



## ROCKINGHAM COUNTY, VIRGINIA

FY2021-2022 Adopted Budget

Adopted: April 28, 2021





ROCKINGHAM COUNTY BOARD OF SUPERVISORS



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

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## HISTORY OF ROCKINGHAM COUNTY

### Settlement

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

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

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

### Frontier Life

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

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

### Today's Rockingham

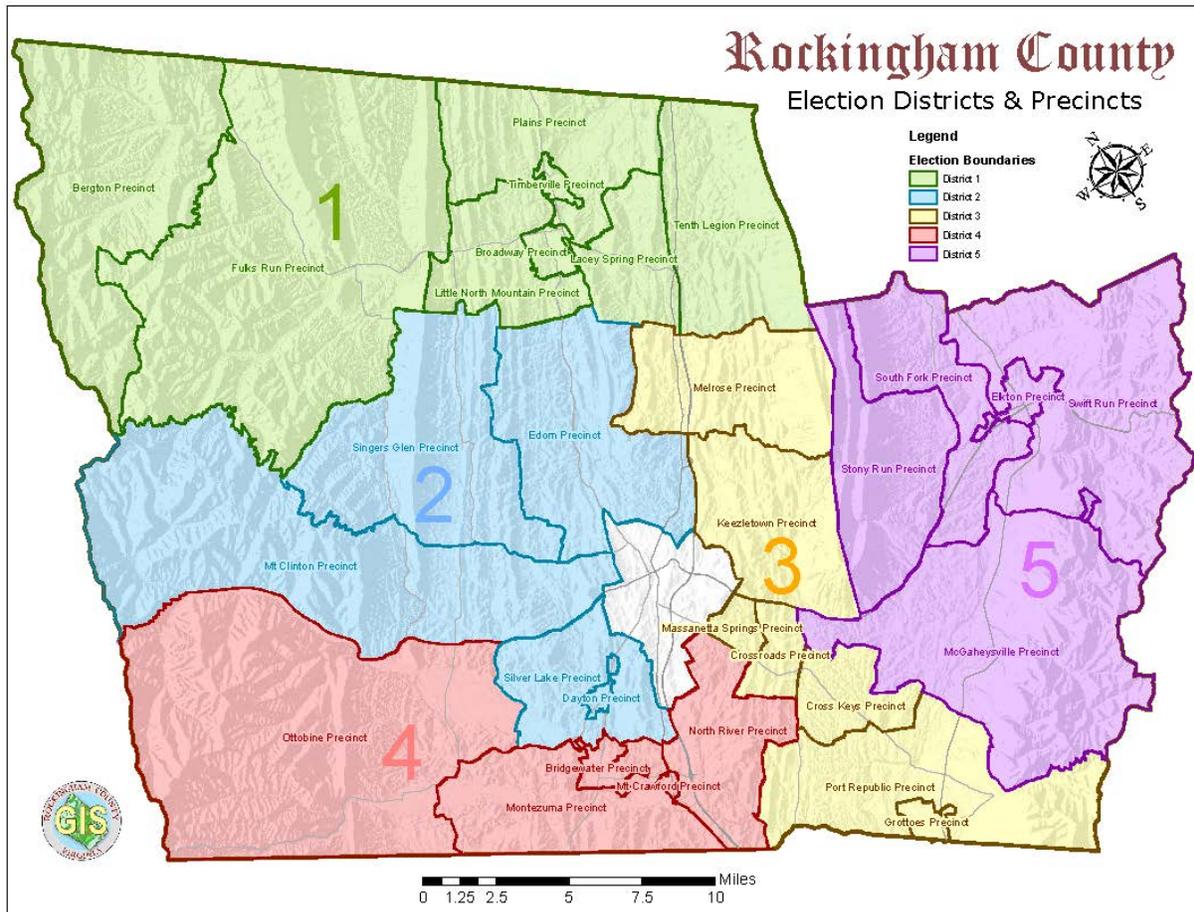
Even the bloodiest war in U.S. history could not stop the productivity of valley residents. They rebuilt, replanted, and retooled. The University of Virginia's Weldon Cooper Center for Public Service estimates Rockingham County's July 2018 population to be 81,422. The County's citizens are engaged in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

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

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

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

## COUNTY MAP



## ECONOMIC DATA

Rockingham County has a strong economic base supported by a diverse business community with fiscally conservative core values. The County has a triple-A bond rating and is known to be a business friendly locality that encourages new growth while facilitating the expansion of its existing industries. With a population just over 80,000 and an unemployment rate at 3%, the County has gained a reputation for producing a stable, dependable workforce. As the leading agricultural County in the State, many of our largest employers come from the agricultural industry. Three of our top employers are Cargill Foods, Pilgrims Pride, and Perdue Foods, making poultry the County's leading agricultural export.

Employer	Fiscal Year June 30,	
	2020	2011
Rockingham County School Board	1	1
Sentara Healthcare	2	-
Cargill Meat Solutions	3	2
Wal-Mart	4	3
Marshall's	5	7
Merck Sharp & Dohme Corp.	6	5
Great Eastern Resort Management	7	4
LSC Communications US, LLC *	8	6
Pilgrims Pride Corp.	9	10
County of Rockingham	10	9
Perdue Products	16	8

\* Formerly R.R. Donnelley & Sons Co.

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

**2020**

Taxpayer	Taxable Assessed		Percentage of Total Assessed		Property Taxes Paid		Percentage of Total Property Taxes Paid	
	Value	Rank	Value			Rank		
Great Eastern Resort Management	\$ 421,918,705	1	4.30%		\$ 3,356,877	2	3.30%	
MillerCoors	265,453,445	2	2.70%		5,090,147	1	5.10%	
Wal-Mart Retail and Distribution Centers	147,620,010	4	1.50%		2,015,354	4	2.00%	
Merck & Company, Inc.	184,581,075	3	1.90%		3,282,617	3	3.30%	
White Wave	106,678,610	5	1.10%		1,837,624	5	1.80%	
Marshall's	88,066,905	6	0.90%		1,038,806	6	1.00%	
LSC Communications (formerly RR Donnelley)	68,779,325	7	0.70%		979,961	7	1.00%	
Sunnyside Retirement Community	55,616,700	8	0.60%		411,564	11	0.40%	
Sysco	50,456,225	9	0.50%		798,106	8	0.80%	
Cargill	49,864,495	10	0.50%		779,989	9	0.80%	
<b>Total</b>	<b>\$ 1,439,035,495</b>		<b>14.70%</b>		<b>\$ 19,591,046</b>		<b>19.50%</b>	

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

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

**VISION STATEMENT**

Educating Today's Learner, Developing Tomorrow's Future

**MISSION STATEMENT**

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

**ABOUT**

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

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



(Back Row) Dr. Oskar Scheikl, Lowell Fulk, Jackie Lohr,

Dan R. Breeden (Front Row) Renee A. Reed, Dr. Charlette E. McQuilkin

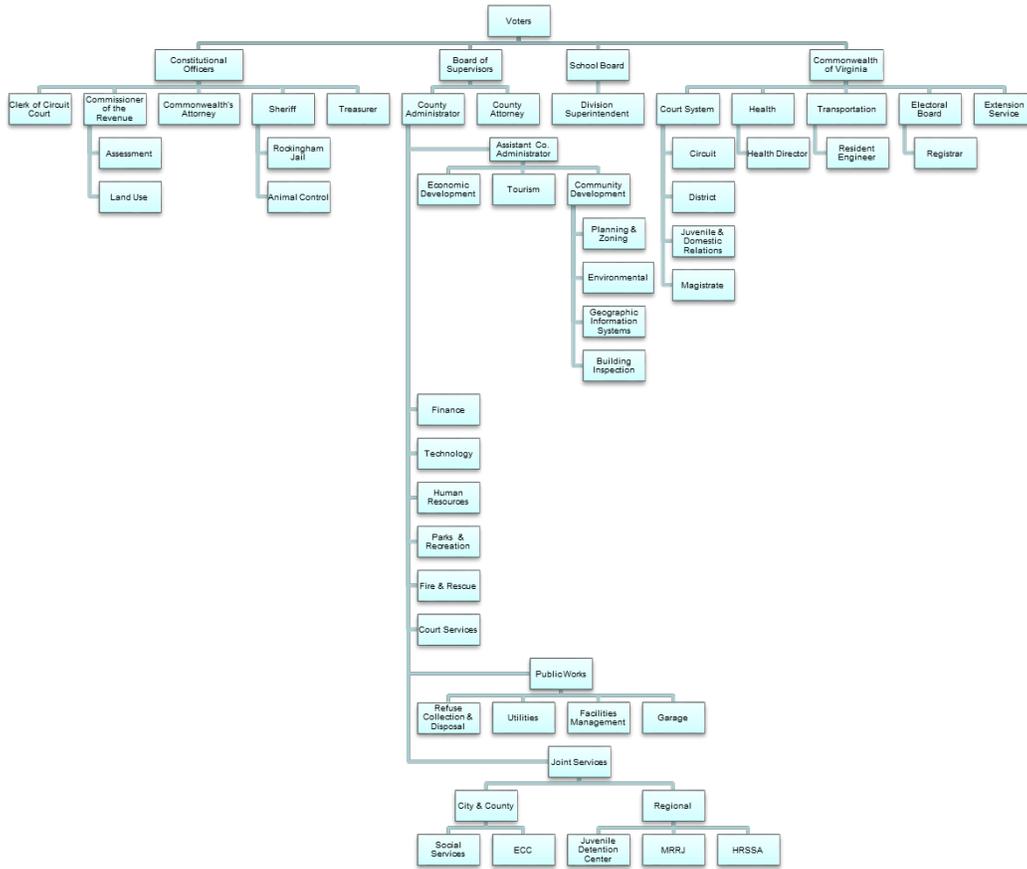
The school budget is recommended and adopted by the School Board and then sent to the County Board of Supervisors for final approval and appropriation.

## 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	Casey Armstrong
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 Finance	Patricia D. Davidson
Director of Fire & Rescue	Jeremy C. Holloway
Director of Human Resources	Jennifer J. Mongold
Director of Parks & Recreation	Kirby Dean
Director of Public Works	Philip Rhodes
Director of Social Services	Celest D. Williams
Director of Technology	Terri M. Perry
Sheriff	Bryan F. Hutcheson
Superintendent of Schools	Dr. Oskar Scheikl
Treasurer	L. Todd Garber

# ORGANIZATIONAL STRUCTURE



## TRANSMITTAL LETTER

The Honorable Board of Supervisors

Rockingham County, Virginia

I am pleased to submit to the Board and our citizens the Rockingham County Fiscal Year 2022 (FY22) Budget which reflects the County's long-range vision set forth in the County's Comprehensive Plan; addresses the strategic direction and issues identified in the Capital Improvement Plan and provides a sound financial plan to support the mission of Rockingham County. Development and 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 FY22 Budget includes funds required for the operation of County services in the aggregate amount of \$402,920,963. The General Operating Fund Budget is proposed for funding in the amount of \$150,993,617, representing an increase of \$11,181,130 or 8% more than the current fiscal year. The Budget is balanced in accordance with State code and is proposed to reflect accurate revenue and expenditure projections with the best information that is available at the time of presentation.

The proposed FY22 budget includes the following projects and operational initiatives:

### **Education**

**Funding for Schools** - The proposed budget recommends an increase to the local funding of schools in the amount of \$4,500,000. The County proposed a school funding formula to the County Board and to School Staff during this budget process. It is our hope that we can continue that discussion for fiscal year 2023. The increase to the school transfer is equivalent to 75% of the increase in the County's top 5 revenues, after school debt service. 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 Board is responsible for paying for the school debt service. That amount for FY22 is \$9,794,171 and remains at that level for the next few fiscal years until the series from 2003 is paid off in FY24.

### **Employee Benefits**

Funding is provided in the FY22 budget for a 3% cost of living adjustment for all county employees. An additional 2% is provided for Constitutional Officers per the funding provided by the Virginia Compensation Board. A 2% Merit increase is also proposed for county employees who meet specified criteria according to their most recent performance evaluation.

The County proposes no health insurance increase to monthly premiums paid by the employees or by the County. The County and Schools are self-insured with a contracted claims administrator (currently Anthem). County and School staff are currently preparing the health insurance offerings for the next fiscal year. Based on the current projections, no increase will be needed in FY22.

## **Public Safety**

**Fire & Rescue** - Included in the Fire and Rescue budget are two additional fire and rescue employees to address the need in the Clover Hill response area. Staff is researching possible staffing grants provided by the federal and state government. Currently, no grant funds are budgeted.

The starting pay for Fire and Rescue employees is proposed to be increased from \$37,500 to \$40,000 to account for the market rate for fire and rescue personnel. Other employees in the Fire and Rescue department will be adjusted to address the compression issues cause by the increase in starting pay.

Construction is set to begin on a Route 11 North Fire Station in the next fiscal year. Preliminary estimates set the cost of the fire station at \$2.5M. The budget assumes paying for half of the cost this fiscal year with undesignated fund reserves and the second half in the FY23 budget.

**Sheriff** – Included in the Sheriff’s budget is one Road Deputy position to help serve the service response area in the County. Starting pay for Sheriff Deputies, both road and jail, is proposed to increase to \$40,000. Funding is budgeted by the Compensation Board to provide a 5% increase to all Constitutional Officers. This funding will also help address compression issues related to increasing the starting pay for all deputies. The Sheriff is finding it increasingly difficult to recruit and retain deputies.

The Sheriff has a vehicle replacement plan that typically replaces 10-12 vehicles per year. This year the plan calls for replacement of ten vehicles, funding is provided in the amount of \$329,578.

The costs for **Middle River Regional Jail (MRRJ)** in this budget are Rockingham County’s share only. The City of Harrisonburg is billed directly for its costs. The annual operating and existing debt costs are split among the jurisdictions based on a rolling three-year average of inmate population. MRRJ has been at capacity in the last several months and funding is provided to rent beds at another facility until an expansion can be completed and developed for the next phase of the MRRJ build-out if the need should arise. Additional funding for the bed rentals in the amount of \$1,000,000 is proposed.

**Harrisonburg-Rockingham Emergency Communications Center** – Upgrades to the Radio and E-911 system are planned for FY21. The County shares the services with the City; the County portion is \$910,000.

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

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

**Other Areas:**

**Reassessment of Property** – The County contracted with Pearson Appraisers in FY21 and is continuing with that contract in FY22 to finalize the reassessment of real property for the calendar year 2022 assessment. \$500,000 is included in the FY22 proposed budget to complete the project. Staff recommends that this work be brought back in-house for the next reassessment.

**Vehicle Replacement Program** – The budget proposes \$230,000 to continue with the Vehicle Replacement Program that was started in FY20. The program includes replacement of vehicles over an 8-year cycle.

**Facilities Upgrades and Maintenance** – The County is planning upgrades at several of its facilities. Those upgrades include HVAC, lighting, and paving. A small addition is proposed at the County Garage to store mechanic tools and equipment.

**Electoral Board and Registrar** - Technology upgrades are planned to be in compliance with the state requirements for running the election process.

**Debt Service** – FY22 will see a reduction in debt service for both the County and Schools. The County reduction is a result of the early payoff of debt issued in 2015 for the SRI building and the school reduction is a result of the on-time payoff of debt issued in 2002 for School renovations.

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In summary, the major focus of the proposed FY22 Budget is to:

- \* adequately compensate County and School employees
- \* add positions in the fire & rescue department in order to achieve the maximum benefits from the proper management of the staff to provide timely fire and emergency medical response

- \* fund the construction of a new fire station on Route 11 North
- \* support the Sheriff's department by adding needed personnel in essential areas of the County
- \* continue the Sheriff's vehicle replacement program
- \* continue to fund the increased operating needs of the Middle River Regional
- \* support the capital infrastructure upgrades in the Harrisonburg-Rockingham Emergency Communications Center
- \* continue to implement and support programs that reduce the level of incarceration

\*\*\*

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

General Government

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

p. 1 **Board of Supervisors** – Proposed is a salary increase for the members of the Board of Supervisors to include a salary for its Chair \$18,000, Vice-Chair \$16,000 and Members \$14,000. Also included is vehicle allowance to assist with the cost of driving the member's district.

\$48,000

p. 3 **Legal Services** – Proposed is a new Administrative Assistant to assist with preparation of legal filings as it relates to court cases flowing through the Department of Social Services. Also, included is a pay increase for the current Attorneys and Administrative staff.

\$135,177

p. 5 **Commissioner of Revenue** - The budget includes funding for one vehicle replacement as directed by the County vehicle replacement plan.

\$25,000

p. 6 **Reassessment & Equalization** - The budget includes continued funding for Pearson's Appraisal to perform the real estate assessment that is due December 31, 2021.

\$500,000

p. 7 **Treasurer** - The budget includes funding for the new banking services contract. Previously, the expense was booked against interest revenue. Budgeting for this as an expense is the best way to account for the cost.

\$53,000

p. 10 **Technology** – The budget includes funding for one vehicle replacement as directed by the County vehicle replacement plan. Funding provided in FY22 is captured in the Capital Projects Fund as many of the items are County-wide and will be charged out to the appropriate departments at the time of purchase or implementation.

\$25,000

p. 11 **Garage** – The garage has requested construction of additional space for tool storage for the past few budget cycles. Funding is provided in FY22 to address this need. \$154,000

p. 13 **Electoral Board** – An increase in the department is proposed to account for the additional expense related to new state technology requirements for running elections. \$150,000

Judicial Administration

p. 16 **General District Court** – The judges requested new furniture for the attorneys and officers. \$10,000

p. 19 **Clerk of Circuit Court** – The proposed budget includes funding for the Technology Trust Fund which has always been budgeted with a mid-year supplemental. \$127,773

p. 21 **Court Services** – The department manages the Drug Court grant through Health and Human Services \$400,000 and the Mobile Crisis Unit \$421,868 \$825,410

Public Safety

p. 26 **Sheriff** – The Sheriff’s department includes pay increases for all personnel consistent with the Compensation Board increases of 5%. This increase will assist with increasing starting pay for deputies to \$40,000 per year. Proposed is the addition of a Patrol Deputy and a School Resource Officer. The budget also includes funding for the vehicle replacement plan, and computer and software upgrades. \$522,369

p. 31 **Fire & Rescue** – Funding is provided for two new positions to serve the Clover Hill area. Also included is an increase to starting pay for firefighters from \$37,500 to \$40,000 and to handle compression pay for all positions. Funding to purchase two response vehicles are also included. \$1,081,964

p. 33 **Volunteer Fire Companies** – Funding is provided to assist volunteer fire companies impacted by loss of revenue due to COVID-19 and the restrictions in place preventing the typical fundraisers that help support the operations of the fire companies. \$41,326

p. 34 **Ambulance & Rescue Squads** – Funding was provided last fiscal year for the purchase of an ambulance. The ambulance is not needed this fiscal year. (\$216,719)

p. 36 **Middle River Regional Jail (MRRJ)** – Funding is provided for the operations of the Middle River Regional Jail. The FY22 budget includes a plan to rent 50 beds a day for a total \$1.0M in bed rentals for the year. The Rockingham County share of the increase is \$324,928.

p. 37 **Jail** – The proposed budget includes pay increases for all personnel consistent with the Compensation Board increases of 5%. This increase will assist with increasing starting pay for deputies to \$40,000 per year. \$264,830

p. 39 **Inspection Services** – The budget includes funding for one vehicle replacement as directed by the County vehicle replacement plan. \$25,000

p. 40 **Animal Control** – An increase to the Rockingham/Harrisonburg SPCA in the amount of \$15,000 is provided due to an increase in services provided by the agency. \$15,000

p. 41 **911 Operations and Maintenance** – The FY22 proposed budget includes a decrease in funding to the operations of the Emergency Communications Center. (\$84,074)

### **Public Works**

A Deputy Director of Public Works position is proposed in the budget and will be allocated to several departments and enterprise funds. \$75,000

p. 43 **County Property Maintenance** – The Facilities Manager is planning for lighting upgrades, fire alarm control replacements, renovating the breakroom, and increasing security measures in the Administration Building. Also included is an upgrade to the Registrar’s area to allow more in-person voting in future elections. \$122,431

p. 44 **Shared Property Maintenance** – One new custodian is proposed in the budget to assist with building needs during the operating hours of all County buildings. The Facilities Manager is planning for lighting upgrades, plumbing upgrades, sidewalk upgrades, and increasing security measures in the Sheriff’s Office, District and Circuit Courts. \$216,139

p. 45 **Human Services Maintenance** – One new custodian is proposed to be assigned specifically to the Human Services budget. The position was temporarily funded using CARES Act funding. It has been a help in maintaining clean areas for our employees and visitors. This is a need that we have determined to be permanent. The Facilities Manager is planning for lighting upgrades, HVAC Control upgrades, and floor replacements. \$291,794

### **Human Services**

p. 48 **Local Health Services** - The proposed budget includes a reduction of \$171,932 due to the closing of the dental services. (\$171,932)

### **Parks, Recreation and Cultural**

p. 53 **Athletic Programs** – The proposed budget includes funding for one vehicle replacement as directed by the County vehicle replacement plan. \$25,000

### **Community Development**

p. 56 **Planning** – The proposed budget includes funding for two vehicle replacements as directed by the County vehicle replacement plan. \$20,000 is included for additional professional services in order to assist with more complicated planning reviews. Also included is the full salary for the

Deputy Director of Community Development along with other increases for staff.

\$243,793

p. 57 **Economic Development** – Included in the proposed budget is an increase in Technology Zone Grants as it relates to growth in Machinery & Tools projected for the fiscal year. \$107,640

p. 58 **Geographic Information Systems** – Includes \$59,660 for new GIS Software maintenance services contracts. \$59,660

p. 59 **Environmental Management** - The proposed budget includes the addition of one Environmental Inspector to assist with the workload in the Community Development Department. Also included is funding for one vehicle replacement as directed by the County vehicle replacement plan. \$166,156

p. 63 **Contributions** – The County started a new nonprofit grant process. The process included an application and review by a 5-member team. The team recommended funding for nonprofits based on criteria established by the finance committee. No major change to the budgeted amount is included in this budget. Funding is provided at \$410,464.

p. 66 **Transfers** – Included in the budget is an increase to the local school division in the amount of \$4,000,000. Also included is an increase to the Capital Projects fund in order to use pay as you go funding for capital projects proposed for next fiscal year. Lastly, an increase to the CSA programs that pay for the benefit of Rockingham County families. \$6,546,764

p. 67 **County Debt Service** – A reduction to County debt service in the amount of \$801,164 is due to the paying off of the debt for the building at the County’s Industrial Park. A reduction in the amount of \$223,650 is due to moving the debt for the Harrisonburg-Rockingham Community Services Board department. (\$1,026,565)

p. 67 **School Debt Service** – A reduction to school debt service in the amount of \$483,674 is due to the paying off of debt issued in 2000 for Peak View Elementary School (\$334,917)

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### **Revenue Projections**

The County’s economy has been growing at a steady pace over the past few years. Once the COVID-19 pandemic hit the Nation, the County immediately adjusted revenue estimates for fiscal year 2021. Thankfully, the County only experienced a slight reduction in Food & Beverage Tax, Recreation Program Revenue and Court Fees. The FY22 budget assumes that most programs and court proceedings will resume, and that Food & Beverage Tax will level back out to normal. Details on each revenue source are outlined below:

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

- p. 1 **Real Estate** - Based on the amount of new construction experienced over the last 12 months, the Commissioner of Revenue is advising that a growth of 2.5% over FY21 can be expected. The Board advertised April 6<sup>th</sup> that they will keep the County's current real estate tax the same at \$0.74 per \$100 of assessed value. \$3,500,000
- p. 1 **Personal Property Taxes** – The County's Commissioner of Revenue is projecting a growth in Personal Property assessed values of 2.5%. An increase of \$1,250,000 is projected once taking into account a reduced collection rate. \$1,250,000
- p. 1 **Machinery & Tools** - This tax is on equipment used primarily in the manufacturing of goods. The tax is based on the value of equipment in service as of January 1st, but it is not levied and due until the following December. Based on information provided from several of the larger business accounts, the County is expecting an increase of \$2,000,000. \$2,000,000
- p. 2 **Sales & Use Tax** – The Sales & Use Tax is expected to increase \$825,000 based on the trends the County has experienced over the last several fiscal years. \$825,000
- p. 3 **Food & Beverage** – Proposed is an increase in the tax for food & beverage from 4% to 6%. State code has recently changed allowing an increase to the tax by counties. \$800,000
- p. 3 **Cigarette Tax** – A new tax on cigarettes is proposed at \$0.02 per cigarette. The staff recommendation is to adopt the tax effective January 1, 2022, in order to allow time to incorporate the new tax in the Commissioner of Revenues process. \$500,000
- p. 4 **Rental of Property** – The County has a new tenant in the Innovation Village at Rockingham. Along with a few other changes the total increase is \$291,272. \$291,272
- p. 5 **Recreation Programs** – The County is in the process of re-starting recreation programs; however, we are not sure how fast the participation will bounce back. The revenue projection is that the programs will produce about \$600,000 in revenue compared to the previously budgeted \$900,000. (\$300,000)
- p. 6 **Share of Costs, Harrisonburg** – The County and City share many services including courts, sheriff, and jail. The share increased by \$572,546 mainly due to the site improvements included in the budget for the various buildings. \$572,546
- p. 6 **Recordation Taxes** – The General Assembly moved locality recordation taxes to the Hampton Roads Transportation District in the 2020 General Assembly session. (\$275,000)
- p. 7 **Compensation Board Revenue** – Various revenue accounts are increasing due to the State's share of a 5% increase for all Constitutional Officers and staff. \$357,554

p. 8 **Federal Revenue** – Increase is due to the inclusion of Drug Court Grant and Mental Health Programs Grant with a direct expenditure offset in the Court Services Department in order to provide additional programs for the community. \$645,000

p. 8 **Transfer from Insurance Fund** – The General Fund funded the Self-Funded Health Insurance Fund at its inception. The Fund re-paid the General Fund in FY21. That was a one-time transfer that will not recur in FY22. (\$990,426)

p. 8 **Fund Reserve** - Allocates \$2,313,814 in fund balance reserves to cover the transfer to capital projects. \$1,677,482

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The budget as currently proposed requires \$2,313,814 to be taken from the County’s general fund reserve to balance, which is offset by one-time items proposed to be funded. Good financial practices recommend that one-time unassigned balances in the General Fund continue to be used to fund capital investments that can help build the economy and provide pay-as-you-go funding for important capital replacements that are limited in size and are not funded by bonds.

A change to the Food & Beverage Tax and the addition of a Cigarette Tax are both proposed in this budget and, if approved, will supply \$1,100,000 to the General Fund of additional revenue. The Food & Beverage Tax increase will go directly to funding for the School system. The Cigarette tax will help offset Social Services and Health Department expenses.

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

## **County Capital Projects**

### **County**

The projects currently included in the proposed budget are derived from the County’s Capital Improvement Plan for FY22-FY26. The projects included are continued technology upgrades, an Emergency Communications Center project to upgrade the radio system, the construction of a

Maintenance Building at Rockingham Park @ the Crossroads, and the construction of a new fire station on Route 11 North. Funding is provided by a transfer from the General Fund. \$2,667,000

### **Harrisonburg-Rockingham Social Services**

The Harrisonburg-Rockingham Social Services department provides community-based services for the self-reliance and protection of citizens. Included in the budget for FY22 is continued funding for the programs and the staff required to administer those programs. \$19,787,472

**Children’s Services Act** – The programs provided for under the Children’s Services Act are administrated by the Harrisonburg-Rockingham Social Services department. \$11,000,000

### **Enterprise Operations**

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

#### **Solid Waste**

For the coming year, the Board approved an increase to the tipping fee of \$2 for both residential and commercial. The fee for commercial, industrial, and residential waste will be \$54 per ton and the fee for construction and wood debris will be \$60 per ton. The fees cover the long-term operation and maintenance of the County landfill and all container sites, site improvements will be required over the course of the next 5-10 years. The changes to the fees are in order to prepare for those large expenditures. \$6,047,438

#### **Utilities**

Included in the proposed budget is a change to the rate structure for the Water and Sewer Fund. The minimum of 3,500 gallons is proposed to change to 4,000 gallons and the minimum charge is proposed to increase from \$12.50 to \$15.00. The sewer rates are proposed to increase for the first 1,000 gallons from \$6.00 to \$7.00 and for 1,001+ gallons from \$5.15 to \$5.40. A special public hearing was held on the rate changes on March 24<sup>th</sup>. The Board approved those changes. The rate changes are proposed to prepare for large capital projects that are coming in the next five years. \$10,315,493

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. This year, the County reviewed the Countryside Sanitary District and determined the revenues were not sufficient to cover the costs. In an effort to supply affordable water to the district of 16 homes, the County Board of Supervisors suggested that the County Water and Sewer Fund payoff the debt of the Countryside Sanitary District, reduce the special tax rate of \$0.29 to \$0.00 and change the water charges to cover the costs to operate the system. The proposed change includes an increase in the

current minimum 4,000 gallons to 5,000 gallons and an increase in the per 1,000 rate from \$5 to \$10. This will increase the minimum bill from \$20 to \$50. The proposal outlined here is a change from the advertisement. The Board received feedback from the Countryside Sanitary District homeowners and is working to reduce the increase to a more affordable charge. The rates will be reviewed on an annual basis to make sure they are set in order to cover their costs.

Below is a chart showing the difference in the originally proposed change to the revised proposed change:

**Original Proposed**

<b>Water</b>	<b>Current</b>	<b>Proposed</b>
Base Rate (up to 4k gal)	\$20.00	\$55.00
Over 4,000 gallons	\$5	\$13.75

**New proposed**

<b>Water</b>	<b>Current</b>	<b>Proposed</b>
Base Rate (up to 5k gal)	\$20.00	\$50.00
Over 5,000 gallons	\$5	\$10.00

The changes proposed in this budget are not made lightly. The budget process begins in the fall of each year to begin reviewing the capital needs of the departments in the County. It continues with an application process for non-profits funding requests and then finishes up with the department head requests for their operating budgets. Meetings take place throughout the month of January to hear and consider all needs presented. The process takes into consideration all available revenue to cover the expenditure requests and only when necessary are changes to tax rates and fees charged proposed.

Staff recommends continued caution and discipline with regards to the expenditure of Federal funds provided for COVID-19 relief. These one-time funds should be utilized for expenses directly associated with the COVID-19 response and to move some capital projects to earlier years. Resist the use of these funds in a reactionary manner for projects not already planned or contemplated.

Respectfully submitted,

Stephen G. King

County Administrator

## BUDGET IN BRIEF

The Total Adopted budget is \$402,902,964, which is \$26,895,643 more than the FY20/21 adopted budget.

The General Fund budget is \$150,975,617, which is \$11,163,130 greater than the FY20/21 adopted budget.

The adopted School Operating Budget is \$154,566,630, with a local transfer in the amount of \$68,366,510, which is \$4,000,000 more than the FY20/21 adopted budgeted transfer.

The water/sewer fund budget is \$10,315,493, \$2,223,502 more than the FY20/21 adopted budget.

The projected use of fund balance is \$2,668,314.

## READER'S GUIDE TO THE ROCKINGHAM COUNTY BUDGET BOOK

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

### **Reviewing the FY22 Budget Document – Key Highlights**

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

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

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

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

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

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

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

## COUNTY FINANCIAL STRUCTURE

### DESCRIPTION OF ACCOUNT STRUCTURE

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

<b>Governmental Funds</b>	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).
<b>Component Unit</b>	
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.
<b>Non Major Component Unit</b>	
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.
<b>Special Revenue Funds</b>	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.
<b>Enterprise Funds</b>	The enterprise funds are supported by user fees with no financial support from the County.
Water/Sewer Fund	The water/sewer fund is an enterprise fund that accounts for the revenues and expenditures of the County's water and sewer services. Revenues are derived from charges for services, connection fees and miscellaneous sources.
Smith Creek Water & Waste Authority	The Smith Creek Water & Waste Authority serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Solid Waste Fund	The solid waste fund is an enterprise fund that accounts for the revenues and expenditures of the County's solid waste services. Revenues are derived from charges for services and miscellaneous sources.
Lilly Subdivision Sanitary District	The Lilly Subdivision Sanitary District serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary

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

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

**Major Funds**

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

**General Fund- Functional Units, Departments & Funds**

<b>General Government Administration</b>	<b>Public Safety (Cont.)</b>
Board of Supervisors	Fire Extinction Service
Executive Administration	County Operated Institutions
Legal Services	Inspection Services
Independent Auditor	Animal Control
Commissioner of the Revenue	ECC - 911 Operation & Maintenance
Reassessment and Equalization	
Treasurer	<b>Public Works</b>
Finance	Public Works Administration
Human Resources	General Properties
Technology	Court House
Central Garage	School Office Admin Building
Land Use Assessment	Extension/Central Garage Building
Electoral Board and Officials	Human Services/Health Department Building
Registrar	TV Transmission System
	County Administrative Complex
<b>Judicial Administration</b>	District Courts
Circuit Court	Sheriff and Jail Building
General District Court	SRI Building
Magistrate	Recreational Facilities Maintenance
Juvenile and Domestic Relations Court	
Clerk of the Circuit Court	<b>Human Services</b>
Department of Court Services	Supplement to Local Health Department
Commonwealth Attorney	Community Services Board
	Property Tax Relief for Elderly/Handicapped
<b>Public Safety</b>	Other Assistance
Sheriff	
Extra Duty	<b>Parks, Cultural and Recreation</b>
RUSH Task Force	Administration
Gang Prevention Task Force	Athletic Events/Programs
Fire & Rescue	Rockingham Park at the Crossroads
Volunteer Fire Companies	Regional Library
Ambulance and Rescue Squads	

<b>Community Development</b>	<b>Other</b>
Planning and Community Development	Contributions and Grants
Economic Development	Contingency
Geographic Information Systems	Other Benefits
Environmental Management	
Transportation Planning	<b>Transfers</b>
Soil and Water Conservation District	
Cooperative Extension Service	<b>Debt Service</b>
	County Debt Service
	School Debt Service

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

**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

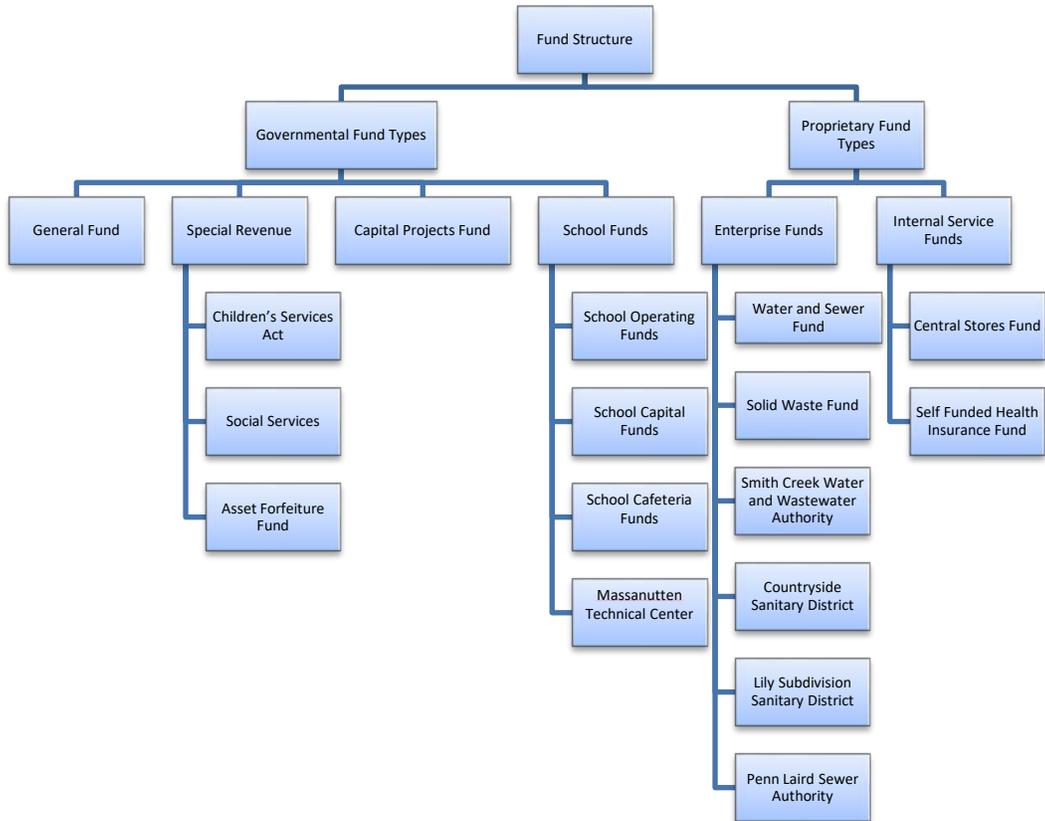
diverse opportunities that enhance the quality of life and deliver accessible recreation and leisure to the community for a lifetime.

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. The Foundation 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.

#### **Internal Services Fund**

- **Central Stores Fund** – This fund accounts for revenue and expenses associated with providing office supplies to other departments or agencies of the County on a cost-reimbursement basis.
- **Self-Insurance Fund** – This fund accounts for the costs associated with providing health insurance benefits to employees of the County, School Board, and Harrisonburg-Rockingham Social Services District and with managing claims pertaining thereto.

# FUND STRUCTURE



## FUND ACCOUNTING

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

## BASIS OF ACCOUNTING

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

## BASIS OF BUDGETING

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

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

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

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

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

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

## BUDGET PROCESS

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

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

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

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

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

## BUDGET CALENDAR

**December 4** – Issue budget memo and forms

**January 8** – Department Budget Requests due to Finance Director

**January 11** – Revenue review with County Administrator, Assistant County Administrator and Finance Director

**January 11** - Salary review with County Administrator, Finance Director and Human Resources Director

**January 11-22** – Budget meetings with Department Heads

**February 5/5** – Finance Committee Review

**February 12** – Memo with Recommendations to BOS

**February 15/16** – Board Work Sessions

**March 9 and 16** – Advertise Public Hearing on tax rates

**March 16 and 23** – Advertise Public Hearing for Water/Sewer rate changes

**March 22** – Superintendent’s Proposed Budget to School Board

**March 24** - Public Hearing on Water/Sewer rate changes

Intent to Adopt on proposed tax rate changes

Superintendent’s Proposed Budget to County Board

**April 14** – Public Hearing on Proposed Budget

**April 28** – Adoption and Appropriation of Budget and Tax Rates

## 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

1. The County shall establish and maintain a high standard of accounting practices.
2. 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.
3. Regular monthly and annual financial reports shall be prepared to present a summary of financial activity by function and major fund types.
4. 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).
5. 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

1. 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.
2. 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.

3. The budget shall provide for funding at the rate stipulated by the Virginia Retirement System for all retirement benefits.
4. 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.
5. The County shall use one-time or other special revenues to finance one-time expenditures or special projects.

## **REVENUES**

1. 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.
2. The County shall use objective, analytical measures to prepare annual revenue projections.
3. 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.
4. The County, through its Treasurer, shall pursue an aggressive policy to collect delinquent taxes and fees due to the County.
5. 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.
6. 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.
7. 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.
8. 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**

1. The County shall utilize a balanced approach to capital funding utilizing debt financing, capital reserves and current-year revenues.
2. 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.
3. 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.
4. Target debt ratios shall be calculated annually and included in the review of financial trends.
  - a. 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.
  - b. 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%).
  - c. The County intends to maintain its ten-year tax-supported debt and lease payout ratio at or above sixty percent (60%).

5. 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.
6. 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,
7. From time to time, the County may engage the services of an independent financial advisor to assist the Board in its evaluation.

## **RESERVE**

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.

1. 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.
2. 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.
3. An account will be considered uncollectible after the appropriate collection procedures have been followed and it meets one or more of the following criteria:
  - a. The debt is disputed and the County has insufficient documentation to pursue collection
  - b. The cost of further collection efforts will exceed the estimated recovery amount
  - c. The amount is under \$25 and remains unpaid after one year
  - d. The debtor cannot be located
  - e. The debtor has died and there is no known estate or guarantor
  - f. The debtor is discharged through legal action (bankruptcy or court judgement)

- g. The debtor is a company which is no longer in business
- h. The debt has been submitted to the State Debt Off Program for a minimum of 2 years
- 4. 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.
- 5. 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:
  - a. Debtor Name
  - b. Account Balance
  - c. Due Date
  - d. Brief description of receivable type
  - e. Criteria under which the account was deemed uncollectible
  - f. Account number of the receivable in the County's accounting system
- 6. 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:
  - a. The Director of Finance is authorized to approve the write-off of accounts with an outstanding balance due of up to \$100.
  - b. Write off amounts with an outstanding balance due in excess of \$100 must be approved by the County Board of Supervisors.

#### **INVESTMENTS**

- 1. 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.

## REVENUE SUMMARY

Fund	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
General Fund	147,089,651	139,812,486	150,975,617	11,181,130
Capital Projects Fund	4,853,286	483,500	2,667,000	2,183,500
Tourism Fund	494,317	354,650	253,156	(101,494)
Asset Forfeiture Fund	133,499	121,400	121,400	-
Social Services Fund	17,421,440	19,723,818	19,787,472	63,654
CSA Fund	3,951,099	11,000,000	11,000,000	-
Central Stores Fund	37,552	45,000	45,000	-
Health Insurance Fund	30,269,677	33,050,426	32,380,600	(669,826)
Law Library Fund	32,629	50,585	50,585	-
Economic Development Authority Fund	1,735,038	4,500	4,500	-
Emergency Medical Services Fund	1,571,586	1,460,000	1,460,000	-
Water & Sewer Utility Fund	9,329,251	8,091,991	10,315,493	2,223,502
Lily Subdivision Sanitary District	36,814	27,950	30,450	2,500
Smith Creek WW Authority	642,101	502,328	606,342	104,014
Countryside Sanitary District	15,076	21,455	80,535	59,080
Penn Laird Sewer Authority	18,540	29,498	29,217	(281)
Solid Waste Fund	6,966,100	5,292,135	6,047,438	755,303
Lake Shenandoah Stormwater Authority	-	-	347,080	347,080
School Operating Fund	136,986,068	142,866,648	154,566,630	11,699,982
School Cafeteria Fund	3,581,728	5,732,663	5,777,714	45,051
School Capital Projects Fund	21,063,560	1,400,000	-	(1,400,000)
Massanutten Technical Center	-	6,010,268	6,356,735	346,467
<b>Total County Revenue Budget</b>	<b>386,229,010</b>	<b>376,081,302</b>	<b>402,902,964</b>	<b>26,839,662</b>

Total Revenues increased \$26,839,662 to reflect the increase to primarily the General Fund and the School Operating Fund increases in revenues from grants and others.

## EXPENDITURE SUMMARY

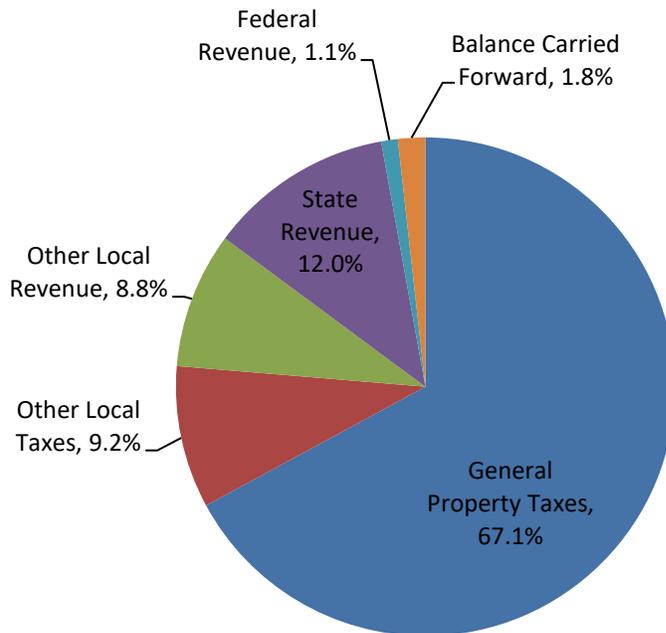
<b>FUND DESCRIPTION</b>	<b>2020 ACTUALS</b>	<b>2021 ADOPTED</b>	<b>2022 ADOPTED</b>	<b>INCREASE/ DECREASE</b>
GENERAL FUND	153,145,030	139,812,487	150,975,617	11,163,130
COUNTY CAPITAL PROJECT FUND	11,516,403	483,500	2,667,000	2,183,500
TOURISM FUND	150,762	354,651	253,156	(101,495)
ASSET FORFEITURE FUND	88,060	121,400	121,400	-
SOCIAL SERVICES DISTRICT FUND	16,977,067	19,723,818	19,787,472	63,654
COMPREHENSIVE SERVICES ACT FUND	10,748,191	11,000,000	11,000,000	-
CENTRAL STORES FUND	35,755	45,000	45,000	-
SELF-FUNDED HEALTH INS PLAN	26,832,727	33,050,426	32,380,600	(669,826)
LAW LIBRARY FUND	51,539	50,585	50,585	-
ECONOMIC DEVELOPMENT AUTHORITY	1,721,388	4,500	4,500	-
EMERGENCY MEDICAL SERVICES	1,578,139	1,460,000	1,460,000	-
WATER & SEWER UTILITY FUND	9,949,257	8,091,991	10,315,493	2,223,502
LILLY SANITARY DISTRICT FUND	62,186	27,950	30,450	2,500
SMITH CREEK W & W AUTHORITY FUND	469,144	502,328	606,342	104,014
COUNTRYSIDE SANITARY DISTRICT FUND	21,454	21,455	80,535	59,080
PENN LAIRD SEWER AUTHORITY FUND	28,020	29,498	29,217	(281)
SOLID WASTE FUND	7,963,089	5,292,135	6,047,438	755,303
LAKE SHENANDOAH STORMWATER AUTHORITY	-	-	347,080	347,080
SCHOOL OPERATING FUND	136,986,068	142,792,666	154,566,630	11,773,964
SCHOOL CAFETERIA FUND	3,471,475	5,732,663	5,777,714	45,051
SCHOOL CAPITAL PROJECTS FUND	9,730,754	1,400,000	-	(1,400,000)
MASSANUTTEN TECHNICAL CENTER	4,210,578	6,010,268	6,356,735	346,467
<b>COUNTY BUDGET</b>	<b>395,737,085</b>	<b>376,007,321</b>	<b>402,902,964</b>	<b>26,895,643</b>

The Total County Budget increased \$26,895,643 primarily due to operating increases in the General Fund and the School Operating Fund.

## GENERAL FUND REVENUE

The General Fund is the primary fund used for Rockingham County. Revenue in the General Fund consists of money that goes directly to the Fund when realized by the County. There are five major categories of General Fund Revenue: General Property Taxes, Other Local Taxes, Other Local Revenue, Commonwealth Aid and Federal Aid. The chart below shows the percentage contribution of each of these five categories to the FY22 General Fund Revenue, the largest being General Property Tax revenues at 67.1 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					
	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
<b>GENERAL PROPERTY TAXES</b>					
REAL PROPERTY TAXES	\$ (57,195,824)	\$ (58,690,436)	\$ (59,746,341)	\$ (60,550,000)	\$ (64,093,000)
PUBLIC SERVICE CORP TAXES	\$ (2,285,054)	\$ (2,481,007)	\$ (3,783,583)	\$ (2,340,000)	\$ (2,740,000)
PERSONAL PROPERTY TAXES	\$ (16,212,578)	\$ (16,032,379)	\$ (17,306,747)	\$ (16,396,000)	\$ (17,657,500)
MACHINERY & TOOLS TAXES	\$ (9,707,041)	\$ (11,561,024)	\$ (11,805,736)	\$ (11,510,000)	\$ (13,510,000)
MERCHANTS CAPITAL TAXES	\$ (1,436,361)	\$ (1,435,702)	\$ (1,483,386)	\$ (1,401,000)	\$ (1,605,000)
PENALTIES	\$ (891,929)	\$ (1,014,521)	\$ (889,579)	\$ (925,000)	\$ (895,000)
RECREATIONAL VEHICLES	\$ (164,316)	\$ (155,676)	\$ (176,556)	\$ (166,500)	\$ (161,500)
ADVERTISING & ADMINISTRATION FEES	\$ (62,827)	\$ (48,444)	\$ (32,605)	\$ (65,000)	\$ (40,000)
FARM MACHINERY	\$ (518,204)	\$ (533,437)	\$ (539,952)	\$ (537,500)	\$ (555,000)
AIRCRAFT	\$ -	\$ (36,532)	\$ (28,084)	\$ (30,000)	\$ (40,000)
<b>TOTAL: GENERAL PROPERTY TAXES</b>	<b>\$ (88,474,133)</b>	<b>\$ (91,989,157)</b>	<b>\$ (95,792,568)</b>	<b>\$ (93,921,000)</b>	<b>\$ (101,297,000)</b>
<b>OTHER LOCAL TAXES</b>					
LOCAL SALES & USE TAX	\$ (6,276,421)	\$ (6,650,321)	\$ (8,015,055)	\$ (6,500,000)	\$ (7,325,000)
CONSUMER UTILITY TAX	\$ (1,116,085)	\$ (1,114,925)	\$ (1,733,524)	\$ (1,643,100)	\$ (1,661,500)
VEHICLE & TRAILER LICENSES	\$ (1,304,491)	\$ (1,350,626)	\$ (1,342,514)	\$ (1,300,000)	\$ (1,350,000)
BANK FRANCHISE TAX	\$ (132,531)	\$ (151,654)	\$ (123,430)	\$ (125,000)	\$ (125,000)
TAX ON RECORDATION & WILLS	\$ (1,036,421)	\$ (1,040,173)	\$ (1,221,494)	\$ (1,045,000)	\$ (1,140,000)
HOTEL & MOTEL ROOM TAXES	\$ (279,855)	\$ (330,780)	\$ (333,254)	\$ (300,000)	\$ (335,000)
UTILITY GROSS RECEIPTS TAXES	\$ (50,023)	\$ (48,770)	\$ (44,822)	\$ (50,000)	\$ (50,000)
CONSUMPTION TAX	\$ (284,018)	\$ (287,106)	\$ (281,524)	\$ (285,000)	\$ (285,000)
FOOD & BEVERAGE TAX	\$ (1,242,234)	\$ (1,274,850)	\$ (1,186,885)	\$ (800,000)	\$ (1,600,000)
GAME OF SKILL TAX	\$ -	\$ -	\$ -	\$ -	\$ (60,000)
<b>TOTAL: OTHER LOCAL TAXES</b>	<b>\$ (11,722,078)</b>	<b>\$ (12,249,208)</b>	<b>\$ (14,282,502)</b>	<b>\$ (12,048,100)</b>	<b>\$ (13,931,500)</b>
<b>LOCAL REVENUE</b>					
DOG TAGS	\$ (18,731)	\$ (32,304)	\$ (35,210)	\$ (20,000)	\$ (30,000)
PERMITS & OTHER FEES	\$ (1,345,814)	\$ (1,133,795)	\$ (1,276,903)	\$ (1,620,800)	\$ (1,412,750)
FINES & FORFEITURES	\$ (177,819)	\$ (156,451)	\$ (120,321)	\$ (175,750)	\$ (114,403)
USE OF PROPERTY	\$ (560,381)	\$ (1,251,784)	\$ (778,256)	\$ (525,000)	\$ (801,272)
COURT COSTS	\$ (720,203)	\$ (692,028)	\$ (606,904)	\$ (815,700)	\$ (760,700)
LAW ENFORCEMENT FEES	\$ (284,963)	\$ (260,246)	\$ (234,227)	\$ (251,300)	\$ (253,800)
FIRE & RESCUE FEES	\$ (512,877)	\$ (545,560)	\$ (755,108)	\$ (800,000)	\$ (800,000)
CORRECTIONAL FEES	\$ (586,367)	\$ (598,254)	\$ (474,096)	\$ (651,115)	\$ (683,600)
CHARGES FOR ALL SERVICES	\$ (1,793,628)	\$ (1,755,068)	\$ (1,467,149)	\$ (1,955,000)	\$ (1,683,800)
LOCAL MISCELLANEOUS REVENUES	\$ (282,488)	\$ (2,183,884)	\$ (521,171)	\$ (10,000)	\$ (14,000)
RECOVERED COSTS	\$ (5,371,575)	\$ (5,790,127)	\$ (5,306,933)	\$ (6,286,042)	\$ (6,769,951)
<b>TOTAL: OTHER LOCAL REVENUE</b>	<b>\$ (11,654,846)</b>	<b>\$ (14,399,502)</b>	<b>\$ (11,576,278)</b>	<b>\$ (13,110,707)</b>	<b>\$ (13,324,277)</b>
<b>TOTAL: ALL LOCAL REVENUE</b>	<b>\$ (111,851,058)</b>	<b>\$ (118,637,867)</b>	<b>\$ (121,651,348)</b>	<b>\$ (119,079,807)</b>	<b>\$ (128,552,777)</b>
<b>STATE REVENUE</b>					
STATE NON-CATEGORICAL AID	\$ (8,107,202)	\$ (7,922,082)	\$ (7,906,434)	\$ (7,989,000)	\$ (7,613,500)
STATE SHARE OF CONST OFFICERS	\$ (8,586,268)	\$ (8,696,233)	\$ (8,843,146)	\$ (9,144,114)	\$ (9,501,668)
OTHER STATE CATEGORICAL AID	\$ (941,642)	\$ (892,707)	\$ (907,063)	\$ (981,940)	\$ (1,018,357)
<b>TOTAL: ALL STATE REVENUES</b>	<b>\$ (17,635,112)</b>	<b>\$ (17,511,022)</b>	<b>\$ (17,656,643)</b>	<b>\$ (18,115,054)</b>	<b>\$ (18,133,525)</b>
<b>FEDERAL REVENUE</b>					
FEDERAL NON-CATEGORICAL AID	\$ (708,444)	\$ (773,353)	\$ (787,661)	\$ (725,000)	\$ (760,000)
FEDERAL CATEGORICAL AID	\$ (667,681)	\$ (726,909)	\$ (210,762)	\$ (265,867)	\$ (861,000)
<b>TOTAL: ALL FEDERAL REVENUES</b>	<b>\$ (1,376,125)</b>	<b>\$ (1,500,261)</b>	<b>\$ (998,424)</b>	<b>\$ (990,867)</b>	<b>\$ (1,621,000)</b>
<b>NON-REVENUE RECEIPTS</b>	<b>\$ (27,801,746)</b>	<b>\$ -</b>	<b>\$ (6,035,706)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>\$ (1,525,000)</b>	<b>\$ -</b>	<b>\$ (747,530)</b>	<b>\$ (990,426)</b>	<b>\$ -</b>
<b>FUND RESERVE USED</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (636,332)</b>	<b>\$ (2,668,314)</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ (160,189,041)</b>	<b>\$ (137,649,150)</b>	<b>\$ (147,089,651)</b>	<b>\$ (139,812,486)</b>	<b>\$ (150,975,617)</b>

## 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 shown at the Tax Year 2019 and 2020 rate of \$0.74 per \$100 of assessed value. Each cent of the tax rate for tax year 2021 equates to about \$790,000 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 \$0.74 by the median sales assessment ratio.

**Personal Property** revenues are shown at the Tax Year 2020 and 2021 rate of \$3.00 per \$100 of assessed value.

**Machinery and Tools** revenues are shown at the Tax Year 2020 and 2021 rate of \$2.55 per \$100 of assessed value.

**Merchants Capital** revenues are shown at the Tax Year 2020 and 2021 rate of \$0.87 per \$100 of assessed value.

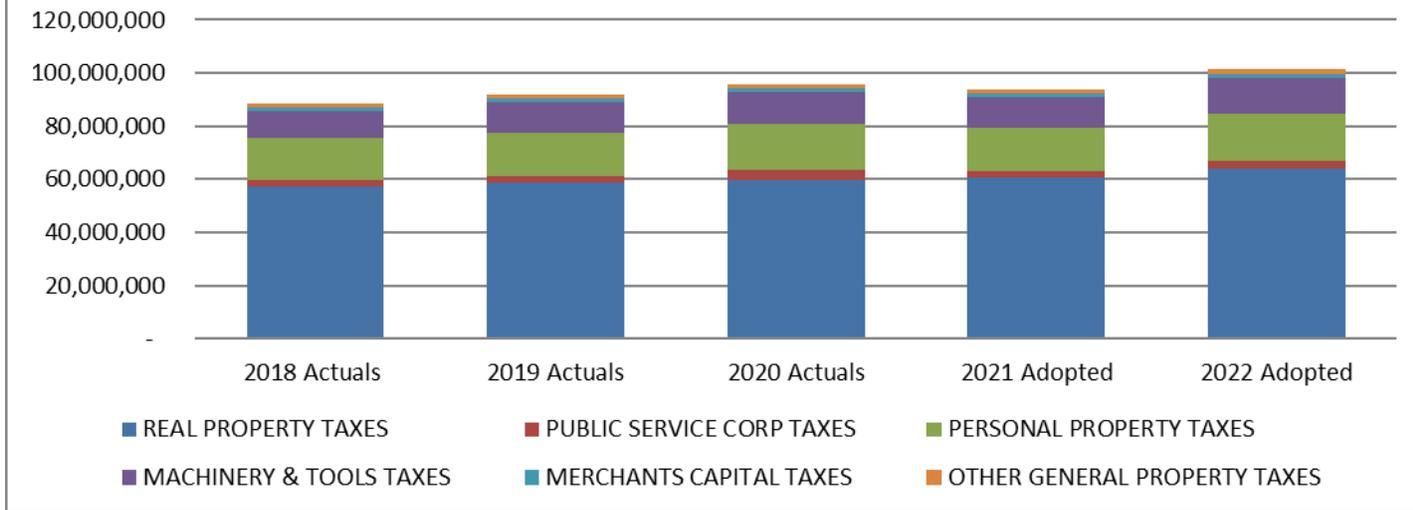
**Recreational Vehicle** revenues are shown at the Tax Year 2020 and 2021 rate of \$3.00 per \$100 of assessed value.

**Farm Machinery** revenues are shown at Tax Year 2020 and 2021 rate of \$0.44 per \$100 of assessed value.

**Aircraft** revenues are shown at the Tax Year 2020 and 2021 rate of \$0.90 per \$100 of assessed value.

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
REAL PROPERTY TAXES	\$ (57,195,824)	\$ (58,690,436)	\$ (59,746,341)	\$ (60,550,000)	\$ (64,093,000)
PUBLIC SERVICE CORP TAXES	\$ (2,285,054)	\$ (2,481,007)	\$ (3,783,583)	\$ (2,340,000)	\$ (2,740,000)
PERSONAL PROPERTY TAXES	\$ (16,212,578)	\$ (16,032,379)	\$ (17,306,747)	\$ (16,396,000)	\$ (17,657,500)
MACHINERY & TOOLS TAXES	\$ (9,707,041)	\$ (11,561,024)	\$ (11,805,736)	\$ (11,510,000)	\$ (13,510,000)
MERCHANTS CAPITAL TAXES	\$ (1,436,361)	\$ (1,435,702)	\$ (1,483,386)	\$ (1,401,000)	\$ (1,605,000)
PENALTIES	\$ (891,929)	\$ (1,014,521)	\$ (889,579)	\$ (925,000)	\$ (895,000)
RECREATIONAL VEHICLES	\$ (164,316)	\$ (155,676)	\$ (176,556)	\$ (166,500)	\$ (161,500)
ADVERTISING & ADMINISTRATION FEES	\$ (62,827)	\$ (48,444)	\$ (32,605)	\$ (65,000)	\$ (40,000)
FARM MACHINERY	\$ (518,204)	\$ (533,437)	\$ (539,952)	\$ (537,500)	\$ (555,000)
AIRCRAFT	\$ -	\$ (36,532)	\$ (28,084)	\$ (30,000)	\$ (40,000)
<b>TOTAL: GENERAL PROPERTY TAXES</b>	<b>\$ (88,474,133)</b>	<b>\$ (91,989,157)</b>	<b>\$ (95,792,568)</b>	<b>\$ (93,921,000)</b>	<b>\$ (101,297,000)</b>

## GENERAL PROPERTY TAX REVENUE



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

#### \$ Tax per \$100 Assessed Value

	CY18	CY19	CY20	CY21
<b>Real Estate</b>	0.74	0.74	0.74	0.74
<b>Personal Property</b>	3.00	3.00	3.00	3.00
<b>Machinery &amp; Tools</b>	2.55	2.55	2.55	2.55
<b>Merchants' Capital</b>	0.87	0.87	0.87	0.87
<b>Farm Machinery</b>	0.44	0.44	0.44	0.44
<b>Aircraft</b>	0.90	0.90	0.90	0.90

## OTHER LOCAL TAXES

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

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

**Vehicle & Trailer License** fees are charged based on the type of vehicle or trailer. The chart below outlines the different fees charged by the County:

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

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

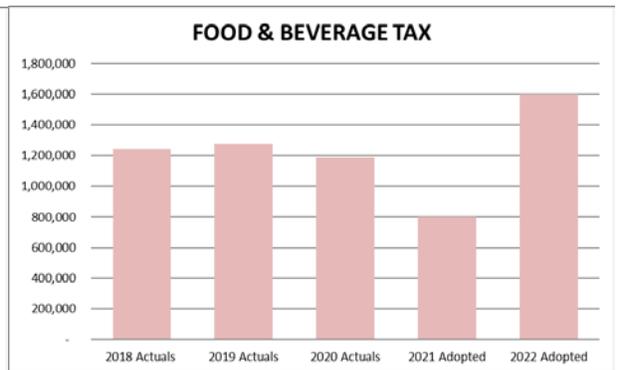
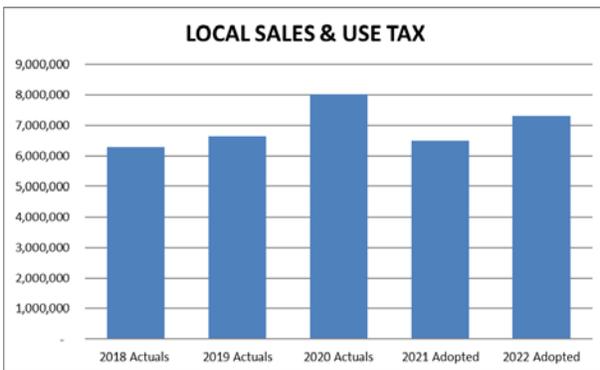
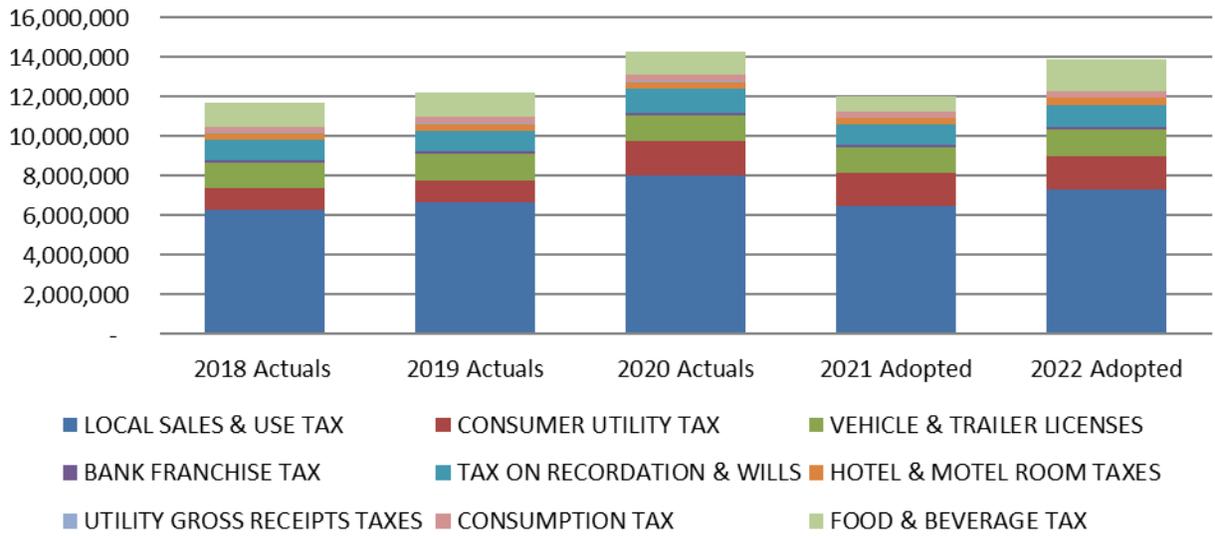
**Tax on Recordation & Wills** are fees levied for documents recorded at the Clerk of the Circuit Court's Office. Fees vary based on the type of document and the value of real estate.

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

The **Meals Tax** represents a tax on prepared food and beverages. The County levies a 4.0% tax, the FY22 budget includes an increase to the Meals Tax from 4% to 6%, effective July 1, 2021.

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
LOCAL SALES & USE TAX	\$ (6,276,421)	\$ (6,650,321)	\$ (8,015,055)	\$ (6,500,000)	\$ (7,325,000)
CONSUMER UTILITY TAX	\$ (1,116,085)	\$ (1,114,925)	\$ (1,733,524)	\$ (1,643,100)	\$ (1,661,500)
VEHICLE & TRAILER LICENSES	\$ (1,304,491)	\$ (1,350,626)	\$ (1,342,514)	\$ (1,300,000)	\$ (1,350,000)
BANK FRANCHISE TAX	\$ (132,531)	\$ (151,654)	\$ (123,430)	\$ (125,000)	\$ (125,000)
TAX ON RECORDATION & WILLS	\$ (1,036,421)	\$ (1,040,173)	\$ (1,221,494)	\$ (1,045,000)	\$ (1,140,000)
HOTEL & MOTEL ROOM TAXES	\$ (279,855)	\$ (330,780)	\$ (333,254)	\$ (300,000)	\$ (335,000)
UTILITY GROSS RECEIPTS TAXES	\$ (50,023)	\$ (48,770)	\$ (44,822)	\$ (50,000)	\$ (50,000)
CONSUMPTION TAX	\$ (284,018)	\$ (287,106)	\$ (281,524)	\$ (285,000)	\$ (285,000)
FOOD & BEVERAGE TAX	\$ (1,242,234)	\$ (1,274,850)	\$ (1,186,885)	\$ (800,000)	\$ (1,600,000)
GAME OF SKILL TAX	\$ -	\$ -	\$ -	\$ -	\$ (60,000)
<b>TOTAL: OTHER LOCAL TAXES</b>	<b>\$ (11,722,078)</b>	<b>\$ (12,249,208)</b>	<b>\$ (14,282,502)</b>	<b>\$ (12,048,100)</b>	<b>\$ (13,931,500)</b>

## 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.

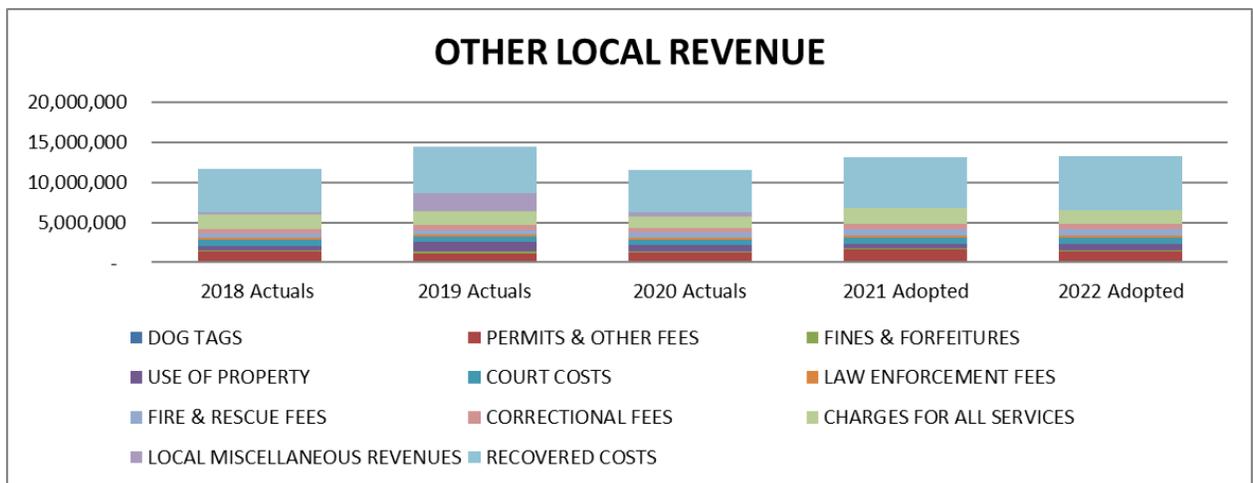
**Correctional Fees** – This section includes reimbursement from the federal government for the cost of housing federal inmates (\$72/day), keep fees (\$1/day) paid by inmates to help defray the costs of operating the Jail, inmate medical co-payments (flat amount based on service or a percentage if inmate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

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
DOG TAGS	\$ (18,731)	\$ (32,304)	\$ (35,210)	\$ (20,000)	\$ (30,000)
PERMITS & OTHER FEES	\$ (1,345,814)	\$ (1,133,795)	\$ (1,276,903)	\$ (1,620,800)	\$ (1,412,750)
FINES & FORFEITURES	\$ (177,819)	\$ (156,451)	\$ (120,321)	\$ (175,750)	\$ (114,403)
USE OF PROPERTY	\$ (560,381)	\$ (1,251,784)	\$ (778,256)	\$ (525,000)	\$ (801,272)
COURT COSTS	\$ (720,203)	\$ (692,028)	\$ (606,904)	\$ (815,700)	\$ (760,700)
LAW ENFORCEMENT FEES	\$ (284,963)	\$ (260,246)	\$ (234,227)	\$ (251,300)	\$ (253,800)
FIRE & RESCUE FEES	\$ (512,877)	\$ (545,560)	\$ (755,108)	\$ (800,000)	\$ (800,000)
CORRECTIONAL FEES	\$ (586,367)	\$ (598,254)	\$ (474,096)	\$ (651,115)	\$ (683,600)
CHARGES FOR ALL SERVICES	\$ (1,793,628)	\$ (1,755,068)	\$ (1,467,149)	\$ (1,955,000)	\$ (1,683,800)
LOCAL MISCELLANEOUS REVENUES	\$ (282,488)	\$ (2,183,884)	\$ (521,171)	\$ (10,000)	\$ (14,000)
RECOVERED COSTS	\$ (5,371,575)	\$ (5,790,127)	\$ (5,306,933)	\$ (6,286,042)	\$ (6,769,951)
<b>TOTAL: OTHER LOCAL REVENUE</b>	<b>\$ (11,654,846)</b>	<b>\$ (14,399,502)</b>	<b>\$ (11,576,278)</b>	<b>\$ (13,110,707)</b>	<b>\$ (13,324,277)</b>

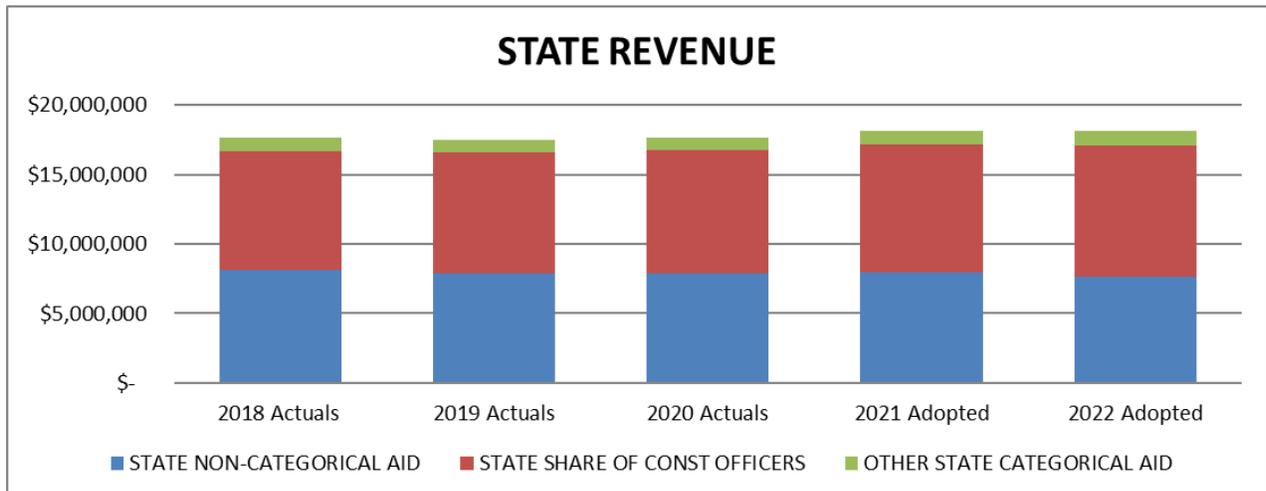


## STATE REVENUE

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.

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
STATE NON-CATEGORICAL AID	\$ (8,107,202)	\$ (7,922,082)	\$ (7,906,434)	\$ (7,989,000)	\$ (7,613,500)
STATE SHARE OF CONST OFFICERS	\$ (8,586,268)	\$ (8,696,233)	\$ (8,843,146)	\$ (9,144,114)	\$ (9,501,668)
OTHER STATE CATEGORICAL AID	\$ (941,642)	\$ (892,707)	\$ (907,063)	\$ (981,940)	\$ (1,018,357)
<b>TOTAL: ALL STATE REVENUES</b>	<b>\$ (17,635,112)</b>	<b>\$ (17,511,022)</b>	<b>\$ (17,656,643)</b>	<b>\$ (18,115,054)</b>	<b>\$ (18,133,525)</b>



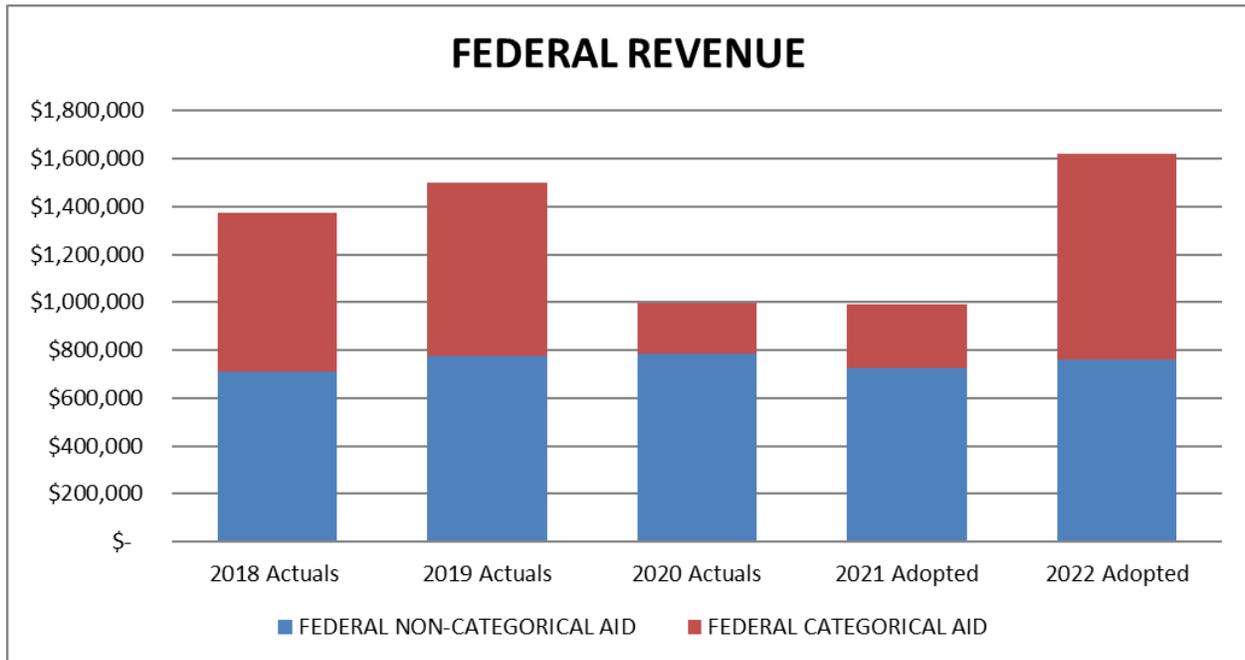
## FEDERAL REVENUE

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

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

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

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
FEDERAL NON-CATEGORICAL AID	\$ (708,444)	\$ (773,353)	\$ (787,661)	\$ (725,000)	\$ (760,000)
FEDERAL CATEGORICAL AID	\$ (667,681)	\$ (726,909)	\$ (210,762)	\$ (265,867)	\$ (861,000)
<b>TOTAL: ALL FEDERAL REVENUES</b>	<b>\$ (1,376,125)</b>	<b>\$ (1,500,261)</b>	<b>\$ (998,424)</b>	<b>\$ (990,867)</b>	<b>\$ (1,621,000)</b>



## NON-REVENUE RECEIPTS

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

Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
INSURANCE RECOVERIES	\$ (8,750)	\$ (17,490)	\$ -	\$ -	\$ -	\$ -
VA PUBLIC SCHOOL AUTHORITY	\$ -	\$ (22,540,000)	\$ -	\$ -	\$ -	\$ -
VPSA BOND PREMIUM	\$ -	\$ (1,962,256)	\$ -	\$ -	\$ -	\$ -
LOAN PROCEEDS	\$ -	\$ (3,282,000)	\$ -	\$ (4,965,000)	\$ -	\$ -
BOND PREMIUM	\$ -	\$ -	\$ -	\$ (1,070,706)	\$ -	\$ -
	\$ (8,750)	\$ (27,801,746)	\$ -	\$ (6,035,706)	\$ -	\$ -

## FUND RESERVE

Fund reserves are typically used as a budgeting tool. Fund reserves are the excess of revenue over expenditure and calculated at the end of each fiscal year. The County requires at least 15% of the total annual adopted General Fund budget. The beginning fund reserve for FY20 was \$40,054,638 with a projected use of \$636,332 for one-time items. The County has appropriated funds during FY21 above the amount originally budgeted in the amount of \$11,014,126. The calculation is outlined as follows:

Fund Balance, July 1, 2020	\$45,054,638
FY21 Budget Balancing	(\$636,332)
FY21 PO Carry Forward	(\$370,066)
Increase Volunteer Fire Companies	(\$418,626)
Storage Building	(\$330,000)
Carry Forward	(\$39,208)
Carry Forward	(\$9,681)
Cash Proffers	(\$14,000)
Carry Forward	(\$1,809)
Carry Forward	(\$100,000)
3% COLA January 1	(\$2,200,000)
SRI Debt Payoff	(\$3,215,000)
Tech Park	(\$1,850,000)
Rockingham County Fair	(\$300,000)
Replacement Vehicles	(\$178,585)
Spotswood Turnlane	(\$350,431)
CSB Construction Carry Forward	(\$1,636,720)
Tech Park	(\$400,000)
Reserve for Capital Projects	(\$800,000)
Reserve for CSA	(\$750,000)
Reserve for FY22 Balancing	(\$2,804,000)
Fund Balance, Projected June 30, 2021	\$28,650,180
Fund Balance, % of Expenditures	18.29%
<i>Per Financial Policy the minimum is 15%</i>	
**Items in red have not yet been completed.	

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. The County appropriated \$1,569,629 in one-time items for fiscal year 2020. The items include roof replacement at the Administration Building, Sheriff's Office and Jail Facility, Public Safety Vehicle Replacements, furniture, equipment and other capital-type items.

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, 2018 was \$26,465,446, which represents 18% of total General Fund Expenditures.

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
<b>FUND RESERVE USED</b>	\$ -	\$ -	\$ -	\$ (636,332)	\$ (2,668,314)

## TOTAL GENERAL FUND REVENUE

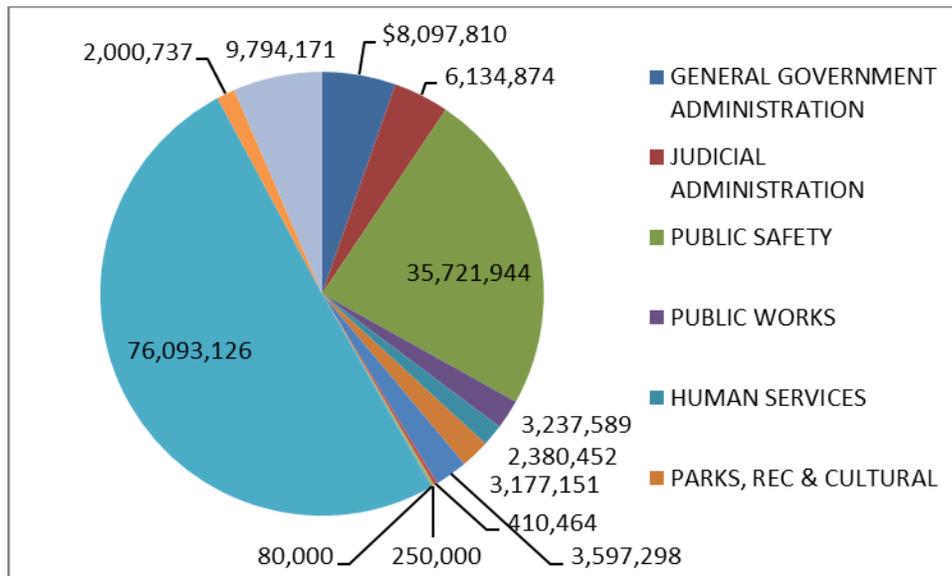
Total General Fund for all categories is shown below.

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
GENERAL PROPERTY TAXES	\$ (88,474,133)	\$ (91,989,157)	\$ (95,792,568)	\$ (93,921,000)	\$ (101,297,000)
OTHER LOCAL TAXES	\$ (11,722,078)	\$ (12,249,208)	\$ (14,282,502)	\$ (12,048,100)	\$ (13,931,500)
OTHER LOCAL REVENUE	\$ (11,654,846)	\$ (14,399,502)	\$ (11,576,278)	\$ (13,110,707)	\$ (13,324,277)
STATE REVENUES	\$ (17,635,112)	\$ (17,511,022)	\$ (17,656,643)	\$ (18,115,054)	\$ (18,133,525)
FEDERAL REVENUES	\$ (1,376,125)	\$ (1,500,261)	\$ (998,424)	\$ (990,867)	\$ (1,621,000)
NON-REVENUE RECEIPTS	\$ (27,801,746)	\$ -	\$ (6,035,706)	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	\$ (1,525,000)	\$ -	\$ (747,530)	\$ (990,426)	\$ -
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (636,332)	\$ (2,668,314)
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ (160,189,041)</b>	<b>\$ (137,649,150)</b>	<b>\$ (147,089,651)</b>	<b>\$ (139,812,486)</b>	<b>\$ (150,975,617)</b>

## 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.

<b>GENERAL FUND</b>	<b>2022 ADOPTED</b>
GENERAL GOVERNMENT ADMINISTRATION	\$ 8,097,810
JUDICIAL ADMINISTRATION	6,134,874
PUBLIC SAFETY	35,721,944
PUBLIC WORKS	3,237,589
HUMAN SERVICES	2,380,452
PARKS, REC & CULTURAL	3,177,151
COMMUNITY DEVELOPMENT	3,597,298
CONTRIBUTIONS	410,464
CONTINGENCY	250,000
OTHER BENEFITS	80,000
TRANSFERS	76,093,126
DEBT SERVICE-COUNTY	2,000,737
DEBT SERVICE-SCHOOL	9,794,171
<b>GENERAL FUND</b>	<b>\$ 150,975,617</b>



## GENERAL FUND EXPENDITURE SUMMARY

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	INCREASE/DECREASE
BOARD OF SUPERVISORS	187,269	200,735	185,423	186,939	219,868	32,929
EXECUTIVE ADMINISTRATION	300,281	333,309	291,704	361,338	408,626	47,288
LEGAL SERVICES	530,720	629,094	657,375	688,192	823,369	135,177
INDEPENDENT AUDITOR	89,200	86,000	98,500	102,000	104,000	2,000
COMMISSIONER OF THE REVENUE	640,521	646,085	790,846	793,582	902,938	109,356
REASSESSMENT & EQUALIZATION	258,528	183,592	183,012	402,730	786,689	383,959
TREASURER	565,301	570,732	729,486	702,006	798,180	96,174
FINANCE	964,105	995,874	840,084	879,239	993,973	114,734
HUMAN RESOURCES	397,975	368,859	405,770	452,871	484,040	31,169
TECHNOLOGY	1,064,497	1,163,185	968,714	1,062,289	1,176,682	114,393
LAND USE ASSESSMENT	62,191	62,806	65,120	66,070	67,408	1,338
CENTRAL GARAGE	783,296	733,071	668,694	807,883	919,790	111,907
ELECTORAL BOARD	133,207	132,113	184,478	148,889	245,335	96,446
REGISTRAR	155,629	160,629	178,812	183,817	166,912	(16,905)
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>6,132,722</b>	<b>6,266,086</b>	<b>6,248,018</b>	<b>6,837,845</b>	<b>\$ 8,097,810</b>	<b>1,259,965</b>
CIRCUIT COURT	205,300	192,484	214,781	226,320	234,430	8,110
GENERAL DISTRICT COURT	30,124	29,337	25,754	40,300	46,800	6,500
MAGISTRATE	8,499	8,545	12,233	9,950	12,450	2,500
JUVENILE & DOMESTIC RELATIONS	26,370	26,788	31,986	39,820	42,050	2,230
CLERK OF CIRCUIT COURT	1,150,125	1,364,117	1,228,788	1,166,129	1,388,741	222,612
COURT SERVICES	814,977	1,217,241	1,313,564	1,109,000	1,934,410	825,410
COMMONWEALTH'S ATTORNEY	1,997,533	2,071,080	2,274,965	2,370,800	2,475,993	105,193
<b>JUDICIAL ADMINISTRATION</b>	<b>4,232,928</b>	<b>4,909,593</b>	<b>5,102,071</b>	<b>4,962,319</b>	<b>6,134,874</b>	<b>1,172,555</b>
SHERIFF	6,244,116	6,210,768	6,256,313	6,835,461	7,357,830	522,369
RUSH TASK FORCE	104,387	121,460	126,551	143,473	146,787	3,314
EXTRA DUTY	181,502	147,572	130,623	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,679	1,584	1,477	14,393	14,513	120
FIRE & RESCUE	6,761,306	7,132,666	5,650,728	8,230,735	9,312,699	1,081,964
VOLUNTEER FIRE COMPANIES	1,219,343	1,466,750	1,669,537	1,018,771	1,060,097	41,326
AMBULANCE & RESCUE SQUADS	563,436	280,182	370,721	673,700	456,981	(216,719)
FIRE EXTINCTION SERVICES	20,561	19,656	22,437	21,768	21,768	-
COVID-19 RESPONSE			72,537			
JAIL	8,726,793	8,700,410	8,947,674	9,262,480	9,527,310	264,830
MRRJ	1,997,302	2,107,286	2,517,215	2,840,077	3,165,005	324,928
INSPECTION SERVICES	674,000	725,488	761,121	740,812	817,401	76,589
ANIMAL CONTROL	432,315	407,118	420,137	486,005	512,097	26,092
911 OPERATIONS & MAINTENANCE	2,275,703	2,244,118	2,325,651	3,194,731	3,110,657	(84,074)
<b>PUBLIC SAFETY</b>	<b>29,202,444</b>	<b>29,565,055</b>	<b>29,272,723</b>	<b>33,681,206</b>	<b>35,721,944</b>	<b>2,040,738</b>
PUBLIC WORKS ADMINISTRATION	92,737	95,258	50,192	-	-	-
COUNTY MAINTENANCE OF PROPERTIES	997,623	1,009,496	930,622	1,005,910	1,128,341	122,431
SHARED MAINTENANCE OF PROPERTIES	800,106	984,223	875,170	1,067,360	1,283,499	216,139
HUMAN SERVICES MAINTENANCE	189,320	236,093	259,333	287,955	579,749	291,794
TV TRANSMISSION SYSTEM MAINT	5,989	9,641	39,532	11,700	106,500	94,800
SRI BUILDING MAINTENANCE	58,695	53,541	49,843	114,800	139,500	24,700
<b>PUBLIC WORKS</b>	<b>2,144,470</b>	<b>2,388,252</b>	<b>2,204,692</b>	<b>2,487,725</b>	<b>3,237,589</b>	<b>749,864</b>

GENERAL FUND EXPENDITURE SUMMARY CONT.

	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	INCREASE/DECREASE
LOCAL HEALTH SERVICES	643,459	666,324	692,940	738,999	567,067	(171,932)
COMMUNITY SERVICES	871,098	906,773	2,717,807	951,773	1,110,257	158,484
PUBLIC ASSISTANCE	484,517	488,538	521,034	500,000	550,000	50,000
INSTITUTIONAL CARE	154,608	164,260	106,228	217,274	153,128	(64,146)
<b>HUMAN SERVICES</b>	<b>2,153,682</b>	<b>2,225,895</b>	<b>4,038,009</b>	<b>2,408,046</b>	<b>2,380,452</b>	<b>(27,594)</b>
PARKS & RECREATION ADMIN	217,507	264,039	236,130	256,831	275,394	18,563
ATHLETIC & RECREATION PROGRAMS	1,318,514	1,187,171	1,106,092	1,461,697	1,534,480	72,783
ROCKINGHAM PARK @ CROSSROADS	-	127,006	237,711	349,401	409,151	59,750
REGIONAL LIBRARY	856,367	897,853	939,339	939,339	958,126	18,787
<b>PARKS, REC &amp; CULTURAL</b>	<b>2,392,388</b>	<b>2,476,070</b>	<b>2,519,273</b>	<b>3,007,268</b>	<b>3,177,151</b>	<b>169,883</b>
PLANNING	635,600	659,898	658,860	694,904	938,697	243,793
GEOGRAPHIC INFORMATION SYSTEMS	137,277	142,990	163,900	162,518	247,143	84,625
ECONOMIC DEVELOPMENT/TOURISM	1,737,332	1,868,440	1,961,897	1,695,417	1,803,057	107,640
SOIL & WATER CONSERVATION	57,500	37,606	38,599	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	110,213	132,261	139,853	160,531	164,137	3,606
ENVIRONMENTAL MANAGEMENT	193,075	215,481	281,043	230,303	396,459	166,156
TRANSPORTATION PLANNING	12,296	9,999	10,122	7,122	10,305	3,183
<b>COMMUNITY DEVELOPMENT</b>	<b>2,883,293</b>	<b>3,066,675</b>	<b>3,254,273</b>	<b>2,988,295</b>	<b>3,597,298</b>	<b>609,003</b>
<b>CONTRIBUTIONS</b>	<b>579,513</b>	<b>589,513</b>	<b>730,492</b>	<b>407,031</b>	<b>410,464</b>	<b>3,433</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>
<b>OTHER BENEFITS</b>	<b>16,434</b>	<b>13,222</b>	<b>18,177</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>
<b>TRANSFERS</b>	<b>96,988,950</b>	<b>75,359,748</b>	<b>87,339,481</b>	<b>69,546,362</b>	<b>76,093,126</b>	<b>6,546,764</b>
DEBT SERVICE-COUNTY	2,542,420	2,844,594	3,004,990	3,027,302	2,000,737	(1,026,565)
DEBT SERVICE-SCHOOL	8,012,185	9,517,724	9,412,833	10,129,088	9,794,171	(334,917)
<b>DEBT SERVICE</b>	<b>10,554,605</b>	<b>12,362,319</b>	<b>12,417,823</b>	<b>13,156,390</b>	<b>11,794,909</b>	<b>(1,361,481)</b>
<b>GENERAL FUND</b>	<b>157,281,429</b>	<b>139,222,426</b>	<b>153,145,030</b>	<b>139,812,487</b>	<b>\$ 150,975,617</b>	<b>11,163,130</b>

EXPENDITURES BY TYPE		FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ADOPTED	FY22 ADOPTED
<b>SALARIES</b>	<b>SALARIES</b>	20,971,747.86	21,600,397.27	20,353,858.26	24,073,632.00	26,361,104.77
<b>BENEFITS</b>	<b>BENEFITS</b>	8,184,719.76	8,260,495.86	7,880,935.08	9,225,692.00	10,171,448.68
<b>OPERATIONS</b>	<b>PURCHASED SERVICES</b>	6,971,914.84	7,393,316.56	7,832,295.16	9,032,201.00	10,197,012.59
	<b>INTERNAL SERVICES</b>	424,358.10	386,666.58	341,349.37	406,085.00	401,635.00
	<b>UTILITIES</b>	940,715.10	941,290.56	883,940.00	1,053,700.00	1,069,448.54
	<b>COMMUNICATIONS</b>	404,725.13	445,492.10	429,919.70	501,792.00	504,928.00
	<b>INSURANCE</b>	266,939.87	297,334.20	303,974.27	331,799.00	354,241.00
	<b>LEASES</b>	147,115.43	183,338.42	181,671.06	189,466.00	190,366.00
	<b>TRAVEL &amp; TRAINING</b>	312,230.92	306,451.81	252,627.95	382,380.00	391,119.00
	<b>MISCELLANEOUS</b>	484,517.26	488,537.66	521,033.63	500,000.00	550,000.00
	<b>MATERIALS &amp; SUPPLIES</b>	2,304,326.05	2,389,770.26	2,599,747.52	3,132,991.00	3,234,181.00
	<b>PAYMENT TO JOINT OPERATIONS</b>	4,103,983.51	4,129,623.48	4,407,370.97	4,209,222.00	4,041,305.04
	<b>CAPITAL OUTLAY</b>	1,305,169.62	1,584,263.86	3,902,484.44	866,639.00	2,127,770.00
<b>TRANSFERS, DEBT &amp; CONTINGENCY</b>	<b>TRANSFER TO SCHOOL</b>	59,678,229.61	60,011,766.81	58,857,250.98	64,366,510.00	68,366,510.00
	<b>TRANSFER TO SCHOOL CAPITAL</b>	25,302,256.09	1,679,861.00	21,012,254.76	-	-
	<b>TRANSFER TO CSA</b>	2,366,982.78	2,409,494.00	2,620,786.22	2,013,625.00	2,358,939.00
	<b>TRANSFER TO DSS</b>	2,409,481.68	2,440,424.00	2,239,437.00	2,614,025.00	2,591,975.00
	<b>OTHER TRANSFERS</b>	7,232,000.00	8,818,202.20	2,609,752.20	552,202.00	2,775,702.00
	<b>CONTINGENCY</b>	1,546,607.58	1,747,277.88	1,968,054.35	1,858,034.00	1,955,340.00
	<b>DEBT SERVICE</b>	11,923,407.78	13,708,421.08	13,946,286.65	14,502,492.00	13,332,590.89
<b>TOTAL EXPENDITURES</b>		<b>157,281,428.97</b>	<b>139,222,425.59</b>	<b>153,145,029.57</b>	<b>139,812,487.00</b>	<b>150,975,616.51</b>

**GENERAL GOVERNMENT ADMINISTRATION**

<b>Acct Description</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Adopted</b>	<b>2022 Adopted</b>	<b>INCREASE/DECREASE</b>
BOARD OF SUPERVISORS	187,269	200,735	185,423	186,939	219,868	32,929
EXECUTIVE ADMINISTRATION	300,281	333,309	291,704	361,338	408,626	47,288
LEGAL SERVICES	530,720	629,094	657,375	688,192	823,369	135,177
INDEPENDENT AUDITOR	89,200	86,000	98,500	102,000	104,000	2,000
COMMISSIONER OF THE REVENUE	640,521	646,085	790,846	793,582	902,938	109,356
REASSESSMENT & EQUALIZATION	258,528	183,592	183,012	402,730	786,689	383,959
TREASURER	565,301	570,732	729,486	702,006	798,180	96,174
FINANCE	964,105	995,874	840,084	879,239	993,973	114,734
HUMAN RESOURCES	397,975	368,859	405,770	452,871	484,040	31,169
TECHNOLOGY	1,064,497	1,163,185	968,714	1,062,289	1,176,682	114,393
LAND USE ASSESSMENT	62,191	62,806	65,120	66,070	67,408	1,338
CENTRAL GARAGE	783,296	733,071	668,694	807,883	919,790	111,907
ELECTORAL BOARD	133,207	132,113	184,478	148,889	245,335	96,446
REGISTRAR	155,629	160,629	178,812	183,817	166,912	(16,905)
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>6,132,722</b>	<b>6,266,086</b>	<b>6,248,018</b>	<b>6,837,845</b>	<b>\$ 8,097,810</b>	<b>1,259,965</b>

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## BOARD OF SUPERVISORS

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

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

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

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
Supervisor	5	5	5	5	5	0
<b>Board of Supervisors Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01101 Board of Supervisors

Acct Number	Object	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1001-01101-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 58,223	\$ 57,154	\$ 58,000	\$ 58,446	\$ 58,000	\$ 88,000	\$ 30,000
1001-01101-00000-000-502100-000	502100	FICA / MEDICARE	\$ 3,418	\$ 2,779	\$ 2,281	\$ 2,500	\$ 4,437	\$ 8,109	\$ 3,672
1001-01101-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 48,196	\$ 54,959	\$ 63,840	\$ 59,835	\$ 53,352	\$ 52,824	\$ (528)
1001-01101-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 45	\$ 40	\$ 41	\$ 29	\$ 50	\$ 35	\$ (15)
1001-01101-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 22,150	\$ 22,425	\$ 22,100	\$ 22,100	\$ 25,000	\$ 25,000	\$ -
1001-01101-00000-000-503302-000	503302	MAINTENANCE SRVC CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01101-00000-000-503600-000	503600	ADVERTISING	\$ 5,939	\$ 6,926	\$ 7,821	\$ 5,842	\$ 7,500	\$ 7,500	\$ -
1001-01101-00000-000-504300-000	504300	CENTRAL STORE	\$ 45	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01101-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 2,792	\$ 3,052	\$ 3,531	\$ 2,626	\$ 3,200	\$ 3,000	\$ (200)
1001-01101-00000-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	\$ 3,931	\$ 3,931	\$ 3,931	\$ 3,931	\$ 4,000	\$ 4,000	\$ -
1001-01101-00000-000-505501-000	505501	MILEAGE	\$ 5,503	\$ 3,848	\$ 3,303	\$ 3,248	\$ -	\$ -	\$ -
1001-01101-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 4,306	\$ 4,440	\$ 6,806	\$ 3,485	\$ 5,000	\$ 5,000	\$ -
1001-01101-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 910	\$ 6,906	\$ 2,756	\$ 880	\$ 5,000	\$ 5,000	\$ -
1001-01101-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 18,144	\$ 18,270	\$ 18,466	\$ 18,625	\$ 19,000	\$ 19,000	\$ -
1001-01101-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 413	\$ 99	\$ 499	\$ 104	\$ 300	\$ 300	\$ -
1001-01101-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 104	\$ 190	\$ -	\$ 137	\$ 1,000	\$ 1,000	\$ -
1001-01101-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 678	\$ 1,601	\$ 714	\$ 215	\$ 1,000	\$ 1,000	\$ -
1001-01101-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 3,370	\$ 550	\$ 6,647	\$ 3,420	\$ -	\$ -	\$ -
<b>Total for 01101 BOARD OF SUPERVISORS:</b>			<b>\$ 178,167</b>	<b>\$ 187,269</b>	<b>\$ 200,735</b>	<b>\$ 185,423</b>	<b>\$ 186,939</b>	<b>\$ 219,868</b>	<b>\$ 32,929</b>

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**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.

**Staffing:**

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
ASST COUNTY ADMIN	1	1	1	1	1	0
COUNTY ADMINISTRATOR	1	1	1	1	1	0
DEPUTY COUNTY ADMIN	0	0	0	0	0	0
<b>Executive Administration Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01201 Executive Administration

Acct Number	Object	Acct Description	2017	2018	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
			Actuals	Actuals					
1001-01201-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 309,072	\$ 211,442	\$ 241,624	\$ 209,289	\$ 252,622	\$ 287,577	\$ 34,955
1001-01201-00000-000-501200-000	501200	OVERTIME	\$ -	\$ 74	\$ 206	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-01201-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 16,070	\$ 16,136	\$ 16,152	\$ 16,978	\$ 17,000	\$ 17,000	\$ -
1001-01201-00000-000-502100-000	502100	FICA / MEDICARE	\$ 21,376	\$ 12,980	\$ 14,345	\$ 10,642	\$ 20,703	\$ 23,377	\$ 2,674
1001-01201-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 22,242	\$ 22,943	\$ 24,885	\$ 21,577	\$ 26,020	\$ 33,472	\$ 7,452
1001-01201-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 11,224	\$ 112	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-01201-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 607	\$ 7	\$ -	\$ -	\$ -	\$ 200	\$ 200
1001-01201-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 36,956	\$ 24,438	\$ 22,835	\$ 19,684	\$ 25,953	\$ 26,771	\$ 818
1001-01201-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,606	\$ 1,107	\$ 1,258	\$ 1,071	\$ 1,435	\$ 1,504	\$ 69
1001-01201-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 236	\$ 159	\$ 175	\$ 112	\$ 155	\$ 176	\$ 21
1001-01201-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01201-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 2,768	\$ 2,907	\$ 2,480	\$ 1,814	\$ 3,000	\$ 3,000	\$ -
1001-01201-00000-000-504300-000	504300	CENTRAL STORE	\$ 73	\$ 140	\$ 74	\$ 145	\$ 100	\$ 100	\$ -
1001-01201-00000-000-504500-000	504500	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-01201-00000-000-505201-000	505201	POSTAGE	\$ 94	\$ 90	\$ 74	\$ 70	\$ 200	\$ 200	\$ -
1001-01201-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,856	\$ 1,436	\$ 1,645	\$ 1,654	\$ 1,800	\$ 1,800	\$ -
1001-01201-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 496	\$ 428	\$ 510	\$ 451	\$ 500	\$ 500	\$ -
1001-01201-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 1,387	\$ 872	\$ 2,496	\$ 864	\$ 2,000	\$ 2,000	\$ -
1001-01201-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,478	\$ 2,536	\$ 1,969	\$ 790	\$ 5,000	\$ 5,000	\$ -
1001-01201-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,680	\$ 1,741	\$ 1,887	\$ 2,279	\$ 3,000	\$ 1,600	\$ (1,400)
1001-01201-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 145	\$ 306	\$ 83	\$ 116	\$ 150	\$ 150	\$ -
1001-01201-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01201-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 238	\$ 128	\$ 278	\$ -	\$ 200	\$ 200	\$ -
1001-01201-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 333	\$ 10	\$ 100	\$ 100	\$ -
1001-01201-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 1,032	\$ 200	\$ -	\$ 4,158	\$ -	\$ -	\$ -
1001-01201-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
<b>Total for 01201 EXECUTIVE ADMINISTRATION:</b>			<b>\$ 431,206</b>	<b>\$ 300,281</b>	<b>\$ 333,309</b>	<b>\$ 291,704</b>	<b>\$ 361,338</b>	<b>\$ 408,626</b>	<b>\$ 47,288</b>

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**LEGAL SERVICES**

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

**Staffing:**

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
ASST COUNTY ATTORNEY	2	3	3	3	4	1
COUNTY ATTORNEY	1	1	1	1	1	0
EXECUTIVE ASSISTANT	2	2	2	2	2	0
<b>Legal Services Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>1</b>

Rockingham County FY 2021-2022 Budget  
 Department:01204 Legal Services

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01204-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 386,043	\$ 439,737	\$ 487,553	\$ 499,982	\$ 590,886	\$ 90,904
1001-01204-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 279	\$ -	\$ 357	\$ 1,500	\$ 1,500	\$ -
1001-01204-00000-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ 3,954	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-502100-000	502100	FICA / MEDICARE	\$ 28,050	\$ 31,824	\$ 34,276	\$ 38,363	\$ 45,318	\$ 6,955
1001-01204-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 41,968	\$ 44,506	\$ 42,310	\$ 43,011	\$ 56,712	\$ 13,701
1001-01204-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ -	\$ 807	\$ 8,626	\$ 5,603	\$ 12,605	\$ 7,002
1001-01204-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ 39	\$ 442	\$ 435	\$ 1,371	\$ 936
1001-01204-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 38,507	\$ 39,985	\$ 54,427	\$ 58,336	\$ 73,483	\$ 15,147
1001-01204-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 2,016	\$ 2,301	\$ 2,544	\$ 2,652	\$ 3,122	\$ 470
1001-01204-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 270	\$ 310	\$ 292	\$ 350	\$ 414	\$ 64
1001-01204-00000-000-503102-000	503102	LEGAL SERVICES	\$ 4,993	\$ 1,064	\$ 1,064	\$ 1,000	\$ 1,000	\$ -
1001-01204-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 6,943	\$ 44,397	\$ 3,191	\$ 4,000	\$ 4,000	\$ -
1001-01204-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 2,907	\$ 2,480	\$ 1,814	\$ 2,800	\$ 2,800	\$ -
1001-01204-00000-000-504300-000	504300	CENTRAL STORE	\$ 71	\$ 70	\$ 78	\$ 600	\$ 600	\$ -
1001-01204-00000-000-505201-000	505201	POSTAGE	\$ 72	\$ 69	\$ 27	\$ 500	\$ 500	\$ -
1001-01204-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,960	\$ 2,337	\$ 2,421	\$ 2,000	\$ 2,000	\$ -
1001-01204-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 428	\$ 510	\$ 451	\$ 3,500	\$ 3,500	\$ -
1001-01204-00000-000-505501-000	505501	MILEAGE	\$ 435	\$ 380	\$ 571	\$ 500	\$ 500	\$ -
1001-01204-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 327	\$ 737	\$ 485	\$ 1,500	\$ 1,500	\$ -
1001-01204-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 3,162	\$ 1,644	\$ 2,859	\$ 3,000	\$ 3,000	\$ -
1001-01204-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,475	\$ 1,485	\$ 1,890	\$ 1,835	\$ 1,835	\$ -
1001-01204-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 142	\$ 104	\$ 179	\$ 950	\$ 950	\$ -
1001-01204-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 10,365	\$ 7,617	\$ 9,281	\$ 12,000	\$ 12,000	\$ -
1001-01204-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ 296	\$ 19	\$ -	\$ -	\$ -
1001-01204-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 307	\$ 1,213	\$ 2,202	\$ 3,775	\$ 3,775	\$ -
<b>Total for 01204 LEGAL SERVICES:</b>			<b>\$ 530,720</b>	<b>\$ 629,094</b>	<b>\$ 657,375</b>	<b>\$ 688,192</b>	<b>\$ 823,369</b>	<b>\$ 135,177</b>

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## INDEPENDENT AUDITOR

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

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

**Staffing:** No staffing is required for this department.

Rockingham County FY 2021-2022 Budget  
 Department:01208 Independent Auditor

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01208-00000-000-503103-000	503103	ACCOUNTING SERVICES	\$ 79,700	\$ 86,000	\$ 87,500	\$ 91,000	\$ 93,000	\$ 2,000
1001-01208-00000-000-503113-000	503113	ACTUARIAL SERVICES	\$ 9,500	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
<b>Total for 01208 INDEPENDENT AUDITOR:</b>			<b>\$ 89,200</b>	<b>\$ 86,000</b>	<b>\$ 98,500</b>	<b>\$ 102,000</b>	<b>\$ 104,000</b>	<b>\$ 2,000</b>

## COMMISSIONER OF THE REVENUE

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

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

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
APPRAISER I	2	2	2	2	2	0
APPRAISER II	1	1	1	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	2	2	2	2	2	0
DEPUTY III	2	2	2	2	2	0
DEPUTY IV	2	2	2	2	1	-1
GIS SPEC/MAP/ASSESSOR	1	1	1	1	0	-1
LEAD PERSONAL PROPERTY	0	0	0	0	1	1
REAL ESTATE ASSESSOR	0	0	0	1	1	0
REAL ESTATE LEAD	0	0	0	1	1	0
OFFICE ASSISTANT	3	3	3	3	4	1
<b>Commissioner of Revenue Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01209 Commissioner of Revenue

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01209-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 395,606	\$ 399,742	\$ 425,437	\$ 424,975	\$ 452,351	\$ 27,376
1001-01209-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 21,081	\$ 2,470	\$ 5,944	\$ 18,200	\$ 17,500	\$ (700)
1001-01209-00000-000-501900-000	501900	SEVERANCE PAY	\$ 3,858	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-502100-000	502100	FICA / MEDICARE	\$ 29,735	\$ 27,958	\$ 29,957	\$ 33,903	\$ 35,944	\$ 2,041
1001-01209-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 35,565	\$ 33,624	\$ 36,401	\$ 35,713	\$ 42,051	\$ 6,338
1001-01209-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 7,318	\$ 7,786	\$ 8,217	\$ 6,043	\$ 11,123	\$ 5,080
1001-01209-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 397	\$ 444	\$ 420	\$ 413	\$ 493	\$ 80
1001-01209-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 106,732	\$ 110,418	\$ 117,477	\$ 118,970	\$ 131,976	\$ 13,006
1001-01209-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 2,049	\$ 2,098	\$ 2,233	\$ 2,210	\$ 2,316	\$ 106
1001-01209-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 1,598	\$ 1,586	\$ 1,307	\$ 2,805	\$ 2,959	\$ 154
1001-01209-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
1001-01209-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 12,069	\$ 11,927	\$ 11,877	\$ 15,000	\$ 15,000	\$ -
1001-01209-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-01209-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 19,039	\$ 114,055	\$ 96,000	\$ 118,800	\$ 22,800
1001-01209-00000-000-503500-000	503500	PRINTING & BINDING	\$ -	\$ -	\$ 210	\$ 3,000	\$ 1,500	\$ (1,500)
1001-01209-00000-000-503600-000	503600	ADVERTISING	\$ 949	\$ 1,339	\$ 1,611	\$ 1,500	\$ 1,500	\$ -
1001-01209-00000-000-504300-000	504300	CENTRAL STORE	\$ 4,760	\$ 3,320	\$ 2,371	\$ 4,500	\$ 4,500	\$ -
1001-01209-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 2,505	\$ 5,261	\$ 1,820	\$ 5,200	\$ 5,000	\$ (200)
1001-01209-00000-000-505201-000	505201	POSTAGE	\$ 5,445	\$ 7,675	\$ 8,044	\$ 10,000	\$ 10,000	\$ -
1001-01209-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 4,262	\$ 3,787	\$ 2,779	\$ 4,500	\$ 4,500	\$ -
1001-01209-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ (250)
1001-01209-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 2,684	\$ 2,531	\$ 2,691	\$ 2,700	\$ 2,700	\$ -
1001-01209-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,320	\$ 1,400	\$ 1,580	\$ 1,800	\$ 8,400	\$ 6,600
1001-01209-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 300	\$ 300	\$ 1,278	\$ 500	\$ 825	\$ 325
1001-01209-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,078	\$ 2,061	\$ 854	\$ 2,500	\$ 2,500	\$ -
1001-01209-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 170	\$ -	\$ 200	\$ 200	\$ -
1001-01209-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 1,209	\$ 1,031	\$ 545	\$ 1,200	\$ 1,200	\$ -
1001-01209-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-01209-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 3,100	\$ 3,100
1001-01209-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 120	\$ 13,488	\$ -	\$ -	\$ -
<b>Total for 01209 COMMISSIONER OF THE REVENUE:</b>			<b>\$ 640,521</b>	<b>\$ 646,085</b>	<b>\$ 790,846</b>	<b>\$ 793,582</b>	<b>\$ 902,938</b>	<b>\$ 109,356</b>

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REASSESSMENT & EQUALIZATION

Department managed by the Commissioner of the Revenue

Rockingham County FY 2021-2022 Budget  
 Department:01211 Reassessment & Equalization

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01211-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 116,881	\$ 118,872	\$ 112,689	\$ 123,474	\$ 117,718	\$ (5,756)
1001-01211-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 46,049	\$ 9,963	\$ 8,035	\$ 18,900	\$ 63,700	\$ 44,800
1001-01211-00000-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ -	\$ 4,333	\$ -	\$ -	\$ -
1001-01211-00000-000-502100-000	502100	FICA / MEDICARE	\$ 11,790	\$ 9,166	\$ 8,898	\$ 10,892	\$ 13,878	\$ 2,986
1001-01211-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 12,698	\$ 12,244	\$ 11,661	\$ 12,718	\$ 9,960	\$ (2,758)
1001-01211-00000-000-502202-000	502202	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ 4,048	\$ 4,048
1001-01211-00000-000-502203-000	502203	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ 180	\$ 180
1001-01211-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 29,533	\$ 29,880	\$ 29,702	\$ 31,560	\$ 31,248	\$ (312)
1001-01211-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 608	\$ 619	\$ 575	\$ 642	\$ 608	\$ (34)
1001-01211-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 1,821	\$ 1,831	\$ 1,525	\$ 1,794	\$ 1,648	\$ (146)
1001-01211-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ 1,236	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 120	\$ 120	\$ -	\$ 1,000	\$ -	\$ (1,000)
1001-01211-00000-000-503302-000	503302	MAINTENANCE SERVICES CONTRAC	\$ 940	\$ 940	\$ 940	\$ -	\$ 1,000	\$ 1,000
1001-01211-00000-000-503500-000	503500	PRINTING & BINDING	\$ 5,375	\$ -	\$ -	\$ 700	\$ 500	\$ (200)
1001-01211-00000-000-503600-000	503600	ADVERTISING	\$ 793	\$ 754	\$ 446	\$ -	\$ 1,500	\$ 1,500
1001-01211-00000-000-504300-000	504300	CENTRAL STORE	\$ 162	\$ -	\$ -	\$ 2,000	\$ 500	\$ (1,500)
1001-01211-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 7,826	\$ 2,026	\$ 2,103	\$ 6,000	\$ 6,000	\$ -
1001-01211-00000-000-505201-000	505201	POSTAGE	\$ 19,574	\$ (4,598)	\$ 46	\$ 500	\$ 500	\$ -
1001-01211-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 251	\$ 217	\$ 251	\$ 1,500	\$ 500	\$ (1,000)
1001-01211-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 2,420	\$ 1,519	\$ 1,175	\$ 50	\$ 1,200	\$ 1,150
1001-01211-00000-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)
1001-01211-00000-000-505401-000	505401	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ 4,300	\$ 3,300
1001-01211-00000-000-505801-000	505801	DUES & ASSOC MEMBERS	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
1001-01211-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 31	\$ 39	\$ 38	\$ 1,000	\$ 500	\$ (500)
1001-01211-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 595	\$ -	\$ 1,000	\$ 1,000
1001-01211-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 187,500	\$ 500,000	\$ 312,500
1001-01211-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
<b>Total for 01211 REASSESSMENT &amp; EQUALIZATION:</b>			<b>\$ 258,528</b>	<b>\$ 183,592</b>	<b>\$ 183,012</b>	<b>\$ 402,730</b>	<b>\$ 786,689</b>	<b>\$ 383,959</b>

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LAND USE ASSESSMENT

Department managed by the Commissioner of the Revenue

Rockingham County FY 2021-2022 Budget  
 Department:01224 Land Use Assessment

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01224-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 38,000	\$ 38,380	\$ 40,207	\$ 39,900	\$ 41,842	\$ 1,942
1001-01224-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ 1,050	\$ 1,050
1001-01224-00000-000-502100-000	502100	FICA / MEDICARE	\$ 2,750	\$ 2,641	\$ 2,573	\$ 3,052	\$ 3,281	\$ 229
1001-01224-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 4,134	\$ 3,953	\$ 4,189	\$ 4,110	\$ 4,979	\$ 869
1001-01224-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 15,812	\$ 16,566	\$ 16,614	\$ 16,968	\$ 7,224	\$ (9,744)
1001-01224-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 198	\$ 200	\$ 210	\$ 208	\$ 216	\$ 8
1001-01224-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 787	\$ 794	\$ 662	\$ 782	\$ 816	\$ 34
1001-01224-00000-000-503500-000	503500	PRINTING & BINDING	\$ 274	\$ -	\$ 297	\$ 500	\$ 4,600	\$ 4,100
1001-01224-00000-000-503600-000	503600	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400
1001-01224-00000-000-505201-000	505201	POSTAGE	\$ 120	\$ 163	\$ 243	\$ 200	\$ 3,000	\$ 2,800
1001-01224-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 117	\$ 108	\$ 125	\$ 250	\$ -	\$ (250)
1001-01224-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)
<b>Total for 01224 LAND USE ASSESSMENT:</b>			<b>\$ 62,191</b>	<b>\$ 62,806</b>	<b>\$ 65,120</b>	<b>\$ 66,070</b>	<b>\$ 67,408</b>	<b>\$ 1,338</b>

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## TREASURER

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

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

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
CHF DPTY 1 TREASURER	1	1	1	1	1	0
DEPUTY CLERK II	2	2	2	2	2	0
DEPUTY CLERK III	1	1	1	1	1	0
DEPUTY CLERK IV	1	1	1	1	1	0
OFFICE ASST/DPTY CLK I (CO)	1	1	1	1	1	0
TREASURER	1	1	1	1	1	0
<b>Treasurer Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01213 Treasurer

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01213-00000-000-501100-000	501100	SALARIES & WAGES-FULL TIME	\$ 309,049	\$ 317,263	\$ 330,674	\$ 328,978	\$ 353,109	\$ 24,131
1001-01213-00000-000-501200-000	501200	SALARIES & WAGES-OVER TIME	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
1001-01213-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-01213-00000-000-502100-000	502100	FICA / MEDICARE	\$ 22,139	\$ 22,448	\$ 23,397	\$ 25,549	\$ 27,395	\$ 1,846
1001-01213-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 28,050	\$ 27,088	\$ 28,618	\$ 28,077	\$ 34,794	\$ 6,717
1001-01213-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 5,576	\$ 5,598	\$ 5,918	\$ 4,611	\$ 7,226	\$ 2,615
1001-01213-00000-000-502203-000	502203	SHORT TERM LT DISABILITY	\$ 302	\$ 320	\$ 303	\$ 298	\$ 321	\$ 23
1001-01213-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 58,962	\$ 71,802	\$ 76,798	\$ 63,121	\$ 63,528	\$ 407
1001-01213-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,608	\$ 1,653	\$ 1,727	\$ 1,711	\$ 1,825	\$ 114
1001-01213-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 216	\$ 222	\$ 166	\$ 2,341	\$ 212	\$ (2,129)
1001-01213-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 34,969	\$ 33,904	\$ 25,088	\$ 34,600	\$ 33,250	\$ (1,350)
1001-01213-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -
1001-01213-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 390	\$ 420	\$ 90,945	\$ 88,500	\$ 93,500	\$ 5,000
1001-01213-00000-000-503500-000	503500	PRINTING & BINDING	\$ 14,850	\$ 4,154	\$ 6,928	\$ 16,000	\$ 16,000	\$ -
1001-01213-00000-000-503600-000	503600	ADVERTISING	\$ 14,187	\$ 4,569	\$ 11,516	\$ 7,000	\$ 9,600	\$ 2,600
1001-01213-00000-000-503900-000	503900	MISC CONTRACTED SERVICE	\$ 389	\$ -	\$ 41,024	\$ -	\$ 53,000	\$ 53,000
1001-01213-00000-000-504300-000	504300	CENTRAL STORE	\$ 2,606	\$ 2,218	\$ 2,192	\$ 2,500	\$ 2,000	\$ (500)
1001-01213-00000-000-505201-000	505201	POSTAGE	\$ 64,240	\$ 66,786	\$ 73,926	\$ 70,000	\$ 74,000	\$ 4,000
1001-01213-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,395	\$ 1,489	\$ 2,081	\$ 1,800	\$ 2,100	\$ 300
1001-01213-00000-000-505306-000	505306	SURETY BONDS	\$ (3,447)	\$ 528	\$ 1,148	\$ 4,000	\$ 3,000	\$ (1,000)
1001-01213-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 2,362	\$ 2,644	\$ 3,209	\$ 2,700	\$ 3,100	\$ 400
1001-01213-00000-000-505501-000	505501	MILEAGE	\$ 770	\$ 750	\$ 421	\$ 1,000	\$ 1,000	\$ -
1001-01213-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,936	\$ 1,685	\$ 1,374	\$ 6,000	\$ 6,000	\$ -
1001-01213-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 915	\$ 920	\$ 920	\$ 920	\$ 920	\$ -
1001-01213-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,861	\$ 4,273	\$ 1,114	\$ 5,300	\$ 5,300	\$ -
1001-01213-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01213-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)
1001-01213-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
<b>Total for 01213 TREASURER:</b>			<b>\$ 565,301</b>	<b>\$ 570,732</b>	<b>\$ 729,486</b>	<b>\$ 702,006</b>	<b>\$ 798,180</b>	<b>\$ 96,174</b>

## FINANCE

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

	School		County	
	FY19	FY20	FY19	FY20
Number of purchase orders issued	2,982	3,310	172	333
Number of payroll checks processed	34,817	34,643	19,774	21,120
Number of accounts payable checks issued	6,840	6,041	16,291	15,065

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
ACCOUNTING TECH I	0	1	1	1	1	0
ACCOUNTING TECH II	3	3	3	3	3	0
ADMINISTRATIVE ASST	1	0	0	0	0	0
DPTY FINANCE DIR	1	1	1	1	1	0
DIRECTOR OF FINANCE	1	1	1	1	1	0
PAYROLL SPECIALIST	3	3	2	2	2	0
PAYROLL SUPERVISOR	1	1	1	1	1	0
SENIOR ACCOUNTANT	1	1	1	1	1	0
<b>Finance Total</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01215 Finance

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01215-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 464,708	\$ 488,109	\$ 457,680	\$ 484,519	\$ 559,858	\$ 75,339
1001-01215-00000-000-501200-000	501200	OVERTIME	\$ 1,430	\$ 105	\$ -	\$ 2,000	\$ 2,000	\$ -
1001-01215-00000-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ -	\$ 1,674	\$ -	\$ -	\$ -
1001-01215-00000-000-502100-000	502100	FICA / MEDICARE	\$ 32,754	\$ 34,320	\$ 32,210	\$ 37,219	\$ 42,982	\$ 5,763
1001-01215-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 30,013	\$ 29,358	\$ 28,264	\$ 31,131	\$ 43,204	\$ 12,073
1001-01215-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 20,537	\$ 20,923	\$ 19,722	\$ 15,556	\$ 23,419	\$ 7,863
1001-01215-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 1,113	\$ 1,198	\$ 1,010	\$ 962	\$ 1,039	\$ 77
1001-01215-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 99,302	\$ 98,391	\$ 93,042	\$ 95,455	\$ 106,500	\$ 11,045
1001-01215-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 2,384	\$ 2,503	\$ 2,344	\$ 2,459	\$ 2,881	\$ 422
1001-01215-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 326	\$ 342	\$ 237	\$ 1,948	\$ 2,000	\$ 52
1001-01215-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
1001-01215-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 1,320	\$ 2,334	\$ 1,217	\$ 3,000	\$ 3,000	\$ -
1001-01215-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 264,734	\$ 266,552	\$ 155,971	\$ 150,000	\$ 150,000	\$ -
1001-01215-00000-000-503500-000	503500	PRINTING & BINDING	\$ 835	\$ 1,835	\$ 2,075	\$ 2,000	\$ 2,000	\$ -
1001-01215-00000-000-503600-000	503600	ADVERTISING	\$ 1,583	\$ 1,828	\$ 1,741	\$ 2,000	\$ 2,000	\$ -
1001-01215-00000-000-504300-000	504300	CENTRAL STORE	\$ 1,190	\$ 859	\$ 1,121	\$ 1,000	\$ 1,200	\$ 200
1001-01215-00000-000-505201-000	505201	POSTAGE	\$ 9,725	\$ 9,667	\$ 9,692	\$ 11,500	\$ 11,000	\$ (500)
1001-01215-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,470	\$ 2,607	\$ 2,511	\$ 3,000	\$ 3,000	\$ -
1001-01215-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 29	\$ 28	\$ 33	\$ 40	\$ 40	\$ -
1001-01215-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 2,737	\$ 2,870	\$ 2,921	\$ 3,000	\$ 3,000	\$ -
1001-01215-00000-000-505501-000	505501	MILEAGE	\$ -	\$ 1,633	\$ 307	\$ 200	\$ 1,000	\$ 800
1001-01215-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 25	\$ 40	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 15,446	\$ 13,671	\$ 8,362	\$ 15,000	\$ 15,000	\$ -
1001-01215-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,572	\$ 1,870	\$ 1,468	\$ 2,500	\$ 2,500	\$ -
1001-01215-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 10,508	\$ 11,293	\$ 7,896	\$ 11,500	\$ 11,000	\$ (500)
1001-01215-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -
1001-01215-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 65	\$ 467	\$ 112	\$ 1,000	\$ 1,000	\$ -
1001-01215-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 300	\$ 3,071	\$ 8,475	\$ 2,000	\$ 2,000	\$ -
1001-01215-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
<b>Total for 01215 FINANCE:</b>			<b>\$ 964,105</b>	<b>\$ 995,874</b>	<b>\$ 840,084</b>	<b>\$ 879,239</b>	<b>\$ 993,973</b>	<b>\$ 114,734</b>

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## HUMAN RESOURCES

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

**Staffing:**

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
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
<b>Human Resources Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01218 Human Resources

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01218-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 233,838	\$ 246,076	\$ 233,775	\$ 263,782	\$ 285,520	\$ 21,738
1001-01218-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ 423	\$ 12,740	\$ -	\$ (12,740)
1001-01218-00000-000-501900-000	501900	SEVERANCE PAY	\$ 1,537	\$ -	\$ 7,161	\$ -	\$ -	\$ -
1001-01218-00000-000-502100-000	502100	FICA / MEDICARE	\$ 16,043	\$ 16,730	\$ 16,417	\$ 21,154	\$ 21,842	\$ 688
1001-01218-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 22,410	\$ 22,506	\$ 19,119	\$ 21,300	\$ 26,615	\$ 5,315
1001-01218-00000-000-502202-000	502202	RETIREMENT - HYBRID	\$ 3,099	\$ 2,733	\$ 5,298	\$ 5,150	\$ 7,362	\$ 2,212
1001-01218-00000-000-502203-000	502203	SHORT-TERM LT DISABILITY	\$ 170	\$ 156	\$ 270	\$ 301	\$ 327	\$ 26
1001-01218-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 55,506	\$ 56,265	\$ 52,710	\$ 54,564	\$ 67,344	\$ 12,780
1001-01218-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,216	\$ 1,285	\$ 1,215	\$ 1,332	\$ 1,469	\$ 137
1001-01218-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 165	\$ 172	\$ 121	\$ 158	\$ 171	\$ 13
1001-01218-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 38,667	\$ 1,629	\$ 105	\$ 3,000	\$ 3,000	\$ -
1001-01218-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 3,548	\$ 2,956	\$ 49,173	\$ 48,500	\$ 48,500	\$ -
1001-01218-00000-000-503500-000	503500	PRINTING & BINDING	\$ 90	\$ 107	\$ -	\$ 200	\$ 200	\$ -
1001-01218-00000-000-503600-000	503600	ADVERTISING	\$ 134	\$ -	\$ 136	\$ 300	\$ 300	\$ -
1001-01218-00000-000-504300-000	504300	CENTRAL STORE	\$ 858	\$ 1,442	\$ 1,052	\$ 1,000	\$ 1,000	\$ -
1001-01218-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 537	\$ 130	\$ 90	\$ 500	\$ 500	\$ -
1001-01218-00000-000-505201-000	505201	POSTAGE	\$ 190	\$ 416	\$ 229	\$ 500	\$ 500	\$ -
1001-01218-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,573	\$ 1,571	\$ 1,659	\$ 1,600	\$ 1,600	\$ -
1001-01218-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 346	\$ 380	\$ 392	\$ 400	\$ 400	\$ -
1001-01218-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 5,017	\$ 5,977	\$ 5,048	\$ 3,000	\$ 3,000	\$ -
1001-01218-00000-000-505501-000	505501	MILEAGE	\$ 228	\$ 45	\$ 51	\$ 100	\$ 100	\$ -
1001-01218-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 51	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01218-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 809	\$ 649	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-01218-00000-000-505505-000	505505	TRAINING	\$ 7,248	\$ 1,295	\$ -	\$ 3,000	\$ 3,000	\$ -
1001-01218-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 598	\$ 939	\$ 834	\$ 940	\$ 940	\$ -
1001-01218-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,602	\$ 2,311	\$ 2,312	\$ 3,500	\$ 3,500	\$ -
1001-01218-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 2,490	\$ 3,091	\$ 3,729	\$ 4,750	\$ 4,750	\$ -
1001-01218-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-01218-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ 4,450	\$ -	\$ -	\$ -
<b>Total for 01218 HUMAN RESOURCES:</b>			<b>\$ 397,975</b>	<b>\$ 368,859</b>	<b>\$ 405,770</b>	<b>\$ 452,871</b>	<b>\$ 484,040</b>	<b>\$ 31,169</b>

## TECHNOLOGY

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
ADMINISTRATIVE ASST	1	1	1	1	1	0
DATA ANALYST	1	0	0	0	0	0
DEPTY DIRECTOR OF TECH	1	1	1	1	1	0
DIRECTOR TECHNOLOGY	1	1	1	1	1	0
IT BUSINESS ANALYST	0	1	1	1	1	0
LEAD PC TECH	0	1	1	1	1	0
PC NETWORK TECH	3	3	3	2	2	0
SENIOR SYSTEM ANALYST	0	0	0	1	1	0
SOFTWARE/RECORDS ANALYST	1	1	1	1	1	0
SR PROGRAM/ANALYST	0	1	1	1	1	0
SYSTEMS ANALYST	1	0	0	0	0	0
TECH TRAIN COORDNTR	2	2	2	2	2	0
WEB DEVELOPER	1	0	0	0	0	0
<b>Technology Total</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01220 Technology

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01220-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 569,491	\$ 636,679	\$ 566,018	\$ 676,997	\$ 733,516	\$ 56,519
1001-01220-00000-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ 1,035	\$ 4,000	\$ -	\$ (4,000)
1001-01220-00000-000-502100-000	502100	FICA / MEDICARE	\$ 40,451	\$ 44,771	\$ 39,999	\$ 52,096	\$ 56,114	\$ 4,018
1001-01220-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 52,568	\$ 53,632	\$ 48,669	\$ 56,394	\$ 70,464	\$ 14,070
1001-01220-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 9,348	\$ 12,085	\$ 11,297	\$ 9,016	\$ 16,824	\$ 7,808
1001-01220-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 504	\$ 688	\$ 468	\$ 673	\$ 746	\$ 73
1001-01220-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 115,790	\$ 129,039	\$ 109,961	\$ 127,236	\$ 126,624	\$ (612)
1001-01220-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 2,972	\$ 3,332	\$ 2,978	\$ 3,500	\$ 3,772	\$ 272
1001-01220-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 399	\$ 445	\$ 308	\$ 3,721	\$ 440	\$ (3,281)
1001-01220-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 399	\$ -	\$ 250	\$ -	\$ -	\$ -
1001-01220-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ 4,918	\$ 450	\$ 5,000	\$ 5,000	\$ -
1001-01220-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 80	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-01220-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 91,600	\$ 89,420	\$ 91,430	\$ 30,000	\$ 34,000	\$ 4,000
1001-01220-00000-000-503600-000	503600	ADVERTISING	\$ 134	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01220-00000-000-504300-000	504300	CENTRAL STORE	\$ 89	\$ 61	\$ 64	\$ 100	\$ 100	\$ -
1001-01220-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 1,623	\$ 817	\$ 1,673	\$ 400	\$ 400	\$ -
1001-01220-00000-000-505201-000	505201	POSTAGE	\$ 12	\$ 96	\$ 1	\$ 100	\$ 80	\$ (20)
1001-01220-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 30,674	\$ 43,902	\$ 34,101	\$ 40,000	\$ 35,000	\$ (5,000)
1001-01220-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 2,747	\$ 2,786	\$ 3,362	\$ 3,362	\$ 2,500	\$ (862)
1001-01220-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 1,037	\$ 1,139	\$ 944	\$ 944	\$ 1,200	\$ 256
1001-01220-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-505401-000	505401	LEASE RENT EQUIPMENT	\$ 2,754	\$ 2,988	\$ 2,617	\$ -	\$ -	\$ -
1001-01220-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 14,941	\$ 26,019	\$ 6,314	\$ 20,000	\$ 20,000	\$ -
1001-01220-00000-000-505505-000	505505	TRAINING	\$ 5,907	\$ -	\$ 8,542	\$ -	\$ -	\$ -
1001-01220-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 120	\$ -	\$ 20	\$ 250	\$ 450	\$ 200
1001-01220-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 224	\$ 817	\$ 3,469	\$ 200	\$ 150	\$ (50)
1001-01220-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 6,023	\$ 5,667	\$ 6,494	\$ -	\$ 2,000	\$ 2,000
1001-01220-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 56	\$ 347	\$ 19	\$ -	\$ -	\$ -
1001-01220-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 625	\$ 799	\$ 19,534	\$ 3,000	\$ 10,000	\$ 7,000
1001-01220-00000-000-508005-000	508005	VEHICLES	\$ -	\$ 22,522	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-01220-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ 110,332	\$ 61,760	\$ -	\$ 5,000	\$ 5,000	\$ -
1001-01220-00000-000-508040-000	508040	SOFTWARE	\$ 3,976	\$ 18,454	\$ 8,699	\$ 20,000	\$ 27,000	\$ 7,000
<b>Total for 01220 TECHNOLOGY:</b>			<b>\$ 1,064,497</b>	<b>\$ 1,163,185</b>	<b>\$ 968,714</b>	<b>\$ 1,062,289</b>	<b>\$ 1,176,682</b>	<b>\$ 114,393</b>

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**CENTRAL GARAGE**

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

**Staffing:**

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
AUTOMOTIVE TECH	1	1	1	1	1	0
LEAD AUTOMOTIVE TECH	1	1	1	1	1	0
<b>Central Garage Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01221 Central Garage

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01221-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 90,780	\$ 93,522	\$ 98,030	\$ 97,281	\$ 105,210	\$ 7,929
1001-01221-00000-000-501200-000	501200	OVERTIME	\$ 60	\$ 305	\$ 664	\$ 1,000	\$ 500	\$ (500)
1001-01221-00000-000-502100-000	502100	FICA / MEDICARE	\$ 6,460	\$ 6,686	\$ 7,008	\$ 7,518	\$ 8,087	\$ 569
1001-01221-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 9,877	\$ 9,633	\$ 10,213	\$ 10,020	\$ 12,520	\$ 2,500
1001-01221-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 19,490	\$ 21,096	\$ 21,807	\$ 20,749	\$ 20,544	\$ (205)
1001-01221-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 472	\$ 487	\$ 511	\$ 506	\$ 541	\$ 35
1001-01221-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 1,726	\$ 1,783	\$ 1,408	\$ 1,664	\$ 1,789	\$ 125
1001-01221-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 127	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 18,142	\$ 20,665	\$ 22,008	\$ 20,000	\$ 21,000	\$ 1,000
1001-01221-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 3,002	\$ 2,477	\$ 3,302	\$ 3,500	\$ 3,500	\$ -
1001-01221-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	\$ 1,939	\$ 1,812	\$ 2,143	\$ 1,800	\$ 1,800	\$ -
1001-01221-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ 123	\$ 314	\$ 133	\$ 100	\$ 150	\$ 50
1001-01221-00000-000-504300-000	504300	CENTRAL STORE	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -
1001-01221-00000-000-505102-000	505102	HEATING SERVICES	\$ 1,562	\$ -	\$ 1,294	\$ -	\$ -	\$ -
1001-01221-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 2,220	\$ 2,361	\$ 880	\$ 1,200	\$ 850	\$ (350)
1001-01221-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 23	\$ 37	\$ 45	\$ 45	\$ 50	\$ 5
1001-01221-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 2,420	\$ 3,038	\$ 713	\$ 2,400	\$ 1,200	\$ (1,200)
1001-01221-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 432	\$ 514	\$ 445	\$ 600	\$ 600	\$ -
1001-01221-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 55	\$ 62	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 192	\$ 830	\$ 627	\$ 750	\$ 750	\$ -
1001-01221-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 498,043	\$ 484,102	\$ 403,436	\$ 525,000	\$ 450,000	\$ (75,000)
1001-01221-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ 122,592	\$ 62,464	\$ 88,107	\$ 110,000	\$ 100,000	\$ (10,000)
1001-01221-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 453	\$ 635	\$ 136	\$ 500	\$ 250	\$ (250)
1001-01221-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 844	\$ 2,839	\$ 2,271	\$ 1,200	\$ 1,200	\$ -
1001-01221-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 2,241	\$ 16,641	\$ 3,513	\$ 2,000	\$ 4,700	\$ 2,700
1001-01221-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500
1001-01221-00000-000-508005-000	508005	VEHICLE	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-01221-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ 640	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 154,000	\$ 154,000
<b>Total for 01221 CENTRAL GARAGE:</b>			<b>\$ 783,296</b>	<b>\$ 733,071</b>	<b>\$ 668,694</b>	<b>\$ 807,883</b>	<b>\$ 919,790</b>	<b>\$ 111,907</b>

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## 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.

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## REGISTRAR

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
DEPUTY REGISTRAR	1	1	1	1	1	0
REGISTRAR	1	1	1	1	1	0
<b>Registrar Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:01301 Electoral Board

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01301-00000-000-501811-000	501811	BOARD & COMMISSION MEMBERS	\$ 8,056	\$ 7,385	\$ 7,836	\$ 10,000	\$ 10,000	\$ -
1001-01301-00000-000-502100-000	502100	FICA / MEDICARE	\$ 822	\$ 753	\$ 917	\$ 765	\$ 765	\$ -
1001-01301-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 8	\$ 7	\$ 6	\$ 15	\$ 15	\$ -
1001-01301-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 8,921	\$ 9,656	\$ 8,518	\$ 15,700	\$ 15,700	\$ -
1001-01301-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ 2,559	\$ 4,913	\$ 1,000	\$ 1,000	\$ -
1001-01301-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-01301-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 20,230	\$ 17,706	\$ 17,500	\$ 20,200	\$ 20,200	\$ -
1001-01301-00000-000-503500-000	503500	PRINTING & BINDING	\$ 23,612	\$ 22,091	\$ 32,480	\$ 23,500	\$ 23,500	\$ -
1001-01301-00000-000-503600-000	503600	ADVERTISING	\$ -	\$ 252	\$ -	\$ 350	\$ 350	\$ -
1001-01301-00000-000-503902-000	503902	ELECTION WORKERS	\$ 64,009	\$ 60,156	\$ 95,528	\$ 63,000	\$ 6,446	\$ (56,554)
1001-01301-00000-000-504300-000	504300	CENTRAL STORE	\$ 159	\$ 180	\$ 270	\$ 160	\$ 160	\$ -
1001-01301-00000-000-505201-000	505201	POSTAGE	\$ 1,944	\$ 2,476	\$ 1,224	\$ 3,000	\$ 3,000	\$ -
1001-01301-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 354	\$ 359	\$ 433	\$ 433	\$ 433	\$ -
1001-01301-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 300	\$ 300	\$ 150	\$ 150	\$ 150	\$ -
1001-01301-00000-000-505501-000	505501	MILEAGE	\$ 2,126	\$ 2,022	\$ 3,583	\$ 2,200	\$ 2,200	\$ -
1001-01301-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,014	\$ 499	\$ 552	\$ 500	\$ 500	\$ -
1001-01301-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ -
1001-01301-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,358	\$ 3,037	\$ 1,419	\$ 3,000	\$ 3,000	\$ -
1001-01301-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 711	\$ -	\$ 700	\$ 700	\$ -
1001-01301-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 75	\$ 36	\$ 36	\$ -
1001-01301-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 114	\$ 1,782	\$ 2,744	\$ 2,000	\$ 6,000	\$ 4,000
1001-01301-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 6,150	\$ 1,000	\$ 150,000	\$ 149,000
<b>Total for 01301 ELECTORAL BOARD:</b>			<b>\$ 133,207</b>	<b>\$ 132,113</b>	<b>\$ 184,478</b>	<b>\$ 148,889</b>	<b>\$ 245,335</b>	<b>\$ 96,446</b>

Rockingham County FY 2021-2022 Budget  
 Department:01302 Registrar

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-01302-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 87,719	\$ 92,185	\$ 96,473	\$ 97,626	\$ 101,842	\$ 4,216
1001-01302-00000-000-501200-000	501200	OVERTIME	\$ 72	\$ -	\$ 53	\$ -	\$ -	\$ -
1001-01302-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 13,200	\$ 8,285	\$ 9,699	\$ 20,000	\$ 11,000	\$ (9,000)
1001-01302-00000-000-501900-000	501900	SEVERANCE PAY	\$ 119	\$ -	\$ 513	\$ -	\$ -	\$ -
1001-01302-00000-000-502100-000	502100	FICA / MEDICARE	\$ 6,914	\$ 6,742	\$ 7,164	\$ 8,998	\$ 8,632	\$ (366)
1001-01302-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 9,801	\$ 9,495	\$ 9,998	\$ 10,055	\$ 7,872	\$ (2,183)
1001-01302-00000-000-502202-000	502202	RETIREMENT HYBRID	\$ -	\$ -	\$ -	\$ -	\$ 4,247	\$ 4,247
1001-01302-00000-000-502203-000	502203	SHORT TERM/LONG TERM DIS	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ 188
1001-01302-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 26,833	\$ 31,599	\$ 33,228	\$ 33,936	\$ 16,800	\$ (17,136)
1001-01302-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 469	\$ 481	\$ 501	\$ 498	\$ 524	\$ 26
1001-01302-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 72	\$ 70	\$ 54	\$ 59	\$ 61	\$ 2
1001-01302-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ -
1001-01302-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01302-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 2,228	\$ 1,801	\$ 3,150	\$ 1,000	\$ 1,000	\$ -
1001-01302-00000-000-503500-000	503500	PRINTING & BINDING	\$ 679	\$ 2,193	\$ 1,001	\$ 1,500	\$ 1,500	\$ -
1001-01302-00000-000-503600-000	503600	ADVERTISING	\$ 454	\$ 429	\$ 834	\$ 450	\$ 450	\$ -
1001-01302-00000-000-504300-000	504300	CENTRAL STORE	\$ 62	\$ 210	\$ -	\$ 200	\$ 200	\$ -
1001-01302-00000-000-505201-000	505201	POSTAGE	\$ 2,070	\$ 1,686	\$ 2,918	\$ 2,000	\$ 2,000	\$ -
1001-01302-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 993	\$ 1,169	\$ 1,144	\$ 1,100	\$ 1,100	\$ -
1001-01302-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 677	\$ 858	\$ -	\$ 1,000	\$ 3,600	\$ 2,600
1001-01302-00000-000-505501-000	505501	MILEAGE	\$ 119	\$ 183	\$ 267	\$ 350	\$ 350	\$ -
1001-01302-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,236	\$ 1,989	\$ 1,672	\$ 2,250	\$ 2,250	\$ -
1001-01302-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 215	\$ 170	\$ -	\$ 295	\$ 295	\$ -
1001-01302-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,430	\$ 889	\$ 1,096	\$ 1,400	\$ 1,400	\$ -
1001-01302-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ -	\$ 125	\$ 125	\$ 200	\$ 200	\$ -
1001-01302-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 186	\$ 70	\$ 103	\$ 200	\$ 200	\$ -
1001-01302-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-01302-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ 8,729	\$ 600	\$ 600	\$ -
<b>Total for 01302 REGISTRAR:</b>			<b>\$ 155,629</b>	<b>\$ 160,629</b>	<b>\$ 178,812</b>	<b>\$ 183,817</b>	<b>\$ 166,912</b>	<b>\$ (16,905)</b>

## JUDICIAL ADMINISTRATION

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/Decrease
CIRCUIT COURT	205,300	192,484	214,781	226,320	234,430	8,110
GENERAL DISTRICT COURT	30,124	29,337	25,754	40,300	46,800	6,500
MAGISTRATE	8,499	8,545	12,233	9,950	12,450	2,500
JUVENILE & DOMESTIC RELATIONS	26,370	26,788	31,986	39,820	42,050	2,230
CLERK OF CIRCUIT COURT	1,150,125	1,364,117	1,228,788	1,166,129	1,388,741	222,612
COURT SERVICES	814,977	1,217,241	1,313,564	1,109,000	1,934,410	825,410
COMMONWEALTH'S ATTORNEY	1,997,533	2,071,080	2,274,965	2,370,800	2,475,993	105,193
<b>JUDICIAL ADMINISTRATION</b>	<b>4,232,928</b>	<b>4,909,593</b>	<b>5,102,071</b>	<b>4,962,319</b>	<b>6,134,874</b>	<b>1,172,555</b>

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

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

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

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

#### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
LAW CLERK	1	1	1	1	1	0
LEGAL SECRETARY	2	2	2	2	2	0
<b>Circuit Court Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:02101 Circuit Court

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-02101-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 102,945	\$ 103,439	\$ 107,576	\$ 108,476	\$ 117,317	\$ 8,841
1001-02101-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 286	\$ -	\$ -	\$ -
1001-02101-00000-000-501700-000	501700	JURY COMMISSIONER/MEMBERS	\$ 34,336	\$ 26,467	\$ 33,642	\$ 45,000	\$ 45,000	\$ -
1001-02101-00000-000-501900-000	501900	SEVERANCE PAY	\$ 8,139	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-502100-000	502100	FICA / MEDICARE	\$ 8,071	\$ 7,574	\$ 7,839	\$ 11,741	\$ 12,417	\$ 676
1001-02101-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 452	\$ 6	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 6,971	\$ 7,209	\$ 7,636	\$ 5,619	\$ 9,366	\$ 3,747
1001-02101-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 377	\$ 413	\$ 391	\$ 384	\$ 416	\$ 32
1001-02101-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 28,305	\$ 27,457	\$ 32,910	\$ 30,082	\$ 25,728	\$ (4,354)
1001-02101-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 350	\$ 365	\$ 384	\$ 378	\$ 405	\$ 27
1001-02101-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 78	\$ 73	\$ 64	\$ 740	\$ 82	\$ (658)
1001-02101-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ 190	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-503108-000	503108	WITNESS FEES	\$ -	\$ 148	\$ 1,163	\$ 300	\$ -	\$ (300)
1001-02101-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 264	\$ -	\$ -	\$ 300	\$ 300	\$ -
1001-02101-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-503500-000	503500	PRINTING & BINDING	\$ 380	\$ 234	\$ 494	\$ 500	\$ 500	\$ -
1001-02101-00000-000-504300-000	504300	CENTRAL STORE	\$ 644	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-505201-000	505201	POSTAGE	\$ 234	\$ 239	\$ 287	\$ 300	\$ 300	\$ -
1001-02101-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 3,466	\$ 7,979	\$ 8,948	\$ 9,000	\$ 9,000	\$ -
1001-02101-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 2,844	\$ 1,556	\$ 1,313	\$ 3,500	\$ 3,000	\$ (500)
1001-02101-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 7,239	\$ 8,476	\$ 9,486	\$ 10,000	\$ 10,000	\$ -
1001-02101-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 203	\$ 17	\$ 76	\$ -	\$ -	\$ -
1001-02101-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 640	\$ 2,286	\$ -	\$ 600	\$ 600
<b>Total for 02101 CIRCUIT COURT:</b>			<b>\$ 205,300</b>	<b>\$ 192,484</b>	<b>\$ 214,781</b>	<b>\$ 226,320</b>	<b>\$ 234,430</b>	<b>\$ 8,110</b>

Rockingham County FY 2021-2022 Budget  
 Department:02102 General District Court

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-02102-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 14,385	\$ 13,674	\$ 6,689	\$ 12,000	\$ 12,000	\$ -
1001-02102-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-02102-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 341	\$ 150	\$ 150	\$ -
1001-02102-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 4,049	\$ 8,704	\$ 10,500	\$ 15,000	\$ 12,000	\$ (3,000)
1001-02102-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 4,951	\$ 5,314	\$ 5,200	\$ 6,000	\$ 6,000	\$ -
1001-02102-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 75	\$ 150	\$ -	\$ 350	\$ 350	\$ -
1001-02102-00000-000-505505-000	505505	EMPLOYEE TRAINING	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ -
1001-02102-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 75	\$ 135	\$ 135	\$ 200	\$ 200	\$ -
1001-02102-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 665	\$ 488	\$ 929	\$ 1,500	\$ 1,500	\$ -
1001-02102-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 295	\$ 185	\$ 310	\$ 600	\$ 600	\$ -
1001-02102-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 446	\$ 291	\$ 414	\$ 700	\$ 700	\$ -
1001-02102-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 626	\$ -	\$ 588	\$ 2,000	\$ 2,000	\$ -
1001-02102-00000-000-508002-000	508002	FURNITURE & FIXTURES	\$ 4,557	\$ 397	\$ 649	\$ 500	\$ 10,000	\$ 9,500
<b>Total for 02102 GENERAL DISTRICT COURT:</b>			<b>\$ 30,124</b>	<b>\$ 29,337</b>	<b>\$ 25,754</b>	<b>\$ 40,300</b>	<b>\$ 46,800</b>	<b>\$ 6,500</b>

Rockingham County FY 2021-2022 Budget  
 Department:02103 Magistrate

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-02103-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 4,163	\$ 4,514	\$ 7,584	\$ 5,200	\$ 5,200	\$ -
1001-02103-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 1,968	\$ 2,249	\$ 2,469	\$ 2,600	\$ 2,600	\$ -
1001-02103-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ 120	\$ -	\$ 150	\$ 150	\$ -
1001-02103-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 730	\$ 353	\$ 1,189	\$ 1,000	\$ 1,000	\$ -
1001-02103-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 521	\$ 591	\$ 698	\$ 600	\$ 600	\$ -
1001-02103-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 704	\$ 529	\$ -	\$ -	\$ 2,500	\$ 2,500
1001-02103-00000-000-508002-000	508002	FURNITURE & FIXTURES	\$ 413	\$ 189	\$ 293	\$ 400	\$ 400	\$ -
<b>Total for 02103 MAGISTRATE:</b>			<b>\$ 8,499</b>	<b>\$ 8,545</b>	<b>\$ 12,233</b>	<b>\$ 9,950</b>	<b>\$ 12,450</b>	<b>\$ 2,500</b>

Rockingham County FY 2021-2022 Budget  
 Department:02105 Juvenile & Domestic Relations

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-02105-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02105-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 10,402	\$ 9,238	\$ 9,984	\$ 18,000	\$ 20,000	\$ 2,000
1001-02105-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 12,416	\$ 12,879	\$ 13,859	\$ 13,000	\$ 14,000	\$ 1,000
1001-02105-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 100	\$ 325	\$ 100	\$ 400	\$ 200	\$ (200)
1001-02105-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 2,666	\$ 2,533	\$ 3,700	\$ 3,120	\$ 5,000	\$ 1,880
1001-02105-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 369	\$ 389	\$ 389	\$ 500	\$ 550	\$ 50
1001-02105-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 417	\$ 228	\$ 1,001	\$ 1,300	\$ 1,300	\$ -
1001-02105-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 1,196	\$ 2,954	\$ 3,500	\$ 1,000	\$ (2,500)
<b>Total for 02105 JUVENILE &amp; DOMESTIC RELATIONS:</b>			<b>\$ 26,370</b>	<b>\$ 26,788</b>	<b>\$ 31,986</b>	<b>\$ 39,820</b>	<b>\$ 42,050</b>	<b>\$ 2,230</b>

## CLERK OF CIRCUIT COURT

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

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
ASST CHIEF DPTY III	0	0	0	0	0	0
CHIEF DEPUTY CLERK II	1	1	1	1	1	0
CLERK OF COURT	1	1	1	1	1	0
DEPUTY CLERK I	8	8	9	9	9	0
DEPUTY CLERK III	1	1	1	1	1	0
PASSPORT CLERK	0	0	1	1	1	0
SENIOR CLERK TYPIST	3	3	3	3	3	0
SENIOR DEPUTY CLERK	1	1	1	1	1	0
<b>Clerk of Circuit Court Total</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:02106 Clerk of Circuit Court

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-02106-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 610,583	\$ 604,455	\$ 636,783	\$ 642,456	\$ 718,318	\$ 75,862
1001-02106-00000-000-501200-000	501200	OVERTIME	\$ 909	\$ 199	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 1,822	\$ 792	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-501900-000	501900	SEVERANCE PAY	\$ 3,989	\$ -	\$ 2,072	\$ -	\$ -	\$ -
1001-02106-00000-000-502100-000	502100	FICA / MEDICARE	\$ 42,681	\$ 41,681	\$ 44,306	\$ 49,148	\$ 54,951	\$ 5,803
1001-02106-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 54,224	\$ 47,855	\$ 49,446	\$ 48,512	\$ 60,032	\$ 11,520
1001-02106-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 12,168	\$ 14,446	\$ 17,004	\$ 10,552	\$ 25,448	\$ 14,896
1001-02106-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 658	\$ 823	\$ 871	\$ 755	\$ 1,129	\$ 374
1001-02106-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 141,284	\$ 143,532	\$ 142,796	\$ 148,044	\$ 150,984	\$ 2,940
1001-02106-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 3,173	\$ 3,155	\$ 3,325	\$ 3,238	\$ 3,714	\$ 476
1001-02106-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 432	\$ 424	\$ 321	\$ 4,389	\$ 431	\$ (3,958)
1001-02106-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 12,000	\$ 16,652	\$ 10,500	\$ 12,000	\$ 12,000	\$ -
1001-02106-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 20,433	\$ 24,531	\$ 32,577	\$ 30,450	\$ 30,450	\$ -
1001-02106-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 3,345	\$ 26,640	\$ 4,218	\$ 5,000	\$ 5,000	\$ -
1001-02106-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACT	\$ -	\$ 3,900	\$ 971	\$ -	\$ 18,000	\$ 18,000
1001-02106-00000-000-503500-000	503500	PRINTING & BINDING	\$ 8,417	\$ 13,877	\$ 7,247	\$ 6,400	\$ 6,400	\$ -
1001-02106-00000-000-503600-000	503600	ADVERTISING	\$ 375	\$ 553	\$ 67	\$ 750	\$ 750	\$ -
1001-02106-00000-000-505201-000	505201	POSTAGE	\$ 12,007	\$ 21,495	\$ 3,499	\$ 12,000	\$ 12,000	\$ -
1001-02106-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 10,480	\$ 12,160	\$ 11,138	\$ 6,500	\$ 6,500	\$ -
1001-02106-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 85	\$ 86	\$ 104	\$ -	\$ -	\$ -
1001-02106-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 13,986	\$ 15,321	\$ 14,304	\$ 14,050	\$ 14,050	\$ -
1001-02106-00000-000-505501-000	505501	MILEAGE	\$ 1,286	\$ 1,245	\$ 1,477	\$ 1,600	\$ 1,600	\$ -
1001-02106-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 3,378	\$ 1,104	\$ 1,144	\$ 3,000	\$ 3,000	\$ -
1001-02106-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,588	\$ 1,167	\$ 1,654	\$ 4,000	\$ 4,000	\$ -
1001-02106-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 405	\$ 480	\$ 810	\$ 500	\$ 500	\$ -
1001-02106-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 8,782	\$ 11,334	\$ 11,668	\$ 8,500	\$ 11,500	\$ 3,000
1001-02106-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 162	\$ 170	\$ 267	\$ -	\$ -	\$ -
1001-02106-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 27,555	\$ 21,067	\$ -	\$ -	\$ -
1001-02106-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ -	\$ 724	\$ 886	\$ -	\$ -	\$ -
1001-02106-00000-000-508002-000	508002	FURNITURE & FIXTURES	\$ 895	\$ 3,803	\$ 303	\$ 1,500	\$ 1,500	\$ -
1001-02106-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ 7,900	\$ 523	\$ -	\$ -	\$ -
1001-02106-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
TECHNOLOGY TRUST FUND:								
1001-02106-10201-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -
1001-02106-10201-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 49,281	\$ 61,968	\$ 101,509	\$ -	\$ 127,773	\$ 127,773
1001-02106-10201-000-502100-000	502100	FICA / MEDICARE	\$ 3,770	\$ 4,740	\$ 7,768	\$ -	\$ -	\$ -
1001-02106-10201-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 35	\$ 43	\$ 54	\$ -	\$ -	\$ -
1001-02106-10201-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 15,632	\$ -	\$ -	\$ -
1001-02106-10201-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 1,143	\$ 2,354	\$ 567	\$ -	\$ -	\$ -
1001-02106-10201-000-506001-000	506065	OFFICE SUPPLIES	\$ -	\$ -	\$ 7,507	\$ -	\$ -	\$ -

Rockingham County FY 2021-2022 Budget  
 Department:02106 Clerk of Circuit Court

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-02106-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 610,583	\$ 604,455	\$ 636,783	\$ 642,456	\$ 718,318	\$ 75,862
1001-02106-00000-000-501200-000	501200	OVERTIME	\$ 909	\$ 199	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 1,822	\$ 792	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-501900-000	501900	SEVERANCE PAY	\$ 3,989	\$ -	\$ 2,072	\$ -	\$ -	\$ -
1001-02106-00000-000-502100-000	502100	FICA / MEDICARE	\$ 42,681	\$ 41,681	\$ 44,306	\$ 49,148	\$ 54,951	\$ 5,803
1001-02106-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 54,224	\$ 47,855	\$ 49,446	\$ 48,512	\$ 60,032	\$ 11,520
1001-02106-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 12,168	\$ 14,446	\$ 17,004	\$ 10,552	\$ 25,448	\$ 14,896
1001-02106-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 658	\$ 823	\$ 871	\$ 755	\$ 1,129	\$ 374
1001-02106-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 141,284	\$ 143,532	\$ 142,796	\$ 148,044	\$ 150,984	\$ 2,940
1001-02106-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 3,173	\$ 3,155	\$ 3,325	\$ 3,238	\$ 3,714	\$ 476
1001-02106-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 432	\$ 424	\$ 321	\$ 4,389	\$ 431	\$ (3,958)
1001-02106-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 12,000	\$ 16,652	\$ 10,500	\$ 12,000	\$ 12,000	\$ -
1001-02106-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 20,433	\$ 24,531	\$ 32,577	\$ 30,450	\$ 30,450	\$ -
1001-02106-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 3,345	\$ 26,640	\$ 4,218	\$ 5,000	\$ 5,000	\$ -
1001-02106-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACT	\$ -	\$ 3,900	\$ 971	\$ -	\$ 18,000	\$ 18,000
1001-02106-00000-000-503500-000	503500	PRINTING & BINDING	\$ 8,417	\$ 13,877	\$ 7,247	\$ 6,400	\$ 6,400	\$ -
1001-02106-00000-000-503600-000	503600	ADVERTISING	\$ 375	\$ 553	\$ 67	\$ 750	\$ 750	\$ -
1001-02106-00000-000-505201-000	505201	POSTAGE	\$ 12,007	\$ 21,495	\$ 3,499	\$ 12,000	\$ 12,000	\$ -
1001-02106-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 10,480	\$ 12,160	\$ 11,138	\$ 6,500	\$ 6,500	\$ -
1001-02106-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 85	\$ 86	\$ 104	\$ -	\$ -	\$ -
1001-02106-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 13,986	\$ 15,321	\$ 14,304	\$ 14,050	\$ 14,050	\$ -
1001-02106-00000-000-505501-000	505501	MILEAGE	\$ 1,286	\$ 1,245	\$ 1,477	\$ 1,600	\$ 1,600	\$ -
1001-02106-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 3,378	\$ 1,104	\$ 1,144	\$ 3,000	\$ 3,000	\$ -
1001-02106-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,588	\$ 1,167	\$ 1,654	\$ 4,000	\$ 4,000	\$ -
1001-02106-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 405	\$ 480	\$ 810	\$ 500	\$ 500	\$ -
1001-02106-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 8,782	\$ 11,334	\$ 11,668	\$ 8,500	\$ 11,500	\$ 3,000
1001-02106-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 162	\$ 170	\$ 267	\$ -	\$ -	\$ -
1001-02106-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 27,555	\$ 21,067	\$ -	\$ -	\$ -
1001-02106-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ -	\$ 724	\$ 886	\$ -	\$ -	\$ -
1001-02106-00000-000-508002-000	508002	FURNITURE & FIXTURES	\$ 895	\$ 3,803	\$ 303	\$ 1,500	\$ 1,500	\$ -
1001-02106-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ 7,900	\$ 523	\$ -	\$ -	\$ -
1001-02106-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
TECHNOLOGY TRUST FUND:								
1001-02106-10201-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -
1001-02106-10201-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 49,281	\$ 61,968	\$ 101,509	\$ -	\$ 127,773	\$ 127,773
1001-02106-10201-000-502100-000	502100	FICA / MEDICARE	\$ 3,770	\$ 4,740	\$ 7,768	\$ -	\$ -	\$ -
1001-02106-10201-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 35	\$ 43	\$ 54	\$ -	\$ -	\$ -
1001-02106-10201-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 15,632	\$ -	\$ -	\$ -
1001-02106-10201-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 1,143	\$ 2,354	\$ 567	\$ -	\$ -	\$ -
1001-02106-10201-000-506001-000	506065	OFFICE SUPPLIES	\$ -	\$ -	\$ 7,507	\$ -	\$ -	\$ -

## COURT SERVICES

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
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
DIRECTOR COURT SRVCS	1	1	1	1	1	0
DRUG COURT COORDINATOR	1	1	1	1	1	0
NEW DATA POSITION	0	1	1	1	1	0
PRE TRIAL EVALUATOR	1	1	1	1	1	0
SR PRE-TRIAL OFFICER	1	1	1	1	1	0
<b>Court Services Total</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:02110 Court Services

Acct Number	Object	Acct Description	2017	2018	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
			Actuals	Actuals					
PRE-TRIAL			REVENUE: 1001-00000-12404-000-324500-000						
1001-02110-10251-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 192,003	\$ 195,932	\$ 217,223	\$ 202,085	\$ 192,092	\$ 244,630	\$ 52,538
1001-02110-10251-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ 8	\$ 2,373	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-502100-000	502100	FICA / MEDICARE	\$ 13,963	\$ 14,263	\$ 16,044	\$ 14,723	\$ 14,695	\$ 18,714	\$ 4,019
1001-02110-10251-000-502201-000	502201	RETIREMENT (VRS)	\$ 17,341	\$ 16,631	\$ 14,675	\$ 15,491	\$ 15,678	\$ 19,230	\$ 3,552
1001-02110-10251-000-502202-000	502202	RETIREMENT-HYBRID	\$ 3,478	\$ 4,736	\$ 7,729	\$ 5,796	\$ 2,712	\$ 9,813	\$ 7,101
1001-02110-10251-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 188	\$ 256	\$ 443	\$ 298	\$ 211	\$ 436	\$ 225
1001-02110-10251-000-502300-000	502300	HEALTH INSURANCE	\$ 36,584	\$ 38,588	\$ 35,857	\$ 33,312	\$ 30,839	\$ 37,410	\$ 6,571
1001-02110-10251-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,000	\$ 1,032	\$ 1,133	\$ 1,059	\$ 999	\$ 1,248	\$ 249
1001-02110-10251-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 148	\$ 167	\$ 332	\$ 552	\$ 2,077	\$ 755	\$ (1,322)
1001-02110-10251-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 621	\$ 292	\$ 567	\$ 338	\$ 300	\$ 300	\$ -
1001-02110-10251-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ (613)	\$ 3,233	\$ 18,865	\$ 13,640	\$ -	\$ -	\$ -
1001-02110-10251-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 268	\$ 173	\$ 947	\$ 1,946	\$ 2,000	\$ 39,075	\$ 37,075
1001-02110-10251-000-503500-000	503500	PRINTING & BINDING	\$ 306	\$ 263	\$ 348	\$ 1,095	\$ 500	\$ 500	\$ -
1001-02110-10251-000-504300-000	504300	CENTRAL STORE	\$ -	\$ 176	\$ 691	\$ 238	\$ 500	\$ 500	\$ -
1001-02110-10251-000-505201-000	505201	CENTRAL STORE	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-505203-000	505203	TELECOMMUNICATIONS	\$ 2,523	\$ 2,396	\$ 2,582	\$ 3,021	\$ 2,500	\$ 2,500	\$ -
1001-02110-10251-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 5,846	\$ 5,846	\$ 6,210	\$ 5,846	\$ 5,850	\$ 5,850	\$ -
1001-02110-10251-000-505501-000	505501	MILEAGE	\$ 138	\$ 128	\$ 184	\$ 545	\$ 150	\$ 150	\$ -
1001-02110-10251-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 333	\$ -	\$ 537	\$ 737	\$ -	\$ -	\$ -
1001-02110-10251-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 181	\$ 150	\$ -	\$ -	\$ -
1001-02110-10251-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 100	\$ 80	\$ 80	\$ 80	\$ 100	\$ 100	\$ -
1001-02110-10251-000-506001-000	506001	OFFICE SUPPLIES	\$ -	\$ 341	\$ 1,453	\$ 1,246	\$ 850	\$ 850	\$ -
1001-02110-10251-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 53	\$ 55	\$ 63	\$ 69	\$ 55	\$ 55	\$ -
1001-02110-10251-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 3,917	\$ 2,295	\$ 6,126	\$ 9,081	\$ 2,000	\$ 2,000	\$ -
1001-02110-10251-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 2,176	\$ -	\$ 11,360	\$ 2,157	\$ 2,157	\$ -
1001-02110-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250	\$ 2,250
COMMUNITY CORRECTIONS:			REVENUE: 1001-00000-12404-000-324500-000						
1001-02110-10252-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 169,837	\$ 175,872	\$ 182,676	\$ 192,473	\$ 208,753	\$ 221,740	\$ 12,987
1001-02110-10252-000-501900-000	501900	SEVERANCE PAY	\$ 2,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-502100-000	502100	FICA / MEDICARE	\$ 12,213	\$ 12,386	\$ 12,890	\$ 13,599	\$ 15,970	\$ 16,963	\$ 993
1001-02110-10252-000-502201-000	502201	RETIREMENT (VRS)	\$ 18,842	\$ 19,333	\$ 18,105	\$ 17,424	\$ 17,573	\$ 21,639	\$ 4,066
1001-02110-10252-000-502202-000	502202	RETIREMENT-HYBRID	\$ -	\$ -	\$ 623	\$ 2,402	\$ 3,070	\$ 4,748	\$ 1,678
1001-02110-10252-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ -	\$ 36	\$ 121	\$ 201	\$ 211	\$ 10
1001-02110-10252-000-502300-000	502300	HEALTH INSURANCE	\$ 37,825	\$ 38,272	\$ 39,746	\$ 39,633	\$ 43,927	\$ 43,000	\$ (927)
1001-02110-10252-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 891	\$ 928	\$ 939	\$ 998	\$ 1,086	\$ 1,128	\$ 42
1001-02110-10252-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 138	\$ 630	\$ 418	\$ 619	\$ 1,591	\$ 843	\$ (748)
1001-02110-10252-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 1,932	\$ 1,668	\$ 1,238	\$ 875	\$ 2,000	\$ 2,000	\$ -
1001-02110-10252-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 610	\$ 1,663	\$ 1,348	\$ 990	\$ 3,000	\$ 3,000	\$ -
1001-02110-10252-000-503500-000	503500	PRINTING & BINDING	\$ 351	\$ 881	\$ 364	\$ 395	\$ 500	\$ 500	\$ -
1001-02110-10252-000-503600-000	503600	ADVERTISING	\$ 334	\$ 167	\$ 346	\$ 758	\$ -	\$ -	\$ -
1001-02110-10252-000-504300-000	504300	CENTRAL STORE	\$ 725	\$ 882	\$ 1,070	\$ 1,141	\$ -	\$ -	\$ -
1001-02110-10252-000-504500-000	504500	CENTRAL GARAGE	\$ -	\$ -	\$ 16	\$ 36	\$ -	\$ -	\$ -
1001-02110-10252-000-505201-000	505201	POSTAGE	\$ 240	\$ 152	\$ 176	\$ 146	\$ 200	\$ 200	\$ -
1001-02110-10252-000-505203-000	505203	TELECOMMUNICATIONS	\$ 696	\$ 1,160	\$ 2,033	\$ 1,893	\$ 2,200	\$ 2,200	\$ -
1001-02110-10252-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 8,784	\$ 8,784	\$ 8,413	\$ 8,784	\$ 8,784	\$ 8,784	\$ -

Acct Number	Object	Acct Description	2017	2018	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease	
			Actuals	Actuals						
1001-02110-10252-000-505501-000	505501	MILEAGE	\$ -	\$ 229	\$ 18	\$ 211	\$ -	\$ -	\$ -	
1001-02110-10252-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 468	\$ 668	\$ 242	\$ -	\$ -	\$ -	\$ -	
1001-02110-10252-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -	
1001-02110-10252-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 130	\$ 150	\$ 80	\$ 130	\$ 180	\$ 180	\$ -	
1001-02110-10252-000-506001-000	506001	OFFICE SUPPLIES	\$ 636	\$ 1,085	\$ 666	\$ 819	\$ 800	\$ 800	\$ -	
1001-02110-10252-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 1	\$ 55	\$ 63	\$ 69	\$ 55	\$ 55	\$ -	
1001-02110-10252-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 11,735	\$ 15,253	\$ 13,381	\$ 10,804	\$ 12,000	\$ 12,000	\$ -	
1001-02110-10252-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 2,163	\$ -	\$ 820	\$ 2,157	\$ 2,157	\$ -	
CRIMINAL JUSTICE PLANNER: SPLIT 50/50 WITH CITY										
1001-02110-10253-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ 12,615	\$ 40,000	\$ 43,260	\$ 3,260	
1001-02110-10253-000-502100-000	502100	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 965	\$ 3,060	\$ 3,309	\$ 249	
1001-02110-10253-000-502202-000	502202	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ 1,156	\$ 2,720	\$ 5,148	\$ 2,428	
1001-02110-10253-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ -	\$ -	\$ 56	\$ 211	\$ 228	\$ 17	
1001-02110-10253-000-502300-000	502300	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ (7,500)	
1001-02110-10253-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 63	\$ 136	\$ 222	\$ 86	
1001-02110-10253-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ 4	\$ 24	\$ 26	\$ 2	
1001-02110-10253-000-503302-000	503302	MAINT SRVCS CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	
1001-02110-10253-000-505203-000	505203	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 204	\$ -	\$ 500	\$ 500	
1001-02110-10253-000-506001-000	506001	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 205	\$ -	\$ 100	\$ 100	
1001-02110-10253-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ 100	\$ 100	
1001-02110-10253-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 941	\$ -	\$ -	\$ -	
Integrated Criminal History Record Information System										
1001-02110-10257-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 7,945	\$ 8,068	\$ 5,457	\$ 4,685	\$ 9,298	\$ -	\$ (9,298)	
1001-02110-10257-000-502100-000	502100	FICA / MEDICARE	\$ 554	\$ 566	\$ 383	\$ 332	\$ 711	\$ -	\$ (711)	
1001-02110-10257-000-502201-000	502201	RETIREMENT (VRS)	\$ 861	\$ 878	\$ 589	\$ 488	\$ 958	\$ -	\$ (958)	
1001-02110-10257-000-502300-000	502300	HEALTH INSURANCE	\$ 932	\$ 940	\$ 609	\$ 546	\$ 994	\$ -	\$ (994)	
1001-02110-10257-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 41	\$ 42	\$ 29	\$ 24	\$ 48	\$ -	\$ (48)	
1001-02110-10257-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 6	\$ 6	\$ 29	\$ 77	\$ 191	\$ -	\$ (191)	
1001-02110-10257-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 50,239	\$ 54,409	\$ 53,833	\$ 42,613	\$ 37,075	\$ -	\$ (37,075)	
1001-02110-10257-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,075	\$ 138	\$ 304	\$ 282	\$ 300	\$ -	\$ (300)	
1001-02110-10257-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 1,140	\$ 1,140	\$ 955	\$ 1,140	\$ 1,140	\$ -	\$ (1,140)	
1001-02110-10257-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 1,395	\$ -	\$ -	\$ -	
CRISIS INTERVENTION GRANT: SPLIT 50/50 WITH CITY										
1001-02110-10258-000-501100-000	501100	SALARIES & WAGES-FULL TIME	\$ 31,077	\$ 35,947	\$ 39,080	\$ 40,964	\$ 40,651	\$ 14,156	\$ (26,495)	
1001-02110-10258-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-02110-10258-000-502100-000	502100	FICA / MEDICARE	\$ 2,212	\$ 2,520	\$ 2,729	\$ 2,950	\$ 3,110	\$ 1,083	\$ (2,027)	
1001-02110-10258-000-502201-000	502201	RETIREMENT (VRS)	\$ 3,173	\$ 3,910	\$ 4,025	\$ 4,268	\$ 4,187	\$ 1,685	\$ (2,502)	
1001-02110-10258-000-502300-000	502300	HEALTH INSURANCE	\$ 8,144	\$ 3,402	\$ -	\$ -	\$ -	\$ 492	\$ 492	
1001-02110-10258-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 159	\$ 188	\$ 204	\$ 214	\$ 211	\$ 71	\$ (140)	
1001-02110-10258-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 23	\$ 25	\$ 27	\$ 21	\$ 24	\$ 110	\$ 86	
1001-02110-10258-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ 3,053	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	
1001-02110-10258-000-503302-000	503302	MAINTENANCE SRVC CONTRACT	\$ -	\$ 774	\$ 774	\$ 1,655	\$ 800	\$ 800	\$ -	
1001-02110-10258-000-503500-000	503500	PRINTING & BINDING	\$ 1,483	\$ 378	\$ 303	\$ 709	\$ 800	\$ 800	\$ -	
1001-02110-10258-000-504300-000	504300	CENTRAL STORE	\$ 1,185	\$ -	\$ 93	\$ 793	\$ 400	\$ 400	\$ -	
1001-02110-10258-000-504500-000	504500	CENTRAL GARAGE	\$ 1,185	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ -	
1001-02110-10258-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,182	\$ 1,306	\$ 1,874	\$ 1,659	\$ 2,000	\$ 2,000	\$ -	
1001-02110-10258-000-505501-000	505501	MILEAGE	\$ -	\$ 76	\$ -	\$ -	\$ 100	\$ 100	\$ -	
1001-02110-10258-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 831	\$ 770	\$ 674	\$ 1,453	\$ 2,000	\$ 2,000	\$ -	
1001-02110-10258-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ 257	\$ 130	\$ 395	\$ 600	\$ 600	\$ -	

Acct Number	Object	Acct Description	2017	2018	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
			Actuals	Actuals					
1001-02110-10258-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,045	\$ 916	\$ 414	\$ 638	\$ 500	\$ 500	\$ -
1001-02110-10258-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 10,260	\$ 5,825	\$ 6,796	\$ 444	\$ 9,000	\$ 9,000	\$ -
LITTER CONTROL PROGRAM:		COUNTY ONLY							
1001-02110-10259-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 16,077	\$ 16,303	\$ 14,432	\$ 14,223	\$ 18,763	\$ 15,935	\$ (2,828)
1001-02110-10259-000-501200-000	501200	OVERTIME	\$ 10,874	\$ 11,226	\$ 11,832	\$ 12,285	\$ 13,000	\$ 13,000	\$ -
1001-02110-10259-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 5,300	\$ 5,486	\$ 4,844	\$ 756	\$ 7,700	\$ 7,700	\$ -
1001-02110-10259-000-502100-000	502100	FICA / MEDICARE	\$ 2,347	\$ 2,408	\$ 2,276	\$ 1,990	\$ 3,019	\$ 2,803	\$ (216)
1001-02110-10259-000-502201-000	502201	RETIREMENT (VRS)	\$ 1,743	\$ 1,779	\$ 1,513	\$ 1,482	\$ 1,933	\$ 1,896	\$ (37)
1001-02110-10259-000-502300-000	502300	HEALTH INSURANCE	\$ 2,024	\$ 2,078	\$ 1,772	\$ 1,747	\$ 2,220	\$ 1,706	\$ (514)
1001-02110-10259-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 84	\$ 85	\$ 76	\$ 74	\$ 98	\$ 79	\$ (19)
1001-02110-10259-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212	\$ 212
1001-02110-10259-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 418	\$ 491	\$ 520	\$ 355	\$ 372	\$ 372	\$ -
1001-02110-10259-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 529	\$ -	\$ 500	\$ 500	\$ -
1001-02110-10259-000-504500-000	504500	CENTRAL GARAGE	\$ 2,679	\$ 2,276	\$ 4,598	\$ 1,278	\$ 6,200	\$ 6,200	\$ -
1001-02110-10259-000-505300-000	505300	INSURANCE - OTHER	\$ 371	\$ 382	\$ -	\$ -	\$ 400	\$ 400	\$ -
1001-02110-10259-000-505305-000	505305	VEHICLE INSURANCE	\$ 606	\$ 691	\$ 759	\$ 1,175	\$ 1,000	\$ 1,200	\$ 200
1001-02110-10259-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 1,130	\$ 157	\$ 1,137	\$ -	\$ 1,500	\$ 1,500	\$ -
DRUG COURT		SPLIT CITY/COUNTY 50/50							
1001-02110-10260-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ 25,500	\$ 34,340	\$ 28,220	\$ 72,000	\$ 40,556	\$ (31,444)
1001-02110-10260-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ 3,229	\$ -	\$ -	\$ -
1001-02110-10260-000-502100-000	502100	FICA	\$ -	\$ 1,887	\$ 2,226	\$ 2,192	\$ 5,508	\$ 3,103	\$ (2,405)
1001-02110-10260-000-502201-000	502202	RETIREMENT	\$ -	\$ 2,789	\$ -	\$ 1,040	\$ -	\$ 4,826	\$ 4,826
1001-02110-10260-000-502202-000	502202	RETIREMENT-HYBRID	\$ -	\$ -	\$ 3,538	\$ 1,825	\$ -	\$ -	\$ -
1001-02110-10260-000-502203-000	502203	SHORT-TERM LTD	\$ -	\$ 150	\$ 203	\$ 94	\$ -	\$ -	\$ -
1001-02110-10260-000-502300-000	502300	HEALTH INSURANCE	\$ -	\$ 4,608	\$ 12,231	\$ 8,421	\$ 15,000	\$ -	\$ (15,000)
1001-02110-10260-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ 140	\$ 179	\$ 144	\$ -	\$ 209	\$ 209
1001-02110-10260-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ 18	\$ 24	\$ 15	\$ 1,476	\$ 24	\$ (1,452)
1001-02110-10260-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,136	\$ 38,746	\$ 1,000	\$ 1,000	\$ -
1001-02110-10260-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ 31,649	\$ 23,542	\$ 6,719	\$ 49,600	\$ 49,600	\$ -
1001-02110-10260-000-503302-000	503302	MAINTENANCE SERVICES CONTRACTS	\$ -	\$ -	\$ -	\$ 363	\$ -	\$ 500	\$ 500
1001-02110-10260-000-503500-000	503500	PRINTING AND BINDING	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -
1001-02110-10260-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140	\$ 1,140
1001-02110-10260-000-505203-000	505203	TELECOMMUNICATIONS	\$ -	\$ 310	\$ 453	\$ 392	\$ 500	\$ 800	\$ 300
1001-02110-10260-000-505501-000	505501	MILEAGE	\$ -	\$ 239	\$ 20	\$ -	\$ 50	\$ 50	\$ -
1001-02110-10260-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ 3,697	\$ (210)	\$ 5,320	\$ 2,000	\$ 2,000	\$ -
1001-02110-10260-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-02110-10260-000-506001-000	506014	OFFICE SUPPLIES	\$ -	\$ 3,648	\$ 9	\$ 45	\$ 300	\$ 300	\$ -
1001-02110-10260-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ 3,648	\$ 11,064	\$ 6,977	\$ 4,000	\$ 4,000	\$ -
DRUG COURT - HHS		REVENUE OFFSET 1001-00000-13900-000-339482-000							
1001-02110-10261-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ 12,927	\$ 18,739	\$ -	\$ 20,000	\$ 20,000
1001-02110-10261-000-502100-000	502100	FICA	\$ -	\$ -	\$ 913	\$ 1,328	\$ -	\$ 1,530	\$ 1,530
1001-02110-10261-000-502201-000	502201	RETIREMENT	\$ -	\$ -	\$ 1,222	\$ 1,952	\$ -	\$ 2,000	\$ 2,000
1001-02110-10261-000-502300-000	502300	HEALTH INSURANCE	\$ -	\$ -	\$ 1,336	\$ 1,712	\$ -	\$ 2,000	\$ 2,000
1001-02110-10261-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 66	\$ 98	\$ -	\$ 70	\$ 70
1001-02110-10261-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 109	\$ 308	\$ -	\$ 400	\$ 400
1001-02110-10261-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 198,062	\$ 321,605	\$ -	\$ 313,170	\$ 313,170
1001-02110-10261-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 990	\$ -	\$ 6,339	\$ 6,339
1001-02110-10261-000-506014-000	506014	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,230	\$ 18,270	\$ -	\$ 54,491	\$ 54,491

Acct Number	Object	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
DAY REPORTING									
1001-02110-10262-000-503117-000	503117	DAY REPORTING	\$ -	\$ -	\$ 129,495	\$ 67,477	\$ 130,000	\$ 130,000	\$ -
JMHCP MOBILE CRISIS UNIT									
REVENUE OFFSET: FEDERAL REVENUE & LOCAL									
1001-02110-10263-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,820	\$ 121,820
1001-02110-10263-000-502100-000	502100	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,319	\$ 9,319
1001-02110-10263-000-502201-000	502201	RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,213	\$ 20,213
1001-02110-10263-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-02110-10263-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
1001-02110-10263-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,917	\$ 268,917
1001-02110-10263-000-505203-000	505203	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106	\$ 106
1001-02110-10263-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 863	\$ 863
<b>Total for 02110 COURT SERVICES:</b>			<b>\$ 714,822</b>	<b>\$ 814,977</b>	<b>\$ 1,217,241</b>	<b>\$ 1,313,564</b>	<b>\$ 1,109,000</b>	<b>\$ 1,934,410</b>	<b>\$ 825,410</b>

## COMMONWEALTH'S ATTORNEY

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

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
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 ATTY	0	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
SPECIAL INVESTIGATOR (PT)	0	0	0	0	0	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
<b>Commonwealth Attorney Total</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:02201 Commonwealth's Attorney

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-02201-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 1,004,283	\$ 1,039,641	\$ 1,201,863	\$ 1,219,099	\$ 1,290,458	\$ 71,359
1001-02201-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	\$ -	\$ 31	\$ 240	\$ -	\$ 500	\$ 500
1001-02201-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 93,687	\$ 103,740	\$ 73,136	\$ 125,000	\$ 100,000	\$ (25,000)
1001-02201-00000-000-501900-000	501900	SEVERANCE PAY	\$ 74	\$ 100	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-502100-000	502100	FICA / MEDICARE	\$ 79,648	\$ 82,650	\$ 93,055	\$ 102,824	\$ 106,408	\$ 3,584
1001-02201-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 76,627	\$ 68,740	\$ 72,768	\$ 71,504	\$ 87,508	\$ 16,004
1001-02201-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 35,973	\$ 41,003	\$ 52,329	\$ 41,604	\$ 66,057	\$ 24,453
1001-02201-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 1,954	\$ 2,347	\$ 2,672	\$ 2,771	\$ 2,931	\$ 160
1001-02201-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 161,097	\$ 162,528	\$ 167,410	\$ 157,851	\$ 163,488	\$ 5,637
1001-02201-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 5,365	\$ 5,555	\$ 6,284	\$ 6,287	\$ 6,707	\$ 420
1001-02201-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 769	\$ 834	\$ 748	\$ 5,017	\$ 900	\$ (4,117)
1001-02201-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 4,993	\$ 3,771	\$ 4,220	\$ 6,000	\$ 8,000	\$ 2,000
1001-02201-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 268	\$ 500	\$ 500	\$ -
1001-02201-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 22,115	\$ 25,585	\$ 24,144	\$ 26,000	\$ 26,000	\$ -
1001-02201-00000-000-503500-000	503500	PRINTING & BINDING	\$ 9,214	\$ 5,062	\$ 6,023	\$ 9,000	\$ 9,000	\$ -
1001-02201-00000-000-503600-000	503600	ADVERTISING	\$ -	\$ 642	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-504300-000	504300	CENTRAL STORE	\$ 9,565	\$ 6,544	\$ 5,371	\$ 7,000	\$ 7,000	\$ -
1001-02201-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 3,602	\$ 1,416	\$ 1,163	\$ 1,000	\$ 1,000	\$ -
1001-02201-00000-000-505201-000	505201	POSTAGE	\$ 3,697	\$ 3,555	\$ 5,641	\$ 6,000	\$ 6,000	\$ -
1001-02201-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 15,703	\$ 19,058	\$ 18,904	\$ 20,000	\$ 20,000	\$ -
1001-02201-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 691	\$ 759	\$ 783	\$ 1,000	\$ 1,000	\$ -
1001-02201-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 258	\$ -	\$ 258	\$ 400	\$ 400	\$ -
1001-02201-00000-000-505501-000	505501	MILEAGE	\$ 6,097	\$ 4,112	\$ 3,912	\$ 6,000	\$ 6,000	\$ -
1001-02201-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 879	\$ 8,210	\$ 12,183	\$ 10,000	\$ 10,000	\$ -
1001-02201-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 3,509	\$ 4,746	\$ 2,983	\$ 10,000	\$ 10,000	\$ -
1001-02201-00000-000-505506-000	505506	INVESTIGATORY EXPENSE	\$ 1,618	\$ 1,387	\$ 2,394	\$ 3,500	\$ 3,500	\$ -
1001-02201-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 12,105	\$ 7,545	\$ 8,635	\$ 12,000	\$ 12,000	\$ -
1001-02201-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 13,684	\$ 18,596	\$ 16,472	\$ 20,000	\$ 20,000	\$ -
1001-02201-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 13,139	\$ 16,485	\$ 19,302	\$ 17,500	\$ 17,500	\$ -
1001-02201-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 19	\$ 41	\$ 41	\$ -	\$ -	\$ -
1001-02201-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 2,993	\$ 2,722	\$ 18,946	\$ 3,500	\$ 3,500	\$ -
1001-02201-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ 23,140	\$ -	\$ -	\$ -
1001-02201-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ 4,200
COST COLLECTION UNIT:								
1001-02201-10271-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 60,388	\$ 58,454	\$ 63,334	\$ 62,435	\$ 66,563	\$ 4,128
1001-02201-10271-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 39,214	\$ 39,300	\$ 39,516	\$ 40,905	\$ 40,905	\$ -
1001-02201-10271-000-502100-000	502100	FICA / MEDICARE	\$ 7,486	\$ 7,205	\$ 7,583	\$ 7,906	\$ 8,221	\$ 315
1001-02201-10271-000-502201-000	502201	RETIREMENT (VRS)	\$ 4,208	\$ 4,113	\$ 4,357	\$ 4,232	\$ 5,226	\$ 994
1001-02201-10271-000-502202-000	502202	RETIREMENT-HYBRID	\$ 2,385	\$ 1,954	\$ 2,257	\$ 1,451	\$ 2,695	\$ 1,244
1001-02201-10271-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 130	\$ 113	\$ 115	\$ 113	\$ 120	\$ 7
1001-02201-10271-000-502300-000	502300	HEALTH INSURANCE	\$ 6,635	\$ 10,869	\$ 11,404	\$ 11,375	\$ 11,262	\$ (113)
1001-02201-10271-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 315	\$ 303	\$ 330	\$ 327	\$ 347	\$ 20

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-02201-10271-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 70	\$ 69	\$ 60	\$ 44	\$ 47	\$ 3
VICTIM WITNESS GRANT:								
1001-02201-10275-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 99,368	\$ 113,429	\$ 135,337	\$ 140,036	\$ 143,499	\$ 3,463
1001-02201-10275-000-501200-000	501200	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ -
1001-02201-10275-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 29,513	\$ 15,898	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-501900-000	501900	SEVERANCE PAY	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-502100-000	502100	FICA / MEDICARE	\$ 9,422	\$ 9,444	\$ 9,894	\$ 9,185	\$ 10,978	\$ 1,793
1001-02201-10275-000-502201-000	502201	RETIREMENT (VRS)	\$ 14,070	\$ 13,432	\$ 14,149	\$ 11,799	\$ 17,076	\$ 5,277
1001-02201-10275-000-502300-000	502300	HEALTH INSURANCE	\$ 18,634	\$ 18,864	\$ 19,530	\$ 19,950	\$ 19,752	\$ (198)
1001-02201-10275-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 673	\$ 679	\$ 708	\$ 1,749	\$ 746	\$ (1,003)
1001-02201-10275-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 90	\$ 91	\$ 254	\$ 144	\$ 86	\$ (58)
1001-02201-10275-000-503500-000	503500	PRINTING AND BINDING	\$ 1,988	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-505201-000	505201	POSTAGE	\$ 3,555	\$ 2,299	\$ 4,994	\$ 1,539	\$ 1,539	\$ -
1001-02201-10275-000-505203-000	505203	TELECOMMUNICATIONS	\$ 463	\$ 325	\$ 376	\$ 600	\$ 600	\$ -
1001-02201-10275-000-505501-000	505501	MILEAGE	\$ 1,054	\$ 242	\$ 945	\$ 1,100	\$ 1,100	\$ -
1001-02201-10275-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 2,026	\$ 2,542	\$ 1,079	\$ 6,270	\$ 6,270	\$ -
1001-02201-10275-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,102	\$ 2,508	\$ 87	\$ 2,400	\$ 2,400	\$ -
1001-02201-10275-000-506065-000	506065	EQUIPMENT	\$ 2,477	\$ 4,902	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-506001-000	506001	OFFICE SUPPLIES	\$ -	\$ 6,763	\$ 7,392	\$ 9,294	\$ 9,294	\$ -
DOMESTIC VIOLENCE GRANT:								
1001-02201-10276-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ 12,943	\$ 30,244	\$ 30,000	\$ 31,378	\$ 1,378
1001-02201-10276-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 25,688	\$ 13,881	\$ -	\$ 24,960	\$ -	\$ (24,960)
1001-02201-10276-000-502100-000	502100	FICA / MEDICARE	\$ 1,905	\$ 1,990	\$ 2,251	\$ 1,909	\$ 2,400	\$ 491
1001-02201-10276-000-502202-000	502202	RETIREMENT-HYBRID	\$ 2,802	\$ 2,763	\$ 3,152	\$ 2,640	\$ 3,734	\$ 1,094
1001-02201-10276-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 152	\$ 158	\$ 161	\$ 158	\$ 166	\$ 8
1001-02201-10276-000-502300-000	502300	HEALTH INSURANCE	\$ 5,012	\$ 5,191	\$ 5,360	\$ 5,472	\$ 5,418	\$ (54)
1001-02201-10276-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 132	\$ 140	\$ 158	\$ 156	\$ 165	\$ 9
1001-02201-10276-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 18	\$ 19	\$ 15	\$ 18	\$ 19	\$ 1
1001-02201-10276-000-505203-000	505203	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 780	\$ 780	\$ -
1001-02201-10276-000-506014-000	505203	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 3,158	\$ 3,158	\$ -
VA DOMESTIC VIOLENCE VICTIM:								
1001-02201-10279-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 55,968	\$ 63,770	\$ 49,115	\$ 59,323	\$ 68,480	\$ 9,157
1001-02201-10279-000-502100-000	502100	FICA / MEDICARE	\$ 4,193	\$ 4,784	\$ 3,683	\$ 4,538	\$ 5,239	\$ 701
1001-02201-10279-000-502201-000	502201	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ 8,149	\$ 8,149
1001-02201-10279-000-502202-000	502202	RETIREMENT-HYBRID	\$ 5,720	\$ 6,520	\$ 5,255	\$ 5,517	\$ -	\$ (5,517)
1001-02201-10279-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 306	\$ 373	\$ 269	\$ 313	\$ -	\$ (313)
1001-02201-10279-000-502300-000	502300	HEALTH INSURANCE	\$ 6,617	\$ 6,970	\$ 5,968	\$ 7,296	\$ 7,224	\$ (72)
1001-02201-10279-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 289	\$ 332	\$ 262	\$ 309	\$ 354	\$ 45
1001-02201-10279-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 39	\$ 45	\$ 28	\$ 42	\$ 48	\$ 6
<b>Total for 02201 COMMONWEALTH'S ATTORNEY:</b>			<b>\$ 1,997,533</b>	<b>\$ 2,071,080</b>	<b>\$ 2,274,965</b>	<b>\$ 2,370,800</b>	<b>\$ 2,475,993</b>	<b>\$ 105,193</b>

## PUBLIC SAFETY

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/Decrease
SHERIFF	6,244,116	6,210,768	6,256,313	6,835,461	7,357,830	522,369
RUSH TASK FORCE	104,387	121,460	126,551	143,473	146,787	3,314
EXTRA DUTY	181,502	147,572	130,623	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,679	1,584	1,477	14,393	14,513	120
FIRE & RESCUE	6,761,306	7,132,666	5,650,728	8,230,735	9,312,699	1,081,964
VOLUNTEER FIRE COMPANIES	1,219,343	1,466,750	1,669,537	1,018,771	1,060,097	41,326
AMBULANCE & RESCUE SQUADS	563,436	280,182	370,721	673,700	456,981	(216,719)
FIRE EXTINCTION SERVICES	20,561	19,656	22,437	21,768	21,768	-
COVID-19 RESPONSE	-	-	72,537	-	-	-
JAIL	8,726,793	8,700,410	8,947,674	9,262,480	9,527,310	264,830
MRRJ	1,997,302	2,107,286	2,517,215	2,840,077	3,165,005	324,928
INSPECTION SERVICES	674,000	725,488	761,121	740,812	817,401	76,589
ANIMAL CONTROL	432,315	407,118	420,137	486,005	512,097	26,092
911 OPERATIONS & MAINTENANCE	2,275,703	2,244,118	2,325,651	3,194,731	3,110,657	(84,074)
<b>PUBLIC SAFETY</b>	<b>29,202,444</b>	<b>29,565,055</b>	<b>29,272,723</b>	<b>33,681,206</b>	<b>35,721,944</b>	<b>2,040,738</b>

## SHERIFF

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

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
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	2	1
CIVIL DEPUTY	4	4	3	4	4	1
CORPORAL	5	5	4	5	5	1
CPTN INVESTIGATIONS	1	1	1	1	1	0
DATA SUPPORT COORD	1	1	0	1	1	1
DEPTY SHERIFF/SCHOOL	5	5	2	5	5	3
DS PATROL DEPUTY	25	25	31	31	31	0
DEPUTY SHERIFF	0	0	5	0	0	-5
EXECUTIVE SECRETARY	1	1	1	1	1	0
INVESTIGATOR	8	8	9	8	8	-1
INVESTIGATOR RUSH DTF	3	3	0	3	3	3
LIEUTENANT PATROL	1	1	2	1	2	0
LT- INVESTIGATIONS	1	1	1	1	1	0
MAJOR	1	1	1	1	1	0
PATROL DEPUTY	0	0	3	0	0	-3
PATROL DEPUTY COUNTY	0	0	1	0	0	-1
PCA	4	4	4	4	4	0
PCA ASSISTANT	1	1	1	1	1	0
PCA SUPERVISOR	1	1	1	1	1	0
RECORDS CLERK	2	2	2	2	2	0
SECRETARY-SHERIFF OFFICE	0	0	1	0	0	-1
SERGEANT	6	6	5	6	6	1
SHERIFF	1	1	1	1	1	0

SOU DEPUTY L9	5	5	1	5	6	5
SRG CIVIL PROCESS	1	1	1	1	1	0
TRAINING COORDINATOR	1	1	0	1	1	1
<b>Sheriff's Office Total</b>	<b>82</b>	<b>82</b>	<b>85</b>	<b>88</b>	<b>91</b>	<b>6</b>

Rockingham County FY 2021-2022 Budget  
 Department:03102 Sheriff

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03102-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 3,480,896	\$ 3,505,024	\$ 3,405,446	\$ 3,683,823	\$ 3,861,750	\$ 177,927
1001-03102-00000-000-501200-000	501200	OVERTIME	\$ 33,260	\$ 32,471	\$ 41,472	\$ 70,000	\$ 70,000	\$ -
1001-03102-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 56,651	\$ 39,316	\$ 40,850	\$ 50,000	\$ 50,000	\$ -
1001-03102-00000-000-501900-000	501900	SEVERANCE PAY	\$ 1,183	\$ 19,500	\$ 13,061	\$ -	\$ -	\$ -
1001-03102-00000-000-502100-000	502100	FICA / MEDICARE	\$ 258,409	\$ 257,640	\$ 250,266	\$ 290,992	\$ 304,604	\$ 13,612
1001-03102-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 372,002	\$ 350,875	\$ 341,857	\$ 357,845	\$ 439,301	\$ 81,456
1001-03102-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 6,251	\$ 9,475	\$ 14,293	\$ 16,945	\$ 20,873	\$ 3,928
1001-03102-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 339	\$ 540	\$ 730	\$ 1,064	\$ 926	\$ (138)
1001-03102-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 710,313	\$ 718,039	\$ 660,477	\$ 827,296	\$ 773,520	\$ (53,776)
1001-03102-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 18,191	\$ 18,192	\$ 17,760	\$ 18,885	\$ 20,062	\$ 1,177
1001-03102-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ 21	\$ (3)	\$ -	\$ -	\$ -
1001-03102-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 58,931	\$ 59,355	\$ 41,529	\$ 57,785	\$ 58,555	\$ 770
1001-03102-00000-000-502302-000	502302	LINE OF DUTY ACT	\$ 21,985	\$ 23,068	\$ 25,385	\$ 30,000	\$ 30,000	\$ -
1001-03102-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 2,303	\$ 1,438	\$ 3,107	\$ 2,000	\$ 4,000	\$ 2,000
1001-03102-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 1,859	\$ 2,380	\$ 2,530	\$ 2,000	\$ 1,000	\$ (1,000)
1001-03102-00000-000-503103-000	503103	ACCOUNTING SERVICES	\$ 6,300	\$ 6,700	\$ 6,800	\$ 6,900	\$ 6,900	\$ -
1001-03102-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 9,027	\$ 13,333	\$ 7,737	\$ 15,000	\$ 15,000	\$ -
1001-03102-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 21,037	\$ 26,953	\$ 28,506	\$ 35,000	\$ 35,000	\$ -
1001-03102-00000-000-503500-000	503500	PRINTING & BINDING	\$ 1,193	\$ 4,109	\$ 558	\$ 1,500	\$ 1,500	\$ -
1001-03102-00000-000-503600-000	503600	ADVERTISING	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-504300-000	504300	CENTRAL STORE	\$ 237	\$ 34	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 236,455	\$ 210,436	\$ 177,036	\$ 230,000	\$ 230,000	\$ -
1001-03102-00000-000-505201-000	505201	POSTAGE	\$ 3,731	\$ 3,448	\$ 2,607	\$ 2,500	\$ 2,500	\$ -
1001-03102-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 39,992	\$ 45,139	\$ 42,422	\$ 42,000	\$ 42,000	\$ -
1001-03102-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 2	\$ -	\$ -	\$ 300	\$ 300	\$ -
1001-03102-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 32,493	\$ 36,831	\$ 38,861	\$ 39,000	\$ 40,000	\$ 1,000
1001-03102-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 1,314	\$ 1,847	\$ 2,449	\$ 5,000	\$ 5,000	\$ -
1001-03102-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 47,344	\$ 45,506	\$ 46,522	\$ 55,000	\$ 55,000	\$ -
1001-03102-00000-000-505506-000	505506	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03102-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,025	\$ 885	\$ 665	\$ 1,500	\$ 1,500	\$ -
1001-03102-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 4,270	\$ 5,401	\$ 4,549	\$ 5,000	\$ 5,000	\$ -
1001-03102-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	\$ 3,761	\$ 2,200	\$ 845	\$ 3,500	\$ 3,500	\$ -
1001-03102-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 16	\$ 9	\$ -	\$ 100	\$ 100	\$ -
1001-03102-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 1,618	\$ 2,873	\$ 2,402	\$ 3,000	\$ 3,000	\$ -
1001-03102-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ 300	\$ 175	\$ 625	\$ 2,000	\$ 2,000	\$ -
1001-03102-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ -	\$ 264	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -
1001-03102-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 34,318	\$ 32,392	\$ 33,076	\$ 40,435	\$ 44,585	\$ 4,150
1001-03102-00000-000-506016-000	506016	POLICE UNIFORMS	\$ 36,769	\$ 31,876	\$ 33,733	\$ 35,000	\$ 35,000	\$ -
1001-03102-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 84,703	\$ 87,891	\$ 150,085	\$ 72,000	\$ 98,050	\$ 26,050
1001-03102-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ 27,644	\$ 24,528	\$ 21,200	\$ 21,200	\$ 65,620	\$ 44,420
1001-03102-00000-000-508005-000	508005	VEHICLES	\$ 189,177	\$ 201,249	\$ 418,523	\$ 164,789	\$ 257,500	\$ 92,711
1001-03102-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ 10,653	\$ 1,250	\$ 13,000	\$ 37,500	\$ 24,500
1001-03102-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03102-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ 54,352	\$ -	\$ -	\$ -	\$ -	\$ -
DONATIONS & GRANTS:								
1001-03102-10301-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 397	\$ 842	\$ 2,245	\$ -	\$ -	\$ -
SCHOOL RESOURCE OFFICERS:								
1001-03102-10302-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 218,372	\$ 225,699	\$ 205,185	\$ 226,530	\$ 234,166	\$ 7,636
1001-03102-10302-000-501200-000	501200	OVERTIME	\$ 591	\$ 100	\$ 126	\$ 1,000	\$ 1,000	\$ -
1001-03102-10302-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 5,017	\$ -	\$ 15,775	\$ 30,000	\$ 30,000	\$ -
1001-03102-10302-000-502100-000	502100	FICA / MEDICARE	\$ 16,091	\$ 16,294	\$ 16,166	\$ 19,701	\$ 20,285	\$ 584
1001-03102-10302-000-502201-000	502201	RETIREMENT (VRS)	\$ 23,609	\$ 23,213	\$ 21,799	\$ 23,333	\$ 27,606	\$ 4,273
1001-03102-10302-000-502300-000	502300	HEALTH INSURANCE	\$ 32,967	\$ 35,834	\$ 30,087	\$ 32,031	\$ 31,620	\$ (411)
1001-03102-10302-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,137	\$ 1,178	\$ 1,085	\$ 1,012	\$ 1,258	\$ 246
1001-03102-10302-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10302-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 4,256	\$ 4,290	\$ 2,890	\$ 3,991	\$ 4,151	\$ 160
DMV REIMBURSABLE:								
1001-03102-10303-000-501200-000	501200	OVERTIME	\$ 28,341	\$ 24,673	\$ 22,114	\$ 26,250	\$ 26,250	\$ -
1001-03102-10303-000-502100-000	502100	FICA / MEDICARE	\$ 2,155	\$ 1,875	\$ 1,679	\$ 2,008	\$ 2,008	\$ 0
1001-03102-10303-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 528	\$ 464	\$ 341	\$ 500	\$ 500	\$ -
1001-03102-10303-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,053	\$ 909	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-03102-10303-000-506065-000	506065	MINOR EQUIPMENT	\$ 5,254	\$ 2,370	\$ 2,370	\$ 2,370	\$ 2,370	\$ -
EXTRADITION & MISCELLANEOUS:								
1001-03102-10309-000-503500-000	503500	PRINTING & BINDING	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10309-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 24,982	\$ 25,759	\$ 14,035	\$ 20,000	\$ 20,000	\$ -
1001-03102-10309-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ -
1001-03102-10309-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
1001-03102-10309-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 8,977	\$ 6,376	\$ 25,996	\$ 5,000	\$ 5,000	\$ -
1001-03102-10310-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ 513	\$ -	\$ -	\$ -
1001-03102-10310-000-502100-000	502100	FICA/MEDICARE	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -
1001-03102-10310-000-502703-000	502703	WORKERS COMPENSATION	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -
INTERNET CRIMES AGAINST CHILD:								
1001-03102-10310-000-506065-000	506065	MINOR EQUIPMENT	\$ 10,642	\$ 8,750	\$ 14,114	\$ -	\$ -	\$ -
MASSANUTTEN AREA PATROL - 100% COUNTY								
1001-03102-10341-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ 122,265	\$ 174,411	\$ 52,146
1001-03102-10341-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)
1001-03102-10341-000-502100-000	502100	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 9,430	\$ 13,342	\$ 3,912
1001-03102-10341-000-502201-000	502201	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ 12,593	\$ 20,755	\$ 8,162
1001-03102-10341-000-502300-000	502300	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 30,000	\$ 28,896	\$ (1,104)
1001-03102-10341-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 1,000	\$ 904	\$ (96)
1001-03102-10341-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ 2,506	\$ -	\$ (2,506)
INMATE WORK CREW - 100% CITY								
1001-03102-10340-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ 40,755	\$ 49,356	\$ 8,601

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03102-10340-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)
1001-03102-10340-000-502100-000	502100	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 3,194	\$ 3,776	\$ 582
1001-03102-10340-000-502201-000	502201	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ 4,198	\$ 5,873	\$ 1,675
1001-03102-10340-000-502300-000	502300	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 7,500	\$ 16,800	\$ 9,300
1001-03102-10340-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 257	\$ 257
1001-03102-10340-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ 835	\$ -	\$ (835)
<b>Total for 03102 SHERIFF:</b>			<b>\$ 6,244,116</b>	<b>\$ 6,210,768</b>	<b>\$ 6,256,313</b>	<b>\$ 6,835,461</b>	<b>\$ 7,357,830</b>	<b>\$ 522,369</b>

Rockingham County FY 2021-2022 Budget  
 Department:03103 Rush Task Force

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03103-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 35,644	\$ 36,057	\$ 37,773	\$ 37,485	\$ 40,427	\$ 2,942
1001-03103-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	\$ -	\$ 72	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-502100-000	502100	FICA / MEDICARE	\$ 2,646	\$ 2,681	\$ 2,801	\$ 2,868	\$ 3,093	\$ 225
1001-03103-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 3,878	\$ 3,714	\$ 3,935	\$ 3,861	\$ 4,811	\$ 950
1001-03103-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 6,772	\$ 6,912	\$ 7,146	\$ 7,296	\$ 7,224	\$ (72)
1001-03103-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 186	\$ 188	\$ 197	\$ 195	\$ 208	\$ 13
1001-03103-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 25	\$ 26	\$ 19	\$ 768	\$ 24	\$ (744)
1001-03103-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 7,740	\$ 5,489	\$ 9,504	\$ 7,800	\$ 7,800	\$ -
1001-03103-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
1001-03103-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 3,635	\$ 1,682	\$ 1,017	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-504500-000	504500	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-505201-000	505201	POSTAGE	\$ 1,008	\$ 204	\$ 37	\$ 1,200	\$ 1,200	\$ -
1001-03103-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 11,528	\$ 11,958	\$ 12,321	\$ 14,000	\$ 14,000	\$ -
1001-03103-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 131	\$ 132	\$ 160	\$ 300	\$ 300	\$ -
1001-03103-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 346	\$ 380	\$ 392	\$ 500	\$ 500	\$ -
1001-03103-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 1,971	\$ 1,711	\$ 1,833	\$ 3,000	\$ 3,000	\$ -
1001-03103-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 24,600	\$ 35,854	\$ 36,600	\$ 36,600	\$ 36,600	\$ -
1001-03103-00000-000-505501-000	505501	MILEAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 71	\$ 288	\$ 274	\$ 500	\$ 500	\$ -
1001-03103-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,422	\$ 4,337	\$ 3,600	\$ 3,600	\$ -
1001-03103-00000-000-505801-000	505801	DUES & ASSOC MEMBERSHIPS	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -
1001-03103-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 716	\$ 333	\$ 375	\$ 4,500	\$ 4,500	\$ -
1001-03103-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 3,491	\$ 6,611	\$ 4,201	\$ 15,000	\$ 15,000	\$ -
1001-03103-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 5,745	\$ 3,320	\$ -	\$ -	\$ -
<b>Total for 03103 RUSH TASK FORCE:</b>			<b>\$ 104,387</b>	<b>\$ 121,460</b>	<b>\$ 126,551</b>	<b>\$ 143,473</b>	<b>\$ 146,787</b>	<b>\$ 3,314</b>

Rockingham County FY 2021-2022 Budget  
 Department:03105 Extra Duty

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03105-00000-000-501200-000	501200	OVERTIME	\$ 165,829	\$ 134,825	\$ 119,882	\$ 200,000	\$ 200,000	\$ -
1001-03105-00000-000-502100-000	502100	FICA / MEDICARE	\$ 12,527	\$ 10,200	\$ 9,036	\$ 15,300	\$ 15,300	\$ -
1001-03105-00000-000-502703-000	502703	WORKERS COMP IN	\$ 3,146	\$ 2,546	\$ 1,705	\$ 3,500	\$ 3,500	\$ -
<b>Total for 03105 EXTRA DUTY:</b>			<b>\$ 181,502</b>	<b>\$ 147,572</b>	<b>\$ 130,623</b>	<b>\$ 218,800</b>	<b>\$ 218,800</b>	<b>\$ -</b>

Rockingham County FY 2021-2022 Budget  
 Department:03107 Gang Prevention Task Force

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03107-00000-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
1001-03107-00000-000-502100-000	502100	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 153	\$ 153	\$ -
1001-03107-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 263	\$ 306	\$ 285	\$ 3,000	\$ 3,000	\$ -
1001-03107-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ -
1001-03107-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 6	\$ -	\$ -	\$ 10	\$ 10	\$ -
1001-03107-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ -
1001-03107-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,395	\$ 1,267	\$ 965	\$ 3,200	\$ 3,200	\$ -
1001-03107-00000-000-505506-000	505506	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
1001-03107-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 15	\$ -	\$ 15	\$ 30	\$ 150	\$ 120
1001-03107-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ 10	\$ -	\$ 500	\$ 500	\$ -
1001-03107-00000-000-506016-000	506016	POLICE UNIFORMS	\$ -	\$ -	\$ 212	\$ 500	\$ 500	\$ -
<b>Total for 03107 GANG PREVENTION TASK FORCE:</b>			<b>\$ 1,679</b>	<b>\$ 1,584</b>	<b>\$ 1,477</b>	<b>\$ 14,393</b>	<b>\$ 14,513</b>	<b>\$ 120</b>

## FIRE & RESCUE

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
ACCT TECHNICIAN II	1	1	1	1	1	0
ADMIN ASSISTANT	1	1	1	1	1	0
ASST. FIRE MARSHAL	0	0	0	0	0	0
CAPTAIN STATION	7	7	7	7	7	0
CHIEF FIRE & RESCUE	1	1	1	1	1	0
CPT DEP FIRE MARSHAL	0	0	0	0	0	0
DEPUTY CHIEF (F&R)	1	1	1	1	1	0
EMS CAPTAIN	0	1	0	0	0	0
EMS DIVISION CHIEF	0	0	1	1	1	0
FIRE & LIFE SAFETY DIV CHIEF	0	0	1	1	1	0
FIRE & LIFE SAFETY TECH				1	1	1
F&R TECHII AFTER0706	1	1	0	0	0	0
FIRE & RESCUE TECH I	7	7	18	18	25	7
FIRE&RESCUE TECH II	37	37	30	30	29	-1
FR TECH1 24AFTER0706	4	4	6	6	5	-1
FR TECHII 24AFTR0706	1	1	7	7	5	-2
LT ASST FIRE MASHAL			1	1	1	0
LT FIRE & LIFE SAFETY				0	1	1
LT FIRE MARSHAL	1	1	0	0	0	0
LT. PUBLIC EDUC OFCR	1	1	1	1	0	-1
LT. STATION	8	8	8	8	8	0
LT. TRAINING OFFICER	2	2	1	1	1	0
LT. TRAINING OFF EMS			1	1	1	0
LT. TRAINING OFF FIRE			1	1	1	0
LT/INSTR/MAS VO TECH	1	1	1	1	1	0
MASTER F&R TECH	7	7	9	9	9	0
PUBLIC FIRE & SAFETY TECH	1	1	1	1	0	-1
SAFER GRANT TECH I	9	9	4	4	0	-4
SAFER GRANT TECH II				0	4	4
TRAINING BATTL CHIEF	1	1	0	0	0	0
TRAINING CAPTAIN			1	1	0	-1
TRAINING DIVISION CAPTAIN	0	1	0	0	0	0
TRAINING DIVISION CHIEF				0	1	1
EAST SIDE BATALLION CHIEF	1	1	1	1	1	0
WEST SIDE BATALLION CHIEF	1	1	1	1	1	0
<b>Fire &amp; Rescue Total</b>	<b>94</b>	<b>96</b>	<b>105</b>	<b>106</b>	<b>108</b>	<b>3</b>

Rockingham County FY 2021-2022 Budget  
 Department:03201 Fire & Rescue

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03201-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 3,398,167	\$ 3,752,665	\$ 2,865,740	\$ 4,700,180	\$ 5,669,080	\$ 968,900
1001-03201-00000-000-501200-000	501200	OVERTIME	\$ 472,249	\$ 402,185	\$ 248,051	\$ 200,000	\$ 200,000	\$ -
1001-03201-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 143,959	\$ 112,357	\$ 85,663	\$ 150,000	\$ 150,000	\$ -
1001-03201-00000-000-501900-000	501900	SEVERANCE PAY	\$ 53,390	\$ 25,094	\$ 26,165	\$ 25,000	\$ 25,000	\$ -
1001-03201-00000-000-502100-000	502100	FICA / MEDICARE	\$ 288,391	\$ 303,851	\$ 227,533	\$ 388,251	\$ 462,372	\$ 74,121
1001-03201-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 361,710	\$ 378,416	\$ 306,483	\$ 480,331	\$ 604,803	\$ 124,472
1001-03201-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ 4,703	\$ -	\$ (4,703)
1001-03201-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ -	\$ -	\$ 365	\$ -	\$ (365)
1001-03201-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 834,908	\$ 820,741	\$ 702,811	\$ 961,505	\$ 1,018,263	\$ 56,758
1001-03201-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 17,362	\$ 19,253	\$ 15,045	\$ 21,665	\$ 27,373	\$ 5,708
1001-03201-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 141,589	\$ 148,675	\$ 108,129	\$ 129,184	\$ 214,999	\$ 85,815
1001-03201-00000-000-502302-000	502302	LINE OF DUTY ACT	\$ 25,284	\$ 26,722	\$ 29,616	\$ 30,000	\$ 32,000	\$ 2,000
1001-03201-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 24,288	\$ 24,320	\$ 23,368	\$ 29,250	\$ 31,325	\$ 2,075
1001-03201-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 57,746	\$ 89,233	\$ 47,572	\$ 47,000	\$ 47,000	\$ -
1001-03201-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 12,272	\$ 2,721	\$ 16,579	\$ 30,500	\$ 45,221	\$ 14,721
1001-03201-00000-000-503500-000	503500	PRINTING & BINDING	\$ 781	\$ 105	\$ 313	\$ 800	\$ 800	\$ -
1001-03201-00000-000-503600-000	503600	ADVERTISING	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ (150)
1001-03201-00000-000-504300-000	504300	CENTRAL STORE	\$ 701	\$ 496	\$ 609	\$ 375	\$ 375	\$ -
1001-03201-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 51,868	\$ 52,752	\$ 52,074	\$ 40,000	\$ 40,000	\$ -
1001-03201-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 109	\$ 831	\$ 275	\$ 1,000	\$ 1,000	\$ -
1001-03201-00000-000-505201-000	505201	POSTAGE	\$ 779	\$ 688	\$ 794	\$ 500	\$ 650	\$ 150
1001-03201-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 18,842	\$ 19,304	\$ 28,646	\$ 19,800	\$ 30,000	\$ 10,200
1001-03201-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 3,237	\$ 4,141	\$ 7,672	\$ 7,700	\$ 7,700	\$ -
1001-03201-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 10,417	\$ 10,632	\$ 12,301	\$ 12,300	\$ 15,000	\$ 2,700
1001-03201-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 5,933	\$ 6,852	\$ 7,444	\$ 4,392	\$ 4,392	\$ -
1001-03201-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 21,811	\$ 27,787	\$ 15,829	\$ 27,000	\$ 27,000	\$ -
1001-03201-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 580	\$ 457	\$ 3,367	\$ 2,500	\$ 2,500	\$ -
1001-03201-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 922	\$ 1,346	\$ 2,693	\$ 2,500	\$ 2,500	\$ -
1001-03201-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	\$ -	\$ -	\$ 845	\$ 1,000	\$ 1,000	\$ -
1001-03201-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 3,932	\$ 5,776	\$ 12,765	\$ 5,000	\$ 5,000	\$ -
1001-03201-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ 2,253	\$ -	\$ -	\$ -
1001-03201-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
1001-03201-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 27,372	\$ 38,070	\$ 33,471	\$ 33,500	\$ 35,000	\$ 1,500
1001-03201-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 2,520	\$ 2,387	\$ 1,112	\$ 2,500	\$ 2,500	\$ -
1001-03201-00000-000-506013-000	506013	EDUCATIONAL SUPPLIES	\$ 7,019	\$ 6,689	\$ 4,298	\$ 7,500	\$ 7,500	\$ -
1001-03201-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 5,149	\$ (1,532)	\$ 44,885	\$ 6,000	\$ 6,000	\$ -
1001-03201-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 53,435	\$ 28,971	\$ 76,360	\$ 62,000	\$ 62,000	\$ -
1001-03201-00000-000-508005-000	508005	VEHICLES	\$ 62,000	\$ 64,656	\$ 62,677	\$ -	\$ 73,500	\$ 73,500
1001-03201-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
RADIO MAINTENANCE:								
1001-03201-10353-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 1,132	\$ 392	\$ -	\$ -	\$ -	\$ -

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03201-10353-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 5,617	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
1001-03201-10353-000-506065-000	506065	MINOR EQUIPMENT	\$ 12,775	\$ 22,947	\$ 14,625	\$ -	\$ -	\$ -
F & R PRIOR YEAR FUNDS:								
1001-03201-10357-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 24,627	\$ 7,834	\$ -	\$ -	\$ -
HAZ-MAT FUNDS:								
1001-03201-10358-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 629	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10358-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10358-000-506065-000	506065	MINOR EQUIPMENT	\$ 9,802	\$ 7,183	\$ 10,313	\$ 12,000	\$ 10,000	\$ (2,000)
FIRE PROGRAMS FUND:								
1001-03201-10359-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 425	\$ -	\$ -	\$ -
1001-03201-10359-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,397	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-505699-000	505699	OTHER CONTRIBUTIONS	\$ 93,000	\$ 121,500	\$ 124,000	\$ -	\$ -	\$ -
1001-03201-10359-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 666	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-506065-000	506065	MINOR EQUIPMENT	\$ 62,562	\$ 52,835	\$ 50,447	\$ 199,000	\$ 219,259	\$ 20,259
EMERGENCY MANAGEMENT PLANNING:								
1001-03201-10360-000-506065-000	506065	MINOR EQUIPMENT	\$ 18,977	\$ 19,060	\$ 19,022	\$ 19,022	\$ 19,022	\$ -
SAFER GRANT:								
1001-03201-10361-000-501100-000	501100	SALARIES & WAGES-FULL TIME	\$ 306,605	\$ 345,741	\$ 210,936	\$ 301,003	\$ -	\$ (301,003)
1001-03201-10361-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ -	\$ 7,835	\$ -	\$ -	\$ -
1001-03201-10361-000-502100-000	502100	FICA / MEDICARE	\$ 22,579	\$ 25,544	\$ 15,910	\$ 23,027	\$ -	\$ (23,027)
1001-03201-10361-000-502201-000	502201	RETIREMENT (VRS)	\$ 33,054	\$ 35,599	\$ 23,079	\$ 31,003	\$ -	\$ (31,003)
1001-03201-10361-000-502300-000	502300	HEALTH INSURANCE	\$ 46,559	\$ 48,672	\$ 31,895	\$ 36,481	\$ -	\$ (36,481)
1001-03201-10361-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,585	\$ 1,805	\$ 1,106	\$ 1,557	\$ -	\$ (1,557)
1001-03201-10361-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 10,915	\$ 12,308	\$ 7,426	\$ 6,801	\$ -	\$ (6,801)
EAST ROCKINGHAM EMERGENCY SERVICES:								
1001-03201-10362-000-505101-000	505101	ELECTRICAL SERVICES	\$ 5,302	\$ 5,814	\$ 5,912	\$ 5,500	\$ 6,000	\$ 500
1001-03201-10362-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 3,745	\$ 2,171	\$ 2,043	\$ 2,800	\$ 2,800	\$ -
1001-03201-10362-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 4,035	\$ 5,507	\$ 8,140	\$ 5,500	\$ 5,500	\$ -
1001-03201-10362-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 75	\$ 1,260	\$ 554	\$ 1,000	\$ 1,000	\$ -
1001-03201-10362-000-505102-000	505102	HEATING SERVICES	\$ 6,080	\$ 7,593	\$ 4,758	\$ 6,600	\$ 6,600	\$ -
1001-03201-10362-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,087	\$ 2,931	\$ 3,640	\$ 7,240	\$ 7,240	\$ -
1001-03201-10362-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 0	\$ 3	\$ -	\$ -	\$ 727	\$ 727
1001-03201-10362-000-506065-000	506065	MINOR EQUIPMENT	\$ 987	\$ 4,718	\$ 1,465	\$ 5,500	\$ 5,500	\$ -
1001-03201-10362-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 4,801	\$ 6,378	\$ 5,649	\$ 5,800	\$ 5,800	\$ -
1001-03201-10363-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PORT ROAD EMERGENCY RESPONSE STATION:								
1001-03201-10364-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 2,800	\$ 2,800	\$ -
1001-03201-10364-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,500	\$ 500
1001-03201-10364-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 479	\$ 6,000	\$ 6,000	\$ -
1001-03201-10364-000-505101-000	505101	ELECTRICAL SERVICES	\$ -	\$ -	\$ 2,343	\$ 11,100	\$ 17,919	\$ 6,819

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03201-10364-000-505102-000	505102	HEATING SERVICES	\$ -	\$ -	\$ 3,357	\$ 18,000	\$ 33,830	\$ 15,830
1001-03201-10364-000-505103-000	505103	WATER & SEWER SERVICES	\$ -	\$ -	\$ 19	\$ -	\$ 2,600	\$ 2,600
1001-03201-10364-000-505203-000	505203	TELECOMUNICATIONS	\$ -	\$ -	\$ 1,298	\$ 7,550	\$ 7,550	\$ -
1001-03201-10364-000-506005-000	506005	LAUNDRY & JANITORIAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
1001-03201-10364-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 2,791	\$ 6,000	\$ 9,000	\$ 3,000
1001-03201-10364-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
1001-03201-10365-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 3,564	\$ -	\$ -	\$ -
1001-03201-10365-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 3,428	\$ -	\$ -	\$ -
<b>Total for 03201 FIRE &amp; RESCUE:</b>			<b>\$ 6,761,306</b>	<b>\$ 7,132,666</b>	<b>\$ 5,650,728</b>	<b>\$ 8,230,735</b>	<b>\$ 9,312,699</b>	<b>\$ 1,081,964</b>

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## 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.

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## 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.

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## FIRE EXTINCTION SERVICES

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

Rockingham County FY 2021-2022 Budget  
 Department:03202 Volunteer Fire Companies

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03202-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 3,960	\$ 12,710	\$ 8,683	\$ 15,000	\$ 15,000	\$ -
1001-03202-00000-000-502302-000	502302	LINE OF DUTY ACT	\$ 20,886	\$ 21,899	\$ 23,975	\$ 24,000	\$ 24,000	\$ -
1001-03202-00000-000-502100-000	502100	FICA / MEDICARE	\$ 333	\$ 972	\$ 664	\$ 765	\$ 765	\$ -
1001-03202-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 4,665	\$ 3,240	\$ 6,480	\$ 5,000	\$ 5,000	\$ -
1001-03202-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 157	\$ 453	\$ 247	\$ 200	\$ 200	\$ -
1001-03202-00000-000-502830-000	502830	OTHER INSURANCE	\$ 23,391	\$ 35,848	\$ 33,328	\$ 33,000	\$ 33,000	\$ -
1001-03202-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 5,602	\$ (5,191)	\$ 18,480	\$ 15,000	\$ 15,000	\$ -
1001-03202-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 24,123	\$ 46,186	\$ 36,781	\$ 45,000	\$ 45,000	\$ -
1001-03202-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 69,362	\$ 81,143	\$ 84,000	\$ 84,000	\$ 86,520	\$ 2,520
1001-03202-00000-000-505616-000	505616	BRIDGEWATER VOL FIRE CO	\$ 64,269	\$ 65,580	\$ 78,881	\$ 78,881	\$ 82,825	\$ 3,944
1001-03202-00000-000-505617-000	505617	BROADWAY VOL FIRE CO	\$ 66,800	\$ 68,163	\$ 43,862	\$ 77,367	\$ 81,235	\$ 3,868
1001-03202-00000-000-505618-000	505618	BERGTON VOL FIRE CO	\$ 41,945	\$ 42,800	\$ 44,768	\$ 45,663	\$ 47,950	\$ 2,287
1001-03202-00000-000-505619-000	505619	CLOVERHILL VOL FIRE & RESCUE	\$ 55,785	\$ 56,923	\$ 63,423	\$ 64,556	\$ 78,285	\$ 13,729
1001-03202-00000-000-505620-000	505620	ELKTON VOL FIRE CO	\$ 63,765	\$ 65,066	\$ 77,663	\$ 79,216	\$ 83,177	\$ 3,961
1001-03202-00000-000-505621-000	505621	GROTTOES VOL FIRE CO	\$ 54,470	\$ 55,581	\$ 63,291	\$ 64,556	\$ 67,785	\$ 3,229
1001-03202-00000-000-505622-000	505622	HOSE CO 4 VOL FIRE CO	\$ 86,379	\$ 84,652	\$ 84,652	\$ 82,958	\$ 78,520	\$ (4,438)
1001-03202-00000-000-505624-000	505624	MCGAHEYSVILLE VOL FIRE CO	\$ 58,123	\$ 59,309	\$ 68,500	\$ 69,870	\$ 73,365	\$ 3,495
1001-03202-00000-000-505625-000	505625	TIMBERVILLE VOL FIRE CO	\$ 52,687	\$ 53,762	\$ 57,462	\$ 58,611	\$ 61,540	\$ 2,929
1001-03202-00000-000-505626-000	505626	WEYERS CAVE VOL FIRE CO	\$ 23,328	\$ -	\$ 23,804	\$ 24,280	\$ 25,490	\$ 1,210
1001-03202-00000-000-505640-000	505640	SINGERS GLEN VOL FIRE CO	\$ 46,615	\$ 47,566	\$ 50,832	\$ 51,848	\$ 54,440	\$ 2,592
1001-03202-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 1,334	\$ 3,680	\$ 4,657	\$ 5,000	\$ 7,000	\$ 2,000
1001-03202-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 3,313	\$ 3,606	\$ 3,717	\$ 4,000	\$ 4,000	\$ -
1001-03202-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 156,852	\$ 113,801	\$ 88,437	\$ 90,000	\$ 90,000	\$ -
1001-03202-00000-000-508005-000	508005	VEHICLES	\$ 291,201	\$ 549,000	\$ 702,950	\$ -	\$ -	\$ -
<b>Total for 03202 VOLUNTEER FIRE COMPANIES:</b>			<b>\$ 1,219,343</b>	<b>\$ 1,466,750</b>	<b>\$ 1,669,537</b>	<b>\$ 1,018,771</b>	<b>\$ 1,060,097</b>	<b>\$ 41,326</b>

Rockingham County FY 2021-2022 Budget  
 Department:03203 Ambulance & Rescue Squads

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03203-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ -	\$ 1,080	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-03203-00000-000-502302-000	502302	LINE OF DUTY ACT	\$ 20,886	\$ 21,879	\$ 23,975	\$ 24,000	\$ 24,000	\$ -
1001-03203-00000-000-502830-000	502830	OTHER INSURANCE	\$ 24,471	\$ 33,328	\$ 33,328	\$ 35,000	\$ 35,000	\$ -
1001-03203-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 6,000	\$ 6,000	\$ 6,000	\$ 18,000	\$ 18,000	\$ -
1001-03203-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 560	\$ (948)	\$ -	\$ 500	\$ 500	\$ -
1001-03203-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 29,883	\$ 8,313	\$ 17,223	\$ 3,500	\$ 93,500	\$ 90,000
1001-03203-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 69,068	\$ 78,162	\$ 80,460	\$ 88,200	\$ 90,846	\$ 2,646
1001-03203-00000-000-505628-000	505628	GROTTOES RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505629-000	505629	BROADWAY RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505630-000	505630	ELKTON RESCUE SQUAD	\$ 10,000	\$ 3,714	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505631-000	505631	HARRISONBURG RESCUE SQUAD	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
1001-03203-00000-000-505633-000	505633	BRIDGEWATER RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505634-000	505634	CLOVERHILL RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505635-000	505635	FOUR-FOR-LIFE FUNDING	\$ 72,458	\$ 41,829	\$ 121,545	\$ 88,000	\$ 90,635	\$ 2,635
1001-03203-00000-000-505636-000	505636	SINGERS GLEN RESCUE SQUAD	\$ 25,000	\$ 22,500	\$ 18,500	\$ 16,500	\$ 15,500	\$ (1,000)
1001-03203-00000-000-506004-000	506004	LAB & MEDICAL SUPPLIES	\$ -	\$ -	\$ 503	\$ 1,000	\$ 1,000	\$ -
1001-03203-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 458	\$ 3,993	\$ 2,908	\$ 6,000	\$ 6,000	\$ -
1001-03203-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 3,172	\$ 2,186	\$ 1,883	\$ 3,000	\$ 3,000	\$ -
1001-03203-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 33,069	\$ 12,688	\$ 14,148	\$ 331,000	\$ 20,000	\$ (311,000)
1001-03203-00000-000-508005-000	508005	VEHICLES	\$ 224,465	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ 3,947	\$ 458	\$ 250	\$ 2,500	\$ 2,500	\$ -
<b>Total for 03203 AMBULANCE &amp; RESCUE SQUADS:</b>			<b>\$ 563,436</b>	<b>\$ 280,182</b>	<b>\$ 370,721</b>	<b>\$ 673,700</b>	<b>\$ 456,981</b>	<b>\$ (216,719)</b>

Rockingham County FY 2021-2022 Budget  
 Department:03204 Fire Extinction Services

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03204-00000-000-501200-000	501200	OVERTIME	\$ 5,012	\$ 3,445	\$ 6,034	\$ 5,280	\$ 5,280	\$ -
1001-03204-00000-000-502100-000	502100	FICA / MEDICARE	\$ 381	\$ 261	\$ 455	\$ 404	\$ 404	\$ -
1001-03204-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 95	\$ 65	\$ 65	\$ 200	\$ 200	\$ -
1001-03204-00000-000-503860-000	503860	STATE FORESTER	\$ 15,074	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ -
<b>Total for 03204 FIRE EXTINCTION SERVICES:</b>			<b>\$ 20,561</b>	<b>\$ 19,656</b>	<b>\$ 22,437</b>	<b>\$ 21,768</b>	<b>\$ 21,768</b>	<b>\$ -</b>

JAIL

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

**Staffing:**

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
CAPTAIN JAIL	1	1	1	1	1	0
CENTL CONTROL DEPUTY	3	3	1	3	3	2
CIVIL DEPUTY	0	0	1	0	0	-1
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	4	0	0	-4
CORR OFFCR CORPORAL	5	5	3	5	5	2
CORR OFFCR LIDS TECH	1	1	1	1	1	0
CORRECTIONAL OFFICER	59	59	60	60	60	0
CORRECTIONAL OFFR CF	0	0	15	0	0	-15
CS/TRANS CORPORAL	1	1	1	1	1	0
CSTRANSPO RT SERGEANT	1	1	1	1	1	0
DEPUTY COURT SEC/TRA	14	16	16	16	16	0
MAINTENANCE TECHNICIAN	1	1	1	1	1	0
MAINTENANCE TECHNICIAN	1	1	1	1	1	0
JAIL LIEUTENANT	2	2	2	2	2	0
JAIL PHYSICIAN	1	1	1	1	1	0
JAIL RECORDS DEPUTY	2	2	1	2	2	1
JAIL SERGEANT	6	6	5	6	5	0
<b>Jail Total</b>	<b>103</b>	<b>105</b>	<b>120</b>	<b>106</b>	<b>105</b>	<b>-15</b>

Rockingham County FY 2021-2022 Budget  
 Department:03302 Jail

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03302-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 4,007,153	\$ 4,122,008	\$ 4,079,364	\$ 4,447,591	\$ 4,628,966	\$ 181,375
1001-03302-00000-000-501200-000	501200	OVERTIME	\$ 86,204	\$ 85,243	\$ 51,325	\$ 65,000	\$ 65,000	\$ -
1001-03302-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 92,701	\$ 80,190	\$ 76,086	\$ 85,157	\$ 52,930	\$ (32,227)
1001-03302-00000-000-501900-000	501900	SEVERANCE PAY	\$ 27,535	\$ 217	\$ 1,254	\$ -	\$ -	\$ -
1001-03302-00000-000-502100-000	502100	FICA / MEDICARE	\$ 305,159	\$ 310,604	\$ 304,054	\$ 351,728	\$ 363,138	\$ 11,410
1001-03302-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 420,616	\$ 413,805	\$ 416,446	\$ 429,151	\$ 528,338	\$ 99,187
1001-03302-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 11,165	\$ 8,988	\$ 9,372	\$ 6,428	\$ 18,356	\$ 11,928
1001-03302-00000-000-502203-000	502203	SHORT TERM LONG TERM DISABILITY	\$ 604	\$ 516	\$ 480	\$ 379	\$ 814	\$ 435
1001-03302-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 792,685	\$ 755,838	\$ 797,043	\$ 884,179	\$ 879,211	\$ (4,968)
1001-03302-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 20,652	\$ 21,460	\$ 21,277	\$ 22,376	\$ 23,793	\$ 1,417
1001-03302-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 4,920	\$ -	\$ -	\$ -
1001-03302-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 79,312	\$ 81,239	\$ 55,995	\$ 82,210	\$ 78,546	\$ (3,664)
1001-03302-00000-000-502302-000	502302	LINE OF DUTY ACT	\$ 31,884	\$ 33,553	\$ 38,077	\$ 40,000	\$ 40,000	\$ -
1001-03302-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 2,441	\$ 8,259	\$ 3,298	\$ 2,700	\$ 4,000	\$ 1,300
1001-03302-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 1,191,439	\$ 1,102,354	\$ 916,727	\$ 1,009,445	\$ 1,009,445	\$ -
1001-03302-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 52	\$ 451	\$ 400	\$ 1,200	\$ 3,500	\$ 2,300
1001-03302-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 66,385	\$ 109,986	\$ 133,735	\$ 92,000	\$ 92,000	\$ -
1001-03302-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 22,469	\$ 39,983	\$ 31,516	\$ 58,603	\$ 58,603	\$ -
1001-03302-00000-000-503500-000	503500	PRINTING & BINDING	\$ 4,113	\$ 2,567	\$ 1,345	\$ 5,000	\$ 5,000	\$ -
1001-03302-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-03302-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ 11	\$ -	\$ -	\$ 375	\$ 375	\$ -
1001-03302-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 14,896	\$ 16,550	\$ 17,188	\$ 19,000	\$ 19,000	\$ -
1001-03302-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 191,534	\$ 175,278	\$ 145,867	\$ 175,000	\$ 175,000	\$ -
1001-03302-00000-000-505102-000	505102	HEATING SERVICES	\$ 81,135	\$ 85,313	\$ 78,249	\$ 95,000	\$ 95,000	\$ -
1001-03302-00000-000-505103-000	505103	WATER & SEWER SERVICES	\$ 87,269	\$ 91,992	\$ 87,305	\$ 70,000	\$ 70,000	\$ -
1001-03302-00000-000-505201-000	505201	POSTAGE	\$ 242	\$ 169	\$ 114	\$ 500	\$ 500	\$ -
1001-03302-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 24,735	\$ 24,629	\$ 17,617	\$ 38,000	\$ 38,000	\$ -
1001-03302-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 10,362	\$ 9,620	\$ 11,110	\$ 8,285	\$ 8,285	\$ -
1001-03302-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 3,111	\$ 3,417	\$ 1,411	\$ 4,750	\$ 5,000	\$ 250
1001-03302-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ 4,658	\$ 4,011	\$ 4,022	\$ 4,500	\$ 4,500	\$ -
1001-03302-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 1,057	\$ -	\$ 239	\$ -	\$ -	\$ -
1001-03302-00000-000-505403-000	505403	LEASE/RENT PARKING	\$ 14,943	\$ 14,943	\$ 14,943	\$ 17,500	\$ 17,500	\$ -
1001-03302-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ -	\$ 51	\$ 48	\$ 1,000	\$ 1,000	\$ -
1001-03302-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 69,151	\$ 70,389	\$ 69,289	\$ 75,000	\$ 75,000	\$ -
1001-03302-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 260	\$ 100	\$ 100	\$ 200	\$ 200	\$ -
1001-03302-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 4,209	\$ 4,605	\$ 7,201	\$ 3,000	\$ 3,000	\$ -
1001-03302-00000-000-506002-000	506002	FOOD SUPPLIES & FOOD SERVICE	\$ 536,341	\$ 566,232	\$ 586,275	\$ 528,539	\$ 568,912	\$ 40,373
1001-03302-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 172	\$ 172	\$ -	\$ 400	\$ 400	\$ -
1001-03302-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 41,342	\$ 54,028	\$ 57,543	\$ 40,000	\$ 40,000	\$ -
1001-03302-00000-000-506006-000	506006	LINEN SUPPLIES	\$ 18,437	\$ 17,095	\$ 16,117	\$ 15,000	\$ 20,000	\$ 5,000
1001-03302-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 35,348	\$ 39,279	\$ 62,047	\$ 40,000	\$ 40,000	\$ -
1001-03302-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 3,883	\$ 5,886	\$ 2,866	\$ 5,000	\$ 5,000	\$ -
1001-03302-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ 474	\$ 443	\$ 2,002	\$ 350	\$ 350	\$ -
1001-03302-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 15,134	\$ 17,356	\$ 16,276	\$ 17,000	\$ 17,000	\$ -
1001-03302-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ -	\$ 359	\$ 299	\$ -	\$ -	\$ -
1001-03302-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 26,941	\$ 30,819	\$ 36,447	\$ 35,000	\$ 35,000	\$ -

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03302-00000-000-506016-000	506016	POLICE UNIFORMS	\$ 30,202	\$ 19,716	\$ 25,123	\$ 20,000	\$ 20,000	\$ -
1001-03302-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 17,763	\$ 19,115	\$ 27,760	\$ 48,626	\$ 45,000	\$ (3,626)
1001-03302-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ 16,640	\$ 12,150	\$ 19,797	\$ 26,900	\$ 37,000	\$ 10,100
1001-03302-00000-000-508005-000	508005	VEHICLES	\$ -	\$ 29,968	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ 2,800	\$ 3,400	\$ 600
1001-03302-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ 29,030	\$ 73,613	\$ 608,140	\$ 221,000	\$ 233,000	\$ 12,000
MENTAL HEALTH PROGRAMS:								
1001-03302-10331-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 15,960	\$ 15,705	\$ 15,613	\$ 15,000	\$ 15,000	\$ -
1001-03302-10331-000-502100-000	502100	FICA / MEDICARE	\$ 1,221	\$ 1,201	\$ 1,194	\$ 1,148	\$ 1,148	\$ -
1001-03302-10331-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 303	\$ 298	\$ 195	\$ -	\$ -	\$ -
1001-03302-10331-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 24,924	\$ 24,924	\$ 18,693	\$ 30,000	\$ 30,000	\$ -
DAY REPORTING:								
1001-03302-10337-000-503117-000	503117	DAY REPORTING	\$ 151,210	\$ -	\$ -	\$ -	\$ -	\$ -
CIT ASSESSMENT CENTER:								
1001-03302-10338-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 51,190	\$ 51,190	\$ 38,393	\$ 51,900	\$ 51,900	\$ -
MOBILE CRISIS UNIT:								
1001-03302-10339-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 16,853	\$ 15,527	\$ -	\$ 20,040	\$ -	\$ (20,040)
1001-03302-10339-000-502100-000	502100	FICA/MEDICARE	\$ 1,289	\$ 1,188	\$ -	\$ 2,400	\$ -	\$ (2,400)
1001-03302-10339-000-502703-000	502703	WORKER'S COMP INSURANCE	\$ 12	\$ 85	\$ -	\$ -	\$ -	\$ -
1001-03302-10339-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 21,980	\$ 23,349	\$ 15,477	\$ 21,980	\$ -	\$ (21,980)
1001-03302-10339-000-505503-000	505503	SUBSISTENCE & LODGING	\$ -	\$ 1,149	\$ -	\$ 1,200	\$ -	\$ (1,200)
1001-03302-10339-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 20,040	\$ -	\$ (20,040)
1001-03302-10339-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ 1,126	\$ -	\$ 500	\$ -	\$ (500)
1001-03302-10339-000-506016-000	506016	UNIFORMS	\$ -	\$ 107	\$ -	\$ 200	\$ -	\$ (200)
1001-03302-10339-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)
<b>Total for 03302 JAIL:</b>			<b>\$ 8,726,793</b>	<b>\$ 8,700,410</b>	<b>\$ 8,947,674</b>	<b>\$ 9,262,480</b>	<b>\$ 9,527,310</b>	<b>\$ 264,830</b>

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## 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.

Rockingham County FY 2021-2022 Budget  
 Department:03302 MRRJ

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
MIDDLE RIVER JAIL FACILITY:								
1001-03302-10336-000-503800-000	503800	PURCHASED SERVICES-O	\$ 628,499	\$ 761,183	\$ 1,175,148	\$ 1,493,975	\$ 1,790,807	\$ 296,832
1001-03302-10336-000-509101-000	509101	PRINCIPAL	\$ 906,453	\$ 926,124	\$ 946,220	\$ 966,753	\$ 987,732	\$ 20,979
1001-03302-10336-000-509201-000	509201	INTEREST	\$ 169,845	\$ 150,175	\$ 130,078	\$ 109,545	\$ 88,566	\$ (20,979)
1001-03302-10336-000-509305-000	509305	SHARE OF DEBT SERVICE	\$ 292,504	\$ 269,804	\$ 265,768	\$ 269,804	\$ 297,900	\$ 28,096
<b>Total for 03302-10336 MIDDLE RIVER REGIONAL JAIL:</b>			<b>\$ 1,997,302</b>	<b>\$ 2,107,286</b>	<b>\$ 2,517,215</b>	<b>\$ 2,840,077</b>	<b>\$ 3,165,005</b>	<b>\$ 324,928</b>

## INSPECTION SERVICES

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
DEPUTY BLDG OFFICIAL	1	1	0	0	0	0
BUILDING INSPECTOR	5	5	5	4	4	-1
BUILDING OFFICIAL	1	1	1	1	1	0
BUILDING/ENV INSPECTOR	0	0	0	1	1	1
LEAD PERMIT SPECIALIST	0	0	1	1	1	0
PERMIT SPECIALIST I	1	1	2	2	2	0
PERMIT SPECIALIST II	2	2	0	0	0	0
PLAN REVIEWER	0	0	1	1	1	0
	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:03400 Inspection Services

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03400-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 393,305	\$ 418,324	\$ 409,998	\$ 426,017	\$ 457,945	\$ 31,928
1001-03400-00000-000-501200-000	501200	OVERTIME	\$ -	\$ 216	\$ 166	\$ -	\$ -	\$ -
1001-03400-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 5,244	\$ 1,002	\$ 8,430	\$ 12,500	\$ 12,500	\$ -
1001-03400-00000-000-501900-000	501900	SEVERANCE PAY	\$ 2,889	\$ 2,391	\$ 794	\$ -	\$ -	\$ -
1001-03400-00000-000-502100-000	502100	FICA / MEDICARE	\$ 27,757	\$ 28,995	\$ 28,674	\$ 33,547	\$ 35,989	\$ 2,442
1001-03400-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 34,893	\$ 33,277	\$ 30,415	\$ 29,017	\$ 30,050	\$ 1,033
1001-03400-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 7,434	\$ 9,710	\$ 12,699	\$ 15,590	\$ 26,516	\$ 10,926
1001-03400-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 401	\$ 554	\$ 648	\$ 1,084	\$ 1,179	\$ 95
1001-03400-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 110,342	\$ 117,228	\$ 122,234	\$ 115,271	\$ 122,592	\$ 7,321
1001-03400-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 2,049	\$ 2,173	\$ 2,146	\$ 1,988	\$ 2,451	\$ 463
1001-03400-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 2,349	\$ 3,504	\$ 2,112	\$ 5,298	\$ 3,529	\$ (1,769)
1001-03400-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 2,945	\$ 500	\$ -	\$ 2,000	\$ 2,000	\$ -
1001-03400-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 39,438	\$ 40,000	\$ 40,373	\$ 41,000	\$ 41,000	\$ -
1001-03400-00000-000-503500-000	503500	PRINTING & BINDING	\$ 601	\$ 906	\$ 250	\$ 500	\$ 500	\$ -
1001-03400-00000-000-503600-000	503600	ADVERTISING	\$ 167	\$ 370	\$ 161	\$ 250	\$ 250	\$ -
1001-03400-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ 10,084	\$ -	\$ 30,172	\$ 13,500	\$ 13,500	\$ -
1001-03400-00000-000-504300-000	504300	CENTRAL STORE	\$ 58	\$ 53	\$ 117	\$ 100	\$ 100	\$ -
1001-03400-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 17,573	\$ 14,247	\$ 13,553	\$ 22,500	\$ 22,500	\$ -
1001-03400-00000-000-505201-000	505201	POSTAGE	\$ 140	\$ 25	\$ 8	\$ 200	\$ 100	\$ (100)
1001-03400-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 5,945	\$ 6,881	\$ 6,031	\$ 6,200	\$ 6,200	\$ -
1001-03400-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 1,728	\$ 1,899	\$ 1,147	\$ 3,000	\$ 2,250	\$ (750)
1001-03400-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 608	\$ 1,038	\$ 2,789	\$ 2,800	\$ 2,800	\$ -
1001-03400-00000-000-505501-000	505501	MILEAGE	\$ 174	\$ -	\$ 5	\$ -	\$ -	\$ -
1001-03400-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 211	\$ 100	\$ 703	\$ -	\$ -	\$ -
1001-03400-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 3,565	\$ 1,412	\$ 854	\$ 4,000	\$ 4,000	\$ -
1001-03400-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 390	\$ 375	\$ 165	\$ 300	\$ 300	\$ -
1001-03400-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,030	\$ 1,124	\$ 779	\$ 750	\$ 750	\$ -
1001-03400-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 50	\$ 20	\$ 20	\$ -	\$ -	\$ -
1001-03400-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 1,341	\$ 1,233	\$ 1,114	\$ 1,500	\$ 1,500	\$ -
1001-03400-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 790	\$ 6,309	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-03400-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 154	\$ 405	\$ -	\$ 400	\$ 400	\$ -
1001-03400-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ -
1001-03400-00000-000-508005-000	508005	VEHICLES	\$ -	\$ 29,900	\$ 44,334	\$ -	\$ 25,000	\$ 25,000
1001-03400-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ 344	\$ 1,318	\$ 215	\$ -	\$ -	\$ -
<b>Total for 03400 INSPECTION SERVICES:</b>			<b>\$ 674,000</b>	<b>\$ 725,488</b>	<b>\$ 761,121</b>	<b>\$ 740,812</b>	<b>\$ 817,401</b>	<b>\$ 76,589</b>

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**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.

**Staffing:**

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
ANIMAL CNTRL OFFICER	2	2	2	2	2	0
	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:03501 Animal Control

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-03501-00000-000-501100-000	501100	SALARIES & WAGES-FULLTII	\$ 78,646	\$ 79,525	\$ 83,197	\$ 82,562	\$ 88,818	\$ 6,256
1001-03501-00000-000-501200-000	501200	OVERTIME	\$ 4,087	\$ 4,171	\$ 4,743	\$ 5,000	\$ 5,000	\$ -
1001-03501-00000-000-501900-000	501900	SEVERANCE PAY	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-502100-000	502100	FICA / MEDICARE	\$ 5,411	\$ 6,021	\$ 6,449	\$ 6,698	\$ 7,177	\$ 479
1001-03501-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 4,433	\$ 4,243	\$ 4,487	\$ 4,402	\$ 5,463	\$ 1,061
1001-03501-00000-000-502202-000	502202	RETIREMENT - HYBRID	\$ 4,124	\$ 3,949	\$ 4,183	\$ 3,306	\$ 5,106	\$ 1,800
1001-03501-00000-000-502203-000	502203	SHORT TERM/LONG TERM D	\$ 224	\$ 226	\$ 214	\$ 210	\$ 227	\$ 17
1001-03501-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 29,520	\$ 14,004	\$ 10,881	\$ 9,938	\$ 9,840	\$ (98)
1001-03501-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 409	\$ 414	\$ 434	\$ 429	\$ 458	\$ 29
1001-03501-00000-000-502703-000	502703	WORKERS COMP INSURANC	\$ 828	\$ 837	\$ 679	\$ 760	\$ 808	\$ 48
1001-03501-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 227	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03501-00000-000-503500-000	503500	PRINTING & BINDING	\$ 89	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-03501-00000-000-503801-000	503801	PAYMENTS FOR ANIMAL SHI	\$ 273,013	\$ 274,783	\$ 291,161	\$ 347,534	\$ 362,534	\$ 15,000
1001-03501-00000-000-503803-000	503803	SUPP PAYMENT - ANIMAL SF	\$ 9,366	\$ -	\$ -	\$ 9,366	\$ 9,366	\$ -
1001-03501-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 15,923	\$ 11,849	\$ 10,447	\$ 7,000	\$ 7,000	\$ -
1001-03501-00000-000-505201-000	505201	POSTAGE	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-03501-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,309	\$ 1,508	\$ 1,328	\$ 1,100	\$ 1,100	\$ -
1001-03501-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 691	\$ 759	\$ 783	\$ 1,000	\$ 1,000	\$ -
1001-03501-00000-000-505504-000	505504	PROFESSIONAL DEVELOPM	\$ 1,312	\$ 18	\$ 18	\$ 1,500	\$ 1,500	\$ -
1001-03501-00000-000-505802-000	505802	CLAIMS & BOUNTIES	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-03501-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 420	\$ 170	\$ 205	\$ 500	\$ 2,000	\$ 1,500
1001-03501-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 420	\$ -	\$ 20	\$ -	\$ -	\$ -
1001-03501-00000-000-506014-000	506014	OTHER OPERATING SUPPLII	\$ 2,221	\$ 4,639	\$ 909	\$ 3,000	\$ 3,000	\$ -
<b>Total for 03501 ANIMAL CONTROL:</b>			<b>\$ 432,315</b>	<b>\$ 407,118</b>	<b>\$ 420,137</b>	<b>\$ 486,005</b>	<b>\$ 512,097</b>	<b>\$ 26,092</b>

\$ 190

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## 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](http://www.hrecc.org).

Rockingham County FY 2021-2022 Budget  
 Department:03506 911 Operations & Maintenance

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1001-03506-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ 2,275,703	\$ 2,244,118	\$ 2,325,651	\$ 3,194,731	\$ 3,110,657	\$ (84,074)
<b>Total for 03506 911 OPERATIONS &amp; MAINTENANCE:</b>			<b>\$ 2,275,703</b>	<b>\$ 2,244,118</b>	<b>\$ 2,325,651</b>	<b>\$ 3,194,731</b>	<b>\$ 3,110,657</b>	<b>\$ (84,074)</b>

## PUBLIC WORKS

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/Decrease
PUBLIC WORKS ADMINISTRATION	92,737	95,258	50,192	-	-	-
COUNTY MAINTENANCE OF PROPERTIES	997,623	1,009,496	930,622	1,005,910	1,128,341	122,431
SHARED MAINTENANCE OF PROPERTIES	800,106	984,223	875,170	1,067,360	1,283,499	216,139
HUMAN SERVICES MAINTENANCE	189,320	236,093	259,333	287,955	579,749	291,794
TV TRANSMISSION SYSTEM MAINT	5,989	9,641	39,532	11,700	106,500	94,800
SRI BUILDING MAINTENANCE	58,695	53,541	49,843	114,800	139,500	24,700
<b>PUBLIC WORKS</b>	<b>2,144,470</b>	<b>2,388,252</b>	<b>2,204,692</b>	<b>2,487,725</b>	<b>3,237,589</b>	<b>749,864</b>

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

### PUBLIC WORKS ADMINISTRATION

#### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
BILLING TECHNICIAN	1	1	1	1	1	0
CIVIL ENGINEER	1	1	1	1	1	0
DEPUTY DIRECTOR - PW	0	0	0	0	1	1
DIRECTOR PUBLICWORKS	1	1	1	1	1	0
GIS TECHNICIAN	1	1	1	1	1	0
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>1</b>

Rockingham County FY 2021-2022 Budget  
 Department:04100 Public Works Administration

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-04100-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 30,863	\$ 30,649	\$ 12,675	\$ -	\$ -	\$ -
1001-04100-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 24,885	\$ 24,123	\$ 9,915	\$ -	\$ -	\$ -
1001-04100-00000-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ -	\$ 1,377	\$ -	\$ -	\$ -
1001-04100-00000-000-502100-000	502100	FICA / MEDICARE	\$ 4,107	\$ 4,015	\$ 1,727	\$ -	\$ -	\$ -
1001-04100-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 2,413	\$ 2,196	\$ 927	\$ -	\$ -	\$ -
1001-04100-00000-000-502202-000	502202	RETIREMENT - HYBRID	\$ 785	\$ 778	\$ 484	\$ -	\$ -	\$ -
1001-04100-00000-000-502203-000	502203	SHORT-TERM/LONG TERM DISABILITY	\$ 43	\$ 45	\$ 25	\$ -	\$ -	\$ -
1001-04100-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 6,244	\$ 5,454	\$ 2,967	\$ -	\$ -	\$ -
1001-04100-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 151	\$ 148	\$ 66	\$ -	\$ -	\$ -
1001-04100-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 467	\$ 492	\$ 300	\$ -	\$ -	\$ -
1001-04100-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ 214	\$ -	\$ -	\$ -
1001-04100-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 11,185	\$ (1,391)	\$ 9,971	\$ -	\$ -	\$ -
1001-04100-00000-000-503500-000	503500	PRINTING & BINDING	\$ 511	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-503600-000	503600	ADVERTISING	\$ 1,140	\$ 83	\$ 42	\$ -	\$ -	\$ -
1001-04100-00000-000-504300-000	504300	CENTRAL STORE	\$ 1,184	\$ 966	\$ 224	\$ -	\$ -	\$ -
1001-04100-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 3,236	\$ 3,311	\$ 2,744	\$ -	\$ -	\$ -
1001-04100-00000-000-505201-000	505201	POSTAGE	\$ 210	\$ 301	\$ 1,991	\$ -	\$ -	\$ -
1001-04100-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,098	\$ 1,361	\$ 962	\$ -	\$ -	\$ -
1001-04100-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 1,037	\$ 759	\$ 783	\$ -	\$ -	\$ -
1001-04100-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 575	\$ 584	\$ 438	\$ -	\$ -	\$ -
1001-04100-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 276	\$ -	\$ 100	\$ -	\$ -	\$ -
1001-04100-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 45	\$ 45	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 876	\$ 964	\$ 1,001	\$ -	\$ -	\$ -
1001-04100-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 17,719	\$ 853	\$ -	\$ -	\$ -
1001-04100-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ -	\$ 198	\$ 40	\$ -	\$ -	\$ -
1001-04100-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 1,365	\$ 2,272	\$ 365	\$ -	\$ -	\$ -
1001-04100-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 186	\$ -	\$ -	\$ -	\$ -
<b>Total for 04100 PUBLIC WORKS ADMINISTRATION:</b>			<b>\$ 92,737</b>	<b>\$ 95,258</b>	<b>\$ 50,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**FACILITIES****Staffing:**

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
CUSTODIAN	10	10	10	10	12	2
FACILITIES MANAGER	1	1	1	1	1	0
LEAD CUSTODIAN	1	1	1	1	1	0
MAINT TECHNICIAN	3	3	4	4	4	0
MAINT TECHNICIAN II	2	2	1	1	1	0
MAINTENANCE SUPERVSR	1	1	1	1	1	0
ADMIN ASSISTANT	0	0	0	0	0	0
	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>20</b>	<b>2</b>

Rockingham County FY 2021-2022 Budget  
 Department:04300 County Property Maintenance

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-04300-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 265,353	\$ 262,556	\$ 187,657	\$ 171,873	\$ 261,186	\$ 89,313
1001-04300-00000-000-501200-000	501200	OVERTIME	\$ 412	\$ 375	\$ -	\$ 5,000	\$ 4,000	\$ (1,000)
1001-04300-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 11,127	\$ 26,303	\$ 13,461	\$ 39,472	\$ 35,000	\$ (4,472)
1001-04300-00000-000-501900-000	501900	SEVERANCE PAY	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-502100-000	502100	FICA / MEDICARE	\$ 19,527	\$ 20,452	\$ 14,429	\$ 16,550	\$ 22,964	\$ 6,414
1001-04300-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 23,674	\$ 22,795	\$ 14,897	\$ 14,224	\$ 21,475	\$ 7,251
1001-04300-00000-000-502202-000	502202	RETIREMENT - HYBRID	\$ 4,847	\$ 3,846	\$ 3,272	\$ 2,855	\$ 9,740	\$ 6,885
1001-04300-00000-000-502203-000	502203	SHORT TERM/LTD	\$ 264	\$ 220	\$ 168	\$ 178	\$ 430	\$ 252
1001-04300-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 73,463	\$ 71,147	\$ 48,598	\$ 44,695	\$ 56,945	\$ 12,250
1001-04300-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,352	\$ 1,357	\$ 946	\$ 886	\$ 1,349	\$ 463
1001-04300-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 4,254	\$ 4,617	\$ 2,086	\$ 2,127	\$ 2,802	\$ 675
1001-04300-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 495	\$ 55	\$ -	\$ -	\$ -
1001-04300-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 7,420	\$ 11,421	\$ 9,026	\$ 6,000	\$ 6,500	\$ 500
1001-04300-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 66,192	\$ 112,613	\$ 64,306	\$ 82,000	\$ 82,000	\$ -
1001-04300-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 59,292	\$ 66,765	\$ 66,687	\$ 65,000	\$ 70,000	\$ 5,000
1001-04300-00000-000-503600-000	503600	ADVERTISING	\$ 167	\$ 1,713	\$ 672	\$ 1,000	\$ 500	\$ (500)
1001-04300-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	\$ 3,555	\$ 3,738	\$ 4,909	\$ 4,000	\$ 4,000	\$ -
1001-04300-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ 23,119	\$ 24,047	\$ 24,500	\$ 28,500	\$ 28,500	\$ -
1001-04300-00000-000-504300-000	504300	CENTRAL STORE	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)
1001-04300-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 16,528	\$ 15,205	\$ 17,662	\$ 17,000	\$ 15,000	\$ (2,000)
1001-04300-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 146,255	\$ 149,873	\$ 149,297	\$ 170,000	\$ 160,000	\$ (10,000)
1001-04300-00000-000-505102-000	505102	HEATING SERVICES	\$ 42,745	\$ 48,723	\$ 34,435	\$ 44,000	\$ 40,000	\$ (4,000)
1001-04300-00000-000-505103-000	505103	WATER & SEWER SERVICES	\$ 24,648	\$ 15,511	\$ 14,653	\$ 16,500	\$ 16,000	\$ (500)
1001-04300-00000-000-505201-000	505201	POSTAGE	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -
1001-04300-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 7,323	\$ 9,807	\$ 10,848	\$ 11,200	\$ 11,000	\$ (200)
1001-04300-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 13,290	\$ 11,709	\$ 5,000	\$ 12,000	\$ 16,500	\$ 4,500
1001-04300-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 3,111	\$ 3,038	\$ 3,133	\$ 3,200	\$ -	\$ (3,200)
1001-04300-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ 11,386	\$ 12,480	\$ 12,511	\$ 14,000	\$ 14,000	\$ -
1001-04300-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,500	\$ (100)
1001-04300-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 484	\$ 72	\$ 132	\$ 650	\$ 650	\$ -
1001-04300-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 1,000	\$ 1,472	\$ 800	\$ 2,000	\$ 1,500	\$ (500)
1001-04300-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 11,557	\$ 15,455	\$ 20,839	\$ 18,000	\$ 22,000	\$ 4,000
1001-04300-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 11,388	\$ 11,389	\$ 11,735	\$ 37,000	\$ 35,000	\$ (2,000)
1001-04300-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 563	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ 700	\$ 495	\$ 216	\$ 500	\$ 500	\$ -
1001-04300-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 455	\$ 329	\$ 422	\$ 1,000	\$ 1,000	\$ -
1001-04300-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 5,619	\$ 9,223	\$ 7,168	\$ 7,000	\$ 7,000	\$ -
1001-04300-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 6,894	\$ 12,085	\$ 9,397	\$ 7,600	\$ 7,500	\$ (100)
1001-04300-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ 6,122	\$ -	\$ 1,395	\$ -	\$ -	\$ -
1001-04300-00000-000-508005-000	508005	VEHICLES	\$ 27,245	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ 12,686	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
1001-04300-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ 95,609	\$ 45,482	\$ 175,310	\$ 157,000	\$ 168,000	\$ 11,000
<b>Total for 04300 COUNTY PROPERTY MAINTENANCE:</b>			<b>\$ 997,623</b>	<b>\$ 1,009,496</b>	<b>\$ 930,622</b>	<b>\$ 1,005,910</b>	<b>\$ 1,128,341</b>	<b>\$ 122,431</b>

Rockingham County FY 2021-2022 Budget  
 Department:04301 Shared Property Maintenance

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-04301-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 152,119	\$ 160,949	\$ 155,170	\$ 212,923	\$ 234,819	\$ 21,896
1001-04301-00000-000-501200-000	501200	OVERTIME	\$ 4	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-04301-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 4,100	\$ 11,075	\$ 11,244	\$ 2,500	\$ -	\$ (2,500)
1001-04301-00000-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ 369	\$ 3,240	\$ -	\$ -	\$ -
1001-04301-00000-000-502100-000	502100	FICA / MEDICARE	\$ 11,146	\$ 12,308	\$ 11,969	\$ 16,556	\$ 18,040	\$ 1,484
1001-04301-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 14,897	\$ 15,071	\$ 13,315	\$ 18,160	\$ 20,475	\$ 2,315
1001-04301-00000-000-502202-000	502202	RETIREMENT - HYBRID	\$ 1,388	\$ 2,029	\$ 2,730	\$ 3,767	\$ 7,450	\$ 3,683
1001-04301-00000-000-502203-000	502203	SHORT TERM/LTD	\$ 75	\$ 117	\$ 145	\$ 249	\$ 331	\$ 82
1001-04301-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 42,693	\$ 45,535	\$ 40,385	\$ 58,827	\$ 61,270	\$ 2,443
1001-04301-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 784	\$ 862	\$ 808	\$ 1,245	\$ 1,204	\$ (41)
1001-04301-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 2,390	\$ 2,638	\$ 2,167	\$ 2,083	\$ 2,910	\$ 827
1001-04301-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ 385	\$ -	\$ -	\$ -
1001-04301-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 3,558	\$ 467	\$ 2,202	\$ 650	\$ 2,000	\$ 1,350
1001-04301-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 50,032	\$ 45,979	\$ 39,617	\$ 75,000	\$ 75,000	\$ -
1001-04301-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 35,280	\$ 31,400	\$ 29,980	\$ 38,700	\$ 47,500	\$ 8,800
1001-04301-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ 10,717	\$ 10,729	\$ 14,433	\$ 10,700	\$ 10,700	\$ -
1001-04301-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 191,097	\$ 199,210	\$ 188,169	\$ 200,000	\$ 200,000	\$ -
1001-04301-00000-000-505102-000	505102	HEATING SERVICES	\$ 83,107	\$ 72,685	\$ 76,349	\$ 79,000	\$ 79,000	\$ -
1001-04301-00000-000-505103-000	505103	WATER AND SEWER SERVICES	\$ 14,298	\$ 15,668	\$ 16,371	\$ 15,500	\$ 15,500	\$ -
1001-04301-00000-000-505201-000	505201	POSTAGE	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 33,647	\$ 36,499	\$ 26,124	\$ 38,000	\$ 38,000	\$ -
1001-04301-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 7,897	\$ 8,435	\$ 9,833	\$ 9,800	\$ 12,000	\$ 2,200
1001-04301-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500
1001-04301-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ -	\$ 22,263	\$ 18,378	\$ 10,000	\$ 7,000	\$ (3,000)
1001-04301-00000-000-505403-000	505403	LEASE/RENT PARKING	\$ 9,962	\$ 9,962	\$ 9,962	\$ 10,000	\$ 10,000	\$ -
1001-04301-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ -	\$ 35	\$ 184	\$ -	\$ -	\$ -
1001-04301-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 28	\$ 64	\$ -	\$ 600	\$ 600	\$ -
1001-04301-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 18,139	\$ 19,001	\$ 22,910	\$ 20,000	\$ 23,000	\$ 3,000
1001-04301-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 10,446	\$ 7,469	\$ 8,791	\$ 17,000	\$ 15,000	\$ (2,000)
1001-04301-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 246	\$ 318	\$ 1,715	\$ 600	\$ 600	\$ -
1001-04301-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 907	\$ 1,567	\$ 2,775	\$ 1,500	\$ 1,500	\$ -
1001-04301-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 4,359	\$ 5,770	\$ 3,904	\$ 4,000	\$ 4,500	\$ 500
1001-04301-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ 61,875	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ 25,000	\$ 30,000	\$ 5,000
1001-04301-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ 34,911	\$ 245,352	\$ 161,913	\$ 194,000	\$ 359,600	\$ 165,600
<b>Total for 04301 SHARED PROPERTY MAINTENANCE:</b>			<b>\$ 800,106</b>	<b>\$ 984,223</b>	<b>\$ 875,170</b>	<b>\$ 1,067,360</b>	<b>\$ 1,283,499</b>	<b>\$ 216,139</b>

Rockingham County FY 2021-2022 Budget  
 Department:04307 Human Services Maintenance

Acct Number	Object	Acct Description	2018					Increase/
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Decrease
1001-04307-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 86,663	\$ 92,934	\$ 132,316	\$ 131,643	\$ 184,447	\$ 52,804
1001-04307-00000-000-501300-000	501300	SALARIES & WAGES-PART-TIME	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -
1001-04307-00000-000-502100-000	502100	FICA / MEDICARE	\$ 6,074	\$ 6,503	\$ 9,215	\$ 10,071	\$ 14,110	\$ 4,039
1001-04307-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 7,509	\$ 7,555	\$ 11,100	\$ 10,976	\$ 13,729	\$ 2,753
1001-04307-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 1,849	\$ 1,873	\$ 2,474	\$ 2,678	\$ 9,329	\$ 6,651
1001-04307-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 100	\$ 107	\$ 127	\$ 179	\$ 414	\$ 235
1001-04307-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 26,512	\$ 26,466	\$ 38,389	\$ 40,254	\$ 50,374	\$ 10,120
1001-04307-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 448	\$ 480	\$ 682	\$ 681	\$ 836	\$ 155
1001-04307-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 1,326	\$ 1,422	\$ 1,354	\$ 1,523	\$ 2,381	\$ 858
1001-04307-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 1,262	\$ 1,474	\$ 2,378	\$ 1,500	\$ 1,500	\$ -
1001-04307-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 21,064	\$ 56,733	\$ 18,058	\$ 36,500	\$ 30,000	\$ (6,500)
1001-04307-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 12,089	\$ 12,147	\$ 11,692	\$ 10,000	\$ 10,480	\$ 480
1001-04307-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
1001-04307-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ -	\$ (125)	\$ (424)	\$ -	\$ -	\$ -
1001-04307-00000-000-505102-000	505102	HEATING SERVICES	\$ -	\$ -	\$ 424	\$ -	\$ -	\$ -
1001-04307-00000-000-505103-000	505103	WATER & SEWER SERVICES	\$ -	\$ 137	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,306	\$ 1,608	\$ 1,502	\$ 9,000	\$ 2,500	\$ (6,500)
1001-04307-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 2,052	\$ 1,954	\$ 2,257	\$ 2,300	\$ 3,500	\$ 1,200
1001-04307-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ -	\$ 190	\$ -	\$ 500	\$ 500	\$ -
1001-04307-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ -	\$ (5)	\$ 469	\$ -	\$ -	\$ -
1001-04307-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 250	\$ 150	\$ 100	\$ 500	\$ 500	\$ -
1001-04307-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 14,874	\$ 18,312	\$ 24,227	\$ 19,000	\$ 24,000	\$ 5,000
1001-04307-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 3,716	\$ 5,312	\$ 2,163	\$ 9,000	\$ 9,000	\$ -
1001-04307-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 38	\$ 56	\$ 325	\$ 150	\$ 150	\$ -
1001-04307-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 1,297	\$ 181	\$ 469	\$ 500	\$ 500	\$ -
1001-04307-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 896	\$ 629	\$ 19	\$ 1,000	\$ 1,500	\$ 500
1001-04307-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ 220,000
<b>Total for 04307 HUMAN SERVICES MAINTENANCE:</b>			<b>\$ 189,320</b>	<b>\$ 236,093</b>	<b>\$ 259,333</b>	<b>\$ 287,955</b>	<b>\$ 579,749</b>	<b>\$ 291,794</b>

Rockingham County FY 2021-2022 Budget  
 Department:04308 TV TRANSMISSION SYSTEM MAINT

Acct Number	Object	Acct Description	2018	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/
1001-04308-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ 2,816	\$ 34,524	\$ 5,000	\$ 100,000	\$ 95,000
1001-04308-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 5,567	\$ 6,397	\$ 4,665	\$ 6,500	\$ 6,500	\$ -
1001-04308-00000-000-505102-000	505102	HEATING SERVICES	\$ 5,567	\$ -	\$ 328	\$ -	\$ -	\$ -
1001-04308-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ (200)
1001-04308-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -
1001-04308-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 427	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total for 04308 TV TRANSMISSION SYSTEM MAINT:</b>			<b>\$ 5,989</b>	<b>\$ 9,641</b>	<b>\$ 39,532</b>	<b>\$ 11,700</b>	<b>\$ 106,500</b>	<b>\$ 94,800</b>

Rockingham County FY 2021-2022 Budget  
 Department:04312 SRI Building Maintenance

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-04312-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 100	\$ 68	\$ 166	\$ 1,000	\$ 1,000	\$ -
1001-04312-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 756	\$ (679)	\$ 447	\$ 1,000	\$ 10,000	\$ 9,000
1001-04312-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 4,365	\$ 5,764	\$ 4,572	\$ 5,500	\$ 7,500	\$ 2,000
1001-04312-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 29,782	\$ 27,493	\$ 26,736	\$ 66,000	\$ 70,000	\$ 4,000
1001-04312-00000-000-505102-000	505102	HEATING SERVICES	\$ 19,875	\$ 16,582	\$ 14,041	\$ 33,000	\$ 33,000	\$ -
1001-04312-00000-000-505103-000	505103	WATER & SEWER SERVICES	\$ 1,623	\$ 1,969	\$ 1,178	\$ 3,500	\$ 4,000	\$ 500
1001-04312-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 2,191	\$ 2,344	\$ 2,703	\$ 2,800	\$ 11,000	\$ 8,200
1001-04312-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-04312-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 1,000
1001-04312-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total for 04312 SRI BUILDING MAINTENANCE:</b>			<b>\$ 58,695</b>	<b>\$ 53,541</b>	<b>\$ 49,843</b>	<b>\$ 114,800</b>	<b>\$ 139,500</b>	<b>\$ 24,700</b>

## HUMAN SERVICES

<b>Acct Description</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Adopted</b>	<b>2022 Adopted</b>	<b>Increase/ Decrease</b>
LOCAL HEALTH SERVICES	643,459	666,324	692,940	738,999	567,067	(171,932)
COMMUNITY SERVICES	871,098	906,773	2,717,807	951,773	1,110,257	158,484
PUBLIC ASSISTANCE	484,517	488,538	521,034	500,000	550,000	50,000
INSTITUTIONAL CARE	154,608	164,260	106,228	217,274	153,128	(64,146)
<b>HUMAN SERVICES</b>	<b>2,153,682</b>	<b>2,225,895</b>	<b>4,038,009</b>	<b>2,408,046</b>	<b>2,380,452</b>	<b>(27,594)</b>

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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

Rockingham County FY 2021-2022 Budget  
 Department:05101 Local Health Services

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1001-05101-00000-000-505601-000	505601	REGIONAL HEALTH DEPT PAYMENT	\$ 643,459	\$ 666,324	\$ 692,940	\$ 738,999	\$ 567,067	\$ (171,932)
<b>Total for 05101 LOCAL HEALTH SERVICES:</b>			<b>\$ 643,459</b>	<b>\$ 666,324</b>	<b>\$ 692,940</b>	<b>\$ 738,999</b>	<b>\$ 567,067</b>	<b>\$ (171,932)</b>

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## 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.

Rockingham County FY 2021-2022 Budget  
 Department:05205 Community Services Board

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-05205-00000-000-505602-000	505602	COMMUNITY SERVICES BOARD PMT	\$ 871,098	\$ 906,773	\$ 894,690	\$ 951,773	\$ 946,773	\$ (5,000)
1001-05205-00000-000-508009-000	508009	COMMUNITY SERVICES BOARD BUILDING CONSTRUCTION	\$ -	\$ -	\$ 1,636,720	\$ -	\$ -	\$ -
1001-05205-00000-000-509114-000	509114	COMMUNITY SERVICES BOARD DEBT SERVICE - PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 88,333	\$ 88,333
1001-05205-00000-000-509214-000	509214	COMMUNITY SERVICES BOARD DEBT SERVICE - INTEREST	\$ -	\$ -	\$ 58,314	\$ -	\$ 75,151	\$ 75,151
1001-05205-00000-000-509301-000	509301	OTHER DEBT SERVICE	\$ -	\$ -	\$ 128,083	\$ -	\$ -	\$ -
<b>Total for 05205 COMMUNITY SERVICES:</b>			<b>\$ 871,098</b>	<b>\$ 906,773</b>	<b>\$ 2,717,807</b>	<b>\$ 951,773</b>	<b>\$ 1,110,257</b>	<b>\$ 158,484</b>

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## 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.](#)

Rockingham County FY 2021-2022 Budget  
 Department:05302 Public Assistance

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-05302-00000-000-505736-000	505736	PROPERTY TAX RELIEF-ELDERLY	\$ 484,517	\$ 488,538	\$ 521,034	\$ 500,000	\$ 550,000	\$ 50,000
<b>Total for 05302 PUBLIC ASSISTANCE:</b>			<b>\$ 484,517</b>	<b>\$ 488,538</b>	<b>\$ 521,034</b>	<b>\$ 500,000</b>	<b>\$ 550,000</b>	<b>\$ 50,000</b>

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## 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.

Rockingham County FY 2021-2022 Budget  
 Department:05309 Institutional Care

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-05309-10510-000-505615-000	505615	DETENTION HOME	\$ 154,608	\$ 164,260	\$ 106,228	\$ 217,274	\$ 153,128	\$ (64,146)
<b>Total for 05309 INSTITUTIONAL CARE:</b>			<b>\$ 154,608</b>	<b>\$ 164,260</b>	<b>\$ 106,228</b>	<b>\$ 217,274</b>	<b>\$ 153,128</b>	<b>\$ (64,146)</b>

## PARKS, RECREATIONAL & CULTURAL

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
PARKS & RECREATION ADMIN	217,507	264,039	236,130	256,831	275,394	18,563
ATHLETIC & RECREATION PROGRAMS	1,318,514	1,187,171	1,106,092	1,461,697	1,534,480	72,783
ROCKINGHAM PARK @ CROSSROADS	-	127,006	237,711	349,401	409,151	59,750
REGIONAL LIBRARY	856,367	897,853	939,339	939,339	958,126	18,787
<b>PARKS, REC &amp; CULTURAL</b>	<b>2,392,388</b>	<b>2,476,070</b>	<b>2,519,273</b>	<b>3,007,268</b>	<b>3,177,151</b>	<b>169,883</b>

### PARKS AND RECREATION

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

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

#### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
ADMIN ASSISTANT	1	1	1	1	1	0
ATHLETIC TECHNICIAN	2	2	2	2	2	0
ATHLTC PROGRAM SUPVR	0	0	0	0	0	0
CHILDCARE COORD	2	2	2	2	2	0
COMMUNITY CNTR COORD	1	1	1	1	1	0
DIRECTOR PARKS & REC	1	1	1	1	1	0
MAINTENANCE TECH	0	1	2	2	2	0
PARK GRNDS & TURF SUPV	0	0	1	1	1	0
PARK MANAGER	1	1	1	1	1	0
REC PROGRAM SUPERVSR	1	1	1	1	1	0
REC TECHNICIAN	1	1	1	1	1	0
	<b>10</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:07101 Parks & Recreation Administration

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-07101-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 92,006	\$ 118,557	\$ 126,291	\$ 127,204	\$ 137,571	\$ 10,367
1001-07101-00000-000-501200-000	501200	OVERTIME	\$ -	\$ 4	\$ 106	\$ -	\$ -	\$ -
1001-07101-00000-000-501300-000	501300	PART-TIME	\$ 4,192	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-501811-000	501811	BOARD & COMMISSION MEMBERS	\$ 1,950	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
1001-07101-00000-000-501900-000	501900	SEVERANCE PAY	\$ 2,985	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-502100-000	502100	FICA / MEDICARE	\$ 7,253	\$ 8,632	\$ 9,207	\$ 9,884	\$ 10,677	\$ 793
1001-07101-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 10,357	\$ 12,206	\$ 13,143	\$ 13,102	\$ 16,371	\$ 3,269
1001-07101-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 14,129	\$ 16,344	\$ 16,884	\$ 17,235	\$ 17,064	\$ (171)
1001-07101-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 497	\$ 618	\$ 658	\$ 645	\$ 708	\$ 63
1001-07101-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ 3,402	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 1,137	\$ 1,513	\$ 1,266	\$ 1,511	\$ 1,653	\$ 142
1001-07101-00000-000-503302-000	503302	MAINT SVCS CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-503500-000	503500	PRINTING & BINDING	\$ 66,205	\$ 73,203	\$ 47,675	\$ 75,000	\$ 75,000	\$ -
1001-07101-00000-000-503600-000	503600	ADVERTISING	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-504300-000	504300	CENTRAL STORE	\$ 729	\$ 754	\$ 705	\$ 750	\$ 1,000	\$ 250
1001-07101-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 662	\$ 1,961	\$ 1,264	\$ 1,000	\$ 1,000	\$ -
1001-07101-00000-000-505201-000	505201	POSTAGE	\$ 436	\$ 645	\$ 352	\$ 1,000	\$ 1,000	\$ -
1001-07101-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 2,272	\$ 2,061	\$ 2,116	\$ 2,300	\$ 2,300	\$ -
1001-07101-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 691	\$ 759	\$ 392	\$ 850	\$ 500	\$ (350)
1001-07101-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 1,985	\$ 2,205	\$ 5,315	\$ 2,500	\$ 2,500	\$ -
1001-07101-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 4,910	\$ 590	\$ -	\$ 500	\$ 500	\$ -
1001-07101-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 200	\$ 358	\$ 200	\$ 500	\$ 500	\$ -
1001-07101-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,342	\$ 806	\$ 377	\$ 850	\$ 850	\$ -
1001-07101-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 295	\$ -	\$ -	\$ -
1001-07101-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ 8,384	\$ -	\$ -	\$ -
1001-07101-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ 4,200
1001-07101-00000-000-508005-000	506065	VEHICLES	\$ -	\$ 21,323	\$ -	\$ -	\$ -	\$ -
<b>Total for 07101 PARKS &amp; RECREATION ADMIN:</b>			<b>\$ 217,507</b>	<b>\$ 264,039</b>	<b>\$ 236,130</b>	<b>\$ 256,831</b>	<b>\$ 275,394</b>	<b>\$ 18,563</b>

Rockingham County FY 2021-2022 Budget  
 Department:07104 Athletic & Rec Programs

Acct Number	Object	Acct Description	2018	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/
1001-07104-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 235,723	\$ 210,652	\$ 241,836	\$ 245,911	\$ 265,952	\$ 20,041
1001-07104-00000-000-501200-000	501200	OVERTIME	\$ 2,126	\$ 1,659	\$ 223	\$ 2,000	\$ -	\$ (2,000)
1001-07104-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 379,283	\$ 365,232	\$ 305,182	\$ 480,000	\$ 490,000	\$ 10,000
1001-07104-00000-000-501900-000	501900	SEVERANCE PAY	\$ 10,731	\$ 3,033	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-502100-000	502100	FICA / MEDICARE	\$ 46,954	\$ 43,091	\$ 40,173	\$ 55,685	\$ 57,830	\$ 2,145
1001-07104-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 8,098	\$ 4,189	\$ 4,441	\$ 4,358	\$ 5,445	\$ 1,087
1001-07104-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 18,255	\$ 18,056	\$ 20,751	\$ 17,320	\$ 26,204	\$ 8,884
1001-07104-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 987	\$ 1,037	\$ 1,059	\$ 1,075	\$ 1,163	\$ 88
1001-07104-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 51,906	\$ 62,062	\$ 75,280	\$ 73,496	\$ 72,768	\$ (728)
1001-07104-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,250	\$ 1,120	\$ 1,263	\$ 1,302	\$ 1,368	\$ 66
1001-07104-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ 5	\$ -	\$ 387	\$ -	\$ -	\$ -
1001-07104-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 10,891	\$ 10,057	\$ 8,124	\$ 7,135	\$ 8,400	\$ 1,265
1001-07104-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 8,400	\$ 8,400
1001-07104-00000-000-503107-000	503107	RECREATION SERVICES	\$ 256,062	\$ 245,086	\$ 177,727	\$ 265,000	\$ 267,000	\$ 2,000
1001-07104-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 9,426	\$ 4,845	\$ 4,958	\$ 5,200	\$ 5,200	\$ -
1001-07104-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 2,202	\$ 200	\$ 250	\$ 750	\$ 750	\$ -
1001-07104-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-503600-000	503600	ADVERTISING	\$ 1,359	\$ 836	\$ 837	\$ 2,000	\$ 2,000	\$ -
1001-07104-00000-000-504300-000	504300	CENTRAL STORE	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 10,852	\$ 11,938	\$ 8,364	\$ 14,000	\$ 14,000	\$ -
1001-07104-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 3,159	\$ 2,916	\$ 2,137	\$ 3,500	\$ 3,500	\$ -
1001-07104-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 10,252	\$ 12,311	\$ 12,281	\$ 14,000	\$ 14,000	\$ -
1001-07104-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 930	\$ 2,141	\$ 2,952	\$ 3,500	\$ 3,500	\$ -
1001-07104-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 2,765	\$ 2,278	\$ 2,741	\$ 3,000	\$ 3,000	\$ -
1001-07104-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 3,155	\$ 3,405	\$ 408	\$ 3,500	\$ 3,500	\$ -
1001-07104-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 5,327	\$ 2,365	\$ 1,917	\$ 12,500	\$ 12,500	\$ -
1001-07104-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 6,201	\$ 3,334	\$ 5,188	\$ 8,000	\$ 6,000	\$ (2,000)
1001-07104-00000-000-505699-000	505699	OTHER CONTRIBUTIONS	\$ 146,815	\$ 73,455	\$ 75,000	\$ 100,000	\$ 110,000	\$ 10,000
1001-07104-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 425	\$ 845	\$ 800	\$ 1,165	\$ 1,200	\$ 35
1001-07104-00000-000-506002-000	506002	FOOD SUPPLIES & FOOD SERVICE	\$ 16,063	\$ 18,444	\$ 11,333	\$ 25,000	\$ 22,000	\$ (3,000)
1001-07104-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 5,330	\$ 4,232	\$ 9,967	\$ 5,000	\$ 5,000	\$ -
1001-07104-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 478	\$ 1,248	\$ 1,013	\$ 1,300	\$ 1,300	\$ -
1001-07104-00000-000-506013-000	506013	EDUCATIONAL SUPPLIES	\$ 67,356	\$ 68,460	\$ 75,361	\$ 89,500	\$ 88,000	\$ (1,500)
1001-07104-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 3,929	\$ 4,393	\$ 7,757	\$ 4,500	\$ 8,000	\$ 3,500
1001-07104-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 161	\$ 257	\$ -	\$ 2,500	\$ 1,500	\$ (1,000)
1001-07104-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ -	\$ 3,995	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-07104-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 6,380	\$ 9,500	\$ -	\$ (9,500)
<b>Total for 07104 ATHLETIC &amp; RECREATION PROGRAMS:</b>			<b>\$ 1,318,514</b>	<b>\$ 1,187,171</b>	<b>\$ 1,106,092</b>	<b>\$ 1,461,697</b>	<b>\$ 1,534,480</b>	<b>\$ 72,783</b>

Rockingham County FY 2021-2022 Budget  
 Department:07105 Rockingham Park @ Crossroads

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-07105-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ 48,310	\$ 93,350	\$ 166,008	\$ 194,911	\$ 28,903
1001-07105-00000-000-501300-000	501300	SALARIES & WAGES-PARTTIME	\$ -	\$ 500	\$ 2,450	\$ 19,872	\$ 25,000	\$ 5,128
1001-07105-00000-000-502100-000	502100	FICA / MEDICARE	\$ -	\$ 3,467	\$ 6,865	\$ 14,220	\$ 16,823	\$ 2,603
1001-07105-00000-000-502201-000	502201	RETIREMENT-VRS	\$ -	\$ -	\$ 1,395	\$ 1,423	\$ 1,778	\$ 355
1001-07105-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ -	\$ 4,750	\$ 8,085	\$ 8,882	\$ 21,416	\$ 12,534
1001-07105-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ 268	\$ 411	\$ 648	\$ 950	\$ 302
1001-07105-00000-000-502300-000	502300	HEALTH INSURANCE	\$ -	\$ 12,786	\$ 23,360	\$ 40,629	\$ 42,898	\$ 2,269
1001-07105-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ 249	\$ 489	\$ 645	\$ 1,001	\$ 356
1001-07105-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ 872	\$ 1,280	\$ 2,474	\$ 3,274	\$ 800
1001-07105-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 6,844	\$ 10,000	\$ 10,000	\$ -
1001-07105-00000-000-503301-000	503301	REPAIRS AND MAINTENANCE	\$ -	\$ 440	\$ 1,767	\$ 2,500	\$ 5,000	\$ 2,500
1001-07105-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 20,445	\$ 45,831	\$ 500	\$ 500	\$ -
1001-07105-00000-000-503600-000	503600	ADVERTISING	\$ -	\$ 1,343	\$ 952	\$ 1,000	\$ 1,000	\$ -
1001-07105-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ -	\$ 3,191	\$ 11,046	\$ 12,000	\$ 12,000	\$ -
1001-07105-00000-000-505103-000	505103	WATER & SEWER SERVICES	\$ -	\$ 14,240	\$ 15,157	\$ 22,000	\$ 22,000	\$ -
1001-07105-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ -	\$ 2,149	\$ 3,261	\$ 4,200	\$ 4,200	\$ -
1001-07105-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ -	\$ 585	\$ 1,192	\$ 4,500	\$ 4,500	\$ -
1001-07105-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ -	\$ 130	\$ 918	\$ -	\$ -	\$ -
1001-07105-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ 297	\$ -	\$ 500	\$ 500	\$ -
1001-07105-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506002-000	506001	FOOD SUPPLIES	\$ -	\$ 1,827	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ -	\$ 2,500	\$ 8,453	\$ 28,000	\$ 30,000	\$ 2,000
1001-07105-00000-000-506005-000	506005	LAUNDRY SUPPLIES	\$ -	\$ (335)	\$ 545	\$ 2,400	\$ 2,400	\$ -
1001-07105-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 1,211	\$ 521	\$ 1,000	\$ 2,000	\$ 1,000
1001-07105-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ 282	\$ 2,000	\$ 3,000	\$ 1,000
1001-07105-00000-000-506013-000	506013	EDUCATIONAL SUPPLIES	\$ -	\$ 325	\$ 642	\$ -	\$ -	\$ -
1001-07105-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ 4,979	\$ 512	\$ 1,500	\$ 1,500	\$ -
1001-07105-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ 2,407	\$ 2,103	\$ 2,500	\$ 2,500	\$ -
<b>Total for 07105 ROCKINGHAM PARK @ CROSSROADS:</b>			<b>\$ -</b>	<b>\$ 127,006</b>	<b>\$ 237,711</b>	<b>\$ 349,401</b>	<b>\$ 409,151</b>	<b>\$ 59,750</b>

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REGIONAL LIBRARY

The County participates in the Massanutten Regional Library.

Rockingham County FY 2021-2022 Budget  
 Department:07302 Regional Library

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1001-07302-00000-000-505604-000	505604	MASSANUTTEN REGIONAL LIBRARY	\$ 856,367	\$ 897,853	\$ 939,339	\$ 939,339	\$ 958,126	\$ 18,787
<b>Total for 07302 REGIONAL LIBRARY:</b>			<b>\$ 856,367</b>	<b>\$ 897,853</b>	<b>\$ 939,339</b>	<b>\$ 939,339</b>	<b>\$ 958,126</b>	<b>\$ 18,787</b>

## COMMUNITY DEVELOPMENT

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
PLANNING	635,600	659,898	658,860	694,904	938,697	243,793
GEOGRAPHIC INFORMATION SYSTEMS	137,277	142,990	163,900	162,518	247,143	84,625
ECONOMIC DEVELOPMENT/TOURISM	1,737,332	1,868,440	1,961,897	1,695,417	1,803,057	107,640
SOIL & WATER CONSERVATION	57,500	37,606	38,599	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	110,213	132,261	139,853	160,531	164,137	3,606
ENVIRONMENTAL MANAGEMENT	193,075	215,481	281,043	230,303	396,459	166,156
TRANSPORTATION PLANNING	12,296	9,999	10,122	7,122	10,305	3,183
<b>COMMUNITY DEVELOPMENT</b>	<b>2,883,293</b>	<b>3,066,675</b>	<b>3,254,273</b>	<b>2,988,295</b>	<b>3,597,298</b>	<b>609,003</b>

### PLANNING

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

#### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
DIRECTOR COMM. DEV.	0	1	1	1	1	0
DIRECTOR OF PLANNING	1	1	1	1	1	0
CODE CMLPNCE OFFICER	1	1	0	1	1	1
PLAN REVIEWER	0	0	0	0	0	0
SENIOR PLANNER	0	0	1	1	1	0
SENIOR PLANNER/GIS MGR	0	0	0	0	0	0
DEVELOPMENT PLAN MGR	1	1	0	0	0	0
DPTY ZONING ADMINSTR	1	1	2	1	1	-1
DEPTY DIRECTOR - CD	1	1	1	1	1	0
ZONING ADMINISTRATOR	1	1	1	1	1	0
	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:08101 Planning

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-08101-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 413,536	\$ 430,568	\$ 423,925	\$ 435,922	\$ 568,893	\$ 132,971
1001-08101-00000-000-501200-000	501200	OVERTIME	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -
1001-08101-00000-000-501811-000	501811	BOARD & COMMISSION MEMBERS	\$ 4,500	\$ 4,500	\$ 4,275	\$ 11,500	\$ 11,500	\$ -
1001-08101-00000-000-501900-000	501900	SEVERANCE PAY	\$ 1,735	\$ -	\$ 105	\$ -	\$ -	\$ -
1001-08101-00000-000-502100-000	502100	FICA / MEDICARE	\$ 30,206	\$ 31,432	\$ 30,418	\$ 34,228	\$ 44,400	\$ 10,172
1001-08101-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 39,937	\$ 31,558	\$ 34,930	\$ 37,109	\$ 33,349	\$ (3,760)
1001-08101-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 5,366	\$ 12,339	\$ 9,280	\$ 6,657	\$ 23,735	\$ 17,078
1001-08101-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 288	\$ 705	\$ 478	\$ 399	\$ 1,107	\$ 708
1001-08101-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 77,292	\$ 65,673	\$ 65,681	\$ 74,184	\$ 84,294	\$ 10,110
1001-08101-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 2,157	\$ 2,238	\$ 2,204	\$ 1,852	\$ 2,577	\$ 725
1001-08101-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 4,357	\$ 4,303	\$ 2,523	\$ 5,753	\$ 5,792	\$ 39
1001-08101-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 865	\$ 6,575	\$ 10,872	\$ 20,000	\$ 40,000	\$ 20,000
1001-08101-00000-000-503118-000	503118	CREDIT CARD FEES	\$ 2,711	\$ 2,958	\$ 4,643	\$ 2,000	\$ 4,000	\$ 2,000
1001-08101-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 8,535	\$ 8,628	\$ 11,096	\$ 10,300	\$ 10,300	\$ -
1001-08101-00000-000-503500-000	503500	PRINTING & BINDING	\$ 200	\$ 258	\$ -	\$ 500	\$ 500	\$ -
1001-08101-00000-000-503600-000	503600	ADVERTISING	\$ 15,477	\$ 16,966	\$ 17,201	\$ 20,000	\$ 20,000	\$ -
1001-08101-00000-000-504300-000	504300	CENTRAL STORE	\$ 189	\$ 493	\$ 594	\$ 500	\$ 500	\$ -
1001-08101-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 6,198	\$ 6,833	\$ 7,601	\$ 3,500	\$ 3,500	\$ -
1001-08101-00000-000-505201-000	505201	POSTAGE	\$ 767	\$ 1,011	\$ 1,032	\$ 1,000	\$ 1,200	\$ 200
1001-08101-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 7,224	\$ 10,966	\$ 7,427	\$ 7,500	\$ 7,500	\$ -
1001-08101-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 2,074	\$ 2,658	\$ 2,741	\$ 2,800	\$ 2,800	\$ -
1001-08101-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 2,375	\$ 2,672	\$ 3,176	\$ 2,800	\$ 2,800	\$ -
1001-08101-00000-000-505501-000	505501	MILEAGE	\$ 1,037	\$ 2,361	\$ 823	\$ 1,300	\$ 1,300	\$ -
1001-08101-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 3,822	\$ 3,662	\$ 1,686	\$ -	\$ 1,000	\$ 1,000
1001-08101-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 2,635	\$ 5,518	\$ 1,185	\$ 12,500	\$ 8,000	\$ (4,500)
1001-08101-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,119	\$ 807	\$ 814	\$ 1,100	\$ 1,800	\$ 700
1001-08101-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 308	\$ 1,616	\$ 1,026	\$ 600	\$ 1,000	\$ 400
1001-08101-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 50	\$ 35	\$ -	\$ 100	\$ 100	\$ -
1001-08101-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 195	\$ 206	\$ 404	\$ 200	\$ 200	\$ -
1001-08101-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 177	\$ 1,101	\$ 36	\$ 300	\$ 300	\$ -
1001-08101-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 25	\$ 402	\$ 12,364	\$ 300	\$ 2,000	\$ 1,700
1001-08101-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
1001-08101-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1001-08101-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ 241	\$ 617	\$ 306	\$ -	\$ 250	\$ 250
<b>Total for 08101 PLANNING:</b>			<b>\$ 635,600</b>	<b>\$ 659,898</b>	<b>\$ 658,860</b>	<b>\$ 694,904</b>	<b>\$ 938,697</b>	<b>\$ 243,793</b>

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## GEOGRAPHICAL INFORMATION SYSTEMS

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

### Staffing:

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
GIS SPECIALIST	1	1	1	1	0	-1
GIS TECHNICIAN	1	1	1	1	1	0
GIS MANAGER	0	0	0	0	1	1
	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:08104 Geographic Information Systems

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-08104-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 76,990	\$ 85,536	\$ 95,313	\$ 94,586	\$ 106,462	\$ 11,876
1001-08104-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	\$ -	\$ 29	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-502100-000	502100	FICA / MEDICARE	\$ 5,619	\$ 6,234	\$ 6,972	\$ 7,236	\$ 8,144	\$ 908
1001-08104-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 8,376	\$ 8,810	\$ 9,930	\$ 9,742	\$ 12,669	\$ 2,927
1001-08104-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 17,032	\$ 16,119	\$ 16,884	\$ 17,235	\$ 26,640	\$ 9,405
1001-08104-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 402	\$ 447	\$ 497	\$ 492	\$ 526	\$ 34
1001-08104-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 54	\$ 60	\$ 48	\$ 57	\$ 872	\$ 815
1001-08104-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 6,865	\$ 5,500	\$ 7,500	\$ 1,000	\$ 1,000	\$ -
1001-08104-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 14,100	\$ 15,592	\$ 20,609	\$ 23,000	\$ 82,660	\$ 59,660
1001-08104-00000-000-503600-000	503600	ADVERTISING	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-504300-000	504300	CENTRAL STORE	\$ 162	\$ 160	\$ -	\$ 150	\$ 150	\$ -
1001-08104-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 108	\$ -	\$ 439	\$ -	\$ 300	\$ 300
1001-08104-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 3	\$ 4	\$ 3	\$ 100	\$ 100	\$ -
1001-08104-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 346	\$ 380	\$ 392	\$ 400	\$ 400	\$ -
1001-08104-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 2,416	\$ 2,672	\$ 2,942	\$ 3,000	\$ 3,000	\$ -
1001-08104-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 679	\$ -	\$ -	\$ -
1001-08104-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 3,246	\$ 415	\$ 598	\$ 3,900	\$ 2,500	\$ (1,400)
1001-08104-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 220	\$ 220	\$ -
1001-08104-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 756	\$ 613	\$ 720	\$ 700	\$ 700	\$ -
1001-08104-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 13	\$ -	\$ 100	\$ 100	\$ -
1001-08104-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -
1001-08104-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 80	\$ 28	\$ -	\$ 100	\$ 200	\$ 100
1001-08104-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ 721	\$ 352	\$ 374	\$ 250	\$ 250	\$ -
<b>Total for 08104 GEOGRAPHIC INFORMATION SYSTEMS:</b>			<b>\$ 137,277</b>	<b>\$ 142,990</b>	<b>\$ 163,900</b>	<b>\$ 162,518</b>	<b>\$ 247,143</b>	<b>\$ 84,625</b>

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**ECONOMIC DEVELOPMENT**

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

**Staffing:**

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
ECON DEV TOURISM COORD	1	1	1	1	1	0
ECON DEV TOURISM MGR	0	0	0	0	0	0
	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
 Department:08102 Economic Development/Tourism

Acct Number	Object	Acct Description	2017	2018	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
			Actuals	Actuals					
1001-08102-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 52,217	\$ 130,747	\$ 85,690	\$ 62,481	\$ 57,000	\$ 61,646	\$ 4,646
1001-08102-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 85	\$ 95	\$ 55	\$ 669	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ 5,313	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-502100-000	502100	FICA / MEDICARE	\$ 4,001	\$ 10,020	\$ 6,549	\$ 4,826	\$ 4,437	\$ 4,792	\$ 355
1001-08102-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ -	\$ 861	\$ 5,205	\$ 5,906	\$ 5,871	\$ 7,336	\$ 1,465
1001-08102-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 5,674	\$ 13,230	\$ 3,665	\$ 640	\$ -	\$ -	\$ -
1001-08102-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 307	\$ 722	\$ 208	\$ 33	\$ -	\$ -	\$ -
1001-08102-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 10,055	\$ 17,358	\$ 3,370	\$ 3,573	\$ 3,648	\$ 3,612	\$ (36)
1001-08102-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 272	\$ 653	\$ 448	\$ 328	\$ 290	\$ 317	\$ 27
1001-08102-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37	\$ 37
1001-08102-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 40	\$ 358	\$ 61	\$ 23	\$ 34	\$ 37	\$ 3
1001-08102-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ 990	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-503500-000	503500	PRINTING & BINDING	\$ 118	\$ 159	\$ 66	\$ 5,109	\$ 6,000	\$ 6,000	\$ -
1001-08102-00000-000-503600-000	503600	ADVERTISING	\$ 24,778	\$ 11,690	\$ 13,650	\$ 9,190	\$ 15,000	\$ -	\$ (15,000)
1001-08102-00000-000-503601-000	503601	MARKETING & PROMOTION	\$ 33,968	\$ 27,390	\$ 39,416	\$ 24,343	\$ 35,000	\$ 35,000	\$ -
1001-08102-00000-000-504300-000	504300	CENTRAL STORE	\$ 81	\$ 88	\$ 53	\$ 207	\$ -	\$ -	\$ -
1001-08102-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 1,648	\$ 975	\$ 1,834	\$ 1,307	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-505201-000	505201	POSTAGE	\$ 24	\$ 192	\$ 58	\$ 32	\$ 250	\$ 250	\$ -
1001-08102-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 1,535	\$ 1,292	\$ 715	\$ 822	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 19	\$ 21	\$ 19	\$ 22	\$ 30	\$ 30	\$ -
1001-08102-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 470	\$ 691	\$ 759	\$ 783	\$ 800	\$ 500	\$ (300)
1001-08102-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 2,821	\$ 2,708	\$ 2,196	\$ -	\$ 2,500	\$ 2,500	\$ -
1001-08102-00000-000-505501-000	505501	MILEAGE	\$ -	\$ 29	\$ 81	\$ 51	\$ -	\$ -	\$ -
1001-08102-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 10,303	\$ 3,168	\$ 2,539	\$ 336	\$ 5,000	\$ 5,000	\$ -
1001-08102-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 6,895	\$ 2,668	\$ 1,495	\$ 535	\$ 9,000	\$ 9,000	\$ -
1001-08102-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 91,396	\$ 107,791	\$ 97,613	\$ 98,016	\$ 100,000	\$ 80,000	\$ (20,000)
1001-08102-00000-000-505890-000	505890	ECONOMIC DEVELOPMENT GRANTS- EDA AFID GRANTS	\$ 1,412,058	\$ 1,379,696	\$ 1,537,476	\$ 1,717,588	\$ 1,393,557	\$ 1,500,000	\$ 106,443
1001-08102-00000-000-505899-000	505899	OTHER ASSISTANCE	\$ 591,900	\$ 15,000	\$ 64,000	\$ 25,073	\$ 50,000	\$ 80,000	\$ 30,000
1001-08102-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 618	\$ 793	\$ 8	\$ -	\$ 500	\$ 500	\$ -
1001-08102-00000-000-506007-000	506007	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 10	\$ 4	\$ -	\$ -	\$ -
1001-08102-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 983	\$ 704	\$ 41	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 3,478	\$ 19	\$ 933	\$ -	\$ 2,500	\$ 2,500	\$ -
1001-08102-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 258	\$ 1,826	\$ 204	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-508005-000	508005	VEHICLES	\$ -	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total for 08102 ECONOMIC DEVELOPMENT/TOURISM:</b>			<b>\$ 2,256,001</b>	<b>\$ 1,737,332</b>	<b>\$ 1,868,440</b>	<b>\$ 1,961,897</b>	<b>\$ 1,695,417</b>	<b>\$ 1,803,057</b>	<b>\$ 107,640</b>

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## 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.

Rockingham County FY 2021-2022 Budget  
 Department:08203 Soil & Water Conservation

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-08203-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ 96	\$ 1,000	\$ -	\$ -	\$ -
1001-08203-00000-000-502100-000	502100	FICA / MEDICARE	\$ -	\$ 7	\$ 77	\$ -	\$ -	\$ -
1001-08203-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ 1	\$ 3	\$ -	\$ -	\$ -
1001-08203-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ 2	\$ 20	\$ -	\$ -	\$ -
1001-08203-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ 57,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ -
<b>Total for 08203 SOIL &amp; WATER CONSERVATION:</b>			<b>\$ 57,500</b>	<b>\$ 37,606</b>	<b>\$ 38,599</b>	<b>\$ 37,500</b>	<b>\$ 37,500</b>	<b>\$ -</b>

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## 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.

Rockingham County FY 2021-2022 Budget  
 Department:08300 Cooperative Extension Program

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-08300-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -
1001-08300-00000-000-502100-000	502100	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 38	\$ 38	\$ 0
1001-08300-00000-000-503802-000	503802	PAYMENTS-EXTENSION OFFICE	\$ 104,821	\$ 129,635	\$ 137,590	\$ 156,493	\$ 160,098	\$ 3,605
1001-08300-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 2,234	\$ 2,126	\$ 2,263	\$ 3,500	\$ 3,500	\$ -
1001-08300-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 2,658	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total for 08300 COOPERATIVE EXTENSION PROGRAM:</b>			<b>\$ 110,213</b>	<b>\$ 132,261</b>	<b>\$ 139,853</b>	<b>\$ 160,531</b>	<b>\$ 164,137</b>	<b>\$ 3,606</b>

## ENVIRONMENTAL MANAGEMENT

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

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

### Staffing:

<b>Position</b>	<b>FY19 Adopted</b>	<b>FY20 Adopted</b>	<b>FY21 Adopted</b>	<b>FY21 Amended</b>	<b>FY22 Adopted</b>	<b>Change</b>
STORMWATER ADMIN	1	1	1	0	0	-1
COUNTY ENGINEER				1	1	1
DIR ENVIRONMENTAL SERVIC	0	1	1	0	0	-1
ENVIRO/LAND USE MGR	1	0	0	0	0	0
ENVIRO INSPECTOR	1	2	2	2	3	1
ENVIRON MANAGER				1	1	1
EROSION/SED CTRL ADM	0	0	0	0	0	0
	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>1</b>

Rockingham County FY 2021-2022 Budget  
 Department:08106 Environmental Management

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-08106-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 126,408	\$ 135,306	\$ 179,938	\$ 145,857	\$ 229,456	\$ 83,599
1001-08106-00000-000-501200-000	501100	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -
1001-08106-00000-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ 153	\$ 990	\$ -	\$ -	\$ -
1001-08106-00000-000-502100-000	502100	FICA / MEDICARE	\$ 9,563	\$ 10,068	\$ 13,495	\$ 11,158	\$ 17,553	\$ 6,395
1001-08106-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 8,494	\$ 5,765	\$ 8,433	\$ 6,578	\$ 11,364	\$ 4,786
1001-08106-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 5,603	\$ 8,030	\$ 10,329	\$ 6,305	\$ 15,850	\$ 9,545
1001-08106-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	\$ 304	\$ 460	\$ 529	\$ 433	\$ 706	\$ 273
1001-08106-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 8,611	\$ 11,684	\$ 19,658	\$ 11,393	\$ 45,720	\$ 34,327
1001-08106-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 664	\$ 700	\$ 947	\$ 759	\$ 1,179	\$ 420
1001-08106-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 2,372	\$ 2,401	\$ 2,992	\$ 1,645	\$ 3,756	\$ 2,111
1001-08106-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-503302-000	503302	MAINT SRVCS CONTRACT	\$ -	\$ -	\$ 373	\$ -	\$ -	\$ -
1001-08106-00000-000-503500-000	503500	PRINTING & BINDING	\$ 12	\$ 610	\$ 410	\$ 600	\$ 600	\$ -
1001-08106-00000-000-503600-000	503600	ADVERTISING	\$ 167	\$ 178	\$ 61	\$ -	\$ -	\$ -
1001-08106-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	\$ 12,983	\$ 23,375	\$ 23,359	\$ 24,000	\$ 24,000	\$ -
1001-08106-00000-000-504300-000	504300	CENTRAL STORE	\$ 1,055	\$ 1,253	\$ 1,039	\$ 500	\$ 500	\$ -
1001-08106-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 4,631	\$ 4,084	\$ 4,859	\$ 4,000	\$ 4,000	\$ -
1001-08106-00000-000-505201-000	505201	POSTAGE	\$ 68	\$ 117	\$ 2,387	\$ 75	\$ 75	\$ -
1001-08106-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 493	\$ 643	\$ 1,550	\$ 500	\$ 500	\$ -
1001-08106-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 1,037	\$ 1,139	\$ 1,175	\$ 1,200	\$ 1,200	\$ -
1001-08106-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 2,331	\$ 2,672	\$ 2,866	\$ 2,800	\$ 2,800	\$ -
1001-08106-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ -	\$ 281	\$ 884	\$ 3,500	\$ 3,500	\$ -
1001-08106-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 6,921	\$ 5,089	\$ 1,231	\$ 3,160	\$ 3,160	\$ -
1001-08106-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 240	\$ 160	\$ 1,748	\$ 4,190	\$ 4,190	\$ -
1001-08106-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 78	\$ 889	\$ 1,084	\$ 450	\$ 450	\$ -
1001-08106-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 30	\$ -	\$ 100	\$ 100	\$ -
1001-08106-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 114	\$ -	\$ 544	\$ 400	\$ 400	\$ -
1001-08106-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 35	\$ 179	\$ 77	\$ 400	\$ 400	\$ -
1001-08106-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-08106-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ 25	\$ 216	\$ 75	\$ 300	\$ -	\$ (300)
<b>Total for 08106 ENVIRONMENTAL MANAGEMENT:</b>			<b>\$ 193,075</b>	<b>\$ 215,481</b>	<b>\$ 281,043</b>	<b>\$ 230,303</b>	<b>\$ 396,459</b>	<b>\$ 166,156</b>

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## TRANSPORTATION PLANNING

### ESTABLISHMENT OF THE METROPOLITAN PLANNING ORGANIZATION

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

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

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

## OTHER EXPENSES

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
CONTRIBUTIONS	579,513	589,513	730,492	407,031	410,464	3,433
CONTINGENCY	-	-	-	250,000	250,000	-
OTHER BENEFITS	16,434	13,222	18,177	80,000	80,000	-

### CONTRIBUTIONS

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

### CONTINGENCY

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

### OTHER BENEFITS

Rockingham County FY 2021-2022 Budget  
 Department:09103 Contributions

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-09103-00000-000-505642-000	505642	BLUE RIDGE COMMUNITY COLLEGE	\$ 131,663	\$ 131,663	\$ 131,663	\$ 131,663	\$ 131,663	\$ -
1001-09103-00000-000-505643-000	505643	CENTRAL SHENANDOAH PLAN DIST	\$ 43,875	\$ 43,875	\$ 43,875	\$ 45,414	\$ 51,901	\$ 6,487
1001-09103-00000-000-505644-000	505644	R'HAM HISTORICAL SOCIETY	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ (15,000)
1001-09103-00000-000-505646-000	505646	VALLEY PROGRAM FOR THE AGED	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 38,000	\$ (37,000)
1001-09103-00000-000-505649-000	505649	SHEN VALLEY REGIONAL AIRPORT	\$ 96,461	\$ 96,461	\$ -	\$ -	\$ -	\$ -
1001-09103-00000-000-505651-000	505651	FORT HARRISON	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ -
1001-09103-00000-000-505659-000	505659	BLUE RIDGE LEGAL SERVICES	\$ 8,054	\$ 8,054	\$ 8,054	\$ 8,054	\$ 2,500	\$ (5,554)
1001-09103-00000-000-505670-000	505670	FRIENDSHIP INDUSTRIES	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 20,000	\$ (15,000)
1001-09103-00000-000-505676-000	505676	HBURG-RHAM FREE CLINIC	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ (35,000)
1001-09103-00000-000-505681-000	505681	ARTS COUNCIL OF THE VALLEY	\$ 22,560	\$ 22,560	\$ -	\$ -	\$ -	\$ -
1001-09103-00000-000-505699-000	505699	VALLEY ASSOCIATES FOR INDEPENDEN	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000
1001-09103-00000-000-505699-000	505699	BOYS AND GIRLS CLUBS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 5,000
1001-09103-00000-000-505699-000	505699	ELKTON AREA UNITED SERVICES	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
1001-09103-00000-000-505699-000	505699	WAY TO GO	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
1001-09103-00000-000-505699-000	505699	BIG BROTHERS BIG SISTERS	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 15,000	\$ 3,000
1001-09103-00000-000-505699-000	505699	CENTRAL VALLEY HABITAT FOR HUMANI	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
1001-09103-00000-000-505699-000	505699	CROSS KEYS EQUINE THERAPY	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
1001-09103-00000-000-505699-000	505699	SKYLINE LITERACY	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1001-09103-00000-000-505699-000	505699	ARC OF HARRISONBURG	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
1001-09103-00000-000-505699-000	505699	STRENGTH IN PEERS	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
1001-09103-00000-000-505699-000	505699	BLUE RIDGE CASA	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
1001-09103-00000-000-505699-000	505699	COLLINS CENTER	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000
1001-09103-00000-000-505699-000	505699	FIRST STEP	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-09103-00000-000-505699-000	505699	GENERATIONS CROSSING	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
1001-09103-00000-000-505699-000	505699	FIRST NIGHT HARRISONBURG	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
1001-09103-00000-000-505699-000	505699	OUR COMMUNITY PLACE	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
1001-09103-00000-000-505699-000	505699	EXPLORE MORE DISCOVERY	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
1001-09103-00000-000-505699-000	505699	PLAINS DISTRICT MEMORIAL MUSEUM	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 1,000	\$ (1,500)
1001-09103-00000-000-505699-000	505699	MTC FOUNDATION	\$ -	\$ 7,500	\$ 15,000	\$ -	\$ -	\$ -
1001-09103-00000-000-505699-000	505699	ROCKINGHAM COUNTY FAIR	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -
1001-09103-00000-000-505699-000	505699	ELKTON DOWNTOWN REVITALIZATION	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
1001-09103-00000-000-505699-000	505699	OPEN DOORS	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
1001-09103-00000-000-505699-000	505699	THE FIRST TEE	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
1001-09103-00000-000-505699-000	505699	OTHER CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)
1001-09103-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
<b>Total for 09103 CONTRIBUTIONS:</b>			<b>\$ 579,513</b>	<b>\$ 589,513</b>	<b>\$ 730,492</b>	<b>\$ 407,031</b>	<b>\$ 410,464</b>	<b>\$ 3,433</b>

Rockingham County FY 2021-2022 Budget  
 Department:09110 Contingency

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1001-09110-00000-000-505800-000	505800	CONTINGENCY	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
<b>Total for 09110 CONTINGENCY:</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>

Rockingham County FY 2021-2022 Budget  
 Department:09120 Other Benefits

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-09120-00000-000-501101-000	501101	EMPLOYEE COMPENSATION	\$ -	\$ -	\$ -	\$ 50,000	\$ 25,000	\$ (25,000)
1001-09120-00000-000-502301-000	502301	HEALTH INSURANCE-RETIREEES	\$ 16,434	\$ 13,222	\$ 11,927	\$ 30,000	\$ 30,000	\$ -
1001-09120-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 6,250	\$ -	\$ 25,000	\$ 25,000
<b>Total for 09120 OTHER BENEFITS:</b>			<b>\$ 16,434</b>	<b>\$ 13,222</b>	<b>\$ 18,177</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>

## 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	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
TRANSFERS	96,988,950	75,359,748	87,339,481	69,546,362	76,093,126	6,546,764

Rockingham County FY 2021-2022 Budget  
 Department:09301 Transfers

Acct Number	Object	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1001-09301-00000-000-509511-000	509511	TRSF TO CAPITAL PROJECTS FUND	\$ 800,000	\$ 7,232,000	\$ 8,699,500	\$ 2,491,050	\$ 433,500	\$ 2,657,000	\$ 2,223,500
1001-09301-00000-000-509513-000	509513	TRSF TO SCHOOL CAP PROJ FUND	\$ 4,485,262	\$ 25,302,256	\$ 1,679,861	\$ 21,012,255	\$ -	\$ -	\$ -
1001-09301-00000-000-509521-000	509521	TRSF TO SCHOOL FUND	\$ 56,271,432	\$ 59,678,230	\$ 60,011,767	\$ 58,857,251	\$ 64,366,510	\$ 68,366,510	\$ 4,000,000
1001-09301-00000-000-509527-000	509527	TRSF TO SOCIAL SERVICE DISTRIC	\$ 2,211,152	\$ 2,310,983	\$ 2,440,424	\$ 2,239,437	\$ 2,614,025	\$ 2,591,975	\$ (22,050)
1001-09301-00000-000-509528-000	509528	TRSF TO H/R CSA	\$ 2,256,559	\$ 2,366,983	\$ 2,409,494	\$ 2,620,786	\$ 2,013,625	\$ 2,358,939	\$ 345,314
1001-09301-00000-000-509530-000	509530	TRSF TO SOCIAL SERVICE FUTURE (	\$ 128,804	\$ 98,499	\$ 118,702	\$ 118,702	\$ 118,702	\$ 118,702	\$ -
<b>Total for 09301 TRANSFERS:</b>			<b>\$ 66,153,209</b>	<b>\$ 96,988,950</b>	<b>\$ 75,359,748</b>	<b>\$ 87,339,481</b>	<b>\$ 69,546,362</b>	<b>\$ 76,093,126</b>	<b>\$ 6,546,764</b>

## DEBT SERVICE

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
DEBT SERVICE-COUNTY	2,542,420	2,844,594	3,004,990	3,027,302	2,000,737	(1,026,565)
DEBT SERVICE-SCHOOL	8,012,185	9,517,724	9,412,833	10,129,088	9,794,171	(334,917)
<b>DEBT SERVICE</b>	<b>10,554,605</b>	<b>12,362,319</b>	<b>12,417,823</b>	<b>13,156,390</b>	<b>11,794,909</b>	<b>(1,361,481)</b>

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

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

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

Market Value of Taxable Property	Direct net debt	
10,304,859,800	115,387,711	1.12%

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 Div	Direct Debt Service	
166,008,552	160,118,201	11,804,813	3.62%

Rockingham County FY 2021-2022 Budget  
County & Schools Debt Service

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-09501-00000-000-509116-000	509116	PRINCIPAL WATER-SEWER	\$ -	\$ -	\$ -	\$ -	\$ 80,688	\$ 80,688
1001-09501-00000-000-509105-000	509105	PRINCIPAL ECC	\$ 565,938	\$ 587,218	\$ 609,297	\$ -	\$ -	\$ -
1001-09501-00000-000-509106-000	509106	PRINCIPAL SRI	\$ 1,305,000	\$ 1,310,000	\$ 1,310,000	\$ 1,315,000	\$ 525,000	\$ (790,000)
1001-09501-00000-000-509113-000	509111	PRINCIPAL RADIO ECC	\$ 315,984	\$ 639,954	\$ 650,750	\$ 661,729	\$ 672,892	\$ 11,163
1001-09501-00000-000-509114-000	509114	PRINCIPAL CSB	\$ -	\$ -	\$ -	\$ 250,000	\$ 176,667	\$ (73,333)
1001-09501-00000-000-509115-000	509115	PRINCIPAL PORT ROAD	\$ -	\$ -	\$ -	\$ 175,000	\$ 185,000	\$ 10,000
1001-09501-00000-000-509216-000	509216	INTEREST WATER-SEWER	\$ -	\$ -	\$ -	\$ -	\$ 27,750	\$ 27,750
1001-09501-00000-000-509205-000	509205	INTEREST ECC	\$ 55,569	\$ 33,888	\$ 11,328	\$ -	\$ -	\$ -
1001-09501-00000-000-509206-000	509206	INTEREST SRI	\$ 259,361	\$ 224,883	\$ 190,322	\$ 156,186	\$ 62,059	\$ (94,127)
1001-09501-00000-000-509213-000	509213	INTEREST RADIO LEASE	\$ 27,569	\$ 47,153	\$ 36,356	\$ 25,378	\$ 14,214	\$ (11,164)
1001-09501-00000-000-509214-000	509214	INTEREST CSB	\$ -	\$ -	\$ 116,629	\$ 238,650	\$ 88,333	\$ (150,317)
1001-09501-00000-000-509215-000	509215	INTEREST PORT ROAD	\$ -	\$ -	\$ 80,430	\$ 175,359	\$ 166,134	\$ (9,225)
1001-09501-00000-000-509301-000	509301	OTHER DEBT SERVICE	\$ 12,999	\$ 1,500	\$ (121)	\$ 30,000	\$ 2,000	\$ (28,000)
<b>Total for 09501 DEBT SERVICE-COUNTY:</b>			<b>\$ 2,542,420</b>	<b>\$ 2,844,594</b>	<b>\$ 3,004,990</b>	<b>\$ 3,027,302</b>	<b>\$ 2,000,737</b>	<b>\$ (1,026,565)</b>

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1001-09502-00000-000-509107-000	509107	PRINCIPAL VPSPA	\$ 5,105,034	\$ 5,771,477	\$ 6,165,890	\$ 6,255,678	\$ 6,403,635	\$ 147,957
1001-09502-00000-000-509207-000	509207	INTEREST VPSPA	\$ 2,900,476	\$ 3,739,322	\$ 3,239,418	\$ 3,866,210	\$ 3,382,536	\$ (483,674)
1001-09502-00000-000-509301-000	509301	OTHER DEBT SERVICE	\$ 6,675	\$ 6,925	\$ 7,525	\$ 7,200	\$ 8,000	\$ 800
<b>Total for 09502 DEBT SERVICE-SCHOOL:</b>			<b>\$ 8,012,185</b>	<b>\$ 9,517,724</b>	<b>\$ 9,412,833</b>	<b>\$ 10,129,088</b>	<b>\$ 9,794,171</b>	<b>\$ (334,917)</b>

## 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 \$5,000.

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 2022 include continued investment in the County Technology upgrades, upgrades at the Emergency Communications Center, the construction of a maintenance building at Rockingham Park at the Crossroads and the construction of an Emergency Response Station in the County's north-end.

Fund reserves in the capital fund are typically either transferred back to the General Fund or re-appropriated for minor capital projects. Most funds in the Capital Projects Fund Reserve are specifically earmarked for a project.

County of Rockingham, Virginia  
 Capital Projects Fund  
 FY21-22 Revenue Summary

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1101-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (51,415)	\$ (207,045)	\$ (151,983)	\$ (50,000)	\$ (10,000)	\$ 40,000
1101-00000-11899-000-318600-000	SHARE OF COSTS - HARRISONBURG	\$ (284,852)	\$ (1,592,396)	\$ (1,787,951)	\$ -	\$ -	\$ -
1101-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (37,575)	\$ (1,219,274)	\$ (355,096)	\$ -	\$ -	\$ -
<b>TOTAL: USE OF PROPERTY</b>		<b>\$ (373,841)</b>	<b>\$ (3,018,715)</b>	<b>\$ (2,295,030)</b>	<b>\$ (50,000)</b>	<b>\$ (10,000)</b>	<b>\$ 40,000</b>
1101-00000-12404-000-324010-000	VDOT REV SHARING - RESERVOIR S	\$ (1,917,064)	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-12404-000-324014-000	VDOT REV SHARING -RT 33	\$ (1,223,867)	\$ -	\$ (67,206)	\$ -	\$ -	\$ -
<b>TOTAL: ALL STATE REVENUES</b>		<b>\$ (3,140,931)</b>	<b>\$ -</b>	<b>\$ (67,206)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1101-00000-15102-000-351000-000	FROM GENERAL FUND	\$ (7,232,000)	\$ (8,699,500)	\$ (2,491,050)	\$ (433,500)	\$ (2,657,000)	\$ (2,223,500)
<b>TOTAL: TRANSFERS FROM OTHER FUNDS</b>		<b>\$ (7,232,000)</b>	<b>\$ (8,699,500)</b>	<b>\$ (2,491,050)</b>	<b>\$ (433,500)</b>	<b>\$ (2,657,000)</b>	<b>\$ (2,223,500)</b>
1101-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL: FUND RESERVE USED</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL - COUNTY CAPITAL PROJECT FUND REVENUES</b>		<b>\$ (10,746,772)</b>	<b>\$ (11,718,215)</b>	<b>\$ (4,853,286)</b>	<b>\$ (483,500)</b>	<b>\$ (2,667,000)</b>	<b>\$ (2,183,500)</b>

Rockingham County FY 2021-2022 Budget  
Capital Projects Fund

Acct Number	Object	Acct Description	2018				Increase/ Decrease	
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted		2022 Adopted
1101-09301-00000-000-509501-000	509501	TRSF TO GENERAL FUND	\$ -	\$ -	\$ 747,530	\$ -	\$ -	\$ -
1101-09301-00000-000-509513-000	509513	TRSF TO SCHOOL CAP PROJ FUND	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ 2,594	\$ -	\$ 218,500	\$ 267,000	\$ 48,500
1101-09401-00000-000-508004-000	508001	LADDER TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ 151,709	\$ 227,904	\$ 135,000	\$ -	\$ (135,000)
1101-09401-00000-000-508040-000	508040	SOFTWARE	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ (130,000)
1101-09401-00000-000-508300-000	508300	FINANCIAL SOFTWARE PROJECT	\$ 250,447	\$ 228,189	\$ 33,511	\$ -	\$ -	\$ -
1101-09401-00000-000-508313-000	508313	LAND PURCHASE	\$ -	\$ 432,496	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508316-000	508316	LAKE SHENANDOAH WATERSHED	\$ -	\$ 26,550	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508340-000	508340	ECC PROJECT	\$ 101,237	\$ 630,845	\$ 462,530	\$ -	\$ 650,000	\$ 650,000
1101-09401-00000-000-508358-000	508358	ROAD IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508359-000	508359	ROCKINGHAM PARK	\$ 3,725,772	\$ 2,173,251	\$ 692,647	\$ -	\$ 500,000	\$ 500,000
1101-09401-00000-000-508366-000	508366	DOCUMENT IMAGING PROJECT	\$ -	\$ 112,399	\$ 15,005	\$ -	\$ -	\$ -
1101-09401-00000-000-508367-000	508367	COURT FACILITY RESERVE	\$ 15,357	\$ 445,974	\$ 18,572	\$ -	\$ -	\$ -
1101-09401-00000-000-508370-000	508370	RESERVOIR STREET PROJECT	\$ 3,953,704	\$ 47,311	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508376-000	508376	MASSANETTA SPRINGS ROAD	\$ -	\$ 1,964,234	\$ 608,067	\$ -	\$ -	\$ -
1101-09401-00000-000-508387-000	508387	SPOTSWOOD TRAIL	\$ 2,447,734	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09403-00000-000-503106-000	503106	SPOTSWOOD TRAIL	\$ -	\$ 132,468	\$ 134,412	\$ -	\$ -	\$ -
1101-09401-00000-000-508378-000	508378	FIRE & RESCUE FACILITY	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
1101-09401-00000-000-508388-000	508388	PORT ROAD STATION	\$ -	\$ 93,083	\$ 5,018,894	\$ -	\$ -	\$ -
1101-09401-00000-000-508390-000	508390	JAIL HVAC	\$ 569,703	\$ 2,422,598	\$ 2,075,753	\$ -	\$ -	\$ -
1101-09401-00000-000-508396-000	508396	DIST CRT REN PHASE 3	\$ -	\$ -	\$ 1,481,577	\$ -	\$ -	\$ -
1101-09401-00000-000-508399-000	508399	MISCELLANEOUS PROJECTS	\$ 3,104,423	\$ 165,191	\$ -	\$ -	\$ -	\$ -
<b>Total for 09401 COUNTY CAPITAL PROJECT FUND EXPENDITURES:</b>			<b>\$ 14,218,378</b>	<b>\$ 9,028,893</b>	<b>\$ 11,516,403</b>	<b>\$ 483,500</b>	<b>\$ 2,667,000</b>	<b>\$ 2,183,500</b>

\*\*Included in the CIP Recommendation for FY22

## TOURISM FUND

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

County of Rockingham, Virginia  
 Tourism Fund  
 FY21-22 Revenue Summary

Acct Number	Acct Description	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1212-00000-11210-000-310750-000	TRANSIENT OCCUPANCY TAX	\$ (281,763)	\$ (494,317)	(354,650)	(500,000)	\$ (145,350)
1212-00000-11501-000-313100-00	INTEREST ON INVESTMENTS			-	-	\$ -
1212-00000-12404-000-324990-000	OTHER STATE FUNDS			-	-	\$ -
	FUND RESERVE	\$ -	\$ -	-	246,844	\$ 246,844
<b>TOTAL TOURISM FUND</b>		<b>\$ (281,763)</b>	<b>\$ (494,317)</b>	<b>\$ (354,650)</b>	<b>\$ (253,156)</b>	<b>\$ 101,494</b>

Rockingham County FY 2021-2022 Budget  
Tourism Fund

Acct Number	Object	Acct Description	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/Decrease
1212-08108-00000-000-501100-000	501100	SALARIES & WAGES-FULL TIME	\$ -	\$ 45,783	\$ 67,000	\$ 74,923	\$ 7,923
1212-08108-00000-000-502100-000	502100	FICA / MEDICARE	\$ -	\$ 3,463	\$ 5,126	\$ 5,732	\$ 606
1212-08108-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ -	\$ 3,320	\$ 2,618	\$ 5,248	\$ 2,630
1212-08108-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLT	\$ -	\$ 170	\$ 203	\$ 233	\$ 30
1212-08108-00000-000-502300-000	502300	HEALTH INSURANCE	\$ -	\$ 4,214	\$ 9,120	\$ 9,030	\$ (90)
1212-08108-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ -	\$ 236	\$ 339	\$ 385	\$ 46
1212-08108-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ -	\$ 16	\$ 1,374	\$ 45	\$ (1,329)
1212-08108-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
1212-08108-00000-000-503601-000	503601	MARKETING & PROMOTION	\$ 22,500	\$ -	\$ 25,000	\$ 40,000	\$ 15,000
1212-08108-00000-000-505699-000	505699	COUNTY CONTRIBUTIONS	\$ -	\$ 93,560	\$ 240,871	\$ 114,561	\$ (126,310)
		<i>Rockingham County Fair</i>	\$ -	\$ -	\$ -	\$ 5,000	
		<i>Rockingham Historical Society</i>	\$ -	\$ -	\$ -	\$ 8,100	
		<i>Arts Council of the Valley</i>	\$ -	\$ -	\$ -	\$ 5,000	
		<i>Shen Valley Regional Airport</i>	\$ -	\$ -	\$ -	\$ 96,461	
<b>Total for 08108 TOURISM FUND:</b>			<b>\$ 22,500</b>	<b>\$ 150,762</b>	<b>\$ 354,651</b>	<b>\$ 253,156</b>	<b>\$ (101,495)</b>

Started using a software - Host Compliance in 2019 to identify short-term rentals listed on AirBNB and other like websites  
Also changed the tax rate from 2% to 5% in Tax Year 2019, allocating 2% to the General Fund and 3% to the Tourism Fund  
The 1/2 year of FY19 that the short-term rentals were collected, we are projecting \$100,000 in revenue  
In FY20, we are expecting to collect \$260,000 from short-term rentals

Overall, revenue is projected to increase in FY20 to \$950,000  
General Fund  
380,000.00

## ASSET FORFEITURE FUND

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

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

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

County of Rockingham, Virginia  
 Asset Forfeiture Fund  
 FY21-22 Revenue Summary

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1211-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (2,752)	\$ (7,686)	\$ (8,158)	\$ -	\$ -	\$ -
<b>TOTAL: USE OF PROPERTY</b>		<b>\$ (2,752)</b>	<b>\$ (7,686)</b>	<b>\$ (8,158)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1211-00000-12404-000-327400-000	STATE FORFEITURE - SHERIFF	\$ (15,243)	\$ (26,592)	\$ (31,033)	\$ (18,900)	\$ (18,900)	\$ -
1211-00000-12404-000-327500-000	STATE FORFEITURE - CA	\$ (14,989)	\$ (19,148)	\$ (30,634)	\$ (18,900)	\$ (18,900)	\$ -
<b>TOTAL: ALL STATE REVENUES</b>		<b>\$ (30,232)</b>	<b>\$ (45,740)</b>	<b>\$ (61,667)</b>	<b>\$ (37,800)</b>	<b>\$ (37,800)</b>	<b>\$ -</b>
1211-00000-13900-000-337100-000	FED FORFEITURE - SHERIFF	\$ (23,101)	\$ (4,644)	\$ (60,244)	\$ (41,800)	\$ (41,800)	\$ -
1211-00000-13900-000-337200-000	FED FORFEITURE - CA	\$ (7,862)	\$ (10,219)	\$ (3,431)	\$ (41,800)	\$ (41,800)	\$ -
<b>TOTAL: ALL FEDERAL REVENUES</b>		<b>\$ (30,963)</b>	<b>\$ (14,863)</b>	<b>\$ (63,675)</b>	<b>\$ (83,600)</b>	<b>\$ (83,600)</b>	<b>\$ -</b>
<b>TOTAL - ASSET FORFEITURE FUND REVENUES</b>		<b>\$ (63,948)</b>	<b>\$ (68,289)</b>	<b>\$ (133,499)</b>	<b>\$ (121,400)</b>	<b>\$ (121,400)</b>	<b>\$ -</b>

Rockingham County FY 2021-2022 Budget  
 Asset Forfeiture Fund

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
<b>Department:02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:</b>								
STATE ASSET FORFEITURE EXPENDITURES								
1211-02201-10232-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 24,142	\$ (8,591)	\$ 5,159	\$ -	\$ -	\$ -
1211-02201-10232-000-502100-000	502100	FICA / MEDICARE	\$ 1,847	\$ (657)	\$ 400	\$ -	\$ -	\$ -
1211-02201-10232-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 17	\$ (5)	\$ 3	\$ -	\$ -	\$ -
1211-02201-10232-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ 1,635	\$ 150	\$ 5,000	\$ 5,000	\$ -
1211-02201-10232-000-503500-000	503500	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
1211-02201-10232-000-505201-000	505201	POSTAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1211-02201-10232-000-505203-000	505203	TELECOMMUNICATIONS	\$ 562	\$ 619	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ 6,160	\$ 6,160	\$ -
1211-02201-10232-000-505501-000	505501	MILEAGE	\$ 1,036	\$ -	\$ 284	\$ -	\$ -	\$ -
1211-02201-10232-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 567	\$ 855	\$ 476	\$ -	\$ -	\$ -
1211-02201-10232-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 898	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-505506-000	505506	INVESTIGATORY EXPENSE	\$ 6,365	\$ 6,801	\$ 4,527	\$ 7,000	\$ 7,000	\$ -
1211-02201-10232-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1211-02201-10232-000-506001-000	506001	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
FEDERAL ASSET FORFEITURE EXPENDITURES								
1211-02201-10233-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 4,440	\$ 735	\$ 3,325	\$ 10,000	\$ 10,000	\$ -
1211-02201-10233-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
1211-02201-10233-000-505501-000	505501	MILEAGE	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -
1211-02201-10233-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 4,413	\$ 1,262	\$ 106	\$ -	\$ -	\$ -
1211-02201-10233-000-505506-000	505506	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
1211-02201-10233-000-506065-000	506065	MINOR EQUIPMENT	\$ 1,570	\$ 5,411	\$ -	\$ 10,000	\$ 10,000	\$ -
<b>Total for 02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:</b>			<b>\$ 46,107</b>	<b>\$ 8,064</b>	<b>\$ 14,430</b>	<b>\$ 65,660</b>	<b>\$ 65,660</b>	<b>\$ -</b>
STATE ASSET FORFEITURE EXPENDITURES								
1211-03507-10332-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 250	\$ 636	\$ -	\$ -	\$ -	\$ -
1211-03507-10332-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	\$ 730	\$ 730	\$ 730	\$ 1,000	\$ 1,000	\$ -
1211-03507-10332-000-505503-000	505503	SUBSISTENCE & LODGING	\$ -	\$ 363	\$ 198	\$ -	\$ -	\$ -
1211-03507-10332-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 8,072	\$ 2,662	\$ 10,811	\$ 10,000	\$ 10,000	\$ -
1211-03507-10332-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 140	\$ 4,839	\$ 270	\$ 5,240	\$ 5,240	\$ -
1211-03507-10332-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 1,113	\$ 2,392	\$ 2,228	\$ 5,000	\$ 5,000	\$ -
1211-03507-10332-000-506016-000	506016	POLICE UNIFORMS	\$ 1,512	\$ 1,327	\$ 1,049	\$ 1,500	\$ 1,500	\$ -
1211-03507-10332-000-506065-000	506065	MINOR EQUIPMENT	\$ 2,408	\$ 1,297	\$ -	\$ 5,000	\$ 5,000	\$ -
FEDERAL ASSET FORFEITURE EXPENDITURES								
1211-03507-10333-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 1,475	\$ -	\$ -	\$ -
1211-03507-10333-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 674	\$ -	\$ 3,794	\$ 14,000	\$ 14,000	\$ -
1211-03507-10333-000-506016-000	506016	POLICE UNIFORMS	\$ -	\$ -	\$ 1,350	\$ 14,000	\$ 14,000	\$ -
1211-03507-10333-000-506065-000	506065	MINOR EQUIPMENT	\$ 9,624	\$ 4,644	\$ 24,625	\$ -	\$ -	\$ -
1211-03507-10333-000-508005-000	508005	VEHICLES	\$ 12,110	\$ -	\$ 27,100	\$ -	\$ -	\$ -
<b>Total for 03507 SHERIFF ASSET FORFEITURE EXPENDITURES:</b>			<b>\$ 36,668</b>	<b>\$ 18,890</b>	<b>\$ 73,631</b>	<b>\$ 55,740</b>	<b>\$ 55,740</b>	<b>\$ -</b>
<b>Total for Fund 1211 ASSET FORFEITURES EXPENDITURES:</b>			<b>\$ 82,775</b>	<b>\$ 26,954</b>	<b>\$ 88,060</b>	<b>\$ 121,400</b>	<b>\$ 121,400</b>	<b>\$ -</b>

## CHILDREN'S SERVICES ACT FUND

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

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

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
CSA COORDINATOR	1	1	0	0	0	0
DATA SPECIALIST	1	1	0	0	0	0
UTILIZATION REVIEWER	1	1	0	0	0	0
	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County of Rockingham, Virginia  
 Children's Services Act  
 FY21-22 Revenue Summary

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1225-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (867)	\$ (8,507)	\$ (8,028)	\$ -	\$ -	\$ -
1225-00000-11899-000-318600-000	SHARE OF COSTS - CITY	\$ (1,773,841)	\$ (1,763,457)	\$ (1,796,772)	\$ (1,663,138)	\$ (1,736,856)	\$ (73,718)
1225-00000-11899-000-318610-000	SHARE OF COSTS MEDICAID-CITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL: ALL LOCAL REVENUES</b>		<b>\$ (1,774,708)</b>	<b>\$ (1,771,964)</b>	<b>\$ (1,804,800)</b>	<b>\$ (1,663,138)</b>	<b>\$ (1,736,856)</b>	<b>\$ (73,718)</b>
1225-00000-12401-000-324200-000	COMPREHENSIVE SERVICES ACT	\$ -	\$ -	\$ -	\$ (7,323,237)	\$ (6,904,205)	\$ 419,032
<b>TOTAL: ALL STATE REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,323,237)</b>	<b>\$ (6,904,205)</b>	<b>\$ 419,032</b>
1225-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (2,366,983)	\$ (2,409,494)	\$ (2,146,299)	\$ (2,013,625)	\$ (2,358,939)	\$ (345,314)
<b>TOTAL: TRANSFERS FROM OTHER FUNDS</b>		<b>\$ (2,366,983)</b>	<b>\$ (2,409,494)</b>	<b>\$ (2,146,299)</b>	<b>\$ (2,013,625)</b>	<b>\$ (2,358,939)</b>	<b>\$ (345,314)</b>
1225-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL: FUND RESERVE USED</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department: TOTAL COMPREHENSIVE SERVICES ACT REVENUES</b>		<b>\$ (4,141,691)</b>	<b>\$ (4,181,458)</b>	<b>\$ (3,951,099)</b>	<b>\$ (11,000,000)</b>	<b>\$ (11,000,000)</b>	<b>\$ -</b>

Rockingham County FY 2021-2022 Budget  
Children's Services Act Fund

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1225-05318-10100-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 62,915	\$ 68,705	\$ 59,408	\$ -	\$ -	\$ -
1225-05318-10100-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 9,621	\$ 10,106	\$ 7,718	\$ -	\$ -	\$ -
1225-05318-10100-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ 372	\$ 5,644	\$ -	\$ -	\$ -
1225-05318-10100-000-502100-000	502100	FICA / MEDICARE	\$ 5,099	\$ 5,568	\$ 5,141	\$ -	\$ -	\$ -
1225-05318-10100-000-502201-000	502201	RETIREMENT (VRS)	\$ 4,246	\$ 4,211	\$ 3,463	\$ -	\$ -	\$ -
1225-05318-10100-000-502202-000	502202	RETIREMENT-HYBRID	\$ 2,538	\$ 2,925	\$ 2,944	\$ -	\$ -	\$ -
1225-05318-10100-000-502203-000	502203	SHORT TERM/LONG TERM DISABILITY	\$ 136	\$ 168	\$ 151	\$ -	\$ -	\$ -
1225-05318-10100-000-502300-000	502300	HEALTH INSURANCE	\$ 16,039	\$ 16,265	\$ 17,786	\$ -	\$ -	\$ -
1225-05318-10100-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 327	\$ 363	\$ 309	\$ -	\$ -	\$ -
1225-05318-10100-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 567	\$ -	\$ -	\$ -
1225-05318-10100-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 51	\$ 55	\$ 43	\$ -	\$ -	\$ -
1225-05318-10100-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ 305	\$ 495	\$ -	\$ -	\$ -
1225-05318-10100-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 132	\$ 109	\$ 175	\$ -	\$ -	\$ -
1225-05318-10100-000-503600-000	503600	ADVERTISING	\$ 125	\$ 135	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-504300-000	504300	CENTRAL STORE	\$ 261	\$ 321	\$ 199	\$ -	\$ -	\$ -
1225-05318-10100-000-504500-000	504500	CENTRAL GARAGE	\$ 313	\$ 237	\$ 382	\$ -	\$ -	\$ -
1225-05318-10100-000-505201-000	505201	POSTAGE	\$ 1,270	\$ 1,185	\$ 1,000	\$ -	\$ -	\$ -
1225-05318-10100-000-505203-000	505203	TELECOMMUNICATIONS	\$ 843	\$ 1,243	\$ 1,034	\$ -	\$ -	\$ -
1225-05318-10100-000-505305-000	505305	VEHICLE INSURANCE	\$ 173	\$ 190	\$ 196	\$ -	\$ -	\$ -
1225-05318-10100-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 1,283	\$ 1,365	\$ 1,115	\$ -	\$ -	\$ -
1225-05318-10100-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 2,750	\$ 3,000	\$ 2,500	\$ -	\$ -	\$ -
1225-05318-10100-000-505501-000	505501	MILEAGE	\$ 154	\$ 70	\$ 35	\$ -	\$ -	\$ -
1225-05318-10100-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 302	\$ 418	\$ 272	\$ -	\$ -	\$ -
1225-05318-10100-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 718	\$ 345	\$ 10	\$ -	\$ -	\$ -
1225-05318-10100-000-505714-000	505714	MANDATED/RESIDENTIAL/PRIVATE	\$ 5,966,703	\$ 5,616,555	\$ 6,593,898	\$ 6,000,000	\$ 6,600,000	\$ 600,000
1225-05318-10100-000-506001-000	506001	OFFICE SUPPLIES	\$ 749	\$ 667	\$ 273	\$ -	\$ -	\$ -
1225-05318-10100-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-506008-000	506008	VEHICLE FUEL	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ 526	\$ 45	\$ -	\$ -	\$ -
1225-05318-10100-000-506065-000	506065	MINOR EQUIPMENT	\$ 621	\$ 115	\$ 1,437	\$ -	\$ -	\$ -
1225-05318-10100-000-508005-000	508005	VEHICLES	\$ -	\$ 11,198	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL COUNTY EXPENDITURES</b>			<b>\$ 6,077,368</b>	<b>\$ 5,746,796</b>	<b>\$ 6,706,237</b>	<b>\$ 6,000,000</b>	<b>\$ 6,600,000</b>	<b>\$ 600,000</b>
1225-05318-10200-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 62,916	\$ 68,706	\$ 59,408	\$ -	\$ -	\$ -
1225-05318-10200-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 9,621	\$ 10,106	\$ 7,718	\$ -	\$ -	\$ -
1225-05318-10200-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ 372	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502100-000	502100	FICA / MEDICARE	\$ 5,100	\$ 5,569	\$ 4,711	\$ -	\$ -	\$ -
1225-05318-10200-000-502201-000	502201	RETIREMENT (VRS)	\$ 4,246	\$ 4,211	\$ 3,463	\$ -	\$ -	\$ -
1225-05318-10200-000-502202-000	502202	RETIREMENT-HYBRID	\$ 2,538	\$ 2,926	\$ 2,944	\$ -	\$ -	\$ -
1225-05318-10200-000-502203-000	502203	SHORT TERM/LONG TERM DISABILITY	\$ 137	\$ 169	\$ 151	\$ -	\$ -	\$ -
1225-05318-10200-000-502300-000	502300	HEALTH INSURANCE	\$ 16,040	\$ 16,265	\$ 17,786	\$ -	\$ -	\$ -
1225-05318-10200-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 327	\$ 363	\$ 309	\$ -	\$ -	\$ -
1225-05318-10200-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 567	\$ -	\$ -	\$ -
1225-05318-10200-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 51	\$ 56	\$ 39	\$ -	\$ -	\$ -
1225-05318-10200-000-503100-000	503100	PROFESSIONAL SERVICES	\$ -	\$ 305	\$ 561	\$ -	\$ -	\$ -
1225-05318-10200-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 132	\$ 109	\$ 175	\$ -	\$ -	\$ -
1225-05318-10200-000-503600-000	503600	ADVERTISING	\$ 125	\$ 135	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-504300-000	504300	CENTRAL STORE	\$ 261	\$ 321	\$ 199	\$ -	\$ -	\$ -
1225-05318-10200-000-504500-000	504500	CENTRAL GARAGE	\$ 313	\$ 237	\$ 382	\$ -	\$ -	\$ -
1225-05318-10200-000-505201-000	505201	POSTAGE	\$ 1,270	\$ 1,185	\$ 1,000	\$ -	\$ -	\$ -
1225-05318-10200-000-505203-000	505203	TELECOMMUNICATIONS	\$ 847	\$ 1,102	\$ 837	\$ -	\$ -	\$ -
1225-05318-10200-000-505305-000	505305	VEHICLE INSURANCE	\$ 173	\$ 190	\$ 196	\$ -	\$ -	\$ -
1225-05318-10200-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 1,283	\$ 1,365	\$ 1,115	\$ -	\$ -	\$ -
1225-05318-10200-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 2,750	\$ 3,000	\$ 2,500	\$ -	\$ -	\$ -
1225-05318-10200-000-505501-000	505501	MILEAGE	\$ 154	\$ 70	\$ 35	\$ -	\$ -	\$ -

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1225-05318-10200-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 302	\$ 418	\$ 272	\$ -	\$ -	\$ -
1225-05318-10200-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 718	\$ 345	\$ 10	\$ -	\$ -	\$ -
1225-05318-10200-000-505714-000	505714	MANDATED/RESIDENTIAL/PRIVATE	\$ 3,560,683	\$ 4,014,579	\$ 3,935,821	\$ 5,000,000	\$ 4,400,000	\$ (600,000)
1225-05318-10200-000-506001-000	506001	OFFICE SUPPLIES	\$ 748	\$ 667	\$ 273	\$ -	\$ -	\$ -
1225-05318-10200-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506008-000	506008	FUEL	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ -	\$ 526	\$ 45	\$ -	\$ -	\$ -
1225-05318-10200-000-506065-000	506065	MINOR EQUIPMENT	\$ 621	\$ 115	\$ 1,437	\$ -	\$ -	\$ -
1225-05318-10200-000-508005-000	508005	VEHICLES	\$ -	\$ 11,198	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL CITY EXPENDITURES</b>			<b>\$ 3,671,353</b>	<b>\$ 4,144,681</b>	<b>\$ 4,041,954</b>	<b>\$ 5,000,000</b>	<b>\$ 4,400,000</b>	<b>\$ (600,000)</b>
<b>Department: TOTAL COMPREHENSIVE SERV Total Expenditures</b>			<b>\$ 9,748,721</b>	<b>\$ 9,891,477</b>	<b>\$ 10,748,191</b>	<b>\$ 11,000,000</b>	<b>\$ 11,000,000</b>	<b>\$ -</b>

## 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.

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
ACCOUNTANT	0	0	2	0	3	1
ADM PROGRAM ASST I	5	5	7	5	2	-5
ADM SERVICE MANAGER	0	0	1	0	1	0
ADMIN OFFICE MANAGER	0	0	1	0	0	-1
BENEFIT PROG SUPER	4	4	5	5	6	1
BENEFIT SPECIALIST II	10	10	1	10	0	-1
BENEFIT SPECIALIST I	17	18	18	18	3	-15
BENEFIT SPECIALISTIV	7	7	1	7	7	6
BENEFIT SPECIALST II	0	0	19	0	17	-2
BENEFIT SPECIALST IV	0	0	4	0	0	-4
BENEFIT SPECIALSTIII	14	14	5	14	16	11
FAM SRV SPECIALIST I	27	29	36	36	30	-6
Fam Srv Spec I Family First				0	3	3
FAM SRV SPECIALIST II	11	11	2	11	11	9
FAM SRV SPECIALST IV	4	4	4	4	3	-1
FAM SRV SPECIALSTIII	9	9	5	5	7	2
FAM SRV SPECLIST II	0	0	7	0	0	-7
FAMILY SERVCS SUPVISR	7	7	5	7	7	2
FISCAL ASSISTANT III	5	5	4	4	3	-1
FISCAL MANAGER	1	1	0	1	0	0
FRAUD INVESTIGATOR	1	1	0	1	1	1

FLEET COORD (CART)	0	0	1	0	0	-1
HUMAN RESOURCE SPEC	1	1	0	1	1	1
Human Svs Asst I				0	2	2
HUMAN SERVC ASST II	2	2	3	3	1	-2
HUMAN SRVC ASST III	15	16	16	16	21	5
MEDICAL TRANS COORD	0	0	1	0	0	-1
OFFICE SUPERVISOR	1	1	0	1	1	1
Self Sufficiency Specialist				0	4	4
SS ASS'T DIR III	2	2	1	2	2	1
SS DIRECTOR III	1	1	1	1	1	0
VJCCCA	1	1	1	1	0	-1
	<b>145</b>	<b>149</b>	<b>151</b>	<b>153</b>	<b>153</b>	<b>2</b>

County of Rockingham, Virginia  
Social Services Fund  
FY21-22 Revenue Summary

Acct Number	Acct Description	2017					2021 Adopted	2022 Adopted	Increase/ Decrease
		Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2020 Actuals			
1220-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (1,177)	\$ (39,888)	\$ (125,950)	\$ (137,132)	\$ (39,791)	\$ (80,000)	\$ (40,209)	
1220-00000-11611-000-316981-000	HOSPITAL BASED ELIG WORKER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-11623-000-316982-000	RTP RIDE CO-PAY	\$ (3,925)	\$ (6,505)	\$ (4,932)	\$ (3,716)	\$ -	\$ -	\$ -	
1220-00000-11803-000-316983-000	PUBLIC ASSISTANCE REIMB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-11803-000-316984-000	SALARY REIMB - SOC SERV DIST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-11803-000-316985-000	SALARY REIMB - CSB	\$ (18,186)	\$ (42,087)	\$ (42,015)	\$ (43,502)	\$ (42,779)	\$ (46,343)	\$ (3,564)	
1220-00000-11803-000-316986-000	SALARY REIMB-HCHC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-11899-000-318950-000	SHARE OF COSTS - CITY	\$ (850,270)	\$ (1,659,107)	\$ (1,759,115)	\$ (1,623,378)	\$ (1,869,199)	\$ (1,918,034)	\$ (48,835)	
1220-00000-11899-000-318951-000	SALE OF DISTRICT PROPERTY	\$ (15)	\$ (238)	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ (2,619)	\$ -	\$ -	\$ -	
<b>TOTAL: ALL LOCAL REVENUES</b>		<b>\$ (873,572)</b>	<b>\$ (1,747,826)</b>	<b>\$ (1,932,012)</b>	<b>\$ (1,810,347)</b>	<b>\$ (1,951,769)</b>	<b>\$ (2,044,377)</b>	<b>\$ (92,608)</b>	
1220-00000-12401-000-324983-000	PUB ASSISTANCE & ADMIN	\$ (3,345,417)	\$ (5,034,759)	\$ (5,142,885)	\$ (5,282,800)	\$ (6,022,715)	\$ (6,061,781)	\$ (39,066)	
1220-00000-12401-000-324986-000	FAMILY SUPPORT & PRESERVATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-12401-000-333300-000	INDIRECT COST ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-12404-000-324987-000	VJCCCA	\$ (40,119)	\$ (86,831)	\$ (72,416)	\$ (67,801)	\$ (87,807)	\$ (90,503)	\$ (2,696)	
<b>TOTAL: ALL STATE REVENUES</b>		<b>\$ (3,385,536)</b>	<b>\$ (5,121,590)</b>	<b>\$ (5,215,301)</b>	<b>\$ (5,350,601)</b>	<b>\$ (6,110,522)</b>	<b>\$ (6,152,284)</b>	<b>\$ (41,762)</b>	
1220-00000-13303-000-333300-000	INDIRECT COST ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-13303-000-338983-000	PUB ASSISTANCE & ADMIN	\$ (3,109,414)	\$ (6,956,814)	\$ (7,321,658)	\$ (7,851,743)	\$ (8,907,502)	\$ (8,998,836)	\$ (91,334)	
1220-00000-13303-000-338984-000	PUB ASST & ADMIN - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-00000-13303-000-338987-000	TANF COMP GRANT	\$ -	\$ -	\$ -	\$ (50,610)	\$ -	\$ -	\$ -	
<b>TOTAL: ALL FEDERAL REVENUES</b>		<b>\$ (3,109,414)</b>	<b>\$ (6,956,814)</b>	<b>\$ (7,321,658)</b>	<b>\$ (7,902,353)</b>	<b>\$ (8,907,502)</b>	<b>\$ (8,998,836)</b>	<b>\$ (91,334)</b>	
1220-00000-14101-000-341100-000	INSURANCE RECOVERIES	\$ -	\$ -	\$ -	\$ (2,715)	\$ -	\$ -	\$ -	
<b>TOTAL: NON-REVENUE RECEIPTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,715)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
1220-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (1,105,576)	\$ (2,310,983)	\$ (2,440,424)	\$ (2,239,437)	\$ (2,614,025)	\$ (2,591,975)	\$ 22,050	
1220-00000-15101-000-351001-000	FROM GENERAL FUND FOR FUTURE CA	\$ (85,869)	\$ (98,499)	\$ (118,702)	\$ (118,702)	\$ -	\$ -	\$ -	
1220-00000-15101-000-351310-000	TRANSFER FROM INSURANCE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL: TRANSFERS FROM OTHER FUNDS</b>		<b>\$ (1,191,445)</b>	<b>\$ (2,409,482)</b>	<b>\$ (2,559,126)</b>	<b>\$ (2,358,139)</b>	<b>\$ (2,614,025)</b>	<b>\$ (2,591,975)</b>	<b>\$ 22,050</b>	
1220-00000-15102-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (70,000)	\$ -	\$ 70,000	
1220-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (70,000)	\$ -	\$ 70,000	
<b>TOTAL: FUND RESERVE USED</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (140,000)</b>	<b>\$ -</b>	<b>\$ 140,000</b>	
<b>Department: TOTAL SOCIAL SERVICES DISTRICT FUND REVENUES</b>		<b>\$ (8,559,968)</b>	<b>\$ (16,235,711)</b>	<b>\$ (17,028,097)</b>	<b>\$ (17,421,440)</b>	<b>\$ (19,723,818)</b>	<b>\$ (19,787,472)</b>	<b>\$ (63,654)</b>	

Rockingham County FY 2021-2022 Budget  
Social Services Fund

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
Department:05301 SOCIAL SERVICES ADMINISTRATION								
1220-05301-10300-000-501100-001	501100	SALARIES & WAGES-FULLTIME	\$ 5,094,054	\$ 5,227,862	\$ 5,826,477	\$ 6,226,229	\$ 6,426,905	200,676
1220-05301-10300-000-501100-002	501100	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-501200-001	501200	OVERTIME	\$ 1,041	\$ 12,221	\$ 12,215	\$ 30,000	\$ 5,000	(25,000)
1220-05301-10300-000-501200-002	501200	OVERTIME	\$ 24,568	\$ 18,306	\$ 18,854	\$ 10,000	\$ 35,000	25,000
1220-05301-10300-000-501200-003	501200	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-501300-001	501300	SALARIES & WAGES-PART TIME	\$ 78,246	\$ 60,998	\$ 43,279	\$ 40,000	\$ 40,000	-
1220-05301-10300-000-501900-001	501900	SEVERANCE PAY	\$ 87,577	\$ 48,465	\$ 62,066	\$ 25,000	\$ 60,000	35,000
1220-05301-10300-000-502100-001	502100	FICA / MEDICARE	\$ 376,399	\$ 383,298	\$ 426,237	\$ 481,279	\$ 499,690	18,411
1220-05301-10300-000-502100-002	502100	FICA / MEDICARE	\$ 1,857	\$ 1,382	\$ 1,367	\$ 3,060	\$ 2,678	(382)
1220-05301-10300-000-502100-003	502100	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-502201-001	502201	RETIREMENT (VRS)	\$ 414,934	\$ 331,604	\$ 324,476	\$ 350,000	\$ 326,053	(23,947)
1220-05301-10300-000-502201-002	502201	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-502202-001	502202	RETIREMENT-HYBRID	\$ 140,414	\$ 206,835	\$ 280,813	\$ 275,719	\$ 317,155	41,436
1220-05301-10300-000-502203-001	502203	SHORT TERM/LONG TERM DISABL	\$ 7,593	\$ 11,820	\$ 14,345	\$ 15,000	\$ 18,506	3,506
1220-05301-10300-000-502220-001	502220	HEALTH INSURANCE-SS RETIREE	\$ 3,504	\$ 3,814	\$ 3,514	\$ 7,830	\$ 7,830	-
1220-05301-10300-000-502300-001	502300	HEALTH INSURANCE	\$ 1,030,590	\$ 1,040,283	\$ 1,124,504	\$ 1,281,670	\$ 1,258,846	(22,824)
1220-05301-10300-000-502300-002	502300	HEALTH INSURANCE	\$ (15)	\$ 15	\$ 2,679	\$ 250	\$ -	(250)
1220-05301-10300-000-502400-001	502400	GROUP LIFE INSURANCE	\$ 26,511	\$ 27,331	\$ 30,202	\$ 32,337	\$ 33,408	1,071
1220-05301-10300-000-502400-002	502400	GROUP LIFE INSURANCE	\$ -	\$ 4	\$ 87	\$ 10	\$ -	(10)
1220-05301-10300-000-502600-001	502600	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 1,345	\$ -	\$ -	-
1220-05301-10300-000-502703-001	502703	WORKERS COMP INSURANCE	\$ 19,461	\$ 20,242	\$ 18,065	\$ 22,975	\$ 24,480	1,505
1220-05301-10300-000-502703-002	502703	WORKERS COMP INSURANCE	\$ 106	\$ 79	\$ 57	\$ 10	\$ -	(10)
1220-05301-10300-000-502703-003	502703	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-503102-000	503102	LEGAL SERVICES	\$ 215,861	\$ 210,230	\$ 302,667	\$ 325,000	\$ 325,000	-
1220-05301-10300-000-503103-000	503103	ACCOUNTING SERVICES	\$ 17,000	\$ 17,800	\$ 18,200	\$ 20,600	\$ 20,600	-
1220-05301-10300-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 57,445	\$ 46,797	\$ 48,186	\$ 65,000	\$ 65,000	-
1220-05301-10300-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 5,054	\$ 3,600	\$ 1,052	\$ 6,000	\$ 6,000	-
1220-05301-10300-000-503302-000	503302	MAINTENANCE SERVICE CONTRA	\$ -	\$ -	\$ 3,230	\$ 2,000	\$ 3,500	1,500
1220-05301-10300-000-503330-000	503330	COMPUTER SOFTWARE MAINTEN	\$ 2,562	\$ 2,219	\$ 25,614	\$ 2,000	\$ 5,000	3,000
1220-05301-10300-000-503500-000	503500	PRINTING & BINDING	\$ 1,451	\$ 2,280	\$ 2,084	\$ 4,000	\$ 4,000	-
1220-05301-10300-000-503600-000	503600	ADVERTISING	\$ 5,994	\$ 3,489	\$ 5,292	\$ 7,000	\$ 7,000	-
1220-05301-10300-000-503800-000	503800	PURCHASED SERVICES-OTHER G	\$ 3,232	\$ 3,506	\$ 2,814	\$ 5,000	\$ 5,000	-
1220-05301-10300-000-504300-000	504300	CENTRAL STORE	\$ 16,807	\$ 19,510	\$ 15,831	\$ 21,000	\$ 21,000	-
1220-05301-10300-000-504500-000	504500	CENTRAL GARAGE	\$ 33,816	\$ 35,305	\$ 28,626	\$ 40,000	\$ 40,000	-
1220-05301-10300-000-505101-000	505101	ELECTRICAL SERVICES	\$ 51,064	\$ 55,265	\$ 53,514	\$ 58,933	\$ 58,933	-
1220-05301-10300-000-505102-000	505102	HEATING SERVICES	\$ 4,663	\$ 4,851	\$ 5,181	\$ 8,000	\$ 8,000	-
1220-05301-10300-000-505103-000	505103	WATER & SEWER SERVICES	\$ 2,808	\$ 3,120	\$ 3,089	\$ 3,250	\$ 3,250	-
1220-05301-10300-000-505201-000	505201	POSTAGE	\$ 1,192	\$ 50,024	\$ 30,255	\$ 30,000	\$ 30,000	-
1220-05301-10300-000-505203-000	505203	TELECOMMUNICATIONS	\$ 85,293	\$ 107,934	\$ 89,096	\$ 100,250	\$ 100,250	-
1220-05301-10300-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 2,523	\$ 1,967	\$ 3,515	\$ 3,500	\$ 4,000	500
1220-05301-10300-000-505305-000	505305	VEHICLE INSURANCE	\$ 8,791	\$ 12,182	\$ 11,662	\$ 15,000	\$ 15,000	-
1220-05301-10300-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURAN	\$ 1,928	\$ -	\$ 2,117	\$ 2,000	\$ 2,500	500
1220-05301-10300-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ 2,700	\$ 1,159	\$ 2,900	\$ 3,000	\$ 3,500	500
1220-05301-10300-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 25,902	\$ 30,041	\$ 27,629	\$ 30,000	\$ 30,000	-
1220-05301-10300-000-505402-000	505402	LEASE/RENT BUILDINGS	\$ 138,374	\$ 190,186	\$ 192,463	\$ 204,500	\$ 204,500	-
1220-05301-10300-000-505403-000	505403	LEASE/RENT PARKING	\$ 22,620	\$ 29,998	\$ 20,020	\$ 30,000	\$ 30,000	-
1220-05301-10300-000-505501-000	505501	MILEAGE	\$ 192	\$ 353	\$ 476	\$ 1,000	\$ 1,000	-
1220-05301-10300-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 3,631	\$ 3,781	\$ (92)	\$ 5,500	\$ 5,500	-
1220-05301-10300-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 11,801	\$ 19,396	\$ 17,285	\$ 17,000	\$ 17,000	-
1220-05301-10300-000-505507-000	505504	OTHER PAYMENTS	\$ -	\$ 692	\$ 2,512	\$ 2,000	\$ 2,000	-
1220-05301-10300-000-505801-000	505801	DUES & ASSOCIATION MEMBERSH	\$ 1,578	\$ 2,620	\$ 1,763	\$ 1,700	\$ 3,000	1,300

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1220-05301-10300-000-506001-000	506001	OFFICE SUPPLIES	\$ 15,602	\$ 25,021	\$ 17,079	\$ 15,000	\$ 20,000	5,000
1220-05301-10300-000-506002-000	506001	FOOD SUPPLIES	\$ -	\$ -	\$ 1,488	\$ 2,000	\$ 2,000	-
1220-05301-10300-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIE	\$ 2,330	\$ 662	\$ 9	\$ 1,000	\$ 1,000	-
1220-05301-10300-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 1,660	\$ 1,481	\$ 1,421	\$ 2,000	\$ 2,000	-
1220-05301-10300-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ 287	\$ -	\$ -	\$ -	-
1220-05301-10300-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 709	\$ (174)	\$ 137	\$ 300	\$ 300	-
1220-05301-10300-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 16,033	\$ 12,855	\$ 5,534	\$ 16,000	\$ 16,000	-
1220-05301-10300-000-506065-000	506065	MINOR EQUIPMENT	\$ 95,762	\$ 17,045	\$ 5,984	\$ 12,000	\$ 12,000	-
1220-05301-10300-000-508002-000	508002	FURNITURE & FIXTURES	\$ 46,796	\$ 41,508	\$ 3,132	\$ 30,000	\$ 30,000	-
1220-05301-10300-000-508003-000	508003	COMMUNICATIONS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	-
1220-05301-10300-000-508005-000	508005	VEHICLES	\$ 29,151	\$ 80,471	\$ 82,807	\$ 40,000	\$ 60,000	20,000
1220-05301-10300-000-508007-000	508007	COMPUTER EQUIPMENT	\$ 513	\$ 10,718	\$ 2,060	\$ 1,000	\$ 1,500	500
1220-05301-10300-000-508305-000	508305	SITE IMPROVEMENTS	\$ -	\$ -	\$ 10,000	\$ 140,000	\$ 1,500	(138,500)
<b>Total for 05301 SOCIAL SERVICES ADMINISTRATION:</b>			<b>\$ 8,239,676</b>	<b>\$ 8,442,738</b>	<b>\$ 9,237,215</b>	<b>\$ 10,073,902</b>	<b>\$ 10,222,384</b>	<b>\$ 148,482</b>

Department:05302 PUBLIC ASSISTANCE

1220-05302-10100-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 471	\$ -	\$ -	\$ 9,000	\$ 9,000	-
1220-05302-10100-000-501300-001	501300	SALARIES & WAGES-PART TIME	\$ 4,742	\$ 5,039	\$ 4,713	\$ -	\$ -	-
1220-05302-10100-000-502100-000	502100	FICA / MEDICARE	\$ 36	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10100-000-502100-001	502100	FICA / MEDICARE	\$ 291	\$ 385	\$ 361	\$ -	\$ -	-
1220-05302-10100-000-505702-000	505702	AUX GRANTS - AGED	\$ 116,344	\$ 94,282	\$ 70,469	\$ 105,000	\$ 105,000	-
1220-05302-10100-000-505704-000	505704	AUX GRANTS - DISABLED	\$ 68,457	\$ 72,712	\$ 73,417	\$ 85,000	\$ 85,000	-
1220-05302-10100-000-505705-000	505705	AID TO DEPENDENT CHILDREN	\$ 1,340,972	\$ 1,088,613	\$ 1,202,650	\$ 1,400,000	\$ 1,400,000	-
1220-05302-10100-000-505707-000	505707	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 500	\$ 500	-
1220-05302-10100-000-505715-000	505715	REFUGEE RESETTLEMENT	\$ 3,818	\$ 1,396	\$ 5,096	\$ 5,000	\$ 5,000	-
1220-05302-10100-000-505719-000	505719	ADULT SERVICES	\$ 1,040	\$ 4,565	\$ 1,924	\$ 10,000	\$ 10,000	-
1220-05302-10100-000-505721-000	505721	ADOPTION SUBSIDY PAYMENTS	\$ 1,263,923	\$ 1,387,830	\$ 1,633,250	\$ 1,700,000	\$ 1,700,000	-
1220-05302-10100-000-505723-000	505723	FAMILY PRESERVATION	\$ 4,573	\$ 7,821	\$ 11,215	\$ 10,000	\$ 10,000	-
1220-05302-10100-000-505724-000	505724	OTHER LOCAL ONLY	\$ 41,015	\$ 42,057	\$ 43,333	\$ 30,000	\$ 30,000	-
1220-05302-10100-000-505726-000	505726	ENERGY ASSISTANCE	\$ 886	\$ 1,122	\$ (586)	\$ 1,000	\$ 1,000	-
1220-05302-10100-000-505727-000	505727	RESPIRE CARE-FOSTER PARENTS	\$ 825	\$ 400	\$ 825	\$ 1,500	\$ 1,500	-
1220-05302-10100-000-505733-000	505733	FOSTER FUTURES-FOSTER CARE	\$ -	\$ -	\$ -	\$ 105,000	\$ 105,000	-
1220-05302-10100-000-505734-000	505730	FOSTERING FUTURES	\$ 60,428	\$ 96,773	\$ 93,383	\$ 750,000	\$ 750,000	-
1220-05302-10100-000-505735-000	505735	SPECIAL ADOPTION	\$ 536,571	\$ 480,609	\$ 482,847	\$ 60,000	\$ 60,000	-
1220-05302-10100-000-505737-000	505737	KIN GAP	\$ -	\$ -	\$ -	\$ -	\$ 60,000	60,000
1220-05302-10100-000-505738-000	505738	ADULT PROTECTIVE SERVICES	\$ 2,364	\$ 517	\$ 3,592	\$ 2,360	\$ 2,360	-
1220-05302-10100-000-505743-000	505743	ETV-YTHS AGING OUT FOSTER C/	\$ 8,377	\$ 7,855	\$ 5,797	\$ 10,000	\$ 10,000	-
1220-05302-10100-000-505744-000	505744	EMPLOYMENT-ADVANCEMENT TA	\$ 13,629	\$ 30,223	\$ 14,600	\$ 88,284	\$ 64,474	(23,810)
1220-05302-10100-000-505745-000	505745	IVE APPROVED TRAINING	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	-
1220-05302-10100-000-505757-000	505757	VIEW - PURCHASED SERVICE	\$ 62,011	\$ 60,259	\$ 29,143	\$ 130,000	\$ 130,000	-
1220-05302-10100-000-505758-000	505758	CDC FEE AT RISK - FED	\$ (400)	\$ (276)	\$ (532)	\$ -	\$ -	-
1220-05302-10100-000-505759-000	505759	PREVENTION - SUBSTANCE	\$ 17,540	\$ 21,250	\$ 12,569	\$ 35,000	\$ 35,000	-
1220-05302-10100-000-505765-000	505765	FOSTER PARENT TRAINING	\$ 11,925	\$ 14,088	\$ 7,523	\$ 20,000	\$ 20,000	-
1220-05302-10100-000-505766-000	505766	FUEL ASSISTANCE	\$ 482	\$ 1,111	\$ 60	\$ 5,000	\$ 5,000	-
1220-05302-10100-000-505768-000	505768	TANF MANUAL CHECKS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10100-000-505769-000	505769	TANF-UP MANUAL CHECKS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10100-000-505770-000	505770	INDEPENDENT LIVING PURCHASE	\$ 10,488	\$ 3,711	\$ 7,112	\$ 8,770	\$ 8,770	-
1220-05302-10100-000-505790-000	505790	LOCAL ONLY DISCRETIONARY	\$ 4,091	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	-
<b>Total for 05302 COUNTY SOCIAL SERVICES:</b>			<b>\$ 3,574,899</b>	<b>\$ 3,427,340</b>	<b>\$ 3,707,758</b>	<b>\$ 4,585,914</b>	<b>\$ 4,622,104</b>	<b>\$ 36,190</b>
1220-05302-10200-000-502100-000	502100	FICA / MEDICARE	\$ (98)	\$ -	\$ -	\$ -	\$ -	-
1220-05302-10200-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	\$ 31	\$ -	\$ -	\$ -	\$ -	-
1220-05302-10200-000-505702-000	505702	AUX GRANTS - AGED	\$ 23,772	\$ 23,572	\$ 16,385	\$ 35,000	\$ 35,000	-
1220-05302-10200-000-505704-000	505704	AUX GRANTS - DISABLED	\$ 42,281	\$ 44,338	\$ 39,174	\$ 65,000	\$ 65,000	-
1220-05302-10200-000-505705-000	505705	AID TO DEPENDENT CHILDREN	\$ 1,134,855	\$ 993,221	\$ 860,720	\$ 1,302,000	\$ 1,302,000	-
1220-05302-10200-000-505707-000	505707	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 500	\$ 500	-

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1220-05302-10200-000-505715-000	505715	REFUGEE RESETTLEMENT	\$ 6,363	\$ 9,911	\$ 11,326	\$ 20,000	\$ 20,000	-
1220-05302-10200-000-505719-000	505719	ADULT SERVICES	\$ -	\$ 1,977	\$ 2,485	\$ 10,000	\$ 10,000	-
1220-05302-10200-000-505721-000	505721	ADOPTION SUBSIDY PAYMENTS	\$ 1,694,474	\$ 1,857,882	\$ 2,115,812	\$ 2,200,000	\$ 2,200,000	-
1220-05302-10200-000-505723-000	505723	FAMILY PRESERVATION	\$ 3,621	\$ 5,109	\$ 4,015	\$ 10,000	\$ 10,000	-
1220-05302-10200-000-505724-000	505724	OTHER LOCAL ONLY	\$ 23,647	\$ 28,427	\$ 32,441	\$ 30,000	\$ 30,000	-
1220-05302-10200-000-505726-000	505726	ENERGY ASSISTANCE	\$ 454	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10200-000-505727-000	505727	RESPIRE CARE-FOSTER PARENTS	\$ 475	\$ 1,825	\$ 1,100	\$ 1,500	\$ 1,500	-
1220-05302-10200-000-505734-000	505734	FOSTER FUTURES	\$ 104,919	\$ 108,788	\$ 135,079	\$ 165,000	\$ 165,000	-
1220-05302-10200-000-505735-000	505735	SPECIAL ADOPTION	\$ 546,884	\$ 392,819	\$ 349,680	\$ 500,000	\$ 500,000	-
1220-05302-10200-000-505737-000	505737	KIN GAP	\$ -	\$ -	\$ 15,189	\$ 60,000	\$ -	(60,000)
1220-05302-10200-000-505738-000	505738	ADULT PROTECTIVE SERVICES	\$ 1,775	\$ 1,858	\$ 438	\$ 5,000	\$ 5,000	-
1220-05302-10200-000-505743-000	505743	ETV-YTHS AGING OUT FOSTER C/	\$ 8,395	\$ 3,755	\$ 7,489	\$ 8,198	\$ 8,198	-
1220-05302-10200-000-505744-000	505744	EMPLOYMENT-ADVANCEMENT TA	\$ 78,913	\$ 64,967	\$ 9,210	\$ -	\$ -	-
1220-05302-10200-000-505745-000	505745	IVE APPROVED TRAINING	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10200-000-505757-000	505757	VIEW - PURCHASED SERVICE	\$ 187,556	\$ 150,108	\$ 112,196	\$ 235,114	\$ 235,114	-
1220-05302-10200-000-505759-000	505759	PREVENTION-SUBSTANCE	\$ 6,985	\$ 12,470	\$ 6,850	\$ 20,000	\$ 20,000	-
1220-05302-10200-000-505765-000	505765	FOSTER PARENT TRAINING	\$ -	\$ 1,099	\$ 188	\$ 8,000	\$ 8,000	-
1220-05302-10200-000-505766-000	505766	FUEL ASSISTANCE	\$ 940	\$ 225	\$ 190	\$ 5,000	\$ 5,000	-
1220-05302-10200-000-505768-000	505768	TANF MANUAL CHECKS	\$ -	\$ -	\$ 140	\$ 1,000	\$ 1,000	-
1220-05302-10200-000-505769-000	505769	TANF-UP MANUAL CHECKS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
1220-05302-10200-000-505770-000	505770	INDEPENDENT LIVING PURCHASE	\$ 5,993	\$ 4,545	\$ 5,989	\$ 10,000	\$ 10,000	-
1220-05302-10200-000-505790-000	505790	LOCAL ONLY DISCRETIONARY	\$ 4,091	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	-
<b>Total for 05302 CITY SOCIAL SERVICES:</b>			<b>\$ 3,876,326</b>	<b>\$ 3,711,895</b>	<b>\$ 3,731,096</b>	<b>\$ 4,704,312</b>	<b>\$ 4,644,312</b>	<b>\$ (60,000)</b>
<b>Total for 05302 PUBLIC ASSISTANCE:</b>			<b>\$ 15,690,901</b>	<b>\$ 15,581,973</b>	<b>\$ 16,676,069</b>	<b>\$ 19,364,128</b>	<b>\$ 19,488,800</b>	<b>\$ 124,672</b>
Department:05315 INDIRECT COST ALLOCATION								
1220-05315-10300-000-503103-000	503103	ACCOUNTING SERVICES	\$ 8,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-
<b>Total for 05315 INDIRECT COST ALLOCATION:</b>			<b>\$ 8,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>
Department:05319 FEDERAL FAMILY PRESERVATION								
1220-05319-10100-000-505713-000	505713	FED FAMILY PRESERVATION ACT	\$ 21,723	\$ 27,511	\$ 37,756	\$ 30,000	\$ 30,000	-
1220-05319-10200-000-505713-000	505713	FED FAMILY PRESERVATION ACT	\$ 18,221	\$ 19,287	\$ 21,000	\$ 30,000	\$ 30,000	-
<b>Total for 05319 FEDERAL FAMILY PRESERVATION:</b>			<b>\$ 39,944</b>	<b>\$ 46,798</b>	<b>\$ 58,756</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>
<b>1220-05329-10300-000-505794-000</b>			<b>\$ -</b>					
Department:05332 RHAM TRANSPORTATION PROGRAM								
1220-05332-10300-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 67,261	\$ 66,273	\$ 64,689	\$ 70,666	\$ -	(70,666)
1220-05332-10300-000-501900-000	501900	SEVERANCE PAY	\$ -	\$ -	\$ 1,596	\$ -	\$ -	-
1220-05332-10300-000-502100-000	502100	FICA / MEDICARE	\$ 4,990	\$ 4,876	\$ 4,889	\$ 5,406	\$ -	(5,406)
1220-05332-10300-000-502201-000	502201	RETIREMENT (VRS)	\$ 3,828	\$ 3,660	\$ 3,881	\$ 7,279	\$ -	(7,279)
1220-05332-10300-000-502202-000	502202	RETIREMENT-HYBRID	\$ 3,490	\$ 3,366	\$ 2,844	\$ -	\$ -	-
1220-05332-10300-000-502203-000	502203	SHORT TERM/LONG TERM DISABL	\$ 189	\$ 191	\$ 148	\$ -	\$ -	-
1220-05332-10300-000-502300-000	502300	HEALTH INSURANCE	\$ 9,306	\$ 12,096	\$ 13,690	\$ 14,737	\$ -	(14,737)
1220-05332-10300-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 350	\$ 354	\$ 333	\$ 367	\$ -	(367)
1220-05332-10300-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 634	\$ 450	\$ 135	\$ 666	\$ -	(666)
1220-05332-10300-000-503410-000	503410	TRANSPORT BY PUBLIC CARRIER	\$ 508	\$ -	\$ -	\$ 1,200	\$ -	(1,200)
1220-05332-10300-000-503600-000	503600	ADVERTISING	\$ -	\$ -	\$ -	\$ 150	\$ -	(150)
1220-05332-10300-000-503800-000	503800	PURCHASED SERVICES-OTHER G	\$ -	\$ -	\$ 45	\$ 100	\$ 75,000	74,900
1220-05332-10300-000-504500-000	504500	CENTRAL GARAGE	\$ 5,400	\$ 3,275	\$ 4,329	\$ 9,000	\$ -	(9,000)
1220-05332-10300-000-505201-000	505201	POSTAGE	\$ -	\$ -	\$ -	\$ 100	\$ -	(100)
1220-05332-10300-000-505203-000	505203	TELECOMMUNICATIONS	\$ 4,264	\$ 5,131	\$ 4,025	\$ 4,900	\$ -	(4,900)
1220-05332-10300-000-505305-000	505305	VEHICLE INSURANCE	\$ 2,410	\$ 2,207	\$ 1,958	\$ 2,600	\$ -	(2,600)
1220-05332-10300-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ 685	\$ 590	\$ 800	\$ 662	\$ -	(662)
1220-05332-10300-000-505503-000	505503	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ 50	\$ -	(50)

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1220-05332-10300-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505801-000	505801	DUES & ASSOCIATION MEMBERSH	\$ 143	\$ 143	\$ 140	\$ 150	\$ -	\$ (150)
1220-05332-10300-000-506001-000	506001	OFFICE SUPPLIES	\$ 74	\$ -	\$ 143	\$ 350	\$ -	\$ (350)
1220-05332-10300-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ (50)
1220-05332-10300-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 8	\$ 442	\$ 308	\$ 100	\$ -	\$ (100)
1220-05332-10300-000-506065-000	506065	MINOR EQUIPMENT	\$ 700	\$ -	\$ -	\$ 500	\$ -	\$ (500)
1220-05332-10300-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)
<b>Total for 05332 RHAM TRANSPORTATION PROGRAM:</b>			<b>\$ 104,244</b>	<b>\$ 103,054</b>	<b>\$ 103,953</b>	<b>\$ 144,033</b>	<b>\$ 75,000</b>	<b>\$ (69,033)</b>
Department:05334 CSB BASED ELIGIBILITY WORKERS								
1220-05334-10300-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 47,803	\$ 48,281	\$ 50,608	\$ 48,759	\$ 53,281	4,522
1220-05334-10300-000-502100-000	502100	FICA / MEDICARE	\$ 3,535	\$ 3,575	\$ 3,662	\$ 3,730	\$ 4,076	346
1220-05334-10300-000-502201-000	502201	RETIREMENT (VRS)	\$ 5,201	\$ 4,973	\$ 5,272	\$ 5,022	\$ 5,488	466
1220-05334-10300-000-502300-000	502300	HEALTH INSURANCE	\$ 6,980	\$ 6,510	\$ 6,510	\$ 5,875	\$ 5,818	(57)
1220-05334-10300-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 249	\$ 252	\$ 264	\$ 254	\$ 277	23
1220-05334-10300-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 206	\$ 208	\$ 170	\$ 210	\$ 229	19
<b>Total for 05334 CSB BASED ELIGIBILITY WORKERS:</b>			<b>\$ 63,973</b>	<b>\$ 63,799</b>	<b>\$ 66,487</b>	<b>\$ 63,850</b>	<b>\$ 69,169</b>	<b>\$ 5,319</b>
Department:05337 VA JUVENILE COMM CRIME CONTROL								
1220-05337-10300-000-501100-000	501100	SALARIES & WAGES-FULL TIME	\$ 32,077	\$ 24,994	\$ 29,041	\$ 36,228	\$ -	(36,228)
1220-05337-10300-000-501900-000	501900	SEVERANCE PAY	\$ 861	\$ 77	\$ 634	\$ -	\$ -	-
1220-05337-10300-000-502100-000	502100	FICA / MEDICARE	\$ 2,283	\$ 1,818	\$ 2,225	\$ 2,771	\$ -	(2,771)
1220-05337-10300-000-502201-000	502201	RETIREMENT (VRS)	\$ 2,917	\$ 2,652	\$ 333	\$ 3,731	\$ -	(3,731)
1220-05337-10300-000-502202-000	502202	RETIREMENT-HYBRID	\$ 312	\$ -	\$ 2,913	\$ -	\$ -	-
1220-05337-10300-000-502203-000	502203	SHORT TERM/LONG TERM DISABL	\$ 18	\$ -	\$ 147	\$ -	\$ -	-
1220-05337-10300-000-502300-000	502300	HEALTH INSURANCE	\$ 7,347	\$ 5,448	\$ 5,392	\$ 7,368	\$ -	(7,368)
1220-05337-10300-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 156	\$ 134	\$ 159	\$ 188	\$ -	(188)
1220-05337-10300-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 142	\$ 108	\$ 95	\$ 156	\$ -	(156)
1220-05337-10300-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 36,915	\$ 35,045	\$ 25,397	\$ 35,165	\$ 88,303	53,138
1220-05337-10300-000-503600-000	503600	ADVERTISING	\$ 167	\$ 167	\$ -	\$ 200	\$ 200	-
1220-05337-10300-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 2,793	\$ -	\$ -	\$ -	\$ -	-
1220-05337-10300-000-506001-000	506001	OFFICE SUPPLIES	\$ 583	\$ 9	\$ 716	\$ -	\$ -	-
1220-05337-10300-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 101	\$ 2,124	\$ 150	\$ 1,000	\$ 1,000	-
1220-05337-10300-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ 600	\$ 1,000	\$ 1,000	-
<b>Total for 05337 VA JUVENILE COMM CRIME CONTROL:</b>			<b>\$ 86,672</b>	<b>\$ 72,575</b>	<b>\$ 67,801</b>	<b>\$ 87,807</b>	<b>\$ 90,503</b>	<b>\$ 2,696</b>
<b>Department: TOTAL SOCIAL SERVICES DISTRICT FUND EXPENDITURES</b>			<b>\$ 15,993,736</b>	<b>\$ 15,872,199</b>	<b>\$ 16,977,067</b>	<b>\$ 19,723,818</b>	<b>\$ 19,787,472</b>	<b>\$ 63,654</b>

## 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 FY2021-2022 Adopted School Budget can be viewed on the Rockingham County Public Schools website.

[https://drive.google.com/drive/folders/0B53zuDMHtd\\_LQUdPZWdPS1RgVWs](https://drive.google.com/drive/folders/0B53zuDMHtd_LQUdPZWdPS1RgVWs)

## SELF-INSURANCE FUND

The Self-Insurance Fund provides for fiscal management of the County and School Board health 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.

County of Rockingham, Virginia  
Self-Funded Health Insurance Fund  
FY21-22 Revenue Summary

Acct Number	Acct Description	2017		2020 Actuals			Increase/ Decrease	
		Actuals	2018 Actuals	2019 Actuals	(through 2/29)	2021 Adopted		2022 Adopted
1310-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (4)	\$ (95,491)	\$ (280,685)	\$ (327,331)	\$ -	\$ (100,000)	\$ (100,000)
1310-00000-11624-000-316010-000	COUNTY ACTIVE HEALTH PREMIUMS	\$ (4,381,372)	\$ (7,000,286)	\$ (6,987,338)	\$ (7,240,352)	\$ -	\$ (8,000,000)	\$ (8,000,000)
1310-00000-11624-000-316011-000	COUNTY RETIREE HEALTH PREMIUMS	\$ (192,474)	\$ (236,304)	\$ (203,336)	\$ (188,925)	\$ -	\$ (225,000)	\$ (225,000)
1310-00000-11624-000-316012-000	COUNTY COBRA HEALTH PREMIUMS	\$ (10,927)	\$ (47,040)	\$ (21,760)	\$ (34,014)	\$ -	\$ (40,000)	\$ (40,000)
1310-00000-11624-000-316020-000	SCHOOL ACTIVE HEALTH PREMIUMS	\$ (13,235,001)	\$ (20,883,236)	\$ (21,101,883)	\$ (21,750,489)	\$ (33,050,426)	\$ (23,155,600)	\$ 9,894,826
1310-00000-11624-000-316021-000	SCHOOL RETIREE HEALTH PREMIUM	\$ (373,176)	\$ (746,121)	\$ (680,068)	\$ (619,604)	\$ -	\$ (725,000)	\$ (725,000)
1310-00000-11624-000-316022-000	SCHOOL COBRA HEALTH PREMIUMS	\$ (35,237)	\$ (60,456)	\$ (55,532)	\$ (33,962)	\$ -	\$ (60,000)	\$ (60,000)
1310-00000-11899-000-316090-000	COBRA PREMIUM ADMIN FEE	\$ (923)	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -
1310-00000-11899-000-316095-000	WELLNESS INITIATIVE	\$ -	\$ (30,000)	\$ -	\$ (75,000)	\$ -	\$ (75,000)	\$ (75,000)
<b>Department: TOTAL SELF-FUNDED HEALTH INS PLAN REVENUES</b>		<b>\$ (18,229,114)</b>	<b>\$ (29,098,945)</b>	<b>\$ (29,330,602)</b>	<b>\$ (30,269,677)</b>	<b>\$ (33,050,426)</b>	<b>\$ (32,380,600)</b>	<b>\$ 669,826</b>

Rockingham County FY 2021-2022 Budget  
Self-Funded Health Insurance Fund

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
<b>Department: SELF-FUNDED HEALTH INS PLAN EXPENDITURES:</b>								
1310-01401-10101-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 7,409,057	\$ 5,975,361	\$ 6,707,482	\$ 32,000,000	\$ 7,500,000	(24,500,000)
1310-01401-00000-000-503111-000	503111	STOP LOSS CREDIT	\$ (1,723,200)	\$ (2,733,772)	\$ (1,729,529)	\$ -	\$ (2,500,000)	(2,500,000)
1310-01401-10101-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	\$ 683,781	\$ 777,316	\$ 584,842	\$ -	\$ 750,000	750,000
1310-01401-10101-000-503116-000	503116	ACA REINSURANCE CONTRIBUTIONS	\$ 6,280	\$ -	\$ -	\$ -	\$ -	-
1310-01401-10102-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 722,829	\$ 365,134	\$ 483,371	\$ -	\$ 500,000	500,000
1310-01401-10102-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	\$ 36,965	\$ 34,987	\$ 22,873	\$ -	\$ 40,000	40,000
1310-01401-10103-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 67,922	\$ 25,385	\$ 50,690	\$ -	\$ 60,000	60,000
1310-01401-10103-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	\$ 5,690	\$ 4,268	\$ 5,930	\$ -	\$ 7,500	7,500
1310-01401-10104-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 18,295,091	\$ 18,381,628	\$ 17,893,479	\$ -	\$ 21,773,100	21,773,100
1310-01401-10104-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	\$ 1,998,255	\$ 2,285,573	\$ 1,657,920	\$ -	\$ 2,500,000	2,500,000
1310-01401-10104-000-503116-000	503116	ACA REINSURANCE CONTRIBUTIONS	\$ 18,997	\$ -	\$ -	\$ -	\$ -	-
1310-01401-10105-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 1,266,784	\$ 1,337,230	\$ 970,872	\$ -	\$ 1,500,000	1,500,000
1310-01401-10105-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	\$ 103,280	\$ 104,259	\$ 64,715	\$ -	\$ 115,000	115,000
1310-01401-10106-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 205,944	\$ 40,789	\$ 12,118	\$ -	\$ 50,000	50,000
1310-01401-10106-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	\$ 8,929	\$ 10,377	\$ 9,870	\$ -	\$ 10,000	10,000
<b>Total for 01401 HEALTH INSURANCE CLAIMS:</b>			<b>\$ 29,106,606</b>	<b>\$ 26,608,533</b>	<b>\$ 26,734,634</b>	<b>\$ 32,000,000</b>	<b>\$ 32,305,600</b>	<b>\$ 305,600</b>
Department:01402 WELLNESS INITIATIVE PROGRAM								
1310-01402-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 2,000	\$ -	\$ -	\$ -	\$ -	-
1310-01402-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 16,532	\$ 14,377	\$ 19,278	\$ -	\$ -	-
<b>Total for 01402 WELLNESS INITIATIVE PROGRAM:</b>			<b>\$ 18,532</b>	<b>\$ 14,377</b>	<b>\$ 19,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Department:01403 HEALTH PLANNING								
1310-01403-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 35,000	\$ 58,814	\$ 78,816	\$ 60,000	\$ 75,000	15,000
<b>Total for 01403 HEALTH PLANNING:</b>			<b>\$ 35,000</b>	<b>\$ 58,814</b>	<b>\$ 78,816</b>	<b>\$ 60,000</b>	<b>\$ 75,000</b>	<b>\$ 15,000</b>
Department:09301 TRANSFERS								
1310-09301-00000-000-509501-000	509501	TRSF TO GENERAL FUND	\$ 1,525,000	\$ -	\$ -	\$ 990,426	\$ -	(990,426)
<b>Total for 09301 TRANSFERS:</b>			<b>\$ 1,525,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 990,426</b>	<b>\$ -</b>	<b>\$ (990,426)</b>
<b>Department: TOTAL SELF-FUNDED HEALTH INS PLAN EXPENDITURES</b>			<b>\$ 30,685,138</b>	<b>\$ 26,681,725</b>	<b>\$ 26,832,727</b>	<b>\$ 33,050,426</b>	<b>\$ 32,380,600</b>	<b>\$ (669,826)</b>

## ECONOMIC DEVELOPMENT AUTHORITY

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

Rockingham County FY 2021-2022 Budget  
Economic Development Authority Fund

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1505-01223-00000-000-501811-000	501811	BOARD & COMMISSION MEMBERS	\$ -	\$ 1,200	\$ 3,800	\$ -	\$ 1,200	\$ 1,200
1505-01223-00000-000-503102-000	503102	LEGAL SERVICES	\$ 118	\$ -	\$ -	\$ 2,000	\$ 1,550	\$ (450)
1505-01223-00000-000-503103-000	503103	ACCOUNTING SERVICES	\$ 1,500	\$ -	\$ -	\$ 1,000	\$ 750	\$ (250)
1505-01223-00000-000-505201-000	505201	POSTAGE	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ (500)
1505-01223-00000-000-505890-000	505890	TECHNOLOGY ZONE GRANT - EDA	\$ 1,379,696	\$ 1,537,476	\$ 1,717,588	\$ -	\$ -	\$ -
<b>Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND EXPENDITURES</b>			<b>\$ 1,381,314</b>	<b>\$ 1,538,676</b>	<b>\$ 1,721,388</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ -</b>

## 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.

Fee Schedule:

Commercial and Industrial	\$54 per ton
Construction and wood debris	\$60 per ton
Residential (Non County Residents)	\$54 per ton
Residential over 1,000 pounds (County Residents)	\$54 per ton
Residential under 1,000 pounds (County Residents)	No charge

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

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

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

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

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

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

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

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
INTEREST ON INVESTMENTS	\$ -	\$ (190,135)	\$ (232,327)	\$ -	\$ (50,000)
WASTE COLLECTION & DISPOSAL	\$ (5,814,197)	\$ (6,027,546)	\$ (5,991,978)	\$ (5,500,000)	\$ (6,150,000)
CITY DISPOSAL FEES	\$ (235,811)	\$ (539,799)	\$ (527,240)	\$ (100,000)	\$ (530,000)
CHARGES FOR OTHER PERS SERV	\$ (587)	\$ -	\$ -	\$ -	\$ -
SALE OF EQUIPMENT	\$ (5,208)	\$ -	\$ (1,048)	\$ -	\$ -
SALE OF RECYCLABLES-OTHER	\$ (118,055)	\$ (121,623)	\$ (99,661)	\$ (60,000)	\$ (60,000)
SALE OF PROCESSED GAS	\$ (488,493)	\$ (499,023)	\$ -	\$ -	\$ -
CARBON CREDITS	\$ -	\$ -	\$ (92,921)	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ (2,042)	\$ -	\$ -	\$ -	\$ -
	<b>\$ (6,664,393)</b>	<b>\$ (7,378,126)</b>	<b>\$ (6,945,174)</b>	<b>\$ (5,660,000)</b>	<b>\$ (6,790,000)</b>

**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.

<b>Acct Description</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Adopted</b>	<b>2022 Adopted</b>
LITTER CONTROL	\$ (73,273)	\$ (75,918)	\$ (20,926)	\$ (20,000)	\$ (20,000)
	<b>\$ (73,273)</b>	<b>\$ (75,918)</b>	<b>\$ (20,926)</b>	<b>\$ (20,000)</b>	<b>\$ (20,000)</b>

**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.

<b>Acct Description</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Adopted</b>	<b>2022 Adopted</b>
FUND RESERVE	\$ -	\$ -	\$ -	\$ 387,865	\$ 762,562
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 387,865</b>	<b>\$ 762,562</b>

## 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.

**Staffing:** Staffing is broken down between Landfill employees and Recycling Employees.

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
ADMINISTRATIVE ASST	1	1	1	1	1	0
ASST LANDFILL MGR	0	0	1	1	1	0
ENGINEERING TECH	1	1	0	0	0	0
HEAVY EQUIP OPERATOR	2	2	2	2	3	1
HEAVY EQUP OPERTOR II	5	5	7	7	6	-1
LANDFILL MANAGER	1	1	1	1	1	0
LANDFILL WORKER	5	5	5	5	5	0
LEAD EQUIP OPERATOR	1	1	1	1	1	0
MECHANIC	1	1	1	1	1	0
SITE CONTAINER OPR	0	0	0	0	0	0
SCALE OPERATOR	2	2	2	2	2	0
	<b>19</b>	<b>19</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
REFUSE/RECYL COORD	1	0	0	0	0	0
RECYCLING SUPERVISOR				1	1	1
RECYCLING TECH	1	1	1	0	0	-1
LANDFILL DRIVER	1	1	1	1	1	0
SITE CONTAINER OPR	5	5	5	5	5	0
TRUCK DRIVER	2	2	3	3	3	0
	<b>10</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>

Rockingham County FY 2021-2022 Budget  
Solid Waste Fund

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
Department:04203 REFUSE COLLECTION & RECYCLING								
1410-04203-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 235,278	\$ 258,553	\$ 278,291	\$ 256,890	\$ 340,954	\$ 84,064
1410-04203-00000-000-501200-000	501200	OVERTIME	\$ 15,367	\$ 25,905	\$ 31,573	\$ 15,000	\$ 15,000	\$ -
1410-04203-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 169,141	\$ 156,107	\$ 162,897	\$ 165,000	\$ 165,000	\$ -
1410-04203-00000-000-501900-000	501900	SEVERANCE PAY	\$ 1,527	\$ 1,942	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-502100-000	502100	FICA / MEDICARE	\$ 31,052	\$ 33,342	\$ 34,123	\$ 33,422	\$ 39,853	\$ 6,431
1410-04203-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 19,435	\$ 18,584	\$ 16,433	\$ 16,123	\$ 20,145	\$ 4,022
1410-04203-00000-000-502202-000	502202	RETIREMENT HYBRID	\$ 6,455	\$ 8,178	\$ 11,525	\$ 8,391	\$ 19,976	\$ 11,585
1410-04203-00000-000-502203-000	502203	SHORT TERM DISABILITY	\$ 349	\$ 468	\$ 587	\$ 530	\$ 886	\$ 356
1410-04203-00000-000-502209-000	502209	PENSION EXPENSE	\$ 16,804	\$ (294,277)	\$ 5,336	\$ -	\$ -	\$ -
1410-04203-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 79,233	\$ 71,881	\$ 81,263	\$ 53,716	\$ 60,552	\$ 6,836
1410-04203-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 1,240	\$ 1,344	\$ 1,407	\$ 1,336	\$ 1,764	\$ 428
1410-04203-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 16,149	\$ 17,091	\$ 10,933	\$ 8,093	\$ 11,263	\$ 3,170
1410-04203-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 8,202	\$ 6,655	\$ 24,324	\$ 24,000	\$ 26,000	\$ 2,000
1410-04203-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 204	\$ 6,093	\$ 921	\$ 1,000	\$ 1,000	\$ -
1410-04203-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ 50	\$ 450	\$ -	\$ 250	\$ 250
1410-04203-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 117,376	\$ 115,815	\$ 125,974	\$ 115,000	\$ 115,000	\$ -
1410-04203-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 10,330	\$ 10,855	\$ 10,993	\$ 11,000	\$ 12,000	\$ 1,000
1410-04203-00000-000-503500-000	503500	PRINTING & BINDING	\$ 202	\$ -	\$ -	\$ 500	\$ 500	\$ -
1410-04203-00000-000-503600-000	503600	ADVERTISING	\$ 1,097	\$ 687	\$ 1,626	\$ 800	\$ 500	\$ (300)
1410-04203-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	\$ 418	\$ 303	\$ 808	\$ 500	\$ 750	\$ 250
1410-04203-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOV'	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 41,163	\$ 43,664	\$ 41,414	\$ 40,000	\$ 40,000	\$ -
1410-04203-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 9,927	\$ 9,812	\$ 9,208	\$ 9,000	\$ 9,000	\$ -
1410-04203-00000-000-505103-000	505103	WATER & SEWER SERVICES	\$ 557	\$ 529	\$ 685	\$ 750	\$ 700	\$ (50)
1410-04203-00000-000-505201-000	505201	POSTAGE	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 5,941	\$ 6,548	\$ 5,843	\$ 6,000	\$ 6,000	\$ -
1410-04203-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 23	\$ 21	\$ 79	\$ 35	\$ 35	\$ -
1410-04203-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 2,420	\$ 2,658	\$ 3,133	\$ 3,500	\$ 3,500	\$ -
1410-04203-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ 414	\$ 401	\$ 402	\$ 450	\$ 450	\$ -
1410-04203-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 3,363	\$ 3,120	\$ 5,621	\$ 4,500	\$ 7,000	\$ 2,500
1410-04203-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 345	\$ -	\$ -	\$ 500	\$ 500	\$ -
1410-04203-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 401	\$ 25	\$ -	\$ 500	\$ 500	\$ -
1410-04203-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIP'S	\$ 150	\$ 175	\$ -	\$ 250	\$ 250	\$ -
1410-04203-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 611	\$ 120	\$ 462	\$ 250	\$ 250	\$ -
1410-04203-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 627	\$ 304	\$ -	\$ 100	\$ 100	\$ -
1410-04203-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 541	\$ 513	\$ 198	\$ 500	\$ 500	\$ -
1410-04203-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 3,642	\$ 4,314	\$ 1,670	\$ 2,000	\$ 2,000	\$ -
1410-04203-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 370	\$ 489	\$ 658	\$ 500	\$ 500	\$ -
1410-04203-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ 16,862	\$ 13,880	\$ 17,122	\$ 20,000	\$ 17,000	\$ (3,000)
1410-04203-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 2,215	\$ 3,254	\$ 1,952	\$ 2,000	\$ 2,000	\$ -
1410-04203-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 52,672	\$ 52,747	\$ 3,465	\$ 2,000	\$ 2,000	\$ -
1410-04203-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 1,246	\$ 872	\$ 2,795	\$ -	\$ 500	\$ 500
1410-04203-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ -	\$ 16,429	\$ 9,416	\$ 85,000	\$ 180,000	\$ 95,000
1410-04203-00000-000-508005-000	508005	VEHICLES	\$ -	\$ 1,798	\$ -	\$ 20,000	\$ 25,000	\$ 5,000
1410-04203-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ 4,187	\$ 13,977	\$ -	\$ -	\$ -	\$ -
<b>Total for 04203 REFUSE COLLECTION &amp; RECYCLING:</b>			<b>\$ 877,635</b>	<b>\$ 615,301</b>	<b>\$ 903,586</b>	<b>\$ 909,136</b>	<b>\$ 1,129,178</b>	<b>\$ 220,042</b>
Department:04204 REFUSE DISPOSAL								
1410-04204-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 645,167	\$ 651,267	\$ 730,507	\$ 737,154	\$ 908,861	\$ 171,707
1410-04204-00000-000-501200-000	501200	OVERTIME	\$ 13,961	\$ 17,927	\$ 24,780	\$ 22,000	\$ 22,000	\$ -
1410-04204-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 16,014	\$ 14,211	\$ 17,674	\$ 16,000	\$ 19,000	\$ 3,000
1410-04204-00000-000-501900-000	501900	SEVERANCE PAY	\$ 4,638	\$ 14,688	\$ 5,609	\$ -	\$ -	\$ -
1410-04204-00000-000-502100-000	502100	FICA / MEDICARE	\$ 49,330	\$ 50,392	\$ 55,465	\$ 59,299	\$ 72,664	\$ 13,365
1410-04204-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 49,373	\$ 38,383	\$ 37,890	\$ 35,072	\$ 45,959	\$ 10,887
1410-04204-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 21,421	\$ 29,391	\$ 38,458	\$ 30,068	\$ 62,143	\$ 32,075
1410-04204-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABILITY	\$ 1,159	\$ 1,682	\$ 1,962	\$ 1,920	\$ 2,760	\$ 840
1410-04204-00000-000-502209-000	502209	PENSION EXPENSE	\$ 103,793	\$ 237,373	\$ 33,153	\$ -	\$ -	\$ -
1410-04204-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 180,885	\$ 153,806	\$ 213,780	\$ 173,645	\$ 203,321	\$ 29,676
1410-04204-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 3,381	\$ 3,421	\$ 3,829	\$ 3,656	\$ 4,698	\$ 1,042

Budget Worksheet  
Rockingham County, VA

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1410-04204-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 24,106	\$ 25,048	\$ 20,472	\$ 22,511	\$ 29,574	\$ 7,063
1410-04204-00000-000-503000-000	503000	PURCHASED SERVICES	\$ 580	\$ 580	\$ -	\$ 1,000	\$ 1,000	\$ -
1410-04204-00000-000-503100-000	503100	PROFESSIONAL SERVICES	\$ 175,104	\$ 122,264	\$ 323,332	\$ 155,000	\$ 177,000	\$ 22,000
1410-04204-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 495	\$ 1,680	\$ 1,271	\$ 500	\$ 500	\$ -
1410-04204-00000-000-503104-000	503104	GROUNDWATER MONITORING SVCS	\$ 97,988	\$ 237,217	\$ 109,566	\$ 165,000	\$ 167,000	\$ 2,000
1410-04204-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 147,346	\$ 87,797	\$ 126,954	\$ 150,000	\$ 150,000	\$ -
1410-04204-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 80,080	\$ 138,341	\$ 263,148	\$ 180,000	\$ 190,000	\$ 10,000
1410-04204-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 11,391	\$ 15,675	\$ 15,280	\$ 12,000	\$ 15,000	\$ 3,000
1410-04204-00000-000-503303-000	503303	SOLID WASTE COLLECTION	\$ 41,930	\$ 59,853	\$ 121,253	\$ 85,000	\$ 85,000	\$ -
1410-04204-00000-000-503500-000	503500	PRINTING & BINDING	\$ 424	\$ 99	\$ 750	\$ 400	\$ 400	\$ -
1410-04204-00000-000-503600-000	503600	ADVERTISING	\$ 688	\$ 1,656	\$ 1,058	\$ 750	\$ 1,000	\$ 250
1410-04204-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	\$ 7,498	\$ 8,244	\$ 10,091	\$ 9,000	\$ 13,000	\$ 4,000
1410-04204-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOV	\$ 20,661	\$ 21,303	\$ 27,644	\$ 22,000	\$ 102,000	\$ 80,000
1410-04204-00000-000-504300-000	504300	CENTRAL STORE	\$ 2,164	\$ 1,887	\$ 2,179	\$ 2,000	\$ 2,000	\$ -
1410-04204-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 3,709	\$ 3,066	\$ 4,094	\$ 2,500	\$ 2,500	\$ -
1410-04204-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 19,625	\$ 22,317	\$ 20,191	\$ 18,000	\$ 19,000	\$ 1,000
1410-04204-00000-000-505102-000	505102	HEATING SERVICES	\$ 1,711	\$ 684	\$ -	\$ 1,000	\$ -	\$ (1,000)
1410-04204-00000-000-505103-000	505103	WATER & SEWER SERVICES	\$ 29,837	\$ 43,950	\$ 69,604	\$ 40,000	\$ 85,000	\$ 45,000
1410-04204-00000-000-505201-000	505201	POSTAGE	\$ 1,120	\$ 1,294	\$ 1,211	\$ 1,300	\$ 1,300	\$ -
1410-04204-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 8,331	\$ 9,587	\$ 8,857	\$ 9,500	\$ 9,800	\$ 300
1410-04204-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 3,071	\$ 3,317	\$ 3,973	\$ 4,000	\$ 4,000	\$ -
1410-04204-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 3,457	\$ 2,658	\$ 3,525	\$ 3,500	\$ 3,750	\$ 250
1410-04204-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ 1,099	\$ 981	\$ 983	\$ 1,000	\$ 1,000	\$ -
1410-04204-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 15,702	\$ 4,109	\$ 41,915	\$ 15,000	\$ 15,000	\$ -
1410-04204-00000-000-505501-000	505501	MILEAGE	\$ 127	\$ -	\$ -	\$ 500	\$ 500	\$ -
1410-04204-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 8	\$ -	\$ 460	\$ 500	\$ 500	\$ -
1410-04204-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 914	\$ 2,147	\$ 1,020	\$ 1,000	\$ 1,000	\$ -
1410-04204-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIP	\$ -	\$ -	\$ 50	\$ -	\$ 100	\$ 100
1410-04204-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 998	\$ 1,429	\$ 573	\$ 1,000	\$ 1,000	\$ -
1410-04204-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 67	\$ 50	\$ 55	\$ 500	\$ 500	\$ -
1410-04204-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,681	\$ 1,295	\$ 1,407	\$ 1,000	\$ 1,000	\$ -
1410-04204-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 43,530	\$ 126,086	\$ 154,837	\$ 100,000	\$ 110,000	\$ 10,000
1410-04204-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 105,647	\$ 117,942	\$ 110,015	\$ 105,000	\$ 100,000	\$ (5,000)
1410-04204-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ 20,118	\$ 27,287	\$ 32,699	\$ 25,000	\$ 40,000	\$ 15,000
1410-04204-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 10,073	\$ 6,273	\$ 8,060	\$ 5,500	\$ 7,500	\$ 2,000
1410-04204-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 6,209	\$ 5,298	\$ 8,807	\$ 6,000	\$ 8,000	\$ 2,000
1410-04204-00000-000-506050-000	506050	BAD DEBTS	\$ 6,000	\$ 300	\$ 1,000	\$ -	\$ -	\$ -
1410-04204-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 6,578	\$ 3,322	\$ 1,979	\$ 2,000	\$ 3,500	\$ 1,500
1410-04204-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 884,000	\$ 624,000	\$ (260,000)
1410-04204-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)
1410-04204-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ 726	\$ -	\$ 99	\$ -	\$ -	\$ -
1410-04204-00000-000-508011-000	508011	DEPRECIATION	\$ 1,661,110	\$ 1,695,641	\$ 2,224,130	\$ -	\$ -	\$ -
1410-04204-00000-000-508012-000	508012	AMORTIZATION	\$ 7,334	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 15,000	\$ 16,000	\$ 1,000
1410-04204-00000-000-508311-000	508311	LANDFILL CLOSURE	\$ 1,095,446	\$ 1,279,532	\$ 1,609,032	\$ -	\$ 245,000	\$ 245,000
<b>Total for 04204 REFUSE DISPOSAL:</b>			<b>\$ 4,753,851</b>	<b>\$ 5,292,752</b>	<b>\$ 6,494,679</b>	<b>\$ 3,151,775</b>	<b>\$ 3,574,832</b>	<b>\$ 423,057</b>
Department:04205 LANDFILL GAS UTILIZATION								
1410-04205-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 109,737	\$ 93,319	\$ 94,094	\$ 116,000	\$ 116,000	\$ -
1410-04205-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 8,154	\$ 16,307	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 20,626	\$ 6,072	\$ 7,404	\$ 6,000	\$ 7,800	\$ 1,800
1410-04205-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 162	\$ 162	\$ 139	\$ 300	\$ 300	\$ -
1410-04205-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ 207	\$ 178	\$ 179	\$ 200	\$ 200	\$ -
1410-04205-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ (305)	\$ 1,420	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-508011-000	508011	DEPRECIATION	\$ 52,210	\$ 52,210	\$ 52,210	\$ -	\$ -	\$ -
1410-04205-00000-000-509201-000	509201	INTEREST	\$ (1,251)	\$ (10,516)	\$ 2,883	\$ -	\$ -	\$ -
<b>Total for 04205 LANDFILL GAS UTILIZATION:</b>			<b>\$ 190,057</b>	<b>\$ 159,153</b>	<b>\$ 156,908</b>	<b>\$ 122,500</b>	<b>\$ 124,300</b>	<b>\$ 1,800</b>
1410-09301-00000-000-509548-000	509101	TRANSFER	\$ -	\$ 1,334,760	\$ -	\$ -	\$ -	\$ -
Department:09501 DEBT SERVICE-COUNTY								

Budget Worksheet  
Rockingham County, VA

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1410-09501-00000-000-509101-000	509101	PRINCIPAL	\$ -	\$ -	\$ -	\$ 730,000	\$ 755,000	\$ 25,000
1410-09501-00000-000-509201-000	509201	INTEREST	\$ 298,319	\$ 433,505	\$ 407,916	\$ 378,724	\$ 464,128	\$ 85,404
1410-09501-00000-000-509301-000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total for 09501 DEBT SERVICE-COUNTY:</b>			<b>\$ 298,319</b>	<b>\$ 433,505</b>	<b>\$ 407,916</b>	<b>\$ 1,108,724</b>	<b>\$ 1,219,128</b>	<b>\$ 110,404</b>
<b>Department: TOTAL SOLID WASTE FUND EXPENDITURES</b>			<b>\$ 6,119,863</b>	<b>\$ 7,835,471</b>	<b>\$ 7,963,089</b>	<b>\$ 5,292,135</b>	<b>\$ 6,047,438</b>	<b>\$ 755,303</b>

## WATER AND SEWER FUND

### REVENUE

#### LOCAL REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
INTEREST ON INVESTMENTS	\$ (135,808)	\$ (325,426)	\$ (305,593)	\$ (150,000)	\$ (60,000)
MONTHLY WATER CHARGES	\$ (3,158,301)	\$ (3,292,453)	\$ (3,438,944)	\$ (3,200,000)	\$ (3,700,000)
MONTHLY SEWER CHARGES	\$ (3,834,300)	\$ (4,046,419)	\$ (4,031,310)	\$ (4,039,991)	\$ (4,300,000)
CONNECTION FEES	\$ (57,861)	\$ (106,664)	\$ (50,294)	\$ (600,000)	\$ (600,000)
INTEREST INCOME	\$ (5,638)	\$ (2,885)	\$ (10,272)	\$ -	\$ (10,000)
CHARGES FOR OTHER PERS SERV	\$ (13,480)	\$ (8,140)	\$ (8,986)	\$ -	\$ (10,000)
PAYMENT FROM MT CRAWFORD	\$ (30,506)	\$ (38,787)	\$ (41,513)	\$ (30,000)	\$ (35,000)
PAYMENT FROM SCHOOLS	\$ (14,772)	\$ (16,164)	\$ (16,434)	\$ (14,000)	\$ (14,000)
PAYMENT FROM LILLY SUBDIVISION	\$ (6,518)	\$ (6,438)	\$ (15,307)	\$ (5,000)	\$ (6,000)
PAYMENT FROM COUNTRYSIDE	\$ (2,511)	\$ (3,658)	\$ (6,621)	\$ (3,000)	\$ (3,000)
PAYMENT FROM SMITH CREEK	\$ (84,081)	\$ (47,071)	\$ (45,326)	\$ (50,000)	\$ (50,000)
SALE OF PROPERTY	\$ -	\$ -	\$ (5,399)	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ (8,302)	\$ (4,557)	\$ (24,322)	\$ -	\$ -
EXCESS TAP FEES	\$ (1,099,364)	\$ -	\$ (1,328,931)	\$ -	\$ -
	<b>\$ (8,451,441)</b>	<b>\$ (7,898,661)</b>	<b>\$ (9,329,251)</b>	<b>\$ (8,091,991)</b>	<b>\$ (8,788,000)</b>

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

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
LAKE SHEN & GF PRINCIPAL PAYMEI	\$ -	\$ -	\$ -	\$ -	\$ (248,607)
LAKE SHEN & GF INTEREST PAYMEN	\$ -	\$ -	\$ -	\$ -	\$ (85,500)
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (334,107)</b>

#### FUND RESERVE

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

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (1,193,386)
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,193,386)</b>

## EXPENDITURES

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

### Staffing:

Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
ASST PUMP STATION	1	1	0	0	0	0
CONSTRUCTION INSPCTR	1	1	1	1	1	0
CREW LEADER	3	3	2	3	3	1
OPERATIONS MANAGER	1	1	1	1	1	0
PUMP STATION TECH	1	2	3	3	3	0
TREATMENT OP MANAGER	1	1	1	1	1	0
UTILITY WORKER	5	5	6	6	6	0
UTILTS MAIN PLANNER	1	1	1	1	1	0
WATER METER TECH	1	1	1	1	1	0
WATERWORKS OPERATOR I	2	2	2	2	2	0
	<b>17</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>1</b>

Budget Worksheet  
Rockingham County, VA

Rockingham County FY 2021-2022 Budget  
Water & Sewer Utility Fund

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1401-04402-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 647,010	\$ 687,432	\$ 706,905	\$ 776,870	\$ 884,418	\$ 107,548
1401-04402-00000-000-501200-000	501200	OVERTIME	\$ 66,943	\$ 69,082	\$ 63,925	\$ 65,000	\$ 65,000	\$ -
1401-04402-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	\$ 8,855	\$ 5,654	\$ 2	\$ -	\$ -	\$ -
1401-04402-00000-000-501900-000	501900	SEVERANCE PAY	\$ 3,948	\$ 9,285	\$ 19,040	\$ -	\$ -	\$ -
1401-04402-00000-000-502100-000	502100	FICA / MEDICARE	\$ 50,809	\$ 53,505	\$ 56,121	\$ 64,403	\$ 72,630	\$ 8,227
1401-04402-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 52,065	\$ 47,799	\$ 41,558	\$ 41,792	\$ 49,385	\$ 7,593
1401-04402-00000-000-502202-000	502202	RETIREMENT-HYBRID	\$ 20,053	\$ 22,869	\$ 32,194	\$ 28,848	\$ 56,413	\$ 27,565
1401-04402-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABILITY	\$ 1,087	\$ 1,310	\$ 1,643	\$ 1,794	\$ 2,501	\$ 707
1401-04402-00000-000-502209-000	502209	PENSION EXPENSE	\$ 61,730	\$ (91,557)	\$ 15,021	\$ -	\$ -	\$ -
1401-04402-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 184,572	\$ 166,348	\$ 190,856	\$ 182,489	\$ 180,156	\$ (2,333)
1401-04402-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 3,442	\$ 3,572	\$ 3,680	\$ 3,806	\$ 4,606	\$ 800
1401-04402-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 15,909	\$ 17,164	\$ 12,156	\$ 13,723	\$ 14,596	\$ 873
1401-04402-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 381	\$ 385	\$ 1,368	\$ 750	\$ 750	\$ -
1401-04402-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 63,835	\$ 53,292	\$ 46,693	\$ 100,000	\$ 80,000	\$ (20,000)
1401-04402-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 260,126	\$ 268,476	\$ 343,204	\$ 300,000	\$ 250,000	\$ (50,000)
1401-04402-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 42,890	\$ 56,975	\$ 150,641	\$ 227,000	\$ 200,000	\$ (27,000)
1401-04402-00000-000-503500-000	503500	PRINTING & BINDING	\$ 736	\$ -	\$ -	\$ 500	\$ 500	\$ -
1401-04402-00000-000-503600-000	503600	ADVERTISING	\$ 1,404	\$ 655	\$ 877	\$ 600	\$ 600	\$ -
1401-04402-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	\$ 5,073	\$ 5,775	\$ 8,598	\$ 6,500	\$ 6,500	\$ -
1401-04402-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVT	\$ 5,311	\$ 8,744	\$ 7,407	\$ 7,500	\$ 11,000	\$ 3,500
1401-04402-00000-000-504300-000	504300	CENTRAL STORE	\$ 91	\$ 371	\$ 69	\$ 200	\$ 500	\$ 300
1401-04402-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 59,313	\$ 57,790	\$ 60,551	\$ 60,000	\$ 60,000	\$ -
1401-04402-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 216,939	\$ 254,674	\$ 228,697	\$ 225,000	\$ 225,000	\$ -
1401-04402-00000-000-505103-000	505103	WATER & SEWER SERVICES	\$ 755	\$ 2,271	\$ 5,701	\$ 3,500	\$ 3,500	\$ -
1401-04402-00000-000-505201-000	505201	POSTAGE	\$ 23,732	\$ 24,060	\$ 23,621	\$ 30,000	\$ 30,000	\$ -
1401-04402-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 14,866	\$ 18,735	\$ 17,194	\$ 18,000	\$ 18,000	\$ -
1401-04402-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 7,174	\$ 6,769	\$ 7,861	\$ 8,000	\$ 7,500	\$ (500)
1401-04402-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 11,753	\$ 7,594	\$ 7,805	\$ 8,000	\$ 14,000	\$ 6,000
1401-04402-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ 1,509	\$ 1,337	\$ 1,341	\$ 1,500	\$ 1,500	\$ -
1401-04402-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 14,341	\$ 9,645	\$ 32,486	\$ 14,000	\$ 12,000	\$ (2,000)
1401-04402-00000-000-505501-000	505501	MILEAGE	\$ 289	\$ 269	\$ 305	\$ 400	\$ -	\$ (400)
1401-04402-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 1,079	\$ 356	\$ 227	\$ 400	\$ -	\$ (400)
1401-04402-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 1,308	\$ 1,691	\$ 6,375	\$ 2,500	\$ 1,000	\$ (1,500)
1401-04402-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 425	\$ 50	\$ 100	\$ 300	\$ 3,000	\$ 2,700
1401-04402-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 1,237	\$ 329	\$ 835	\$ 750	\$ 750	\$ -
1401-04402-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 1,828	\$ 2,543	\$ 2,147	\$ 2,500	\$ 2,500	\$ -
1401-04402-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	\$ 30	\$ -	\$ 2,522	\$ 500	\$ -	\$ (500)
1401-04402-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 70	\$ 76	\$ 127	\$ 100	\$ 250	\$ 150
1401-04402-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 86,805	\$ 104,959	\$ 134,122	\$ 100,000	\$ 100,000	\$ -
1401-04402-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 1,745	\$ 3,332	\$ 4,555	\$ 5,000	\$ 2,500	\$ (2,500)
1401-04402-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ 5,729	\$ 5,695	\$ 5,094	\$ 5,000	\$ 5,000	\$ -
1401-04402-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 7,808	\$ 11,023	\$ 5,203	\$ 10,000	\$ 10,000	\$ -
1401-04402-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	\$ 40	\$ 554	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 41,755	\$ 15,179	\$ 45,488	\$ 30,000	\$ 46,000	\$ 16,000
1401-04402-00000-000-506015-000	506015	MERCHANDISE FOR RESALE	\$ 102,746	\$ 100,625	\$ 108,901	\$ 100,000	\$ 40,000	\$ (60,000)
1401-04402-00000-000-506050-000	506050	BAD DEBTS	\$ 3,300	\$ -	\$ 4,600	\$ -	\$ -	\$ -
1401-04402-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 34,123	\$ 17,380	\$ 25,280	\$ 20,000	\$ 20,000	\$ -
1401-04402-00000-000-507001-000	507001	HBURG/RHAM REGIONAL SEWER AUT	\$ 1,274,756	\$ 1,281,961	\$ 1,437,270	\$ 1,468,591	\$ 1,715,000	\$ 246,409
1401-04402-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	\$ 20,702	\$ 8,850	\$ -	\$ 15,000	\$ 195,500	\$ 180,500
1401-04402-00000-000-508005-000	508005	VEHICLES	\$ -	\$ 24,140	\$ -	\$ 95,000	\$ 90,000	\$ (5,000)
1401-04402-00000-000-508007-000	508007	COMPUTER EQUIPMENT	\$ -	\$ 1,795	\$ 595	\$ 500	\$ -	\$ (500)

Budget Worksheet  
Rockingham County, VA

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1401-04402-00000-000-508011-000	508011	DEPRECIATION	\$ 1,033,352	\$ 1,015,690	\$ 1,054,854	\$ -	\$ -	\$ -
1401-04402-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ (40,000)
1401-04402-00000-000-508306-000	508306	WATER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 1,524,000	\$ 1,524,000
1401-04402-00000-000-508307-000	508307	SEWER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ 65,000	\$ 110,000	\$ 45,000
1401-04402-00000-000-508309-000	508309	WATER CONNECTIONS	\$ 176,570	\$ 196,464	\$ 284,242	\$ 175,000	\$ -	\$ (175,000)
1401-04402-00000-000-508386-000	508386	HRSSA ALLOCATION EXPANSION	\$ -	\$ -	\$ 1,996,455	\$ -	\$ -	\$ -
1401-04402-00000-000-508395-000	508395	MONTEVIDEO WATER BOOSTER	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
<b>Department:04402 - TOTAL WATER &amp; SEWER DISTRIBUTION EXPENDITURES</b>			<b>\$ 4,642,351</b>	<b>\$ 4,562,969</b>	<b>\$ 7,206,512</b>	<b>\$ 4,326,316</b>	<b>\$ 6,416,555</b>	<b>\$ 2,090,239</b>
<b>Department:04403 WATER TREATMENT EXPENDITURES:</b>								
1401-04403-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	\$ 145,816	\$ 153,545	\$ 172,069	\$ 186,041	\$ 214,139	\$ 28,098
1401-04403-00000-000-501200-000	501200	OVERTIME	\$ 13,820	\$ 13,828	\$ 13,700	\$ 7,000	\$ 7,000	\$ -
1401-04403-00000-000-502100-000	502100	FICA / MEDICARE	\$ 11,445	\$ 11,792	\$ 12,919	\$ 14,768	\$ 16,917	\$ 2,149
1401-04403-00000-000-502201-000	502201	RETIREMENT (VRS)	\$ 15,742	\$ 15,823	\$ 17,504	\$ 18,836	\$ 21,501	\$ 2,665
1401-04403-00000-000-502209-000	502209	PENSION EXPENSE	\$ 14,517	\$ 55,420	\$ 6,602	\$ -	\$ -	\$ -
1401-04403-00000-000-502300-000	502300	HEALTH INSURANCE	\$ 32,200	\$ 32,764	\$ 47,933	\$ 40,618	\$ 44,041	\$ 3,423
1401-04403-00000-000-502400-000	502400	GROUP LIFE INSURANCE	\$ 752	\$ 800	\$ 894	\$ 964	\$ 1,119	\$ 155
1401-04403-00000-000-502703-000	502703	WORKERS COMP INSURANCE	\$ 4,088	\$ 4,314	\$ 3,100	\$ 3,717	\$ 3,621	\$ (96)
1401-04403-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	\$ 483	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 10,598	\$ 3,908	\$ 7,140	\$ 11,500	\$ 15,000	\$ 3,500
1401-04403-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 31,766	\$ 18,975	\$ 24,812	\$ 36,000	\$ 56,000	\$ 20,000
1401-04403-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	\$ 3,385	\$ 3,660	\$ 1,805	\$ 4,000	\$ 4,000	\$ -
1401-04403-00000-000-503500-000	503500	PRINTING & BINDING	\$ 2,313	\$ 2,409	\$ 3,470	\$ -	\$ -	\$ -
1401-04403-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVT	\$ 4,136	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
1401-04403-00000-000-504300-000	504300	CENTRAL STORE	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -
1401-04403-00000-000-504500-000	504500	CENTRAL GARAGE	\$ 9,670	\$ 6,482	\$ 9,184	\$ 70,000	\$ 9,000	\$ (61,000)
1401-04403-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 118,424	\$ 127,561	\$ 136,096	\$ 145,000	\$ 145,000	\$ -
1401-04403-00000-000-505102-000	505102	HEATING SERVICES	\$ -	\$ -	\$ 1,807	\$ -	\$ -	\$ -
1401-04403-00000-000-505201-000	505201	POSTAGE	\$ 1,177	\$ 1,291	\$ 902	\$ 50	\$ 100	\$ 50
1401-04403-00000-000-505203-000	505203	TELECOMMUNICATIONS	\$ 2,846	\$ 4,669	\$ 8,667	\$ 9,000	\$ 8,000	\$ (1,000)
1401-04403-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 3,424	\$ 3,180	\$ 4,382	\$ 4,500	\$ 4,500	\$ -
1401-04403-00000-000-505305-000	505305	VEHICLE INSURANCE	\$ 691	\$ 759	\$ 783	\$ 800	\$ 800	\$ -
1401-04403-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	\$ -	\$ 267	\$ 268	\$ 300	\$ 300	\$ -
1401-04403-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ 22,414	\$ 1,395	\$ -	\$ 1,000	\$ 1,000	\$ -
1401-04403-00000-000-505404-000	505404	LEASE/RENT LAND	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ -
1401-04403-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 744	\$ 1,081	\$ (420)	\$ 1,000	\$ 1,000	\$ -
1401-04403-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	\$ 863	\$ 420	\$ 458	\$ 1,000	\$ 1,000	\$ -
1401-04403-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	\$ 600	\$ 650	\$ 550	\$ 600	\$ 600	\$ -
1401-04403-00000-000-506001-000	506001	OFFICE SUPPLIES	\$ 219	\$ 221	\$ 616	\$ 300	\$ 300	\$ -
1401-04403-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	\$ 13,707	\$ 12,886	\$ 6,697	\$ 12,000	\$ 12,000	\$ -
1401-04403-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	\$ 355	\$ 447	\$ 56	\$ 250	\$ 500	\$ 250
1401-04403-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 3,597	\$ 6,044	\$ 4,527	\$ 4,000	\$ 10,500	\$ 6,500
1401-04403-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	\$ 747	\$ 845	\$ 320	\$ 1,500	\$ 1,000	\$ (500)
1401-04403-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ 22	\$ -	\$ 250	\$ 250	\$ -
1401-04403-00000-000-506011-000	506011	UNIFORMS/SAFETY	\$ 690	\$ 949	\$ 754	\$ 500	\$ 750	\$ 250
1401-04403-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 740	\$ 1,851	\$ 556	\$ 1,000	\$ 1,500	\$ 500
1401-04403-00000-000-506024-000	506024	WATER TREATMENT CHEMICALS	\$ 45,743	\$ 39,075	\$ 45,079	\$ 55,000	\$ 55,000	\$ -
1401-04403-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ 1,999	\$ 1,808	\$ -	\$ 1,000	\$ 2,500	\$ 1,500
1401-04403-00000-000-508005-000	508005	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
1401-04403-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
<b>Department:04403 - TOTAL WATER TREATMENT EXPENDITURES</b>			<b>\$ 520,706</b>	<b>\$ 529,892</b>	<b>\$ 533,980</b>	<b>\$ 635,294</b>	<b>\$ 711,738</b>	<b>\$ 76,444</b>

Budget Worksheet  
Rockingham County, VA

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
<b>Department:09501 - DEBT SERVICE-COUNTY:</b>								
1401-09501-00000-000-509103-000	509103	PRINCIPAL VRA	\$ -	\$ -	\$ -	\$ 830,000	\$ 860,000	\$ 30,000
1401-09501-00000-000-509203-000	509203	INTEREST VRA	\$ 426,750	\$ 453,065	\$ 428,337	\$ 491,231	\$ 456,200	\$ (35,031)
1401-09501-00000-000-509301-000	509301	OTHER DEBT SERVICE	\$ 11,839	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09501-00000-000-509304-000	509304	SHARE OF DEBT SERVICE - HRRSA	\$ 1,611,468	\$ 1,685,389	\$ 1,730,869	\$ 1,809,150	\$ 1,801,000	\$ (8,150)
1401-09301-00000-000-509544-000	509701	TRANSFER TO COUNTRYSIDE SAN.	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
1401-09301-00000-000-509511-000	509701	TRANSFER TO CAPITAL PROJ FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09301-00000-000-509542-000		TRANSFER TO LAKE SHEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09501-00000-000-509702-000	509702	DEFERRED CHARGE ON REFUNDING	\$ 49,560	\$ 49,560	\$ 49,560	\$ -	\$ -	\$ -
<b>Department:09501 - TOTAL DEBT SERVICE-COUNTY</b>			<b>\$ 2,099,617</b>	<b>\$ 2,188,014</b>	<b>\$ 2,208,766</b>	<b>\$ 3,130,381</b>	<b>\$ 3,187,200</b>	<b>\$ 56,819</b>
<b>Total for Fund 1401 - WATER &amp; SEWER UTILITY FUND EXPENDITURES</b>			<b>\$ 7,262,675</b>	<b>\$ 7,280,874</b>	<b>\$ 9,949,257</b>	<b>\$ 8,091,991</b>	<b>\$ 10,315,493</b>	<b>\$ 2,223,502</b>

SMITH CREEK WATER & WASTE AUTHORITY

REVENUE

LOCAL REVENUE

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
INTEREST ON INVESTMENTS	\$ -	\$ (1,104)	\$ (4,449)	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (159,946)	\$ (166,446)	\$ (177,274)	\$ (165,000)	\$ (229,842)
MONTHLY SEWER CHARGES	\$ (188,737)	\$ (208,998)	\$ (220,384)	\$ (200,000)	\$ (330,000)
CONNECTION FEES	\$ (12,753)	\$ (15,456)	\$ (11,960)	\$ (136,828)	\$ (46,000)
INTEREST INCOME	\$ (1,479)	\$ (502)	\$ (668)	\$ (500)	\$ (500)
MISCELLANEOUS REVENUE	\$ (445)	\$ (50)	\$ (125)	\$ -	\$ -
EXCESS TAP FEES	\$ (242,298)	\$ -	\$ (227,240)	\$ -	\$ -
	\$ (605,656)	\$ (392,555)	\$ (642,101)	\$ (502,328)	\$ (606,342)

**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	\$ 3.75

**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.

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

**Interest Income** - Revenue earned from the deposited cash of the 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.

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## EXPENDITURES

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

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

Budget Worksheet  
Rockingham County, VA

Rockingham County FY 2021-2022 Budget  
Smith Creek W&W Authority

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1404-04401-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 9,656	\$ 1,406	\$ 7,924	\$ 1,500	\$ 1,800	\$ 300
1404-04401-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 97,661	\$ 56,352	\$ 53,929	\$ 65,000	\$ 60,000	\$ (5,000)
1404-04401-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACT	\$ 1,800	\$ 4,090	\$ 5,035	\$ 4,000	\$ 4,000	\$ -
1404-04401-00000-000-503500-000	503500	PRINTING & BINDING	\$ 170	\$ 176	\$ 254	\$ -	\$ -	\$ -
1404-04401-00000-000-503600-000	503600	ADVERTISING	\$ 1,106	\$ -	\$ 236	\$ -	\$ 250	\$ 250
1404-04401-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GO	\$ 13,293	\$ 18,590	\$ 9,140	\$ 9,600	\$ 24,000	\$ 14,400
1404-04401-00000-000-505101-000	505101	ELECTRICAL SERVICES	\$ 12,275	\$ 14,554	\$ 13,650	\$ 12,000	\$ 13,500	\$ 1,500
1404-04401-00000-000-505201-000	505201	POSTAGE	\$ 1,076	\$ 1,091	\$ 1,065	\$ 1,200	\$ 1,200	\$ -
1404-04401-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 93	\$ 86	\$ 100	\$ 100	\$ 100	\$ -
1404-04401-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-505503-000	505503	SUBSISTENCE & LODGING	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	\$ 1,258	\$ 1,126	\$ 640	\$ 400	\$ 400	\$ -
1404-04401-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ 1,279	\$ 771	\$ -	\$ 2,000	\$ 2,500	\$ 500
1404-04401-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506015-000	506015	MERCHANDISE FOR RESALE	\$ 131,114	\$ 147,850	\$ 166,317	\$ 170,000	\$ 240,000	\$ 70,000
1404-04401-00000-000-506050-000	506050	BAD DEBTS	\$ 2,800	\$ (1,600)	\$ 1,500	\$ -	\$ -	\$ -
1404-04401-00000-000-506065-000	506065	MINOR EQUIPMENT	\$ -	\$ -	\$ 44,918	\$ -	\$ 20,000	\$ 20,000
1404-04401-00000-000-508011-000	508011	DEPRECIATION	\$ 132,325	\$ 132,325	\$ 132,325	\$ -	\$ -	\$ -
<b>Total for 04401 UTILITIES:</b>			<b>\$ 406,237</b>	<b>\$ 376,817</b>	<b>\$ 437,032</b>	<b>\$ 265,800</b>	<b>\$ 367,750</b>	<b>\$ 101,950</b>
Department:09501 DEBT SERVICE-COUNTY								
1404-09501-00000-000-509101-000	509101	PRINCIPAL	\$ -	\$ -	\$ -	\$ 210,620	\$ 216,730	\$ 6,110
1404-09501-00000-000-509201-000	509201	INTEREST	\$ 41,737	\$ 39,285	\$ 32,112	\$ 25,908	\$ 21,862	\$ (4,046)
<b>Total for 09501 DEBT SERVICE-COUNTY:</b>			<b>\$ 41,737</b>	<b>\$ 39,285</b>	<b>\$ 32,112</b>	<b>\$ 236,528</b>	<b>\$ 238,592</b>	<b>\$ 2,064</b>
<b>Department: TOTAL SMITH CREEK W &amp; W AUTHORITY EXPENDITURES</b>			<b>\$ 447,975</b>	<b>\$ 416,102</b>	<b>\$ 469,144</b>	<b>\$ 502,328</b>	<b>\$ 606,342</b>	<b>\$ 104,014</b>

LILLY SUBDIVISION SANITARY DISTRICT

REVENUE

LOCAL REVENUE

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
INTEREST ON INVESTMENTS	\$ -	\$ -	\$ (288)	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (36,627)	\$ (33,109)	\$ (36,489)	\$ (33,000)	\$ (30,450)
MONTHLY RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ (266)	\$ (48)	\$ (37)	\$ -	\$ -
CONNECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ (21)	\$ -	\$ -	\$ -	\$ -
	<b>\$ (36,914)</b>	<b>\$ (33,157)</b>	<b>\$ (36,814)</b>	<b>\$ (33,000)</b>	<b>\$ (30,450)</b>

**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.

TRANSFERS FROM OTHER FUNDS

**Transfers from General Fund** - Funds received from the General Fund of Rockingham County to support the revenue short-fall of the Lilly Sanitary District.

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
FUND RESERVE	\$ -	\$ -	\$ -	\$ 5,050	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,050</b>	<b>\$ -</b>

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## EXPENDITURES

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

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

Budget Worksheet  
Rockingham County, VA

Rockingham County FY 2021-2022 Budget  
Lilly Sanitary District

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1403-04401-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 349	\$ 364	\$ (1,753)	\$ 500	\$ 500	\$ -
1403-04401-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 6,998	\$ 6,438	\$ 33,970	\$ 12,000	\$ 12,000	\$ -
1403-04401-00000-000-503500-000	503500	PRINTING & BINDING	\$ 34	\$ 34	\$ 49	\$ -	\$ -	\$ -
1403-04401-00000-000-503600-000	503600	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-505201-000	505201	POSTAGE	\$ 390	\$ 393	\$ 388	\$ 450	\$ 450	\$ -
1403-04401-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	\$ 188	\$ 320	\$ 188	\$ -	\$ -	\$ -
1403-04401-00000-000-506015-000	506015	MERCHANDISE FOR RESALE	\$ 11,912	\$ 11,396	\$ 14,511	\$ 15,000	\$ 17,000	\$ 2,000
1403-04401-00000-000-506050-000	506050	BAD DEBTS	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-508011-000	508011	DEPRECIATION	\$ 10,819	\$ 9,717	\$ 9,717	\$ -	\$ -	\$ -
1403-04401-00000-000-508306-000	508306	WATER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
<b>Total for 04401 UTILITIES:</b>			<b>\$ 33,702</b>	<b>\$ 28,663</b>	<b>\$ 57,071</b>	<b>\$ 27,950</b>	<b>\$ 30,450</b>	<b>\$ 2,500</b>
Department:09501 DEBT SERVICE-COUNTY								
1403-09501-00000-000-509203-000	509203	INTEREST VRA	\$ 7,680	\$ 7,072	\$ 3,848	\$ -	\$ -	\$ -
1403-09501-00000-000-509204-000	509204	INTEREST GENERAL FUND	\$ 1,514	\$ 1,303	\$ 1,268	\$ -	\$ -	\$ -
<b>Total for 09501 DEBT SERVICE-COUNTY:</b>			<b>\$ 9,194</b>	<b>\$ 8,375</b>	<b>\$ 5,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department: TOTAL LILLY SANITARY DISTRICT EXPENDITURES</b>			<b>\$ 42,896</b>	<b>\$ 37,038</b>	<b>\$ 62,186</b>	<b>\$ 27,950</b>	<b>\$ 30,450</b>	<b>\$ 2,500</b>

## 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.

In addition, they changed the minimum gallons from 4,000 to 5,000 and the minimum charge from \$20 to \$50. The per 1,000 charge was also changed from \$5 to \$10.

### LOCAL REVENUE

**Real Estate Tax** - All property in the Countryside Sanitary District is assessed a supplemental real estate tax of \$0.29 per \$100 of assessed property value.

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
RE TAXES	\$ (4,179)	\$ (4,839)	\$ (4,870)	\$ -	\$ -
RE TAXES	\$ -	\$ -	\$ (4,542)	\$ -	\$ -
RE TAXES 2017 - FIRST BILLING	\$ -	\$ -	\$ -	\$ (9,600)	\$ -
RE TAXES - DEL	\$ -	\$ (660)	\$ (612)	\$ -	\$ -
INTEREST	\$ -	\$ (3)	\$ (6)	\$ -	\$ -
	<b>\$ (4,179)</b>	<b>\$ (5,502)</b>	<b>\$ (10,030)</b>	<b>\$ (9,600)</b>	<b>\$ -</b>

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

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

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

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
INTEREST ON INVESTMENTS	\$ (239)	\$ (446)	\$ (294)	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (4,856)	\$ (4,719)	\$ (4,749)	\$ (4,700)	\$ (10,535)
MONTHLY RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ (7)	\$ (4)	\$ (2)	\$ -	\$ -
	<b>\$ (5,101)</b>	<b>\$ (5,169)</b>	<b>\$ (5,046)</b>	<b>\$ (4,700)</b>	<b>\$ (10,535)</b>

### 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.

<b>Acct Description</b>	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Actuals</b>	<b>2021 Adopted</b>	<b>2022 Adopted</b>
FUND RESERVE	\$ -	\$ -	\$ -	\$ (7,155)	\$ (70,000)
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,155)</b>	<b>\$ (70,000)</b>

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## EXPENDITURES

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

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

Revenue Budget Worksheet  
Rockingham County, VA

Rockingham County FY 2021-2022 Budget  
Countryside Sanitary District

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
<b>Department: COUNTRYSIDE SANITARY DISTRICT EXPENDITURES:</b>								
1405-04401-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ 109	\$ 109	\$ 111	\$ 120	\$ 200	\$ 80
1405-04401-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ 2,511	\$ 3,658	\$ 6,621	\$ 3,500	\$ 5,000	\$ 1,500
1405-04401-00000-000-503500-000	503500	PRINTING & BINDING	\$ 9	\$ 13	\$ 19	\$ -	\$ -	\$ -
1405-04401-00000-000-505201-000	505201	POSTAGE	\$ 129	\$ 130	\$ 145	\$ 200	\$ 200	\$ -
1405-04401-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	\$ 188	\$ 320	\$ 188	\$ -	\$ -	\$ -
1405-04401-00000-000-506007-000	506007	REPAIRS & MAINTENANCE	\$ -	\$ 331	\$ -	\$ -	\$ -	\$ -
1405-04401-00000-000-506015-000	506015	MERCHANDISE FOR RESALE	\$ 9,819	\$ 5,703	\$ 6,036	\$ 6,000	\$ 7,450	\$ 1,450
1405-04401-00000-000-508011-000	508011	DEPRECIATION	\$ 6,120	\$ 6,120	\$ 6,120	\$ -	\$ 6,120	\$ 6,120
<b>Total for 04401 UTILITIES:</b>			<b>\$ 18,885</b>	<b>\$ 16,384</b>	<b>\$ 19,240</b>	<b>\$ 9,820</b>	<b>\$ 18,970</b>	<b>\$ 9,150</b>
 Department:09501 DEBT SERVICE-COUNTY								
1405-09501-00000-000-509101-000	509101	PRINCIPAL	\$ -	\$ -	\$ -	\$ 9,732	\$ 58,565	\$ 48,833
1405-09501-00000-000-509201-000	509201	INTEREST	\$ 2,807	\$ 2,515	\$ 2,214	\$ 1,903	\$ 3,000	\$ 1,097
<b>Total for 09501 DEBT SERVICE-COUNTY:</b>			<b>\$ 2,807</b>	<b>\$ 2,515</b>	<b>\$ 2,214</b>	<b>\$ 11,635</b>	<b>\$ 61,565</b>	<b>\$ 49,930</b>
 <b>Department: TOTAL COUNTRYSIDE SANITARY DISTRICT EXPENDITURES</b>			<b>\$ 21,692</b>	<b>\$ 18,900</b>	<b>\$ 21,454</b>	<b>\$ 21,455</b>	<b>\$ 80,535</b>	<b>\$ 59,080</b>

PENN LAIRD SEWER AUTHORITY

REVENUE

LOCAL REVENUE

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

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

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

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
INTEREST ON INVESTMENTS	\$ (424)	\$ (835)	\$ (537)	\$ -	\$ -
MONTHLY SEWER CHARGES	\$ (16,201)	\$ (15,188)	\$ (17,926)	\$ (16,000)	\$ (16,000)
CONNECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ (284)	\$ (74)	\$ (77)	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ 3	\$ -	\$ -	\$ -	\$ -
	<b>\$ (16,905)</b>	<b>\$ (16,097)</b>	<b>\$ (18,540)</b>	<b>\$ (16,000)</b>	<b>\$ (16,000)</b>

FUND RESERVE

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

Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted
FUND RESERVE	\$ -	\$ -	\$ -	\$ (13,498)	\$ (13,217)
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,498)</b>	<b>\$ (13,217)</b>

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## EXPENDITURES

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

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

Revenue Budget Worksheet  
Rockingham County, VA

Rockingham County FY 2021-2022 Budget  
Penn Laird Sewer Authority

Acct Number	Object	Acct Description	2018					Increase/ Decrease
			Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	
1406-04401-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 500	\$ 250	\$ (250)
1406-04401-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ 250	\$ (250)
1406-04401-00000-000-506050-000	506050	BAD DEBTS	\$ 1,500	\$ (700)	\$ (400)	\$ -	\$ -	\$ -
1406-04401-00000-000-508011-000	508011	DEPRECIATION	\$ 25,289	\$ 23,844	\$ 22,399	\$ -	\$ -	\$ -
<b>Total for 04401 UTILITIES:</b>			<b>\$ 26,807</b>	<b>\$ 23,144</b>	<b>\$ 21,999</b>	<b>\$ 1,000</b>	<b>\$ 500</b>	<b>\$ (500)</b>
Department:09501 DEBT SERVICE-COUNTY								
1406-09501-00000-000-509101-000	509101	PRINCIPAL	\$ -	\$ -	\$ -	\$ 23,152	\$ 23,776	\$ 624
1406-09501-00000-000-509201-000	509201	INTEREST	\$ 6,648	\$ 7,017	\$ 6,021	\$ 5,346	\$ 4,941	\$ (405)
<b>Total for 09501 DEBT SERVICE-COUNTY:</b>			<b>\$ 6,648</b>	<b>\$ 7,017</b>	<b>\$ 6,021</b>	<b>\$ 28,498</b>	<b>\$ 28,717</b>	<b>\$ 219</b>
<b>Department: TOTAL PENN LAIRD SEWER AUTHORITY EXPENDITURES</b>			<b>\$ 33,456</b>	<b>\$ 30,160</b>	<b>\$ 28,020</b>	<b>\$ 29,498</b>	<b>\$ 29,217</b>	<b>\$ (281)</b>

Revenue Budget Worksheet  
Rockingham County, VA

Rockingham County FY 2021-2022 Budget  
Lake Shenandoah Stormwater Authority

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Increase/ Decrease
1412-04405-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 121,411	\$ 121,411
1412-04405-00000-000-508305-000	508305	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1412-04405-00000-000-508313-000	508313	LAND PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total for 04401 UTILITIES:</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,411</b>	<b>\$ 121,411</b>
Department:09501 DEBT SERVICE-COUNTY								
1412-09501-00000-000-509116-000	509101	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 172,956	\$ 172,956
1412-09501-00000-000-509216-000	509201	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 52,712	\$ 52,712
<b>Total for 09501 DEBT SERVICE-COUNTY:</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,669</b>	<b>\$ 225,669</b>
<b>Department: TOTAL LAKE SHEN STORMWATER AUTHORITY EXPENDITURES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 347,080</b>	<b>\$ 347,080</b>

## POSITION CONTROL CHART

Department	Position	FY19	FY20	FY21	FY21	FY22	Change
		Adopted	Adopted	Adopted	Amended	Adopted	
Animal Control	ANIMAL CNTRL OFFICER	2	2	2	2	2	0
<b>Animal Control Total</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
Board of Supervisors	SUPERVISOR	5	5	5	5	5	0
<b>Board of Supervisors Total</b>		<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
Central Garage	AUTOMOTIVE TECH	1	1	1	1	1	0
	LEAD AUTOMOTIVE TECH	1	1	1	1	1	0
<b>Central Garage Total</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
Circuit Court	LAW CLERK	1	1	1	1	1	0
	LEGAL SECRETARY	2	2	2	2	2	0
<b>Circuit Court Total</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
Clerk of Circuit Court	ASST CHIEF DPTY III	0	0	0	0	0	0
	CHIEF DEPUTY CLERKII	1	1	1	1	1	0
	CLERK OF COURT	1	1	1	1	1	0
	DEPUTY CLERK I	8	8	9	9	9	0
	DEPUTY CLERK III	1	1	1	1	1	0
	PASSPORT CLERK	0	0	1	1	1	0
	SENIOR CLERK TYPIST	3	3	3	3	3	0
	SENIOR DEPUTY CLERK	1	1	1	1	1	0
<b>Clerk of Circuit Court Total</b>	<b>Clerk of Circuit Court Total</b>	<b>15</b>	<b>15</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0</b>
Commissioner of Revenue	APPRAISER I	2	2	3	2	2	-1
	APPRAISER II	1	1	0	0	0	0
	CHIEF DEP COM OF REV	1	1	1	1	1	0
	COMM OF THE REVENUE	1	1	1	1	1	0
	DEPUTY I	2	2	1	1	1	0
	DEPUTY III	2	2	2	2	2	0
	DEPUTY IV	2	2	2	1	1	-1
	GIS SPEC/MAP/ASSESOR	1	1	1	0	0	-1
	LEAD PERSONAL PROPERTY				1	1	1
	OFFICE ASSISTANT	3	3	4	4	4	0
	REAL ESTATE ASSESSOR				1	1	1
	REAL ESTATE LEAD				1	1	1
<b>Commissioner of Revenue Total</b>		<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>
Commonwealth Attorney	ADMINISTRATIVE ASST	2	2	2	2	2	0
	ATTORNEY I CNTY FUND	1	1	1	1	1	0
	ATTORNEY I COMP BRD	6	6	6	6	6	0
	ATTORNEY IV COMP BRD	1	1	1	1	1	0
	ATTY- DOM VIOL GRANT	1	1	1	1	1	0
	Body Worn Camera Attorney		1	1	1	1	0
	CAREER PROSECUTOR	1	1	1	1	1	0
	COMMWEALTH'S ATTRNY	1	1	1	1	1	0
	DOMESTIC VIOL. COORD	1	1	1	1	1	0
	JUV JSTC CAR ATT CB	1	1	1	1	1	0
	JUV JUSTC SEC A (CB)	0	0	0	0	0	0
	PARALEGAL ASSIST CB	3	3	3	3	3	0
	SECRETARY (CB)	3	3	3	3	3	0
	VICTIM WTNS ADVOCATE	1	1	1	1	1	0
	VICTIM WTNS ASST	1	1	1	1	1	0
	VICTIM WTNS DIRECTOR	1	1	1	1	1	0
<b>Commonwealth Attorney Total</b>		<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>

Department	Position	FY19	FY20	FY21	FY21	FY22	Change
		Adopted	Adopted	Adopted	Amended	Adopted	
Inspection Services	DEPUTY BLDG OFFICIAL	1	1	0	0	0	0
	BUILDING INSPECTOR	5	5	5	4	4	-1
	BUILDING OFFICIAL	1	1	1	1	1	0
	BUILDING/ENV INSPECTOR	0	0	0	1	1	1
	LEAD PERMIT SPECIALIST	0	0	1	1	1	0
	PERMIT SPECIALIST I	1	1	2	2	2	0
	PERMIT SPECIALIST II	2	2	0	0	0	0
	PLAN REVIEWER	0	0	1	1	1	0
<b>Inspection Services Total</b>		<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
Planning	DIRECTOR COMM. DEV.	0	1	1	1	1	0
	DIRECTOR OF PLANNING	1	1	1	1	1	0
	CODE CMLNCE OFFICER	1	1	0	1	1	1
	PLAN REVIEWER	0	0	0	0	0	0
	SENIOR PLANNER	0	0	1	1	1	0
	SENIOR PLANNER/GIS MGR	0	0	0	0	0	0
	DEVELOPMENT PLAN MGR	1	1	0	0	0	0
	DPTY ZONING ADMINSTR	1	1	2	1	1	-1
	DEPTY DIRECTOR - CD	1	1	1	1	1	0
ZONING ADMINISTRATOR	1	1	1	1	1	0	
<b>Planning Total</b>		<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
Environmental Management	STORMWATER ADMIN	1	1	1	0	0	-1
	COUNTY ENGINEER				1	1	1
	DIR ENVIRONMENTAL SERVIC	0	1	1	0	0	-1
	ENVIRO/LAND USE MGR	1	0	0	0	0	0
	ENVIRO INSPECTOR	1	2	2	2	3	1
	ENVIRON MANAGER				1	1	1
	EROSION/SED CTRL ADM	0	0	0	0	0	0
<b>Environmental Management Total</b>		<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>1</b>
Geographical Information Systems	GIS SPECIALIST	1	1	1	1	0	-1
	GIS TECHNICIAN	1	1	1	1	1	0
	GIS MANAGER	0	0	0	0	1	1
<b>Geographical Information Systems Total</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
Comprehensive Services Act	CSA COORDINATOR	1	1	0	0	0	0
	DATA SPECIALIST	1	1	0	0	0	0
	UTILIZATION REVIEWER	1	1	0	0	0	0
<b>Comprehensive Services Act Total</b>		<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Court Services	ADMINISTRATIVE ASST	1	1	1	1	1	0
	CIT COORDINATOR	1	1	1	1	1	0
	COURT SERVC OFFICER	6	6	6	6	6	0
	CRIMINAL JUSTICE PLANNER	0	0	1	1	1	0
	DIRECTOR COURT SRVCS	1	1	1	1	1	0
	DRUG COURT COORDINATOR	1	1	1	1	1	0
	NEW DATA POSITION (XSFR F	0	1	0	0	0	0
	PRE TRIAL EVALUATOR	1	1	1	1	1	0
	SR PRE-TRIAL OFFICER	1	1	1	1	1	0
<b>Court Services Total</b>		<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>
Economic Development	ECON DEV TOURISM COORD	1	1	1	1	1	0
	ECON DEV TOURISM MGR	0	0	0	0	0	0
<b>Economic Development Total</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

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

Department	Position	FY19	FY20	FY21	FY21	FY22	Change
		Adopted	Adopted	Adopted	Amended	Adopted	
	SAFER GRANT TECH I	9	9	4	4	0	-4
	SAFER GRANT TECH II				0	4	4
	TRAINING BATTL CHIEF	1	1	0	0	0	0
	TRAINING CAPTAIN			1	1	0	-1
	TRAINING DIVISION CAPTAIN	0	1	0	0	0	0
	TRAINING DIVISION CHIEF				0	1	1
	EAST SIDE BATALLION CHIEF	1	1	1	1	1	0
	WEST SIDE BATALLION CHIEF	1	1	1	1	1	0
<b>Fire &amp; Rescue Total</b>	<b>Fire &amp; Rescue Total</b>	<b>94</b>	<b>96</b>	<b>105</b>	<b>106</b>	<b>108</b>	<b>3</b>
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
<b>Human Resources Total</b>		<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>
Information Technology	ADMINISTRATIVE ASST	1	1	1	1	1	0
	DATA ANALYST*(now in Crt Svr	1	0	0	0	0	0
	DEPTY DIRTOR OF TECH	1	1	1	1	1	0
	DIRECTOR TECHNOLOGY	1	1	1	1	1	0
	IT BUSINESS ANALYST	1	1	1	1	1	0
	LEAD PC TECH	1	1	1	1	1	0
	PC NETWORK TECH	3	3	2	2	2	0
	SECURITY TECHNICIAN	0	0	1	1	1	0
	SENIOR SYSTEM ANLYST	1	1	1	1	1	0
	SOFTWARE/RECORDS ANLYS'	1	1	1	1	1	0
	SR PROGRAM/ANALYST	0	0	0	0	0	0
	SYSTEMS ANALYST	2	2	2	2	2	0
	TECH TRAIN COORDNTR	0	0	0	0	0	0
	WEB DEVELOPER	0	0	0	0	0	0
<b>Information Technology Total</b>		<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>
Jail	CAPTAIN JAIL	1	1	1	1	1	0
	CENTL CONTROL DEPUTY	3	3	1	3	3	2
	CIVIL DEPUTY	0	0	1	0	0	-1
	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	4	0	0	-4
	CORR OFFCR CORPORAL	5	5	3	5	5	2
	CORR OFFCR LIDS TECH	1	1	1	1	1	0
	CORRECTIONAL OFFICER	59	59	60	60	60	0
	CORRECTIONAL OFFR CF	0	0	0	0	0	0
	CS/TRANS CORPORAL	1	1	1	1	1	0
	CSTRANSPORT SERGEANT	1	1	1	1	1	0
	DEPUTY COURT SEC/TRA	14	16	16	16	16	0
	MAINTENANCE TECHNICIAN	1	1	1	1	1	0
	MAINTENANCE TECHNICIAN	1	1	1	1	1	0
	JAIL LIEUTENANT	2	2	2	2	2	0
	JAIL PHYSICIAN	1	1	1	1	1	0
	JAIL RECORDS DEPUTY	2	2	1	2	2	1
	JAIL SERGEANT	6	6	5	6	5	0
<b>Jail Total</b>	<b>Jail Total</b>	<b>103</b>	<b>105</b>	<b>105</b>	<b>106</b>	<b>105</b>	<b>0</b>

Department	Position	FY19	FY20	FY21	FY21	FY22	Change
		Adopted	Adopted	Adopted	Amended	Adopted	
Landfill	ADMINISTRATIVE ASST	1	1	1	1	1	0
	ASST LANDFILL MGR	0	0	1	1	1	0
	ENGINEERING TECH	1	1	0	0	0	0
	HEAVY EQUIP OPERATOR	2	2	2	2	3	1
	HEAVY EQUIP OPERATOR II	5	5	7	7	6	-1
	LANDFILL MANAGER	1	1	1	1	1	0
	LANDFILL WORKER	5	5	5	5	5	0
	LEAD EQUIP OPERATOR	1	1	1	1	1	0
	MECHANIC	1	1	1	1	1	0
	SITE CONTAINER OPR	0	0	0	0	0	0
	SCALE OPERATOR	2	2	2	2	2	0
<b>Landfill Total</b>		<b>19</b>	<b>19</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>
Legal Services	ASST COUNTY ATTORNEY	2	3	3	3	4	1
	COUNTY ATTORNEY	1	1	1	1	1	0
	EXECUTIVE ASSISTANT	2	2	2	2	2	0
<b>Legal Services Total</b>		<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>1</b>
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	1	0
	ATHLETIC TECHNICIAN	2	2	2	2	2	0
	ATHLTC PROGRAM SUPVR	0	0	0	0	0	0
	CHILDCARE COORD	2	2	2	2	2	0
	COMMUNITY CNTR COORD	1	1	1	1	1	0
	DIRECTOR PARKS & REC	1	1	1	1	1	0
	MAINTENANCE TECH	0	1	2	2	2	0
	PARK GRNDS & TURF SUPV	0	0	1	1	1	0
	PARK MANAGER	1	1	1	1	1	0
	REC PROGRAM SUPERVSR	1	1	1	1	1	0
	REC TECHNICIAN	1	1	1	1	1	0
<b>Parks &amp; Recreation Total</b>		<b>10</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>
Public Works	BILLING TECHNICIAN	1	1	1	1	1	0
	CIVIL ENGINEER	1	1	1	1	1	0
	DEPUTY DIRECTOR - PW	0	0	0	0	1	1
	DIRECTOR PUBLICWORKS	1	1	1	1	1	0
	GIS TECHNICIAN	1	1	1	1	1	0
<b>Public Works Total</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>1</b>
Recycling/Refuse	REFUSE/RECYL COORD	1	0	0	0	0	0
	RECYCLING SUPERVISOR				1	1	1
	RECYCLING TECH	1	1	1	0	0	-1
	LANDFILL DRIVER	1	1	1	1	1	0
	SITE CONTAINER OPR	5	5	5	5	5	0
	TRUCK DRIVER	2	2	3	3	3	0
<b>Recycling/Refuse Total</b>		<b>10</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
Registrar	DEPUTY REGISTRAR	1	1	1	1	1	0
	REGISTRAR	1	1	1	1	1	0
<b>Registrar Total</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
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	2	1
	CIVIL DEPUTY	4	4	3	4	4	1
	CORPORAL	5	5	4	5	5	1
	CPTN INVESTIGATIONS	1	1	1	1	1	0

Department	Position	FY19	FY20	FY21	FY21	FY22	Change
		Adopted	Adopted	Adopted	Amended	Adopted	
	DATA SUPPORT COORD	1	1	0	1	1	1
	DEPTY SHERIFF/SCHOOL	5	5	2	5	5	3
	DS PATROL DEPUTY	25	25	31	31	31	0
	DEPUTY SHERIFF	0	0	5	0	0	-5
	EXECUTIVE SECRETARY	1	1	1	1	1	0
	INVESTIGATOR	8	8	9	8	8	-1
	INVESTIGATOR RUSH DTF	3	3	0	3	3	3
	LIEUTENANT PATROL	1	1	2	1	2	0
	LT- INVESTIGATIONS	1	1	1	1	1	0
	MAJOR	1	1	1	1	1	0
	PATROL DEPUTY	0	0	3	0	0	-3
	PATROL DEPUTY COUNTY	0	0	1	0	0	-1
	PCA	4	4	4	4	4	0
	PCA ASSISTANT	1	1	1	1	1	0
	PCA SUPERVISOR	1	1	1	1	1	0
	RECORDS CLERK	2	2	2	2	2	0
	SECRETARY-SHERIFF OFFICE	0	0	1	0	0	-1
	SERGEANT	6	6	5	6	6	1
	SHERIFF	1	1	1	1	1	0
	SOU DEPUTY L9	5	5	1	5	6	5
	SRG CIVIL PROCESS	1	1	1	1	1	0
	TRAINING COORDINATOR	1	1	0	1	1	1
	<b>Sheriff's Office Total</b>	<b>82</b>	<b>82</b>	<b>85</b>	<b>88</b>	<b>91</b>	<b>6</b>
Social Services	ACCOUNTANT	0	0	2	0	3	1
	ADM PROGRAM ASST I	5	5	7	5	2	-5
	ADM SERVICE MANAGER	0	0	1	0	1	0
	ADMIN OFFICE MANAGER	0	0	1	0	0	-1
	BENEFIT PROG SUPER	4	4	5	5	6	1
	BENEFIT SPECALIST II	10	10	1	10	0	-1
	BENEFIT SPECIALIST I	17	18	18	18	3	-15
	BENEFIT SPECIALISTIV	7	7	1	7	7	6
	BENEFIT SPECIALST II	0	0	19	0	17	-2
	BENEFIT SPECIALST IV	0	0	4	0	0	-4
	BENEFIT SPECIALSTIII	14	14	5	14	16	11
	FAM SRV SPECIALIST I	27	29	36	36	30	-6
	Fam Srv Spec I Family First				0	3	3
	FAM SRV SPECIALIST II	11	11	2	11	11	9
	FAM SRV SPECIALST IV	4	4	4	4	3	-1
	FAM SRV SPECIALSTIII	9	9	5	5	7	2
	FAM SRV SPECLIST II	0	0	7	0	0	-7
	FAMILY SERVCS SUPVISR	7	7	5	7	7	2
	FISCAL ASSISTANT III	5	5	4	4	3	-1
	FISCAL MANAGER	1	1	0	1	0	0
	FRAUD INVESTIGATOR	1	1	0	1	1	1
	FLEET COORD (CART)	0	0	1	0	0	-1
	HUMAN RESOURCE SPEC	1	1	0	1	1	1
	Human Svs Asst I				0	2	2
	HUMAN SERVC ASST II	2	2	3	3	1	-2
	HUMAN SRVC ASST III	15	16	16	16	21	5
	MEDICAL TRANS COORD	0	0	1	0	0	-1
	OFFICE SUPERVISOR	1	1	0	1	1	1
	Self Sufficiency Specialist				0	4	4
	SS ASS'T DIR III	2	2	1	2	2	1
	SS DIRECTOR III	1	1	1	1	1	0
	VJCCA	1	1	1	1	0	-1
<b>Social Services Total</b>		<b>145</b>	<b>149</b>	<b>151</b>	<b>153</b>	<b>153</b>	<b>2</b>

Department	Position	FY19 Adopted	FY20 Adopted	FY21 Adopted	FY21 Amended	FY22 Adopted	Change
Soil & Water	ADM ASST/OUTREACH	0	0	0	0	0	0
	ADMIN COORDINATOR	1	1	2	2	1	-1
	ADMINSTRATIVE ASST	0	0	1	1	0	-1
	CNMP ANML WASTE PLNNR					0	1
	CONSERVATION & DAM TECH	1	1	1	1	0	-1
	CONS ENGINEERING TECH					0	1
	CONSERVATION TECH					0	4
	CONS TECH & OPS MGR	1	1	1	1	1	0
	DATA TECHNICIAN					0	1
	DISTRICT MANAGER	1	1	1	1	1	0
	DISTRICT TECH ASST	1	1	1	1	0	-1
	RESIDENTIAL TECH	1	1	1	1	0	-1
	SOIL & WATER TECH	0	0	0	0	0	0
<b>Soil &amp; Water Total</b>		<b>6</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>2</b>
Treasurer	CHF DPTY 1 TREASURER	1	1	1	1	1	0
	DEPUTY CLERK II	2	2	2	2	1	-1
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK IV	1	1	1	1	1	0
	OFFICE ASST/DPTY CLK I (CO)	1	1	1	1	2	1
	TREASURER	1	1	1	1	1	0
<b>Treasurer Total</b>		<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>
Utilities	ASST PUMP STATION	1	1	0	0	0	0
	CONSTRUCTION INSPCTR	1	1	1	1	1	0
	CREW LEADER	3	3	2	3	3	1
	OPERATIONS MANAGER	1	1	1	1	1	0
	PUMP STATION TECH	1	2	3	3	3	0
	TREATMENT OP MANAGER	1	1	1	1	1	0
	UTILITY WORKER	5	5	6	6	6	0
	UTILTS MAIN PLANNER	1	1	1	1	1	0
	WATER METER TECH	1	1	1	1	1	0
WATERWORKS OPERATOR I	2	2	2	2	2	0	
<b>Utilities Total</b>		<b>17</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>1</b>
<b>Grand Total</b>		<b>656</b>	<b>669</b>	<b>688</b>	<b>696</b>	<b>707</b>	<b>19</b>

The County is adding a net of nineteen positions in fiscal year 2022. The positions include Environmental Manager in Community Development, two custodians in Facilities, three Fire and Rescue Technicians, an Administrative Assistant in Legal, a Deputy Public Works Director, six Sheriff Deputy's, two Social Services employees, two employees in Soil & Water, and one Crew Leader in Utilities.

## 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