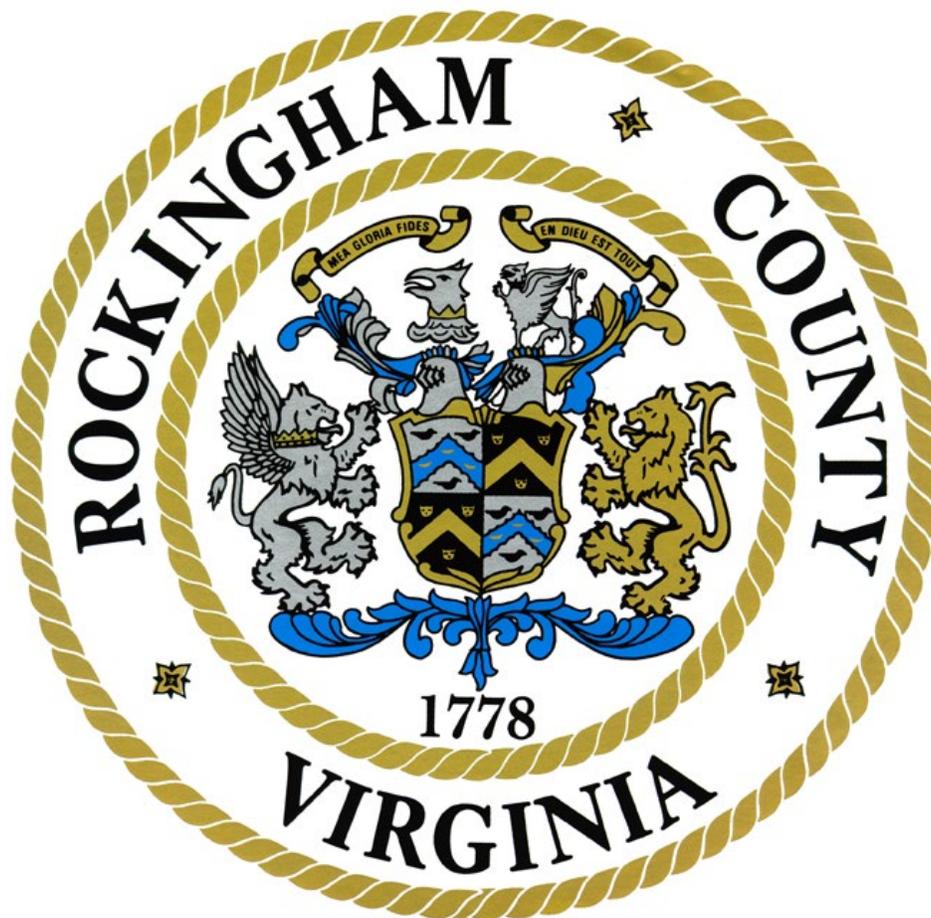


ROCKINGHAM COUNTY, VIRGINIA

FY2024-2025 Adopted Budget

Adopted: April 24, 2024



ROCKINGHAM COUNTY, VIRGINIA
BUDGET TABLE OF CONTENTS
FISCAL YEAR 2025

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ROCKINGHAM COUNTY BOARD OF SUPERVISORS



Rockingham County Board of Supervisors (listed from left to right): Rick Chandler (District 3), Leila Longcor (District 4), Dewey Ritchie (District 1), Sallie Wolfe-Garrison (District 2), Joel Hensley (District 5)

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,	
	2023	2014
Rockingham County School Board	1	2
Sentara Healthcare	2	1
Wal-Mart	3	5
Cargill Meat Solutions	4	3
Merck Sharp & Dohme Corp.	5	8
Marshall's	6	7
LSC Communications	7	6
Great Eastern Resort Management	8	4
Pilgrims Pride Corp.	9	9
County of Rockingham	10	10

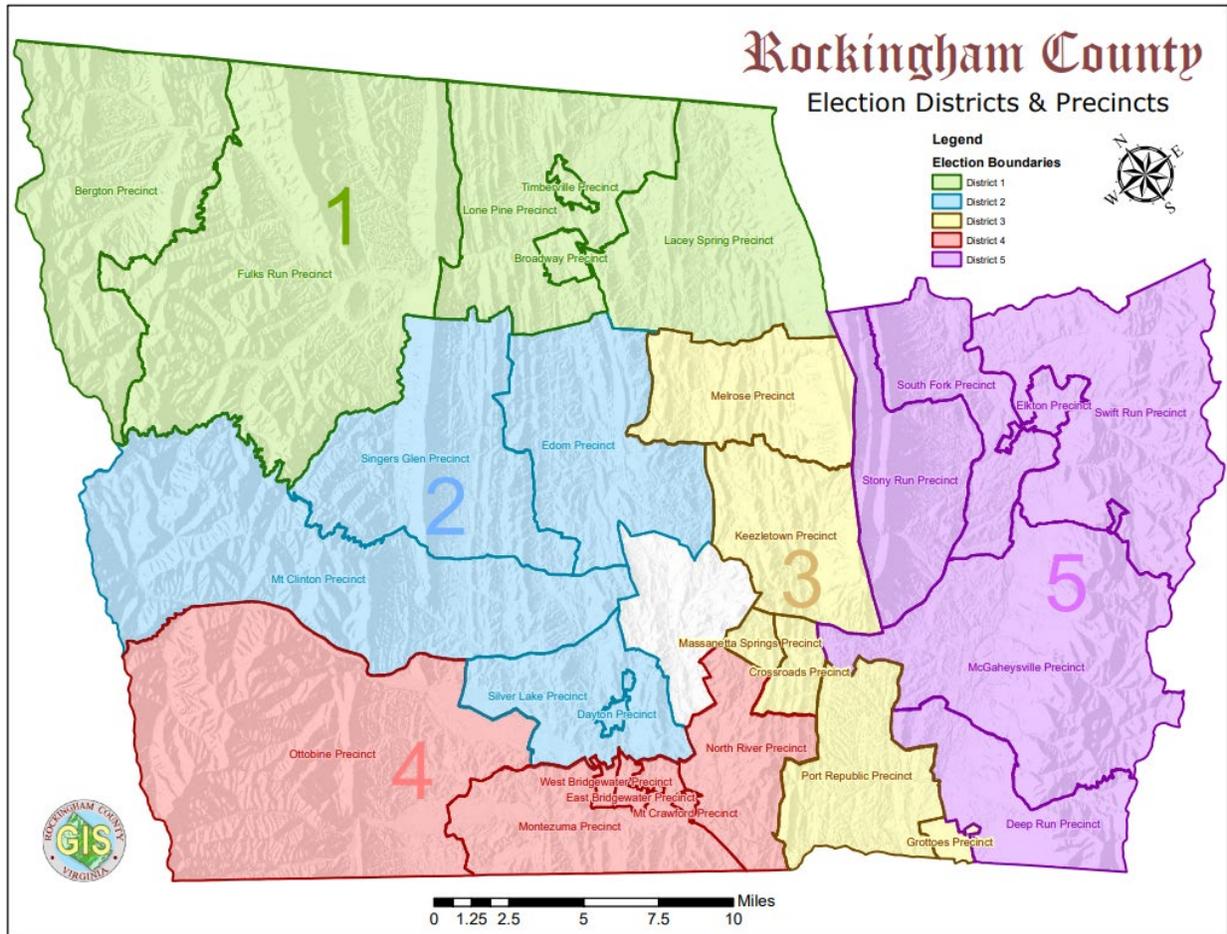
Merck & Company, Inc. is one of the cornerstone industrial businesses that can be found in Rockingham County. Merck and Company employ nearly 2000 workers and are the largest taxpayer in the County with \$12.5 million in property taxes paid this year, roughly 9.6% of the total. Their Elkton location recently added a 120 thousand square foot expansion. This expansion valued at \$1 billion dollars will be dedicated to the production of a Human Papillomavirus vaccine.

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.

2023						
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Property Taxes Paid	Rank	Percentage of Total Property Taxes Paid
Great Eastern Resort Management	\$ 462,806,585	2	3.4%	\$ 3,415,394	3	2.6%
Merck & Co., Inc.	612,567,525	1	4.5%	12,518,454	1	9.6%
MillerCoors	260,830,230	3	1.9%	4,355,443	2	3.3%
Wal-Mart Retail and Distribution Centers	175,327,620	4	1.3%	2,115,654	5	1.6%
White Wave	135,261,350	5	1.0%	2,172,839	4	1.7%
Sunnyside Retirement Community	89,105,400	6	0.7%	605,917	11	0.5%
Marshall's	83,550,915	7	0.6%	912,322	7	0.7%
LSC Communications (formerly RR Donnelley & Interchange)	72,242,030	8	0.5%	937,796	6	0.7%
Interchange	60,386,490	9	0.4%	702,885	10	0.5%
Cargill	58,880,385	10	0.4%	841,047	8	0.6%
Virginia Poultry Growers	51,706,085	11	0.4%	776,722	9	0.6%
Sysco	51,467,200	12	0.4%	575,805	12	0.4%
Dynamic Aviation	39,912,850	13	0.3%	343,770	14	0.3%
Pilgrim's	36,740,385	14	0.3%	501,686	13	0.4%
Perdue	18,305,130	15	0.1%	341,598	15	0.3%
Total	\$ 2,209,090,180		16.2%	\$ 31,117,330		23.7%

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.



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 11,000 students is supported by over 2,000 full-time employees.

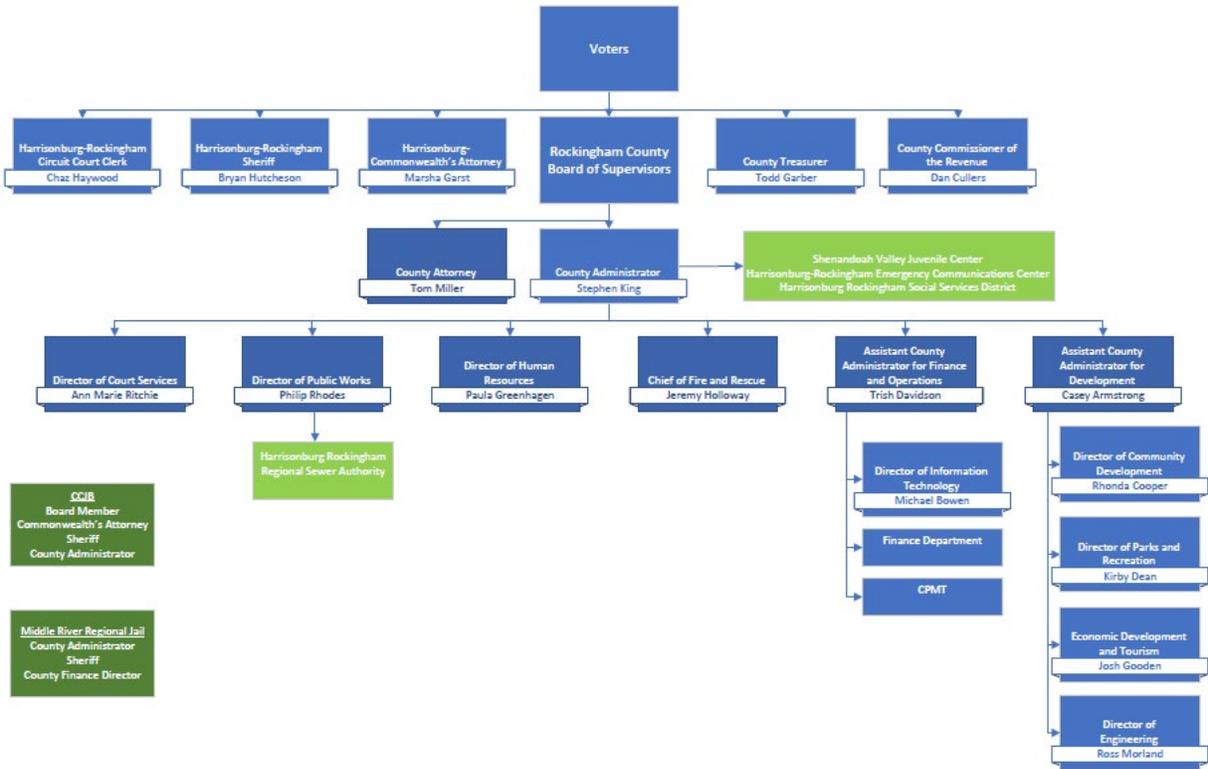
The school budget is recommended and adopted by the School Board and then sent to the County Board of Supervisors for final approval and appropriation.

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. Larry Shifflett
Treasurer	L. Todd Garber

ORGANIZATIONAL STRUCTURE





COUNTY of ROCKINGHAM

May 20, 2024

The Honorable Board of Supervisors and Citizens of Rockingham County
Rockingham County, Virginia

I am pleased to submit to the Board and citizens the Rockingham County Fiscal Year 2025 (FY25) 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 FY25 Budget includes funds required for the operation of County services in the aggregate amount of \$591,687,725. The General Operating Fund Budget is adopted for funding in the amount of \$223,785,566, representing an increase in revenue of \$36,496,198 or 19.5% 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 FY25 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 \$6.0M, or 8.12%. 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 \$6.0M brings the budgeted transfer for school operating to \$79,866,510, over 100% of total real estate tax revenue, or 65% 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 FY25 is \$9,245,952. Per the adopted changes to the County's Financial Policies, the debt service amount of \$10,500,000 will be frozen in FY25 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.

Employee Benefits

The County implemented a 2% cost of living adjustment and a merit adjustment for all employees. Fire and Rescue employees received an adjustment to the market pay based on other localities in the area and a merit-based increase. The supplements offered for various certifications were also increased to be more reflective of the market. The total cost to implement all adopted general fund salary increases in FY25 is \$2,105,891 or 4.87%.

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 County issued a Request for Proposals for health insurance provider for the next plan year to begin October 1, 2024 and renewed a contract with Anthem with no changes to the rates employees pay into the program.

The wellness discount is in its third 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 recommend continuing with the reduction of \$25 to their monthly premium.

Public Safety

Fire & Rescue - Included in the Fire and Rescue budget are twelve additional fire and rescue Technicians, one new Lieutenant and one new Captain, to staff the new Fulks Run Emergency Response Station that will open in the spring of 2025. Staff is researching possible staffing grants provided by the federal and state government. Currently, no grant funds are budgeted.

Three Battalion Chiefs are planned to start in December of 2024. This will add a Battalion Chief to each of the three shifts in order to help cover the employees staffed all over the County.

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 2025 includes a recommendation to increase that amount to \$2,196,544. 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 changed the timing for ordering new apparatus.

The Capital Improvement Plan includes funding to build a new Emergency Response Station in Fulks Run. An Emergency Response Station in the Dayton area is also planned for the following fiscal year. The County is bidding both projects together in order to achieve savings due to the scale of completing two projects at roughly the same time.

Harrisonburg-Rockingham Emergency Communications Center – The operating contribution to the HRECC is \$3,900,000, an increase of \$108,545 from FY24. 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 – An increase of \$79,587 is requested for the contribution to the SPCA, the county continues its contribution to the Community Cat Program as started in FY23. 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 \$161,250 for four vehicles to continue with the Vehicle Replacement Program that was started in FY20. The program includes replacement of vehicles over a 5-year cycle.

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.

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 FY25 budget priorities are to its:

Citizens

- Keep taxes low by maintaining fiscal responsibility
- Increase availability to childcare services by offering funding assistance to help increase the number of providers and the number of scholarships available to assist families
- Increase sense of community by focusing on improving community centers across the County

Employees

- Keep and attract quality employees by providing competitive pay and benefits
- Train employees to be well versed in their positions in order to provide high quality service to our citizens

Education

- Keep and attract quality teachers

- Maintain our education facilities by continually investing in building renovations and modifications as needed

Public Safety

- Continue to provide Emergency Response Stations in communities to reduce response times to emergencies
- Continue to proactively invest in Apparatus

Economy

- Promote controlled growth in the County
- Promote the standing culture of the Ag industry
- Business friendly community

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

General Government

Legal Services - The budget includes a new Assistant County Attorney and a new Executive Assistant.	\$336,022
Commissioner of the Revenue – The budget includes a new Personal Property Office Assistant and an increase in the JD Power vehicle valuation service.	\$175,516
Reassessment & Equalization - The budget includes an increase in funding in order to fill a vacant real estate assessor position and a new vehicle. The department is bringing the reassessment back in-house.	\$214,521
Finance – The budget includes funding for all authorized personnel as the department is fully staffed going into the new fiscal year. There were changes to benefits as a result of the new employees.	\$287,396
Human Resources – The budget includes funding for additional recruitment activities and training for all employees.	\$141,730
Technology – The budget includes funding for additional software and license agreements.	\$185,367
Garage – An increase in fuel prices of \$100,000 is budgeted.	\$125,656
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

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

Clerk of Circuit Court – The adopted budget includes funding for the Technology Trust Fund in the amount of \$168,732, the funding source is 100% state funds. It also includes funding for a fully staffed department and the increase for salaries in the new fiscal year. \$435,088

Court Services – Included in the budget is a new Deputy Director position. \$161,378

Commonwealth’s Attorney – The adopted budget includes funding for 5% increase for all personnel consistent with the county increases, and \$100,000 for the attainment of expert witnesses and other material needed for trial preparation. \$410,994

Public Safety

Sheriff – The Sheriff’s department includes pay increases for all personnel consistent with the county increases of 5%. The budget also includes funding for the replacing 10 vehicles. \$1,165,145

Fire & Rescue – Funding is provided for 15 new positions related to the new Fulks Run Emergency Response Station and 3 new Battalion Chiefs to help manage the growing staffing levels in the County. A market adjustment was made to the Fire and Rescue salary scale and changes to the supplements for professional certifications was adopted. All benefits related to salaries increase as a result. \$3,339,238

Jail – The adopted budget includes pay increases for all personnel consistent with the county increases of 5%. The budget also includes an increase in site improvements and professional health services. \$1,749,455

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

SRI Property Maintenance – Upgrades to the landscaping and outdoor appearance are needed in order to keep the building clean and well kept. Funding for additional electrical and heating is needed due to changes to the newly negotiated contract. \$299,119

Human Services

Community Services Board - The contribution to the Community Services Board is increasing. \$118,641

Tax Relief for the Elderly – The real estate assessments increased, resulting in an increased amount provided as tax relief for the elderly. \$200,000

Community Development

Economic Development – The technology zone grants expected for fiscal year 2025 are increasing relating to additional expansion by the manufacturing industry. Also a \$1,000,000 is anticipated for a pad ready site grant the county has applied for. 7,506,132

Engineering – A new Stormwater Compliance Specialist is budgeted to assist with the more complex reporting requirements that will come with an anticipated MS4 designation that may come this fall. \$125,945

Other

Contributions – The County started a new funding program for Childcare assistance in the amount of \$275,000. The program will be run through the Harrisonburg-Rockingham Chamber of Commerce. Also included is a new program that will focus 10% of the Transient Occupancy Tax on helping communities enhance their appeal for tourists. \$351,100

Transfers \$20,245,297

School Capital Projects \$6,297,003 – planned capital expenditures for schools

Tourism Fund \$7,000,000 – construction of the recreation center

School Operating Fund operations \$6,000,000 – additional funding provided for school operations

Social Services and CSA \$1,341,950 – additional programs and services provided for citizens

Revenue Projections

Real Estate –Projected is an increase in revenue of \$2,700,000 due to new commercial and residential construction. \$2,700,000

Personal Property Taxes –Assessed value for personal property has been difficult to forecast in the most recent years. Projected is an increase of \$5,000,000 in revenue. \$5,000,000

Machinery & Tools Tax – Projected is an increase of \$5,600,000 due to investments made in Machinery & Tools in the manufacturing industry. \$5,600,000

Sales & Use Tax – The Sales & Use Tax is expected to increase \$950,000 based on the trends the County has experienced over the last several fiscal years. \$950,000

Transient Occupancy Tax – Tourism is still going strong in the County. An increase to this revenue is adopted. \$175,000

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

	\$600,000
Cigarette Tax – The County adopted a Cigarette Tax of \$0.02 per cigarette during the budget process.	\$150,000
Interest on Investments – Optimistically budgeted \$1,000,000 in interest revenue in the next fiscal year and closely watching interest rates.	\$600,00
Interest from Financing Activities – This is the account that will collect the interest earned on the General Fund loan to the Tourism Fund to pay for the Recreation Center.	\$160,000
Legal Services – The Legal Services fees that the General Fund collects is for the Attorneys the County supplies to handle the Department of Social Services cases. The General Fund is adding an Attorney and will therefore bill more hours. The rate also increased from \$85 an hour to \$125.	\$195,000
Share of Costs, Harrisonburg – The County and City share many services including courts, sheriff, and jail. The share increased to \$8,130,123 mainly due to the increase in salaries for shared employees. Also, due to the purchase of 10 Sheriff Vehicles and needed site improvements at the various buildings jointly owned by the County and City.	\$889,894
Compensation Board Revenue – The Compensation Board is expected to increase its contribution to the Constitutional Offices of Rockingham and Harrisonburg to \$13,212,076.	\$1,588,899
Fund Reserve - Allocates \$29,761,589 in fund balance reserves to cover the transfer to capital projects for county and school projects.	\$16,718,707
\$13,791,665 - Elkton Elementary	
\$5,500,000 - Fulks Run Emer Response Station	
\$7,000,000 – Rockingham Community Center	
\$2,046,588 – Massanutten Technical Center Renovation, Year 1	
\$800,000 - School Operating Transfer	
\$750,000 - VDOT	
\$250,000 – District Court Renovation	

The general fund budget as currently adopted requires \$29,761,589 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 the renovation of Elkton Elementary School, the construction of a new Fulks Run Emergency Response Station, the construction of a Recreation Center and begin the renovation of Massanutten Technical 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

The projects currently included in the adopted budget are derived from the County's Capital Improvement Plan for FY25-FY29. The projects included are continued technology and transportation upgrades, the construction of a new Fulks Run Emergency Response Station, and the construction of a Recreation Center. \$19,672,000

Apparatus Replacement Fund

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, while the FY25 budget appropriated \$2,196,544. 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 one tanker, two 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. \$2,196,544

Tourism Fund

The Tourism Fund collects 3% of the 5% transient occupancy tax generated from tourists staying in our County. Revenue for FY25 is projected to be \$1,380,000. The funds generated by this tax must be used to promote tourism in the County. The Tourism Fund will receive \$7,000,000 from the General Fund as a loan in order to fund the Recreation Center. The Tourism fund helps support all types of tourism in the County, the Rockingham County Fair, and the Shenandoah Regional Airport, just to name a few. \$9,115,459

Harrisonburg-Rockingham Social Services

The Harrisonburg-Rockingham Social Services department provides community-based services for the self-reliance and protection of citizens. Included in the budget for FY25 is continued funding for the programs and the staff required to administer those programs. \$24,534,375

Children's Services Act

The programs provided for under the Children's Services Act are administrated by the Harrisonburg-Rockingham Social Services department. \$16,131,957

Enterprise Operations

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

Water and Sewer Fund

The rates for monthly water and sewer service increased from \$15 for the first 4,000 gallons plus \$4.00 per 1,000 gallons over 4,000 to \$16.50 plus \$4.40 per 1,000 gallons over 4,000. Connection fees were also increased. The fees collected by the Water and Sewer system go into the costs to operate and provide for long-term capital needs. \$16,600,413

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. The connection fee changes for the Three Springs system are also adopted for the Smith Creek System.

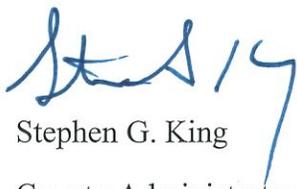
Solid Waste

The fees collected by the County Landfill cover the long-term operation and maintenance of the landfill and all container sites. Included in the FY25 budget is a rate increase of \$4, from \$54 per ton to \$58 per ton. \$7,684,050

Lake Shenandoah Stormwater Control Authority

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. The rate for Calendar Year 2024 was decreased from \$0.08 to \$0.04. Once the debt is paid off for the Detention Basin, staff will review to see if the rate can be lowered even further. \$846,336

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 FY25 Budget Document – Key Highlights

Table of Contents - Provided to help the reader focus 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.
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.
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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.

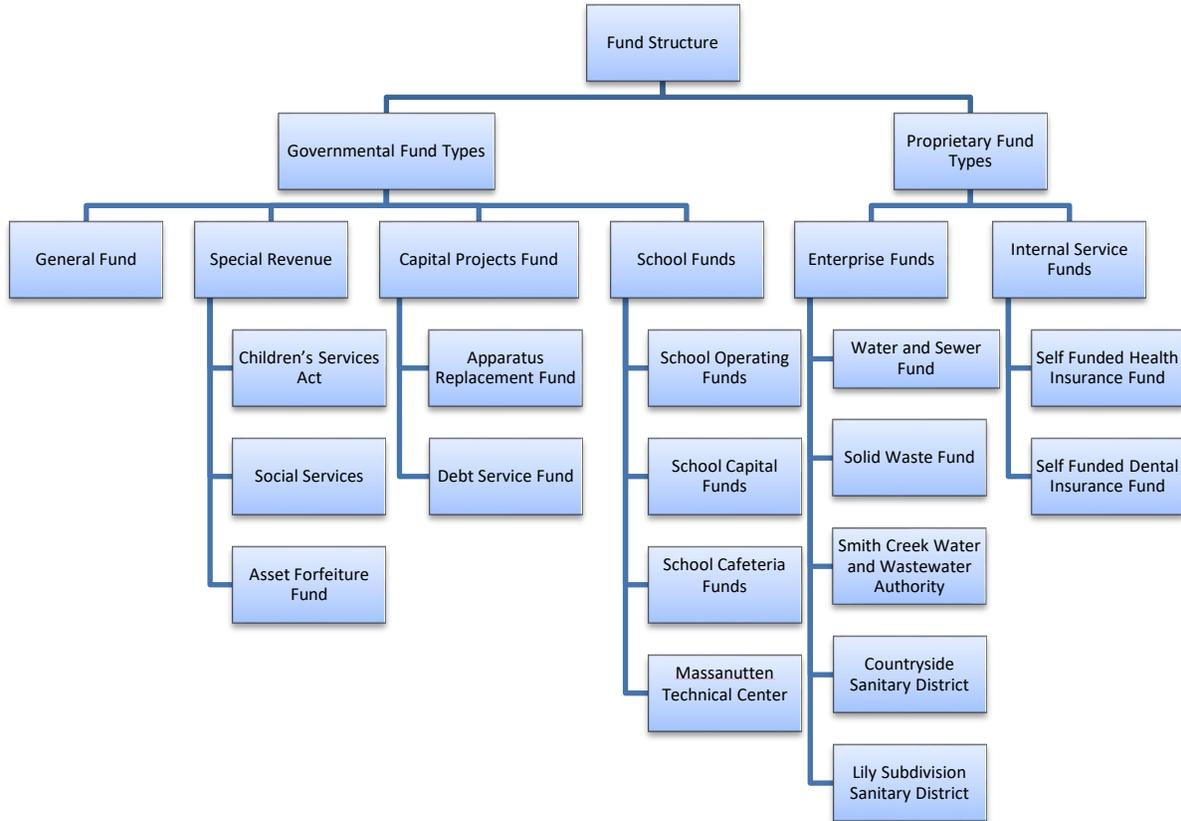
Non-Major Funds – Rockingham County Recreation Foundation - The Recreation Foundation of Rockingham County, Virginia was created as a non-stock corporation duly formed under the provisions of the Virginia Non-stock Corporation Act. The Foundation was organized on September 21, 2015 and is governed by 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 12	Department Budget Requests due to Finance
January 18	Revenue review with Stephen, Casey and Trish
January 22-31	Budget meetings with Department Heads
February 7	Finance Committee Budget Work Session
February 21/22	Board Budget Work Session
March 11	Superintendent's Proposed Budget to School Board
March 13	Superintendent's Proposed Budget to County Board
March 13	Permission by Board to advertise tax rate change (if needed) then advertise PH
March 27	County Administrator's Proposed Budget Public Hearing on Tax Rates (if needed)
April 3 (or prior)	Advertise public hearing on budget
April 10	Public Hearing and Adoption of Tax Rates
April 24	Adoption and Appropriation of the Budget

FINANCIAL POLICIES

GUIDELINES AND OBJECTIVES

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

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

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

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

Directs attention to the overall fiscal position of the County,

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

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

Creates financial transparency for citizens, taxpayers and other stakeholders.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

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

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

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

OPERATING BUDGET

The County Administrator shall develop and submit to the Board an annual budget as required by state law. As part of this submittal, the County shall analyze and report the ability to meet performance objectives and other measures used to gauge progress toward meeting those objectives. The County Administrator and Finance Committee of the Board shall meet in advance of the presentation to the full Board. The budget shall be presented to the full Board by March 31 each year. The budget hearing shall be scheduled so as to allow for approval of the budget by the Board no later than April 30 each year.

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

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

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

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

REVENUES

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

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

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

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

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

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

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

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

DEBT

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

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

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

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 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
General Fund	159,540,946	179,371,518	187,289,368	223,785,566	36,496,198
Capital Projects Fund	7,394,159	6,257,633	10,440,000	19,672,000	9,232,000
Apparatus Replacement Fund	-	2,344,762	2,000,000	2,196,544	196,544
Debt Service Fund	-	-	13,200,000	13,000,000	(200,000)
Tourism Fund	1,142,438	1,333,600	2,052,770	9,115,459	7,062,689
Fieldhouse Fund	-	-	-	155,000	155,000
Asset Forfeiture Fund	58,276	90,942	121,400	121,400	-
COVID Relief Fund	-	-	-	890,000	890,000
Social Services Fund	18,945,473	20,506,914	23,032,124	24,534,375	1,502,251
CSA Fund	12,927,135	16,492,676	13,400,000	16,131,957	2,731,957
Health Insurance Fund	30,344,176	31,468,946	37,226,440	38,000,000	773,560
Dental Insurance Fund	1,779,178	1,403,801	1,361,460	1,463,200	101,740
Law Library Fund	22,833	28,176	34,391	31,000	(3,391)
Economic Development Authority Fund	871,444	556,081	1,007,000	7,758,495	6,751,495
Emergency Medical Services Fund	1,817,060	1,920,637	1,750,000	2,000,000	250,000
Water & Sewer Utility Fund	11,808,313	12,653,252	13,659,816	16,900,413	3,240,597
Lily Subdivision Sanitary District	39,849	44,470	30,950	32,325	1,375
Smith Creek WW Authority	744,009	721,297	520,181	665,777	145,596
Countryside Sanitary District	81,631	11,035	8,725	8,725	-
Penn Laird Sewer Authority	17,387	4,239	-	-	-
Solid Waste Fund	7,240,129	8,269,379	10,271,569	7,684,050	(2,587,519)
Lake Shenandoah Stormwater Authority	377,127	1,090,842	275,702	846,336	570,634
School Operating Fund	156,310,065	166,739,697	172,055,317	176,376,914	4,321,597
School Cafeteria Fund	7,778,425	6,518,606	6,285,000	6,360,460	75,460
School Capital Projects Fund	45,769	5,230,100	15,480,000	16,349,900	869,900
Massanutten Technical Center	6,538,140	6,981,005	7,456,117	7,607,828	151,711
Total County Revenue Budget	425,823,963	470,039,609	518,958,330	591,687,725	72,729,395

Total Revenue increased \$72,729,395 to reflect the increase to primarily the General Fund (use of fund reserve) and the School Operating Fund increases in revenues from grants and other sources.

EXPENDITURE SUMMARY

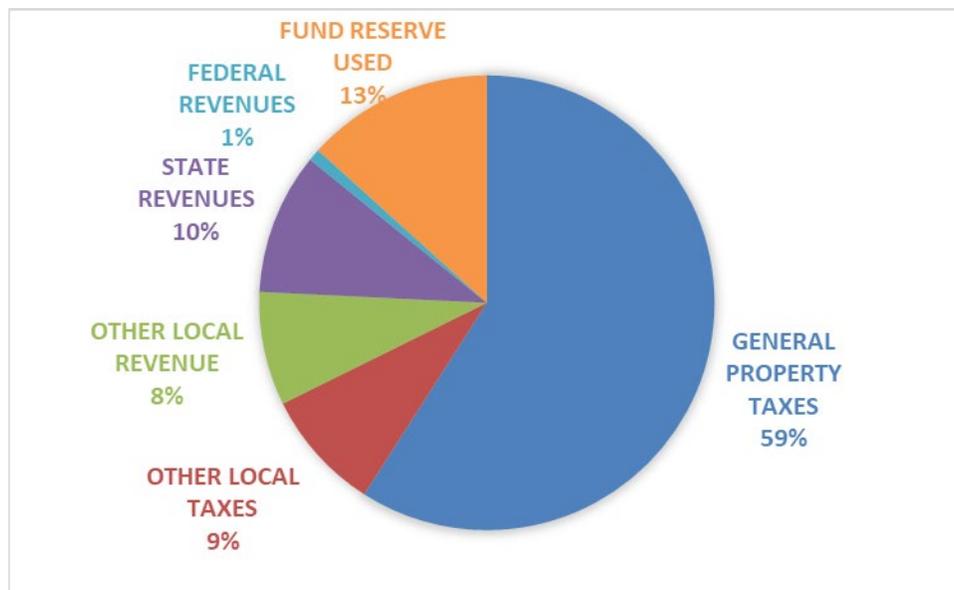
Acct Description	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
GENERAL FUND	142,496,339	157,305,008	187,289,368	223,785,566	36,496,198
COUNTY CAPITAL PROJECT FUND	7,165,478	4,361,564	10,440,000	19,672,000	9,232,000
APPARATUS REPLACEMENT FUND	-	652,344	2,000,000	2,196,544	196,544
DEBT SERVICE FUND	-	-	13,200,000	13,000,000	(200,000)
TOURISM FUND	406,677	761,338	2,052,770	9,115,459	7,062,689
FIELDHOUSE FUND	-	-	-	155,000	155,000
ASSET FORFEITURE FUND	45,010	68,945	121,400	121,400	-
COVID RELIEF FUND	-	-	-	890,000	890,000
SOCIAL SERVICES DISTRICT FUND	18,203,646	20,157,270	23,032,124	24,534,375	1,502,251
COMPREHENSIVE SERVICES ACT FUND	12,719,835	16,189,730	13,400,000	16,131,957	2,731,957
HEALTH INS PLAN	31,928,219	32,982,843	37,226,440	38,000,000	773,560
DENTAL INS PLAN	1,001,759	1,495,495	1,361,460	1,463,200	101,740
LAW LIBRARY FUND	63,831	47,926	34,391	31,000	(3,391)
ECONOMIC DEVELOPMENT AUTHORITY	854,894	548,856	1,007,000	7,758,495	6,751,495
EMERGENCY MEDICAL SERVICES	1,800,116	1,921,917	1,750,000	2,000,000	250,000
WATER & SEWER UTILITY FUND	8,212,627	9,337,827	13,659,816	16,900,413	3,240,597
LILLY SANITARY DISTRICT FUND	36,390	50,658	30,950	32,325	1,375
SMITH CREEK W & W AUTHORITY FUND	590,761	548,615	520,181	665,777	145,596
COUNTRYSIDE SANITARY DISTRICT FUND	14,064	13,572	8,725	8,725	-
PENN LAIRD SEWER AUTHORITY FUND	27,978	1,165	-	-	-
SOLID WASTE FUND	6,664,749	7,792,096	10,271,569	7,684,051	(2,587,518)
LAKE SHENANDOAH STORMWATER AUTHORITY	75,657	141,453	275,702	846,336	570,634
SCHOOL OPERATING FUND	156,310,065	-	172,055,317	176,376,914	4,321,597
SCHOOL CAFETERIA FUND	6,033,297	3,581,522	6,285,000	6,360,460	75,460
SCHOOL CAPITAL PROJECTS FUND	177,759	276,665	15,480,000	16,349,900	869,900
MASSANUTTEN TECHNICAL CENTER	6,358,140	4,347,050	7,456,117	7,607,828	151,711
COUNTY BUDGET	401,187,291	262,583,860	518,958,330	591,687,725	72,729,395

The Total County Budget increased \$72,729,395 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 FY25 General Fund Revenue, the largest being General Property Tax revenues at 59 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						
	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
REAL PROPERTY TAXES	60,717,607	68,707,103	76,345,582	76,650,000	79,565,000	2,915,000
PUBLIC SERVICE CORP TAXES	2,537,172	2,199,346	2,631,994	2,540,000	2,540,000	-
PERSONAL PROPERTY TAXES	18,157,195	20,097,092	24,844,274	20,507,500	25,515,000	5,007,500
MACHINERY & TOOLS TAXES	13,096,687	13,336,434	15,468,110	15,410,000	21,010,000	5,600,000
MERCHANTS CAPITAL TAXES	1,648,289	1,237,761	1,617,636	1,555,000	1,705,000	150,000
PENALTIES	908,527	1,016,159	1,169,594	920,000	1,070,000	150,000
RECREATIONAL VEHICLES	161,499	192,422	236,074	222,000	222,000	-
ADVERTISING & ADMINISTRATION FEES	60,447	58,708	85,668	50,000	65,000	15,000
FARM MACHINERY	547,338	577,903	607,324	605,000	457,013	(147,987)
AIRCRAFT	41,209	37,384	16,189	16,000	14,000	(2,000)
GENERAL PROPERTY TAXES	97,875,969	107,460,311	123,022,445	118,475,500	132,163,013	13,687,513
OTHER LOCAL TAXES						
LOCAL SALES & USE TAX	9,138,949	9,829,852	11,188,328	10,750,000	11,700,000	950,000
CONSUMER UTILITY TAX	1,752,942	1,801,969	1,792,441	1,840,000	1,640,000	(200,000)
VEHICLE & TRAILER LICENSES	1,383,739	1,396,287	66,228	-	-	-
BANK FRANCHISE TAX	161,971	149,355	155,566	150,000	150,000	-
TAX ON RECORDATION & WILLS	1,745,780	1,807,256	1,468,083	1,800,000	1,420,000	(380,000)
TRANSIENT OCCUPANCY TAX	576,638	639,659	851,268	750,000	925,000	175,000
UTILITY GROSS RECEIPTS TAX	24,120	22,362	30,120	25,000	30,000	5,000
CONSUMPTION TAX	289,597	292,234	284,670	300,000	300,000	-
FOOD & BEVERAGE TAX	1,268,157	2,171,602	2,477,572	2,400,000	3,000,000	600,000
GAME OF SKILL TAX	96,768	18,720	-	-	-	-
CIGARETTE TAX	-	-	-	-	150,000	150,000
OTHER LOCAL TAXES	16,438,660	18,129,295	18,314,275	18,015,000	19,315,000	1,300,000
LOCAL REVENUE						
DOG TAGS	27,588	25,667	23,284	25,000	25,000	-
PERMITS & OTHER FEES	1,505,302	1,572,188	1,775,852	1,650,500	1,731,500	81,000
FINES & FORFEITURES	102,410	164,458	202,030	175,500	200,500	25,000
USE OF PROPERTY	593,022	890,297	3,102,998	1,400,000	2,260,000	860,000
COURT COSTS	603,542	664,387	641,257	740,700	708,000	(32,700)
LAW ENFORCEMENT FEES	127,057	225,226	249,111	251,300	251,300	-
FIRE & RESCUE FEES	759,457	1,039,462	1,190,155	1,205,600	1,255,000	49,400
CORRECTIONAL FEES	708,436	750,111	627,905	675,600	700,600	25,000
CHARGES FOR ALL SERVICES	1,297,433	1,869,005	1,498,180	1,651,300	1,785,800	134,500
LOCAL MISCELLANEOUS REVENUES	719,474	694,660	454,926	30,000	-	(30,000)
RECOVERED COSTS	6,987,558	7,055,366	7,762,916	8,193,992	9,162,647	968,655
OTHER LOCAL REVENUE	13,431,279	14,950,827	17,528,613	15,999,492	18,080,347	2,080,855
TOTAL: ALL LOCAL REVENUE	127,745,909	140,540,432	158,865,333	152,489,992	169,558,360	17,068,368
STATE REVENUE						
STATE NON-CATEGORICAL AID	7,171,640	7,185,067	7,149,780	7,372,515	7,272,515	(100,000)
STATE SHARE OF CONST OFFICERS	8,823,600	9,314,316	10,439,960	11,623,177	13,212,076	1,588,899
OTHER STATE CATEGORICAL AID	1,432,656	935,314	1,124,008	973,738	2,071,314	1,097,576
STATE REVENUES	17,427,896	17,434,698	18,713,748	19,969,430	22,555,905	2,586,475
FEDERAL REVENUE						
FEDERAL NON-CATEGORICAL AID	828,290	847,038	912,302	830,000	900,000	70,000
FEDERAL CATEGORICAL AID	698,855	691,739	844,211	957,064	1,009,713	52,649
FEDERAL REVENUES	1,527,145	1,538,777	1,756,512	1,787,064	1,909,713	122,649
INSURANCE RECOVERIES	10,700	-	-	-	-	-
FROM CAPITAL PROJECTS FUND	90,000	-	-	-	-	-
TRANSFER FROM CENTRAL STORES	-	27,039	-	-	-	-
FROM INSURANCE FUND	990,426	-	-	-	-	-
FUND RESERVE	-	-	-	-	29,761,589	29,761,589
TOTAL GENERAL FUND REVENUE	147,792,076	159,540,946	179,335,593	174,246,486	223,785,566	49,539,080

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 2024. Each cent of the tax rate for tax year 2024 equates to about \$1,100,000 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 2024 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.

Machinery and Tools revenues are shown at the Tax Year 2024 rate of \$2.55 per \$100 of assessed value.

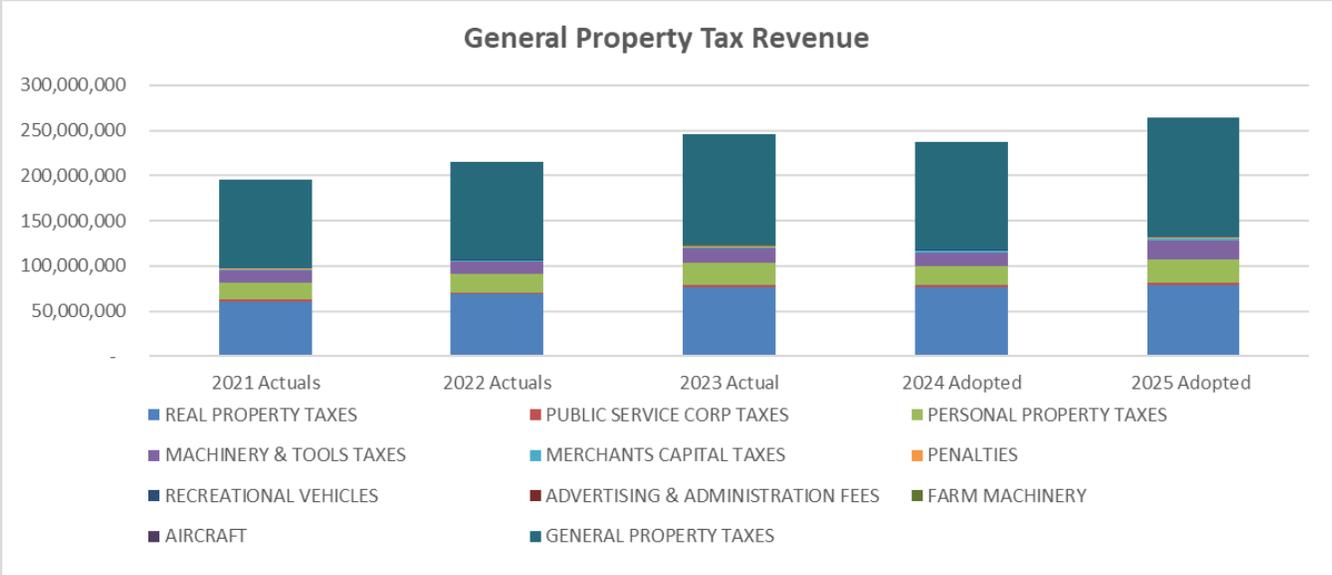
Merchants Capital revenues are shown at the Tax Year 2024 rate of \$0.87 per \$100 of assessed value.

Recreational Vehicle revenues are shown at the Tax Year 2024 rate of \$3.00 per \$100 of assessed value.

Farm Machinery revenues are shown at Tax Year 2024 rate of \$0.33 per \$100 of assessed value. This tax was reduced from \$0.44 in Tax Year 2023.

Aircraft revenues are shown at the Tax Year 2024 rate of \$0.44 per \$100 of assessed value.

	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
REAL PROPERTY TAXES	60,717,607	68,707,103	76,345,582	76,650,000	79,565,000	2,915,000
PUBLIC SERVICE CORP TAXES	2,537,172	2,199,346	2,631,994	2,540,000	2,540,000	-
PERSONAL PROPERTY TAXES	18,157,195	20,097,092	24,844,274	20,507,500	25,515,000	5,007,500
MACHINERY & TOOLS TAXES	13,096,687	13,336,434	15,468,110	15,410,000	21,010,000	5,600,000
MERCHANTS CAPITAL TAXES	1,648,289	1,237,761	1,617,636	1,555,000	1,705,000	150,000
PENALTIES	908,527	1,016,159	1,169,594	920,000	1,070,000	150,000
RECREATIONAL VEHICLES	161,499	192,422	236,074	222,000	222,000	-
ADVERTISING & ADMIN FEES	60,447	58,708	85,668	50,000	65,000	15,000
FARM MACHINERY	547,338	577,903	607,324	605,000	457,013	(147,987)
AIRCRAFT	41,209	37,384	16,189	16,000	14,000	(2,000)
GENERAL PROPERTY TAXES	97,875,969	107,460,311	123,022,445	118,475,500	132,163,013	13,687,513



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

\$ Tax per \$100 Assessed Value

	CY20	CY21	CY22	CY23	CY24
Real Estate	0.74	0.74	0.68	0.68	0.68
Personal Property (Vehicle Rate)	3.00	3.00	\$2.65	\$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	0.33
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.

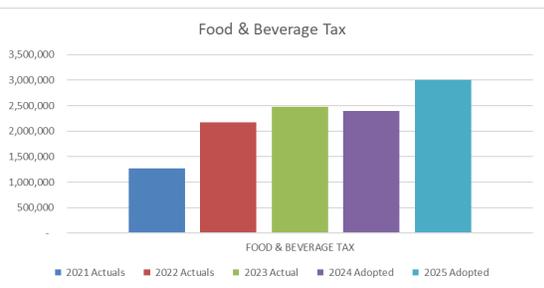
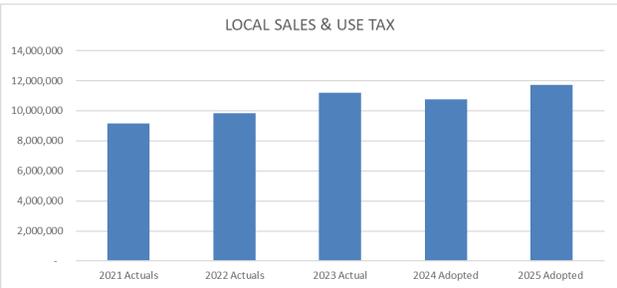
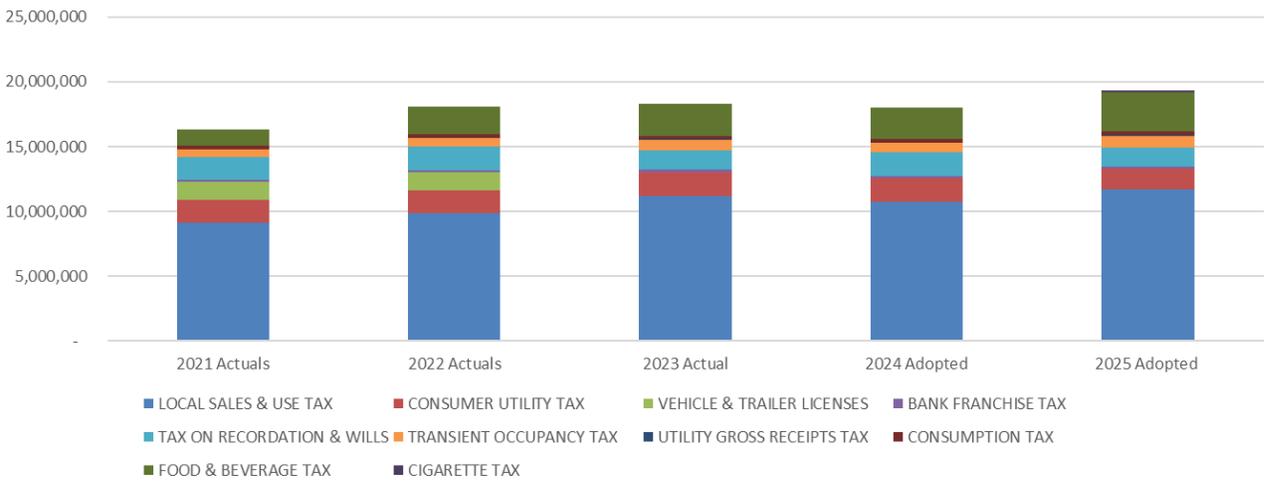
Tax on Recordation & Wills are fees levied for documents recorded at the Clerk of the Circuit Court's Office. Fees vary based on the type of document and the value of real estate.

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.

	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
LOCAL SALES & USE TAX	9,138,949	9,829,852	11,188,328	10,750,000	11,700,000	950,000
CONSUMER UTILITY TAX	1,752,942	1,801,969	1,792,441	1,840,000	1,640,000	(200,000)
VEHICLE & TRAILER LICENSE	1,383,739	1,396,287	66,228	-	-	-
BANK FRANCHISE TAX	161,971	149,355	155,566	150,000	150,000	-
TAX ON RECORDATION & WIL	1,745,780	1,807,256	1,468,083	1,800,000	1,420,000	(380,000)
TRANSIENT OCCUPANCY TAX	576,638	639,659	851,268	750,000	925,000	175,000
UTILITY GROSS RECEIPTS TA	24,120	22,362	30,120	25,000	30,000	5,000
CONSUMPTION TAX	289,597	292,234	284,670	300,000	300,000	-
FOOD & BEVERAGE TAX	1,268,157	2,171,602	2,477,572	2,400,000	3,000,000	600,000
CIGARETTE TAX	-	-	-	-	150,000	150,000
OTHER LOCAL TAXES	16,438,660	18,129,295	18,314,275	18,015,000	19,315,000	1,300,000

OTHER LOCAL TAXES



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.

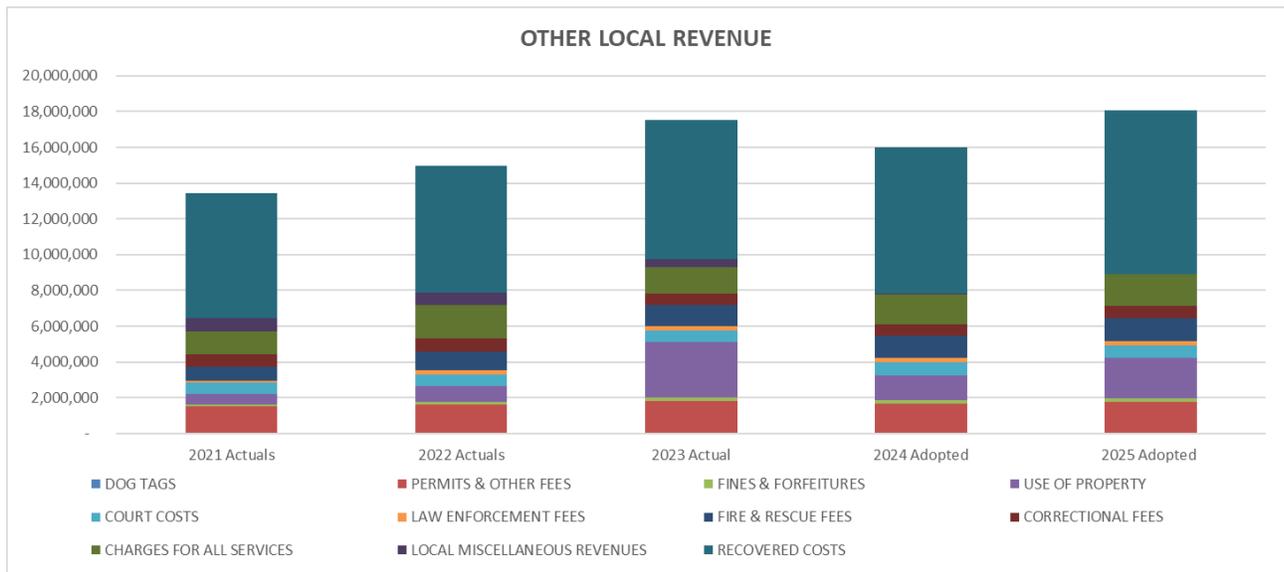
Correctional Fees – This section includes reimbursement from the federal government for the cost of housing federal inmates (\$72/day), keep fees (\$1/day) paid by inmates to help defray the costs of operating the Jail, inmate medical co-payments (flat amount based on service or a percentage if inmate 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.

	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
DOG TAGS	27,588	25,667	23,284	25,000	25,000	-
PERMITS & OTHER FEES	1,505,302	1,572,188	1,775,852	1,650,500	1,731,500	81,000
FINES & FORFEITURES	102,410	164,458	202,030	175,500	200,500	25,000
USE OF PROPERTY	593,022	890,297	3,102,998	1,400,000	2,260,000	860,000
COURT COSTS	603,542	664,387	641,257	740,700	708,000	(32,700)
LAW ENFORCEMENT FEES	127,057	225,226	249,111	251,300	251,300	-
FIRE & RESCUE FEES	759,457	1,039,462	1,190,155	1,205,600	1,255,000	49,400
CORRECTIONAL FEES	708,436	750,111	627,905	675,600	700,600	25,000
CHARGES FOR ALL SERVICES	1,297,433	1,869,005	1,498,180	1,651,300	1,785,800	134,500
LOCAL MISCELLANEOUS REV	719,474	694,660	454,926	30,000	-	(30,000)
RECOVERED COSTS	6,987,558	7,055,366	7,762,916	8,193,992	9,162,647	968,655
OTHER LOCAL REVENUE	13,431,279	14,950,827	17,528,613	15,999,492	18,080,347	2,080,855

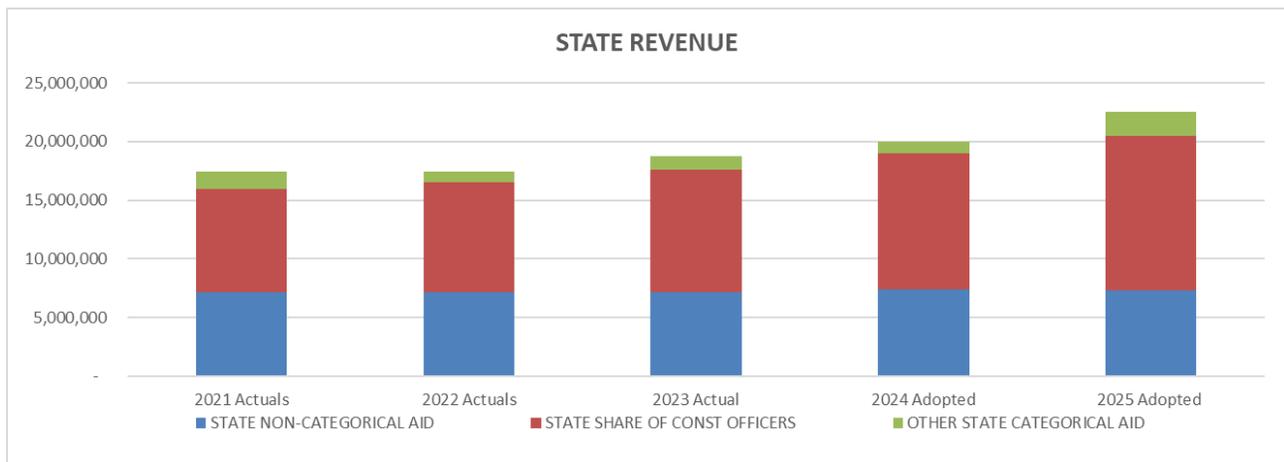


STATE REVENUE

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.

	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
STATE NON-CATEGORICAL AID	7,171,640	7,185,067	7,149,780	7,372,515	7,272,515	(100,000)
STATE SHARE OF CONST OFFICERS	8,823,600	9,314,316	10,439,960	11,623,177	13,212,076	1,588,899
OTHER STATE CATEGORICAL AID	1,432,656	935,314	1,124,008	973,738	2,071,314	1,097,576
STATE REVENUES	17,427,896	17,434,698	18,713,748	19,969,430	22,555,905	2,586,475



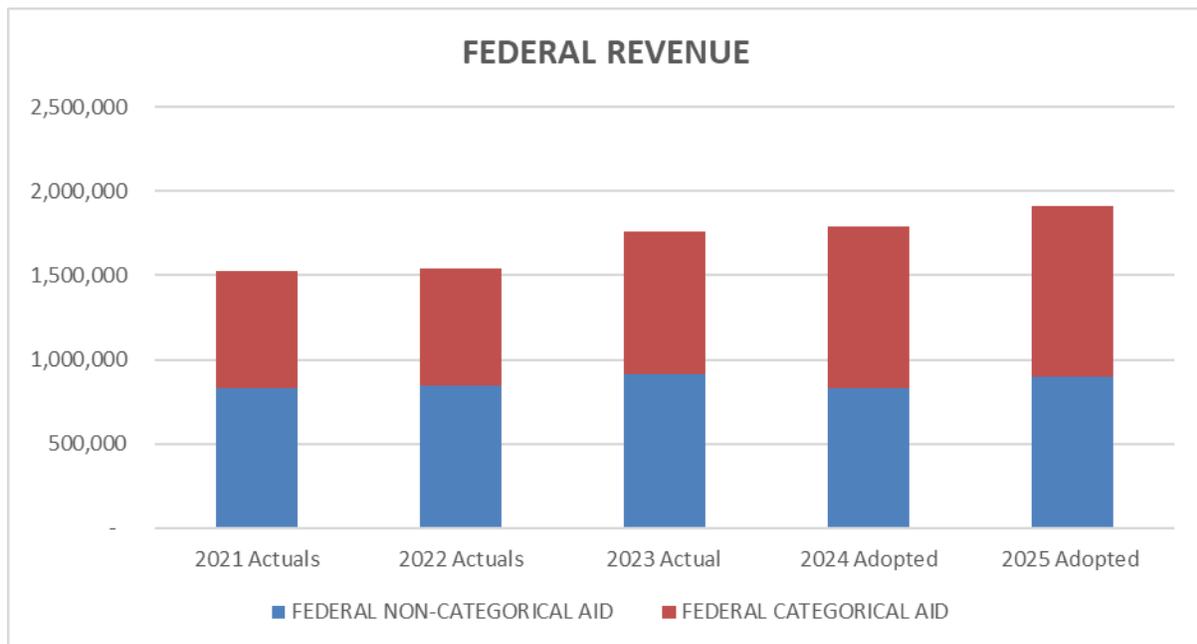
FEDERAL REVENUE

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.

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.

	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
FEDERAL NON-CATEGORICAL AID	828,290	847,038	912,302	830,000	900,000	70,000
FEDERAL CATEGORICAL AID	698,855	691,739	844,211	957,064	1,009,713	52,649
FEDERAL REVENUES	1,527,145	1,538,777	1,756,512	1,787,064	1,909,713	122,649



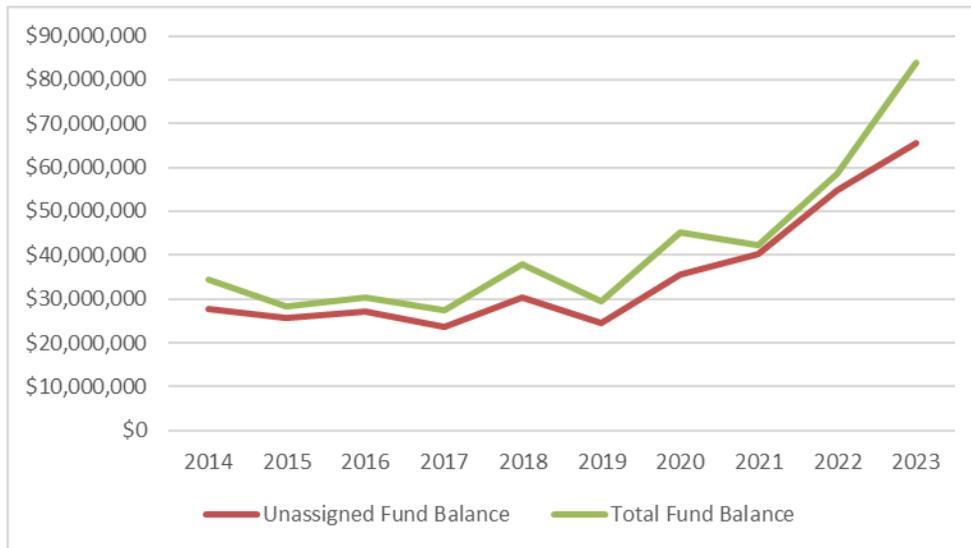
FUND RESERVE

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 FY24 was \$83,788,453 with a projected use of \$3,501,632 for one-time items during the FY24 budget process. The County has appropriated funds during FY24 above the amount originally budgeted in the amount of \$14,906,072, and has adopted the use of \$29,761,589 for identified one-time items in FY25. The calculation is outlined as follows:

Fund Balance, June 30, 2023	\$ 83,788,453
Reserve for FY24 Balancing	(\$3,501,632)
School Capital Projects FY24	(\$9,541,250)
FY23 Purchase Order Carryforward to FY24	(\$585,163)
General Fund Carryforward	(\$379,659)
Courthouse HVAC Upgrade	(\$400,000)
Recreation Center	(\$4,000,000)
Elkton Elementary School	(\$13,791,665)
Recreation Center	(\$7,000,000)
School Operating FY25	(\$800,000)
Fulks Run	(\$5,500,000)
District Court Renovation	(\$250,000)
MTC Year 1	(\$2,046,588)
VDOT Crosskeys & Port Road	(\$750,000)
Fund Balance, Projected June 30, 2024	35,242,497
Fund Balance, % of Expenditures	20.99%

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, 2024 is projected to be \$35,242,497, which represents 21% of total General Fund Expenditures.

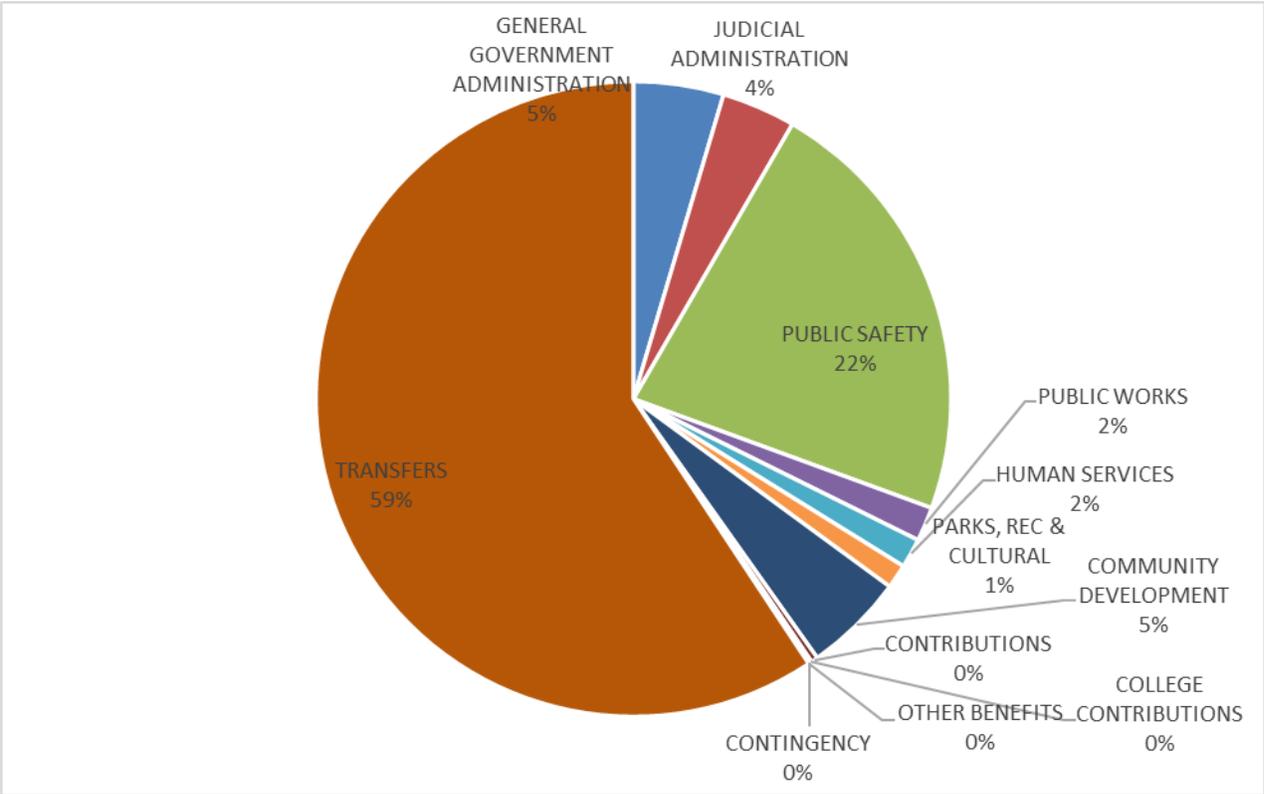
Fiscal Year	Unassigned Fund Balance	Total Fund Balance
2023	65,696,732	83,788,453
2022	54,737,478	58,713,992
2021	40,298,647	42,139,276
2020	35,585,131	45,054,638
2019	24,456,592	29,579,398
2018	30,473,871	37,870,356
2017	23,537,191	27,431,188
2016	27,066,722	30,330,932
2015	25,644,629	28,287,366
2014	27,782,265	34,375,566



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	2025 Adopted
GENERAL GOVERNMENT ADMINISTRATION	10,257,840
JUDICIAL ADMINISTRATION	8,423,397
PUBLIC SAFETY	49,755,800
PUBLIC WORKS	3,911,216
HUMAN SERVICES	3,350,747
PARKS, REC & CULTURAL	2,757,636
COMMUNITY DEVELOPMENT	11,448,339
CONTRIBUTIONS	769,500
COLLEGE CONTRIBUTIONS	97,473
CONTINGENCY	225,000
OTHER BENEFITS	80,000
TRANSFERS	132,708,618
GENERAL FUND	223,785,566



GENERAL FUND EXPENDITURE SUMMARY

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	175,895	203,193	208,296	219,191	213,552	(5,639)
EXECUTIVE ADMINISTRATION	385,188	398,328	418,966	471,884	510,366	38,482
LEGAL SERVICES	718,127	715,424	769,643	791,273	1,127,295	336,022
INDEPENDENT AUDITOR	88,000	101,700	92,500	106,900	99,100	(7,800)
COMMISSIONER OF THE REVENUE	788,075	810,124	922,939	1,015,412	1,190,928	175,516
REASSESSMENT & EQUALIZATION	851,986	342,067	264,479	440,684	655,205	214,521
TREASURER	772,034	744,727	876,471	948,716	1,042,618	93,902
FINANCE	899,484	919,503	1,029,408	1,102,312	1,389,708	287,396
HUMAN RESOURCES	459,104	476,002	526,153	554,761	696,491	141,730
TECHNOLOGY	1,170,464	1,290,231	1,229,091	1,398,743	1,584,110	185,367
LAND USE ASSESSMENT	59,653	59,058	74,826	68,579	75,996	7,417
CENTRAL GARAGE	667,113	1,002,871	1,027,606	990,332	1,115,988	125,656
ELECTORAL BOARD	59,522	199,619	82,084	147,518	121,046	(26,472)
REGISTRAR	211,897	370,924	268,394	449,329	435,436	(13,893)
GENERAL GOVERNMENT ADMINISTRATION	7,306,542	7,633,772	7,790,857	8,705,634	10,257,840	1,552,206
CIRCUIT COURT	195,826	215,455	248,429	267,580	295,353	27,773
GENERAL DISTRICT COURT	26,973	32,701	20,456	45,100	45,350	250
COURT SERVICES UNIT	-	-	-	-	7,500	7,500
MAGISTRATE	11,373	13,650	20,164	11,450	16,343	4,893
JUVENILE & DOMESTIC RELATIONS	29,918	29,681	29,539	53,760	46,850	(6,910)
CLERK OF CIRCUIT COURT	1,354,520	1,344,171	1,454,247	1,713,774	2,148,862	435,088
COURT SERVICES	1,473,453	1,549,916	1,675,885	2,105,381	2,266,759	161,378
COMMONWEALTH'S ATTORNEY	2,302,205	2,477,131	2,683,264	3,185,387	3,596,381	410,994
JUDICIAL ADMINISTRATION	5,394,268	5,662,706	6,131,984	7,382,432	8,423,397	1,040,965
SHERIFF	6,727,052	7,423,791	8,763,963	8,792,250	9,957,395	1,165,145
RUSH TASK FORCE	127,915	84,985	97,714	167,084	188,356	21,272
EXTRA DUTY	58,018	135,899	161,637	218,800	218,800	-
GANG PREVENTION TASK FORCE	328	1,553	208	14,313	14,313	-
FIRE & RESCUE	5,957,993	5,935,555	5,419,265	13,153,905	16,493,143	3,339,238
VOLUNTEER FIRE COMPANIES	1,426,227	2,295,792	1,205,156	1,204,009	1,253,805	49,796
AMBULANCE & RESCUE SQUADS	683,683	393,165	424,171	493,635	491,135	(2,500)
FIRE EXTINCTION SERVICES	22,223	19,050	20,790	21,768	21,768	(0)
JAIL	9,280,364	9,832,248	10,615,533	10,565,817	12,315,272	1,749,455
MRRJ	2,840,077	3,150,517	3,179,176	3,250,663	3,072,366	(178,297)
INSPECTION SERVICES	676,777	685,306	810,198	820,974	963,510	142,036
ANIMAL CONTROL	499,160	519,326	742,265	756,334	865,937	109,603
911 OPERATIONS & MAINTENANCE	2,923,768	3,237,100	3,506,761	3,791,455	3,900,000	108,545
PUBLIC SAFETY	31,223,587	33,714,286	34,946,837	43,251,007	49,755,800	6,504,293
COUNTY MAINTENANCE OF PROPERTIES	1,196,409	1,003,179	1,170,121	1,436,490	1,280,079	(156,411)
SHARED MAINTENANCE OF PROPERTIES	945,251	1,150,228	1,290,389	2,305,956	1,624,092	(681,864)
HUMAN SERVICES MAINTENANCE	296,646	516,465	438,572	623,454	385,635	(237,819)
TV TRANSMISSION SYSTEM MAINT	7,863	6,623	12,004	156,500	8,500	(148,000)
SRI BUILDING MAINTENANCE	172,963	204,007	541,254	313,792	612,911	299,119
PUBLIC WORKS	2,619,131	2,880,500	3,452,341	4,836,192	3,911,216	(924,976)

GENERAL FUND EXPENDITURE SUMMARY CONT.

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
LOCAL HEALTH SERVICES	617,921	575,106	591,934	671,641	707,225	35,584
COMMUNITY SERVICES	5,463,182	1,110,257	1,261,195	1,270,647	1,389,288	118,641
PUBLIC ASSISTANCE	533,790	790,139	835,439	800,000	1,000,000	200,000
INSTITUTIONAL CARE	205,112	153,128	168,356	228,731	254,234	25,503
HUMAN SERVICES	6,820,005	2,628,631	2,856,924	2,971,019	3,350,747	379,728
PARKS & RECREATION ADMIN	194,830	202,392	214,857	253,040	254,490	1,450
ATHLETIC & RECREATION PROGRAMS	1,070,395	1,079,921	811,256	979,553	899,915	(79,638)
ROCKINGHAM PARK @ CROSSROADS	384,204	467,859	420,049	478,898	525,572	46,674
REGIONAL LIBRARY	939,339	958,126	986,870	1,006,607	1,077,660	71,053
PARKS, REC & CULTURAL	2,588,767	2,708,297	2,433,032	2,718,098	2,757,636	39,538
PLANNING	673,525	692,500	855,112	1,178,614	1,121,803	(56,811)
GEOGRAPHIC INFORMATION SYSTEMS	250,926	230,478	242,274	333,975	287,010	(46,815)
ECONOMIC DEVELOPMENT/TOURISM	1,776,298	1,157,205	828,085	1,720,851	9,226,983	7,506,132
SOIL & WATER CONSERVATION	37,500	37,500	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	147,555	152,100	155,359	196,348	209,584	13,236
ENGINEERING	279,841	418,990	436,068	439,514	565,459	125,945
TRANSPORTATION PLANNING	7,122	7,269	-	-	-	-
COMMUNITY DEVELOPMENT	3,172,767	2,696,043	2,554,398	3,906,802	11,448,339	7,541,687
CONTRIBUTIONS	549,368	76,400	340,400	418,400	769,500	351,100
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	131,663	97,473	(34,190)
CONTINGENCY	-	-	-	425,000	225,000	(200,000)
OTHER BENEFITS	37,717	46,623	68,765	80,000	80,000	-
TRANSFERS	71,396,665	72,507,931	84,206,154	112,463,121	132,708,618	20,245,497
DEBT SERVICE-COUNTY	5,985,710	1,952,268	2,619,876	-	-	-
DEBT SERVICE-SCHOOL	10,128,538	9,792,821	9,707,379	-	-	-
LEASES	-	64,398	64,398	-	-	-
DEBT SERVICE	16,114,248	11,809,487	12,391,653	-	-	-
GENERAL FUND	147,384,976	142,496,339	157,305,008	187,289,368	223,785,566	36,496,198

GENERAL FUND EXPENDITURES BY TYPE

EXPENDITURES BY TYPE		FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ADOPTED	FY25 ADOPTED
SALARIES	SALARIES	22,159,125.72	21,916,679.13	22,439,405.59	31,230,756.00	36,878,380.16
BENEFITS	BENEFITS	8,289,369.02	9,897,537.82	10,994,578.80	12,614,207.00	14,771,519.99
OPERATIONS	PURCHASED SERVICES	8,870,369.26	9,998,777.55	10,913,212.81	11,804,439.00	11,989,745.93
	INTERNAL SERVICES	363,128.83	545,175.99	557,870.92	422,450.00	415,569.56
	UTILITIES	991,629.49	1,130,585.57	1,486,550.07	1,176,850.00	1,496,000.00
	COMMUNICATIONS	481,292.33	451,639.16	501,643.78	574,780.00	596,820.00
	INSURANCE	343,051.16	397,369.47	424,333.71	418,225.00	430,440.00
	LEASES	169,057.62	120,992.16	127,066.77	227,825.00	239,205.00
	TRAVEL & TRAINING	196,343.07	255,429.59	332,169.16	476,439.00	565,809.00
	MISCELLANEOUS	533,790.05	790,139.30	835,439.40	800,000.00	1,000,000.00
	MATERIALS & SUPPLIES	3,738,934.86	3,299,533.35	3,705,787.76	3,642,960.00	3,993,110.00
	PAYMENT TO JOINT OPERATIONS	4,875,907.79	3,890,546.57	4,401,386.30	4,762,705.00	5,352,447.00
	CAPITAL OUTLAY	5,706,543.74	2,898,995.83	1,735,976.29	3,057,977.00	3,422,991.15
TRANSFERS, DEBT & CONTINGENCY	TRANSFER TO SCHOOL	60,320,400.03	60,570,742.25	65,309,228.46	73,866,510.00	79,866,510.00
	TRANSFER TO SCHOOL CAPITAL	7,000.00	113,072.45	4,241,812.00	9,541,250.00	15,838,253.00
	TRANSFER TO CSA	2,722,388.89	3,108,939.00	4,165,240.00	3,100,500.00	3,831,365.00
	TRANSFER TO DSS	2,614,025.00	2,591,975.00	2,984,421.00	3,396,159.00	4,007,244.00
	OTHER TRANSFERS	5,732,851.20	6,123,202.20	7,505,452.20	22,558,702.00	29,165,246.00
	CONTINGENCY	1,626,562.20	1,056,417.90	728,298.93	2,062,955.00	8,371,231.40
	DEBT SERVICE	17,643,205.53	13,338,588.32	13,915,134.02	1,553,679.00	1,553,679.00
TOTAL EXPENDITURES		147,384,975.79	142,496,338.61	157,305,007.97	187,289,368.00	223,785,566.19

GENERAL GOVERNMENT ADMINISTRATION

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	175,895	203,193	208,296	219,191	213,552	(5,639)
EXECUTIVE ADMINISTRATION	385,188	398,328	418,966	471,884	510,366	38,482
LEGAL SERVICES	718,127	715,424	769,643	791,273	1,127,295	336,022
INDEPENDENT AUDITOR	88,000	101,700	92,500	106,900	99,100	(7,800)
COMMISSIONER OF THE REVENUE	788,075	810,124	922,939	1,015,412	1,190,928	175,516
REASSESSMENT & EQUALIZATION	851,986	342,067	264,479	440,684	655,205	214,521
TREASURER	772,034	744,727	876,471	948,716	1,042,618	93,902
FINANCE	899,484	919,503	1,029,408	1,102,312	1,389,708	287,396
HUMAN RESOURCES	459,104	476,002	526,153	554,761	696,491	141,730
TECHNOLOGY	1,170,464	1,290,231	1,229,091	1,398,743	1,584,110	185,367
LAND USE ASSESSMENT	59,653	59,058	74,826	68,579	75,996	7,417
CENTRAL GARAGE	667,113	1,002,871	1,027,606	990,332	1,115,988	125,656
ELECTORAL BOARD	59,522	199,619	82,084	147,518	121,046	(26,472)
REGISTRAR	211,897	370,924	268,394	449,329	435,436	(13,893)
GENERAL GOVERNMENT ADMINISTRATION	7,306,542	7,633,772	7,790,857	8,705,634	10,257,840	1,552,206

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01101 Board of Supervisors

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 58,431	\$ 76,351	\$ 80,183	\$ 83,790	\$ 89,740	\$ 5,950
1001-01101-00000-000-502100-000	FICA / MEDICARE	\$ 2,636	\$ 4,106	\$ 4,442	\$ 6,410	\$ 6,865	\$ 455
1001-01101-00000-000-502300-000	HEALTH INSURANCE	\$ 54,324	\$ 54,324	\$ 54,324	\$ 56,786	\$ 36,396	\$ (20,390)
1001-01101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 31	\$ 45	\$ 38	\$ 50	\$ 50	\$ -
1001-01101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 22,100	\$ 23,600	\$ 29,517	\$ 25,000	\$ 30,000	\$ 5,000
1001-01101-00000-000-503302-000	MAINTENANCE SRVC CONTRACTS	\$ 1,205	\$ 1,205	\$ 459	\$ 1,205	\$ 1,500	\$ 295
1001-01101-00000-000-503500-000	PRINTING AND BINDING	\$ 30	\$ -	\$ -	\$ 50	\$ 50	\$ -
1001-01101-00000-000-503600-000	ADVERTISING	\$ 5,271	\$ 4,200	\$ 3,076	\$ 7,000	\$ 6,000	\$ (1,000)
1001-01101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,050	\$ 2,231	\$ 2,606	\$ 3,000	\$ 2,800	\$ (200)
1001-01101-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ 3,931	\$ 3,931	\$ 3,931	\$ 4,000	\$ 4,000	\$ -
1001-01101-00000-000-505501-000	MILEAGE	\$ 2,285	\$ 5,835	\$ 3,746	\$ 3,000	\$ 3,000	\$ -
1001-01101-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 3,075	\$ 6,812	\$ 3,124	\$ 5,000	\$ 5,000	\$ -
1001-01101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 350	\$ 2,282	\$ 3,355	\$ 2,000	\$ 5,000	\$ 3,000
1001-01101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 18,790	\$ 17,264	\$ 19,105	\$ 19,000	\$ 19,250	\$ 250
1001-01101-00000-000-506001-000	OFFICE SUPPLIES	\$ 56	\$ 814	\$ 213	\$ 400	\$ 400	\$ -
1001-01101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 13	\$ -	\$ -	\$ 1,000	\$ 500	\$ (500)
1001-01101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 317	\$ 197	\$ 177	\$ 1,000	\$ 500	\$ (500)
1001-01101-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01101-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 500	\$ 2,500	\$ 2,000
Total for 01101 BOARD OF SUPERVISORS:		\$ 175,895	\$ 203,193	\$ 208,296	\$ 219,191	\$ 213,552	\$ (5,639)

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01201 Executive Administration

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 284,607	\$ 298,890	\$ 313,027	\$ 326,612	\$ 356,394	\$ 29,782
1001-01201-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-01201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 14,560	\$ -	\$ -	\$ 17,000	\$ 10,000	\$ (7,000)
1001-01201-00000-000-502100-000	FICA / MEDICARE	\$ 16,764	\$ 17,758	\$ 18,391	\$ 26,363	\$ 28,106	\$ 1,743
1001-01201-00000-000-502201-000	RETIREMENT (VRS)	\$ 33,680	\$ 35,784	\$ 39,927	\$ 37,109	\$ 49,253	\$ 12,144
1001-01201-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ 79	\$ 2,400	\$ 2,767	\$ 5,963	\$ 3,196
1001-01201-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ 3	\$ 92	\$ 100	\$ 107	\$ 7
1001-01201-00000-000-502300-000	HEALTH INSURANCE	\$ 25,696	\$ 25,696	\$ 28,780	\$ 29,903	\$ 32,413	\$ 2,510
1001-01201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,525	\$ 1,616	\$ 1,653	\$ 1,680	\$ 1,881	\$ 201
1001-01201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 162	\$ 178	\$ 153	\$ 200	\$ 200	\$ -
1001-01201-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,546	\$ 6,782	\$ 4,596	\$ 6,500	\$ 6,500	\$ -
1001-01201-00000-000-503500-000	PRINTING AND BINDING	\$ -	\$ -	\$ 33	\$ -	\$ -	\$ -
1001-01201-00000-000-503600-000	ADVERTISING	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-504300-000	CENTRAL STORE	\$ 127	\$ 85	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-01201-00000-000-505201-000	POSTAGE	\$ 75	\$ 41	\$ 15	\$ 100	\$ 100	\$ -
1001-01201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,748	\$ 1,405	\$ 1,087	\$ 1,700	\$ 1,700	\$ -
1001-01201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 313	\$ 330	\$ 361	\$ 500	\$ 500	\$ -
1001-01201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 123	\$ 985	\$ 842	\$ 2,000	\$ 2,000	\$ -
1001-01201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 886	\$ 1,315	\$ 3,602	\$ 2,500	\$ 2,500	\$ -
1001-01201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 580	\$ 2,601	\$ 1,170	\$ 1,800	\$ 1,200	\$ (600)
1001-01201-00000-000-506001-000	OFFICE SUPPLIES	\$ 115	\$ 1,121	\$ 400	\$ 250	\$ 250	\$ -
1001-01201-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 367	\$ 375	\$ 213	\$ 200	\$ 200	\$ -
1001-01201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 94	\$ 688	\$ 17	\$ 100	\$ 100	\$ -
1001-01201-00000-000-506065-000	MINOR EQUIPMENT	\$ 160	\$ 348	\$ -	\$ 200	\$ 200	\$ -
1001-01201-00000-000-508040-000	SOFTWARE	\$ 2,058	\$ 2,185	\$ 2,205	\$ 13,000	\$ 9,500	\$ (3,500)
Total for 01201 EXECUTIVE ADMINISTRATION:		\$ 385,188	\$ 398,328	\$ 418,966	\$ 471,884	\$ 510,366	\$ 38,482

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.

The FY25 budget includes funding for one new Assistant County Attorney and one new Executive Assistant.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01204 Legal Services

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01204-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 514,491	\$ 506,173	\$ 551,896	\$ 546,810	\$ 751,879	\$ 205,069
1001-01204-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 138	\$ -	\$ -	\$ -
1001-01204-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 2,104	\$ 4,497	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-01204-00000-000-501900-000	SEVERANCE PAY	\$ 17,674	\$ 508	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-502100-000	FICA / MEDICARE	\$ 38,114	\$ 35,944	\$ 38,554	\$ 41,946	\$ 57,634	\$ 15,688
1001-01204-00000-000-502201-000	RETIREMENT (VRS)	\$ 50,726	\$ 44,509	\$ 46,009	\$ 47,961	\$ 62,614	\$ 14,653
1001-01204-00000-000-502202-000	RETIREMENT-HYBRID	\$ 10,049	\$ 16,300	\$ 28,971	\$ 32,092	\$ 98,670	\$ 66,578
1001-01204-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 446	\$ 717	\$ 1,111	\$ 1,157	\$ 1,913	\$ 756
1001-01204-00000-000-502300-000	HEALTH INSURANCE	\$ 57,758	\$ 62,084	\$ 71,902	\$ 74,129	\$ 103,015	\$ 28,886
1001-01204-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,735	\$ 2,751	\$ 2,932	\$ 2,853	\$ 4,145	\$ 1,292
1001-01204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 337	\$ 349	\$ 307	\$ 500	\$ 400	\$ (100)
1001-01204-00000-000-503102-000	LEGAL SERVICES	\$ 3,374	\$ 1,076	\$ 1,161	\$ 1,100	\$ 1,100	\$ -
1001-01204-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 4,757	\$ 17,469	\$ 1,399	\$ 5,000	\$ 5,000	\$ -
1001-01204-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,317	\$ 2,418	\$ 1,402	\$ 2,800	\$ 2,800	\$ -
1001-01204-00000-000-503600-000	ADVERTISING	\$ 865	\$ -	\$ 907	\$ -	\$ -	\$ -
1001-01204-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 50	\$ -	\$ 37	\$ -	\$ -	\$ -
1001-01204-00000-000-504300-000	CENTRAL STORE	\$ 54	\$ 100	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-505201-000	POSTAGE	\$ 123	\$ 69	\$ 103	\$ 500	\$ 500	\$ -
1001-01204-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,895	\$ 2,094	\$ 2,598	\$ 2,000	\$ 3,000	\$ 1,000
1001-01204-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 313	\$ 330	\$ 361	\$ 3,500	\$ 500	\$ (3,000)
1001-01204-00000-000-505501-000	MILEAGE	\$ 357	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-01204-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 80	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-01204-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,050	\$ 4,695	\$ 4,329	\$ 5,000	\$ 7,000	\$ 2,000
1001-01204-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 2,635	\$ 2,645	\$ 945	\$ 2,700	\$ 3,500	\$ 800
1001-01204-00000-000-506001-000	OFFICE SUPPLIES	\$ 576	\$ 511	\$ 1,243	\$ 1,550	\$ 1,550	\$ -
1001-01204-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 5,178	\$ 7,433	\$ 12,156	\$ 12,000	\$ 12,000	\$ -
1001-01204-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 105	\$ 53	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-506065-000	MINOR EQUIPMENT	\$ 43	\$ 2,618	\$ 1,108	\$ 3,775	\$ 3,775	\$ -
1001-01204-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -
1001-01204-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 400	\$ 2,800	\$ 2,400
Total for 01204 LEGAL SERVICES:		\$ 718,127	\$ 715,424	\$ 769,643	\$ 791,273	\$ 1,127,295	\$ 336,022

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01208 Independent Auditor

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01208-00000-000-503103-000	ACCOUNTING SERVICES	\$ 88,000	\$ 90,700	\$ 92,500	\$ 94,900	\$ 99,100	\$ 4,200
1001-01208-00000-000-503113-000	ACTUARIAL SERVICES	\$ -	\$ 11,000	\$ -	\$ 12,000	\$ -	\$ (12,000)
Total for 01208 INDEPENDENT AUDITOR:		\$ 88,000	\$ 101,700	\$ 92,500	\$ 106,900	\$ 99,100	\$ (7,800)

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01209 Commissioner of Revenue

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01209-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 423,079	\$ 406,570	\$ 506,095	\$ 543,809	\$ 636,356	\$ 92,547
1001-01209-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 7,369	\$ 9,258	\$ 13,739	\$ 21,840	\$ 22,300	\$ 460
1001-01209-00000-000-501900-000	SEVERANCE PAY	\$ 5,000	\$ -	\$ 389	\$ -	\$ -	\$ -
1001-01209-00000-000-502100-000	FICA / MEDICARE	\$ 30,072	\$ 28,655	\$ 36,817	\$ 43,272	\$ 50,387	\$ 7,115
1001-01209-00000-000-502201-000	RETIREMENT (VRS)	\$ 38,963	\$ 34,704	\$ 42,715	\$ 47,591	\$ 53,988	\$ 6,397
1001-01209-00000-000-502202-000	RETIREMENT-HYBRID	\$ 9,486	\$ 14,686	\$ 28,029	\$ 32,023	\$ 74,208	\$ 42,185
1001-01209-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 420	\$ 646	\$ 1,076	\$ 1,155	\$ 1,460	\$ 305
1001-01209-00000-000-502300-000	HEALTH INSURANCE	\$ 113,263	\$ 106,804	\$ 106,502	\$ 117,751	\$ 118,909	\$ 1,158
1001-01209-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,182	\$ 2,233	\$ 2,782	\$ 2,796	\$ 3,169	\$ 373
1001-01209-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,557	\$ 1,457	\$ 1,901	\$ 1,500	\$ 1,500	\$ -
1001-01209-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 250	\$ -	\$ 500	\$ -	\$ (500)
1001-01209-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 5,685	\$ 28,438	\$ 15,672	\$ 17,000	\$ 30,000	\$ 13,000
1001-01209-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-01209-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 118,269	\$ 121,831	\$ 133,350	\$ 126,800	\$ 133,150	\$ 6,350
1001-01209-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 254	\$ 1,276	\$ 1,500	\$ 1,500	\$ -
1001-01209-00000-000-503600-000	ADVERTISING	\$ 1,119	\$ 835	\$ 280	\$ 1,500	\$ 1,500	\$ -
1001-01209-00000-000-504300-000	CENTRAL STORE	\$ 3,203	\$ 3,028	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-504500-000	CENTRAL GARAGE	\$ 838	\$ 349	\$ 1,452	\$ 3,500	\$ 3,500	\$ -
1001-01209-00000-000-505201-000	POSTAGE	\$ 8,033	\$ 9,603	\$ 11,402	\$ 10,000	\$ 12,500	\$ 2,500
1001-01209-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,152	\$ 2,415	\$ 1,139	\$ 4,500	\$ 4,500	\$ -
1001-01209-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,299	\$ 3,298	\$ 3,606	\$ 3,500	\$ 4,500	\$ 1,000
1001-01209-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 3,000	\$ 280	\$ 481	\$ 9,400	\$ 10,000	\$ 600
1001-01209-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,239	\$ 1,250	\$ -	\$ 825	\$ 1,200	\$ 375
1001-01209-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,910	\$ 2,474	\$ 7,495	\$ 9,700	\$ 9,700	\$ -
1001-01209-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-01209-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 596	\$ 2,058	\$ 2,642	\$ 2,400	\$ 2,600	\$ 200
1001-01209-00000-000-508005-000	VEHICLES	\$ -	\$ 24,700	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-508040-000	SOFTWARE	\$ 3,216	\$ 3,414	\$ 3,169	\$ 8,850	\$ 10,300	\$ 1,450
1001-01209-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,124	\$ 636	\$ 930	\$ 2,000	\$ 2,000	\$ -
Total for 01209 COMMISSIONER OF THE REVENUE:		\$ 788,075	\$ 810,124	\$ 922,939	\$ 1,015,412	\$ 1,190,928	\$ 175,516

REASSESSMENT & EQUALIZATION

Department managed by the Commissioner of the Revenue

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01211 Reassessment & Equalization

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01211-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 105,850	\$ 121,007	\$ 165,033	\$ 197,791	\$ 277,481	\$ 79,690
1001-01211-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 11,165	\$ 14,829	\$ 20,248	\$ 45,140	\$ 116,917	\$ 71,777
1001-01211-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-502100-000	FICA / MEDICARE	\$ 8,260	\$ 9,659	\$ 13,474	\$ 18,584	\$ 30,171	\$ 11,587
1001-01211-00000-000-502201-000	RETIREMENT (VRS)	\$ 9,415	\$ 10,489	\$ 16,728	\$ 18,735	\$ 20,592	\$ 1,857
1001-01211-00000-000-502202-000	RETIREMENT-HYBRID	\$ 2,963	\$ 4,107	\$ 6,201	\$ 9,997	\$ 14,720	\$ 4,723
1001-01211-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 132	\$ 181	\$ 238	\$ 369	\$ 285	\$ (84)
1001-01211-00000-000-502300-000	HEALTH INSURANCE	\$ 27,937	\$ 31,248	\$ 31,248	\$ 43,592	\$ 33,924	\$ (9,668)
1001-01211-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 560	\$ 658	\$ 903	\$ 1,151	\$ 1,014	\$ (137)
1001-01211-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,254	\$ 1,596	\$ 1,779	\$ 1,700	\$ 1,500	\$ (200)
1001-01211-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-503302-000	MAINTENANCE SERVICES CONTRACTS	\$ 1,175	\$ 1,175	\$ 1,392	\$ 76,225	\$ 79,950	\$ 3,725
1001-01211-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 500	\$ 250	\$ (250)
1001-01211-00000-000-503600-000	ADVERTISING	\$ -	\$ 473	\$ -	\$ 500	\$ 500	\$ -
1001-01211-00000-000-504300-000	CENTRAL STORE	\$ -	\$ 176	\$ -	\$ 500	\$ -	\$ (500)
1001-01211-00000-000-504500-000	CENTRAL GARAGE	\$ 1,719	\$ 3,561	\$ 1,204	\$ 5,000	\$ 5,000	\$ -
1001-01211-00000-000-505201-000	POSTAGE	\$ -	\$ 198	\$ 10	\$ 1,500	\$ 1,500	\$ -
1001-01211-00000-000-505203-000	TELECOMMUNICATIONS	\$ 441	\$ 957	\$ 1,475	\$ 3,400	\$ 3,400	\$ -
1001-01211-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,078	\$ 991	\$ 1,159	\$ 1,800	\$ 2,800	\$ 1,000
1001-01211-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-505401-000	LEASE RENT EQUIPMENT	\$ 1,966	\$ 1,966	\$ 1,802	\$ 2,000	\$ 2,000	\$ -
1001-01211-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,650	\$ -	\$ 6,300	\$ 6,300	\$ -
1001-01211-00000-000-505801-000	DUES & ASSOC MEMBERS	\$ -	\$ -	\$ 966	\$ 1,200	\$ 1,200	\$ -
1001-01211-00000-000-506001-000	OFFICE SUPPLIES	\$ 13	\$ -	\$ 426	\$ 500	\$ 500	\$ -
1001-01211-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1001-01211-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 654,561	\$ 112,445	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 194	\$ 4,000	\$ 3,000	\$ (1,000)
1001-01211-00000-000-508005-000	VEHICLES	\$ 23,496	\$ 24,700	\$ -	\$ -	\$ 50,000	\$ 50,000
1001-01211-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 200	\$ 700	\$ 500
Total for 01211 REASSESSMENT & EQUALIZATION:		\$ 851,986	\$ 342,067	\$ 264,479	\$ 440,684	\$ 655,205	\$ 214,521

LAND USE ASSESSMENT

Department managed by the Commissioner of the Revenue

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01224 Land Use Assessment

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01224-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 39,910	\$ 42,035	\$ 45,216	\$ 47,322	\$ 54,000	\$ 6,678
1001-01224-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 138	\$ 2,946	\$ -	\$ -	\$ -
1001-01224-00000-000-502100-000	FICA / MEDICARE	\$ 2,843	\$ 3,170	\$ 3,647	\$ 3,620	\$ 4,131	\$ 511
1001-01224-00000-000-502201-000	RETIREMENT (VRS)	\$ 4,387	\$ 5,055	\$ 6,254	\$ 6,928	\$ 8,100	\$ 1,172
1001-01224-00000-000-502300-000	HEALTH INSURANCE	\$ 11,312	\$ 7,224	\$ 7,224	\$ 7,766	\$ 7,842	\$ 76
1001-01224-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 207	\$ 227	\$ 245	\$ 243	\$ 274	\$ 31
1001-01224-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 685	\$ 798	\$ 697	\$ 2,000	\$ 600	\$ (1,400)
1001-01224-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ 5,030	\$ -	\$ 250	\$ 250
1001-01224-00000-000-503600-000	ADVERTISING	\$ -	\$ 82	\$ 162	\$ -	\$ 100	\$ 100
1001-01224-00000-000-505201-000	POSTAGE	\$ 165	\$ 204	\$ 3,325	\$ 250	\$ 250	\$ -
1001-01224-00000-000-505203-000	TELECOMMUNICATIONS	\$ 142	\$ 124	\$ 80	\$ 250	\$ 250	\$ -
1001-01224-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
Total for 01224 LAND USE ASSESSMENT:		\$ 59,653	\$ 59,058	\$ 74,826	\$ 68,579	\$ 75,996	\$ 7,417

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

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01213 Treasurer

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01213-00000-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 345,543	\$ 345,481	\$ 412,498	\$ 427,438	\$ 506,212	\$ 78,774
1001-01213-00000-000-501200-000	SALARIES & WAGES-OVER TIME	\$ -	\$ -	\$ 71	\$ 4,000	\$ 4,000	\$ -
1001-01213-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 1,883	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-01213-00000-000-501900-000	SALARIES & WAGES-SEVERANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-502100-000	FICA / MEDICARE	\$ 24,440	\$ 24,510	\$ 29,804	\$ 37,710	\$ 39,146	\$ 1,436
1001-01213-00000-000-502201-000	RETIREMENT (VRS)	\$ 33,209	\$ 30,978	\$ 39,782	\$ 44,197	\$ 37,299	\$ (6,898)
1001-01213-00000-000-502202-000	RETIREMENT-HYBRID	\$ 6,883	\$ 10,561	\$ 17,728	\$ 27,241	\$ 45,347	\$ 18,106
1001-01213-00000-000-502203-000	SHORT TERM LT DISABILITY	\$ 305	\$ 465	\$ 679	\$ 997	\$ 850	\$ (147)
1001-01213-00000-000-502300-000	HEALTH INSURANCE	\$ 77,330	\$ 78,980	\$ 78,686	\$ 94,572	\$ 79,181	\$ (15,391)
1001-01213-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,815	\$ 1,869	\$ 2,262	\$ 2,391	\$ 2,084	\$ (307)
1001-01213-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 183	\$ 203	\$ 188	\$ 300	\$ 300	\$ -
1001-01213-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 27,248	\$ 24,669	\$ 35,965	\$ 38,500	\$ 41,000	\$ 2,500
1001-01213-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 137	\$ 400	\$ 400	\$ -
1001-01213-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 88,834	\$ 91,293	\$ 91,723	\$ 93,650	\$ 93,650	\$ -
1001-01213-00000-000-503500-000	PRINTING & BINDING	\$ 9,018	\$ 2,639	\$ 9,291	\$ 14,500	\$ 14,500	\$ -
1001-01213-00000-000-503600-000	ADVERTISING	\$ 9,253	\$ 9,640	\$ 9,234	\$ 11,000	\$ 11,000	\$ -
1001-01213-00000-000-503900-000	MISC CONTRACTED SERVICE	\$ 55,435	\$ 17,228	\$ 22,915	\$ 30,000	\$ 30,000	\$ -
1001-01213-00000-000-504300-000	CENTRAL STORE	\$ 2,236	\$ 2,014	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-505201-000	POSTAGE	\$ 71,354	\$ 78,824	\$ 94,885	\$ 80,000	\$ 96,000	\$ 16,000
1001-01213-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,489	\$ 2,076	\$ 1,749	\$ 2,600	\$ 2,600	\$ -
1001-01213-00000-000-505306-000	SURETY BONDS	\$ 6,773	\$ 5,283	\$ 1,529	\$ 7,000	\$ 7,000	\$ -
1001-01213-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,135	\$ 3,298	\$ 3,606	\$ 3,400	\$ 3,700	\$ 300
1001-01213-00000-000-505501-000	MILEAGE	\$ -	\$ 415	\$ 532	\$ 1,000	\$ 1,000	\$ -
1001-01213-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,775	\$ 2,233	\$ 2,014	\$ 6,000	\$ 6,000	\$ -
1001-01213-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 270	\$ 770	\$ 745	\$ 920	\$ 950	\$ 30
1001-01213-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,150	\$ 4,632	\$ 4,261	\$ 7,500	\$ 7,500	\$ -
1001-01213-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01213-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,068	\$ 1,597	\$ 4,460	\$ 6,300	\$ 6,300	\$ -
1001-01213-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ -	\$ 10,350	\$ -	\$ -	\$ -
1001-01213-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 1,822	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-508040-000	SOFTWARE	\$ 1,286	\$ 1,366	\$ 1,378	\$ 5,500	\$ 5,000	\$ (500)
Total for 01213 TREASURER:		\$ 772,034	\$ 744,727	\$ 876,471	\$ 948,716	\$ 1,042,618	\$ 93,902

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01215 Finance

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01215-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 516,376	\$ 533,533	\$ 610,578	\$ 627,892	\$ 827,653	\$ 199,761
1001-01215-00000-000-501200-000	OVERTIME	\$ 127	\$ 892	\$ 325	\$ 2,000	\$ 1,000	\$ (1,000)
1001-01215-00000-000-501300-000	PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 9,147	\$ -	\$ -	\$ -
1001-01215-00000-000-502100-000	FICA / MEDICARE	\$ 37,923	\$ 41,034	\$ 44,894	\$ 54,307	\$ 63,392	\$ 9,085
1001-01215-00000-000-502201-000	RETIREMENT (VRS)	\$ 40,656	\$ 41,521	\$ 45,747	\$ 63,346	\$ 50,957	\$ (12,389)
1001-01215-00000-000-502202-000	RETIREMENT-HYBRID	\$ 22,227	\$ 27,988	\$ 39,164	\$ 40,289	\$ 88,842	\$ 48,553
1001-01215-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 986	\$ 1,234	\$ 1,503	\$ 1,453	\$ 1,714	\$ 261
1001-01215-00000-000-502300-000	HEALTH INSURANCE	\$ 109,038	\$ 111,025	\$ 104,325	\$ 112,333	\$ 126,183	\$ 13,850
1001-01215-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,870	\$ 3,163	\$ 3,343	\$ 3,752	\$ 3,426	\$ (326)
1001-01215-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 288	\$ 338	\$ 297	\$ 500	\$ 500	\$ -
1001-01215-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 168	\$ -	\$ -	\$ 200	\$ -	\$ (200)
1001-01215-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,997	\$ 1,674	\$ 596	\$ 3,000	\$ 3,000	\$ -
1001-01215-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 117,984	\$ 110,657	\$ 111,183	\$ 125,000	\$ 150,000	\$ 25,000
1001-01215-00000-000-503500-000	PRINTING & BINDING	\$ 904	\$ 98	\$ 3,583	\$ 2,000	\$ 4,000	\$ 2,000
1001-01215-00000-000-503600-000	ADVERTISING	\$ 2,574	\$ 1,970	\$ 613	\$ 2,000	\$ 2,000	\$ -
1001-01215-00000-000-504300-000	CENTRAL STORE	\$ 1,079	\$ 1,290	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-505201-000	POSTAGE	\$ 9,233	\$ 9,544	\$ 10,480	\$ 11,000	\$ 11,000	\$ -
1001-01215-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,568	\$ 2,236	\$ 2,014	\$ 3,000	\$ 3,000	\$ -
1001-01215-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 13	\$ -	\$ -	\$ 40	\$ 40	\$ -
1001-01215-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,179	\$ 3,600	\$ 4,016	\$ 4,000	\$ 4,500	\$ 500
1001-01215-00000-000-505501-000	MILEAGE	\$ 1,773	\$ 516	\$ 54	\$ 2,000	\$ 1,000	\$ (1,000)
1001-01215-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,745	\$ 10,602	\$ 10,642	\$ 15,000	\$ 15,000	\$ -
1001-01215-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,707	\$ 1,330	\$ 2,335	\$ 2,500	\$ 2,500	\$ -
1001-01215-00000-000-506001-000	OFFICE SUPPLIES	\$ 6,108	\$ 9,935	\$ 11,893	\$ 11,200	\$ 12,000	\$ 800
1001-01215-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ 275	\$ 1,282	\$ 1,000	\$ 1,000	\$ -
1001-01215-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 180	\$ 213	\$ -	\$ 500	\$ -	\$ (500)
1001-01215-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 741	\$ 1,735	\$ 487	\$ 1,500	\$ 1,500	\$ -
1001-01215-00000-000-506065-000	MINOR EQUIPMENT	\$ 3,095	\$ 1,461	\$ 8,679	\$ 3,000	\$ 3,000	\$ -
1001-01215-00000-000-508002-000	FURNITURE & FIXTURES	\$ 10,373	\$ -	\$ 439	\$ -	\$ -	\$ -
1001-01215-00000-000-508040-000	SOFTWARE	\$ 1,544	\$ 1,639	\$ 1,791	\$ 9,500	\$ 12,500	\$ 3,000
Total for 01215 FINANCE:		\$ 899,484	\$ 919,503	\$ 1,029,408	\$ 1,102,312	\$ 1,389,708	\$ 287,396

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01218 Human Resources

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01218-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 275,059	\$ 287,379	\$ 289,952	\$ 337,546	\$ 361,512	\$ 23,966
1001-01218-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 83	\$ -	\$ 100	\$ 100
1001-01218-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ 231	\$ -	\$ 500	\$ 500
1001-01218-00000-000-501900-000	SEVERANCE PAY	\$ 475	\$ -	\$ 13,328	\$ -	\$ -	\$ -
1001-01218-00000-000-502100-000	FICA / MEDICARE	\$ 18,694	\$ 19,617	\$ 21,271	\$ 25,822	\$ 27,702	\$ 1,880
1001-01218-00000-000-502201-000	RETIREMENT (VRS)	\$ 25,234	\$ 27,049	\$ 23,859	\$ 19,960	\$ 21,903	\$ 1,943
1001-01218-00000-000-502202-000	RETIREMENT - HYBRID	\$ 6,973	\$ 7,518	\$ 16,790	\$ 28,197	\$ 59,697	\$ 31,500
1001-01218-00000-000-502203-000	SHORT-TERM LT DISABILITY	\$ 309	\$ 332	\$ 640	\$ 1,062	\$ 1,138	\$ 76
1001-01218-00000-000-502300-000	HEALTH INSURANCE	\$ 64,544	\$ 69,656	\$ 59,831	\$ 51,574	\$ 64,321	\$ 12,747
1001-01218-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,459	\$ 1,557	\$ 1,589	\$ 1,600	\$ 1,952	\$ 352
1001-01218-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 146	\$ 168	\$ 682	\$ 200	\$ 1,200	\$ 1,000
1001-01218-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 104	\$ 114	\$ 115	\$ 3,000	\$ 3,000	\$ -
1001-01218-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 49,607	\$ 46,131	\$ 46,822	\$ 55,000	\$ 43,267	\$ (11,733)
1001-01218-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ 113	\$ 200	\$ 200	\$ -
1001-01218-00000-000-503600-000	ADVERTISING	\$ 864	\$ -	\$ 264	\$ 300	\$ 35,000	\$ 34,700
1001-01218-00000-000-504300-000	CENTRAL STORE	\$ 1,236	\$ 802	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-504500-000	CENTRAL GARAGE	\$ 250	\$ 194	\$ 659	\$ 500	\$ 500	\$ -
1001-01218-00000-000-505201-000	POSTAGE	\$ 206	\$ 662	\$ 704	\$ 500	\$ 500	\$ -
1001-01218-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,939	\$ 1,542	\$ 1,293	\$ 1,750	\$ 1,750	\$ -
1001-01218-00000-000-505305-000	VEHICLE INSURANCE	\$ 359	\$ 330	\$ 386	\$ 1,000	\$ 500	\$ (500)
1001-01218-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 5,524	\$ 6,568	\$ 6,876	\$ 7,000	\$ 7,000	\$ -
1001-01218-00000-000-505501-000	MILEAGE	\$ 49	\$ 154	\$ 58	\$ 100	\$ 400	\$ 300
1001-01218-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)
1001-01218-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 4,500	\$ 3,500
1001-01218-00000-000-505505-000	TRAINING	\$ -	\$ -	\$ 4,532	\$ 3,000	\$ 24,000	\$ 21,000
1001-01218-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 259	\$ 492	\$ 500	\$ 850	\$ 850	\$ -
1001-01218-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,203	\$ 2,844	\$ 3,097	\$ 3,500	\$ 3,500	\$ -
1001-01218-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ 1,750	\$ 2,500	\$ 7,000	\$ 4,500
1001-01218-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 3,711	\$ 1,938	\$ 2,378	\$ 4,000	\$ 20,000	\$ 16,000
1001-01218-00000-000-508040-000	SOFTWARE	\$ 900	\$ 956	\$ 1,962	\$ 4,500	\$ 4,500	\$ -
1001-01218-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 25,694	\$ -	\$ -	\$ -
1001-01218-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -
1001-01218-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 665	\$ -	\$ -	\$ -
Total for 01218 HUMAN RESOURCES:		\$ 459,104	\$ 476,002	\$ 526,153	\$ 554,761	\$ 696,491	\$ 141,730

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01220 Technology

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01220-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 707,825	\$ 735,573	\$ 740,949	\$ 839,259	\$ 909,738	\$ 70,479
1001-01220-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 6,038	\$ 2,525	\$ -	\$ -	\$ -
1001-01220-00000-000-502100-000	FICA / MEDICARE	\$ 49,947	\$ 52,846	\$ 53,269	\$ 64,203	\$ 69,595	\$ 5,392
1001-01220-00000-000-502201-000	RETIREMENT (VRS)	\$ 66,807	\$ 69,934	\$ 73,514	\$ 78,007	\$ 86,561	\$ 8,554
1001-01220-00000-000-502202-000	RETIREMENT-HYBRID	\$ 15,739	\$ 18,070	\$ 28,308	\$ 43,931	\$ 74,559	\$ 30,628
1001-01220-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 698	\$ 797	\$ 1,087	\$ 1,605	\$ 1,424	\$ (181)
1001-01220-00000-000-502300-000	HEALTH INSURANCE	\$ 128,106	\$ 127,706	\$ 118,118	\$ 133,806	\$ 145,803	\$ 11,997
1001-01220-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,739	\$ 3,961	\$ 3,979	\$ 3,735	\$ 4,555	\$ 820
1001-01220-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 375	\$ 433	\$ 846	\$ 600	\$ 1,200	\$ 600
1001-01220-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 195	\$ 9,201	\$ 5,667	\$ 50,000	\$ 25,000	\$ (25,000)
1001-01220-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 212	\$ 498	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-01220-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 86,893	\$ 159,674	\$ 93,606	\$ 16,000	\$ 8,500	\$ (7,500)
1001-01220-00000-000-503600-000	ADVERTISING	\$ -	\$ 41	\$ 46	\$ 100	\$ 50	\$ (50)
1001-01220-00000-000-504300-000	CENTRAL STORE	\$ 32	\$ 39	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-504500-000	CENTRAL GARAGE	\$ 839	\$ 1,199	\$ 925	\$ 500	\$ 750	\$ 250
1001-01220-00000-000-505201-000	POSTAGE	\$ 60	\$ 2	\$ 62	\$ 50	\$ 50	\$ -
1001-01220-00000-000-505203-000	TELECOMMUNICATIONS	\$ 37,511	\$ 31,577	\$ 39,494	\$ 40,000	\$ 45,000	\$ 5,000
1001-01220-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,784	\$ 2,612	\$ 2,883	\$ 2,885	\$ 2,900	\$ 15
1001-01220-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,078	\$ 991	\$ 1,159	\$ 1,300	\$ 1,250	\$ (50)
1001-01220-00000-000-505401-000	LEASE RENT EQUIPMENT	\$ 3,192	\$ 2,698	\$ 2,318	\$ 2,875	\$ 2,875	\$ -
1001-01220-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 976	\$ 12,822	\$ 7,883	\$ 20,000	\$ 12,000	\$ (8,000)
1001-01220-00000-000-505505-000	TRAINING	\$ -	\$ 12,290	\$ 16,726	\$ 19,000	\$ 19,000	\$ -
1001-01220-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ 100	\$ 20	\$ 800	\$ 800	\$ -
1001-01220-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,363	\$ 525	\$ 2,023	\$ 300	\$ 500	\$ 200
1001-01220-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 7,487	\$ 6,834	\$ 4,471	\$ 2,500	\$ 4,000	\$ 1,500
1001-01220-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 448	\$ 2,214	\$ 37	\$ 1,500	\$ 1,000	\$ (500)
1001-01220-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,278	\$ 848	\$ 7,920	\$ 17,000	\$ 15,000	\$ (2,000)
1001-01220-00000-000-508002-000	FURNITURE & FIXTURES	\$ 15,733	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1001-01220-00000-000-508005-000	VEHICLES	\$ -	\$ 24,700	\$ -	\$ 10,000	\$ -	\$ (10,000)
1001-01220-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 5,897	\$ 10,000	\$ 10,000	\$ -
1001-01220-00000-000-508040-000	SOFTWARE	\$ 37,145	\$ 6,009	\$ 15,360	\$ 37,787	\$ 137,000	\$ 99,213
Total for 01220 TECHNOLOGY:		\$ 1,170,464	\$ 1,290,231	\$ 1,229,091	\$ 1,398,743	\$ 1,584,110	\$ 185,367

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01221 Central Garage

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01221-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 102,206	\$ 105,695	\$ 114,021	\$ 116,986	\$ 127,291	\$ 10,305
1001-01221-00000-000-501200-000	OVERTIME	\$ 25	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-01221-00000-000-502100-000	FICA / MEDICARE	\$ 7,253	\$ 7,538	\$ 7,996	\$ 8,988	\$ 9,776	\$ 788
1001-01221-00000-000-502201-000	RETIREMENT (VRS)	\$ 11,870	\$ 12,712	\$ 15,354	\$ 17,127	\$ 18,794	\$ 1,667
1001-01221-00000-000-502300-000	HEALTH INSURANCE	\$ 22,044	\$ 22,044	\$ 22,044	\$ 22,085	\$ 22,301	\$ 216
1001-01221-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 538	\$ 572	\$ 601	\$ 596	\$ 677	\$ 81
1001-01221-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,535	\$ 1,749	\$ 1,522	\$ 2,000	\$ 1,200	\$ (800)
1001-01221-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 50	\$ 177	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,734	\$ -	\$ 165	\$ 600	\$ -	\$ (600)
1001-01221-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 18,924	\$ 10,189	\$ 9,521	\$ 15,000	\$ 15,000	\$ -
1001-01221-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 3,365	\$ 4,159	\$ 4,515	\$ 3,500	\$ 4,750	\$ 1,250
1001-01221-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 2,091	\$ 1,663	\$ 1,493	\$ 2,000	\$ 1,750	\$ (250)
1001-01221-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 201	\$ 241	\$ 192	\$ 150	\$ 200	\$ 50
1001-01221-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ 416	\$ 300	\$ 500	\$ 500	\$ -
1001-01221-00000-000-505102-000	HEATING SERVICES	\$ -	\$ 850	\$ 755	\$ 750	\$ 800	\$ 50
1001-01221-00000-000-505203-000	TELECOMMUNICATIONS	\$ 765	\$ 387	\$ 585	\$ 800	\$ 500	\$ (300)
1001-01221-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 47	\$ 44	\$ 47	\$ 50	\$ 350	\$ 300
1001-01221-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,078	\$ 1,321	\$ 1,546	\$ 1,600	\$ 2,000	\$ 400
1001-01221-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 459	\$ 464	\$ 499	\$ 600	\$ 650	\$ 50
1001-01221-00000-000-506001-000	OFFICE SUPPLIES	\$ 77	\$ 263	\$ 862	\$ 150	\$ 200	\$ 50
1001-01221-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ 376	\$ -	\$ 250	\$ 2,050	\$ 1,800
1001-01221-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 173	\$ 129	\$ 2,106	\$ 750	\$ 800	\$ 50
1001-01221-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 408,045	\$ 735,169	\$ 734,387	\$ 650,000	\$ 800,000	\$ 150,000
1001-01221-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 79,924	\$ 74,473	\$ 91,829	\$ 100,000	\$ 100,000	\$ -
1001-01221-00000-000-506011-000	UNIFORMS/SAFETY	\$ 187	\$ 216	\$ 218	\$ 250	\$ 300	\$ 50
1001-01221-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 993	\$ 1,000	\$ 1,000	\$ -
1001-01221-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,108	\$ 3,083	\$ 1,267	\$ 6,500	\$ 2,000	\$ (4,500)
1001-01221-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,417	\$ 9,541	\$ 14,789	\$ 7,500	\$ 2,500	\$ (5,000)
1001-01221-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)
1001-01221-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01221-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ 9,400	\$ -	\$ -	\$ -	\$ -
Total for 01221 CENTRAL GARAGE:		\$ 667,113	\$ 1,002,871	\$ 1,027,606	\$ 990,332	\$ 1,115,988	\$ 125,656

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01301 Electoral Board

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01301-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 8,127	\$ 11,713	\$ 12,294	\$ 12,000	\$ 12,500	\$ 500
1001-01301-00000-000-502100-000	FICA / MEDICARE	\$ 969	\$ 896	\$ 940	\$ 918	\$ 956	\$ 38
1001-01301-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 7	\$ 7	\$ 5	\$ 15	\$ 15	\$ -
1001-01301-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 3,870	\$ 11,529	\$ 6,991	\$ 15,700	\$ 15,700	\$ -
1001-01301-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,800	\$ 2,800
1001-01301-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-01301-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 19,836	\$ 43,022	\$ 37,249	\$ 38,000	\$ 38,000	\$ -
1001-01301-00000-000-503500-000	PRINTING & BINDING	\$ 13,015	\$ 21,840	\$ 14,859	\$ 23,500	\$ 23,500	\$ -
1001-01301-00000-000-503600-000	ADVERTISING	\$ 518	\$ 290	\$ -	\$ 350	\$ 375	\$ 25
1001-01301-00000-000-503902-000	ELECTION WORKERS	\$ 7,307	\$ 420	\$ -	\$ -	\$ -	\$ -
1001-01301-00000-000-504300-000	CENTRAL STORE	\$ 545	\$ 556	\$ -	\$ 600	\$ -	\$ (600)
1001-01301-00000-000-505201-000	POSTAGE	\$ 701	\$ 3,203	\$ 3,628	\$ 3,200	\$ 3,200	\$ -
1001-01301-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 365	\$ 343	\$ 364	\$ 400	\$ 400	\$ -
1001-01301-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01301-00000-000-505501-000	MILEAGE	\$ 788	\$ 2,857	\$ 1,750	\$ 2,200	\$ 2,200	\$ -
1001-01301-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 753	\$ 112	\$ -	\$ 2,000	\$ 2,000	\$ -
1001-01301-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 180	\$ 180	\$ 200	\$ 200	\$ -	\$ (200)
1001-01301-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,529	\$ 1,762	\$ 2,093	\$ 3,000	\$ 3,000	\$ -
1001-01301-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ 165	\$ 226	\$ 200	\$ 200	\$ -
1001-01301-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -
1001-01301-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 5	\$ 94	\$ -	\$ 3,500	\$ 3,500	\$ -
1001-01301-00000-000-506065-000	MINOR EQUIPMENT	\$ 8	\$ -	\$ 1,485	\$ 39,035	\$ 10,000	\$ (29,035)
1001-01301-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 100,632	\$ -	\$ -	\$ -	\$ -
Total for 01301 ELECTORAL BOARD:		\$ 59,522	\$ 199,619	\$ 82,084	\$ 147,518	\$ 121,046	\$ (26,472)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:01302 Registrar

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-01302-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 94,851	\$ 139,355	\$ 143,463	\$ 198,843	\$ 210,236	\$ 11,393
1001-01302-00000-000-501200-000	OVERTIME	\$ 2,767	\$ 2,118	\$ 613	\$ 3,000	\$ 3,000	\$ -
1001-01302-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 21,862	\$ 21,788	\$ 8,500	\$ 25,000	\$ 25,000	\$ -
1001-01302-00000-000-501302-000	ELECTION WORKERS	\$ 34,657	\$ 98,165	\$ 47,838	\$ 100,000	\$ 75,000	\$ (25,000)
1001-01302-00000-000-501900-000	SEVERANCE PAY	\$ 2,051	\$ -	\$ 1,298	\$ -	\$ -	\$ -
1001-01302-00000-000-502100-000	FICA / MEDICARE	\$ 11,513	\$ 12,291	\$ 10,298	\$ 25,003	\$ 23,963	\$ (1,040)
1001-01302-00000-000-502201-000	RETIREMENT (VRS)	\$ 7,573	\$ 12,429	\$ 15,000	\$ 15,843	\$ 17,385	\$ 1,542
1001-01302-00000-000-502202-000	RETIREMENT HYBRID	\$ 3,448	\$ 4,323	\$ 4,952	\$ 12,848	\$ 21,205	\$ 8,357
1001-01302-00000-000-502203-000	SHORT TERM/LONG TERM DIS	\$ 153	\$ 191	\$ 189	\$ 479	\$ 498	\$ 19
1001-01302-00000-000-502300-000	HEALTH INSURANCE	\$ 18,200	\$ 22,218	\$ 22,820	\$ 35,826	\$ 26,082	\$ (9,744)
1001-01302-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 504	\$ 754	\$ 781	\$ 1,037	\$ 1,113	\$ 76
1001-01302-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 64	\$ 162	\$ 104	\$ 200	\$ 200	\$ -
1001-01302-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 27,243	\$ 100	\$ -	\$ -	\$ -
1001-01302-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 3,762	\$ 3,991	\$ 1,557	\$ 1,686	\$ -	\$ (1,686)
1001-01302-00000-000-503500-000	PRINTING & BINDING	\$ 973	\$ 2,588	\$ 1,014	\$ 2,000	\$ 2,000	\$ -
1001-01302-00000-000-503600-000	ADVERTISING	\$ -	\$ 290	\$ 318	\$ 650	\$ 650	\$ -
1001-01302-00000-000-504300-000	CENTRAL STORE	\$ 51	\$ 273	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ 326	\$ -	\$ -	\$ -
1001-01302-00000-000-505201-000	POSTAGE	\$ 3,047	\$ 15,613	\$ 4,575	\$ 12,000	\$ 12,000	\$ -
1001-01302-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,346	\$ 1,074	\$ 1,026	\$ 1,100	\$ 1,100	\$ -
1001-01302-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 390	\$ 390
1001-01302-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 212	\$ 491	\$ 1,714	\$ 3,600	\$ 3,600	\$ -
1001-01302-00000-000-505501-000	MILEAGE	\$ 152	\$ 165	\$ 16	\$ 350	\$ 350	\$ -
1001-01302-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 57	\$ (2)	\$ 632	\$ 2,250	\$ 2,250	\$ -
1001-01302-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 500	\$ -	\$ 250	\$ 350	\$ 350	\$ -
1001-01302-00000-000-506001-000	OFFICE SUPPLIES	\$ 582	\$ 4,677	\$ 410	\$ 2,000	\$ 2,500	\$ 500
1001-01302-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -
1001-01302-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 137	\$ 180	\$ -	\$ 200	\$ 200	\$ -
1001-01302-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,479	\$ -	\$ 18	\$ 200	\$ 200	\$ -
1001-01302-00000-000-508040-000	SOFTWARE	\$ 515	\$ 546	\$ 551	\$ 3,000	\$ 3,000	\$ -
1001-01302-00000-000-506065-000	MINOR EQUIPMENT	\$ 620	\$ -	\$ -	\$ 1,864	\$ 3,164	\$ 1,300
Total for 01302 REGISTRAR:		\$ 211,897	\$ 370,924	\$ 268,394	\$ 449,329	\$ 435,436	\$ (13,893)

JUDICIAL ADMINISTRATION

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
CIRCUIT COURT	195,826	215,455	248,429	267,580	295,353	27,773
GENERAL DISTRICT COURT	26,973	32,701	20,456	45,100	45,350	250
COURT SERVICES UNIT	-	-	-	-	7,500	7,500
MAGISTRATE	11,373	13,650	20,164	11,450	16,343	4,893
JUVENILE & DOMESTIC RELATIONS	29,918	29,681	29,539	53,760	46,850	(6,910)
CLERK OF CIRCUIT COURT	1,354,520	1,344,171	1,454,247	1,713,774	2,148,862	435,088
COURT SERVICES	1,473,453	1,549,916	1,675,885	2,105,381	2,266,759	161,378
COMMONWEALTH'S ATTORNEY	2,302,205	2,477,131	2,683,264	3,185,387	3,596,381	410,994
JUDICIAL ADMINISTRATION	5,394,268	5,662,706	6,131,984	7,382,432	8,423,397	1,040,965

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:02101 Circuit Court

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 112,661	\$ 117,505	\$ 130,783	\$ 138,223	\$ 145,609	\$ 7,386
1001-02101-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 42	\$ 115	\$ -	\$ 200	\$ 200	\$ -
1001-02101-00000-000-501700-000	JURY COMMISSIONER/MEMBERS	\$ 14,897	\$ 28,167	\$ 49,797	\$ 40,000	\$ 50,000	\$ 10,000
1001-02101-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-502100-000	FICA / MEDICARE	\$ 8,303	\$ 8,733	\$ 9,762	\$ 13,649	\$ 14,979	\$ 1,330
1001-02101-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-502202-000	RETIREMENT-HYBRID	\$ 8,877	\$ 9,504	\$ 11,819	\$ 19,760	\$ 27,204	\$ 7,444
1001-02101-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 394	\$ 420	\$ 454	\$ 730	\$ 512	\$ (218)
1001-02101-00000-000-502300-000	HEALTH INSURANCE	\$ 28,028	\$ 27,228	\$ 27,228	\$ 27,658	\$ 27,924	\$ 266
1001-02101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 402	\$ 428	\$ 463	\$ 460	\$ 524	\$ 64
1001-02101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 70	\$ 80	\$ 72	\$ 100	\$ 100	\$ -
1001-02101-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -
1001-02101-00000-000-503108-000	WITNESS FEES	\$ -	\$ 709	\$ 619	\$ -	\$ -	\$ -
1001-02101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 168	\$ -	\$ 300	\$ 300	\$ -
1001-02101-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,445	\$ 1,445	\$ -	\$ 1,500	\$ -	\$ (1,500)
1001-02101-00000-000-503500-000	PRINTING & BINDING	\$ 335	\$ 792	\$ 63	\$ 600	\$ 800	\$ 200
1001-02101-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-505201-000	POSTAGE	\$ 186	\$ 254	\$ 143	\$ 300	\$ 200	\$ (100)
1001-02101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 9,513	\$ 8,075	\$ 2,364	\$ 10,000	\$ 10,000	\$ -
1001-02101-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,191	\$ 2,562	\$ 1,951	\$ 3,500	\$ 3,500	\$ -
1001-02101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 9,455	\$ 8,713	\$ 12,864	\$ 10,000	\$ 13,000	\$ 3,000
1001-02101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -
1001-02101-00000-000-506065-000	MINOR EQUIPMENT	\$ 28	\$ 558	\$ 28	\$ 600	\$ 500	\$ (100)
Total for 02101 CIRCUIT COURT:		\$ 195,826	\$ 215,455	\$ 248,429	\$ 267,580	\$ 295,353	\$ 27,773

County of Rockingham, Virginia
FY24-25 Expenditure Detail
Department: 02112 Court Services Unit

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02112-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500
Total for 02101 CIRCUIT COURT:		\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:02102 General District Court

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02102-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 5,460	\$ 6,862	\$ 4,675	\$ 12,000	\$ 11,000	\$ (1,000)
1001-02102-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 172	\$ 449	\$ 254	\$ 1,000	\$ 1,000	\$ -
1001-02102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 150	\$ 500	\$ 350
1001-02102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 13,328	\$ 12,133	\$ 4,788	\$ 12,000	\$ 12,000	\$ -
1001-02102-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 5,005	\$ 5,755	\$ 5,755	\$ 6,000	\$ 6,000	\$ -
1001-02102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 180	\$ 850	\$ 850	\$ -
1001-02102-00000-000-505505-000	EMPLOYEE TRAINING	\$ -	\$ -	\$ 666	\$ 800	\$ 800	\$ -
1001-02102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 135	\$ 75	\$ 135	\$ 1,200	\$ 1,200	\$ -
1001-02102-00000-000-506001-000	OFFICE SUPPLIES	\$ 673	\$ 395	\$ 1,404	\$ 2,000	\$ 2,000	\$ -
1001-02102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 365	\$ 398	\$ 398	\$ 1,400	\$ 1,400	\$ -
1001-02102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 480	\$ 451	\$ 508	\$ 700	\$ 1,600	\$ 900
1001-02102-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,355	\$ 837	\$ 1,694	\$ 2,000	\$ 2,000	\$ -
1001-02102-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ 5,347	\$ -	\$ 5,000	\$ 5,000	\$ -
Total for 02102 GENERAL DISTRICT COURT:		\$ 26,973	\$ 32,701	\$ 20,456	\$ 45,100	\$ 45,350	\$ 250

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:02103 Magistrate

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02103-00000-000-505203-000	TELECOMMUNICATIONS	\$ 7,232	\$ 7,405	\$ 8,035	\$ 5,700	\$ 5,700	\$ -
1001-02103-00000-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ -	\$ 92	\$ -	\$ -	\$ -
1001-02103-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,976	\$ 2,559	\$ 2,437	\$ 2,700	\$ 2,700	\$ -
1001-02103-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
1001-02103-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,070	\$ 660	\$ 453	\$ 1,600	\$ 1,600	\$ -
1001-02103-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 545	\$ 196	\$ 392	\$ 600	\$ 600	\$ -
1001-02103-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 2,168	\$ 8,605	\$ -	\$ 4,893	\$ 4,893
1001-02103-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -
1001-02103-00000-000-508002-000	FURNITURE & FIXTURES	\$ 400	\$ 512	\$ -	\$ 400	\$ 400	\$ -
Total for 02103 MAGISTRATE:		\$ 11,373	\$ 13,650	\$ 20,164	\$ 11,450	\$ 16,343	\$ 4,893

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:02105 Juvenile & Domestic Relations

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	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	\$ 11,012	\$ 9,441	\$ 9,469	\$ 20,000	\$ 20,000	\$ -
1001-02105-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 12,799	\$ 13,543	\$ 15,330	\$ 14,000	\$ 15,500	\$ 1,500
1001-02105-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 100	\$ 260	\$ 700	\$ 700	\$ -
1001-02105-00000-000-506001-000	OFFICE SUPPLIES	\$ 3,829	\$ 4,958	\$ 1,571	\$ 6,650	\$ 6,650	\$ -
1001-02105-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 1,387	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-02105-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 480	\$ 714	\$ 771	\$ 1,000	\$ 1,000	\$ -
1001-02105-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ (500)
1001-02105-00000-000-506065-000	MINOR EQUIPMENT	\$ 354	\$ 924	\$ 1,771	\$ 9,910	\$ 2,000	\$ (7,910)
Total for 02105 JUVENILE & DOMESTIC RELATIONS:		\$ 29,918	\$ 29,681	\$ 29,539	\$ 53,760	\$ 46,850	\$ (6,910)

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:02106 Clerk of Circuit Court

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02106-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 702,565	\$ 735,639	\$ 755,821	\$ 968,629	\$ 1,062,336	\$ 93,707
1001-02106-00000-000-501200-000	OVERTIME	\$ -	\$ 572	\$ 2,857	\$ 5,000	\$ 2,500	\$ (2,500)
1001-02106-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 11,186	\$ 38,167	\$ 50,000	\$ 50,000	\$ -
1001-02106-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 42	\$ 6,635	\$ -	\$ -	\$ -
1001-02106-00000-000-502100-000	FICA / MEDICARE	\$ 49,208	\$ 52,576	\$ 56,034	\$ 78,308	\$ 85,285	\$ 6,977
1001-02106-00000-000-502201-000	RETIREMENT (VRS)	\$ 56,484	\$ 55,692	\$ 55,709	\$ 65,081	\$ 65,442	\$ 361
1001-02106-00000-000-502202-000	RETIREMENT-HYBRID	\$ 24,863	\$ 32,958	\$ 49,289	\$ 75,365	\$ 141,381	\$ 66,016
1001-02106-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 1,101	\$ 1,452	\$ 1,889	\$ 2,767	\$ 3,306	\$ 539
1001-02106-00000-000-502300-000	HEALTH INSURANCE	\$ 150,481	\$ 154,878	\$ 167,648	\$ 198,562	\$ 216,652	\$ 18,090
1001-02106-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,695	\$ 3,997	\$ 4,133	\$ 4,530	\$ 5,716	\$ 1,186
1001-02106-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 4,036	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 373	\$ 437	\$ 380	\$ 600	\$ 500	\$ (100)
1001-02106-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 11,600	\$ 15,000	\$ 14,000	\$ 12,000	\$ -	\$ (12,000)
1001-02106-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 44,964	\$ 29,702	\$ 12,445	\$ 25,000	\$ 35,000	\$ 10,000
1001-02106-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 5,395	\$ 4,205	\$ 7,526	\$ 5,000	\$ 5,000	\$ -
1001-02106-00000-000-503302-000	MAINTENANCE SERVICE CONTRACT	\$ 5,819	\$ 20,793	\$ 6,067	\$ 18,000	\$ 18,000	\$ -
1001-02106-00000-000-503500-000	PRINTING & BINDING	\$ 10,410	\$ 3,564	\$ 5,045	\$ 5,000	\$ 5,000	\$ -
1001-02106-00000-000-503600-000	ADVERTISING	\$ 135	\$ 548	\$ 320	\$ 750	\$ 750	\$ -
1001-02106-00000-000-505201-000	POSTAGE	\$ 11,446	\$ 19,519	\$ 18,464	\$ 15,000	\$ 15,000	\$ -
1001-02106-00000-000-505203-000	TELECOMMUNICATIONS	\$ 12,295	\$ 9,512	\$ 12,361	\$ 8,500	\$ 8,500	\$ -
1001-02106-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 15,314	\$ 12,526	\$ 10,229	\$ 10,000	\$ 18,000	\$ 8,000
1001-02106-00000-000-505402-000	LEASE/RENT BUILDING	\$ 3,720	\$ 5,460	\$ 2,000	\$ -	\$ -	\$ -
1001-02106-00000-000-505403-000	PARKING	\$ -	\$ -	\$ -	\$ 2,850	\$ 2,850	\$ -
1001-02106-00000-000-505501-000	MILEAGE	\$ 518	\$ 953	\$ 1,774	\$ 1,500	\$ 2,500	\$ 1,000
1001-02106-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 144	\$ 200	\$ 768	\$ 3,000	\$ 3,000	\$ -
1001-02106-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 213	\$ 30	\$ 445	\$ 4,000	\$ 5,000	\$ 1,000
1001-02106-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 455	\$ 405	\$ 585	\$ 500	\$ 750	\$ 250
1001-02106-00000-000-506001-000	OFFICE SUPPLIES	\$ 17,906	\$ 11,570	\$ 19,076	\$ 12,000	\$ 11,000	\$ (1,000)
1001-02106-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 379	\$ 399	\$ 496	\$ 400	\$ 400	\$ -
1001-02106-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,113	\$ 158	\$ 140	\$ 1,000	\$ -	\$ (1,000)
1001-02106-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 4,502	\$ -	\$ -	\$ -
1001-02106-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ 71	\$ 4,434	\$ 1,500	\$ 1,500	\$ -
1001-02106-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 1,981	\$ 2,340	\$ 508	\$ 1,500	\$ 1,500	\$ -
1001-02106-00000-000-508040-000	SOFTWARE	\$ 5,146	\$ 5,463	\$ 5,788	\$ 12,500	\$ 14,500	\$ 2,000
TECHNOLOGY TRUST FUND:	1001-00000-12309-000-323820-000						
1001-02106-10201-000-501300-000	SALARIES & WAGES-PART TIME	\$ 59,106	\$ 54,265	\$ 31,293	\$ -	\$ -	\$ -
1001-02106-10201-000-502100-000	FICA / MEDICARE	\$ 4,522	\$ 4,151	\$ 2,394	\$ -	\$ -	\$ -
1001-02106-10201-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02106-10201-000-502703-000	WORKERS COMP INSURANCE	\$ 30	\$ 31	\$ 13	\$ -	\$ -	\$ -
1001-02106-10201-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 10,672	\$ 35,000	\$ 49,962	\$ -	\$ -	\$ -
1001-02106-10201-000-503302-000	MAINT SERVICES CONTRACTS	\$ -	\$ -	\$ 11,818	\$ -	\$ 168,732	\$ 168,732
1001-02106-10201-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 1,640	\$ -	\$ -	\$ -
1001-02106-10201-000-508001-000	MACHINERY & EQUIPMENT	\$ 20,465	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-508007-000	COMPUTER EQUIPMENT	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
RECORDS PRESERVATION GRANT:							
1001-02106-10202-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 13,680	\$ 13,143	\$ 43,145	\$ -	\$ 51,421	\$ 51,421
LAND ACCESS RECORDS:							
1001-02106-10203-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 62,315	\$ -	\$ -	\$ 65,000	\$ 77,000	\$ 12,000
CLERK SUPPORTED POSITIONS							
1001-02106-10204-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 27,127	\$ 30,907	\$ 32,640	\$ 40,000	\$ 43,500	\$ 3,500
1001-02106-10204-000-502100-000	FICA / MEDICARE	\$ 1,810	\$ 2,104	\$ 2,260	\$ 3,060	\$ 3,328	\$ 268
1001-02106-10204-000-502202-000	RETIREMENT-HYBRID	\$ 3,146	\$ 3,657	\$ 4,493	\$ 5,856	\$ 12,337	\$ 6,481
1001-02106-10204-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 140	\$ 161	\$ 172	\$ 211	\$ 230	\$ 19
1001-02106-10204-000-502300-000	HEALTH INSURANCE	\$ 8,231	\$ 8,718	\$ 8,688	\$ 10,578	\$ 10,690	\$ 112
1001-02106-10204-000-502400-000	GROUP LIFE INSURANCE	\$ 139	\$ 167	\$ 177	\$ 202	\$ 231	\$ 29
1001-02106-10204-000-502703-000	WORKERS COMP INSURANCE	\$ 14	\$ 18	\$ 15	\$ 25	\$ 25	\$ -
Total for 02106 CLERK OF CIRCUIT COURT:		\$ 1,354,520	\$ 1,344,171	\$ 1,454,247	\$ 1,713,774	\$ 2,148,862	\$ 435,088

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:02110 Court Services

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
PRE-TRIAL	REVENUE: 1001-00000-12404-000-324500-000						
1001-02110-10251-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 213,138	\$ 248,756	\$ 256,017	\$ 306,461	\$ 470,836	\$ 164,375
1001-02110-10251-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-502100-000	FICA / MEDICARE	\$ 15,562	\$ 18,352	\$ 18,960	\$ 23,444	\$ 36,019	\$ 12,575
1001-02110-10251-000-502201-000	RETIREMENT (VRS)	\$ 18,575	\$ 19,974	\$ 22,525	\$ 25,312	\$ 34,749	\$ 9,437
1001-02110-10251-000-502202-000	RETIREMENT-HYBRID	\$ 6,468	\$ 9,997	\$ 13,427	\$ 19,553	\$ 37,634	\$ 18,081
1001-02110-10251-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 287	\$ 441	\$ 514	\$ 705	\$ 1,085	\$ 380
1001-02110-10251-000-502300-000	HEALTH INSURANCE	\$ 30,802	\$ 30,534	\$ 33,243	\$ 44,473	\$ 52,596	\$ 8,123
1001-02110-10251-000-502400-000	GROUP LIFE INSURANCE	\$ 1,132	\$ 1,349	\$ 1,413	\$ 1,602	\$ 2,361	\$ 759
1001-02110-10251-000-502703-000	WORKERS COMP INSURANCE	\$ 674	\$ 809	\$ 680	\$ 900	\$ 900	\$ -
1001-02110-10251-000-503100-000	PROFESSIONAL SERVICES	\$ 176	\$ 193	\$ -	\$ 300	\$ -	\$ (300)
1001-02110-10251-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 23,276	\$ 7,950	\$ 6,356	\$ -	\$ -	\$ -
1001-02110-10251-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 33,286	\$ 11,310	\$ 10,873	\$ 39,075	\$ 39,075	\$ -
1001-02110-10251-000-503500-000	PRINTING & BINDING	\$ 387	\$ 436	\$ 650	\$ 500	\$ 500	\$ -
1001-02110-10251-000-504300-000	CENTRAL STORE	\$ -	\$ 163	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-505203-000	TELECOMMUNICATIONS	\$ 3,462	\$ 4,547	\$ 2,429	\$ 2,500	\$ 2,500	\$ -
1001-02110-10251-000-505402-000	LEASE/RENT BUILDINGS	\$ 6,578	\$ 5,846	\$ 10,800	\$ -	\$ -	\$ -
1001-02110-10251-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
1001-02110-10251-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 275	\$ -	\$ 915	\$ 2,000	\$ 5,000	\$ 3,000
1001-02110-10251-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 80	\$ 80	\$ 300	\$ 100	\$ 100	\$ -
1001-02110-10251-000-506001-000	OFFICE SUPPLIES	\$ 1,169	\$ 469	\$ 879	\$ 1,000	\$ 1,000	\$ -
1001-02110-10251-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 107	\$ 60	\$ 60	\$ -
1001-02110-10251-000-506014-000	OTHER OPERATING SUPPLIES	\$ 8,664	\$ 9,100	\$ 3,817	\$ 2,000	\$ 2,000	\$ -
1001-02110-10251-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 843	\$ 3,755	\$ 2,402	\$ 2,402	\$ -
1001-02110-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 2,756	\$ -	\$ -	\$ -
1001-02110-10251-000-508040-000	SOFTWARE	\$ 2,316	\$ 2,458	\$ 11,262	\$ 2,500	\$ 12,500	\$ 10,000
COMMUNITY CORRECTIONS:	REVENUE: 1001-00000-12404-000-324500-000						
1001-02110-10252-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 209,115	\$ 208,678	\$ 216,335	\$ 234,513	\$ 248,689	\$ 14,176
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	\$ 14,851	\$ 14,965	\$ 15,642	\$ 17,940	\$ 19,025	\$ 1,085
1001-02110-10252-000-502201-000	RETIREMENT (VRS)	\$ 20,253	\$ 21,772	\$ 24,064	\$ 27,165	\$ 29,438	\$ 2,273
1001-02110-10252-000-502202-000	RETIREMENT-HYBRID	\$ 3,782	\$ 3,461	\$ 6,256	\$ 7,168	\$ 15,160	\$ 7,992
1001-02110-10252-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 169	\$ 154	\$ 240	\$ 259	\$ 277	\$ 18
1001-02110-10252-000-502300-000	HEALTH INSURANCE	\$ 42,264	\$ 42,097	\$ 39,237	\$ 42,342	\$ 42,762	\$ 420
1001-02110-10252-000-502400-000	GROUP LIFE INSURANCE	\$ 1,090	\$ 1,141	\$ 1,188	\$ 1,158	\$ 1,343	\$ 185
1001-02110-10252-000-502703-000	WORKERS COMP INSURANCE	\$ 673	\$ 785	\$ 664	\$ 900	\$ 500	\$ (400)
1001-02110-10252-000-503100-000	PROFESSIONAL SERVICES	\$ 837	\$ 507	\$ -	\$ 1,500	\$ -	\$ (1,500)
1001-02110-10252-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 410	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02110-10252-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 5,604	\$ 6,340	\$ 4,768	\$ 3,000	\$ 1,000	\$ (2,000)
1001-02110-10252-000-503500-000	PRINTING & BINDING	\$ 491	\$ 573	\$ 350	\$ 500	\$ 500	\$ -
1001-02110-10252-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-504300-000	CENTRAL STORE	\$ 732	\$ 706	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-504500-000	CENTRAL GARAGE	\$ 35	\$ 366	\$ 80	\$ -	\$ -	\$ -
1001-02110-10252-000-505201-000	POSTAGE	\$ 119	\$ 111	\$ 98	\$ 100	\$ 100	\$ -
1001-02110-10252-000-505203-000	TELECOMMUNICATIONS	\$ 2,314	\$ 1,776	\$ 2,302	\$ 2,200	\$ 2,200	\$ -
1001-02110-10252-000-505402-000	LEASE/RENT BUILDINGS	\$ 8,052	\$ 8,784	\$ 18,000	\$ -	\$ -	\$ -
1001-02110-10252-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 1,400	\$ 2,000	\$ 2,000	\$ -
1001-02110-10252-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 105	\$ 150	\$ 145	\$ 150	\$ 150	\$ -
1001-02110-10252-000-506001-000	OFFICE SUPPLIES	\$ 1,090	\$ 777	\$ 686	\$ 800	\$ 800	\$ -
1001-02110-10252-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 180	\$ -	\$ 107	\$ 100	\$ 100	\$ -
1001-02110-10252-000-506014-000	OTHER OPERATING SUPPLIES	\$ 7,563	\$ 10,551	\$ 5,319	\$ 9,600	\$ 9,600	\$ -
1001-02110-10252-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 1,757	\$ 236	\$ 2,401	\$ 2,401	\$ -
CRIMINAL JUSTICE PLANNER: SPLIT 50/50 WITH CITY							
1001-02110-10253-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 42,292	\$ 43,460	\$ 45,675	\$ 49,449	\$ -	\$ (49,449)
1001-02110-10253-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-501900-000	SALARIES & WAGES-SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502100-000	FICA / MEDICARE	\$ 3,235	\$ 3,325	\$ 3,474	\$ 3,783	\$ -	\$ (3,783)
1001-02110-10253-000-502202-000	RETIREMENT-HYBRID	\$ 4,878	\$ 5,222	\$ 6,318	\$ 7,239	\$ -	\$ (7,239)
1001-02110-10253-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 217	\$ 231	\$ 243	\$ 261	\$ -	\$ (261)
1001-02110-10253-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502400-000	GROUP LIFE INSURANCE	\$ 221	\$ 235	\$ 248	\$ 245	\$ -	\$ (245)
1001-02110-10253-000-502703-000	WORKERS COMP INSURANCE	\$ 22	\$ 25	\$ 22	\$ 30	\$ -	\$ (30)
1001-02110-10253-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
1001-02110-10253-000-503302-000	MAINT SRVCS CONTRACT	\$ 499	\$ 241	\$ 92	\$ 1,800	\$ 1,800	\$ -
1001-02110-10253-000-505203-000	TELECOMMUNICATIONS	\$ 751	\$ 625	\$ 610	\$ 500	\$ 500	\$ -
1001-02110-10253-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-02110-10253-000-506001-000	OFFICE SUPPLIES	\$ 20	\$ 52	\$ 204	\$ 100	\$ 100	\$ -
1001-02110-10253-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 566	\$ 773	\$ 200	\$ 200	\$ -
1001-02110-10253-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 2,415	\$ 2,415
Integrated Criminal History Record Information System							
1001-02110-10257-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02110-10257-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRISIS INTERVENTION GRANT: SPLIT 50/50 WITH CITY							
1001-02110-10258-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 14,608	\$ 13,986	\$ 13,669	\$ 15,900	\$ 6,229	\$ (9,671)
1001-02110-10258-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-502100-000	FICA / MEDICARE	\$ 1,036	\$ 988	\$ 972	\$ 1,216	\$ 476	\$ (740)
1001-02110-10258-000-502201-000	RETIREMENT (VRS)	\$ 1,560	\$ 1,682	\$ 1,867	\$ 2,328	\$ 934	\$ (1,394)
1001-02110-10258-000-502300-000	HEALTH INSURANCE	\$ 426	\$ 492	\$ 492	\$ 529	\$ 534	\$ 5
1001-02110-10258-000-502400-000	GROUP LIFE INSURANCE	\$ 71	\$ 76	\$ 72	\$ 79	\$ 34	\$ (45)
1001-02110-10258-000-502703-000	WORKERS COMP INSURANCE	\$ 88	\$ 103	\$ 88	\$ 110	\$ 110	\$ -
1001-02110-10258-000-503100-000	PROFESSIONAL SERVICES	\$ 2,835	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-02110-10258-000-503302-000	MAINTENANCE SRVC CONTRACT	\$ 757	\$ 499	\$ 275	\$ 800	\$ 800	\$ -
1001-02110-10258-000-503500-000	PRINTING & BINDING	\$ 570	\$ 609	\$ 1,402	\$ 800	\$ 800	\$ -
1001-02110-10258-000-504300-000	CENTRAL STORE	\$ 96	\$ 828	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-504500-000	CENTRAL GARAGE	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-505203-000	TELECOMMUNICATIONS	\$ 1,969	\$ 1,153	\$ 1,603	\$ 1,200	\$ 1,200	\$ -
1001-02110-10258-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ 9,600	\$ 9,600
1001-02110-10258-000-505501-000	MILEAGE	\$ -	\$ -	\$ 178	\$ 100	\$ 100	\$ -
1001-02110-10258-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 817	\$ 1,133	\$ 2,000	\$ 2,000	\$ -
1001-02110-10258-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 350	\$ -	\$ -	\$ 600	\$ 600	\$ -
1001-02110-10258-000-506001-000	OFFICE SUPPLIES	\$ 34	\$ 197	\$ 465	\$ 900	\$ 900	\$ -
1001-02110-10258-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,366	\$ 6,343	\$ 4,498	\$ 9,000	\$ 9,000	\$ -
1001-02110-10258-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 39,143	\$ 58,896	\$ -	\$ (58,896)
1001-02110-10258-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 300	\$ 650	\$ 350
LITTER CONTROL PROGRAM: COUNTY ONLY							
1001-02110-10259-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 9,793	\$ 10,185	\$ 10,530	\$ 11,914	\$ 12,379	\$ 465
1001-02110-10259-000-501200-000	OVERTIME	\$ 21,472	\$ 13,492	\$ 12,602	\$ 15,000	\$ -	\$ (15,000)
1001-02110-10259-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)
1001-02110-10259-000-502100-000	FICA / MEDICARE	\$ 2,314	\$ 1,745	\$ 1,711	\$ 2,441	\$ 947	\$ (1,494)
1001-02110-10259-000-502201-000	RETIREMENT (VRS)	\$ 1,155	\$ 1,249	\$ 1,509	\$ 1,744	\$ 1,857	\$ 113
1001-02110-10259-000-502300-000	HEALTH INSURANCE	\$ 1,280	\$ 1,214	\$ 1,214	\$ 1,305	\$ 1,319	\$ 14
1001-02110-10259-000-502400-000	GROUP LIFE INSURANCE	\$ 52	\$ 56	\$ 59	\$ 59	\$ 67	\$ 8
1001-02110-10259-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10259-000-502703-000	WORKERS COMP INSURANCE	\$ 401	\$ 326	\$ 258	\$ 400	\$ 300	\$ (100)
1001-02110-10259-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)
1001-02110-10259-000-504500-000	CENTRAL GARAGE	\$ 1,430	\$ 1,878	\$ 2,020	\$ 6,000	\$ 6,000	\$ -
1001-02110-10259-000-505300-000	INSURANCE - OTHER	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -
1001-02110-10259-000-505305-000	VEHICLE INSURANCE	\$ 1,078	\$ 991	\$ 1,159	\$ 1,200	\$ 1,200	\$ -
1001-02110-10259-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ 152	\$ -	\$ -	\$ -
1001-02110-10259-000-506014-000	OTHER OPERATING SUPPLIES	\$ 284	\$ 84	\$ 323	\$ 1,500	\$ 1,500	\$ -
DRUG COURT SPLIT CITY/COUNTY 50/50							
1001-02110-10260-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 31,937	\$ 25,900	\$ -	\$ 48,718	\$ 48,718	\$ -
1001-02110-10260-000-501200-000	OVERTIME	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -
1001-02110-10260-000-501900-000	SEVERANCE PAY	\$ 1,114	\$ 1,672	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02110-10260-000-502100-000	FICA	\$ 2,528	\$ 2,115	\$ -	\$ 3,727	\$ 3,727	\$ (0)
1001-02110-10260-000-502201-000	RETIREMENT	\$ 3,306	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10260-000-502202-000	RETIREMENT-HYBRID	\$ 488	\$ 3,181	\$ -	\$ 7,132	\$ 7,275	\$ 143
1001-02110-10260-000-502203-000	SHORT-TERM LTD	\$ 21	\$ 142	\$ -	\$ 257	\$ 262	\$ 5
1001-02110-10260-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 7,766	\$ 7,764	\$ (2)
1001-02110-10260-000-502400-000	GROUP LIFE INSURANCE	\$ 171	\$ 139	\$ -	\$ 245	\$ 268	\$ 23
1001-02110-10260-000-502703-000	WORKERS COMP INSURANCE	\$ 17	\$ 16	\$ -	\$ 25	\$ 25	\$ -
1001-02110-10260-000-503100-000	PROFESSIONAL SERVICES	\$ 29,835	\$ 49,527	\$ 23,913	\$ 49,600	\$ 49,600	\$ -
1001-02110-10260-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 12,787	\$ 9,373	\$ 4,699	\$ -	\$ -	\$ -
1001-02110-10260-000-503302-000	MAINTENANCE SERVICES CONTRACTS	\$ 499	\$ 241	\$ 92	\$ 500	\$ 500	\$ -
1001-02110-10260-000-503500-000	PRINTING AND BINDING	\$ 77	\$ 263	\$ -	\$ 250	\$ 250	\$ -
1001-02110-10260-000-505203-000	TELECOMMUNICATIONS	\$ 775	\$ 602	\$ 837	\$ 800	\$ 800	\$ -
1001-02110-10260-000-505402-000	LEASE/RENT BUILDINGS	\$ 1,140	\$ 1,140	\$ -	\$ 28,800	\$ 28,800	\$ -
1001-02110-10260-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ (50)
1001-02110-10260-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
1001-02110-10260-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 60	\$ 60	\$ 120	\$ 100	\$ 100	\$ -
1001-02110-10260-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 100	\$ 426	\$ 326
1001-02110-10260-000-506001-000	OFFICE SUPPLIES	\$ 179	\$ 211	\$ 209	\$ 300	\$ 241	\$ (59)
1001-02110-10260-000-506014-000	OTHER OPERATING SUPPLES	\$ 710	\$ 443	\$ 396	\$ 4,000	\$ 4,000	\$ -
DRUG COURT - HHS		REVENUE OFFSET 1001-00000-13900-000-339482-000					
1001-02110-10261-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 9,634	\$ 10,304	\$ 10,828	\$ 11,631	\$ 12,457	\$ 826
1001-02110-10261-000-502100-000	FICA	\$ 678	\$ 737	\$ 780	\$ 890	\$ 953	\$ 63
1001-02110-10261-000-502201-000	RETIREMENT	\$ 1,135	\$ 1,239	\$ 1,498	\$ 1,703	\$ 1,869	\$ 166
1001-02110-10261-000-502300-000	HEALTH INSURANCE	\$ 1,115	\$ 984	\$ 984	\$ 1,058	\$ 1,069	\$ 11
1001-02110-10261-000-502400-000	GROUP LIFE INSURANCE	\$ 51	\$ 56	\$ 59	\$ 58	\$ 67	\$ 9
1001-02110-10261-000-502703-000	WORKERS COMP INSURANCE	\$ 166	\$ 195	\$ 166	\$ 200	\$ 200	\$ -
1001-02110-10261-000-503100-000	PROFESSIONAL SERVICES	\$ 263,159	\$ 193,092	\$ 196,295	\$ 313,170	\$ 313,170	\$ -
1001-02110-10261-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 9,182	\$ 16,984	\$ 16,984	\$ -
1001-02110-10261-000-506014-000	OTHER PROFESSIONAL SERVICES	\$ 30,794	\$ 42,278	\$ 52,683	\$ 54,491	\$ 54,491	\$ -
DAY REPORTING		REVENUE OFFSET 1001-00000-13900-000-339482-000					
1001-02110-10262-000-503117-000	DAY REPORTING	\$ 97,015	\$ 80,715	\$ 75,195	\$ 100,000	\$ 100,000	\$ -
JMHCP MOBILE CRISIS UNIT		REVENUE OFFSET: FEDERAL REVENUE & LOCAL					
1001-02110-10263-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 70,112	\$ 97,606	\$ 99,708	\$ 110,343	\$ 79,559	\$ (30,784)
1001-02110-10263-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 17,925	\$ -	\$ 20,000	\$ 20,000
1001-02110-10263-000-501300-000	SALARIES & WAGES-PARTTIME	\$ 11,704	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -
1001-02110-10263-000-502100-000	FICA	\$ 5,633	\$ 6,713	\$ 8,288	\$ 11,119	\$ 10,294	\$ (825)
1001-02110-10263-000-502201-000	RETIREMENT	\$ 9,176	\$ 11,742	\$ 13,695	\$ 16,154	\$ 11,934	\$ (4,220)
1001-02110-10263-000-502300-000	HEALTH INSURANCE	\$ 9,743	\$ 17,724	\$ 17,724	\$ 17,441	\$ 17,613	\$ 172
1001-02110-10263-000-502400-000	GROUP LIFE INSURANCE	\$ 424	\$ 529	\$ 532	\$ 558	\$ 430	\$ (128)
1001-02110-10263-000-502703-000	WORKERS COMP INSURANCE	\$ 717	\$ 1,076	\$ 1,130	\$ 1,200	\$ -	\$ (1,200)
1001-02110-10263-000-503100-000	PROFESSIONAL SERVICES	\$ 64,032	\$ 176,636	\$ 233,451	\$ 213,000	\$ 213,000	\$ -
1001-02110-10263-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 2,871	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10263-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ -	\$ 92	\$ -	\$ -	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02110-10263-000-505203-000	TELECOMMUNICATIONS	\$ 433	\$ 363	\$ 610	\$ 400	\$ -	\$ (400)
1001-02110-10263-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 9,251	\$ 4,000	\$ -	\$ (4,000)
1001-02110-10263-000-506014-000	OTHER OPERATING SUPPLIES	\$ 5,846	\$ -	\$ 1,700	\$ 5,000	\$ -	\$ (5,000)
1001-02110-10263-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
Total for 02110 COURT SERVICES:		\$ 1,473,453	\$ 1,549,916	\$ 1,675,885	\$ 2,105,381	\$ 2,266,759	\$ 161,378

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:02201 Commonwealth's Attorney

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 1,238,260	\$ 1,317,352	\$ 1,376,613	\$ 1,562,344	\$ 1,774,370	\$ 212,026
1001-02201-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 5,657	\$ 8,102	\$ 3,754	\$ 8,200	\$ 8,200	\$ -
1001-02201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 77,740	\$ 76,508	\$ 83,381	\$ 100,000	\$ 100,000	\$ -
1001-02201-00000-000-501900-000	SEVERANCE PAY	\$ 143	\$ 338	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-502100-000	FICA / MEDICARE	\$ 96,635	\$ 102,671	\$ 107,395	\$ 127,797	\$ 144,017	\$ 16,220
1001-02201-00000-000-502201-000	RETIREMENT (VRS)	\$ 83,190	\$ 81,293	\$ 102,871	\$ 118,329	\$ 138,924	\$ 20,595
1001-02201-00000-000-502202-000	RETIREMENT-HYBRID	\$ 61,860	\$ 76,856	\$ 87,599	\$ 109,713	\$ 217,834	\$ 108,121
1001-02201-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 2,749	\$ 3,385	\$ 3,368	\$ 3,982	\$ 4,453	\$ 471
1001-02201-00000-000-502300-000	HEALTH INSURANCE	\$ 155,241	\$ 167,221	\$ 170,853	\$ 193,125	\$ 169,998	\$ (23,127)
1001-02201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 6,551	\$ 7,142	\$ 7,451	\$ 7,746	\$ 9,339	\$ 1,593
1001-02201-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 818	\$ 952	\$ 811	\$ 1,000	\$ 800	\$ (200)
1001-02201-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 7,758	\$ 7,206	\$ 24,360	\$ 108,500	\$ 108,500	\$ -
1001-02201-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 193	\$ -	\$ 500	\$ 500	\$ -
1001-02201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 16,224	\$ 34,237	\$ 28,754	\$ 35,000	\$ 36,000	\$ 1,000
1001-02201-00000-000-503500-000	PRINTING & BINDING	\$ 4,372	\$ 5,900	\$ 8,957	\$ 7,500	\$ 10,000	\$ 2,500
1001-02201-00000-000-503600-000	ADVERTISING	\$ 642	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-504300-000	CENTRAL STORE	\$ 6,261	\$ 5,483	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-504500-000	CENTRAL GARAGE	\$ 610	\$ 1,133	\$ 1,246	\$ 1,000	\$ 1,500	\$ 500
1001-02201-00000-000-505201-000	POSTAGE	\$ 2,968	\$ 2,391	\$ 4,231	\$ 6,000	\$ 6,000	\$ -
1001-02201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 21,870	\$ 16,911	\$ 23,733	\$ 23,000	\$ 24,000	\$ 1,000
1001-02201-00000-000-505305-000	VEHICLE INSURANCE	\$ 719	\$ 660	\$ 386	\$ 1,000	\$ 1,000	\$ -
1001-02201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 129	\$ 387	\$ 953	\$ 400	\$ 1,500	\$ 1,100
1001-02201-00000-000-505501-000	MILEAGE	\$ 2,035	\$ 3,597	\$ 5,599	\$ 15,000	\$ 15,000	\$ -
1001-02201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 1,720	\$ 9,959	\$ 34,839	\$ 15,000	\$ 40,000	\$ 25,000
1001-02201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 503	\$ 7,240	\$ 4,857	\$ 10,000	\$ 10,000	\$ -
1001-02201-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ 1,955	\$ 3,443	\$ 4,047	\$ 4,000	\$ 4,500	\$ 500
1001-02201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 10,202	\$ 8,695	\$ 9,081	\$ 13,000	\$ 13,000	\$ -
1001-02201-00000-000-506001-000	OFFICE SUPPLIES	\$ 16,561	\$ 26,290	\$ 31,480	\$ 30,000	\$ 33,000	\$ 3,000
1001-02201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 16,230	\$ 15,666	\$ 17,227	\$ 19,000	\$ 19,000	\$ -
1001-02201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 131	\$ 5	\$ -	\$ 12,766	\$ 12,766
1001-02201-00000-000-506065-000	MINOR EQUIPMENT	\$ 4,146	\$ 2,882	\$ 3,667	\$ 10,000	\$ 10,000	\$ -
1001-02201-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 26,000	\$ 27,500	\$ 27,500	\$ -
1001-02201-00000-000-508040-000	SOFTWARE	\$ 4,374	\$ 4,644	\$ 4,823	\$ 41,000	\$ 20,000	\$ (21,000)
COST COLLECTION UNIT:							
1001-02201-10271-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 63,937	\$ 67,075	\$ 74,423	\$ 77,830	\$ 84,985	\$ 7,155
1001-02201-10271-000-501300-000	SALARIES & WAGES-PART TIME	\$ 40,258	\$ 41,368	\$ 43,447	\$ 42,000	\$ 45,000	\$ 3,000
1001-02201-10271-000-502100-000	FICA / MEDICARE	\$ 7,688	\$ 8,022	\$ 8,774	\$ 9,167	\$ 9,944	\$ 777
1001-02201-10271-000-502201-000	RETIREMENT (VRS)	\$ 5,035	\$ 5,590	\$ 7,103	\$ 7,870	\$ 8,881	\$ 1,011
1001-02201-10271-000-502202-000	RETIREMENT-HYBRID	\$ 2,502	\$ 2,492	\$ 3,187	\$ 3,524	\$ 7,595	\$ 4,071
1001-02201-10271-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 112	\$ 110	\$ 122	\$ 127	\$ 136	\$ 9

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02201-10271-000-502300-000	HEALTH INSURANCE	\$ 11,193	\$ 11,348	\$ 11,745	\$ 12,626	\$ 12,750	\$ 124
1001-02201-10271-000-502400-000	GROUP LIFE INSURANCE	\$ 339	\$ 367	\$ 403	\$ 400	\$ 459	\$ 59
1001-02201-10271-000-502703-000	WORKERS COMP INSURANCE	\$ 65	\$ 75	\$ 65	\$ 50	\$ 75	\$ 25
VICTIM WITNESS GRANT:							
1001-02201-10275-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 140,979	\$ 147,321	\$ 153,182	\$ 158,294	\$ 169,533	\$ 11,239
1001-02201-10275-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 575	\$ 545	\$ 586	\$ -	\$ 500	\$ 500
1001-02201-10275-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 28,955	\$ 30,000	\$ 1,045
1001-02201-10275-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-502100-000	FICA / MEDICARE	\$ 10,330	\$ 10,840	\$ 11,338	\$ 14,325	\$ 15,303	\$ 978
1001-02201-10275-000-502201-000	RETIREMENT (VRS)	\$ 16,392	\$ 17,338	\$ 20,935	\$ 23,174	\$ 17,269	\$ (5,905)
1001-02201-10275-000-502202-000	RETIREMENT HYBRID	\$ -	\$ -	\$ -	\$ -	\$ 8,721	\$ 8,721
1001-02201-10275-000-502203-000	SHORT TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ 287	\$ 287
1001-02201-10275-000-502300-000	HEALTH INSURANCE	\$ 19,752	\$ 19,752	\$ 19,752	\$ 21,233	\$ 26,992	\$ 5,759
1001-02201-10275-000-502400-000	GROUP LIFE INSURANCE	\$ 742	\$ 780	\$ 820	\$ 814	\$ 916	\$ 102
1001-02201-10275-000-502703-000	WORKERS COMP INSURANCE	\$ 75	\$ 86	\$ 73	\$ 100	\$ 50	\$ (50)
1001-02201-10275-000-503500-000	PRINTING AND BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-505201-000	POSTAGE	\$ 2,536	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
1001-02201-10275-000-505203-000	TELECOMMUNICATIONS	\$ 427	\$ 371	\$ 240	\$ 600	\$ 600	\$ -
1001-02201-10275-000-505501-000	MILEAGE	\$ -	\$ -	\$ 134	\$ 1,100	\$ 1,100	\$ -
1001-02201-10275-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 110	\$ 3,770	\$ 3,770	\$ -
1001-02201-10275-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 20	\$ -	\$ 240	\$ 500	\$ 500	\$ -
1001-02201-10275-000-506065-000	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 12,766	\$ -	\$ (12,766)
1001-02201-10275-000-506001-000	OFFICE SUPPLIES	\$ 1,825	\$ 7,283	\$ 1,801	\$ 6,444	\$ 7,000	\$ 556
DOMESTIC VIOLENCE GRANT:							
1001-02201-10276-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 31,713	\$ 31,669	\$ 31,643	\$ 34,595	\$ 37,052	\$ 2,457
1001-02201-10276-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 127	\$ -	\$ -	\$ -
1001-02201-10276-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10276-000-502100-000	FICA / MEDICARE	\$ 2,357	\$ 2,357	\$ 2,355	\$ 2,647	\$ 2,834	\$ 187
1001-02201-10276-000-502202-000	RETIREMENT-HYBRID	\$ 3,633	\$ 3,790	\$ 4,018	\$ 5,065	\$ 5,939	\$ 874
1001-02201-10276-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 161	\$ 167	\$ 154	\$ 183	\$ 196	\$ 13
1001-02201-10276-000-502300-000	HEALTH INSURANCE	\$ 5,418	\$ 5,418	\$ 5,305	\$ 5,824	\$ 5,881	\$ 57
1001-02201-10276-000-502400-000	GROUP LIFE INSURANCE	\$ 165	\$ 171	\$ 161	\$ 178	\$ 200	\$ 22
1001-02201-10276-000-502703-000	WORKERS COMP INSURANCE	\$ 17	\$ 19	\$ 15	\$ 25	\$ 25	\$ -
1001-02201-10276-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ 10	\$ 80	\$ 780	\$ 780	\$ -
1001-02201-10276-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 2,378	\$ 2,400	\$ 22
VA DOMESTIC VIOLENCE VICTIM:							
1001-02201-10279-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 65,734	\$ 68,397	\$ 71,686	\$ 74,910	\$ 80,228	\$ 5,318
1001-02201-10279-000-502100-000	FICA / MEDICARE	\$ 4,964	\$ 4,974	\$ 5,146	\$ 5,731	\$ 6,137	\$ 406
1001-02201-10279-000-502201-000	RETIREMENT (VRS)	\$ 4,738	\$ 2,513	\$ -	\$ -	\$ -	\$ -
1001-02201-10279-000-502202-000	RETIREMENT-HYBRID	\$ 2,938	\$ 5,734	\$ 9,918	\$ 10,967	\$ 23,635	\$ 12,668
1001-02201-10279-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 131	\$ 252	\$ 381	\$ 396	\$ 424	\$ 28
1001-02201-10279-000-502300-000	HEALTH INSURANCE	\$ 6,622	\$ 9,114	\$ 12,528	\$ 13,468	\$ 13,599	\$ 131

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-02201-10279-000-502400-000	GROUP LIFE INSURANCE	\$ 349	\$ 370	\$ 388	\$ 385	\$ 433	\$ 48
1001-02201-10279-000-502703-000	WORKERS COMP INSURANCE	\$ 41	\$ 47	\$ 40	\$ 50	\$ 50	\$ -
Total for 02201 COMMONWEALTH'S ATTORNEY:		\$ 2,302,205	\$ 2,477,131	\$ 2,683,264	\$ 3,185,387	\$ 3,596,381	\$ 410,994

PUBLIC SAFETY

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
SHERIFF	6,727,052	7,423,791	8,763,963	8,792,250	9,957,395	1,165,145
RUSH TASK FORCE	127,915	84,985	97,714	167,084	188,356	21,272
EXTRA DUTY	58,018	135,899	161,637	218,800	218,800	-
GANG PREVENTION TASK FORCE	328	1,553	208	14,313	14,313	-
FIRE & RESCUE	5,957,993	5,935,555	5,419,265	13,153,905	16,493,143	3,339,238
VOLUNTEER FIRE COMPANIES	1,426,227	2,295,792	1,205,156	1,204,009	1,253,805	49,796
AMBULANCE & RESCUE SQUADS	683,683	393,165	424,171	493,635	491,135	(2,500)
FIRE EXTINCTION SERVICES	22,223	19,050	20,790	21,768	21,768	(0)
JAIL	9,310,611	9,832,248	10,615,533	10,565,817	12,315,272	1,749,455
MRRJ	2,840,077	3,150,517	3,179,176	3,250,663	3,072,366	(178,297)
INSPECTION SERVICES	676,777	685,306	810,198	820,974	963,510	142,036
ANIMAL CONTROL	499,160	519,326	742,265	756,334	865,937	109,603
911 OPERATIONS & MAINTENANCE	2,923,768	3,237,100	3,506,761	3,791,455	3,900,000	108,545
PUBLIC SAFETY	31,253,834	33,714,286	34,946,837	43,251,007	49,755,800	6,504,293

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03102 Sheriff

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03102-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 3,639,980	\$ 3,927,715	\$ 4,306,081	\$ 4,506,640	\$ 5,089,995	\$ 583,355
1001-03102-00000-000-501200-000	OVERTIME	\$ 48,887	\$ 37,613	\$ 47,481	\$ 70,000	\$ 70,000	\$ -
1001-03102-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 47,039	\$ 50,595	\$ 60,955	\$ 50,000	\$ 50,000	\$ -
1001-03102-00000-000-501900-000	SEVERANCE PAY	\$ 16,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-502100-000	FICA / MEDICARE	\$ 268,422	\$ 289,581	\$ 320,377	\$ 353,938	\$ 398,565	\$ 44,627
1001-03102-00000-000-502201-000	RETIREMENT (VRS)	\$ 395,108	\$ 451,078	\$ 573,151	\$ 631,846	\$ 729,444	\$ 97,598
1001-03102-00000-000-502202-000	RETIREMENT-HYBRID	\$ 18,839	\$ 20,688	\$ 23,510	\$ 49,709	\$ 60,953	\$ 11,244
1001-03102-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 835	\$ 915	\$ 903	\$ 1,864	\$ 2,000	\$ 136
1001-03102-00000-000-502300-000	HEALTH INSURANCE	\$ 657,716	\$ 701,832	\$ 691,935	\$ 753,773	\$ 753,773	\$ -
1001-03102-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 18,866	\$ 21,328	\$ 23,550	\$ 23,264	\$ 27,601	\$ 4,337
1001-03102-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 811	\$ 1,913	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 49,842	\$ 57,920	\$ 51,190	\$ 65,000	\$ 60,000	\$ (5,000)
1001-03102-00000-000-502302-000	LINE OF DUTY ACT	\$ 29,544	\$ 31,731	\$ 29,278	\$ 35,000	\$ 35,000	\$ -
1001-03102-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 8,790	\$ 3,686	\$ 2,726	\$ 4,000	\$ 4,000	\$ -
1001-03102-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 4,276	\$ 3,879	\$ 3,964	\$ 1,000	\$ 1,000	\$ -
1001-03102-00000-000-503103-000	ACCOUNTING SERVICES	\$ 6,900	\$ 7,000	\$ 7,000	\$ 8,000	\$ 9,000	\$ 1,000
1001-03102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,146	\$ 25,200	\$ 17,252	\$ 15,000	\$ 15,000	\$ -
1001-03102-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 45,206	\$ 49,616	\$ 35,182	\$ 48,000	\$ 48,000	\$ -
1001-03102-00000-000-503500-000	PRINTING & BINDING	\$ 1,496	\$ 2,002	\$ 1,619	\$ 1,500	\$ 3,000	\$ 1,500
1001-03102-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-504300-000	CENTRAL STORE	\$ 53	\$ 264	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-504500-000	CENTRAL GARAGE	\$ 207,486	\$ 330,222	\$ 355,153	\$ 230,000	\$ 230,000	\$ -
1001-03102-00000-000-505201-000	POSTAGE	\$ 2,111	\$ 2,455	\$ 3,284	\$ 2,500	\$ 2,500	\$ -
1001-03102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 51,162	\$ 29,041	\$ 34,710	\$ 42,000	\$ 42,000	\$ -
1001-03102-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -
1001-03102-00000-000-505305-000	VEHICLE INSURANCE	\$ 38,825	\$ 38,966	\$ 44,444	\$ 39,000	\$ 50,000	\$ 11,000
1001-03102-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 713	\$ 1,886	\$ 4,512	\$ 5,000	\$ 5,000	\$ -
1001-03102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 48,207	\$ 40,562	\$ 55,562	\$ 69,820	\$ 85,000	\$ 15,180
1001-03102-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 485	\$ 300	\$ 727	\$ 1,500	\$ 1,500	\$ -
1001-03102-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,730	\$ 5,666	\$ 5,600	\$ 5,000	\$ 5,000	\$ -
1001-03102-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 4,785	\$ 1,245	\$ 3,434	\$ 3,500	\$ 3,500	\$ -
1001-03102-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 316	\$ -	\$ 100	\$ 100	\$ -
1001-03102-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 2,246	\$ 3,315	\$ 6,765	\$ 5,000	\$ 5,000	\$ -
1001-03102-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 1,698	\$ -	\$ 156	\$ 2,000	\$ 2,000	\$ -
1001-03102-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ 471	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 82	\$ 227	\$ 600	\$ 600	\$ -
1001-03102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 46,148	\$ 28,903	\$ 50,745	\$ 44,250	\$ 48,000	\$ 3,750
1001-03102-00000-000-506016-000	POLICE UNIFORMS	\$ 43,702	\$ 51,043	\$ 46,817	\$ 35,000	\$ 45,000	\$ 10,000
1001-03102-00000-000-506065-000	MINOR EQUIPMENT	\$ 78,985	\$ 79,232	\$ 180,875	\$ 100,000	\$ 130,000	\$ 30,000
1001-03102-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 18,473	\$ 24,185	\$ 30,135	\$ 37,950	\$ 40,000	\$ 2,050
1001-03102-00000-000-508005-000	VEHICLES	\$ 350,803	\$ 276,127	\$ 614,198	\$ 250,000	\$ 526,800	\$ 276,800
1001-03102-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 35,528	\$ 110,510	\$ 106,125	\$ 56,000	\$ (50,125)
1001-03102-00000-000-508040-000	SOFTWARE	\$ 12,993	\$ 13,794	\$ 15,434	\$ 65,000	\$ 42,600	\$ (22,400)
1001-03102-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DONATIONS & GRANTS:							
1001-03102-10301-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,470	\$ 260	\$ 182	\$ -	\$ -	\$ -
SCHOOL RESOURCE OFFICERS:							
1001-03102-10302-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 207,902	\$ 291,544	\$ 317,338	\$ 339,051	\$ 380,462	\$ 41,411
1001-03102-10302-000-501200-000	OVERTIME	\$ 448	\$ 445	\$ 237	\$ -	\$ -	\$ -
1001-03102-10302-000-501300-000	SALARIES & WAGES-PART TIME	\$ 25,548	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10302-000-502100-000	FICA / MEDICARE	\$ 17,278	\$ 21,501	\$ 23,365	\$ 25,937	\$ 29,105	\$ 3,168
1001-03102-10302-000-502201-000	RETIREMENT (VRS)	\$ 23,590	\$ 34,680	\$ 43,537	\$ 48,905	\$ 57,069	\$ 8,164
1001-03102-10302-000-502300-000	HEALTH INSURANCE	\$ 25,430	\$ 35,119	\$ 45,887	\$ 39,577	\$ 50,759	\$ 11,182
1001-03102-10302-000-502400-000	GROUP LIFE INSURANCE	\$ 1,074	\$ 1,585	\$ 1,717	\$ 1,718	\$ 2,054	\$ 336

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03102-10302-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 559	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10302-000-502703-000	WORKERS COMP INSURANCE	\$ 3,411	\$ 4,834	\$ 4,248	\$ 5,500	\$ 5,000	\$ (500)
DMV REIMBURSABLE:							
1001-03102-10303-000-501200-000	OVERTIME	\$ 15,773	\$ 33,945	\$ 26,490	\$ 26,250	\$ 27,040	\$ 790
1001-03102-10303-000-502100-000	FICA / MEDICARE	\$ 1,194	\$ 2,581	\$ 2,013	\$ 2,008	\$ 2,069	\$ 61
1001-03102-10303-000-502703-000	WORKERS COMP INSURANCE	\$ 182	\$ 577	\$ 362	\$ 650	\$ 650	\$ -
1001-03102-10303-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 891	\$ -	\$ 2,600	\$ 1,600	\$ (1,000)
1001-03102-10303-000-506065-000	MINOR EQUIPMENT	\$ 2,370	\$ 1,185	\$ 1,600	\$ 1,185	\$ -	\$ (1,185)
EXTRADITION & MISCELLANEOUS:							
1001-03102-10309-000-505503-000	SUBSISTENCE & LODGING	\$ 12,416	\$ 11,723	\$ 7,057	\$ 20,000	\$ 20,000	\$ -
1001-03102-10309-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
1001-03102-10309-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10309-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,631	\$ 6,657	\$ 10,138	\$ 5,000	\$ 5,000	\$ -
1001-03102-10310-000-501200-000	OVERTIME	\$ 879	\$ 232	\$ 234	\$ -	\$ -	\$ -
1001-03102-10310-000-502100-000	FICA/MEDICARE	\$ 67	\$ 18	\$ 18	\$ -	\$ -	\$ -
1001-03102-10310-000-502703-000	WORKERS COMPENSATION	\$ 15	\$ 4	\$ 4	\$ -	\$ -	\$ -
1001-03102-10311-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ 72,243	\$ 108,464	\$ 118,485	\$ 10,021
1001-03102-10311-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ 5,406	\$ 8,297	\$ 9,064	\$ 767
1001-03102-10311-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 9,917	\$ 15,586	\$ 17,773	\$ 2,187
1001-03102-10311-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ 8,428	\$ 15,532	\$ 15,683	\$ 151
1001-03102-10311-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 401	\$ 548	\$ 640	\$ 92
1001-03102-10311-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 862	\$ 2,500	\$ 1,000	\$ (1,500)
1001-03102-10312-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ 53,089	\$ 98,434	\$ 120,163	\$ 21,729
1001-03102-10312-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ 3,681	\$ 7,530	\$ 9,192	\$ 1,662
1001-03102-10312-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 7,066	\$ 7,309	\$ 18,024	\$ 10,715
1001-03102-10312-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ 6,616	\$ -	\$ (6,616)
1001-03102-10312-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ 256	\$ -	\$ (256)
1001-03102-10312-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ 10,808	\$ 16,383	\$ 26,082	\$ 9,699
1001-03102-10312-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 289	\$ 257	\$ 649	\$ 392
1001-03102-10312-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 534	\$ 2,500	\$ 1,000	\$ (1,500)
1001-03102-10313-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERNET CRIMES AGAINST CHILD:							
1001-03102-10310-000-506065-000	MINOR EQUIPMENT	\$ 12,006	\$ 13,651	\$ 15,513	\$ 15,000	\$ 15,000	\$ -
MASSANUTTEN AREA PATROL - 100% COUNTY							
1001-03102-10341-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 88,927	\$ 168,559	\$ 185,218	\$ 155,224	\$ 178,250	\$ 23,026
1001-03102-10341-000-501200-000	OVERTIME	\$ 476	\$ 2,643	\$ 1,214	\$ 5,000	\$ 5,000	\$ -
1001-03102-10341-000-502100-000	FICA / MEDICARE	\$ 6,651	\$ 12,819	\$ 13,848	\$ 12,257	\$ 14,019	\$ 1,762
1001-03102-10341-000-502201-000	RETIREMENT (VRS)	\$ 10,726	\$ 20,425	\$ 25,100	\$ 22,286	\$ 26,738	\$ 4,452
1001-03102-10341-000-502300-000	HEALTH INSURANCE	\$ 12,341	\$ 25,284	\$ 20,017	\$ 15,532	\$ 15,683	\$ 151
1001-03102-10341-000-502400-000	GROUP LIFE INSURANCE	\$ 486	\$ 921	\$ 971	\$ 783	\$ 963	\$ 180
1001-03102-10341-000-502703-000	WORKERS COMP INSURANCE	\$ 1,271	\$ 2,833	\$ 2,652	\$ 2,500	\$ 2,500	\$ -
INMATE WORK CREW - 100% CITY							
1001-03102-10340-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 49,644	\$ 49,612	\$ 53,881	\$ 57,304	\$ 65,421	\$ 8,117
1001-03102-10340-000-501200-000	OVERTIME	\$ -	\$ 641	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-03102-10340-000-502100-000	FICA / MEDICARE	\$ 3,272	\$ 3,352	\$ 3,644	\$ 4,499	\$ 5,119	\$ 620
1001-03102-10340-000-502201-000	RETIREMENT (VRS)	\$ 5,640	\$ 5,972	\$ 7,450	\$ 8,243	\$ 9,813	\$ 1,570
1001-03102-10340-000-502300-000	HEALTH INSURANCE	\$ 14,560	\$ 16,800	\$ 16,800	\$ 18,060	\$ 18,241	\$ 181
1001-03102-10340-000-502400-000	GROUP LIFE INSURANCE	\$ 255	\$ 269	\$ 292	\$ 290	\$ 353	\$ 63
1001-03102-10340-000-502703-000	WORKERS COMP INSURANCE	\$ 753	\$ 832	\$ 722	\$ 1,000	\$ 1,000	\$ -
Total for 03102 SHERIFF:		\$ 6,727,052	\$ 7,423,791	\$ 8,763,963	\$ 8,792,250	\$ 9,957,395	\$ 1,165,145

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03103 Rush Task Force

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03103-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 40,715	\$ 40,623	\$ 41,480	\$ 45,830	\$ 53,969	\$ 8,139
1001-03103-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-502100-000	FICA / MEDICARE	\$ 3,022	\$ 3,020	\$ 2,749	\$ 3,506	\$ 4,129	\$ 623
1001-03103-00000-000-502201-000	RETIREMENT (VRS)	\$ 4,572	\$ 4,887	\$ 295	\$ -	\$ -	\$ -
1001-03103-00000-000-502202-000	RETIREMENT HYBRID	\$ -	\$ -	\$ 5,300	\$ 6,710	\$ 14,712	\$ 8,002
1001-03103-00000-000-502203-000	SHORT-TERM	\$ -	\$ -	\$ 202	\$ 242	\$ 285	\$ 43
1001-03103-00000-000-502300-000	HEALTH INSURANCE	\$ 7,224	\$ 7,224	\$ 13,804	\$ 18,060	\$ 18,241	\$ 181
1001-03103-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 207	\$ 220	\$ 218	\$ 236	\$ 291	\$ 55
1001-03103-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 22	\$ 24	\$ 533	\$ 100	\$ 500	\$ 400
1001-03103-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 17,263	\$ 7,127	\$ 9,125	\$ 7,800	\$ 7,800	\$ -
1001-03103-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 195	\$ 175	\$ 150	\$ 1,000	\$ 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	\$ -
1001-03103-00000-000-505201-000	POSTAGE	\$ 24	\$ 19	\$ 255	\$ 1,200	\$ 1,200	\$ -
1001-03103-00000-000-505203-000	TELECOMMUNICATIONS	\$ 12,673	\$ 13,122	\$ 13,453	\$ 14,000	\$ 14,000	\$ -
1001-03103-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 132	\$ 124	\$ 132	\$ 300	\$ 300	\$ -
1001-03103-00000-000-505305-000	VEHICLE INSURANCE	\$ 359	\$ 330	\$ 386	\$ 500	\$ 500	\$ -
1001-03103-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 5,075	\$ 2,045	\$ 1,869	\$ 3,000	\$ 3,000	\$ -
1001-03103-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 33,550	\$ -	\$ -	\$ 36,600	\$ 38,430	\$ 1,830
1001-03103-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-03103-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ (2,800)	\$ 533	\$ 562	\$ 5,000	\$ 7,000	\$ 2,000
1001-03103-00000-000-505801-000	DUES & ASSOC MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-506001-000	OFFICE SUPPLIES	\$ 457	\$ -	\$ 2,190	\$ 4,500	\$ 4,500	\$ -
1001-03103-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 4,406	\$ 5,300	\$ 4,944	\$ 15,000	\$ 15,000	\$ -
1001-03103-00000-000-506016-000	POLICE UNIFORMS	\$ -	\$ -	\$ 67	\$ -	\$ -	\$ -
1001-03103-00000-000-506065-000	MINOR EQUIPMENT	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03103 RUSH TASK FORCE:		\$ 127,915	\$ 84,985	\$ 97,714	\$ 167,084	\$ 188,356	\$ 21,272

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03105 Extra Duty

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03105-00000-000-501200-000	OVERTIME	\$ 53,275	\$ 124,446	\$ 148,527	\$ 200,000	\$ 200,000	\$ -
1001-03105-00000-000-502100-000	FICA / MEDICARE	\$ 4,034	\$ 9,432	\$ 11,269	\$ 15,300	\$ 15,300	\$ -
1001-03105-00000-000-502703-000	WORKERS COMP IN	\$ 709	\$ 2,021	\$ 1,840	\$ 3,500	\$ 3,500	\$ -
Total for 03105 EXTRA DUTY:		\$ 58,018	\$ 135,899	\$ 161,637	\$ 218,800	\$ 218,800	\$ -

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03107 Gang Prevention Task Force

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03107-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
1001-03107-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 153	\$ 153	\$ -
1001-03107-00000-000-504500-000	CENTRAL GARAGE	\$ 242	\$ 414	\$ 137	\$ 3,000	\$ 3,000	\$ -
1001-03107-00000-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ -
1001-03107-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ -
1001-03107-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ -
1001-03107-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 71	\$ -	\$ -	\$ -
1001-03107-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,057	\$ -	\$ 2,500	\$ 2,500	\$ -
1001-03107-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
1001-03107-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 15	\$ -	\$ -	\$ 150	\$ 150	\$ -
1001-03107-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 71	\$ 82	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03107-00000-000-506016-000	POLICE UNIFORMS	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
Total for 03107 GANG PREVENTION TASK FORCE:		\$ 328	\$ 1,553	\$ 208	\$ 14,313	\$ 14,313	\$ -

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03201 Fire & Rescue

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 3,103,000	\$ 1,619,413	\$ 497,190	\$ 7,621,401	\$ 9,842,879	\$ 2,221,478
1001-03201-00000-000-501200-000	OVERTIME	\$ 369,823	\$ 537,481	\$ 548,525	\$ 350,000	\$ 500,000	\$ 150,000
1001-03201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 77,951	\$ 76,516	\$ 84,592	\$ 225,000	\$ 150,000	\$ (75,000)
1001-03201-00000-000-501900-000	SEVERANCE PAY	\$ 38,765	\$ 22,227	\$ 44,690	\$ 25,000	\$ 50,000	\$ 25,000
1001-03201-00000-000-502100-000	FICA / MEDICARE	\$ 255,460	\$ 448,772	\$ 530,065	\$ 628,937	\$ 806,530	\$ 177,593
1001-03201-00000-000-502201-000	RETIREMENT (VRS)	\$ 352,918	\$ 670,187	\$ 908,260	\$ 1,115,773	\$ 1,474,385	\$ 358,612
1001-03201-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-502300-000	HEALTH INSURANCE	\$ 494,938	\$ 1,041,412	\$ 1,120,453	\$ 1,212,471	\$ 1,491,068	\$ 278,597
1001-03201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 16,842	\$ 30,512	\$ 35,736	\$ 35,409	\$ 50,254	\$ 14,845
1001-03201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 117,525	\$ 231,314	\$ 217,424	\$ 250,000	\$ 225,000	\$ (25,000)
1001-03201-00000-000-502302-000	LINE OF DUTY ACT	\$ 30,761	\$ 31,710	\$ 31,166	\$ 35,000	\$ 35,000	\$ -
1001-03201-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,593	\$ -	\$ 1,000	\$ 1,000
1001-03201-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 34,395	\$ 37,255	\$ 40,560	\$ 60,000	\$ 66,300	\$ 6,300
1001-03201-00000-000-503103-000	ACCOUNTING SERVICES	\$ 29,500	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
1001-03201-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 49,940	\$ 119,827	\$ 193,152	\$ 90,000	\$ 150,000	\$ 60,000
1001-03201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 33,297	\$ 87,900	\$ 48,508	\$ 89,000	\$ 89,000	\$ -
1001-03201-00000-000-503500-000	PRINTING & BINDING	\$ 208	\$ 128	\$ 811	\$ 1,000	\$ 1,000	\$ -
1001-03201-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-504300-000	CENTRAL STORE	\$ 705	\$ 779	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-504500-000	CENTRAL GARAGE	\$ 58,289	\$ 79,461	\$ 91,395	\$ 50,000	\$ 50,000	\$ -
1001-03201-00000-000-505101-000	ELECTRICAL SERVICES	\$ 255	\$ 124	\$ 127	\$ 1,000	\$ 1,000	\$ -
1001-03201-00000-000-505201-000	POSTAGE	\$ 1,083	\$ 546	\$ 498	\$ 650	\$ 650	\$ -
1001-03201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 40,276	\$ 38,782	\$ 45,556	\$ 45,000	\$ 45,000	\$ -
1001-03201-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 5,464	\$ 5,132	\$ 5,815	\$ 7,700	\$ 7,700	\$ -
1001-03201-00000-000-505305-000	VEHICLE INSURANCE	\$ 14,379	\$ 14,530	\$ 15,072	\$ 18,000	\$ 18,000	\$ -
1001-03201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 7,237	\$ 8,130	\$ 8,087	\$ 8,000	\$ 8,000	\$ -
1001-03201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 23,969	\$ 28,183	\$ 37,135	\$ 42,000	\$ 50,000	\$ 8,000
1001-03201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 135	\$ 95	\$ 679	\$ 2,500	\$ 2,500	\$ -
1001-03201-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,277	\$ 2,325	\$ 4,403	\$ 2,500	\$ 2,500	\$ -
1001-03201-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ -	\$ 877	\$ 278	\$ 3,000	\$ 3,000	\$ -
1001-03201-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 5,200	\$ 6,346	\$ 8,041	\$ 13,000	\$ 13,000	\$ -
1001-03201-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ 1,742	\$ 9,616	\$ 4,500	\$ 10,000	\$ 5,500
1001-03201-00000-000-506011-000	UNIFORMS/SAFETY	\$ 38,372	\$ 60,446	\$ 63,778	\$ 55,000	\$ 70,000	\$ 15,000
1001-03201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 6,957	\$ 10,755	\$ 10,354	\$ 6,500	\$ 10,500	\$ 4,000
1001-03201-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 7,346	\$ 4,882	\$ 9,229	\$ 10,000	\$ 10,000	\$ -
1001-03201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 21,004	\$ 17,036	\$ 10,260	\$ 12,000	\$ 12,000	\$ -
1001-03201-00000-000-506017-000	TRAINING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1001-03201-00000-000-506065-000	MINOR EQUIPMENT	\$ 140,363	\$ 75,736	\$ 118,442	\$ 140,000	\$ 165,000	\$ 25,000

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03201-00000-000-508005-000	VEHICLES	\$ 1,593	\$ 119,624	\$ 84,615	\$ 70,000	\$ 100,000	\$ 30,000
1001-03201-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 289	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-508040-000	SOFTWARE	\$ 13,893	\$ 14,750	\$ 15,477	\$ 30,000	\$ 81,000	\$ 51,000
RADIO MAINTENANCE:							
1001-03201-10353-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10353-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 80	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
1001-03201-10353-000-506065-000	MINOR EQUIPMENT	\$ 28,801	\$ 39,145	\$ 58,164	\$ -	\$ -	\$ -
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:							
1001-03201-10357-000-503302-000	MAINTENANCE SERVICES CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10357-000-506065-000	MINOR EQUIPMENT	\$ 56,501	\$ -	\$ 30,492	\$ -	\$ -	\$ -
1001-03201-10357-000-506014-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 14,420	\$ 61,300	\$ 9,799	\$ 10,000	\$ 10,000	\$ -
FIRE PROGRAMS FUND:							
1001-03201-10359-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 289	\$ -	\$ -	\$ -
1001-03201-10359-000-505699-000	OTHER CONTRIBUTIONS	\$ 124,000	\$ 108,985	\$ 124,000	\$ 124,000	\$ 124,000	\$ -
1001-03201-10359-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-506065-000	MINOR EQUIPMENT	\$ 44,057	\$ 46,529	\$ 64,872	\$ 249,007	\$ 279,440	\$ 30,433
EMERGENCY MANAGEMENT PLANNING:							
1001-03201-10360-000-506065-000	MINOR EQUIPMENT	\$ 19,390	\$ 23,022	\$ 30,124	\$ 19,022	\$ 19,022	\$ -
SAFER GRANT:							
1001-03201-10361-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 129,387	\$ 30,691	\$ 47,336	\$ -	\$ -	\$ -
1001-03201-10361-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10361-000-502100-000	FICA / MEDICARE	\$ 9,551	\$ 2,310	\$ 3,576	\$ -	\$ -	\$ -
1001-03201-10361-000-502201-000	RETIREMENT (VRS)	\$ 15,324	\$ 3,534	\$ 6,233	\$ -	\$ -	\$ -
1001-03201-10361-000-502300-000	HEALTH INSURANCE	\$ 14,823	\$ 3,254	\$ 409	\$ -	\$ -	\$ -
1001-03201-10361-000-502400-000	GROUP LIFE INSURANCE	\$ 733	\$ 159	\$ 254	\$ -	\$ -	\$ -
1001-03201-10361-000-502703-000	WORKERS COMP INSURANCE	\$ 4,507	\$ 1,182	\$ 1,365	\$ 1,200	\$ 1,500	\$ 300
EAST ROCKINGHAM EMERGENCY SERVICES:							
1001-03201-10362-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,086	\$ 1,571	\$ 1,803	\$ 2,800	\$ 2,800	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03201-10362-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 6,098	\$ 3,099	\$ 4,074	\$ 5,500	\$ 5,500	\$ -
1001-03201-10362-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,051	\$ 135	\$ 3,443	\$ 3,000	\$ 3,000	\$ -
1001-03201-10362-000-505101-000	ELECTRICAL SERVICES	\$ 5,465	\$ 5,201	\$ 6,404	\$ 6,000	\$ 6,000	\$ -
1001-03201-10362-000-505102-000	HEATING SERVICES	\$ 2,164	\$ 2,095	\$ 3,812	\$ 6,600	\$ 6,600	\$ -
1001-03201-10362-000-505103-000	WATER & SEWER SERVICES	\$ 384	\$ 664	\$ 618	\$ 1,500	\$ 1,500	\$ -
1001-03201-10362-000-505203-000	TELECOMMUNICATIONS	\$ 3,291	\$ 2,771	\$ 410	\$ 7,240	\$ 7,240	\$ -
1001-03201-10362-000-505304-000	OTHER PROPERTY INSURANCE	\$ 727	\$ 727	\$ 807	\$ 825	\$ 825	\$ -
1001-03201-10362-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,053	\$ 1,202	\$ 3,118	\$ 2,000	\$ 2,000	\$ -
1001-03201-10362-000-506007-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 172	\$ 500	\$ 500	\$ -
1001-03201-10362-000-506065-000	MINOR EQUIPMENT	\$ 9,037	\$ 4,174	\$ 746	\$ 70,000	\$ 25,000	\$ (45,000)
1001-03201-10362-000-506014-000	OTHER OPERATING SUPPLIES	\$ 4,712	\$ 2,781	\$ 3,501	\$ 5,800	\$ 5,800	\$ -
1001-03201-10363-000-506065-000	MINOR EQUIPMENT	\$ 17,597	\$ -	\$ 296	\$ -	\$ -	\$ -
PORT ROAD EMERGENCY RESPONSE STATION:							
1001-03201-10364-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 2,800	\$ 2,800	\$ -
1001-03201-10364-000-503301-000	REPAIRS & MAINTENANCE	\$ 3,084	\$ 12,908	\$ 7,610	\$ 6,000	\$ 6,000	\$ -
1001-03201-10364-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 4,359	\$ 2,688	\$ 2,744	\$ 6,000	\$ 6,000	\$ -
1001-03201-10364-000-505101-000	ELECTRICAL SERVICES	\$ 11,043	\$ 790	\$ 5,591	\$ 25,000	\$ 10,000	\$ (15,000)
1001-03201-10364-000-505102-000	HEATING SERVICES	\$ 8,889	\$ 8,175	\$ 12,276	\$ 25,000	\$ 25,000	\$ -
1001-03201-10364-000-505103-000	WATER & SEWER SERVICES	\$ 594	\$ 1,711	\$ 1,664	\$ 2,600	\$ 2,600	\$ -
1001-03201-10364-000-505203-000	TELECOMMUNICATIONS	\$ 7,670	\$ 6,531	\$ 8,184	\$ 7,550	\$ 7,550	\$ -
1001-03201-10364-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 3,523	\$ 3,912	\$ 4,000	\$ 4,000	\$ -
1001-03201-10364-000-506005-000	LAUNDRY & JANITORIAL SERVICES	\$ 3,589	\$ 7,447	\$ 5,721	\$ 4,500	\$ 4,500	\$ -
1001-03201-10364-000-506014-000	OTHER OPERATING SUPPLIES	\$ 11,375	\$ 4,565	\$ 5,188	\$ 9,000	\$ 9,000	\$ -
1001-03201-10364-000-506065-000	MINOR EQUIPMENT	\$ 1,104	\$ 10,517	\$ 22,450	\$ 25,000	\$ 25,000	\$ -
1001-03201-10365-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 7,091	\$ 5,285	\$ 11,965	\$ 5,800	\$ 5,800	\$ -
1001-03201-10365-000-506014-000	OTHER OPERATING SUPPLIES	\$ (2,015)	\$ (13,462)	\$ (9,463)	\$ -	\$ 4,000	\$ 4,000
ELKTON EMERGENCY RESPONSE STATION:							
1001-03201-10366-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 4,048	\$ 12,725	\$ 15,000	\$ 10,000	\$ (5,000)
1001-03201-10366-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 10,806	\$ 1,278	\$ 11,000	\$ 5,000	\$ (6,000)
1001-03201-10366-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 33,193	\$ 4,943	\$ 10,000	\$ 6,000	\$ (4,000)
1001-03201-10366-000-504500-000	CENTRAL GARAGE	\$ -	\$ 11,377	\$ 18,509	\$ 14,000	\$ 14,000	\$ -
1001-03201-10366-000-505101-000	ELECTRICAL	\$ -	\$ 559	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-03201-10366-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ 7,197	\$ 4,507	\$ 13,000	\$ 2,500	\$ (10,500)
1001-03201-10366-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ 5,080	\$ 4,700	\$ 5,000	\$ 300
1001-03201-10366-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ 1,290	\$ 1,274	\$ 1,770	\$ 7,000	\$ 5,230
1001-03201-10366-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 118	\$ -	\$ -	\$ -
1001-03201-10366-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 8,659	\$ 2,656	\$ 15,000	\$ 15,000	\$ -
1001-03201-10366-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 5,848	\$ 386	\$ 11,000	\$ 25,000	\$ 14,000
1001-03201-10366-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ 12,147	\$ 5,398	\$ -	\$ -	\$ -
NORTH END EMERGENCY RESPONSE STATION:							
1001-03201-10367-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 546	\$ 2,800	\$ 2,800	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03201-10367-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
1001-03201-10367-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 1,782	\$ 6,000	\$ 6,000	\$ -
1001-03201-10367-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 10,000	\$ 5,000	\$ (5,000)
1001-03201-10367-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ -	\$ 5,687	\$ -	\$ 12,000	\$ 12,000
1001-03201-10367-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ 4,749	\$ -	\$ 1,500	\$ 1,500
1001-03201-10367-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ -	\$ 826	\$ -	\$ 1,600	\$ 1,600
1001-03201-10367-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ 2,075	\$ 7,550	\$ 2,500	\$ (5,050)
1001-03201-10367-000-505304-000	GENERAL PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
1001-03201-10367-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ 6,632	\$ 3,500	\$ 7,000	\$ 3,500
1001-03201-10367-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 51	\$ -	\$ 1,000	\$ 1,000
1001-03201-10367-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 2,820	\$ 9,000	\$ 9,000	\$ -
1001-03201-10367-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 11,483	\$ 25,000	\$ 25,000	\$ -
Total for 03201 FIRE & RESCUE:		\$ 5,957,993	\$ 5,935,555	\$ 5,419,265	\$ 13,153,905	\$ 16,493,143	\$ 3,339,238

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
 FY24-25 Expenditure Detail
 Department:03202 Volunteer Fire Companies

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03202-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 10,168	\$ 15,248	\$ 15,982	\$ 15,000	\$ 16,000	\$ 1,000
1001-03202-00000-000-502100-000	FICA / MEDICARE	\$ 778	\$ 1,167	\$ 1,223	\$ 1,148	\$ 1,224	\$ 76
1001-03202-00000-000-502201-000	RETIREMENT (VRS)	\$ 6,300	\$ 4,500	\$ 9,120	\$ 6,500	\$ 10,000	\$ 3,500
1001-03202-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 353	\$ 587	\$ 474	\$ 600	\$ 600	\$ -
1001-03202-00000-000-502302-000	LINE OF DUTY ACT	\$ 23,635	\$ 23,783	\$ 23,611	\$ 28,000	\$ 28,000	\$ -
1001-03202-00000-000-502830-000	OTHER INSURANCE	\$ 33,000	\$ 33,328	\$ 33,328	\$ 33,500	\$ 33,500	\$ -
1001-03202-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03202-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ (2,039)	\$ 1,245	\$ 20,428	\$ 15,000	\$ 15,000	\$ -
1001-03202-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 29,898	\$ 39,285	\$ 60,365	\$ 45,000	\$ 45,000	\$ -
1001-03202-00000-000-505305-000	VEHICLE INSURANCE	\$ 84,638	\$ 110,954	\$ 124,767	\$ 116,500	\$ 128,150	\$ 11,650
1001-03202-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 317	\$ -	\$ -	\$ -
1001-03202-00000-000-505616-000	BRIDGEWATER VOL FIRE CO	\$ 154,659	\$ 82,825	\$ 91,107	\$ 97,485	\$ 102,340	\$ 4,855
1001-03202-00000-000-505617-000	BROADWAY VOL FIRE CO	\$ 126,003	\$ 81,235	\$ 89,358	\$ 95,613	\$ 100,400	\$ 4,787
1001-03202-00000-000-505618-000	BERGTON VOL FIRE CO	\$ 55,663	\$ 47,950	\$ 50,347	\$ 53,870	\$ 56,560	\$ 2,690
1001-03202-00000-000-505619-000	CLOVERHILL VOL FIRE & RESCUE	\$ 74,556	\$ 78,285	\$ 86,113	\$ 92,140	\$ 96,747	\$ 4,607
1001-03202-00000-000-505620-000	ELKTON VOL FIRE CO	\$ 124,916	\$ 83,177	\$ 91,494	\$ 91,494	\$ 91,494	\$ -
1001-03202-00000-000-505621-000	GROTTOES VOL FIRE CO	\$ 136,379	\$ 67,785	\$ 74,563	\$ 79,782	\$ 83,770	\$ 3,988
1001-03202-00000-000-505622-000	PORT ROAD VOL FIRE CO	\$ 92,958	\$ 78,520	\$ 78,520	\$ 78,520	\$ 78,520	\$ -
1001-03202-00000-000-505624-000	MCGAHEYSVILLE VOL FIRE CO	\$ 154,049	\$ 73,365	\$ 80,701	\$ 86,350	\$ 90,670	\$ 4,320
1001-03202-00000-000-505625-000	TIMBERVILLE VOL FIRE CO	\$ 89,079	\$ 61,540	\$ 67,694	\$ 72,432	\$ 76,050	\$ 3,618
1001-03202-00000-000-505626-000	WEYERS CAVE VOL FIRE CO	\$ 55,342	\$ 25,490	\$ 28,039	\$ 30,000	\$ 31,500	\$ 1,500
1001-03202-00000-000-505640-000	SINGERS GLEN VOL FIRE CO	\$ 69,664	\$ 54,440	\$ 59,884	\$ 64,075	\$ 67,280	\$ 3,205
1001-03202-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 3,873	\$ 4,950	\$ 4,541	\$ 7,000	\$ 7,000	\$ -
1001-03202-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 543	\$ 5,417	\$ 2,925	\$ 4,000	\$ 4,000	\$ -
1001-03202-00000-000-506065-000	MINOR EQUIPMENT	\$ 75,812	\$ 40,787	\$ 110,255	\$ 90,000	\$ 90,000	\$ -
1001-03202-00000-000-508005-000	VEHICLES	\$ 26,000	\$ 1,279,930	\$ -	\$ -	\$ -	\$ -
Total for 03202 VOLUNTEER FIRE COMPANIES:		\$ 1,426,227	\$ 2,295,792	\$ 1,205,156	\$ 1,204,009	\$ 1,253,805	\$ 49,796

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03203 Ambulance & Rescue Squads

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03203-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-03203-00000-000-502302-000	LINE OF DUTY ACT	\$ 23,635	\$ 23,783	\$ 23,611	\$ 25,000	\$ 25,000	\$ -
1001-03203-00000-000-502830-000	OTHER INSURANCE	\$ 33,656	\$ 33,328	\$ 33,328	\$ 35,000	\$ 35,000	\$ -
1001-03203-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 4,500	\$ 31,000	\$ 24,000	\$ 18,000	\$ 18,000	\$ -
1001-03203-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ (144)	\$ (9,379)	\$ -	\$ -	\$ -
1001-03203-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 33,939	\$ 3,225	\$ 66,071	\$ 95,000	\$ 95,000	\$ -
1001-03203-00000-000-505305-000	VEHICLE INSURANCE	\$ 91,078	\$ 113,192	\$ 121,878	\$ 112,000	\$ 100,000	\$ (12,000)
1001-03203-00000-000-505628-000	GROTTOES RESCUE SQUAD	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505629-000	BROADWAY RESCUE SQUAD	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505630-000	ELKTON RESCUE SQUAD	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-505631-000	HARRISONBURG RESCUE SQUAD	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
1001-03203-00000-000-505633-000	BRIDGEWATER RESCUE SQUAD	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505634-000	CLOVERHILL RESCUE SQUAD	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505635-000	FOUR-FOR-LIFE FUNDING	\$ 54,442	\$ 82,257	\$ 43,760	\$ 90,635	\$ 90,635	\$ -
1001-03203-00000-000-505636-000	SINGERS GLEN RESCUE SQUAD	\$ 18,500	\$ 15,500	\$ 14,500	\$ 10,000	\$ 14,500	\$ 4,500
1001-03203-00000-000-506004-000	LAB & MEDICAL SUPPLIES	\$ -	\$ 45	\$ -	\$ 3,000	\$ 3,000	\$ -
1001-03203-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 7,094	\$ 7,020	\$ 1,319	\$ 18,000	\$ 18,000	\$ -
1001-03203-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 1,960	\$ 3,516	\$ 3,000	\$ 3,000	\$ -
1001-03203-00000-000-506065-000	MINOR EQUIPMENT	\$ 339,887	\$ 36,306	\$ 56,335	\$ 40,000	\$ 45,000	\$ 5,000
1001-03203-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 1,953	\$ 695	\$ 231	\$ 2,500	\$ 2,500	\$ -
Total for 03203 AMBULANCE & RESCUE SQUADS:		\$ 683,683	\$ 393,165	\$ 424,171	\$ 493,635	\$ 491,135	\$ (2,500)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03204 Fire Extinction Services

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03204-00000-000-501200-000	OVERTIME	\$ 5,845	\$ 2,897	\$ 4,499	\$ 5,280	\$ 5,280	\$ -
1001-03204-00000-000-502100-000	FICA / MEDICARE	\$ 442	\$ 219	\$ 341	\$ 404	\$ 404	\$ (0)
1001-03204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 52	\$ 49	\$ 66	\$ 200	\$ 200	\$ -
1001-03204-00000-000-503860-000	STATE FORESTER	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ -
Total for 03204 FIRE EXTINCTION SERVICES:		\$ 22,223	\$ 19,050	\$ 20,790	\$ 21,768	\$ 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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03302 Jail

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03302-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 4,356,966	\$ 4,523,456	\$ 4,947,018	\$ 5,159,185	\$ 6,052,827	\$ 893,642
1001-03302-00000-000-501200-000	OVERTIME	\$ 90,137	\$ 88,361	\$ 107,192	\$ 65,000	\$ 175,000	\$ 110,000
1001-03302-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 73,716	\$ 111,585	\$ 145,509	\$ 52,930	\$ 150,000	\$ 97,070
1001-03302-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 5,000	\$ -	\$ -	\$ 10,000	\$ 10,000
1001-03302-00000-000-502100-000	FICA / MEDICARE	\$ 327,472	\$ 343,246	\$ 379,904	\$ 403,699	\$ 488,669	\$ 84,970
1001-03302-00000-000-502201-000	RETIREMENT (VRS)	\$ 475,964	\$ 530,727	\$ 659,935	\$ 688,237	\$ 887,184	\$ 198,947
1001-03302-00000-000-502202-000	RETIREMENT-HYBRID	\$ 15,785	\$ 13,239	\$ 18,918	\$ 89,431	\$ 35,151	\$ (54,280)
1001-03302-00000-000-502203-000	SHORT TERM LONG TERM DISABILITY	\$ 700	\$ 585	\$ 726	\$ 3,404	\$ 730	\$ (2,674)
1001-03302-00000-000-502300-000	HEALTH INSURANCE	\$ 770,479	\$ 818,785	\$ 836,095	\$ 864,813	\$ 848,547	\$ (16,266)
1001-03302-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 22,798	\$ 25,417	\$ 27,969	\$ 25,210	\$ 32,649	\$ 7,439
1001-03302-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 8,848	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 68,416	\$ 78,014	\$ 69,685	\$ 85,000	\$ 75,000	\$ (10,000)
1001-03302-00000-000-502302-000	LINE OF DUTY ACT	\$ 39,392	\$ 39,638	\$ 38,722	\$ 45,000	\$ 45,000	\$ -
1001-03302-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 3,282	\$ 4,703	\$ 5,623	\$ 4,000	\$ 5,000	\$ 1,000
1001-03302-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 1,147,549	\$ 1,278,013	\$ 1,189,776	\$ 1,056,765	\$ 1,200,000	\$ 143,235
1001-03302-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,032	\$ 9,450	\$ 1,330	\$ 6,000	\$ 7,400	\$ 1,400
1001-03302-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 74,468	\$ 78,093	\$ 109,185	\$ 92,000	\$ 97,000	\$ 5,000
1001-03302-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 53,810	\$ 83,845	\$ 92,924	\$ 66,023	\$ 62,000	\$ (4,023)
1001-03302-00000-000-503500-000	PRINTING & BINDING	\$ 2,432	\$ 2,172	\$ 780	\$ 5,000	\$ 5,000	\$ -
1001-03302-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-03302-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ -	\$ 375	\$ 375	\$ -
1001-03302-00000-000-504500-000	CENTRAL GARAGE	\$ 7,256	\$ 10,264	\$ 16,293	\$ 19,000	\$ 19,000	\$ -
1001-03302-00000-000-505101-000	ELECTRICAL SERVICES	\$ 127,594	\$ 157,822	\$ 176,207	\$ 175,000	\$ 175,000	\$ -
1001-03302-00000-000-505102-000	HEATING SERVICES	\$ 85,189	\$ 96,385	\$ 120,734	\$ 95,000	\$ 95,000	\$ -
1001-03302-00000-000-505103-000	WATER & SEWER SERVICES	\$ 100,791	\$ 109,467	\$ 110,167	\$ 100,000	\$ 100,000	\$ -
1001-03302-00000-000-505201-000	POSTAGE	\$ 343	\$ 305	\$ 153	\$ 500	\$ 500	\$ -
1001-03302-00000-000-505203-000	TELECOMMUNICATIONS	\$ 19,946	\$ 14,444	\$ 19,046	\$ 38,000	\$ 38,000	\$ -
1001-03302-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 13,612	\$ 13,612	\$ 15,115	\$ 8,285	\$ 8,285	\$ -
1001-03302-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,235	\$ 2,972	\$ 2,319	\$ 4,750	\$ 4,750	\$ -
1001-03302-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 3,985	\$ 5,010	\$ 4,399	\$ 4,500	\$ 4,500	\$ -
1001-03302-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ 2,186	\$ -	\$ 1,500	\$ -	\$ (1,500)
1001-03302-00000-000-505403-000	LEASE/RENT PARKING	\$ 15,377	\$ -	\$ -	\$ 17,500	\$ 25,000	\$ 7,500
1001-03302-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 77	\$ 52	\$ 1,858	\$ 1,000	\$ 1,000	\$ -
1001-03302-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 69,956	\$ 68,407	\$ 66,847	\$ 77,000	\$ 85,000	\$ 8,000
1001-03302-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ 100	\$ 300	\$ 200	\$ 200	\$ -
1001-03302-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,623	\$ 4,746	\$ 5,898	\$ 3,000	\$ 5,000	\$ 2,000
1001-03302-00000-000-506002-000	FOOD SUPPLIES & FOOD SERVICE	\$ 802,010	\$ 889,002	\$ 909,826	\$ 750,000	\$ 780,000	\$ 30,000
1001-03302-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 155	\$ -	\$ 106	\$ 400	\$ 400	\$ -
1001-03302-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 79,406	\$ 75,820	\$ 60,022	\$ 40,000	\$ 50,000	\$ 10,000
1001-03302-00000-000-506006-000	LINEN SUPPLIES	\$ 30,247	\$ 29,372	\$ 30,885	\$ 40,000	\$ 50,000	\$ 10,000
1001-03302-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 35,533	\$ 49,719	\$ 57,514	\$ 45,000	\$ 45,000	\$ -
1001-03302-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 2,893	\$ 5,345	\$ 6,162	\$ 5,000	\$ 5,000	\$ -
1001-03302-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 406	\$ 277	\$ 148	\$ 350	\$ 350	\$ -
1001-03302-00000-000-506011-000	UNIFORMS/SAFETY	\$ 17,614	\$ 17,112	\$ 24,754	\$ 25,000	\$ 25,000	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03302-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 299	\$ -	\$ 299	\$ -	\$ -	\$ -
1001-03302-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 44,371	\$ 34,533	\$ 45,274	\$ 45,000	\$ 50,000	\$ 5,000
1001-03302-00000-000-506016-000	POLICE UNIFORMS	\$ 23,675	\$ 25,294	\$ 41,231	\$ 25,000	\$ 30,000	\$ 5,000
1001-03302-00000-000-506065-000	MINOR EQUIPMENT	\$ 22,295	\$ 23,389	\$ 30,882	\$ 49,000	\$ 50,000	\$ 1,000
1001-03302-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 25,870	\$ 14,748	\$ 25,751	\$ 33,000	\$ 33,000	\$ -
1001-03302-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ 45,300	\$ 48,750	\$ 3,450
1001-03302-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ 3,400	\$ 3,400	\$ -
1001-03302-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 23,500	\$ 22,000	\$ (1,500)
1001-03302-00000-000-508305-000	SITE IMPROVEMENTS	\$ 160,266	\$ 101,593	\$ 78,341	\$ 80,000	\$ 330,000	\$ 250,000
MENTAL HEALTH PROGRAMS:							
1001-03302-10331-000-501300-000	SALARIES & WAGES-PART TIME	\$ 14,689	\$ 19,230	\$ 21,485	\$ 15,000	\$ 21,485	\$ 6,485
1001-03302-10331-000-502100-000	FICA / MEDICARE	\$ 1,124	\$ 1,471	\$ 1,644	\$ 1,200	\$ 1,644	\$ 444
1001-03302-10331-000-502703-000	WORKERS COMP INSURANCE	\$ 212	\$ 318	\$ 275	\$ 260	\$ 275	\$ 15
1001-03302-10331-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 24,924	\$ 24,924	\$ 24,924	\$ 30,000	\$ 30,000	\$ -
CIT ASSESSMENT CENTER:							
1001-03302-10338-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 38,393	\$ -	\$ 85,383	\$ 51,900	\$ -	\$ (51,900)
Total for 03302 JAIL:		\$ 9,310,611	\$ 9,832,248	\$ 10,615,533	\$ 10,565,817	\$ 12,315,272	\$ 1,749,455

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
 FY24-25 Expenditure Detail
 Department:03302 MRRJ

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
MIDDLE RIVER JAIL FACILITY:							\$ -
1001-03302-10336-000-503800-000	PURCHASED SERVICES-O	\$ 1,474,003	\$ 1,784,901	\$ 1,817,901	\$ 1,859,364	\$ 1,681,067	\$ (178,297)
1001-03302-10336-000-509101-000	PRINCIPAL	\$ 966,753	\$ 987,732	\$ 1,009,166	\$ 1,031,065	\$ 1,031,065	\$ -
1001-03302-10336-000-509201-000	INTEREST	\$ 109,545	\$ 88,566	\$ 67,133	\$ 45,234	\$ 45,234	\$ -
1001-03302-10336-000-509305-000	SHARE OF DEBT SERVICE	\$ 289,776	\$ 289,318	\$ 284,977	\$ 315,000	\$ 315,000	\$ -
Total for 03302-10336 MIDDLE RIVER REGIONAL JAIL:		\$ 2,840,077	\$ 3,150,517	\$ 3,179,176	\$ 3,250,663	\$ 3,072,366	\$ (178,297)

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03400 Inspection Services

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03400-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 409,118	\$ 430,459	\$ 440,456	\$ 489,232	\$ 547,158	\$ 57,926
1001-03400-00000-000-501200-000	OVERTIME	\$ 432	\$ 1,268	\$ 342	\$ 2,000	\$ 2,000	\$ -
1001-03400-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 369	\$ -	\$ 3,000	\$ -	\$ (3,000)
1001-03400-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 921	\$ -	\$ -	\$ -
1001-03400-00000-000-502100-000	FICA / MEDICARE	\$ 28,367	\$ 30,467	\$ 31,400	\$ 37,809	\$ 42,011	\$ 4,202
1001-03400-00000-000-502201-000	RETIREMENT (VRS)	\$ 27,774	\$ 30,541	\$ 35,305	\$ 38,486	\$ 44,582	\$ 6,096
1001-03400-00000-000-502202-000	RETIREMENT-HYBRID	\$ 20,005	\$ 21,040	\$ 26,159	\$ 32,588	\$ 53,788	\$ 21,200
1001-03400-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 885	\$ 928	\$ 1,004	\$ 1,195	\$ 1,320	\$ 125
1001-03400-00000-000-502300-000	HEALTH INSURANCE	\$ 110,985	\$ 105,402	\$ 93,021	\$ 98,881	\$ 103,359	\$ 4,478
1001-03400-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,165	\$ 2,329	\$ 2,409	\$ 2,458	\$ 2,916	\$ 458
1001-03400-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,834	\$ 3,427	\$ 2,721	\$ 3,600	\$ 3,600	\$ -
1001-03400-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 10,000	\$ 50,000	\$ 40,000
1001-03400-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 475	\$ 830	\$ -	\$ 2,500	\$ 2,500
1001-03400-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,757	\$ 2,863	\$ 30,143	\$ 30,000	\$ 25,000	\$ (5,000)
1001-03400-00000-000-503500-000	PRINTING & BINDING	\$ 740	\$ 1,229	\$ 1,470	\$ 800	\$ 800	\$ -
1001-03400-00000-000-503600-000	ADVERTISING	\$ 96	\$ 68	\$ 129	\$ 250	\$ 250	\$ -
1001-03400-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 8,850	\$ 13,087	\$ 9,445	\$ 20,000	\$ 20,000	\$ -
1001-03400-00000-000-504300-000	CENTRAL STORE	\$ 53	\$ 57	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-504500-000	CENTRAL GARAGE	\$ 18,373	\$ 22,122	\$ 18,070	\$ 22,500	\$ 20,000	\$ (2,500)
1001-03400-00000-000-505201-000	POSTAGE	\$ 2	\$ 3	\$ -	\$ 25	\$ 25	\$ -
1001-03400-00000-000-505203-000	TELECOMMUNICATIONS	\$ 7,616	\$ 6,403	\$ 7,197	\$ 7,000	\$ 7,000	\$ -
1001-03400-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,157	\$ 2,237	\$ 3,092	\$ 3,500	\$ 4,000	\$ 500
1001-03400-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,369	\$ 982	\$ 1,367	\$ 3,200	\$ 3,200	\$ -
1001-03400-00000-000-505501-000	MILEAGE	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ -
1001-03400-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 630	\$ 913	\$ 141	\$ 4,000	\$ 4,000	\$ -
1001-03400-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 511	\$ 305	\$ 1,001	\$ 300	\$ 500	\$ 200
1001-03400-00000-000-506001-000	OFFICE SUPPLIES	\$ 921	\$ 171	\$ 527	\$ 1,150	\$ 1,650	\$ 500
1001-03400-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,650	\$ 1,650
1001-03400-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 10	\$ 23	\$ 40	\$ 200	\$ 200	\$ -
1001-03400-00000-000-506011-000	UNIFORMS/SAFETY	\$ 408	\$ 496	\$ 1,660	\$ 1,500	\$ 2,000	\$ 500
1001-03400-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 421	\$ 1,605	\$ 5,674	\$ 5,000	\$ 10,000	\$ 5,000
1001-03400-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,256	\$ 239	\$ 2,502	\$ 1,000	\$ 1,000	\$ -
1001-03400-00000-000-506065-000	MINOR EQUIPMENT	\$ 36	\$ 1,375	\$ 91	\$ 300	\$ 3,300	\$ 3,000
1001-03400-00000-000-508005-000	VEHICLES	\$ 25,941	\$ 530	\$ 92,992	\$ -	\$ -	\$ -
1001-03400-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 65	\$ 3,872	\$ -	\$ -	\$ 2,700	\$ 1,200
1001-03400-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,000	\$ 3,000
Total for 03400 INSPECTION SERVICES:		\$ 676,777	\$ 685,306	\$ 810,198	\$ 820,974	\$ 963,510	\$ 142,036

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:03501 Animal Control

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03501-00000-000-501100-000	SALARIES & WAGES-FULLTII	\$ 89,188	\$ 90,253	\$ 89,279	\$ 100,337	\$ 111,745	\$ 11,408
1001-03501-00000-000-501200-000	OVERTIME	\$ 6,399	\$ 5,724	\$ 6,983	\$ 5,000	\$ 7,500	\$ 2,500
1001-03501-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-502100-000	FICA / MEDICARE	\$ 7,054	\$ 7,105	\$ 7,146	\$ 8,058	\$ 9,122	\$ 1,064
1001-03501-00000-000-502201-000	RETIREMENT (VRS)	\$ 5,208	\$ 5,554	\$ 6,020	\$ 7,641	\$ -	\$ (7,641)
1001-03501-00000-000-502202-000	RETIREMENT - HYBRID	\$ 4,855	\$ 5,186	\$ 6,370	\$ 7,048	\$ 25,093	\$ 18,045
1001-03501-00000-000-502203-000	SHORT TERM/LONG TERM D	\$ 215	\$ 229	\$ 245	\$ 254	\$ 590	\$ 336
1001-03501-00000-000-502300-000	HEALTH INSURANCE	\$ 9,840	\$ 9,840	\$ 9,840	\$ 10,578	\$ 16,944	\$ 6,366
1001-03501-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 456	\$ 484	\$ 480	\$ 516	\$ 604	\$ 88
1001-03501-00000-000-502703-000	WORKERS COMP INSURANC	\$ 767	\$ 850	\$ 742	\$ 900	\$ 850	\$ (50)
1001-03501-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 55	\$ -	\$ 473	\$ 1,000	\$ 1,000	\$ -
1001-03501-00000-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ -	\$ 184	\$ -	\$ -	\$ -
1001-03501-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-03501-00000-000-503801-000	PAYMENTS FOR ANIMAL SHE	\$ 349,563	\$ 364,457	\$ 588,412	\$ 587,536	\$ 667,123	\$ 79,587
1001-03501-00000-000-503803-000	SUPP PAYMENT - ANIMAL SF	\$ 9,366	\$ 9,366	\$ 9,366	\$ 9,366	\$ 9,366	\$ -
1001-03501-00000-000-504500-000	CENTRAL GARAGE	\$ 11,480	\$ 15,960	\$ 11,704	\$ 7,000	\$ 7,000	\$ -
1001-03501-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-03501-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,766	\$ 981	\$ 1,269	\$ 1,100	\$ 1,100	\$ -
1001-03501-00000-000-505305-000	VEHICLE INSURANCE	\$ 719	\$ 660	\$ 773	\$ 1,000	\$ 1,000	\$ -
1001-03501-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 93	\$ -	\$ -	\$ -
1001-03501-00000-000-505504-000	PROFESSIONAL DEVELOPMI	\$ 1,268	\$ 705	\$ 600	\$ 1,500	\$ 3,000	\$ 1,500
1001-03501-00000-000-505801-000	DUES & MEMBERSHIPS	\$ 70	\$ 35	\$ 120	\$ -	\$ -	\$ -
1001-03501-00000-000-505802-000	CLAIMS & BOUNTIES	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-03501-00000-000-506011-000	UNIFORMS/SAFETY	\$ 250	\$ 1,137	\$ 85	\$ 1,000	\$ 1,000	\$ -
1001-03501-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-506014-000	OTHER OPERATING SUPPLIE	\$ 641	\$ 799	\$ 2,082	\$ 2,000	\$ 2,000	\$ -
1001-03501-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
Total for 03501 ANIMAL CONTROL:		\$ 499,160	\$ 519,326	\$ 742,265	\$ 756,334	\$ 865,937	\$ 109,603

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
 FY24-25 Expenditure Detail
 Department:03506 911 Operations & Maintenance

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-03506-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 2,923,768	\$ 3,237,100	\$ 3,506,761	\$ 3,791,455	\$ 3,900,000	\$ 108,545
Total for 03506 911 OPERATIONS & MAINTENANCE:		\$ 2,923,768	\$ 3,237,100	\$ 3,506,761	\$ 3,791,455	\$ 3,900,000	\$ 108,545

PUBLIC WORKS

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
COUNTY MAINTENANCE OF PROPERTIES	1,196,409	1,003,179	1,170,121	1,436,490	1,280,079	(156,411)
SHARED MAINTENANCE OF PROPERTIES	945,251	1,150,228	1,290,389	2,305,956	1,624,092	(681,864)
HUMAN SERVICES MAINTENANCE	296,646	516,465	438,572	623,454	385,635	(237,819)
TV TRANSMISSION SYSTEM MAINT	7,863	6,623	12,004	156,500	8,500	(148,000)
SRI BUILDING MAINTENANCE	172,963	204,007	541,254	313,792	612,911	299,119
PUBLIC WORKS	2,619,131	2,880,500	3,452,341	4,836,192	3,911,216	(924,976)

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

FACILITIES

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:04300 County Property Maintenance

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-04300-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 226,595	\$ 221,518	\$ 214,288	\$ 223,094	\$ 218,605	\$ (4,489)
1001-04300-00000-000-501200-000	OVERTIME	\$ 49	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
1001-04300-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 24,818	\$ 19,759	\$ 16,261	\$ 18,000	\$ 18,000	\$ -
1001-04300-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-502100-000	FICA / MEDICARE	\$ 17,874	\$ 17,227	\$ 16,536	\$ 18,597	\$ 18,253	\$ (344)
1001-04300-00000-000-502201-000	RETIREMENT (VRS)	\$ 20,290	\$ 20,588	\$ 21,790	\$ 21,885	\$ 20,731	\$ (1,154)
1001-04300-00000-000-502202-000	RETIREMENT - HYBRID	\$ 4,996	\$ 5,644	\$ 7,753	\$ 10,698	\$ 21,611	\$ 10,913
1001-04300-00000-000-502203-000	SHORT TERM/LTD	\$ 221	\$ 249	\$ 297	\$ 389	\$ 428	\$ 39
1001-04300-00000-000-502300-000	HEALTH INSURANCE	\$ 49,673	\$ 49,185	\$ 47,117	\$ 57,598	\$ 48,579	\$ (9,019)
1001-04300-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,156	\$ 1,179	\$ 1,152	\$ 1,329	\$ 1,172	\$ (157)
1001-04300-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,656	\$ 2,765	\$ 2,081	\$ 3,000	\$ 2,100	\$ (900)
1001-04300-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 110	\$ 277	\$ -	\$ 500	\$ -	\$ (500)
1001-04300-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 9,766	\$ 7,172	\$ 11,664	\$ 6,500	\$ 10,000	\$ 3,500
1001-04300-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 104,228	\$ 75,465	\$ 122,600	\$ 90,000	\$ 90,000	\$ -
1001-04300-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 67,585	\$ 73,945	\$ 87,253	\$ 75,000	\$ 90,000	\$ 15,000
1001-04300-00000-000-503600-000	ADVERTISING	\$ 228	\$ 698	\$ 372	\$ 500	\$ 500	\$ -
1001-04300-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 5,356	\$ 7,104	\$ 5,898	\$ 4,000	\$ 5,000	\$ 1,000
1001-04300-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 24,744	\$ 26,127	\$ 50,734	\$ 25,000	\$ 40,000	\$ 15,000
1001-04300-00000-000-504300-000	CENTRAL STORE	\$ 208	\$ 281	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-504500-000	CENTRAL GARAGE	\$ 13,234	\$ 13,782	\$ 12,364	\$ 15,000	\$ 14,000	\$ (1,000)
1001-04300-00000-000-505101-000	ELECTRICAL SERVICES	\$ 138,515	\$ 140,590	\$ 160,402	\$ 150,000	\$ 155,000	\$ 5,000
1001-04300-00000-000-505102-000	HEATING SERVICES	\$ 44,521	\$ 59,469	\$ 67,625	\$ 45,000	\$ 70,000	\$ 25,000
1001-04300-00000-000-505103-000	WATER & SEWER SERVICES	\$ 14,963	\$ 13,953	\$ 14,108	\$ 15,500	\$ 15,000	\$ (500)
1001-04300-00000-000-505201-000	POSTAGE	\$ 544	\$ 402	\$ 704	\$ 300	\$ 500	\$ 200
1001-04300-00000-000-505203-000	TELECOMMUNICATIONS	\$ 13,166	\$ 7,344	\$ 3,896	\$ 11,000	\$ 8,000	\$ (3,000)
1001-04300-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 16,012	\$ 16,019	\$ 17,756	\$ 18,000	\$ 18,000	\$ -
1001-04300-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ 255	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 12,399	\$ 15,587	\$ 15,251	\$ 15,600	\$ 15,600	\$ -
1001-04300-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,358	\$ 811	\$ 874	\$ 1,500	\$ 1,500	\$ -
1001-04300-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 480	\$ 120	\$ -	\$ 500	\$ 500
1001-04300-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,357	\$ 807	\$ 2,974	\$ 1,000	\$ 1,500	\$ 500
1001-04300-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 1,457	\$ 1,685	\$ 1,480	\$ 1,500	\$ 1,500	\$ -
1001-04300-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 21,389	\$ 18,885	\$ 30,328	\$ 22,000	\$ 30,000	\$ 8,000
1001-04300-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 19,153	\$ 26,207	\$ 25,074	\$ 35,000	\$ 30,000	\$ (5,000)
1001-04300-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 1,313	\$ 939	\$ 9,708	\$ 1,000	\$ 1,000	\$ -
1001-04300-00000-000-506011-000	UNIFORMS/SAFETY	\$ 1,462	\$ 851	\$ 742	\$ 1,000	\$ 1,000	\$ -
1001-04300-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 12,778	\$ 11,487	\$ 13,824	\$ 7,000	\$ 12,000	\$ 5,000
1001-04300-00000-000-506065-000	MINOR EQUIPMENT	\$ 7,282	\$ 8,164	\$ 4,931	\$ 9,000	\$ 8,000	\$ (1,000)
1001-04300-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508040-000	SOFTWARE	\$ 3,602	\$ 3,824	\$ 4,547	\$ 4,000	\$ 10,000	\$ 6,000
1001-04300-00000-000-508305-000	SITE IMPROVEMENTS	\$ 311,353	\$ 131,555	\$ 177,618	\$ 525,000	\$ 300,000	\$ (225,000)
Total for 04300 COUNTY PROPERTY MAINTENANCE:		\$ 1,196,409	\$ 1,003,179	\$ 1,170,121	\$ 1,436,490	\$ 1,280,079	\$ (156,411)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:04301 Shared Property Maintenance

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-04301-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 217,529	\$ 262,144	\$ 356,788	\$ 445,342	\$ 450,915	\$ 5,573
1001-04301-00000-000-501200-000	OVERTIME	\$ -	\$ 244	\$ 1,778	\$ 1,000	\$ 2,000	\$ 1,000
1001-04301-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 722	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-502100-000	FICA / MEDICARE	\$ 15,256	\$ 18,517	\$ 25,220	\$ 34,145	\$ 34,648	\$ 503
1001-04301-00000-000-502201-000	RETIREMENT (VRS)	\$ 19,301	\$ 19,640	\$ 27,836	\$ 34,675	\$ 30,837	\$ (3,838)
1001-04301-00000-000-502202-000	RETIREMENT - HYBRID	\$ 5,566	\$ 10,863	\$ 20,790	\$ 29,993	\$ 68,390	\$ 38,397
1001-04301-00000-000-502203-000	SHORT TERM/LTD	\$ 247	\$ 477	\$ 797	\$ 1,101	\$ 1,308	\$ 207
1001-04301-00000-000-502300-000	HEALTH INSURANCE	\$ 58,450	\$ 67,685	\$ 89,172	\$ 117,991	\$ 111,124	\$ (6,867)
1001-04301-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,141	\$ 1,379	\$ 1,910	\$ 2,484	\$ 2,420	\$ (64)
1001-04301-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,357	\$ 2,852	\$ 2,970	\$ 3,000	\$ 3,000	\$ -
1001-04301-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 330	\$ 330	\$ 280	\$ 350	\$ 350	\$ -
1001-04301-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 3,981	\$ 26,804	\$ 13,050	\$ 4,000	\$ 20,000	\$ 16,000
1001-04301-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 98,402	\$ 116,014	\$ 74,443	\$ 100,000	\$ 90,000	\$ (10,000)
1001-04301-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 33,472	\$ 39,762	\$ 29,721	\$ 40,000	\$ 40,000	\$ -
1001-04301-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 11,699	\$ 21,693	\$ 12,462	\$ 14,000	\$ 14,000	\$ -
1001-04301-00000-000-504500-000	CENTRAL GARAGE	\$ 1,443	\$ 5,233	\$ 5,209	\$ 3,500	\$ 4,000	\$ 500
1001-04301-00000-000-505101-000	ELECTRICAL SERVICES	\$ 158,420	\$ 196,831	\$ 239,480	\$ 200,000	\$ 225,000	\$ 25,000
1001-04301-00000-000-505102-000	HEATING SERVICES	\$ 83,651	\$ 101,697	\$ 131,325	\$ 80,000	\$ 100,000	\$ 20,000
1001-04301-00000-000-505103-000	WATER AND SEWER SERVICES	\$ 17,705	\$ 15,167	\$ 15,161	\$ 15,500	\$ 15,500	\$ -
1001-04301-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -
1001-04301-00000-000-505203-000	TELECOMMUNICATIONS	\$ 30,896	\$ 28,349	\$ 28,734	\$ 32,000	\$ 33,000	\$ 1,000
1001-04301-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 10,317	\$ 11,202	\$ 5,871	\$ 12,000	\$ 12,000	\$ -
1001-04301-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,954	\$ 3,632	\$ 4,251	\$ 4,500	\$ 5,000	\$ 500
1001-04301-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ 696	\$ -	\$ 5,000	\$ 2,500	\$ (2,500)
1001-04301-00000-000-505403-000	LEASE/RENT PARKING	\$ 10,251	\$ 9,120	\$ 6,780	\$ 20,000	\$ 25,000	\$ 5,000
1001-04301-00000-000-506001-000	OFFICE SUPPLIES	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 85	\$ 120	\$ 347	\$ 600	\$ 600	\$ -
1001-04301-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 21,712	\$ 18,609	\$ 25,051	\$ 20,000	\$ 25,000	\$ 5,000
1001-04301-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 8,938	\$ 25,276	\$ 4,790	\$ 15,000	\$ 15,000	\$ -
1001-04301-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 97	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ 252	\$ -	\$ -	\$ -
1001-04301-00000-000-506011-000	UNIFORMS/SAFETY	\$ 16	\$ 21	\$ 3,136	\$ -	\$ 2,500	\$ 2,500
1001-04301-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,720	\$ 1,316	\$ 6,020	\$ 1,500	\$ 1,500	\$ -
1001-04301-00000-000-506065-000	MINOR EQUIPMENT	\$ 5,909	\$ 4,800	\$ 14,917	\$ 10,775	\$ 6,000	\$ (4,775)
1001-04301-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 15,990	\$ -	\$ -	\$ -
1001-04301-00000-000-508005-000	VEHICLES	\$ 27,117	\$ -	\$ 50,925	\$ 50,000	\$ 35,000	\$ (15,000)
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	\$ 56,613	\$ 138,857	\$ 74,924	\$ 990,000	\$ 230,000	\$ (760,000)
Total for 04301 SHARED PROPERTY MAINTENANCE:		\$ 945,251	\$ 1,150,228	\$ 1,290,389	\$ 2,305,956	\$ 1,624,092	\$ (681,864)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:04307 Human Services Maintenance

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-04307-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 158,374	\$ 178,135	\$ 190,284	\$ 218,991	\$ 198,119	\$ (20,872)
1001-04307-00000-000-501300-000	SALARIES & WAGES-PART-TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-501900-000	SALARIES & WAGES-SEVERANCE	\$ -	\$ -	\$ 851	\$ -	\$ -	\$ -
1001-04307-00000-000-502100-000	FICA / MEDICARE	\$ 11,101	\$ 12,655	\$ 13,701	\$ 16,753	\$ 15,156	\$ (1,597)
1001-04307-00000-000-502201-000	RETIREMENT (VRS)	\$ 12,933	\$ 12,794	\$ 15,893	\$ 18,188	\$ 16,573	\$ (1,615)
1001-04307-00000-000-502202-000	RETIREMENT-HYBRID	\$ 3,810	\$ 8,158	\$ 10,239	\$ 13,778	\$ 23,606	\$ 9,828
1001-04307-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 168	\$ 360	\$ 394	\$ 500	\$ 472	\$ (28)
1001-04307-00000-000-502300-000	HEALTH INSURANCE	\$ 43,754	\$ 48,702	\$ 48,099	\$ 62,090	\$ 50,444	\$ (11,646)
1001-04307-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 773	\$ 942	\$ 1,020	\$ 1,304	\$ 1,064	\$ (240)
1001-04307-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,782	\$ 2,190	\$ 1,923	\$ 2,500	\$ 2,500	\$ -
1001-04307-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 700	\$ 1,907	\$ 3,116	\$ 52,000	\$ 2,500	\$ (49,500)
1001-04307-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 21,984	\$ 9,853	\$ 20,084	\$ 20,000	\$ 20,000	\$ -
1001-04307-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 11,746	\$ 11,643	\$ 13,922	\$ 11,000	\$ 12,000	\$ 1,000
1001-04307-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-505101-000	ELECTRICAL SERVICES	\$ 1,562	\$ -	\$ 1,398	\$ -	\$ -	\$ -
1001-04307-00000-000-505102-000	HEATING SERVICES	\$ 18	\$ -	\$ 79	\$ -	\$ -	\$ -
1001-04307-00000-000-505103-000	WATER & SEWER SERVICES	\$ 6	\$ 1	\$ 0	\$ -	\$ -	\$ -
1001-04307-00000-000-505203-000	TELECOMMUNICATIONS	\$ (160)	\$ 613	\$ 330	\$ 1,000	\$ 1,000	\$ -
1001-04307-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 3,484	\$ 3,507	\$ 3,684	\$ 3,700	\$ 3,700	\$ -
1001-04307-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-04307-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 473	\$ 398	\$ 484	\$ -	\$ -	\$ -
1001-04307-00000-000-505403-000	LEASE/RENT PARKING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 220	\$ -	\$ 1,719	\$ 500	\$ 1,500	\$ 1,000
1001-04307-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 20,169	\$ 21,012	\$ 28,287	\$ 22,000	\$ 25,000	\$ 3,000
1001-04307-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 2,047	\$ 5,676	\$ 15,943	\$ 5,500	\$ 5,500	\$ -
1001-04307-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ 38	\$ 230	\$ 150	\$ 500	\$ 350
1001-04307-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,003	\$ 1,999	\$ 3,608	\$ 1,000	\$ 1,500	\$ 500
1001-04307-00000-000-506065-000	MINOR EQUIPMENT	\$ 667	\$ 927	\$ 6,429	\$ 4,500	\$ 4,000	\$ (500)
1001-04307-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ 194,957	\$ 56,857	\$ 167,500	\$ -	\$ (167,500)
Total for 04307 HUMAN SERVICES MAINTENANCE:		\$ 296,646	\$ 516,465	\$ 438,572	\$ 623,454	\$ 385,635	\$ (237,819)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:04308 TV TRANSMISSION SYSTEM MAINT

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-04308-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,700	\$ 379	\$ 3,657	\$ 150,000	\$ -	\$ (150,000)
1001-04308-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 379	\$ -	\$ 500	\$ 500
1001-04308-00000-000-505101-000	ELECTRICAL SERVICES	\$ 6,032	\$ 6,243	\$ 7,346	\$ 6,500	\$ 8,000	\$ 1,500
1001-04308-00000-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ -
1001-04308-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 118	\$ -	\$ 392	\$ -	\$ -	\$ -
1001-04308-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
1001-04308-00000-000-506065-000	MINOR EQUIPMENT	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04308 TV TRANSMISSION SYSTEM MAINT:		\$ 7,863	\$ 6,623	\$ 12,004	\$ 156,500	\$ 8,500	\$ (148,000)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:04312 SRI Building Maintenance

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-04312-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ 8,423	\$ 9,043	\$ 9,685	\$ 642
1001-04312-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ 594	\$ 692	\$ 741	\$ 49
1001-04312-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 653	\$ 784	\$ 860	\$ 76
1001-04312-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ 461	\$ 540	\$ 1,163	\$ 623
1001-04312-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ -	\$ 18	\$ 19	\$ 21	\$ 2
1001-04312-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ 1,585	\$ 2,068	\$ 2,088	\$ 20
1001-04312-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 45	\$ 46	\$ 52	\$ 6
1001-04312-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 86	\$ 100	\$ 100	\$ -
1001-04312-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 308	\$ 475	\$ 1,377	\$ 1,000	\$ 1,200	\$ 200
1001-04312-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 3,283	\$ 1,766	\$ 74,859	\$ 10,000	\$ 20,000	\$ 10,000
1001-04312-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 12,549	\$ 16,915	\$ 70,518	\$ 84,000	\$ 84,000	\$ -
1001-04312-00000-000-505101-000	ELECTRICAL SERVICES	\$ 86,933	\$ 104,928	\$ 210,998	\$ 113,000	\$ 250,000	\$ 137,000
1001-04312-00000-000-505102-000	HEATING SERVICES	\$ 54,483	\$ 61,888	\$ 135,936	\$ 60,000	\$ 136,000	\$ 76,000
1001-04312-00000-000-505103-000	WATER & SEWER SERVICES	\$ 4,637	\$ 6,246	\$ 14,579	\$ 7,000	\$ 17,000	\$ 10,000
1001-04312-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 10,769	\$ 10,769	\$ 11,959	\$ 11,000	\$ 12,000	\$ 1,000
1001-04312-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ 314	\$ 2,500	\$ 2,500	\$ -
1001-04312-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 817	\$ 8,211	\$ 2,000	\$ 12,000	\$ 10,000
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	\$ 2,500	\$ (500)
1001-04312-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 6,000	\$ 60,000	\$ 54,000
Total for 04312 SRI BUILDING MAINTENANCE:		\$ 172,963	\$ 204,007	\$ 541,254	\$ 313,792	\$ 612,911	\$ 299,119

HUMAN SERVICES

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
LOCAL HEALTH SERVICES	617,921	575,106	591,934	671,641	707,225	35,584
COMMUNITY SERVICES	5,463,182	1,110,257	1,261,195	1,270,647	1,389,288	118,641
PUBLIC ASSISTANCE	533,790	790,139	835,439	800,000	1,000,000	200,000
INSTITUTIONAL CARE	205,112	153,128	168,356	228,731	254,234	25,503
HUMAN SERVICES	6,820,005	2,628,631	2,856,924	2,971,019	3,350,747	379,728

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
 FY24-25 Expenditure Detail
 Department:05101 Local Health Services

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-05101-00000-000-505601-000	REGIONAL HEALTH DEPT PAYMENT	\$ 617,921	\$ 575,106	\$ 591,934	\$ 671,641	\$ 707,225	\$ 35,584
Total for 05101 LOCAL HEALTH SERVICES:		\$ 617,921	\$ 575,106	\$ 591,934	\$ 671,641	\$ 707,225	\$ 35,584

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
 FY24-25 Expenditure Detail
 Department:05205 Community Services Board

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-05205-00000-000-505602-000	COMMUNITY SERVICES BOARD PMT	\$ 946,773	\$ 946,773	\$ 1,098,990	\$ 1,108,267	\$ 1,226,908	\$ 118,641
1001-05205-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-05205-00000-000-508009-000	COMMUNITY SERVICES BOARD BUILDING CONSTRUCTION	\$ 4,353,525	\$ -	\$ -	\$ -	\$ -	\$ -
1001-05205-00000-000-509114-000	COMMUNITY SERVICES BOARD DEBT SERVICE - PRINCIPAL	\$ 83,333	\$ 88,333	\$ 91,667	\$ 96,667	\$ 96,667	\$ -
1001-05205-00000-000-509214-000	COMMUNITY SERVICES BOARD DEBT SERVICE - INTEREST	\$ 79,550	\$ 75,151	\$ 70,539	\$ 65,713	\$ 65,713	\$ -
1001-05205-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05205 COMMUNITY SERVICES:		\$ 5,463,182	\$ 1,110,257	\$ 1,261,195	\$ 1,270,647	\$ 1,389,288	\$ 118,641

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
 FY24-25 Expenditure Detail
 Department:05302 Public Assistance

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-05302-00000-000-505736-000	PROPERTY TAX RELIEF-ELDERLY	\$ 533,790	\$ 790,139	\$ 835,439	\$ 800,000	\$ 1,000,000	\$ 200,000
Total for 05302 PUBLIC ASSISTANCE:		\$ 533,790	\$ 790,139	\$ 835,439	\$ 800,000	\$ 1,000,000	\$ 200,000

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
FY24-25 Expenditure Detail
Department:05309 Institutional Care

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-05309-10510-000-505615-000	DETENTION HOME	\$ 205,112	\$ 153,128	\$ 168,356	\$ 228,731	\$ 254,234	\$ 25,503
Total for 05309 INSTITUTIONAL CARE:		\$ 205,112	\$ 153,128	\$ 168,356	\$ 228,731	\$ 254,234	\$ 25,503

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:07101 Parks & Recreation Administration

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-07101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 132,721	\$ 138,207	\$ 148,144	\$ 159,846	\$ 172,480	\$ 12,634
1001-07101-00000-000-501200-000	OVERTIME	\$ 103	\$ 279	\$ 260	\$ 500	\$ 1,000	\$ 500
1001-07101-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
1001-07101-00000-000-502100-000	FICA / MEDICARE	\$ 9,694	\$ 10,150	\$ 10,951	\$ 12,419	\$ 13,424	\$ 1,005
1001-07101-00000-000-502201-000	RETIREMENT (VRS)	\$ 15,521	\$ 16,622	\$ 20,513	\$ 23,401	\$ 25,872	\$ 2,471
1001-07101-00000-000-502300-000	HEALTH INSURANCE	\$ 17,064	\$ 17,064	\$ 17,064	\$ 18,344	\$ 18,531	\$ 187
1001-07101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 703	\$ 748	\$ 804	\$ 780	\$ 931	\$ 151
1001-07101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,399	\$ 1,617	\$ 1,405	\$ 2,000	\$ 2,000	\$ -
1001-07101-00000-000-503302-000	MAINT SVCS CONTRACT	\$ 241	\$ 222	\$ 459	\$ 1,000	\$ 1,000	\$ -
1001-07101-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)
1001-07101-00000-000-504300-000	CENTRAL STORE	\$ 1,349	\$ 976	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-504500-000	CENTRAL GARAGE	\$ 1,417	\$ 2,095	\$ 2,498	\$ 1,000	\$ 2,000	\$ 1,000
1001-07101-00000-000-505201-000	POSTAGE	\$ 64	\$ 330	\$ 409	\$ 2,000	\$ 750	\$ (1,250)
1001-07101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,409	\$ 1,886	\$ 1,213	\$ 2,500	\$ 2,000	\$ (500)
1001-07101-00000-000-505305-000	VEHICLE INSURANCE	\$ 359	\$ 586	\$ 386	\$ -	\$ 500	\$ 500
1001-07101-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 4,997	\$ 4,998	\$ 5,057	\$ 5,000	\$ 5,500	\$ 500
1001-07101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)
1001-07101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 200	\$ -	\$ 200	\$ 500	\$ 500	\$ -
1001-07101-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 128	\$ 411	\$ 3,000	\$ 1,000	\$ (2,000)
1001-07101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 843	\$ 473	\$ -	\$ 1,250	\$ -	\$ (1,250)
1001-07101-00000-000-508040-000	SOFTWARE	\$ 4,245	\$ 4,507	\$ 3,583	\$ 7,000	\$ 5,000	\$ (2,000)
1001-07101-00000-000-508005-000	VEHICLES	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Total for 07101 PARKS & RECREATION ADMIN:		\$ 194,830	\$ 202,392	\$ 214,857	\$ 253,040	\$ 254,490	\$ 1,450

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:07104 Athletic & Rec Programs

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-07104-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 250,476	\$ 213,148	\$ 170,315	\$ 172,513	\$ 202,046	\$ 29,533
1001-07104-00000-000-501200-000	OVERTIME	\$ 32	\$ 1,909	\$ 525	\$ 10,000	\$ 5,000	\$ (5,000)
1001-07104-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 391,816	\$ 405,690	\$ 223,602	\$ 125,000	\$ 125,000	\$ -
1001-07104-00000-000-501900-000	SEVERANCE PAY	\$ 87	\$ 8,877	\$ 6,109	\$ -	\$ -	\$ -
1001-07104-00000-000-502100-000	FICA / MEDICARE	\$ 47,632	\$ 47,174	\$ 30,090	\$ 23,525	\$ 25,401	\$ 1,876
1001-07104-00000-000-502201-000	RETIREMENT (VRS)	\$ 5,277	\$ 747	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-502202-000	RETIREMENT-HYBRID	\$ 23,353	\$ 25,073	\$ 23,768	\$ 25,256	\$ 58,641	\$ 33,385
1001-07104-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 1,037	\$ 1,109	\$ 913	\$ 911	\$ 1,067	\$ 156
1001-07104-00000-000-502300-000	HEALTH INSURANCE	\$ 71,568	\$ 54,002	\$ 38,260	\$ 39,861	\$ 40,251	\$ 390
1001-07104-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,292	\$ 1,160	\$ 928	\$ 887	\$ 1,009	\$ 122
1001-07104-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 10,172	\$ 744	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 9,141	\$ 9,800	\$ 5,621	\$ 10,000	\$ 7,500	\$ (2,500)
1001-07104-00000-000-503107-000	RECREATION SERVICES	\$ 26,231	\$ 131,870	\$ 189,228	\$ 267,000	\$ 267,000	\$ -
1001-07104-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 5,049	\$ 5,201	\$ 6,762	\$ 5,500	\$ 10,000	\$ 4,500
1001-07104-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 310	\$ 241	\$ 1,676	\$ 1,000	\$ 1,000	\$ -
1001-07104-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 4,818	\$ 5,319	\$ 1,010	\$ 10,000	\$ 6,000	\$ (4,000)
1001-07104-00000-000-503600-000	ADVERTISING	\$ 571	\$ 1,407	\$ 809	\$ 2,000	\$ 2,000	\$ -
1001-07104-00000-000-504500-000	CENTRAL GARAGE	\$ 7,417	\$ 11,255	\$ 6,788	\$ 12,000	\$ 10,000	\$ (2,000)
1001-07104-00000-000-505101-000	ELECTRICAL SERVICES	\$ 2,340	\$ 2,533	\$ 2,205	\$ 3,500	\$ 3,000	\$ (500)
1001-07104-00000-000-505203-000	TELECOMMUNICATIONS	\$ 13,315	\$ 6,593	\$ 7,867	\$ 9,500	\$ 9,500	\$ -
1001-07104-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 2,775	\$ -	\$ 3,000	\$ -	\$ (3,000)
1001-07104-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,516	\$ 2,312	\$ 2,705	\$ 3,000	\$ 3,500	\$ 500
1001-07104-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
1001-07104-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 50	\$ -	\$ 720	\$ 3,500	\$ 1,000	\$ (2,500)
1001-07104-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 1,137	\$ 3,137	\$ 1,289	\$ 6,000	\$ 3,000	\$ (3,000)
1001-07104-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 810	\$ 50	\$ -	\$ 2,500	\$ 1,000	\$ (1,500)
1001-07104-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ 83,021	\$ 11,095	\$ 7,157	\$ 25,000	\$ 10,000	\$ (15,000)
1001-07104-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 940	\$ 620	\$ -	\$ 1,200	\$ 500	\$ (700)
1001-07104-00000-000-506002-000	FOOD SUPPLIES & FOOD SERVICE	\$ 11,707	\$ 17,020	\$ 5,947	\$ 7,000	\$ 7,000	\$ -
1001-07104-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 3,683	\$ 5,559	\$ 6,796	\$ 6,500	\$ 6,500	\$ -
1001-07104-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 433	\$ 770	\$ 1,300	\$ 2,500	\$ 1,200
1001-07104-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 63,749	\$ 70,406	\$ 52,083	\$ 73,000	\$ 73,000	\$ -
1001-07104-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,512	\$ 3,810	\$ 5,761	\$ 6,000	\$ 6,000	\$ -
1001-07104-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-07104-00000-000-508005-000	VEHICLES	\$ 23,496	\$ 28,852	\$ -	\$ 120,000	\$ -	\$ (120,000)
1001-07104-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 4,839	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 1,600	\$ 10,000	\$ 8,400
1001-07104-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ 8,553	\$ -	\$ -	\$ -
Total for 07104 ATHLETIC & RECREATION PROGRAMS:		\$ 1,070,395	\$ 1,079,921	\$ 811,256	\$ 979,553	\$ 899,915	\$ (79,638)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:07105 Rockingham Park @ Crossroads

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-07105-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 190,170	\$ 172,807	\$ 187,560	\$ 216,008	\$ 213,714	\$ (2,294)
1001-07105-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 4	\$ 428	\$ 339	\$ 4,000	\$ 4,000	\$ -
1001-07105-00000-000-501300-000	SALARIES & WAGES-PARTTIME	\$ 7,664	\$ 22,183	\$ 22,779	\$ 35,000	\$ 35,000	\$ -
1001-07105-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 187	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-502100-000	FICA / MEDICARE	\$ 14,068	\$ 14,267	\$ 15,660	\$ 19,508	\$ 19,333	\$ (175)
1001-07105-00000-000-502201-000	RETIREMENT-VRS	\$ 1,686	\$ 1,805	\$ 2,180	\$ 2,412	\$ 463	\$ (1,949)
1001-07105-00000-000-502202-000	RETIREMENT-HYBRID	\$ 20,197	\$ 19,023	\$ 23,905	\$ 29,212	\$ 58,142	\$ 28,930
1001-07105-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 895	\$ 839	\$ 917	\$ 1,054	\$ 1,112	\$ 58
1001-07105-00000-000-502300-000	HEALTH INSURANCE	\$ 42,718	\$ 36,645	\$ 26,708	\$ 39,393	\$ 21,855	\$ (17,538)
1001-07105-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,005	\$ 932	\$ 1,025	\$ 1,011	\$ 1,138	\$ 127
1001-07105-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,921	\$ 3,179	\$ 2,749	\$ 3,500	\$ 3,500	\$ -
1001-07105-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 9,922	\$ 8,797	\$ 7,185	\$ 13,000	\$ 10,000	\$ (3,000)
1001-07105-00000-000-503301-000	REPAIRS AND MAINTENANCE	\$ 2,604	\$ 6,722	\$ 5,329	\$ 7,500	\$ 7,500	\$ -
1001-07105-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 390	\$ 796	\$ 903	\$ 1,000	\$ 1,000	\$ -
1001-07105-00000-000-503600-000	ADVERTISING	\$ 367	\$ 237	\$ 208	\$ 1,000	\$ 500	\$ (500)
1001-07105-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ 1,688	\$ 1,000	\$ 1,000	\$ -
1001-07105-00000-000-505101-000	ELECTRICAL SERVICES	\$ 12,843	\$ 14,312	\$ 24,127	\$ 15,000	\$ 25,000	\$ 10,000
1001-07105-00000-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ 2,887	\$ 2,400	\$ 3,000	\$ 600
1001-07105-00000-000-505103-000	WATER & SEWER SERVICES	\$ 22,633	\$ 22,885	\$ 20,539	\$ 25,000	\$ 25,000	\$ -
1001-07105-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,859	\$ 3,186	\$ 3,860	\$ 4,200	\$ 4,200	\$ -
1001-07105-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 290	\$ 289	\$ 557	\$ 600	\$ 1,000	\$ 400
1001-07105-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,770	\$ 6,259	\$ 5,751	\$ 9,000	\$ 8,500	\$ (500)
1001-07105-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 345	\$ -	\$ 500	\$ 500	\$ -
1001-07105-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 27,927	\$ 29,718	\$ 30,997	\$ 30,000	\$ 32,000	\$ 2,000
1001-07105-00000-000-506005-000	LAUNDRY SUPPLIES	\$ 2,180	\$ 2,850	\$ 2,381	\$ 3,000	\$ 3,000	\$ -
1001-07105-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 1,032	\$ 1,399	\$ 5,442	\$ 3,000	\$ 5,000	\$ 2,000
1001-07105-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 2,761	\$ 5,069	\$ 6,277	\$ 5,500	\$ 6,000	\$ 500
1001-07105-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,508	\$ 1,709	\$ 2,970	\$ 2,500	\$ 2,500	\$ -
1001-07105-00000-000-506065-000	MINOR EQUIPMENT	\$ 10,610	\$ 1,931	\$ 2,549	\$ 3,500	\$ 3,500	\$ -
1001-07105-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 52,000	\$ 12,578	\$ -	\$ 28,015	\$ 28,015
1001-07105-00000-000-508005-000	VEHICLES	\$ -	\$ 37,061	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
Total for 07105 ROCKINGHAM PARK @ CROSSROADS:		\$ 384,204	\$ 467,859	\$ 420,049	\$ 478,898	\$ 525,572	\$ 46,674

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:07107 Field House

Acct Number	Acct Description	Increase/ Decrease	
		2025 Proposed	
1003-07107-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 40,000	\$ 40,000
1003-07107-00000-000-501300-000	SALARIES & WAGES-PARTTIME	\$ 22,500	\$ 22,500
1003-07107-00000-000-502100-000	FICA / MEDICARE	\$ 2,000	\$ 2,000
1003-07107-00000-000-502202-000	RETIREMENT-HYBRID	\$ 2,500	\$ 2,500
1003-07107-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 1,000	\$ 1,000
1003-07107-00000-000-502300-000	HEALTH INSURANCE	\$ 3,750	\$ 3,750
1003-07107-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 250	\$ 250
1003-07107-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 500	\$ 500
1003-07107-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 5,000	\$ 5,000
1003-07107-00000-000-503301-000	REPAIRS AND MAINTENANCE	\$ 2,500	\$ 2,500
1003-07107-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 500	\$ 500
1003-07107-00000-000-505101-000	ELECTRICAL SERVICES	\$ 52,000	\$ 52,000
1003-07107-00000-000-505103-000	WATER & SEWER SERVICES	\$ 6,500	\$ 6,500
1003-07107-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,500	\$ 3,500
1003-07107-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 5,000	\$ 5,000
1003-07107-00000-000-506005-000	LAUNDRY SUPPLIES	\$ 2,500	\$ 2,500
1003-07107-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,500	\$ 2,500
1003-07107-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,500	\$ 2,500
Total for 07107 FIELDHOUSE		\$ 155,000	\$ 155,000

REGIONAL LIBRARY

The County participates in the Massanutten Regional Library.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:07302 Regional Library

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-07302-00000-000-505604-000	MASSANUTTEN REGIONAL LIBRARY	\$ 939,339	\$ 958,126	\$ 986,870	\$ 1,006,607	\$ 1,077,660	\$ 71,053
Total for 07302 REGIONAL LIBRARY:		\$ 939,339	\$ 958,126	\$ 986,870	\$ 1,006,607	\$ 1,077,660	\$ 71,053

COMMUNITY DEVELOPMENT

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
PLANNING	673,525	692,500	855,112	1,178,614	1,121,803	(56,811)
GEOGRAPHIC INFORMATION SYSTEMS	250,926	230,478	242,274	333,975	287,010	(46,815)
ECONOMIC DEVELOPMENT/TOURISM	1,776,298	1,157,205	828,085	1,720,851	9,226,983	7,506,132
SOIL & WATER CONSERVATION	37,500	37,500	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	147,555	152,100	155,359	196,348	209,584	13,236
ENGINEERING	279,841	418,990	436,068	439,514	565,459	125,945
TRANSPORTATION PLANNING	7,122	7,269	-	-	-	-
COMMUNITY DEVELOPMENT	3,172,767	2,696,043	2,554,398	3,906,802	11,448,339	7,541,687

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.

County of Rockingham, Virginia
FY24-25 Expenditure Detail
Department:08101 Planning

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-08101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 383,044	\$ 359,168	\$ 441,102	\$ 617,843	\$ 640,982	\$ 23,139
1001-08101-00000-000-501200-000	OVERTIME	\$ 669	\$ 331	\$ 21	\$ 1,000	\$ 1,000	\$ -
1001-08101-00000-000-501300-000	PARTTIME	\$ -	\$ 738	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 6,250	\$ 6,200	\$ 6,000	\$ 11,500	\$ 11,500	\$ -
1001-08101-00000-000-501900-000	SEVERANCE PAY	\$ 8,479	\$ 17,222	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-502100-000	FICA / MEDICARE	\$ 28,266	\$ 27,418	\$ 32,040	\$ 48,221	\$ 49,991	\$ 1,770
1001-08101-00000-000-502201-000	RETIREMENT (VRS)	\$ 33,829	\$ 25,879	\$ 30,835	\$ 41,252	\$ 41,292	\$ 40
1001-08101-00000-000-502202-000	RETIREMENT-HYBRID	\$ 10,672	\$ 18,106	\$ 30,023	\$ 48,207	\$ 87,146	\$ 38,939
1001-08101-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 471	\$ 797	\$ 1,153	\$ 1,774	\$ 1,930	\$ 156
1001-08101-00000-000-502300-000	HEALTH INSURANCE	\$ 64,810	\$ 48,738	\$ 62,274	\$ 97,194	\$ 90,259	\$ (6,935)
1001-08101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,005	\$ 1,960	\$ 2,385	\$ 3,054	\$ 3,372	\$ 318
1001-08101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,804	\$ 2,084	\$ 1,795	\$ 3,000	\$ 2,500	\$ (500)
1001-08101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 31	\$ 90	\$ 104,231	\$ 77,000	\$ 10,000	\$ (67,000)
1001-08101-00000-000-503118-000	CREDIT CARD FEES	\$ 7,846	\$ 9,945	\$ 3,962	\$ -	\$ -	\$ -
1001-08101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-08101-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,275	\$ 3,274	\$ 18,272	\$ 20,000	\$ 25,000	\$ 5,000
1001-08101-00000-000-503500-000	PRINTING & BINDING	\$ 340	\$ 305	\$ 570	\$ 800	\$ 600	\$ (200)
1001-08101-00000-000-503600-000	ADVERTISING	\$ 16,912	\$ 20,153	\$ 23,617	\$ 25,000	\$ 25,000	\$ -
1001-08101-00000-000-504300-000	CENTRAL STORE	\$ 417	\$ 422	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-504500-000	CENTRAL GARAGE	\$ 3,625	\$ 5,968	\$ 2,274	\$ 4,500	\$ 4,500	\$ -
1001-08101-00000-000-505201-000	POSTAGE	\$ 1,239	\$ 991	\$ 1,263	\$ 1,500	\$ 1,500	\$ -
1001-08101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 8,315	\$ 6,130	\$ 5,793	\$ 8,000	\$ 8,000	\$ -
1001-08101-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,516	\$ 2,567	\$ 2,705	\$ 3,000	\$ 3,000	\$ -
1001-08101-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,369	\$ 982	\$ 1,397	\$ 3,200	\$ 3,200	\$ -
1001-08101-00000-000-505501-000	MILEAGE	\$ 1,046	\$ 1,111	\$ 1,933	\$ 100	\$ 100	\$ -
1001-08101-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 862	\$ 1,964	\$ 35	\$ -	\$ -	\$ -
1001-08101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 80	\$ 857	\$ 8,661	\$ 12,000	\$ 12,000	\$ -
1001-08101-00000-000-505643-000	CENTRAL SHENANDOAH PLAN DIST	\$ -	\$ 51,901	\$ 53,437	\$ 66,000	\$ 67,481	\$ 1,481
1001-08101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,093	\$ 194	\$ 7,369	\$ -	\$ 200	\$ 200
1001-08101-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,012	\$ 1,603	\$ 1,630	\$ 6,000	\$ 6,000	\$ -
1001-08101-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ 509	\$ 2,621	\$ 1,800	\$ 2,500	\$ 700
1001-08101-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
1001-08101-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 252	\$ -	\$ 86	\$ -	\$ -	\$ -
1001-08101-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ 205	\$ 39	\$ 650	\$ 650	\$ -
1001-08101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 328	\$ -	\$ 425	\$ 500	\$ 500	\$ -
1001-08101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 9,304	\$ 1,318	\$ 2,956	\$ 950	\$ 1,000	\$ 50
1001-08101-00000-000-506065-000	MINOR EQUIPMENT	\$ 207	\$ 1,578	\$ 212	\$ -	\$ 1,500	\$ 1,500
1001-08101-00000-000-508005-000	VEHICLES	\$ 46,992	\$ 65,464	\$ -	\$ 50,000	\$ -	\$ (50,000)
1001-08101-00000-000-508040-000	SOFTWARE	\$ 3,731	\$ 3,961	\$ 3,996	\$ 24,569	\$ 18,000	\$ (6,569)
1001-08101-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 2,367	\$ -	\$ -	\$ 500	\$ 500
1001-08101-00000-000-508305-000	SITE IMPROVEMENTS	\$ 21,434	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08101 PLANNING:		\$ 673,525	\$ 692,500	\$ 855,112	\$ 1,178,614	\$ 1,121,803	\$ (56,811)

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:08104 Geographic Information Systems

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-08104-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 99,471	\$ 105,897	\$ 112,384	\$ 122,698	\$ 131,406	\$ 8,708
1001-08104-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-502100-000	FICA / MEDICARE	\$ 7,017	\$ 7,459	\$ 7,974	\$ 9,386	\$ 10,053	\$ 667
1001-08104-00000-000-502201-000	RETIREMENT (VRS)	\$ 11,545	\$ 12,725	\$ 15,558	\$ 17,963	\$ 19,711	\$ 1,748
1001-08104-00000-000-502300-000	HEALTH INSURANCE	\$ 22,650	\$ 26,640	\$ 26,640	\$ 28,638	\$ 28,930	\$ 292
1001-08104-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 523	\$ 573	\$ 610	\$ 620	\$ 710	\$ 90
1001-08104-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 752	\$ 889	\$ 772	\$ 1,100	\$ 1,000	\$ (100)
1001-08104-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ -
1001-08104-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 63,367	\$ 15,779	\$ 13,442	\$ 80,900	\$ 25,000	\$ (55,900)
1001-08104-00000-000-504500-000	CENTRAL GARAGE	\$ 344	\$ 415	\$ 189	\$ 450	\$ 450	\$ -
1001-08104-00000-000-505203-000	TELECOMMUNICATIONS	\$ 4	\$ 24	\$ 163	\$ 250	\$ 200	\$ (50)
1001-08104-00000-000-505305-000	VEHICLE INSURANCE	\$ 359	\$ 330	\$ 386	\$ 400	\$ 400	\$ -
1001-08104-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,369	\$ 1,222	\$ 1,367	\$ 3,200	\$ 3,200	\$ -
1001-08104-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 160	\$ 938	\$ 800	\$ 4,000	\$ 4,000	\$ -
1001-08104-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 220	\$ 200	\$ (20)
1001-08104-00000-000-506001-000	OFFICE SUPPLIES	\$ 459	\$ 72	\$ 202	\$ 850	\$ 850	\$ -
1001-08104-00000-000-506007-000	REPAIRS & MAINT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-08104-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ 225	\$ -	\$ 200	\$ 300	\$ 100
1001-08104-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 213	\$ -	\$ -	\$ -	\$ 150
1001-08104-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 128	\$ -	\$ 81	\$ 5,000	\$ 500	\$ (4,500)
1001-08104-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 1,328	\$ 4,907	\$ 500	\$ 1,000	\$ 500
1001-08104-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 28	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-08104-00000-000-508040-000	SOFTWARE	\$ 41,750	\$ 53,950	\$ 55,000	\$ 57,500	\$ 58,000	\$ 500
Total for 08104 GEOGRAPHIC INFORMATION SYSTEMS:		\$ 250,926	\$ 230,478	\$ 242,274	\$ 333,975	\$ 287,010	\$ (46,815)

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:08102 Economic Development

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-08102-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 58,878	\$ 61,930	\$ 65,039	\$ 67,964	\$ 72,790	\$ 4,826
1001-08102-00000-000-502100-000	FICA / MEDICARE	\$ 4,498	\$ 4,733	\$ 4,982	\$ 5,199	\$ 5,568	\$ 369
1001-08102-00000-000-502201-000	RETIREMENT (VRS)	\$ 6,955	\$ 7,448	\$ 8,993	\$ 9,950	\$ 10,919	\$ 969
1001-08102-00000-000-502300-000	HEALTH INSURANCE	\$ 3,612	\$ 3,612	\$ 3,612	\$ 3,883	\$ 3,921	\$ 38
1001-08102-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 315	\$ 335	\$ 352	\$ 375	\$ 393	\$ 18
1001-08102-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 31	\$ 36	\$ 31	\$ 50	\$ -	\$ (50)
1001-08102-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 85,491	\$ 34,056	\$ 28,586	\$ -	\$ -	\$ -
1001-08102-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 241	\$ 241	\$ 184	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 6,000	\$ 6,086	\$ 6,000	\$ 8,000	\$ 2,000
1001-08102-00000-000-503600-000	ADVERTISING	\$ 7,075	\$ 5,850	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-503601-000	MARKETING & PROMOTION	\$ 23,557	\$ 20,552	\$ 21,957	\$ 25,000	\$ 25,000	\$ -
1001-08102-00000-000-504300-000	CENTRAL STORE	\$ 451	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-504500-000	CENTRAL GARAGE	\$ 692	\$ 2,590	\$ 1,609	\$ 1,200	\$ 1,200	\$ -
1001-08102-00000-000-505201-000	POSTAGE	\$ 9	\$ 6	\$ 156	\$ -	\$ -	\$ -
1001-08102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,373	\$ 985	\$ 1,234	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 19	\$ 19	\$ 21	\$ 30	\$ 30	\$ -
1001-08102-00000-000-505305-000	VEHICLE INSURANCE	\$ 359	\$ 330	\$ 386	\$ 500	\$ 500	\$ -
1001-08102-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)
1001-08102-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 863	\$ 625	\$ 410	\$ 3,000	\$ 2,000	\$ (1,000)
1001-08102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 9,337	\$ 525	\$ 1,020	\$ 9,000	\$ 9,000	\$ -
1001-08102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 112,389	\$ 98,976	\$ 97,416	\$ 110,000	\$ 110,000	\$ -
1001-08102-00000-000-505890-000	ECONOMIC DEVELOPMENT GRANTS- EDA	\$ 1,250,689	\$ 852,694	\$ 546,056	\$ 1,250,000	\$ 7,501,495	\$ 6,251,495
1001-08102-00000-000-505891-000	AFID GRANTS	\$ -	\$ -	\$ 30,000	\$ 100,000	\$ 200,000	\$ 100,000
1001-08102-00000-000-505899-000	OTHER ASSISTANCE	\$ 209,266	\$ 55,633	\$ 4,938	\$ 120,000	\$ 273,616	\$ 153,616
1001-08102-00000-000-506001-000	OFFICE SUPPLIES	\$ 56	\$ 27	\$ -	\$ 500	\$ -	\$ (500)
1001-08102-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)
1001-08102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 142	\$ -	\$ 5,020	\$ 2,500	\$ -	\$ (2,500)
1001-08102-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
1001-08102-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 200	\$ 550	\$ 350
Total for 08102 ECONOMIC DEVELOPMENT/TOURISM:		\$ 1,776,298	\$ 1,157,205	\$ 828,085	\$ 1,720,851	\$ 9,226,983	\$ 7,506,132

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
 FY24-25 Expenditure Detail
 Department:08203 Soil & Water Conservation

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-08203-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ -
Total for 08203 SOIL & WATER CONSERVATION:		\$ 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
 FY24-25 Expenditure Detail
 Department:08300 Cooperative Extension Program

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-08300-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 500	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-08300-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 38	\$ 38	\$ -
1001-08300-00000-000-503802-000	PAYMENTS-EXTENSION OFFICE	\$ 141,530	\$ 149,854	\$ 152,979	\$ 192,310	\$ 206,046	\$ 13,736
1001-08300-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,576	\$ 2,247	\$ 2,380	\$ 3,500	\$ 3,000	\$ (500)
1001-08300-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,950	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08300 COOPERATIVE EXTENSION PROGRAM:		\$ 147,555	\$ 152,100	\$ 155,359	\$ 196,348	\$ 209,584	\$ 13,236

ENVIRONMENTAL MANAGEMENT

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

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

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:08106 Engineering

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-08106-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 173,238	\$ 223,308	\$ 231,718	\$ 241,165	\$ 330,286	\$ 89,121
1001-08106-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
1001-08106-00000-000-501300-000	SALARIES & WAGES-PART-TIME	\$ -	\$ 369	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-501900-000	SEVERANCE PAY	\$ 1,996	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-502100-000	FICA / MEDICARE	\$ 12,947	\$ 16,557	\$ 16,699	\$ 18,449	\$ 25,267	\$ 6,818
1001-08106-00000-000-502201-000	RETIREMENT (VRS)	\$ 9,418	\$ 15,225	\$ 18,076	\$ 19,594	\$ 21,501	\$ 1,907
1001-08106-00000-000-502202-000	RETIREMENT-HYBRID	\$ 10,590	\$ 11,571	\$ 13,996	\$ 15,713	\$ 31,879	\$ 16,166
1001-08106-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 469	\$ 511	\$ 538	\$ 567	\$ 617	\$ 50
1001-08106-00000-000-502300-000	HEALTH INSURANCE	\$ 26,549	\$ 38,598	\$ 56,213	\$ 57,199	\$ 64,988	\$ 7,789
1001-08106-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 907	\$ 1,210	\$ 1,255	\$ 1,212	\$ 1,406	\$ 194
1001-08106-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,965	\$ 4,242	\$ 3,587	\$ 4,500	\$ 4,000	\$ (500)
1001-08106-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -
1001-08106-00000-000-503302-000	MAINT SRVCS CONTRACT	\$ 1,070	\$ 1,823	\$ 12,867	\$ 13,300	\$ -	\$ (13,300)
1001-08106-00000-000-503500-000	PRINTING & BINDING	\$ 760	\$ 213	\$ 42	\$ 150	\$ 215	\$ 65
1001-08106-00000-000-503600-000	ADVERTISING	\$ -	\$ 78	\$ 177	\$ 100	\$ 180	\$ 80
1001-08106-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 20,929	\$ 27,758	\$ 23,278	\$ 27,800	\$ 27,800	\$ -
1001-08106-00000-000-504300-000	CENTRAL STORE	\$ 1,482	\$ 745	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-504500-000	CENTRAL GARAGE	\$ 5,737	\$ 5,826	\$ 7,470	\$ 10,000	\$ 12,470	\$ 2,470
1001-08106-00000-000-505201-000	POSTAGE	\$ 12	\$ 31	\$ 23	\$ 35	\$ 35	\$ -
1001-08106-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,031	\$ 2,621	\$ 4,267	\$ 5,850	\$ 6,350	\$ 500
1001-08106-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,078	\$ 1,246	\$ 1,546	\$ 1,800	\$ 1,800	\$ -
1001-08106-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,369	\$ 982	\$ 1,367	\$ 2,900	\$ 2,500	\$ (400)
1001-08106-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ 265	\$ -	\$ (265)
1001-08106-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 244	\$ 1,307	\$ -	\$ -	\$ -
1001-08106-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 648	\$ 924	\$ 2,719	\$ 6,500	\$ 4,105	\$ (2,395)
1001-08106-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 3,800	\$ 3,950	\$ 240	\$ 4,540	\$ 4,620	\$ 80
1001-08106-00000-000-506001-000	OFFICE SUPPLIES	\$ 516	\$ -	\$ 1,677	\$ 2,000	\$ 830	\$ (1,170)
1001-08106-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ 47	\$ -	\$ 575	\$ 575
1001-08106-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-08106-00000-000-506011-000	UNIFORMS/SAFETY	\$ 242	\$ 60	\$ 1,170	\$ 1,025	\$ 1,300	\$ 275
1001-08106-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 24	\$ 58	\$ 1,063	\$ 100	\$ 55	\$ (45)
1001-08106-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 575	\$ -	\$ 1,300	\$ 1,730	\$ 430
1001-08106-00000-000-508005-000	VEHICLES	\$ -	\$ 58,668	\$ 34,708	\$ -	\$ -	\$ -
1001-08106-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 65	\$ 1,349	\$ -	\$ 500	\$ 500	\$ -
1001-08106-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 2,600	\$ 20,100	\$ 17,500
Total for 08106 ENGINEERING:		\$ 279,841	\$ 418,990	\$ 436,068	\$ 439,514	\$ 565,459	\$ 125,945

OTHER EXPENSES

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
CONTRIBUTIONS	549,368	76,400	340,400	418,400	769,500	351,100
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	131,663	97,473	(34,190)
CONTINGENCY	-	-	-	425,000	225,000	(200,000)
OTHER BENEFITS	37,717	46,623	68,765	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

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:09103 College Contributions

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-09103-00000-000-505642-000	BLUE RIDGE COMMUNITY COLLEGE	\$ 131,663	\$ 131,663	\$ 131,663	\$ 131,663	\$ 97,473	\$ (34,190)
TOTAL		\$ 131,663	\$ 131,663	\$ 131,663	\$ 131,663	\$ 97,473	\$ (34,190)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:09103 Contributions

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-09103-00000-000-505659-000	BLUE RIDGE LEGAL SERVICES	\$ 8,054	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
1001-09103-00000-000-505651-000	FORT HARRISON	\$ 900	\$ 900	\$ -	\$ 900	\$ 1,000	\$ 100
1001-09103-00000-000-505670-000	FRIENDSHIP INDUSTRIES	\$ 35,000	\$ 20,000	\$ -	\$ 25,000	\$ 15,000	\$ (10,000)
1001-09103-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ 427,914	\$ 15,000	\$ 337,900	\$ 352,000	\$ 336,500	\$ (15,500)
1001-09103-00000-000-505699-000	COMMUNITY PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ 92,000
1001-09103-00000-000-505699-000	CHILDCARE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
1001-09103-00000-000-505801-000	DUES & ASSOCIATIONS	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
1001-09103-00000-000-505646-000	VALLEY PROGRAM FOR THE AGED	\$ 75,000	\$ 38,000	\$ -	\$ 38,000	\$ 45,000	\$ 7,000
Total for 09103 CONTRIBUTIONS:		\$ 549,368	\$ 76,400	\$ 340,400	\$ 418,400	\$ 769,500	\$ 351,100

County of Rockingham, Virginia
FY24-25 Expenditure Detail
Department:09110 Contingency

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-09110-00000-000-505800-000	CONTINGENCY	\$ -	\$ -	\$ -	\$ 425,000	\$ 225,000	\$ (200,000)
Total for 09110 CONTINGENCY:		\$ -	\$ -	\$ -	\$ 425,000	\$ 225,000	\$ (200,000)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:09120 Other Benefits

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-09120-00000-000-501101-000	EMPLOYEE COMPENSATION	\$ -	\$ -	\$ 40,098	\$ 25,000	\$ 25,000	\$ -
1001-09120-00000-000-502301-000	HEALTH INSURANCE-RETIREEES	\$ 12,529	\$ 14,047	\$ 10,818	\$ 30,000	\$ 30,000	\$ -
1001-09120-00000-000-503109-000	OTHER PROF SERVICES	\$ 25,188	\$ 32,576	\$ 17,850	\$ 25,000	\$ 25,000	\$ -
Total for 09120 OTHER BENEFITS:		\$ 37,717	\$ 46,623	\$ 68,765	\$ 80,000	\$ 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	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
TRANSFERS	71,396,665	72,507,931	84,206,154	112,463,121	132,708,618	20,245,497

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Department:09301 Transfers

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-09301-00000-000-509511-000	TRSF TO CAPITAL PROJECTS FUND	\$ 2,614,149	\$ 6,004,500	\$ 5,086,750	\$ 7,240,000	\$ 7,000,000	\$ (240,000)
1001-09301-00000-000-509513-000	TRSF TO SCHOOL CAP PROJ FUND	\$ 7,000	\$ 35,000	\$ 1,259,250	\$ 9,541,250	\$ 15,838,253	\$ 6,297,003
1001-09301-00000-000-509518-000	TRSF TO TOURISM FUND	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ 7,000,000
1001-09301-00000-000-509516-000	TRSF TO COVID	\$ -	\$ 78,072	\$ 2,982,562	\$ -	\$ -	\$ -
1001-09301-00000-000-509521-000	TRSF TO SCHOOL FUND	\$ 60,320,400	\$ 60,570,742	\$ 65,309,228	\$ 73,866,510	\$ 79,866,510	\$ 6,000,000
1001-09301-00000-000-509505-000	TRSF TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ 13,200,000	\$ 12,900,000	\$ (300,000)
1001-09301-00000-000-509527-000	TRSF TO SOCIAL SERVICE DISTRIC	\$ 2,614,025	\$ 2,591,975	\$ 2,984,421	\$ 3,396,159	\$ 4,007,244	\$ 611,085
1001-09301-00000-000-509528-000	TRSF TO H/R CSA	\$ 2,722,389	\$ 3,108,939	\$ 4,165,240	\$ 3,100,500	\$ 3,831,365	\$ 730,865
1001-09301-00000-000-509517-000	TRSF TO APPARATUS REPLACEMENT	\$ -	\$ -	\$ 2,300,000	\$ 2,000,000	\$ 2,146,544	\$ 146,544
1001-09301-00000-000-509530-000	TRSF TO SOCIAL SERVICE FUTURE C	\$ 118,702	\$ 118,702	\$ 118,702	\$ 118,702	\$ 118,702	\$ -
1001-09301-00000-000-509553-000	TRSF TO EDA	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09301 TRANSFERS:		\$ 71,396,665	\$ 72,507,931	\$ 84,206,154	\$ 112,463,121	\$ 132,708,618	\$ 20,245,497

DEBT SERVICE

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Adopted	Increase/ Decrease
DEBT SERVICE-COUNTY	5,985,710	1,952,268	2,619,876	-	-	-
DEBT SERVICE-SCHOOL	10,128,538	9,792,821	9,707,379	-	-	-
LEASES	-	64,398	64,398	-	-	-

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
 FY24-25 Expenditure Detail
 County & Schools Debt Service

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-09501-00000-000-509116-000	PRINCIPAL WATER-SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09501-00000-000-509105-000	PRINCIPAL ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09501-00000-000-509106-000	PRINCIPAL SRI	\$ 4,480,000	\$ 525,000	\$ 1,590,000	\$ -	\$ -	\$ -
1001-09501-00000-000-509113-000	PRINCIPAL RADIO ECC	\$ 661,729	\$ 672,892	\$ 340,691	\$ -	\$ -	\$ -
1001-09501-00000-000-509114-000	PRINCIPAL CSB	\$ 166,667	\$ 176,667	\$ 183,333	\$ -	\$ -	\$ -
1001-09501-00000-000-509115-000	PRINCIPAL PORT ROAD	\$ 175,000	\$ 185,000	\$ 190,000	\$ -	\$ -	\$ -
1001-09501-00000-000-509216-000	INTEREST WATER-SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09501-00000-000-509205-000	INTEREST ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09501-00000-000-509206-000	INTEREST SRI	\$ 142,478	\$ 62,059	\$ 15,388	\$ -	\$ -	\$ -
1001-09501-00000-000-509213-000	INTEREST RADIO LEASE	\$ 25,378	\$ 14,214	\$ 2,862	\$ -	\$ -	\$ -
1001-09501-00000-000-509214-000	INTEREST CSB	\$ 159,100	\$ 150,302	\$ 141,077	\$ -	\$ -	\$ -
1001-09501-00000-000-509215-000	INTEREST PORT ROAD	\$ 175,359	\$ 166,134	\$ 156,525	\$ -	\$ -	\$ -
1001-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 5,985,710	\$ 1,952,268	\$ 2,619,876	\$ -	\$ -	\$ -

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-09502-00000-000-509107-000	PRINCIPAL VPSA	\$ 6,255,678	\$ 6,403,635	\$ 6,644,991	\$ -	\$ -	\$ -
1001-09502-00000-000-509207-000	INTEREST VPSA	\$ 3,866,210	\$ 3,382,536	\$ 3,055,018	\$ -	\$ -	\$ -
1001-09502-00000-000-509301-000	OTHER DEBT SERVICE	\$ 6,650	\$ 6,650	\$ 7,370	\$ -	\$ -	\$ -
Total for 09502 DEBT SERVICE-SCHOOL:		\$ 10,128,538	\$ 9,792,821	\$ 9,707,379	\$ -	\$ -	\$ -

DEPARTMENT 09601 LEASES:

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1001-09601-00000-000-509250-000	INTEREST - LEASES	\$ -	\$ 29,929	\$ 28,326	\$ -	\$ -	\$ -
1001-09601-00000-000-509150-000	PRINCIPAL - LEASES	\$ -	\$ 34,469	\$ 36,072	\$ -	\$ -	\$ -
TOTAL LEASES:		\$ -	\$ 64,398	\$ 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 2025 include continued investment in the County Technology upgrades, construction of a Fulks Run Emergency Response Station, road improvements, and continued investment in Rockingham County Public Schools.

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
FY24-25 Expenditure Detail
Capital Projects Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1101-09301-00000-000-509501-000	TRSF TO GENERAL FUND	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 74,647	\$ 65,465	\$ -	\$ -	\$ -
1101-09401-00000-000-508004-000	LADDER TRUCK	\$ 1,260,000	\$ 116,524	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508001-000	BUILDING ENHANCEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
1101-09401-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 98,197	\$ -	\$ -	\$ 320,000	\$ 395,000	\$ 75,000
1101-09401-00000-000-508008-000	IV@R UTILITY EXTENSION	\$ -	\$ 431,183	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508040-000	SOFTWARE	\$ -	\$ 51,856	\$ 53,225	\$ 1,150,000	\$ 200,000	\$ (950,000)
	DATACENTER REFRESH	\$ -	\$ -	\$ -	\$ -	\$ 342,000	\$ 342,000
1101-09401-00000-000-508041-000	CAMA PROJECT	\$ -	\$ -	\$ 295,025	\$ -	\$ -	\$ -
1101-09401-00000-000-508300-000	FINANCIAL SOFTWARE PROJECT	\$ 60,713	\$ 22,900	\$ 27,023	\$ -	\$ -	\$ -
1101-09401-00000-000-508313-000	LAND PURCHASE	\$ 925,000	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508317-000	MASSANUTTEN WATER SEWER SYSTE	\$ 69,624	\$ 182,592	\$ 204,194	\$ -	\$ 200,000	\$ 200,000
1101-09401-00000-000-508330-000	IV@R	\$ -	\$ 3,898,377	\$ (98,377)	\$ -	\$ -	\$ -
1101-09401-00000-000-508334-000	COUNTY GARAGE ADDITION	\$ -	\$ -	\$ 211,202	\$ -	\$ -	\$ -
1101-09401-00000-000-508335-000	JAIL CAMERA UPGRADE	\$ -	\$ -	\$ 524,031	\$ -	\$ -	\$ -
1101-09401-00000-000-508336-000	ELKTON RESPONSE STATION REN	\$ -	\$ -	\$ 28,000	\$ 2,500,000	\$ -	\$ (2,500,000)
1101-09401-00000-000-508331-000	FULKS RUN RESPONSE STATION	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000	\$ 5,500,000
1101-09401-00000-000-508337-000	SOUTHWEST RESPONSE STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508340-000	ECC PROJECT	\$ 125,754	\$ 58,464	\$ -	\$ -	\$ 435,000	\$ 435,000
1101-09401-00000-000-508358-000	ROAD IMPROVEMENT	\$ 698,675	\$ 122,200	\$ 391,077	\$ -	\$ 950,000	\$ 950,000
1101-09401-00000-000-508359-000	ROCKINGHAM PARK	\$ 249,317	\$ 584,670	\$ 464,940	\$ 3,070,000	\$ -	\$ (3,070,000)
1101-09401-00000-000-508349-000	CROSSROADS FIELDHOUSE	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000	\$ 8,000,000
1101-09401-00000-000-508366-000	DOCUMENT IMAGING PROJECT	\$ 12,000	\$ -	\$ 87,906	\$ -	\$ -	\$ -
1101-09401-00000-000-508378-000	FIRE & RESCUE FACILITY	\$ -	\$ 1,150,214	\$ 2,084,967	\$ -	\$ -	\$ -
1101-09401-00000-000-508379-000	ELECTION EQUIPMENT	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ (400,000)
1101-09401-00000-000-508388-000	PORT ROAD STATION	\$ 284,935	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508390-000	JAIL HVAC	\$ 30,094	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508396-000	DIST CRT REN PHASE 3	\$ 811,043	\$ 356,305	\$ 4,375	\$ -	\$ 500,000	\$ 500,000
1101-09401-00000-000-508398-000	MAINTENANCE BUILDING	\$ 1,046,338	\$ 2,533	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508399-000	MISCELLANEOUS PROJECTS	\$ -	\$ 87,282	\$ 18,511	\$ 3,000,000	\$ 3,000,000	\$ -
1101-09501-00000-000-509216-000	INTEREST W&S FUND	\$ 23,125	\$ 25,733	\$ 0	\$ -	\$ -	\$ -
1101-09403-00000-000-503106-000	SPOTSWOOD TRAIL	\$ 351,356	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09401 COUNTY CAPITAL PROJECT FUND EXPENDITURES:		\$ 6,136,171	\$ 7,165,478	\$ 4,361,564	\$ 10,440,000	\$ 19,672,000	\$ 9,232,000

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	13,851,326,400	79,663,628	0.58%
Total taxable value	11,273,277,120	79,663,628	0.71%

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	
160,494,906	182,571,833	12,171,892	3.55%

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	58,909,422	16,160,536	75,069,958	
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%
2033	3,190,000	590,420	3,780,420	100.00%

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 County & Schools Debt Service Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1002-09501-00000-000-509114-000	PRINCIPAL CSB	\$ -	\$ -	\$ -	\$ 193,333	\$ 305,000	\$ 111,667
1002-09501-00000-000-509115-000	PRINCIPAL PORT ROAD	\$ -	\$ -	\$ -	\$ 200,000	\$ 210,000	\$ 10,000
1002-09501-00000-000-509214-000	INTEREST CSB	\$ -	\$ -	\$ -	\$ 131,425	\$ 181,891	\$ 50,466
1002-09501-00000-000-509215-000	INTEREST PORT ROAD	\$ -	\$ -	\$ -	\$ 146,531	\$ 136,025	\$ (10,506)
	PRINCIPAL				\$ -	\$ -	
	INTEREST				\$ -	\$ -	
1002-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ 2,828,710	\$ 1,667,084	\$ (1,161,626)
Total for 09501 DEBT SERVICE-COUNTY:		\$ -	\$ -	\$ -	\$ 3,500,000	\$ 2,500,000	\$ (1,000,000)

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1002-09502-00000-000-509107-000	PRINCIPAL VPSA	\$ -	\$ -	\$ -	\$ 6,901,686	\$ 6,867,829	\$ (33,857)
1002-09502-00000-000-509207-000	INTEREST VPSA	\$ -	\$ -	\$ -	\$ 2,718,743	\$ 2,378,123	\$ (340,620)
1002-09502-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ 79,571	\$ 1,254,048	\$ 1,174,477
Total for 09502 DEBT SERVICE-SCHOOL:		\$ -	\$ -	\$ -	\$ 9,700,000	\$ 10,500,000	\$ 800,000

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 distributed 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.

Funding is provided to aide in the construction of a Community Center to be located at Rockingham Park at the Crossroads. The Tourism Fund is borrowing from the General Fund in order to pay for the construction of the facility. The County believes that this center will be the hub for tourism activity.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Tourism Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1212-08108-00000-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 71,312	\$ 75,269	\$ 79,248	\$ 93,048	\$ 99,654	\$ 6,606
1212-08108-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ 234	\$ 500	\$ 500	\$ -
1212-08108-00000-000-502100-000	FICA / MEDICARE	\$ 5,391	\$ 5,700	\$ 6,028	\$ 7,156	\$ 7,662	\$ 506
1212-08108-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 4,497	\$ 4,975	\$ 5,459	\$ 484
1212-08108-00000-000-502202-000	RETIREMENT-HYBRID	\$ 4,821	\$ 5,324	\$ 6,500	\$ 8,647	\$ 17,244	\$ 8,597
1212-08108-00000-000-502203-000	SHORT TERM/LONG TERM DISABLIT	\$ 214	\$ 235	\$ 249	\$ 312	\$ 334	\$ 22
1212-08108-00000-000-502300-000	HEALTH INSURANCE	\$ 9,030	\$ 9,030	\$ 9,030	\$ 9,707	\$ 9,802	\$ 95
1212-08108-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 376	\$ 408	\$ 431	\$ 425	\$ 539	\$ 114
1212-08108-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 38	\$ 44	\$ 38	\$ 50	\$ 50	\$ -
1212-08108-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 3,000	\$ 4,000	\$ 1,000
1212-08108-00000-000-503601-000	MARKETING & PROMOTION	\$ 17,575	\$ 29,206	\$ 40,968	\$ 45,000	\$ 45,000	\$ -
1212-08108-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ 1,155	\$ 250	\$ 250	\$ -
1212-08108-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -
1212-08108-00000-000-506008-000	VEHICLE FUEL	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1212-08108-00000-000-509511-000	TRANSFER TO CAPITAL PROJ FUND	\$ -	\$ -	\$ 104,000	\$ 1,500,000	\$ 8,000,000	\$ 6,500,000
	DEBT SERVICE - FIELDHOUSE					\$ 359,764	\$ 359,764
	TRANSFER TO FIELDHOUSE	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
1212-08108-00000-000-505899-000	OTHER ASSISTANCE	\$ -	\$ -	\$ 400,000	\$ 60,000	\$ 198,000	\$ 138,000
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	\$ 199,021	\$ 185,000	\$ 12,500	\$ 145,000	\$ 77,500	\$ (67,500)
	<i>Great Eastern Resort Ski Slope Grant</i>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
	<i>Shenandoah Valley National Park County Overlooks</i>	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	<i>Rockingham County Fair</i>	\$ -	\$ -	\$ 10,000	\$ 65,000	\$ 65,000	\$ -
	<i>Rockingham Historical Society</i>	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
	<i>Elkton Downtown Revitalization</i>	\$ -	\$ -	\$ 2,500	\$ -	\$ 5,000	\$ 5,000
	<i>Explore More Discovery Museum</i>	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
	<i>Arts Council of the Valley</i>	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Total for 08108 TOURISM FUND:		\$ 307,778	\$ 406,677	\$ 761,338	\$ 2,052,770	\$ 9,115,459	\$ 7,062,689

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 \$2.2M in fiscal year 2025. The purchase price of apparatus has changed drastically in the last 24 months.

The plan for apparatus is shown below:

Rockingham County	Key:		Purchased	Purchase Order/RFP	Future CIP/Purchase				
Fire & Rescue									
Capital Plan									
	Facilities	Fire Engines	Ladder Trucks	Brush Trucks	Ambulances	Other	Total Excluding Facilities	Budget	Cumulative Balance
FY14	\$ -	\$ -	\$ -	\$ -	\$ 178,987.00	\$ -	\$ 178,987.00		
FY15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,029.44	\$ 261,029.44		
FY16	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00		
FY17	\$ 997,285.84	\$ 579,418.38	\$ -	\$ -	\$ -	\$ -	\$ 579,418.38		
FY18	\$ -	\$ 243,408.00	\$ -	\$ -	\$ 245,785.00	\$ -	\$ 489,193.00		
FY19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FY20	\$ 5,396,911.74	\$ 647,950.00	\$ -	\$ -	\$ 325,817.00	\$ -	\$ 973,767.00		
FY21	\$ -	\$ 681,256.98	\$ -	\$ -	\$ 323,780.00	\$ 320,079.62	\$ 1,325,116.60		
FY22	\$ -	\$ 105,000.00	\$ 1,376,523.98	\$ -	\$ -	\$ -	\$ 1,481,523.98		
FY23	\$ 3,064,481.45	\$ 450,000.00	\$ -	\$ 164,617.00	\$ -	\$ 37,726.72	\$ 652,343.72	\$ 2,344,762.00	\$ 1,692,418.28
FY24	\$ 5,000,000.00	\$ 3,056,391.50	\$ 1,500,000.00	\$ -	\$ 350,178.00	\$ -	\$ 4,906,569.50	\$ 2,043,615.00	\$ (1,170,536.22)
FY25	\$ 5,000,000.00	\$ 449,986.00	\$ -	\$ 165,000.00	\$ 362,897.00	\$ 300,000.00	\$ 1,277,883.00	\$ 2,196,544.00	\$ (251,875.22)
FY26	\$ 5,000,000.00	\$ 1,189,486.00	\$ -	\$ -	\$ 379,979.00	\$ -	\$ 1,569,465.00	\$ 2,200,000.00	\$ 378,659.78
FY27	\$ -	\$ -	\$ 2,159,770.00	\$ 165,000.00	\$ 379,979.00	\$ -	\$ 2,704,749.00	\$ 2,400,000.00	\$ 73,910.78
FY28	\$ -	\$ 1,200,000.00	\$ -	\$ -	\$ 223,689.00	\$ -	\$ 1,423,689.00	\$ 2,000,000.00	\$ 650,221.78
FY29	\$ 5,000,000.00	\$ 1,500,000.00	\$ -	\$ 165,000.00	\$ 375,000.00	\$ -	\$ 2,040,000.00	\$ 2,000,000.00	\$ 610,221.78
FY30	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00	\$ 2,250,000.00	\$ 2,000,000.00	\$ 360,221.78

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Apparatus Replacement Fund

Acct Number	Acct Description	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1104-03201-00000-000-508020-000	BRUSH TRUCK & SPECIALTY VEH	\$ 164,617	\$ 200,000	\$ -	\$ (200,000)
1104-03201-00000-000-508021-000	CARDIAC MONITORS AND SCBA	\$ 37,727	\$ 200,000	\$ 300,000	\$ 100,000
1104-03201-00000-000-508022-000	FIRE ENGINE	\$ 450,000	\$ 500,000	\$ 550,000	\$ 50,000
1104-03201-00000-000-508023-000	AMBULANCE	\$ -	\$ 350,000	\$ 1,346,544	\$ 996,544
1104-03201-00000-000-508024-000	LADDER TRUCK	\$ -	\$ 750,000	\$ -	\$ (750,000)
		\$ 652,344	\$ 2,000,000	\$ 2,196,544	\$ 196,544

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
 FY24-25 Expenditure Detail
 Asset Forfeiture Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
Department:02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:							\$ -
STATE ASSET FORFEITURE EXPENDITURES							\$ -
1211-02201-10232-000-503100-000	PROFESSIONAL SERVICES	\$ 5,250	\$ 13,441	\$ -	\$ 5,000	\$ 5,000	\$ -
1211-02201-10232-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
1211-02201-10232-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1211-02201-10232-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ 6,160	\$ 6,160	\$ -
1211-02201-10232-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 417	\$ 2,170	\$ -	\$ -	\$ -
1211-02201-10232-000-505506-000	INVESTIGATORY EXPENSE	\$ 4,625	\$ 1,564	\$ -	\$ 7,000	\$ 7,000	\$ -
1211-02201-10232-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1211-02201-10232-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
FEDERAL ASSET FORFEITURE EXPENDITURES							\$ -
1211-02201-10233-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ 497	\$ -	\$ 10,000	\$ 10,000	\$ -
1211-02201-10233-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
1211-02201-10233-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
1211-02201-10233-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Total for 02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:							\$ -
		\$ 9,875	\$ 15,919	\$ 2,170	\$ 65,660	\$ 65,660	\$ -
STATE ASSET FORFEITURE EXPENDITURES							\$ -
1211-03507-10332-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ 730	\$ -	\$ 730	\$ 1,000	\$ 1,000	\$ -
1211-03507-10332-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -
1211-03507-10332-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,609	\$ 16,997	\$ 16,401	\$ 10,000	\$ 10,000	\$ -
1211-03507-10332-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 6,663	\$ 105	\$ 335	\$ 5,240	\$ 5,240	\$ -
1211-03507-10332-000-506014-000	OTHER OPERATING SUPPLIES	\$ 13,731	\$ 3,180	\$ 6,670	\$ 5,000	\$ 5,000	\$ -
1211-03507-10332-000-506016-000	POLICE UNIFORMS	\$ 1,210	\$ 3,782	\$ 930	\$ 1,500	\$ 1,500	\$ -
1211-03507-10332-000-506065-000	MINOR EQUIPMENT	\$ 1,830	\$ 1,550	\$ -	\$ 5,000	\$ 5,000	\$ -
FEDERAL ASSET FORFEITURE EXPENDITURES							\$ -
1211-03507-10333-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 8,865	\$ -	\$ 750	\$ -	\$ -	\$ -
1211-03507-10333-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 7,136	\$ -	\$ -	\$ -
1211-03507-10333-000-506014-000	OTHER OPERATING SUPPLIES	\$ 5,497	\$ 3,357	\$ 2,086	\$ 14,000	\$ 14,000	\$ -
1211-03507-10333-000-506016-000	POLICE UNIFORMS	\$ -	\$ 120	\$ 3,960	\$ 14,000	\$ 14,000	\$ -
1211-03507-10333-000-506065-000	MINOR EQUIPMENT	\$ 1,000	\$ -	\$ 10,100	\$ -	\$ -	\$ -
1211-03507-10333-000-508005-000	VEHICLES	\$ -	\$ -	\$ 17,607	\$ -	\$ -	\$ -
Total for 03507 SHERIFF ASSET FORFEITURE EXPENDITURES:							\$ -
		\$ 41,135	\$ 29,091	\$ 66,775	\$ 55,740	\$ 55,740	\$ -
Total for Fund 1211 ASSET FORFEITURES EXPENDITURES:							\$ -
		\$ 51,010	\$ 45,010	\$ 68,945	\$ 121,400	\$ 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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Children's Services Act Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1225-05318-10100-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 12,210	\$ 25,461	\$ -	\$ -	\$ -	\$ -
1225-05318-10300-000-503109-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 425	\$ -	\$ -	\$ -
1225-05318-10100-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 18,698	\$ -	\$ -	\$ -
1225-05318-10100-000-505714-000	MANDATED/RESIDENTIAL/PRIVATE	\$ 7,552,092	\$ 8,874,051	\$ 11,140,685	\$ 9,000,000	\$ 11,121,523	\$ 2,121,523
1225-05318-10100-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ 417	\$ -	\$ -	\$ -
1225-05318-10100-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-508005-000	VEHICLES	\$ 9,231	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL COUNTY EXPENDITURES		\$ 7,573,533	\$ 8,899,512	\$ 11,160,225	\$ 9,000,000	\$ 11,121,523	\$ 2,121,523
1225-05318-10200-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 12,210	\$ 17,421	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 425	\$ -	\$ -	\$ -
1225-05318-10200-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 18,698	\$ -	\$ -	\$ -
1225-05318-10200-000-505714-000	MANDATED/RESIDENTIAL/PRIVATE	\$ 4,094,712	\$ 3,802,902	\$ 5,010,383	\$ 4,400,000	\$ 5,010,434	\$ 610,434
1225-05318-10200-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-508005-000	VEHICLES	\$ 9,231	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CITY EXPENDITURES		\$ 4,116,153	\$ 3,820,323	\$ 5,029,505	\$ 4,400,000	\$ 5,010,434	\$ 610,434
Department: TOTAL COMPREHENSIVE Total Expenditures		\$ 11,689,686	\$ 12,719,835	\$ 16,189,730	\$ 13,400,000	\$ 16,131,957	\$ 2,731,957

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
 FY24-25 Expenditure Detail
 Social Services Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
Department:05301 SOCIAL SERVICES ADMINISTRATION							
1220-05301-10300-000-501100-001	SALARIES & WAGES-FULLTIME	\$ 6,040,772	\$ 6,188,500	\$ 7,224,898	\$ 8,143,245	\$ 8,878,743	\$ 735,498
1220-05301-10300-000-501200-001	OVERTIME	\$ 7,111	\$ 8,491	\$ 5,823	\$ 10,000	\$ 10,000	-
1220-05301-10300-000-501200-002	OVERTIME	\$ 30,212	\$ 40,042	\$ 40,229	\$ 40,000	\$ 40,000	-
1220-05301-10300-000-501200-007	OVERTIME	\$ -	\$ -	\$ 1,247	\$ -	\$ -	-
1220-05301-10300-000-501300-001	SALARIES & WAGES-PART TIME	\$ 76,623	\$ 105,846	\$ 123,754	\$ 108,000	\$ 108,000	-
1220-05301-10300-000-501900-001	SEVERANCE PAY	\$ 85,454	\$ 84,134	\$ 27,515	\$ 84,000	\$ 84,000	-
1220-05301-10300-000-502100-001	FICA / MEDICARE	\$ 444,340	\$ 458,310	\$ 535,288	\$ 637,646	\$ 693,912	56,266
1220-05301-10300-000-502100-002	FICA / MEDICARE	\$ 2,165	\$ 2,901	\$ 2,969	\$ 3,825	\$ 3,825	-
1220-05301-10300-000-502100-007	FICA / MEDICARE	\$ -	\$ -	\$ 95	\$ -	\$ -	-
1220-05301-10300-000-502201-001	RETIREMENT (VRS)	\$ 334,052	\$ 324,525	\$ 387,704	\$ 469,127	\$ 469,127	-
1220-05301-10300-000-502201-002	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ 150	\$ -	(150)
1220-05301-10300-000-502202-001	RETIREMENT-HYBRID	\$ 367,865	\$ 421,701	\$ 612,341	\$ 718,122	\$ 809,694	91,572
1220-05301-10300-000-502202-002	RETIREMENT-HYBRID	\$ 10	\$ (5)	\$ -	\$ 150	\$ -	(150)
1220-05301-10300-000-502203-001	SHORT TERM/LONG TERM DISABL	\$ 16,320	\$ 18,590	\$ 23,500	\$ 24,623	\$ 30,000	5,377
1220-05301-10300-000-502220-001	HEALTH INSURANCE-SS RETIREE:	\$ 2,989	\$ 1,453	\$ 900	\$ 7,830	\$ 7,830	-
1220-05301-10300-000-502300-001	HEALTH INSURANCE	\$ 1,175,329	\$ 1,229,111	\$ 1,279,539	\$ 1,655,713	\$ 1,665,811	10,098
1220-05301-10300-000-502300-002	HEALTH INSURANCE	\$ 5,156	\$ 6,489	\$ 5,934	\$ 12,000	\$ 12,000	-
1220-05301-10300-000-502400-001	GROUP LIFE INSURANCE	\$ 31,652	\$ 33,493	\$ 38,980	\$ 42,500	\$ 48,076	5,576
1220-05301-10300-000-502400-002	GROUP LIFE INSURANCE	\$ 148	\$ 185	\$ 196	\$ 200	\$ 200	-
1220-05301-10300-000-502600-001	UNEMPLOYMENT COMPENSATION	\$ 7,490	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-502703-001	WORKERS COMP INSURANCE	\$ 20,263	\$ 22,873	\$ 21,208	\$ 27,163	\$ 27,503	340
1220-05301-10300-000-502703-002	WORKERS COMP INSURANCE	\$ 113	\$ 166	\$ 137	\$ 200	\$ 200	-
1220-05301-10300-000-502703-007	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-503101-000	PROF HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-503102-000	LEGAL SERVICES	\$ 290,486	\$ 281,572	\$ 412,161	\$ 325,000	\$ 625,000	300,000
1220-05301-10300-000-503103-000	ACCOUNTING SERVICES	\$ 18,600	\$ 18,800	\$ 19,000	\$ 20,600	\$ 20,600	-
1220-05301-10300-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 27,724	\$ 49,726	\$ 54,172	\$ 65,000	\$ 65,000	-
1220-05301-10300-000-503112-000	FINES AND PENALTIES	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-503301-000	REPAIRS & MAINTENANCE	\$ 544	\$ 1,810	\$ 2,814	\$ 6,000	\$ 6,000	-
1220-05301-10300-000-503302-000	MAINTENANCE SERVICE CONTRA	\$ 1,253	\$ 5,189	\$ 18,797	\$ 5,500	\$ 5,500	-
1220-05301-10300-000-503330-000	COMPUTER SOFTWARE MAINTEN	\$ 4,566	\$ 3,546	\$ 6,743	\$ 20,000	\$ 20,000	-
1220-05301-10300-000-503500-000	PRINTING & BINDING	\$ 282	\$ 2,297	\$ 309	\$ 4,000	\$ 4,000	-
1220-05301-10300-000-503600-000	ADVERTISING	\$ 5,829	\$ 4,034	\$ 1,716	\$ 7,000	\$ 7,000	-
1220-05301-10300-000-503800-000	PURCHASED SERVICES-OTHER G	\$ 3,311	\$ 2,665	\$ 2,669	\$ 5,000	\$ 5,000	-
1220-05301-10300-000-504300-000	CENTRAL STORE	\$ 17,382	\$ 18,790	\$ -	\$ -	\$ -	-
1220-05301-10300-000-504500-000	CENTRAL GARAGE	\$ 24,482	\$ 33,319	\$ 39,417	\$ 40,000	\$ 40,000	-
1220-05301-10300-000-505101-000	ELECTRICAL SERVICES	\$ 47,105	\$ 55,893	\$ 60,858	\$ 58,933	\$ 78,933	20,000
1220-05301-10300-000-505102-000	HEATING SERVICES	\$ 5,690	\$ 6,578	\$ 7,090	\$ 8,000	\$ 8,000	-
1220-05301-10300-000-505103-000	WATER & SEWER SERVICES	\$ 2,927	\$ 3,408	\$ 3,231	\$ 3,250	\$ 3,250	-
1220-05301-10300-000-505201-000	POSTAGE	\$ 105	\$ 30,081	\$ 31,076	\$ 35,000	\$ 35,000	-
1220-05301-10300-000-505203-000	TELECOMMUNICATIONS	\$ 101,998	\$ 87,719	\$ 111,097	\$ 105,000	\$ 105,000	-
1220-05301-10300-000-505304-000	OTHER PROPERTY INSURANCE	\$ 3,801	\$ 4,102	\$ 6,019	\$ 4,000	\$ 6,500	2,500
1220-05301-10300-000-505305-000	VEHICLE INSURANCE	\$ 14,592	\$ 16,508	\$ 16,190	\$ 17,000	\$ 17,000	-
1220-05301-10300-000-505307-000	PUBLIC OFFICIALS LIAB INSURAN	\$ 2,795	\$ 3,338	\$ 3,404	\$ 3,500	\$ 3,500	-
1220-05301-10300-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 5,027	\$ 6,824	\$ 6,356	\$ 7,000	\$ 7,000	-
1220-05301-10300-000-505401-000	LEASE/RENT EQUIPMENT	\$ 30,097	\$ 28,466	\$ 28,766	\$ 30,000	\$ 30,000	-

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1220-05301-10300-000-505402-000	LEASE/RENT BUILDINGS	\$ 193,313	\$ 135,017	\$ 135,261	\$ 198,605	\$ 251,824	53,219
1220-05301-10300-000-505403-000	LEASE/RENT PARKING	\$ 22,133	\$ 63,585	\$ 51,663	\$ 75,000	\$ 75,000	-
1220-05301-10300-000-505501-000	MILEAGE	\$ 217	\$ 37	\$ 667	\$ 1,000	\$ 1,000	-
1220-05301-10300-000-505503-000	SUBSISTENCE & LODGING	\$ 22	\$ 337	\$ 225	\$ 5,500	\$ 5,500	-
1220-05301-10300-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,468	\$ 4,271	\$ 18,383	\$ 17,000	\$ 22,000	5,000
1220-05301-10300-000-505507-000	OTHER PAYMENTS	\$ 4,019	\$ 5,009	\$ 7,591	\$ 7,000	\$ 10,000	3,000
1220-05301-10300-000-505801-000	DUES & ASSOCIATION MEMBERSH	\$ 3,470	\$ 1,270	\$ 1,650	\$ 3,000	\$ 3,000	-
1220-05301-10300-000-506001-000	OFFICE SUPPLIES	\$ 21,750	\$ 26,558	\$ 50,426	\$ 50,000	\$ 50,000	-
1220-05301-10300-000-506002-000	FOOD SUPPLIES	\$ 835	\$ 603	\$ 5,569	\$ 2,000	\$ 2,500	500
1220-05301-10300-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 211	\$ -	\$ 6	\$ 1,000	\$ 1,000	-
1220-05301-10300-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 1,274	\$ 1,904	\$ 1,812	\$ 2,000	\$ 2,000	-
1220-05301-10300-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ 11	\$ -	\$ -	-
1220-05301-10300-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 360	\$ 497	\$ 517	\$ 500	\$ 500	-
1220-05301-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 10,103	\$ 5,388	\$ 5,657	\$ 16,000	\$ 16,000	-
1220-05301-10300-000-506065-000	MINOR EQUIPMENT	\$ 35,303	\$ 8,093	\$ 7,517	\$ 20,000	\$ 20,000	-
1220-05301-10300-000-508002-000	FURNITURE & FIXTURES	\$ 29,967	\$ 18,313	\$ 23,133	\$ 30,000	\$ 30,000	-
1220-05301-10300-000-508005-000	VEHICLES	\$ 55,315	\$ 41,366	\$ -	\$ 66,000	\$ 66,000	-
1220-05301-10300-000-508107-000	COMPUTER EQUIP-REPLACE	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	-
1220-05301-10300-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 3,112	\$ -	\$ 20,000	\$ 3,000	(17,000)
1220-05301-10300-000-508040-000	SOFTWARE	\$ 18,138	\$ 19,257	\$ 24,804	\$ 42,000	\$ 25,000	(17,000)
1220-05301-10300-000-508203-000	COMM EQUIPMENT ADD	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-508305-000	.	\$ 286,941	\$ -	\$ -	\$ 10,000	\$ 10,000	-
Total for 05301 SOCIAL SERVICES ADMINISTRATION:		\$ 9,941,499	\$ 9,946,087	\$ 11,499,029	\$ 13,322,382	\$ 14,577,028	\$ 1,254,646
Department:05302 PUBLIC ASSISTANCE							
1220-05302-10100-000-501300-000	SALARIES & WAGES-PART TIME	\$ 290	\$ -	\$ -	\$ 8,000	\$ -	(8,000)
1220-05302-10100-000-501300-001	SALARIES & WAGES-PART TIME	\$ 3,965	\$ 5,252	\$ 5,863	\$ 1,500	\$ 9,000	7,500
1220-05302-10100-000-502100-000	FICA / MEDICARE	\$ 22	\$ -	\$ -	\$ -	\$ -	-
1220-05302-10100-000-502100-001	FICA / MEDICARE	\$ 303	\$ 402	\$ 449	\$ 500	\$ 1,000	500
1220-05302-10100-000-505702-000	AUX GRANTS - AGED	\$ 68,543	\$ 79,973	\$ 99,530	\$ 105,000	\$ 105,000	-
1220-05302-10100-000-505704-000	AUX GRANTS - DISABLED	\$ 67,068	\$ 55,750	\$ 81,120	\$ 85,000	\$ 85,000	-
1220-05302-10100-000-505705-000	AID TO DEPENDENT CHILDREN	\$ 1,079,689	\$ 1,200,380	\$ 985,360	\$ 1,300,000	\$ 1,000,000	(300,000)
1220-05302-10100-000-505707-000	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 500	\$ 500	-
1220-05302-10100-000-505715-000	REFUGEE RESETTLEMENT	\$ 2,874	\$ 15,676	\$ 140,370	\$ 35,000	\$ 65,000	30,000
1220-05302-10100-000-505716-000	REENTRY PROGRAM	\$ -	\$ 8,038	\$ 11,100	\$ 30,000	\$ 30,000	-
1220-05302-10100-000-505719-000	ADULT SERVICES	\$ 2,096	\$ 3,387	\$ 2,157	\$ 10,000	\$ 10,000	-
1220-05302-10100-000-505721-000	ADOPTION SUBSIDY PAYMENTS	\$ 1,753,725	\$ 2,134,499	\$ 2,308,158	\$ 2,100,000	\$ 2,500,000	400,000
1220-05302-10100-000-505723-000	FAMILY PRESERVATION	\$ 3,806	\$ 5,891	\$ 16,444	\$ 10,000	\$ 15,000	5,000
1220-05302-10100-000-505724-000	OTHER LOCAL ONLY	\$ 30,505	\$ 34,376	\$ 39,955	\$ 45,000	\$ 45,000	-
1220-05302-10100-000-505726-000	ENERGY ASSISTANCE	\$ (246)	\$ (90)	\$ (360)	\$ 1,000	\$ 1,000	-
1220-05302-10100-000-505727-000	RESPIRE CARE-FOSTER PARENTS	\$ 200	\$ 1,075	\$ 2,334	\$ 1,500	\$ 1,500	-
1220-05302-10100-000-505733-000	FOSTER FUTURES-FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05302-10100-000-505734-000	FOSTERING FUTURES	\$ 61,612	\$ 108,272	\$ 118,978	\$ 105,000	\$ 105,000	-
1220-05302-10100-000-505735-000	SPECIAL ADOPTION	\$ 417,039	\$ 422,434	\$ 381,165	\$ 500,000	\$ 500,000	-
1220-05302-10100-000-505737-000	KIN GAP	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	-
1220-05302-10100-000-505738-000	ADULT PROTECTIVE SERVICES	\$ 1,469	\$ 6,318	\$ 7,104	\$ 10,000	\$ 10,000	-
1220-05302-10100-000-505743-000	ETV-YTHS AGING OUT FOSTER C/	\$ 5,158	\$ 12,981	\$ 1,591	\$ 10,000	\$ 15,000	5,000
1220-05302-10100-000-505744-000	EMPLOYMENT-ADVANCEMENT TA	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05302-10100-000-505745-000	IVE APPROVED TRAINING	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	-
1220-05302-10100-000-505757-000	VIEW - PURCHASED SERVICE	\$ 45,922	\$ 19,698	\$ 121,789	\$ 130,000	\$ 130,000	-

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1220-05302-10100-000-505758-000	CDC FEE AT RISK - FED	\$ (103)	\$ -	\$ (450)	\$ -	\$ -	-
1220-05302-10100-000-505759-000	PREVENTION - SUBSTANCE	\$ 22,110	\$ 22,645	\$ 26,975	\$ 35,000	\$ 45,000	10,000
1220-05302-10100-000-505765-000	FOSTER PARENT TRAINING	\$ 3,102	\$ 2,974	\$ 966	\$ 20,000	\$ 20,000	-
1220-05302-10100-000-505766-000	FUEL ASSISTANCE	\$ 937	\$ 108	\$ 914	\$ 5,000	\$ 5,000	-
1220-05302-10100-000-505768-000	TANF MANUAL CHECKS	\$ -	\$ -	\$ 504	\$ 1,000	\$ 1,000	-
1220-05302-10100-000-505769-000	TANF-UP MANUAL CHECKS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10100-000-505770-000	INDEPENDENT LIVING PURCHASE	\$ 2,291	\$ 5,593	\$ 9,700	\$ 8,770	\$ 20,000	11,230
1220-05302-10100-000-505784-000	CHAFEE IL COVID	\$ 14,538	\$ 29,995	\$ 21,172	\$ 57,840	\$ -	(57,840)
1220-05302-10100-000-505785-000	CHAFEE ETV COVID	\$ -	\$ 1,670	\$ -	\$ 4,000	\$ -	(4,000)
1220-05302-10100-000-505790-000	LOCAL ONLY DISCRETIONARY	\$ 5,000	\$ 5,000	\$ 4,721	\$ 10,000	\$ 25,000	15,000
1220-05302-10100-000-505796-000	APS COVID	\$ -	\$ 8,094	\$ 3,357	\$ 12,411	\$ -	(12,411)
Total for 05302 COUNTY SOCIAL SERVICES:		\$ 3,591,916	\$ 4,190,389	\$ 4,390,968	\$ 4,704,521	\$ 4,806,500	\$ 101,979
1220-05302-10200-000-505702-000	AUX GRANTS - AGED	\$ 17,711	\$ 49,201	\$ 47,655	\$ 50,000	\$ 50,000	-
1220-05302-10200-000-505704-000	AUX GRANTS - DISABLED	\$ 45,916	\$ 47,222	\$ 32,736	\$ 65,000	\$ 65,000	-
1220-05302-10200-000-505705-000	AID TO DEPENDENT CHILDREN	\$ 584,298	\$ 344,468	\$ 305,645	\$ 1,000,000	\$ 750,000	(250,000)
1220-05302-10200-000-505707-000	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 500	\$ 500	-
1220-05302-10200-000-505715-000	REFUGEE RESETTLEMENT	\$ 17,518	\$ 58,885	\$ 268,947	\$ 65,000	\$ 300,000	235,000
1220-05302-10200-000-505716-000	RE-ENTRY PROGRAM	\$ -	\$ 15,169	\$ 29,466	\$ 30,000	\$ 30,000	-
1220-05302-10200-000-505719-000	ADULT SERVICES	\$ 1,063	\$ 779	\$ 3,173	\$ 10,000	\$ 10,000	-
1220-05302-10200-000-505721-000	ADOPTION SUBSIDY PAYMENTS	\$ 2,133,827	\$ 2,313,711	\$ 2,443,049	\$ 2,300,000	\$ 2,400,000	100,000
1220-05302-10200-000-505723-000	FAMILY PRESERVATION	\$ 7,159	\$ 6,333	\$ 11,406	\$ 10,000	\$ 10,000	-
1220-05302-10200-000-505724-000	OTHER LOCAL ONLY	\$ 14,397	\$ 45,490	\$ 23,023	\$ 45,000	\$ 45,000	-
1220-05302-10200-000-505726-000	ENERGY ASSISTANCE	\$ 611	\$ 300	\$ 600	\$ 1,000	\$ 1,000	-
1220-05302-10200-000-505727-000	RESPITE CARE-FOSTER PARENTS	\$ 675	\$ 100	\$ -	\$ 1,500	\$ 1,500	-
1220-05302-10200-000-505734-000	FOSTER FUTURES	\$ 121,881	\$ 138,583	\$ 90,198	\$ 165,000	\$ 165,000	-
1220-05302-10200-000-505735-000	SPECIAL ADOPTION	\$ 337,003	\$ 380,577	\$ 298,128	\$ 500,000	\$ 500,000	-
1220-05302-10200-000-505737-000	KIN GAP	\$ 22,478	\$ 31,080	\$ 31,968	\$ 60,000	\$ 60,000	-
1220-05302-10200-000-505738-000	ADULT PROTECTIVE SERVICES	\$ 573	\$ 1,181	\$ 1,128	\$ 5,000	\$ 10,000	5,000
1220-05302-10200-000-505743-000	ETV-YTHS AGING OUT FOSTER CA	\$ 1,041	\$ 2,797	\$ 5,239	\$ 8,198	\$ 10,000	1,802
1220-05302-10200-000-505744-000	EMPLOYMENT-ADVANCEMENT TA	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05302-10200-000-505745-000	IVE APPROVED TRAINING	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10200-000-505757-000	VIEW - PURCHASED SERVICE	\$ 121,946	\$ 160,959	\$ 240,914	\$ 235,114	\$ 263,000	27,886
1220-05302-10200-000-505759-000	PREVENTION-SUBSTANCE	\$ 7,885	\$ 8,868	\$ 11,258	\$ 20,000	\$ 25,000	5,000
1220-05302-10200-000-505765-000	FOSTER PARENT TRAINING	\$ -	\$ 97	\$ 357	\$ 8,000	\$ 8,000	-
1220-05302-10200-000-505766-000	FUEL ASSISTANCE	\$ 968	\$ 324	\$ 473	\$ 5,000	\$ 5,000	-
1220-05302-10200-000-505768-000	TANF MANUAL CHECKS	\$ -	\$ -	\$ 34	\$ 1,000	\$ 1,000	-
1220-05302-10200-000-505769-000	TANF-UP MANUAL CHECKS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10200-000-505770-000	INDEPENDENT LIVING PURCHASE	\$ 1,533	\$ 10,253	\$ 7,687	\$ 10,000	\$ 20,000	10,000
1220-05302-10200-000-505784-000	CHAFEE IL COVID	\$ 721	\$ 29,477	\$ 27,718	\$ 16,536	\$ -	(16,536)
1220-05302-10200-000-505785-000	CHEFEE ETV COVID	\$ -	\$ -	\$ -	\$ 2,000	\$ -	(2,000)
1220-05302-10200-000-505786-000	APS ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05302-10200-000-505790-000	LOCAL ONLY DISCRETIONARY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 25,000	15,000
1220-05302-10200-000-505799-000	VACMS DISCRETIONARY	\$ -	\$ (794)	\$ -	\$ -	\$ -	-
1220-05302-10200-000-505796-000	APS COVID	\$ -	\$ 506	\$ -	\$ 2,692	\$ -	(2,692)
Total for 05302 CITY SOCIAL SERVICES:		\$ 3,444,203	\$ 3,650,565	\$ 3,885,802	\$ 4,628,540	\$ 4,757,000	\$ 128,460
Total for 05302 PUBLIC ASSISTANCE:		\$ 16,977,618	\$ 17,787,040	\$ 19,775,800	\$ 22,655,443	\$ 24,140,528	\$ 1,485,085
Department:05315 INDIRECT COST ALLOCATION							
1220-05315-10300-000-503103-000	ACCOUNTING SERVICES	\$ -	\$ 4,000	\$ 9,000	\$ 4,000	\$ 4,000	-

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
Total for 05315 INDIRECT COST ALLOCATION:		\$ -	\$ 4,000	\$ 9,000	\$ 4,000	\$ 4,000	\$ -
Department:05319 FEDERAL FAMILY PRESERVATION							
1220-05319-10100-000-505713-000	FED FAMILY PRESERVATION ACT	\$ 26,572	\$ 40,052	\$ 35,617	\$ 30,000	\$ 35,000	5,000
1220-05319-10200-000-505713-000	FED FAMILY PRESERVATION ACT	\$ 12,704	\$ 29,521	\$ 15,554	\$ 30,000	\$ 35,000	5,000
Total for 05319 FEDERAL FAMILY PRESERVATION:		\$ 39,276	\$ 69,573	\$ 51,171	\$ 60,000	\$ 70,000	\$ 10,000
1220-05329-10300-000-505794-000		\$ 49,396	\$ 85,326	\$ 85,966	\$ 85,966	\$ 85,966	-
Department:05332 RHAM TRANSPORTATION PROGRAM							
1220-05332-10300-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 15,433	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-502100-000	FICA / MEDICARE	\$ 1,132	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-502201-000	RETIREMENT (VRS)	\$ 1,759	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-502203-000	SHORT TERM/LONG TERM DISABL	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-502300-000	HEALTH INSURANCE	\$ 3,612	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 73	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 9	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-503410-000	TRANSPORT BY PUBLIC CARRIER	\$ 56,250	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	-
1220-05332-10300-000-503800-000	PURCHASED SERVICES-OTHER G	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-504500-000	CENTRAL GARAGE	\$ 497	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-505203-000	TELECOMMUNICATIONS	\$ 2,732	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-505305-000	VEHICLE INSURANCE	\$ 1,797	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 799	\$ -	\$ 4,888	\$ -	\$ -	-
1220-05332-10300-000-505801-000	DUES & ASSOCIATION MEMBERSH	\$ 140	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05332-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total for 05332 RHAM TRANSPORTATION PROGRAM:		\$ 84,233	\$ 75,000	\$ 79,888	\$ 75,000	\$ 75,000	\$ -
Department:05334 CSB BASED ELIGIBILITY WORKERS							
1220-05334-10300-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 52,716	\$ 49,761	\$ 41,829	\$ 44,294	\$ 50,803	6,509
1220-05334-10300-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05334-10300-000-501900-000	SEVERANCE	\$ -	\$ 11,528	\$ -	\$ -	\$ -	-
1220-05334-10300-000-502100-000	FICA / MEDICARE	\$ 3,812	\$ 4,415	\$ 3,200	\$ 3,389	\$ 3,886	497
1220-05334-10300-000-502201-000	RETIREMENT (VRS)	\$ 6,128	\$ 5,225	\$ -	\$ -	\$ -	-
1220-05334-10300-000-502202-000	RETIREMENT HYBRID	\$ 0	\$ 771	\$ 5,788	\$ 6,485	\$ 7,437	952
1220-05334-10300-000-502203-000	SHORT TERM	\$ -	\$ 36	\$ 222	\$ -	\$ -	-
1220-05334-10300-000-502300-000	HEALTH INSURANCE	\$ 6,510	\$ 6,030	\$ -	\$ 6,624	\$ 5,760	(864)
1220-05334-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 278	\$ 256	\$ 227	\$ 230	\$ 274	44
1220-05334-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 200	\$ 257	\$ 141	\$ 190	\$ 218	28
Total for 05334 CSB BASED ELIGIBILITY WORKERS:		\$ 69,644	\$ 78,279	\$ 51,408	\$ 61,212	\$ 68,378	\$ 7,166
Department:05337 VA JUVENILE COMM CRIME CONTROL							
1220-05337-10300-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 17,663	\$ -	\$ -	\$ -	\$ -	-
1220-05337-10300-000-501900-000	SEVERANCE PAY	\$ 941	\$ -	\$ -	\$ -	\$ -	-
1220-05337-10300-000-502100-000	FICA / MEDICARE	\$ 1,401	\$ -	\$ -	\$ -	\$ -	-
1220-05337-10300-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05337-10300-000-502202-000	RETIREMENT-HYBRID	\$ 2,041	\$ -	\$ -	\$ -	\$ -	-
1220-05337-10300-000-502203-000	SHORT TERM/LONG TERM DISABL	\$ 92	\$ -	\$ -	\$ -	\$ -	-
1220-05337-10300-000-502300-000	HEALTH INSURANCE	\$ 3,612	\$ -	\$ -	\$ -	\$ -	-

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1220-05337-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 88	\$ -	\$ -	\$ -		-
1220-05337-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 75	\$ -	\$ -	\$ -		-
1220-05337-10300-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 18,768	\$ 45,928	\$ 44,661	\$ 88,303	\$ 88,303	-
1220-05337-10300-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ 200	\$ 200	-
1220-05337-10300-000-506001-000	OFFICE SUPPLIES	\$ 589	\$ -	\$ -	\$ -		-
1220-05337-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 490	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05337-10300-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
Total for 05337 VA JUVENILE COMM CRIME CONTROL:		\$ 45,761	\$ 45,928	\$ 44,661	\$ 90,503	\$ 90,503	\$ -
1220-09601-00000-000-509150-000	PRINCIPAL - LEASES		\$ 44,868	\$ 47,867	\$ -		-
1220-09601-00000-000-509250-000	INTEREST - LEASES		\$ 13,632	\$ 11,510	\$ -		-
Department: TOTAL SOCIAL SERVICES DISTRICT FUND EXPENDITURE		\$ 17,265,928	\$ 18,203,646	\$ 20,157,270	\$ 23,032,124	\$ 24,534,375	\$ 1,502,251

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 FY2024-2025 Adopted School Budget can be viewed on the Rockingham County Public Schools website. A summary of the changes is below.

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.

No changes to health insurance offerings are recommended.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Self-Funded Health Insurance Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
Department: SELF-FUNDED HEALTH INS PLAN EXPENDITURES:							
1310-01401-10101-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 6,647,110	\$ 7,612,811	\$ 7,868,665	\$ 8,625,000	\$ 8,625,000	-
1310-01401-00000-000-503111-000	STOP LOSS CREDIT	\$ (1,771,403)	\$ (1,895,658)	\$ (985,873)	\$ -	\$ -	-
1310-01401-10101-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 481,525	\$ 402,805	\$ 466,339	\$ 862,500	\$ 862,500	-
1310-01401-10101-000-503116-000	ACA REINSURANCE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	-
1310-01401-10102-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 431,227	\$ 292,092	\$ 380,920	\$ 575,000	\$ 575,000	-
1310-01401-10102-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 18,507	\$ 13,834	\$ 12,231	\$ 46,000	\$ 46,000	-
1310-01401-10103-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 46,915	\$ 24,847	\$ 14,869	\$ 69,000	\$ 69,000	-
1310-01401-10103-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 6,889	\$ 6,105	\$ 4,647	\$ 8,625	\$ 8,625	-
1310-01401-10104-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 17,888,974	\$ 22,463,685	\$ 22,341,805	\$ 25,039,065	\$ 25,812,625	773,560
1310-01401-10104-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 1,351,743	\$ 1,141,523	\$ 1,296,373	\$ -	\$ -	-
1310-01401-10104-000-503116-000	ACA REINSURANCE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	-
1310-01401-10105-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 1,133,315	\$ 794,877	\$ 732,784	\$ 1,725,000	\$ 1,725,000	-
1310-01401-10105-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 49,890	\$ 33,060	\$ 33,174	\$ 132,250	\$ 132,250	-
1310-01401-10106-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 27,032	\$ 203,287	\$ 357,483	\$ 57,500	\$ 57,500	-
1310-01401-10106-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 9,297	\$ 10,412	\$ 12,966	\$ 11,500	\$ 11,500	-
Total for 01401 HEALTH INSURANCE CLAIMS:		\$ 26,321,023	\$ 31,103,679	\$ 32,536,382	\$ 37,151,440	\$ 37,925,000	\$ 773,560
Department:01402 WELLNESS INITIATIVE PROGRAM							
1310-01402-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total for 01402 WELLNESS INITIATIVE PROGRAM:		\$ -					
Department:01403 HEALTH PLANNING							
1310-01403-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 74,661	\$ 74,540	\$ 72,547	\$ 75,000	\$ 75,000	-
1310-01404-10111-000-503119-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 61,631	\$ -	\$ -	-
1310-01404-10114-000-503119-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 312,284	\$ -	\$ -	-
Total for 01403 HEALTH PLANNING:		\$ 74,661	\$ 74,540	\$ 446,461	\$ 75,000	\$ 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		\$ 27,386,109	\$ 31,928,219	\$ 32,982,843	\$ 37,226,440	\$ 38,000,000	\$ 773,560

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Dental Insurance Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1312-01401-10101-000-503101-000	DENTAL SERVICES-CO ACTIVE	\$ -	\$ 186,237	\$ 318,653	\$ 200,000	\$ 200,000	\$ -
1312-01401-10101-000-503114-000	ADMIN FEES-CO ACTIVE	\$ -	\$ 32,283	\$ 39,367	\$ 150,000	\$ 150,000	\$ -
1312-01401-10102-000-503101-000	DENTAL SERVICES-CO RETIREE	\$ -	\$ 1,800	\$ 6,222	\$ 3,600	\$ 3,600	\$ -
1312-01401-10102-000-503114-000	ADMIN FEES-CO RETIREE	\$ -	\$ 739	\$ 814	\$ 2,000	\$ 2,000	\$ -
1312-01401-10103-000-503101-000	DENTAL SERVICES-CO COBRA	\$ -	\$ 587	\$ 151	\$ -	\$ -	\$ -
1312-01401-10103-000-503114-000	ADMIN FEES-CO COBRA	\$ -	\$ 34	\$ 13	\$ 200	\$ 200	\$ -
1312-01401-10104-000-503101-000	DENTAL SERVICES-SCH ACTIVE	\$ -	\$ 658,219	\$ 996,875	\$ 800,000	\$ 901,740	\$ 101,740
1312-01401-10104-000-503114-000	ADMIN FEES-SCH ACTIVE	\$ -	\$ 85,519	\$ 100,758	\$ 180,000	\$ 180,000	\$ -
1312-01401-10105-000-503101-000	DENTAL SERVICES-SCH RETIREE	\$ -	\$ 15,345	\$ 16,995	\$ 10,000	\$ 10,000	\$ -
1312-01401-10105-000-503114-000	ADMIN FEES-SCH RETIREE	\$ -	\$ 2,036	\$ 2,470	\$ 5,000	\$ 5,000	\$ -
1312-01401-10106-000-503101-000	DENTAL SERVICES-SCH COBRA	\$ -	\$ 11,108	\$ 5,199	\$ 2,000	\$ 2,000	\$ -
1312-01401-10106-000-503114-000	ADMIN FEES-SCH COBRA	\$ -	\$ 981	\$ 930	\$ 2,000	\$ 2,000	\$ -
1312-01401-10109-000-503101-000	DENTAL SERVICES-MSSN REG LIBR	\$ -	\$ 5,850	\$ 5,873	\$ 6,000	\$ 6,000	\$ -
1312-01401-10109-000-503114-000	ADMIN FEES-MSSN REG LIBR	\$ -	\$ 1,021	\$ 1,174	\$ 660	\$ 660	\$ -
TOTAL DENTAL INSURANCE FUND:		\$ -	\$ 1,001,759	\$ 1,495,495	\$ 1,361,460	\$ 1,463,200	\$ 101,740

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Economic Development Authority Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1505-01223-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 5,400	\$ 2,200	\$ 2,800	\$ 5,000	\$ 5,000	\$ -
1505-01223-00000-000-503103-000	ACCOUNTING SERVICES	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1505-01223-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
	OTHER ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
1505-01223-00000-000-505890-000	TECHNOLOGY ZONE GRANT - ED	\$ 1,250,689	\$ 852,694	\$ 546,056	\$ 1,000,000	\$ 7,501,495	\$ 6,501,495
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND E		\$ 1,257,089	\$ 854,894	\$ 548,856	\$ 1,007,000	\$ 7,758,495	\$ 6,751,495

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>

The FY25 rate was reduced from \$0.08 per year to \$0.04.

Revenue:

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2024 YTD (02/29/2024)	2025 Proposed	Increase/ Decrease
1412-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ (3,073)	\$ (25,568)	\$ -	\$ (25,972)	\$ (35,000)	\$ (35,000)
1412-00000-11303-000-311608-000	STORMWATER FEES	\$ (356,566)	\$ (372,613)	\$ (395,395)	\$ (275,702)	\$ (203,180)	\$ (200,000)	\$ 75,702
1412-00000-11106-000-306100-000	PENALTIES	\$ (3,606)	\$ (1,129)	\$ (1,450)	\$ -	\$ (1,427)	\$ (1,500)	\$ (1,500)
1412-00000-11106-000-306200-000	INTEREST	\$ (84)	\$ (312)	\$ (474)	\$ -	\$ (424)	\$ (800)	\$ (800)
TOTAL: ALL LOCAL REVENUES		\$ (360,256)	\$ (377,127)	\$ (422,886)	\$ (275,702)	\$ (231,002)	\$ (237,300)	\$ 38,402
1412-00000-12404-000-324990-000	OTHER STATE FUNDS		\$ -	\$ (140,622)	\$ -	\$ -	\$ -	\$ -
1412-00000-13900-000-339391-000	FEDERAL GRANT	\$ -	\$ -	\$ (527,333)	\$ -	\$ -	\$ -	\$ -
1412-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (609,036)	\$ (609,036)
		\$ (360,256)	\$ (377,127)	\$ (1,090,842)	\$ (275,702)	\$ (231,002)	\$ (846,336)	\$ (570,634)

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Lake Shenandoah Stormwater Authority

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1412-04405-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ 11,905	\$ 19,904	\$ 21,600	\$ 23,133	\$ 1,533
1412-04405-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ 850	\$ 1,427	\$ 1,652	\$ 1,770	\$ 118
1412-04405-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ 1,399	\$ 2,755	\$ 3,162	\$ 3,470	\$ 308
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	\$ 254	\$ -	\$ -	\$ -
1412-04405-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ 3,751	\$ 5,651	\$ 3,612	\$ 3,648	\$ 36
1412-04405-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 66	\$ 108	\$ 107	\$ 125	\$ 18
1412-04405-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 232	\$ 306	\$ 300	\$ 300	\$ -
1412-04405-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 4,244	\$ 3,250	\$ 62,661	\$ 15,600	\$ 5,600	\$ (10,000)
1412-04405-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,800	\$ 800
1412-04405-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
1412-04405-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
1412-04405-00000-000-508313-000	LAND PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 4,244	\$ 22,105	\$ 93,065	\$ 50,033	\$ 93,346	\$ 43,313
Department:09501 DEBT SERVICE-COUNTY							
1412-09501-00000-000-509116-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 178,145	\$ 702,990	\$ 524,845
1412-09501-00000-000-509216-000	INTEREST	\$ 48,125	\$ 53,552	\$ 48,389	\$ 47,524	\$ 50,000	\$ 2,476
Total for 09501 DEBT SERVICE-COUNTY:		\$ 48,125	\$ 53,552	\$ 48,389	\$ 225,669	\$ 752,990	\$ 527,321
Department: TOTAL LAKE SHEN STORMWATER AUTHORITY EXPENDITUI		\$ 52,369	\$ 75,657	\$ 141,453	\$ 275,702	\$ 846,336	\$ 570,634

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. The fees for FY25 were updated as follows:

Fee Schedule:

Commercial and Industrial	\$58 per ton
Construction and wood debris	\$64 per ton
Residential over 250 pounds (County Residents)	\$58 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	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2024 YTD (02/29/2024)	2025 Proposed	Increase/ Decrease
1410-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (46,468)	\$ (25,277)	\$ (488,950)	\$ (50,000)	\$ (412,540)	\$ (50,000)	\$ -
1411-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (46,468)	\$ (151)	\$ (2,720)	\$ -	\$ (2,129)	\$ -	\$ -
1410-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ 57,800	\$ 75,831	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11608-000-316960-000	WASTE COLLECTION & DISPOSAL	\$ (5,959,102)	\$ (6,535,853)	\$ (7,028,681)	\$ (6,800,000)	\$ (4,146,909)	\$ (7,300,000)	\$ (500,000)
1410-00000-11608-000-316965-000	CITY DISPOSAL FEES	\$ (561,576)	\$ (523,371)	\$ (530,816)	\$ (530,000)	\$ (311,489)	\$ (549,525)	\$ (19,525)
1410-00000-11803-000-318200-000	CHARGES FOR OTHER PERS SE	\$ -	\$ (416)	\$ (371)	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318615-000	SALE OF EQUIPMENT	\$ (525)	\$ (1,545)	\$ (8,087)	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318620-000	SALE OF RECYCLABLES-OTHER	\$ (180,807)	\$ (195,594)	\$ (159,274)	\$ (80,000)	\$ (117,075)	\$ (50,775)	\$ 29,225
1410-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ (4,674)	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (6,690,677)	\$ (7,206,375)	\$ (8,218,900)	\$ (7,460,000)	\$ (4,994,816)	\$ (7,950,300)	\$ (490,300)

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	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2024 YTD (02/29/2024)	2025 Proposed	Increase/ Decrease
1410-00000-12404-000-324220-000	LITTER CONTROL	\$ (23,753)	\$ (33,754)	\$ (50,480)	\$ (33,750)	\$ (81,193)	\$ (33,750)	\$ -
TOTAL: ALL STATE REVENUES		\$ (23,753)	\$ (33,754)	\$ (50,480)	\$ (33,750)	\$ (81,193)	\$ (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	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2024 YTD (02/29/2024)	2025 Proposed	Increase/ Decrease
1410-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (2,777,819)	\$ -	\$ 300,000	\$ 3,077,819
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (2,777,819)	\$ -	\$ 300,000	\$ 3,077,819

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	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
	Total for 04203 REFUSE COLLECTION & RECYCLING:	\$ 883,774	\$ 868,842	\$ 991,119	\$ 1,321,227	\$ 1,353,972	\$ 32,745
	Total for 04204 REFUSE DISPOSAL:	\$ 4,569,196	\$ 5,277,947	\$ 6,332,514	\$ 7,615,726	\$ 5,000,000	\$ (2,615,726)
	Total for 04205 LANDFILL GAS UTILIZATION:	\$ 141,227	\$ 182,735	\$ 173,085	\$ 135,950	\$ 143,950	\$ 8,000
	Total for 09501 DEBT SERVICE-COUNTY:	\$ 373,599	\$ 335,226	\$ 295,379	\$ 1,198,666	\$ 1,186,128	\$ (12,538)
	Department: TOTAL SOLID WASTE FUND EXPENDITURES	\$ 5,967,797	\$ 6,664,749	\$ 7,792,096	\$ 10,271,569	\$ 7,684,051	\$ (2,587,518)

County of Rockingham, Virginia
FY24-25 Expenditure Detail
Solid Waste Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1410-04203-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 258,133	\$ 300,925	\$ 311,058	\$ 378,645	\$ 450,624	\$ 71,979
1410-04203-00000-000-501200-000	OVERTIME	\$ 35,634	\$ 32,799	\$ 45,552	\$ 45,000	\$ 40,000	\$ (5,000)
1410-04203-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 153,520	\$ 154,858	\$ 154,309	\$ 155,000	\$ 195,000	\$ 40,000
1410-04203-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 2,452	\$ 18,160	\$ -	\$ -	\$ -
1410-04203-00000-000-502100-000	FICA / MEDICARE	\$ 35,973	\$ 36,320	\$ 39,355	\$ 44,266	\$ 52,450	\$ 8,184
1410-04203-00000-000-502201-000	RETIREMENT (VRS)	\$ 19,211	\$ 24,671	\$ 26,373	\$ 35,426	\$ 27,070	\$ (8,356)
1410-04203-00000-000-502202-000	RETIREMENT HYBRID	\$ 14,748	\$ 11,679	\$ 17,602	\$ 20,008	\$ 41,954	\$ 21,946
1410-04203-00000-000-502203-000	SHORT TERM DISABILITY	\$ 656	\$ 516	\$ 675	\$ 722	\$ 1,270	\$ 548
1410-04203-00000-000-502209-000	PENSION EXPENSE	\$ 29,387	\$ (12,797)	\$ (13,012)	\$ -	\$ -	\$ -
1410-04203-00000-000-502212-000	GLI	\$ 95	\$ (573)	\$ (2,273)	\$ -	\$ -	\$ -
1410-04203-00000-000-502300-000	HEALTH INSURANCE	\$ 74,198	\$ 71,384	\$ 72,346	\$ 63,365	\$ 71,602	\$ 8,237
1410-04203-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,546	\$ 1,691	\$ 1,732	\$ 1,860	\$ 2,223	\$ 363
1410-04203-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 12,528	\$ 15,092	\$ 13,434	\$ 16,000	\$ 15,000	\$ (1,000)
1410-04203-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 17,870	\$ 7,262	\$ 22,837	\$ 26,000	\$ 55,000	\$ 29,000
1410-04203-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 77	\$ 267	\$ 620	\$ 500	\$ 500	\$ -
1410-04203-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 120,759	\$ 115,563	\$ 116,501	\$ 130,000	\$ 150,000	\$ 20,000
1410-04203-00000-000-503302-000	MAINTENANCE SERVICE CONTRACT:	\$ 10,495	\$ 10,424	\$ 12,426	\$ 12,000	\$ 14,000	\$ 2,000
1410-04203-00000-000-503600-000	ADVERTISING	\$ 1,068	\$ 1,047	\$ 1,507	\$ 1,500	\$ -	\$ (1,500)
1410-04203-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 1,293	\$ 657	\$ 855	\$ 1,000	\$ 600	\$ (400)
1410-04203-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-504500-000	CENTRAL GARAGE	\$ 35,465	\$ 39,272	\$ 52,090	\$ 50,000	\$ 50,000	\$ -
1410-04203-00000-000-505101-000	ELECTRICAL SERVICES	\$ 8,713	\$ 10,120	\$ 11,204	\$ 9,000	\$ 10,500	\$ 1,500
1410-04203-00000-000-505103-000	WATER & SEWER SERVICES	\$ 655	\$ 667	\$ 569	\$ 650	\$ 650	\$ -
1410-04203-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ 27	\$ -	\$ -	\$ -
1410-04203-00000-000-505203-000	TELECOMMUNICATIONS	\$ 6,608	\$ 3,926	\$ 5,989	\$ 5,750	\$ 5,750	\$ -
1410-04203-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 27	\$ 26	\$ 29	\$ 35	\$ 30	\$ (5)
1410-04203-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,876	\$ 2,642	\$ 3,092	\$ 3,100	\$ 3,750	\$ 650
1410-04203-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 399	\$ 501	\$ 489	\$ 500	\$ 500	\$ -
1410-04203-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 7,735	\$ 6,810	\$ 10,438	\$ 8,500	\$ 10,500	\$ 2,000
1410-04203-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 217	\$ 349	\$ 500	\$ -	\$ (500)
1410-04203-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 350	\$ -	\$ 400	\$ 500	\$ 1,000	\$ 500
1410-04203-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIP	\$ -	\$ 140	\$ 140	\$ 250	\$ 150	\$ (100)
1410-04203-00000-000-506001-000	OFFICE SUPPLIES	\$ 87	\$ 304	\$ 93	\$ 250	\$ 250	\$ -
1410-04203-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 5	\$ 78	\$ -	\$ 100	\$ 100	\$ -
1410-04203-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 299	\$ 616	\$ 563	\$ 550	\$ 600	\$ 50
1410-04203-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 1,560	\$ 2,087	\$ 2,228	\$ 2,500	\$ 2,500	\$ -
1410-04203-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 638	\$ 594	\$ 945	\$ 750	\$ 900	\$ 150
1410-04203-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 7,879	\$ 10,607	\$ 6,798	\$ 15,000	\$ 15,000	\$ -
1410-04203-00000-000-506011-000	UNIFORMS/SAFETY	\$ 1,898	\$ 2,188	\$ 2,806	\$ 2,500	\$ 11,000	\$ 8,500
1410-04203-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,196	\$ 6,285	\$ 5,053	\$ 2,500	\$ 2,500	\$ -
1410-04203-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,282	\$ 7,524	\$ 741	\$ 1,000	\$ 1,000	\$ -
1410-04203-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 285,000	\$ 110,000	\$ (175,000)
1410-04203-00000-000-508005-000	VEHICLES	\$ 18,681	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)
1410-04203-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ 47,021	\$ -	\$ 10,000	\$ 10,000

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
Total for 04203 REFUSE COLLECTION & RECYCLING:		\$ 883,774	\$ 868,842	\$ 991,119	\$ 1,321,227	\$ 1,353,972	\$ 32,745
Department:04204 REFUSE DISPOSAL							
1410-04204-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 875,880	\$ 780,580	\$ 850,026	\$ 1,204,090	\$ 1,167,553	\$ (36,537)
1410-04204-00000-000-501200-000	OVERTIME	\$ 38,367	\$ 56,965	\$ 62,757	\$ 40,000	\$ 55,000	\$ 15,000
1410-04204-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 19,223	\$ 7,647	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-501900-000	SEVERANCE PAY	\$ 6,572	\$ 7,589	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-502100-000	FICA / MEDICARE	\$ 64,034	\$ 60,791	\$ 66,741	\$ 95,173	\$ 93,525	\$ (1,648)
1410-04204-00000-000-502201-000	RETIREMENT (VRS)	\$ 40,820	\$ 35,285	\$ 42,439	\$ 47,744	\$ 55,812	\$ 8,068
1410-04204-00000-000-502202-000	RETIREMENT-HYBRID	\$ 55,066	\$ 59,745	\$ 77,750	\$ 125,816	\$ 198,070	\$ 72,254
1410-04204-00000-000-502203-000	SHORT TERM/LONG TERM DISABILT	\$ 2,443	\$ 2,640	\$ 2,982	\$ 4,636	\$ 3,996	\$ (640)
1410-04204-00000-000-502209-000	PENSION EXPENSE	\$ 92,177	\$ (55,894)	\$ (19,834)	\$ -	\$ -	\$ -
1410-04204-00000-000-502212-000	GLI	\$ 1,784	\$ (6,249)	\$ (2,963)	\$ -	\$ -	\$ -
1410-04204-00000-000-502300-000	HEALTH INSURANCE	\$ 197,143	\$ 200,999	\$ 203,823	\$ 252,333	\$ 219,664	\$ (32,669)
1410-04204-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 4,344	\$ 4,285	\$ 4,722	\$ 6,034	\$ 5,926	\$ (108)
1410-04204-00000-000-502600-000	UNEMPLOYMENT	\$ 983	\$ -	\$ -	\$ 16,000	\$ -	\$ (16,000)
1410-04204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 26,137	\$ 26,841	\$ 21,330	\$ 27,000	\$ 27,000	\$ -
1410-04204-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 238,970	\$ 279,030	\$ 209,416	\$ 195,000	\$ 220,000	\$ 25,000
1410-04204-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 765	\$ 550	\$ 520	\$ 750	\$ 600	\$ (150)
1410-04204-00000-000-503104-000	GROUNDWATER MONITORING SVCS	\$ 106,136	\$ 105,449	\$ 134,305	\$ 167,000	\$ 165,000	\$ (2,000)
1410-04204-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 143,768	\$ 167,978	\$ 126,933	\$ 150,000	\$ 225,000	\$ 75,000
1410-04204-00000-000-503118-000	CREDIT CARD FEES	\$ -	\$ -	\$ -	\$ -	\$ 8,400	\$ 8,400
1410-04204-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 237,566	\$ 278,349	\$ 294,802	\$ 230,000	\$ 285,000	\$ 55,000
1410-04204-00000-000-503302-000	MAINTENANCE SERVICE CONTRACT:	\$ 20,120	\$ 28,695	\$ 30,003	\$ 20,000	\$ 24,000	\$ 4,000
1410-04204-00000-000-503303-000	SOLID WASTE COLLECTION	\$ 89,966	\$ 35,026	\$ 204,069	\$ 165,000	\$ 165,000	\$ -
1410-04204-00000-000-503500-000	PRINTING & BINDING	\$ 267	\$ 339	\$ 2,125	\$ -	\$ 500	\$ 500
1410-04204-00000-000-503600-000	ADVERTISING	\$ 845	\$ 195	\$ 362	\$ 500	\$ 500	\$ -
1410-04204-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 10,147	\$ 10,017	\$ 7,057	\$ 10,000	\$ 2,000	\$ (8,000)
1410-04204-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 29,781	\$ 29,168	\$ 112,110	\$ 52,000	\$ 45,000	\$ (7,000)
1410-04204-00000-000-504300-000	CENTRAL STORE	\$ 2,648	\$ 2,408	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-504500-000	CENTRAL GARAGE	\$ 3,022	\$ 1,859	\$ 2,215	\$ 2,000	\$ 2,000	\$ -
1410-04204-00000-000-505101-000	ELECTRICAL SERVICES	\$ 18,841	\$ 18,704	\$ 20,572	\$ 21,000	\$ 18,000	\$ (3,000)
1410-04204-00000-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ 788	\$ 750	\$ 750	\$ -
1410-04204-00000-000-505103-000	WATER & SEWER SERVICES	\$ 97,437	\$ 62,654	\$ 66,136	\$ 75,000	\$ 75,000	\$ -
1410-04204-00000-000-505201-000	POSTAGE	\$ 1,401	\$ 1,622	\$ 1,779	\$ 1,700	\$ 2,100	\$ 400
1410-04204-00000-000-505203-000	TELECOMMUNICATIONS	\$ 10,505	\$ 7,967	\$ 9,793	\$ 10,500	\$ 9,000	\$ (1,500)
1410-04204-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 3,502	\$ 3,915	\$ 4,908	\$ 5,000	\$ 5,000	\$ -
1410-04204-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,595	\$ 3,963	\$ 4,638	\$ 5,000	\$ 4,500	\$ (500)
1410-04204-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 886	\$ 1,113	\$ 1,173	\$ 1,200	\$ 1,200	\$ -
1410-04204-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 13,547	\$ 25,123	\$ 12,062	\$ 15,000	\$ 15,000	\$ -
1410-04204-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 478	\$ 577	\$ 69	\$ 500	\$ -	\$ (500)
1410-04204-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,890	\$ 3,749	\$ 2,280	\$ 1,500	\$ 9,250	\$ 7,750
1410-04204-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIP	\$ 150	\$ 50	\$ 125	\$ 150	\$ 150	\$ -
1410-04204-00000-000-506001-000	OFFICE SUPPLIES	\$ 702	\$ 640	\$ 3,076	\$ 3,000	\$ 3,000	\$ -
1410-04204-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 729	\$ 83	\$ -	\$ 500	\$ -	\$ (500)
1410-04204-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,049	\$ 1,456	\$ 3,206	\$ 1,750	\$ 1,750	\$ -
1410-04204-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 125,150	\$ 142,295	\$ 177,867	\$ 140,000	\$ 150,000	\$ 10,000
1410-04204-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 104,136	\$ 202,769	\$ 208,031	\$ 200,000	\$ 200,000	\$ -
1410-04204-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 38,693	\$ 98,084	\$ 110,777	\$ 80,000	\$ 80,000	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1410-04204-00000-000-506011-000	UNIFORMS/SAFETY	\$ 9,829	\$ 3,200	\$ 4,614	\$ 7,500	\$ 13,500	\$ 6,000
1410-04204-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 13,654	\$ 18,482	\$ 10,841	\$ 10,000	\$ 20,000	\$ 10,000
1410-04204-00000-000-506050-000	BAD DEBTS	\$ 381	\$ (4,275)	\$ 3,676	\$ -	\$ -	\$ -
1410-04204-00000-000-506065-000	MINOR EQUIPMENT	\$ 20,633	\$ 4,905	\$ 4,755	\$ 4,000	\$ 11,000	\$ 7,000
1410-04204-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 7,604	\$ -	\$ -	\$ 470,000	\$ 770,000	\$ 300,000
1410-04204-00000-000-508005-000	VEHICLES	\$ 24,623	\$ 5	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 235	\$ -	\$ 435	\$ -	\$ 1,000	\$ 1,000
1410-04204-00000-000-508011-000	DEPRECIATION	\$ 1,445,166	\$ 1,577,407	\$ 1,681,970	\$ -	\$ -	\$ -
1410-04204-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ (600)
1410-04204-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ 6,434	\$ -	\$ 640,254	\$ 640,254
1410-04204-00000-000-508311-000	LANDFILL CLOSURE	\$ 314,822	\$ 983,172	\$ 1,558,821	\$ 3,750,000	\$ -	\$ (3,750,000)
1410-04204-00000-000-508320-000	LF CLOSURES CELLS I-IV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04204 REFUSE DISPOSAL:		\$ 4,569,196	\$ 5,277,947	\$ 6,332,514	\$ 7,615,726	\$ 5,000,000	\$ (2,615,726)
Department:04205 LANDFILL GAS UTILIZATION							
1410-04205-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 81,935	\$ 122,962	\$ 112,304	\$ 127,000	\$ 135,000	\$ 8,000
1410-04205-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 63	\$ -	\$ -	\$ -
1410-04205-00000-000-505101-000	ELECTRICAL SERVICES	\$ 6,742	\$ 7,169	\$ 7,934	\$ 8,500	\$ 8,000	\$ (500)
1410-04205-00000-000-505203-000	TELECOMMUNICATIONS	\$ 164	\$ 171	\$ 171	\$ 200	\$ 200	\$ -
1410-04205-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 177	\$ 223	\$ 196	\$ 250	\$ 250	\$ -
1410-04205-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 207	\$ -	\$ 500	\$ 500
1410-04205-00000-000-508011-000	DEPRECIATION	\$ 52,210	\$ 52,210	\$ 52,210	\$ -	\$ -	\$ -
1410-04205-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-509201-000	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04205 LANDFILL GAS UTILIZATION:		\$ 141,227	\$ 182,735	\$ 173,085	\$ 135,950	\$ 143,950	\$ 8,000
Department:09501 DEBT SERVICE-COUNTY							
1410-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 815,000	\$ 845,000	\$ 30,000
1410-09501-00000-000-509201-000	INTEREST	\$ 373,599	\$ 335,226	\$ 295,379	\$ 383,666	\$ 341,128	\$ (42,538)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 373,599	\$ 335,226	\$ 295,379	\$ 1,198,666	\$ 1,186,128	\$ (12,538)
Department: TOTAL SOLID WASTE FUND EXPENDITURES		\$ 5,967,797	\$ 6,664,749	\$ 7,792,096	\$ 10,271,569	\$ 7,684,051	\$ (2,587,518)

WATER AND SEWER FUND

REVENUE

LOCAL REVENUE – The fees were updated for fiscal year 2025 as follows:

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	\$16.00
Over 4,000 gallons	\$4.25

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	\$7.50
Over 1,000 gallons	\$5.75

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"	\$ 3,750	\$ 625	\$ 6,750
1"	\$ 9,360	\$ 1,575	\$ 16,840
1 1/2"	\$ 18,750	\$ 3,175	\$ 33,750
2"	\$ 30,000	\$ 5,075	\$ 54,000
3"	\$ 60,000	\$10,125	\$108,000
4"	\$ 90,000	\$15,800	\$168,500
6"	\$187,000	\$31,625	\$337,000
8"	\$282,000	\$47,450	\$508,000
10"	\$468,000	\$78,650	\$842,000
12"	\$560,000	\$94,300	\$1,010,000

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	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Proposed	Increase/Decrease
1401-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (38,290)	\$ (26,975)	\$ (559,699)	\$ (40,000)	\$ (60,000)	\$ (20,000)
1401-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (3,516,437)	\$ (3,914,481)	\$ (3,913,610)	\$ (4,000,000)	\$ (4,350,000)	\$ (350,000)
1401-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (4,086,581)	\$ (4,476,013)	\$ (4,355,864)	\$ (4,500,000)	\$ (4,810,000)	\$ (310,000)
1401-00000-11620-000-315700-000	CONNECTION FEES	\$ (107,669)	\$ (125,892)	\$ (143,219)	\$ (600,000)	\$ (795,000)	\$ (195,000)
1401-00000-11621-000-314100-000	INTEREST INCOME	\$ (6,675)	\$ (6,393)	\$ (8,513)	\$ (7,500)	\$ (9,000)	\$ (1,500)
1401-00000-11803-000-318330-000	CHARGES FOR OTHER PERS SERV	\$ (13,509)	\$ (11,519)	\$ (11,315)	\$ (10,000)	\$ (10,000)	\$ -
1401-00000-11803-000-318331-000	PAYMENT FROM MT CRAWFORD	\$ (41,540)	\$ (43,372)	\$ (43,740)	\$ (35,000)	\$ (42,000)	\$ (7,000)
1401-00000-11803-000-318332-000	PAYMENT FROM SCHOOLS	\$ (16,997)	\$ (20,996)	\$ (23,676)	\$ (16,000)	\$ (18,000)	\$ (2,000)
1401-00000-11803-000-318333-000	PAYMENT FROM LILLY SUBDIVISION	\$ (12,739)	\$ (5,046)	\$ (12,016)	\$ (3,000)	\$ (5,000)	\$ (2,000)
1401-00000-11803-000-318334-000	PAYMENT FROM COUNTRYSIDE	\$ (2,374)	\$ (2,562)	\$ (2,188)	\$ (2,500)	\$ (2,400)	\$ 100
1401-00000-11803-000-318335-000	PAYMENT FROM SMITH CREEK	\$ (28,095)	\$ (42,994)	\$ (35,804)	\$ (40,000)	\$ (45,000)	\$ (5,000)
1401-00000-11899-000-318950-000	SALE OF PROPERTY	\$ (5,016)	\$ (153)	\$ (17,655)	\$ -	\$ -	\$ -
1401-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (1,550,838)	\$ (14,104)	\$ (23,600)	\$ -	\$ -	\$ -
1401-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (2,584,056)	\$ (3,021,408)	\$ (3,437,254)	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (12,007,916)	\$ (11,711,908)	\$ (12,588,153)	\$ (9,254,000)	\$ (10,146,400)	\$ (892,400)

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	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Proposed	Increase/Decrease
1401-00000-14105-000-341900-000	LAKE SHEN & GF PRINCIPAL PAYMENT	\$ -	\$ -	\$ -	\$ (262,868)	\$ -	\$ 262,868
1401-00000-11501-000-313110-000	CAP PROJ INTEREST	\$ (23,125)	\$ (25,733)	\$ (0)	\$ -	\$ -	\$ -
1401-00000-11501-000-313160-000	SMITH CREEK INTEREST PAYMENT			\$ (16,711)	\$ (11,858)	\$ (10,000)	\$ 1,858
1401-00000-11501-000-313150-000	LAKE SHEN & GF INTEREST PAYMENT	\$ (48,125)	\$ (53,552)	\$ (48,389)	\$ (47,524)	\$ (50,000)	\$ (2,476)
TOTAL: BORROWINGS		\$ (71,250)	\$ (79,285)	\$ (65,099)	\$ (322,250)	\$ (60,000)	\$ 262,250

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	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Proposed	Increase/Decrease
1401-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (4,083,566)	\$ (6,694,013)	\$ (2,610,447)
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (4,083,566)	\$ (6,694,013)	\$ (2,610,447)

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	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
Department:04402 - TOTAL WATER & SEWER DISTRIBUTION EXPENDITURES		\$ 5,881,750	\$ 5,331,645	\$ 6,338,954	\$ 7,180,129	\$ 11,704,439	\$ 4,524,310
Department:04403 - TOTAL WATER TREATMENT EXPENDITURES		\$ 600,468	\$ 658,719	\$ 821,909	\$ 3,358,073	\$ 2,168,679	\$ (1,189,394)
Department:09501 - TOTAL DEBT SERVICE-COUNTY		\$ 2,256,069	\$ 2,222,263	\$ 2,176,965	\$ 3,121,614	\$ 3,027,295	\$ (94,319)
Total for Fund 1401 - WATER & SEWER UTILITY FUND EXPENDITURES		\$ 8,738,287	\$ 8,212,627	\$ 9,337,827	\$ 13,659,816	\$ 16,900,413	\$ 3,240,597

County of Rockingham, Virginia
FY24-25 Expenditure Detail
Water & Sewer Utility Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1401-04402-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 770,035	\$ 741,536	\$ 837,274	\$ 991,327	\$ 1,166,892	\$ 175,565
1401-04402-00000-000-501200-000	OVERTIME	\$ 64,645	\$ 73,459	\$ 69,079	\$ 70,000	\$ 70,000	\$ -
1401-04402-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1401-04402-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 7,325	\$ 8,208	\$ -	\$ -	\$ -
1401-04402-00000-000-502100-000	FICA / MEDICARE	\$ 58,208	\$ 58,179	\$ 66,523	\$ 81,192	\$ 96,535	\$ 15,343
1401-04402-00000-000-502201-000	RETIREMENT (VRS)	\$ 43,727	\$ 43,726	\$ 57,162	\$ 67,419	\$ 104,450	\$ 37,031
1401-04402-00000-000-502202-000	RETIREMENT-HYBRID	\$ 44,175	\$ 44,394	\$ 57,714	\$ 76,247	\$ 126,829	\$ 50,582
1401-04402-00000-000-502203-000	SHORT TERM/LONG TERM DISABLTY	\$ 1,959	\$ 1,963	\$ 2,215	\$ 2,803	\$ 2,631	\$ (172)
1401-04402-00000-000-502212-000	GLI	\$ (183)	\$ (5,693)	\$ (1,481)	\$ -	\$ -	\$ -
1401-04402-00000-000-502209-000	PENSION EXPENSE	\$ 72,248	\$ (53,197)	\$ (12,558)	\$ -	\$ -	\$ -
1401-04402-00000-000-502300-000	HEALTH INSURANCE	\$ 167,905	\$ 175,576	\$ 192,822	\$ 231,980	\$ 203,053	\$ (28,927)
1401-04402-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 4,007	\$ 3,959	\$ 4,513	\$ 5,461	\$ 6,348	\$ 887
1401-04402-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 12,580	\$ 14,404	\$ 12,351	\$ 15,000	\$ 13,500	\$ (1,500)
1401-04402-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 804	\$ 614	\$ 419	\$ 750	\$ 750	\$ -
1401-04402-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 52,456	\$ 90,598	\$ 100,563	\$ 255,000	\$ 450,000	\$ 195,000
1401-04402-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 206,753	\$ 374,853	\$ 413,164	\$ 350,000	\$ 375,000	\$ 25,000
1401-04402-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 121,450	\$ 129,392	\$ 297,979	\$ 550,000	\$ 550,000	\$ -
1401-04402-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 3,466	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-503600-000	ADVERTISING	\$ 211	\$ 681	\$ 133	\$ 750	\$ 750	\$ -
1401-04402-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 6,571	\$ 5,640	\$ 5,033	\$ 7,000	\$ 1,000	\$ (6,000)
1401-04402-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVT	\$ 12,233	\$ 7,900	\$ 3,972	\$ 8,000	\$ 8,000	\$ -
1401-04402-00000-000-504300-000	CENTRAL STORE	\$ 1,011	\$ 157	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-504500-000	CENTRAL GARAGE	\$ 60,024	\$ 86,923	\$ 67,770	\$ 70,000	\$ 65,000	\$ (5,000)
1401-04402-00000-000-505101-000	ELECTRICAL SERVICES	\$ 236,988	\$ 254,061	\$ 329,211	\$ 270,000	\$ 335,000	\$ 65,000
1401-04402-00000-000-505103-000	WATER & SEWER SERVICES	\$ 3,534	\$ 10,412	\$ 6,358	\$ 6,000	\$ 13,000	\$ 7,000
1401-04402-00000-000-505201-000	POSTAGE	\$ 24,005	\$ 30,820	\$ 33,099	\$ 35,000	\$ 35,000	\$ -
1401-04402-00000-000-505203-000	TELECOMMUNICATIONS	\$ 18,907	\$ 13,200	\$ 17,038	\$ 17,000	\$ 17,700	\$ 700
1401-04402-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 6,693	\$ 6,621	\$ 7,425	\$ 7,500	\$ 7,500	\$ -
1401-04402-00000-000-505305-000	VEHICLE INSURANCE	\$ 12,942	\$ 13,539	\$ 8,502	\$ 12,000	\$ 12,000	\$ -
1401-04402-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 1,328	\$ 1,670	\$ 1,662	\$ 1,700	\$ 1,700	\$ -
1401-04402-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 11,729	\$ 28,368	\$ 6,967	\$ 20,000	\$ 15,000	\$ (5,000)
1401-04402-00000-000-505501-000	MILEAGE	\$ -	\$ 34	\$ -	\$ 250	\$ 250	\$ -
1401-04402-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 23	\$ 815	\$ 1,064	\$ 500	\$ -	\$ (500)
1401-04402-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,439	\$ 1,135	\$ 1,356	\$ 1,500	\$ 21,500	\$ 20,000
1401-04402-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 50	\$ -	\$ -	\$ 500	\$ -	\$ (500)
1401-04402-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,111	\$ 264	\$ 490	\$ 1,000	\$ 1,000	\$ -
1401-04402-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 881	\$ 1,545	\$ 2,742	\$ 2,000	\$ 3,000	\$ 1,000
1401-04402-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ -	\$ 1,227	\$ 188	\$ -	\$ -	\$ -
1401-04402-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 256	\$ 87	\$ 119	\$ 250	\$ 250	\$ -
1401-04402-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 68,939	\$ 112,256	\$ 198,278	\$ 150,000	\$ 200,000	\$ 50,000
1401-04402-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 43	\$ 236	\$ 586	\$ 2,500	\$ 1,500	\$ (1,000)
1401-04402-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 6,180	\$ 3,446	\$ 36,775	\$ 7,500	\$ 5,000	\$ (2,500)
1401-04402-00000-000-506011-000	UNIFORMS/SAFETY	\$ 7,186	\$ 5,116	\$ 3,034	\$ 6,000	\$ 10,500	\$ 4,500
1401-04402-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 795	\$ -	\$ 800	\$ 800
1401-04402-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 11,942	\$ 20,678	\$ 21,054	\$ 20,000	\$ 25,000	\$ 5,000
1401-04402-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 63,512	\$ 11,605	\$ 12,030	\$ 15,000	\$ 25,000	\$ 10,000
1401-04402-00000-000-506050-000	BAD DEBTS	\$ 17,259	\$ (3,167)	\$ (3,335)	\$ -	\$ -	\$ -

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1401-04402-00000-000-506065-000	MINOR EQUIPMENT	\$ 20,961	\$ 22,046	\$ 19,699	\$ 20,000	\$ 30,000	\$ 10,000
1401-04402-00000-000-507001-000	HBURG/RHAM REGIONAL SEWER AUT	\$ 1,395,280	\$ 1,667,074	\$ 1,918,311	\$ 2,194,000	\$ 2,223,000	\$ 29,000
1401-04402-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 7,912	\$ -	\$ 35,946	\$ -	\$ 560,000	\$ 560,000
1401-04402-00000-000-508005-000	VEHICLES	\$ 24,623	\$ -	\$ 5	\$ 90,000	\$ 105,000	\$ 15,000
1401-04402-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 18	\$ 441	\$ -	\$ -	\$ -
1401-04402-00000-000-508011-000	DEPRECIATION	\$ 1,143,019	\$ 1,222,486	\$ 1,276,543	\$ -	\$ -	\$ -
1401-04402-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 2,000	\$ 100,000	\$ 98,000
1401-04402-00000-000-508305-000	SITE IMPROVEMENTS	\$ 1,600	\$ -	\$ -	\$ 135,000	\$ 15,000	\$ (120,000)
1401-04402-00000-000-508306-000	WATER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ (300,000)
1401-04402-00000-000-508307-000	SEWER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ 850,000	\$ 4,375,000	\$ 3,525,000
1401-04402-00000-000-508309-000	WATER CONNECTIONS	\$ 195,916	\$ 100,200	\$ 219,717	\$ 230,000	\$ 300,000	\$ 70,000
1401-04402-00000-000-508394-000	HRSSA ALLOCATION EXPANSION	\$ 896,678	\$ -	\$ -	\$ -	\$ -	\$ -
Department:04402 - TOTAL WATER & SEWER DISTRIBUTION EXPENDITUR		\$ 5,881,750	\$ 5,331,645	\$ 6,338,954	\$ 7,180,129	\$ 11,704,439	\$ 4,524,310
Department:04403 WATER TREATMENT EXPENDITURES:							
1401-04403-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 181,695	\$ 190,138	\$ 194,021	\$ 212,084	\$ 349,547	\$ 137,463
1401-04403-00000-000-501200-000	OVERTIME	\$ 11,904	\$ 17,211	\$ 13,504	\$ 12,000	\$ 12,500	\$ 500
1401-04403-00000-000-502100-000	FICA / MEDICARE	\$ 13,555	\$ 14,709	\$ 14,802	\$ 17,142	\$ 27,697	\$ 10,555
1401-04403-00000-000-502201-000	RETIREMENT (VRS)	\$ 20,496	\$ 22,414	\$ 26,418	\$ 29,358	\$ 33,221	\$ 3,863
1401-04403-00000-000-502202-000	RETIREMENT HYBRID	\$ 602	\$ 379	\$ 375	\$ 1,575	\$ 33,479	\$ 31,904
1401-04403-00000-000-502203-000	SHORT-TERM	\$ 27	\$ 17	\$ 14	\$ 61	\$ 681	\$ 620
1401-04403-00000-000-502209-000	PENSION EXPENSE	\$ 15,507	\$ (6,214)	\$ (9,650)	\$ -	\$ -	\$ -
1401-04403-00000-000-502212-000	GLI	\$ (231)	\$ (561)	\$ (1,398)	\$ -	\$ -	\$ -
1401-04403-00000-000-502300-000	HEALTH INSURANCE	\$ 39,122	\$ 40,076	\$ 38,346	\$ 48,829	\$ 96,791	\$ 47,962
1401-04403-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 957	\$ 1,026	\$ 1,048	\$ 1,274	\$ 1,863	\$ 589
1401-04403-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 3,295	\$ 3,902	\$ 3,160	\$ 4,000	\$ 4,000	\$ -
1401-04403-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 3,200	\$ 2,953	\$ 6,723	\$ 110,000	\$ 75,000	\$ (35,000)
1401-04403-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 48,001	\$ 40,102	\$ 23,285	\$ 45,000	\$ 40,000	\$ (5,000)
1401-04403-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 25,563	\$ 1,980	\$ 1,955	\$ 4,000	\$ 7,000	\$ 3,000
1401-04403-00000-000-503500-000	PRINTING & BINDING	\$ 3,480	\$ -	\$ 4,196	\$ -	\$ 5,000	\$ 5,000
1401-04403-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVT	\$ -	\$ -	\$ 1,354	\$ -	\$ 800	\$ 800
1401-04403-00000-000-504300-000	CENTRAL STORE	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-504500-000	CENTRAL GARAGE	\$ 8,761	\$ 9,810	\$ 7,293	\$ 9,000	\$ 8,500	\$ (500)
1401-04403-00000-000-505101-000	ELECTRICAL SERVICES	\$ 133,812	\$ 175,306	\$ 250,891	\$ 250,000	\$ 250,000	\$ -
1401-04403-00000-000-505201-000	POSTAGE	\$ 982	\$ -	\$ 1,231	\$ -	\$ 1,400	\$ 1,400
1401-04403-00000-000-505203-000	TELECOMMUNICATIONS	\$ 9,373	\$ 7,120	\$ 7,455	\$ 7,500	\$ 7,500	\$ -
1401-04403-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 4,081	\$ 4,081	\$ 4,527	\$ 4,600	\$ 4,600	\$ -
1401-04403-00000-000-505305-000	VEHICLE INSURANCE	\$ 719	\$ 660	\$ 773	\$ 800	\$ 1,200	\$ 400
1401-04403-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 266	\$ 334	\$ 342	\$ 350	\$ 350	\$ -
1401-04403-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
1401-04403-00000-000-505404-000	LEASE/RENT LAND	\$ -	\$ 1,500	\$ -	\$ 750	\$ 750	\$ -
1401-04403-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 616	\$ 640	\$ 1,500	\$ -	\$ (1,500)
1401-04403-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 360	\$ 1,346	\$ 908	\$ 1,000	\$ 2,000	\$ 1,000
1401-04403-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,457	\$ 2,234	\$ 1,775	\$ 2,000	\$ 2,000	\$ -
1401-04403-00000-000-506001-000	OFFICE SUPPLIES	\$ 27	\$ 20	\$ 195	\$ 200	\$ 200	\$ -
1401-04403-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 11,215	\$ 26,551	\$ 17,807	\$ 14,000	\$ 14,000	\$ -
1401-04403-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 480	\$ 294	\$ 484	\$ 500	\$ 600	\$ 100
1401-04403-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 11,906	\$ 15,858	\$ 32,015	\$ 25,000	\$ 40,000	\$ 15,000
1401-04403-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 2,489	\$ -	\$ 3,000	\$ 1,500	\$ (1,500)

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1401-04403-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 220	\$ 498	\$ 6,477	\$ 500	\$ 500	\$ -
1401-04403-00000-000-506011-000	UNIFORMS/SAFETY	\$ 815	\$ 560	\$ 642	\$ 750	\$ 2,250	\$ 1,500
1401-04403-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 869	\$ 712	\$ 708	\$ 1,000	\$ 1,000	\$ -
1401-04403-00000-000-506024-000	WATER TREATMENT CHEMICALS	\$ 44,832	\$ 65,373	\$ 131,257	\$ 100,000	\$ 135,000	\$ 35,000
1401-04403-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,905	\$ 3,678	\$ 18,595	\$ 5,000	\$ 7,500	\$ 2,500
1401-04403-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 11,495	\$ 19,665	\$ -	\$ -	\$ -
1401-04403-00000-000-508005-000	VEHICLES	\$ -	\$ 5	\$ 5	\$ -	\$ -	\$ -
1401-04403-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 49	\$ 70	\$ -	\$ -	\$ -
1401-04403-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ (300)
1401-04403-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 85,000	\$ 1,000,000	\$ 915,000
1401-04403-00000-000-508364-000	Three Springs Water Treatment Skid	\$ -	\$ -	\$ -	\$ 2,360,000	\$ -	\$ (2,360,000)
1401-04403-00000-000-508319-000	Three Springs Water Treatment Skid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department:04403 - TOTAL WATER TREATMENT EXPENDITURES		\$ 600,468	\$ 658,719	\$ 821,909	\$ 3,358,073	\$ 2,168,679	\$ (1,189,394)
Department:09501 - DEBT SERVICE-COUNTY:							
1401-09501-00000-000-509103-000	PRINCIPAL VRA	\$ -	\$ -	\$ -	\$ 940,000	\$ 890,000	\$ (50,000)
1401-09501-00000-000-509203-000	INTEREST VRA	\$ 400,113	\$ 360,560	\$ 319,827	\$ 370,456	\$ 326,137	\$ (44,319)
1401-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09501-00000-000-509304-000	SHARE OF DEBT SERVICE - HRRSA	\$ 1,806,397	\$ 1,742,144	\$ 1,807,578	\$ 1,811,158	\$ 1,811,158	\$ -
1401-09301-00000-000-509546-000	TRANSFER TO COUNTRYSIDE SAN.	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -
1401-09501-00000-000-509702-000	DEFERRED CHARGE ON REFUNDING	\$ 49,560	\$ 49,560	\$ 49,560	\$ -	\$ -	\$ -
Department:09501 - TOTAL DEBT SERVICE-COUNTY		\$ 2,256,069	\$ 2,222,263	\$ 2,176,965	\$ 3,121,614	\$ 3,027,295	\$ (94,319)
Total for Fund 1401 - WATER & SEWER UTILITY FUND EXPENDITURES		\$ 8,738,287	\$ 8,212,627	\$ 9,337,827	\$ 13,659,816	\$ 16,900,413	\$ 3,240,597

SMITH CREEK WATER & WASTE AUTHORITY

REVENUE

LOCAL REVENUE

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Proposed	Increase/Decrease
1404-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (453)	\$ (447)	\$ (5,751)	\$ -	\$ (5,000)	\$ (5,000)
1404-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ (8,300)	\$ -	\$ -	\$ -	\$ -	\$ -
1404-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (225,460)	\$ (274,549)	\$ (256,755)	\$ (244,690)	\$ (305,000)	\$ (60,310)
1404-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (273,122)	\$ (342,211)	\$ (301,703)	\$ (228,991)	\$ (355,777)	\$ (126,786)
1404-00000-11620-000-315700-000	CONNECTION FEES	\$ (2,605)	\$ (6,219)	\$ (6,225)	\$ (46,000)	\$ -	\$ 46,000
1404-00000-11621-000-314100-000	INTEREST INCOME	\$ (1,161)	\$ (2,427)	\$ (1,185)	\$ (500)	\$ -	\$ 500
1404-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (84,220)	\$ -	\$ (285)	\$ -	\$ -	\$ -
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	\$ -	\$ (118,156)	\$ (149,392)	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (595,321)	\$ (744,009)	\$ (721,297)	\$ (520,181)	\$ (665,777)	\$ (145,596)
Department: TOTAL SMITH CREEK W & W AUTHORITY REVENUES		\$ (595,321)	\$ (744,009)	\$ (721,297)	\$ (520,181)	\$ (665,777)	\$ (145,596)

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. They are the same as the Three Springs Connection Fees.

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Smith Creek W&W Authority

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1404-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 4,381	\$ 14,455	\$ 8,501	\$ 1,800	\$ 82,000	\$ 80,200
1404-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 42,592	\$ 67,943	\$ 47,723	\$ 60,000	\$ 60,000	\$ -
1404-04401-00000-000-503302-000	MAINTENANCE SERVICE CONTRAC	\$ 5,823	\$ 6,555	\$ 30,609	\$ 5,500	\$ 58,000	\$ 52,500
1404-04401-00000-000-503500-000	PRINTING & BINDING	\$ 250	\$ 250	\$ 390	\$ -	\$ 400	\$ 400
1404-04401-00000-000-503600-000	ADVERTISING	\$ 236	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-503800-000	PURCHASED SERVICES-OTHER GO	\$ 13,852	\$ 12,685	\$ 11,968	\$ 20,000	\$ 20,000	\$ -
1404-04401-00000-000-505101-000	ELECTRICAL SERVICES	\$ 14,527	\$ 15,966	\$ 17,406	\$ 12,500	\$ 19,000	\$ 6,500
1404-04401-00000-000-505201-000	POSTAGE	\$ 1,068	\$ 1,360	\$ 1,514	\$ 1,200	\$ 1,350	\$ 150
1404-04401-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 86	\$ 86	\$ 96	\$ 100	\$ 100	\$ -
1404-04401-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,329	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 563	\$ 188	\$ 1,899	\$ -	\$ 250	\$ 250
1404-04401-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 4,706	\$ 3,174	\$ 8,184	\$ 2,500	\$ 3,000	\$ 500
1404-04401-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 221,264	\$ 294,989	\$ 233,688	\$ 300,000	\$ 300,000	\$ -
1404-04401-00000-000-506050-000	BAD DEBTS	\$ 8,010	\$ 6,424	\$ 5,070	\$ -	\$ -	\$ -
1404-04401-00000-000-506065-000	MINOR EQUIPMENT	\$ 68,655	\$ -	\$ 28,248	\$ 20,000	\$ -	\$ (20,000)
1404-04401-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 14,838	\$ -	\$ -	\$ 25,000	\$ 25,000
1404-04401-00000-000-508011-000	DEPRECIATION	\$ 132,325	\$ 132,325	\$ 132,325	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 520,677	\$ 571,237	\$ 527,619	\$ 423,600	\$ 569,100	\$ 145,500
Department:09501 DEBT SERVICE-COUNTY							
1404-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 84,723	\$ 89,355	\$ 4,632
1404-09501-00000-000-509201-000	INTEREST	\$ 25,908	\$ 19,524	\$ 4,285	\$ 11,858	\$ 7,322	\$ (4,536)
1404-09501-00000-000-509216-000	INTEREST	\$ -	\$ -	\$ 16,711	\$ -	\$ -	\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 25,908	\$ 19,524	\$ 20,996	\$ 96,581	\$ 96,677	\$ 96
Department: TOTAL SMITH CREEK W & W AUTHORITY EXPENDITURES		\$ 546,585	\$ 590,761	\$ 548,615	\$ 520,181	\$ 665,777	\$ 145,596

LILLY SUBDIVISION SANITARY DISTRICT

REVENUE

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1403-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (65)	\$ (113)	\$ (2,103)	\$ -	\$ -	\$ -
1403-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (38,837)	\$ (39,705)	\$ (42,241)	\$ (30,950)	\$ (32,325)	\$ (1,375)
1403-00000-11620-000-315700-000	CONNECTION FEES	\$ (3,450)	\$ -	\$ -	\$ -	\$ -	\$ -
1403-00000-11621-000-314100-000	INTEREST INCOME	\$ (40)	\$ (31)	\$ (126)	\$ -	\$ -	\$ -
1403-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (11,550)	\$ -	\$ -	\$ -	\$ -	\$ -
1403-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (15,000)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (68,941)	\$ (39,849)	\$ (44,470)	\$ (30,950)	\$ (32,325)	\$ (1,375)
Department: TOTAL LILLY SANITARY DISTRICT REVENUES		\$ (68,941)	\$ (39,849)	\$ (44,470)	\$ (30,950)	\$ (32,325)	\$ (1,375)

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Lilly Sanitary District

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
1403-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 415	\$ 437	\$ 464	\$ 500	\$ 500	\$ -
1403-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 12,739	\$ 7,236	\$ 12,156	\$ 12,000	\$ 12,000	\$ -
1403-04401-00000-000-503302-000	MAINT SERV CONTRACTS	\$ -	\$ -	\$ 4,800	\$ -	\$ 3,500	\$ 3,500
1403-04401-00000-000-503500-000	PRINTING & BINDING	\$ 49	\$ 49	\$ 62	\$ -	\$ 75	\$ 75
1403-04401-00000-000-503600-000	ADVERTISING	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-505201-000	POSTAGE	\$ 388	\$ 492	\$ 543	\$ 450	\$ 500	\$ 50
1403-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 188	\$ -	\$ 508	\$ -	\$ 250	\$ 250
1403-04401-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPL	\$ 229	\$ -	\$ 5,944	\$ -	\$ 500	\$ 500
1403-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 16,179	\$ 17,921	\$ 16,989	\$ 18,000	\$ 15,000	\$ (3,000)
1403-04401-00000-000-506050-000	BAD DEBTS	\$ 240	\$ 538	\$ (526)	\$ -	\$ -	\$ -
1403-04401-00000-000-508011-000	DEPRECIATION	\$ 9,717	\$ 9,717	\$ 9,717	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 40,530	\$ 36,390	\$ 50,658	\$ 30,950	\$ 32,325	\$ 1,375
Department: TOTAL LILLY SANITARY DISTRICT EXPENDITURES		\$ 40,530	\$ 36,390	\$ 50,658	\$ 30,950	\$ 32,325	\$ 1,375

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. FY2025 is year four 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	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2024 YTD (02/29/2024)	2025 Proposed	Increase/Decrease
1405-00000-11101-000-300100-000	RE TAXES	\$ (4,870)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300101-000	RE TAXES	\$ (4,870)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300200-000	RE TAXES - DEL	\$ (328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306100-000	PENALTIES	\$ (61)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306200-000	INTEREST	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: REAL PROPERTY TAXES		\$ (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	2021 Actuals	2022 Actuals	2023 Actual	2024 Adopted	2024 YTD (02/29/2024)	2025 Proposed	Increase/Decrease
1405-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (10)	\$ (77)	\$ (669)	\$ -	\$ (573)	\$ -	\$ -
1405-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (4,951)	\$ (11,543)	\$ (10,363)	\$ (8,725)	\$ (6,922)	\$ (8,725)	\$ -
1405-00000-15101-000-351401-000	xsfr from water sewer	\$ -	\$ (70,000)	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11621-000-314100-000	INTEREST INCOME	\$ (3)	\$ (11)	\$ (3)	\$ -	\$ (7)	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (4,964)	\$ (81,631)	\$ (11,035)	\$ (8,725)	\$ (7,502)	\$ (8,725)	\$ -

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.

County of Rockingham, Virginia
 FY24-25 Expenditure Detail
 Countryside Sanitary District

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	Increase/ Decrease
Department: COUNTRYSIDE SANITARY DISTRICT EXPENDITURES:							\$ -
1405-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 119	\$ 123	\$ 132	\$ 150	\$ 150	\$ -
1405-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 2,374	\$ 2,562	\$ 3,188	\$ 3,500	\$ 3,500	\$ -
1405-04401-00000-000-503500-000	PRINTING & BINDING	\$ 15	\$ 19	\$ 14	\$ 25	\$ 25	\$ -
1405-04401-00000-000-505201-000	POSTAGE	\$ 129	\$ 167	\$ 179	\$ 300	\$ 300	\$ -
1405-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 188	\$ -	\$ 508	\$ 250	\$ 250	\$ -
1405-04401-00000-000-506007-000	REPAIRS & MAINTENANCE	\$ 542	\$ -	\$ -	\$ 500	\$ 500	\$ -
1405-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 10,813	\$ 4,637	\$ 3,431	\$ 4,000	\$ 4,000	\$ -
1405-04401-00000-000-508011-000	DEPRECIATION	\$ 6,120	\$ 6,120	\$ 6,120	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 20,300	\$ 13,628	\$ 13,572	\$ 8,725	\$ 8,725	\$ -
Department:09501 DEBT SERVICE-COUNTY							
1405-09501-00000-000-509201-000	INTEREST	\$ 1,903	\$ 436	\$ -	\$ -	\$ -	\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 1,903	\$ 436	\$ -	\$ -	\$ -	\$ -
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT EXPENDITURE:		\$ 22,202	\$ 14,064	\$ 13,572	\$ 8,725	\$ 8,725	\$ -

POSITION CONTROL CHART

Department	Position	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 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	9	9	10	10	10	0
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK - LOCAL RECORDS	0	0	0	1	1	0
	PASSPORT CLERK	1	2	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	1	1	0
Clerk of Circuit Court Total = 2106	Clerk of Circuit Court Total	17	18	19	21	21	0
Commissioner of Revenue	APPRAISER I	2	2	2	1	1	0
	ASSESSOR I	0	0	0	1	1	0
	CHIEF DEP COM OF REV	1	1	1	1	1	0
	COMM OF THE REVENUE	1	1	1	1	1	0
	DEPUTY I	1	1	1	0	0	0
	DEPUTY II	0	0	0	1	1	0
	DEPUTY III	2	2	2	1	1	0
	DEPUTY IV	1	1	1	2	2	0
	LEAD PERSONAL PROPERTY	1	1	1	1	1	0
	OFFICE ASSISTANT	4	4	4	4	5	1
	REAL ESTATE LISTER	0	0	0	2	2	0
	REAL ESTATE ASSESSOR	1	1	1	2	2	0
	REAL ESTATE ASSESSMENT CHIEF ADMI	1	1	1	1	1	0
Commissioner of Revenue Total - 1209		15	15	15	18	19	1
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	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	Change
Inspection Services	BUILDING INSPECTOR	4	4	4	4	4	0
	DEPUTY BUILDING OFFICIAL	0	0	0	1	1	0
	BUILDING OFFICIAL	1	1	1	1	1	0
	BUILDING/ENV INSPECTOR	1	1	1	1	1	0
	PERMIT SPECIALIST I	2	2	2	3	3	0
	SR. BLDG INSP/PLAN REVIEWER	0	0	1	1	1	0
Inspection Services Total - 03400		10	10	10	11	11	0
Planning	DIRECTOR COMM. DEV.	1	1	1	1	1	0
	ADMINISTRATIVE ASST	0	0	1	1	1	0
	CODE CMLPNC OFFICER	1	1	1	1	1	0
	PLANNER	0	0	2	2	2	0
	DEED & SUBDIV REVIEWER	0	0	1	1	1	0
	DPTY ZONING ADMINSTR AND DEPUTY	1	1	0	1	1	0
	DEPTY DIRECTOR - CD	1	1	1	1	1	0
ZONING ADMINISTRATOR	1	1	1	1	1	0	
Planning Total - 8101		7	7	8	9	9	0
Engineering	DIRECTOR ENGINEERING	0	0	1	1	1	0
	STORMWATER COMPLIANCE SPECIALIS	0	0	0	0	1	1
	ENVIRO INSPECTOR	2	3	3	3	3	0
	ENVIRON MANAGER	1	1	1	1	1	0
Environmental Management Total - 8106		4	5	5	5	6	1
Geographical Information Systems	GIS SPECIALIST	1	0	1	1	1	0
	GIS MANAGER	0	1	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
	DEPUTY DIRECTOR COURT SRVCS	0	0	0	0	1	1
	DRUG COURT COORDINATOR	1	1	1	1	1	0
	INTAKE WORKER/GPS	0	0	1	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	14	14	15
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	12	12	12	12	0
	FACILITIES MANAGER	1	1	1	1	1	0
	LEAD CUSTODIAN	1	1	1	1	1	0
	MAINT TECHNICIAN	4	4	5	5	5	0
	MAINT TECHNICIAN II	1	1	1	1	1	0
	MAINTENANCE SUPERVSR	1	1	1	1	1	0
	ADMIN ASSISTANT	0	0	1	0	0	0
Facilities Maintenance Total - 4300		18	20	22	21	21	0
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	1	0	1	1	1	0
	ASST CO ADMIN/DIR OF FIN	1	1	1	1	1	0
	PAYROLL SPECIALIST	2	2	2	2	2	0
	PAYROLL MANAGER	1	1	1	1	1	0
	SENIOR ACCOUNTANT	1	1	1	1	1	0
Finance Total - 1215		10	10	11	11	11	0

Department	Position	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	Change
Inspection Services	BUILDING INSPECTOR	4	4	4	4	4	0
Fire & Rescue	ACCT TECHNICIAN II	1	1	1	1	1	0
	ADMIN ASSISTANT	1	1	1	1	1	0
	ASST. FIRE MARSHAL	0	0	2	2	2	0
	CAPTAIN STATION	7	7	9	9	10	1
	CHIEF FIRE & RESCUE	1	1	1	1	1	0
	DEPUTY CHIEF (F&R)	1	1	1	1	1	0
	EMS DIVISION CHIEF	1	1	1	1	1	0
	FIRE & LIFE SAFETY DIV CHIEF	1	1	1	1	1	0
	FIRE & LIFE SAFETY SPECIALIST	1	1	1	1	1	0
	FIRE & RESCUE TECHS (I, II, III)	75	78	92	95	107	12
	LT FIRE & LIFE SAFETY	0	1	1	1	1	0
	LT. STATION	8	8	10	10	12	2
	LT. TRAINING OFFICER	1	1	1	1	1	0
	LT. TRAINING OFF EMS	1	1	1	1	1	0
	LT. TRAINING OFF FIRE	1	1	1	1	1	0
	LT/INSTR/MAS VO TECH	1	1	1	1	1	0
	CAPTAIN - HEALTH & SAFETY OFFICER	0	0	0	1	1	0
	CAPTAIN - TRAINING	0	0	0	1	1	0
	TRAINING DIVISION CHIEF	0	1	1	1	1	0
	BATTALION CHIEF	0	0	3	3	6	3
Fire & Rescue Total - 3201	Fire & Rescue Total	106	108	129	134	152	18
Human Resources	ADMIN ASSISTANT	1	1	1	1	1	0
	BENEFIT SPECIALIST	1	1	1	1	1	0
	DIRECTOR OF HR	1	1	1	1	1	0
	HR SUPERVISOR	1	1	1	1	1	0
	RECEPTIONIST II	1	1	1	1	1	0
Human Resources Total - 1218		5	5	5	5	5	0
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	2	2	0
	LEAD PC TECH	1	1	1	1	1	0
	PC NETWORK TECH	2	2	3	4	4	0
	SECURITY ANALYST	0	0	1	1	1	0
	SENIOR SYSTEM ANLYST	1	1	1	1	1	0
	SYSTEMS ANALYST	2	2	2	2	2	0
Technology Total - 1220		12	12	13	14	14	0
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	1	1	0
	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	3	3	0
	CORR OFFCR CORPORAL	5	5	5	4	4	0
	CORR OFFCR LIDS TECH	1	1	1	1	1	0
	CORRECTIONAL OFFICER	59	59	60	51	51	0
	CORRECTIONAL OFFR CF	0	0	0	15	15	0
	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 SERGEAN	0	0	1	1	1	0
	MASTER DEPUTY	0	0	1	1	1	0
	DEPUTY - COURT MANAGEMENT	0	0	0	1	1	0
	JAIL LIEUTENANT	2	2	2	2	2	0
	JAIL PHYSICIAN	1	1	1	1	1	0
	JAIL RECORDS DEPUTY	2	2	2	1	1	0
	JAIL SERGEANT	6	6	6	6	6	0
Jail Total - 3302	Jail Total	105	105	106	118	118	0

Department	Position	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	Change	
Landfill	ADMINISTRATIVE ASST	1	1	1	1	1	0	
	ASST LANDFILL MGR	1	1	1	0	0	0	
	ENVIRONMENTAL TECHNICIAN	0	0	1	1	1	0	
	HEAVY EQUIP OPERATOR	2	3	1	1	1	0	
	HEAVY EQUIP OPERATOR II	7	6	9	9	9	0	
	LANDFILL SUPERINTENDENT	0	0	0	1	1	0	
	LANDFILL MANAGER	1	1	1	1	1	0	
	LANDFILL WORKER	5	5	6	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		21	21	24	24	24	0
	Legal Services	ASST COUNTY ATTORNEY	3	4	4	4	5	1
COUNTY ATTORNEY		1	1	1	1	1	0	
EXECUTIVE ASSISTANT		2	3	3	3	3	0	
Legal Services Total - 1204		6	8	8	8	9	1	
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	1	0	
	ATHLETIC TECHNICIAN	2	2	2	2	2	0	
	SOCIAL MEDIA & REC COORD	0	0	1	1	1	0	
	DIRECTOR PARKS & REC	1	1	1	1	1	0	
	MAINTENANCE TECH	2	2	2	2	2	0	
	PARK GRNDS & TURF SUPV	1	1	1	1	1	0	
	DEPUTY DIRECTOR - PARKS AND REC	1	1	1	1	1	0	
	RECREATION MANAGER	0	0	0	0	1	1	
	REC PROGRAMMER	1	1	1	1	1	0	
Parks & Recreation Total - 7101		13	13	13	10	11	1	
Public Works	ADMINISTRATIVE ASST	1	1	1	1	1	0	
	BILLING TECHNICIAN	1	1	1	1	1	0	
	DEPUTY DIRECTOR - PW	0	1	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	5	5	5	5	0	
Recycling/Refuse	RECYCLING SUPERVISOR	1	1	1	1	1	0	
	SITE CONTAINER OPR	5	5	6	6	6	0	
	TRUCK DRIVER	3	3	5	5	5	0	
Recycling/Refuse Total - 4203		10	10	12	12	12	0	
Registrar	DEPUTY REGISTRAR	1	1	2	1	1	0	
	CHIEF DEPUTY REGISTRAR	0	0	0	1	1	0	
	REGISTRAR	1	1	1	1	1	0	
Registrar Total - 1302		2	2	3	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	2	2	0	
	CORPORAL	5	4	4	4	4	0	
	CPTN INVESTIGATIONS	1	1	1	1	1	0	
	DATA SUPPORT COORD	1	0	0	1	1	0	
	DEPTY SHERIFF/SCHOOL	5	2	2	10	10	0	
	MASSANUTTEN PD	0	0	0	4	4	0	
	DS PATROL DEPUTY	31	31	31	21	21	0	
	EXECUTIVE SECRETARY	1	1	1	1	1	0	
	GTF DEPUTY	0	0	0	1	1	0	
	INVESTIGATOR	8	9	9	9	9	0	
	LIEUTENANT PATROL	1	2	2	1	1	0	
	LT- INVESTIGATIONS	1	1	1	2	2	0	
	MAJOR	1	1	1	1	1	0	
	MASTER DEPUTY	0	0	0	1	1	0	
	PATROL DEPUTY COUNTY	0	1	1	3	3	0	
	PATROL SERGEANT I	0	0	0	1	1	0	
	PCA	4	4	4	4	4	0	
	PCA ASSISTANT	1	1	1	1	1	0	
	PCA SUPERVISOR	1	1	1	1	1	0	
	RECORDS CLERK	2	2	2	2	2	0	
	SERGEANT	6	5	5	5	5	0	
	SHERIFF	1	1	1	1	1	0	
	SOU CORPORAL	0	0	0	1	1	0	
	SOU DEPUTY L9	5	6	6	2	2	0	
	SOU SERGEANT	0	0	0	1	1	0	
	SOU/K9 DEPUTY I	0	0	0	1	1	0	
	SPECIAL OPS	0	0	0	2	2	0	
TRAINING COORDINATOR	1	1	1	1	1	0		
Sheriff's Office Total - 3102		88	92	93	89	89	0	

Department	Position	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	Change
Treasurer	CHF DPTY 1 TREASURER	1	1	2	2	2	0
	DEPUTY CLERK I	2	2	2	2	2	0
	DEPUTY CLERK II	2	1	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	8	8	8
Utilities	CONSTRUCTION INSPCTR	1	1	1	1	1	0
	CREW LEADER	3	3	3	2	2	0
	OPERATIONS MANAGER	1	1	1	1	1	0
	PUMP STATION TECH	3	3	3	3	3	0
	SNR CONSTRUCTION INSP	0	0	1	1	1	0
	TREATMENT OP MANAGER	1	1	1	1	1	0
	UTILITY WORKER	6	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		19	19	20	20	20	0
Grand Total		534	547	580	602	625	23

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