00000-000-507001-000	HBURG/RHAM REGIONAL SEWER AUT	\$ 1,437,270	\$ 1,395,280	\$ 1,667,074	\$ 1,862,959	\$ 2,194,000	\$ 331,041
1401-04402-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 7,912	\$ -	\$ 235,000	\$ -	\$ (235,000)
1401-04402-00000-000-508005-000	VEHICLES	\$ -	\$ 24,623	\$ -	\$ -	\$ 90,000	\$ 90,000
1401-04402-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 595	\$ -	\$ 18	\$ -	\$ -	\$ -
1401-04402-00000-000-508011-000	DEPRECIATION	\$ 1,054,854	\$ 1,143,019	\$ 1,222,486	\$ -	\$ -	\$ -
1401-04402-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
1401-04402-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ 1,600	\$ -	\$ 80,000	\$ 135,000	\$ 55,000

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1401-04402-00000-000-508306-000	WATER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
1401-04402-00000-000-508307-000	SEWER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 850,000	\$ (3,150,000)
1401-04402-00000-000-508309-000	WATER CONNECTIONS	\$ 284,242	\$ 195,916	\$ 100,200	\$ 200,000	\$ 230,000	\$ 30,000
1401-04402-00000-000-508394-000	HRSSA ALLOCATION EXPANSION	\$ 1,996,455	\$ 896,678	\$ -	\$ -	\$ -	\$ -
Department:04402 - TOTAL WATER & SEWER DISTRIBUTION EXPENDITURE		\$ 7,201,733	\$ 5,881,750	\$ 5,331,645	\$ 8,753,882	\$ 7,180,129	\$ (1,573,753)

Department:04403 WATER TREATMENT EXPENDITURES:

1401-04403-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 172,069	\$ 181,695	\$ 190,138	\$ 303,512	\$ 212,084	\$ (91,428)
1401-04403-00000-000-501200-000	OVERTIME	\$ 13,700	\$ 11,904	\$ 17,211	\$ 10,000	\$ 12,000	\$ 2,000
1401-04403-00000-000-502100-000	FICA / MEDICARE	\$ 12,919	\$ 13,555	\$ 14,709	\$ 23,984	\$ 17,142	\$ (6,841)
1401-04403-00000-000-502201-000	RETIREMENT (VRS)	\$ 17,504	\$ 20,496	\$ 22,414	\$ 26,705	\$ 29,358	\$ 2,653
1401-04403-00000-000-502202-000	RETIREMENT HYBRID	\$ 339	\$ 602	\$ 379	\$ -	\$ 1,575	\$ 1,575
1401-04403-00000-000-502203-000	SHORT-TERM	\$ 17	\$ 27	\$ 17	\$ -	\$ 61	\$ 61
1401-04403-00000-000-502209-000	PENSION EXPENSE	\$ 6,602	\$ 15,507	\$ (6,214)	\$ -	\$ -	\$ -
1401-04403-00000-000-502212-000	GLI	\$ (209)	\$ (231)	\$ (561)	\$ -	\$ -	\$ -
1401-04403-00000-000-502300-000	HEALTH INSURANCE	\$ 47,933	\$ 39,122	\$ 40,076	\$ 57,578	\$ 48,829	\$ (8,749)
1401-04403-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 894	\$ 957	\$ 1,026	\$ 1,639	\$ 1,274	\$ (365)
1401-04403-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 3,100	\$ 3,295	\$ 3,902	\$ 3,694	\$ 4,000	\$ 306
1401-04403-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 7,140	\$ 3,200	\$ 2,953	\$ 15,000	\$ 110,000	\$ 95,000
1401-04403-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 24,812	\$ 48,001	\$ 40,102	\$ 40,000	\$ 45,000	\$ 5,000
1401-04403-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,805	\$ 25,563	\$ 1,980	\$ 4,000	\$ 4,000	\$ -
1401-04403-00000-000-503500-000	PRINTING & BINDING	\$ 3,470	\$ 3,480	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-504300-000	CENTRAL STORE	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-504500-000	CENTRAL GARAGE	\$ 9,184	\$ 8,761	\$ 9,810	\$ 9,000	\$ 9,000	\$ -
1401-04403-00000-000-505101-000	ELECTRICAL SERVICES	\$ 136,096	\$ 133,812	\$ 175,306	\$ 168,000	\$ 250,000	\$ 82,000
1401-04403-00000-000-505102-000	HEATING SERVICES	\$ 1,807	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-505201-000	POSTAGE	\$ 902	\$ 982	\$ -	\$ 250	\$ -	\$ (250)
1401-04403-00000-000-505203-000	TELECOMMUNICATIONS	\$ 8,667	\$ 9,373	\$ 7,120	\$ 6,000	\$ 7,500	\$ 1,500
1401-04403-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 4,382	\$ 4,081	\$ 4,081	\$ 4,500	\$ 4,600	\$ 100
1401-04403-00000-000-505305-000	VEHICLE INSURANCE	\$ 783	\$ 719	\$ 660	\$ 700	\$ 800	\$ 100
1401-04403-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 268	\$ 266	\$ 334	\$ 350	\$ 350	\$ -
1401-04403-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)
1401-04403-00000-000-505404-000	LEASE/RENT LAND	\$ 750	\$ -	\$ 1,500	\$ 750	\$ 750	\$ -
1401-04403-00000-000-505503-000	SUBSISTENCE & LODGING	\$ (420)	\$ -	\$ 616	\$ 1,500	\$ 1,500	\$ -
1401-04403-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 458	\$ 360	\$ 1,346	\$ 1,000	\$ 1,000	\$ -
1401-04403-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 550	\$ 1,457	\$ 2,234	\$ 2,000	\$ 2,000	\$ -
1401-04403-00000-000-506001-000	OFFICE SUPPLIES	\$ 616	\$ 27	\$ 20	\$ 350	\$ 200	\$ (150)
1401-04403-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ -	\$ 182	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 6,697	\$ 11,215	\$ 26,551	\$ 13,000	\$ 14,000	\$ 1,000
1401-04403-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 56	\$ 480	\$ 294	\$ 500	\$ 500	\$ -
1401-04403-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 4,527	\$ 11,906	\$ 15,858	\$ 11,000	\$ 25,000	\$ 14,000
1401-04403-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 320	\$ -	\$ 2,489	\$ 3,000	\$ 3,000	\$ -
1401-04403-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ 220	\$ 498	\$ 250	\$ 500	\$ 250
1401-04403-00000-000-506011-000	UNIFORMS/SAFETY	\$ 754	\$ 815	\$ 560	\$ 750	\$ 750	\$ -
1401-04403-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 556	\$ 869	\$ 712	\$ 1,000	\$ 1,000	\$ -
1401-04403-00000-000-506024-000	WATER TREATMENT CHEMICALS	\$ 45,079	\$ 44,832	\$ 65,373	\$ 60,000	\$ 100,000	\$ 40,000
1401-04403-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 2,905	\$ 3,678	\$ 4,000	\$ 5,000	\$ 1,000
1401-04403-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 11,495	\$ -	\$ -	\$ -
1401-04403-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
1401-04403-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -
1401-04403-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300
1401-04403-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 1,017,000	\$ 85,000	\$ (932,000)
	Three Springs Water Treatment Skid	\$ -	\$ -	\$ -	\$ -	\$ 2,360,000	\$ 2,360,000
Department:04403 - TOTAL WATER TREATMENT EXPENDITURES		\$ 534,127	\$ 600,468	\$ 658,719	\$ 1,792,012	\$ 3,358,074	\$ 1,566,062

Department:09501 - DEBT SERVICE-COUNTY:

1401-09501-00000-000-509103-000	PRINCIPAL VRA	\$ -	\$ -	\$ -	\$ 895,000	\$ 940,000	\$ 45,000
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Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/ Decrease
1401-09501-00000-000-509203-000	INTEREST VRA	\$ 428,337	\$ 400,113	\$ 360,560	\$ 414,353	\$ 370,456	\$ (43,897)
1401-09501-00000-000-509304-000	SHARE OF DEBT SERVICE - HRRSA	\$ 1,730,869	\$ 1,806,397	\$ 1,742,144	\$ 1,815,000	\$ 1,811,158	\$ (3,842)
1401-09301-00000-000-509546-000	TRANSFER TO COUNTRYSIDE SAN.	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -
1401-09301-00000-000-509543-000	TRANSFER TO LILLY	\$ 387,124	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09301-00000-000-509544-000	TRANSFER TO SMITH CREEK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09301-00000-000-509547-000	TRANSFER TO PENN LAIRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09501-00000-000-509702-000	DEFERRED CHARGE ON REFUNDING	\$ 49,560	\$ 49,560	\$ 49,560	\$ -	\$ -	\$ -
Department:09501 - TOTAL DEBT SERVICE-COUNTY		\$ 2,595,890	\$ 2,256,069	\$ 2,222,263	\$ 3,124,353	\$ 3,121,614	\$ (2,739)
Total for Fund 1401 - WATER & SEWER UTILITY FUND EXPENDITURES		\$ 10,331,750	\$ 8,738,287	\$ 8,212,627	\$ 13,670,247	\$ 13,659,817	\$ (10,430)

SMITH CREEK WATER & WASTE AUTHORITY

REVENUE

LOCAL REVENUE

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/Decrease
1404-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (4,449)	\$ (453)	\$ (447)	\$ -	\$ -	\$ -
1404-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ -	\$ (8,300)	\$ -	\$ -	\$ -	\$ -
1404-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (177,274)	\$ (225,460)	\$ (274,549)	\$ (244,690)	\$ (244,690)	\$ -
1404-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (220,384)	\$ (273,122)	\$ (342,211)	\$ (300,000)	\$ (228,992)	\$ 71,008
1404-00000-11620-000-315700-000	CONNECTION FEES	\$ (11,960)	\$ (2,605)	\$ (6,219)	\$ (46,000)	\$ (46,000)	\$ -
1404-00000-11621-000-314100-000	INTEREST INCOME	\$ (668)	\$ (1,161)	\$ (2,427)	\$ (500)	\$ (500)	\$ -
1404-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (125)	\$ (84,220)	\$ -	\$ -	\$ -	\$ -
1404-00000-15101-000-351401-000	XSFR FROM WATER SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (227,240)	\$ -	\$ (118,156)	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (642,101)	\$ (595,321)	\$ (744,009)	\$ (591,190)	\$ (520,182)	\$ 71,008

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Smith Creek W&W Authority

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1404-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,406	\$ 7,924	\$ 4,381	\$ 14,455	\$ 1,800	\$ 1,800	\$ 8,312	\$ 1,800	\$ -
1404-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 56,352	\$ 53,929	\$ 42,592	\$ 67,943	\$ 60,000	\$ 60,000	\$ 28,818	\$ 60,000	\$ -
1404-04401-00000-000-503302-000	MAINTENANCE SERVICE CONTRACT	\$ 4,090	\$ 5,035	\$ 5,823	\$ 6,555	\$ 5,500	\$ 5,500	\$ 5,185	\$ 5,500	\$ -
1404-04401-00000-000-503500-000	PRINTING & BINDING	\$ 176	\$ 254	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-503600-000	ADVERTISING	\$ -	\$ 236	\$ 236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 18,590	\$ 9,140	\$ 13,852	\$ 12,685	\$ 20,000	\$ 20,000	\$ 8,087	\$ 20,000	\$ -
1404-04401-00000-000-505101-000	ELECTRICAL SERVICES	\$ 14,554	\$ 13,650	\$ 14,527	\$ 15,966	\$ 12,500	\$ 12,500	\$ 12,844	\$ 12,500	\$ -
1404-04401-00000-000-505201-000	POSTAGE	\$ 1,091	\$ 1,065	\$ 1,068	\$ 1,360	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,200	\$ -
1404-04401-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 86	\$ 100	\$ 86	\$ 86	\$ 100	\$ 100	\$ 96	\$ 100	\$ -
1404-04401-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ 2,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 1,126	\$ 640	\$ 563	\$ 188	\$ -	\$ -	\$ 1,126	\$ -	\$ -
1404-04401-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 771	\$ -	\$ 4,706	\$ 3,174	\$ 2,500	\$ 2,500	\$ 6,136	\$ 2,500	\$ -
1404-04401-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 237	\$ -	\$ -
1404-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 147,850	\$ 166,317	\$ 221,264	\$ 294,989	\$ 300,000	\$ 300,000	\$ 170,729	\$ 300,000	\$ -
1404-04401-00000-000-506050-000	BAD DEBTS	\$ (1,600)	\$ 1,500	\$ 8,010	\$ 6,424	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 44,918	\$ 68,655	\$ -	\$ 20,000	\$ 36,548	\$ 27,914	\$ 20,000	\$ -
1404-04401-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 14,838	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-508011-000	DEPRECIATION	\$ 132,325	\$ 132,325	\$ 132,325	\$ 132,325	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 376,817	\$ 437,032	\$ 520,677	\$ 571,237	\$ 423,600	\$ 440,148	\$ 270,483	\$ 423,600	\$ -
Department:09501 DEBT SERVICE-COUNTY										
1404-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 152,236	\$ 599,318	\$ 599,318	\$ 84,723	\$ (67,512)
1404-09501-00000-000-509201-000	INTEREST	\$ 39,285	\$ 32,112	\$ 25,908	\$ 19,524	\$ 15,354	\$ 17,997	\$ 4,285	\$ 11,858	\$ (3,496)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 39,285	\$ 32,112	\$ 25,908	\$ 19,524	\$ 167,590	\$ 617,315	\$ 603,602	\$ 96,582	\$ (71,008)
Department: TOTAL SMITH CREEK W & W AUTHORITY EXPENDITURES		\$ 416,102	\$ 469,144	\$ 546,585	\$ 590,761	\$ 591,190	\$ 1,057,463	\$ 874,085	\$ 520,182	\$ (71,008)

LILLY SUBDIVISION SANITARY DISTRICT

REVENUE

Acct Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/Decrease
1403-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (288)	\$ (65)	\$ (113)	\$ -	\$ -	\$ -
1403-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (36,489)	\$ (38,837)	\$ (39,705)	\$ (30,950)	\$ (30,950)	\$ -
1403-00000-11620-000-315700-000	CONNECTION FEES	\$ (8,646)	\$ (3,450)	\$ -	\$ -	\$ -	\$ -
1403-00000-11621-000-314100-000	INTEREST INCOME	\$ (37)	\$ (40)	\$ (31)	\$ -	\$ -	\$ -
1403-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (11,004)	\$ (11,550)	\$ -	\$ -	\$ -	\$ -
1403-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ (15,000)	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (56,464)	\$ (68,941)	\$ (39,849)	\$ (30,950)	\$ (30,950)	\$ -
1403-00000-15101-000-351401-000	TRANSFER FROM WATER/SEW	\$ (387,124)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS		\$ (387,124)	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL LILLY SANITARY DISTRICT REVENUES		\$ (443,588)	\$ (68,941)	\$ (39,849)	\$ (30,950)	\$ (30,950)	\$ -

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Lilly Sanitary District

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
1403-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 364	\$ (1,753)	\$ 415	\$ 437	\$ 500	\$ 500	\$ 393	\$ 500	\$ -
1403-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 6,438	\$ 33,970	\$ 12,739	\$ 7,236	\$ 12,000	\$ 12,000	\$ 3,427	\$ 12,000	\$ -
1403-04401-00000-000-503500-000	PRINTING & BINDING	\$ 34	\$ 49	\$ 49	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-505201-000	POSTAGE	\$ 393	\$ 388	\$ 388	\$ 492	\$ 450	\$ 450	\$ 375	\$ 450	\$ -
1403-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 320	\$ 188	\$ 188	\$ -	\$ -	\$ -	\$ 320	\$ -	\$ -
1403-04401-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPL	\$ -	\$ -	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 11,396	\$ 14,511	\$ 16,179	\$ 17,921	\$ 18,000	\$ 18,000	\$ 12,872	\$ 18,000	\$ -
1403-04401-00000-000-506050-000	BAD DEBTS	\$ -	\$ -	\$ 240	\$ 538	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-508011-000	DEPRECIATION	\$ 9,717	\$ 9,717	\$ 9,717	\$ 9,717	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 28,663	\$ 57,071	\$ 40,530	\$ 36,390	\$ 30,950	\$ 30,950	\$ 17,387	\$ 30,950	\$ -
Department:09501 DEBT SERVICE-COUNTY										
1403-09501-00000-000-509203-000	INTEREST VRA	\$ 7,072	\$ 3,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-09501-00000-000-509204-000	INTEREST GENERAL FUND	\$ 1,303	\$ 1,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 8,375	\$ 5,116	\$ -						
Department: TOTAL LILLY SANITARY DISTRICT EXPENDITURES		\$ 37,038	\$ 62,186	\$ 40,530	\$ 36,390	\$ 30,950	\$ 30,950	\$ 17,387	\$ 30,950	\$ -

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 Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/Decrease
1405-00000-11101-000-300100-000	RE TAXES	\$ (4,870)	\$ (4,870)	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300101-000	RE TAXES	\$ (4,542)	\$ (4,870)	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300200-000	RE TAXES - DEL	\$ (612)	\$ (328)	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306100-000	PENALTIES	\$ (133)	\$ (61)	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306200-000	INTEREST	\$ (6)	\$ (0)	\$ -	\$ -	\$ -	\$ -
TOTAL: REAL PROPERTY TAXES		\$ (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 Number	Acct Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2024 Adopted	Increase/Decrease
1405-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (294)	\$ (10)	\$ (77)	\$ -	\$ -	\$ -
1405-00000-11620-000-315500-000	MONTHLY WATER CHARGE	\$ (4,749)	\$ (4,951)	\$ (11,543)	\$ (10,350)	\$ (8,725)	\$ 1,625
1405-00000-15101-000-351401-000	xsfr from water sewer	\$ -	\$ -	\$ (70,000)	\$ -	\$ -	\$ -
1405-00000-11621-000-314100-000	INTEREST INCOME	\$ (2)	\$ (3)	\$ (11)	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (5,046)	\$ (4,964)	\$ (81,631)	\$ (10,350)	\$ (8,725)	\$ 1,625
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT REVENUE		\$ (15,208)	\$ (15,093)	\$ (81,631)	\$ (10,350)	\$ (8,725)	\$ 1,625

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.

County of Rockingham, Virginia
 FY23-24 Expenditure Detail
 Countryside Sanitary District

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Revised	2023 Actual	2024 Adopted	Increase/ Decrease
Department: COUNTRYSIDE SANITARY DISTRICT EXPENDITURES:										
1405-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 109	\$ 111	\$ 119	\$ 123	\$ 150	\$ 150	\$ 108	\$ 150	\$ -
1405-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 3,658	\$ 6,621	\$ 2,374	\$ 2,562	\$ 5,000	\$ 5,000	\$ 2,110	\$ 3,500	\$ (1,500)
1405-04401-00000-000-503500-000	PRINTING & BINDING	\$ 13	\$ 19	\$ 15	\$ 19	\$ -	\$ -	\$ -	\$ 25	\$ 25
1405-04401-00000-000-505201-000	POSTAGE	\$ 130	\$ 145	\$ 129	\$ 167	\$ 200	\$ 200	\$ 125	\$ 300	\$ 100
1405-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 320	\$ 188	\$ 188	\$ -	\$ -	\$ -	\$ 320	\$ 250	\$ 250
1405-04401-00000-000-506007-000	REPAIRS & MAINTENANCE	\$ 331	\$ -	\$ 542	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
1405-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 5,703	\$ 6,036	\$ 10,813	\$ 4,637	\$ 5,000	\$ 5,000	\$ 2,128	\$ 4,000	\$ (1,000)
1405-04401-00000-000-508011-000	DEPRECIATION	\$ 6,120	\$ 6,120	\$ 6,120	\$ 6,120	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 16,384	\$ 19,240	\$ 20,300	\$ 13,628	\$ 10,350	\$ 10,350	\$ 4,791	\$ 8,725	\$ (1,625)
Department:09501 DEBT SERVICE-COUNTY										
1405-09501-00000-000-509201-000	INTEREST	\$ 2,515	\$ 2,214	\$ 1,903	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 2,515	\$ 2,214	\$ 1,903	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT EXPENDITURE		\$ 18,900	\$ 21,454	\$ 22,202	\$ 14,064	\$ 10,350	\$ 10,350	\$ 4,791	\$ 8,725	\$ (1,625)

POSITION CONTROL CHART

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Animal Control	ANIMAL CNTRL OFFICER	2	2	2	2	2	0
Animal Control Total - 3501		2	2	2	2	2	0
Board of Supervisors	SUPERVISOR	5	5	5	5	5	0
Board of Supervisors Total - 1101		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 - 1221		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 - 2101		3	3	3	3	3	0
Clerk of Circuit Court	CHIEF DEPUTY CLERKII	1	1	1	1	1	0
	CLERK OF COURT	1	1	1	1	1	0
	DEPUTY CLERK I	8	9	9	10	10	0
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK - LOCAL RECORDS	0	0	0	0	1	1
	PASSPORT CLERK	0	1	2	2	2	0
	SENIOR CLERK TYPIST	3	3	3	3	3	0
	SENIOR DEPUTY CLERK	1	1	1	1	1	0
	SENIOR DEPUTY - LOCAL RECORDS	0	0	0	0	1	1
Clerk of Circuit Court Total = 2106	Clerk of Circuit Court Total	15	17	18	19	21	2
Commissioner of Revenue	APPRAISER I	2	2	2	2	1	-1
	ASSESSOR I	0	0	0	0	1	1
	CHIEF DEP COM OF REV	1	1	1	1	1	0
	COMM OF THE REVENUE	1	1	1	1	1	0
	DEPUTY I	2	1	1	1	0	-1
	DEPUTY II	0	0	0	0	1	1
	DEPUTY III	2	2	2	2	1	-1
	DEPUTY IV	2	1	1	1	2	1
	LEAD PERSONAL PROPERTY	0	1	1	1	1	0
	OFFICE ASSISTANT	3	4	4	4	4	0
	REAL ESTATE LISTER	0	0	0	0	2	2
	REAL ESTATE ASSESSOR	0	1	1	1	2	1
	REAL ESTATE ASSESSMENT CHIEF ADM	0	1	1	1	1	0
Commissioner of Revenue Total - 1209		15	15	15	15	18	3
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	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 - 2201		25	25	25	25	25	0

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Inspection Services	BUILDING INSPECTOR	5	4	4	4	4	0
	DEPUTY BUILDING OFFICIAL	1	0	0	0	1	1
	BUILDING OFFICIAL	1	1	1	1	1	0
	BUILDING/ENV INSPECTOR	0	1	1	1	1	0
	PERMIT SPECIALIST I	1	2	2	2	3	1
	SR. BLDG INSP/PLAN REVIEWER	0		0	1	1	0
Inspection Services Total - 03400		10	10	10	10	11	1
Planning	DIRECTOR COMM. DEV.	1	1	1	1	1	0
	ADMINISTRATIVE ASST	0	0	0	1	1	0
	CODE CmplncE OFFICER	1	1	1	1	1	0
	PLANNER	0	0	0	2	2	0
	DEED & SUBDIV REVIEWER	0	0	0	1	1	0
	DPTY ZONING ADMINSTR AND DEPU	1	1	1	0	1	1
	DEPTY DIRECTOR - CD	1	1	1	1	1	0
	ZONING ADMINISTRATOR	1	1	1	1	1	0
Planning Total - 8101		7	7	7	8	9	1
Environmental Management	DIRECTOR ENGINEERING	0	0	0	1	1	0
	ENVIRO INSPECTOR	2	2	3	3	3	0
	ENVIRON MANAGER	0	1	1	1	1	0
Environmental Management Total - 8106		4	4	5	5	5	0
Geographical Information Systems	GIS SPECIALIST	1	1	0	1	1	0
	GIS MANAGER	0	0	1	1	1	0
Geographical Information Systems Total - 8101		2	2	2	2	2	0
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	1	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/GPS	0	0	0	1	1	0
	PRE TRIAL EVALUATOR	1	1	1	1	1	0
	SR PRE-TRIAL OFFICER	1	1	1	1	1	0
Court Services Total - 2110		13	13	13	14	14	0
Economic Development		1	1	1	1	1	0
Economic Development Total - 8102		1	1	1	1	1	0
Executive Administration	ASST COUNTY ADMIN	1	1	1	1	1	0
	COUNTY ADMINISTRATOR	1	1	1	1	1	0
Executive Administration Total - 1201		2	2	2	2	2	0
Facilities Maintenance	CUSTODIAN	10	10	12	12	12	0
	FACILITIES MANAGER	1	1	1	1	1	0
	LEAD CUSTODIAN	1	1	1	1	1	0
	MAINT TECHNICIAN	3	4	4	5	5	0
	MAINT TECHNICIAN II	2	1	1	1	1	0
	MAINTENANCE SUPERVSR	1	1	1	1	1	0
	ADMIN ASSISTANT	0	0	0	1	0	-1
Facilities Maintenance Total - 4300		18	18	20	22	21	-1
Finance	ACCOUNTING TECH II	3	3	3	3	3	0
	ACCOUNTING TECH I	1	1	1	1	1	0
	ACCOUNTANT	1	1	1	1	1	0
	ADMINSTRATIVE ASST	0	0	0	0	0	0
	DPTY FINANCE DIR	0	1	0	1	1	0
	ASST CO ADMIN/DIR OF FIN	1	1	1	1	1	0
	PAYROLL SPECIALIST	3	2	2	2	2	0
	PAYROLL MANAGER	1	1	1	1	1	0
	SENIOR ACCOUNTANT	1	1	1	1	1	0
Finance Total - 1215		11	10	10	11	11	0

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 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	2	2	0
	CAPTAIN STATION	7	7	7	9	9	0
	CHIEF FIRE & RESCUE	1	1	1	1	1	0
	DEPUTY CHIEF (F&R)	1	1	1	1	1	0
	EMS DIVISION CHIEF	0	1	1	1	1	0
	FIRE & LIFE SAFETY DIV CHIEF	0	1	1	1	1	0
	FIRE & LIFE SAFETY SPECIALIST	0	1	1	1	1	0
	FIRE & RESCUE TECHS (I, II, III)	60	75	78	92	95	3
	LT FIRE & LIFE SAFETY	0	0	1	1	1	0
	LT. STATION	8	8	8	10	10	0
	LT. TRAINING OFFICER	2	1	1	1	1	0
	LT. TRAINING OFF EMS	0	1	1	1	1	0
	LT. TRAINING OFF FIRE	0	1	1	1	1	0
	LT/INSTR/MAS VO TECH	1	1	1	1	1	0
	CAPTAIN - HEALTH & SAFETY OFFICER	0	0	0	0	1	1
	CAPTAIN - TRAINING	1	0	0	0	1	1
	TRAINING DIVISION CHIEF	0	0	1	1	1	0
	BATTALION CHIEF	0	0	0	3	3	0
Fire & Rescue Total - 3201	Fire & Rescue Total	96	106	108	129	134	5
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 - 1218		5	5	5	5	5	0
Technology	ADMINISTRATIVE ASST	1	1	1	1	1	0
	DEPT DIRECTOR OF TECH	1	1	1	1	1	0
	DIRECTOR TECHNOLOGY	1	1	1	1	1	0
	IT BUSINESS ANALYST	1	1	1	1	2	1
	LEAD PC TECH	1	1	1	1	1	0
	PC NETWORK TECH	3	2	2	3	4	1
	SECURITY ANALYST	0	0	0	1	1	0
	SENIOR SYSTEM ANALYST	1	1	1	1	1	0
	SYSTEMS ANALYST	2	2	2	2	2	0
Technology Total - 1220		12	12	12	13	14	1
Jail	BOOKING CORPORAL	1	1	1	1	1	0
	BOOKING DEPUTY	9	9	9	9	9	0
	CANTEEN DEPUTY	2	2	2	2	2	0
	CAPTAIN JAIL	1	1	1	1	1	0
	CENTL CONTROL DEPUTY	3	3	3	3	1	-2
	CITAC DEPUTY - CF	1	1	1	1	1	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	3	3
	CORR OFFCR CORPORAL	5	5	5	5	4	-1
	CORR OFFCR LIDS TECH	1	1	1	1	1	0
	CORRECTIONAL OFFICER	59	59	59	60	51	-9
	CORRECTIONAL OFFR CF	0	0	0	0	15	15
	CS/TRANSPORT DEPUTY	9	9	9	9	9	0
	CS/TRANS CORPORAL	1	1	1	1	1	0
	CSTRANSFPORT SERGEANT	1	1	1	1	1	0
	FACILITIES AND OPERATIONS SERGEANT	0	0	0	1	1	0
	MASTER DEPUTY	0	0	0	1	1	0
	DEPUTY - COURT MANAGEMENT	0	0	0	0	1	1
JAIL LIEUTENANT	2	2	2	2	2	0	
JAIL PHYSICIAN	1	1	1	1	1	0	
JAIL RECORDS DEPUTY	2	2	2	2	1	-1	
JAIL SERGEANT	6	6	6	6	6	0	
Jail Total - 3302	Jail Total	105	105	105	106	118	12

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Landfill	ADMINISTRATIVE ASST	1	1	1	1	1	0
	ASST LANDFILL MGR	0	1	1	1	0	-1
	ENVIRONMENTAL TECHNICIAN	1	0	0	1	1	0
	HEAVY EQUIP OPERATOR	2	2	3	1	1	0
	HEAVY EQUP OPERTOR II	5	7	6	9	9	0
	LANDFILL SUPERINTENDENT	0	0	0	0	1	1
	LANDFILL MANAGER	1	1	1	1	1	0
	LANDFILL WORKER	5	5	5	6	6	0
	LEAD EQUIP OPERATOR	1	1	1	1	1	0
	MECHANIC	1	1	1	1	1	0
	SCALE OPERATOR	2	2	2	2	2	0
	Landfill Total - 4205		19	21	21	24	24
Legal Services	ASST COUNTY ATTORNEY	3	3	4	4	4	0
	COUNTY ATTORNEY	1	1	1	1	1	0
	EXECUTIVE ASSISTANT	2	2	3	3	3	0
Legal Services Total - 1204		6	6	8	8	8	0
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	1	0
	ATHLETIC TECHNICIAN	2	2	2	2	2	0
	SOCIAL MEDIA & REC COORD	0	0	0	1	1	0
	DIRECTOR PARKS & REC	1	1	1	1	1	0
	MAINTENANCE TECH	1	2	2	2	2	0
	PARK GRNDS & TURF SUPV	0	1	1	1	1	0
	DEPUTY DIRECTOR - PARKS AND REC	1	1	1	1	1	0
	REC PROGRAMMER	1	1	1	1	1	0
Parks & Recreation Total - 7101		11	13	13	13	10	-3
Public Works	ADMINISTRATIVE ASST	1	1	1	1	1	0
	BILLING TECHNICIAN	1	1	1	1	1	0
	DEPUTY DIRECTOR - PW	0	0	1	1	1	0
	DIRECTOR PUBLICWORKS	1	1	1	1	1	0
	GIS TECHNICIAN	1	1	1	1	1	0
Public Works Total - 4100		4	4	5	5	5	0
Recycling/Refuse	RECYCLING SUPERVISOR	1	1	1	1	1	0
	SITE CONTAINER OPR	5	5	5	6	6	0
	TRUCK DRIVER	2	3	3	5	5	0
Recycling/Refuse Total - 4203		9	10	10	12	12	0
Registrar	DEPUTY REGISTRAR	1	1	1	2	1	-1
	CHIEF DEPUTY REGISTRAR	0	0	0	0	1	1
	REGISTRAR	1	1	1	1	1	0
Registrar Total - 1302		2	2	2	3	3	0
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	2	-2
	CORPORAL	5	5	4	4	4	0
	CPTN INVESTIGATIONS	1	1	1	1	1	0
	DATA SUPPORT COORD	1	1	0	0	1	1
	DEPTY SHERIFF/SCHOOL	5	5	2	2	10	8
	MASSANUTTEN PD	0	0	0	0	4	4
	DS PATROL DEPUTY	25	31	31	31	21	-10
	EXECUTIVE SECRETARY	1	1	1	1	1	0
	GTF DEPUTY	0	0	0	0	1	1
	INVESTIGATOR	8	8	9	9	9	0
	LIEUTENANT PATROL	1	1	2	2	1	-1
	LT- INVESTIGATIONS	1	1	1	1	2	1
	MAJOR	1	1	1	1	1	0
	MASTER DEPUTY	0	0	0	0	1	1
	PATROL DEPUTY COUNTY	0	0	1	1	3	2
	PATROL SERGEANT I	0	0	0	0	1	1
	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
	SERGEANT	6	6	5	5	5	0
	SHERIFF	1	1	1	1	1	0
	SOU CORPORAL	0	0	0	0	1	1
	SOU DEPUTY L9	5	5	6	6	2	-4
	SOU SERGEANT	0	0	0	0	1	1
	SOU/K9 DEPUTY I	0	0	0	0	1	1
SPECIAL OPS	0	0	0	0	2	2	
TRAINING COORDINATOR	1	1	1	1	1	0	
Sheriff's Office Total - 3102		82	88	92	93	89	-4

Department	Position	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	Change
Treasurer	CHF DPTY 1 TREASURER	1	1	1	2	2	0
	DEPUTY CLERK I	2	2	2	2	2	0
	DEPUTY CLERK II	2	2	1	1	1	0
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK IV	1	1	1	1	1	0
	TREASURER	1	1	1	1	1	0
Treasurer Total - 1213		7	7	7	8	8	0
Utilities	CONSTRUCTION INSPCTR	1	1	1	1	1	0
	CREW LEADER	3	3	3	3	2	-1
	OPERATIONS MANAGER	1	1	1	1	1	0
	PUMP STATION TECH	2	3	3	3	3	0
	SNR CONSTRUCTION INSP	0	0	0	1	1	0
	TREATMENT OP MANAGER	1	1	1	1	1	0
	UTILITY WORKER	5	6	6	6	6	0
	UTILITY SUPERVISOR	1	1	1	1	1	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 - 4401		18	19	19	20	20	0
Grand Total		514	534	547	580	602	0

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