

COUNTY OF ROCKINGHAM, VIRGINIA
PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2025
PROPOSED CAPITAL IMPROVEMENTS PLAN FY26-FY30

The proposed budget synopsis is prepared and published for public information and fiscal planning purposes only. The inclusion in this budget of any item or items does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that item or purpose. The budget consists of the estimates and requests of the Constitutional Officers and Department Heads submitted to the County Administrator, and the Board of Supervisors' proposed level of funding for those requests.

The Board of Supervisors will hold a public hearing to receive public comment on these recommendations on April 9, 2025, at 6:00 p.m. at the Rockingham County Administration Building, 20 E Gay Street, Harrisonburg, VA 22801. This public hearing is being held pursuant to section 15.2-2506, Code of Virginia, 1950, as amended. All citizens of the County are invited and encouraged to attend, provide the Board with written or oral comments, and ask questions concerning the County's proposed FY2025-FY2026 budget and Capital Improvements Plan for FY2026-FY2030.

A copy of the proposed budget and Capital Improvements Plan may be inspected by the public in the Department of Finance, County Administration Center, 20 East Gay Street, Harrisonburg, and on the County website.

	REVENUES			
	BUDGETED FY 2024-25	AMENDMENTS FY 2024-25	AMENDED FY 2024-25	PROPOSED FY 2025-26
<u>GENERAL FUND</u>				
General Property Taxes	132,163,013	-	132,163,013	134,103,334
Other Local Taxes	19,315,000	-	19,315,000	21,485,000
Other Local Revenue	18,080,347	242,961	18,323,308	19,540,715
State Revenue	22,555,905	457,466	23,013,371	27,178,801
Federal Revenue	1,909,713	-	1,909,713	1,375,731
Balance Carried Forward	29,761,588	9,139,447	38,901,035	21,075,000
TOTAL GENERAL FUND	223,785,566	9,839,874	233,625,440	224,758,581
Capital Projects Fund	19,672,000	10,003,941	29,675,941	8,469,654
Technology Capital Fund	-	-	-	750,000
Apparatus Replacement Fund	2,196,544	5,947,275	8,143,819	2,300,000
Debt Service Fund	13,000,000	4,972,208	17,972,208	11,904,394
Tourism Fund	9,115,459	-	9,115,459	1,462,152
Recreation Center Fund	155,000	-	155,000	366,178
Asset Forfeiture Fund	121,400	-	121,400	121,400
Covid Relief Fund	890,000	-	890,000	-
Opioid Settlement Funds	-	290,053	290,053	-
H'burg Rockingham Soc Services District	24,534,375	135,539	24,669,914	25,340,190
H'burg Rockingham Children's Services Act	16,131,957	-	16,131,957	18,946,143
Self-Funded Health Insurance Plan Fund	38,000,000	-	38,000,000	38,000,000
Self-Funded Dental Insurance Plan Fund	1,463,200	-	1,463,200	1,716,650
Laird L Conrad Law Library Fund	31,000	-	31,000	25,700
Economic Development Authority	7,758,495	-	7,758,495	4,175,077
Emergency Medical Services Transp Fund	2,000,000	-	2,000,000	2,400,000
Water & Sewer Utilities Fund	16,900,413	3,096,153	19,996,566	15,969,707
Lilly Subdivision Sanitary District	32,325	-	32,325	33,750
Smith Creek Water & Waste Auth	665,777	-	665,777	986,952
Countryside Sanitary District	8,725	-	8,725	9,325
Penn Laird Sewer Authority	-	-	-	-
Solid Waste Fund	7,684,051	6,490,461	14,174,511	14,249,473
Lake Shenandoah Stormwater Control Authority	846,336	-	846,336	786,852
School Operating Fund	176,376,914	265,935	176,642,849	189,244,497
School Cafeteria Fund	6,360,460	-	6,360,460	7,500,000
School Capital Projects Fund	16,349,900	-	16,349,900	34,680,788
Massanutten Technical Center Fund	7,607,828	-	7,607,828	7,624,944
TOTAL REVENUES	591,687,725	41,041,439	632,729,164	611,822,407

	EXPENDITURES			
	BUDGETED FY 2024-25	AMENDMENTS FY 2024-25	AMENDED FY 2024-25	PROPOSED FY 2025-26
<u>GENERAL FUND</u>				
General Government Administration	10,257,840	39,909	10,297,749	10,524,445
Judicial Administration	8,423,397	114,497	8,537,894	8,340,829
Public Safety	49,755,799	780,754	50,536,554	52,919,755

Public Works	3,911,216	940,511	4,851,727	4,758,298
Human Services	3,350,747	-	3,350,747	3,463,592
Parks, Recreation & Cultural	2,757,636	102,482	2,860,118	2,897,655
Community Development	11,448,339	140,553	11,588,892	11,990,843
Contributions	866,973	-	866,973	692,473
Contingency	225,000	-	225,000	220,000
Other Benefits	80,000	-	80,000	120,000
Transfers to Other Funds	132,708,618	7,721,168	140,429,786	128,830,692
Debt Service – County	-	-	-	-
Debt Service – Schools	-	-	-	-
TOTAL GENERAL FUND	223,785,566	9,839,874	233,625,440	224,758,581
Capital Projects Fund	19,672,000	10,003,941	29,675,941	8,469,654
Technology Capital Fund	-	-	-	750,000
Apparatus Replacement Fund	2,196,544	5,947,275	8,143,819	2,300,000
Debt Service Fund	13,000,000	4,972,208	17,972,208	11,904,394
Tourism Fund	9,115,459	-	9,115,459	1,462,152
Recreation Center Fund	155,000	-	155,000	366,178
Asset Forfeiture Fund	121,400	-	121,400	121,400
Covid Relief Fund	890,000	-	890,000	-
Opioid Settlement Funds	-	290,053	290,053	-
H'burg Rockingham Soc Services District	24,534,375	135,539	24,669,914	25,340,190
H'burg Rockingham Children's Services Act	16,131,957	-	16,131,957	18,946,143
Self-Funded Health Insurance Plan Fund	38,000,000	-	38,000,000	38,000,000
Self-Funded Dental Insurance Plan Fund	1,463,200	-	1,463,200	1,716,650
Laird L Conrad Law Library Fund	31,000	-	31,000	25,700
Economic Development Authority	7,758,495	-	7,758,495	4,175,077
Emergency Medical Services Transp Fund	2,000,000	-	2,000,000	2,400,000
Water & Sewer Utilities Fund	16,900,413	3,096,153	19,996,566	15,969,707
Lilly Subdivision Sanitary District	32,325	-	32,325	33,750
Smith Creek Water & Waste Auth	665,777	-	665,777	986,952
Countryside Sanitary District	8,725	-	8,725	9,325
Penn Laird Sewer Authority	-	-	-	-
Solid Waste Fund	7,684,051	6,490,461	14,174,511	14,249,473
Lake Shenandoah Stormwater Control Authority	846,336	-	846,336	786,852
School Operating Fund	176,376,914	265,935	176,642,849	189,244,497
School Cafeteria Fund	6,360,460	-	6,360,460	7,500,000
School Capital Projects Fund	16,349,900	-	16,349,900	34,680,788
Massanutten Technical Center Fund	7,607,828	-	7,607,828	7,624,944
TOTAL EXPENDITURES	591,687,725	41,041,439	632,729,164	611,822,407

The Board of Supervisors will meet on Wednesday, April 23, 2025 at the Rockingham County Administration Center to consider adoption of the budget for FY2025-FY2026, and the adoption of the Capital Improvements Plan for FY2026-FY2030.

By order of the Board of Supervisors
of the County of Rockingham, Virginia

**County of Rockingham, Virginia
FY25-26 Revenue Summary**

Fund	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue YTD	2026 Proposed	Increase/ Decrease
General Fund	147,792,076	159,540,946	179,371,518	200,320,384	223,785,566	134,435,440	224,758,581	973,015
Capital Projects Fund	8,053,207	7,394,159	6,286,198	14,648,381	19,672,000	19,298,694	8,469,654	(11,202,346)
Technology Capital Projects Fund	-	-	-	-	-	5,221	750,000	(750,000)
Apparatus Replacement Fund	-	-	2,344,762	2,101,747	2,196,544	2,235,509	2,300,000	103,456
Debt Service Fund	-	-	-	13,374,797	13,000,000	18,149,345	11,904,394	(1,095,606)
Tourism Fund	877,160	1,142,438	1,333,600	1,489,347	9,115,459	844,195	1,462,152	(7,653,307)
Recreation Center Fund	-	-	-	-	155,000	183,394	366,178	211,178
Asset Forfeiture Fund	43,124	58,276	90,942	46,497	121,400	29,692	121,400	-
COVID Relief Fund	-	4,578,963	13,573,654	1,608,530	890,000	-	-	(890,000)
OPIOID Settlement Fund	-	-	51,988	133,577	-	660,793	-	527,216
Social Services Fund	17,728,343	18,945,473	20,506,914	22,136,260	24,534,375	17,364,183	25,340,190	805,815
CSA Fund	11,689,686	12,927,135	16,492,676	17,088,352	16,131,957	10,686,106	18,946,143	2,814,186
Health Insurance Fund	30,239,262	30,344,176	31,468,946	34,072,656	38,000,000	26,196,964	38,000,000	-
Dental Insurance Fund	-	1,779,178	1,403,801	1,502,681	1,463,200	1,206,102	1,716,650	253,450
Law Library Fund	22,539	22,833	28,176	29,210	31,000	24,373	25,700	(5,300)
Economic Development Authority Fund	4,746,715	871,444	556,081	432,681	7,758,495	6,664,623	4,175,077	(3,583,418)
Emergency Medical Services Fund	1,438,781	1,817,060	1,920,637	2,135,850	2,000,000	1,539,872	2,400,000	400,000
Water & Sewer Utility Fund	12,085,450	11,808,313	13,327,063	15,110,546	16,900,413	10,093,608	15,969,707	(930,706)
Lily Subdivision Sanitary District	68,941	39,849	44,470	39,235	32,325	44,114	33,750	1,425
Smith Creek WW Authority	595,321	744,009	721,297	697,930	665,777	512,985	986,952	321,175
Countryside Sanitary District	15,093	81,631	11,035	11,761	8,725	8,698	9,325	600
Penn Laird Sewer Authority	15,964	17,387	-	-	-	-	-	-
Solid Waste Fund	6,714,430	7,240,129	8,268,131	9,829,066	7,684,051	7,120,428	14,249,473	6,565,423
Lake Shenandoah Stormwater Authority	360,256	377,127	1,090,842	383,027	846,336	135,404	786,852	(59,484)
School Operating Fund	142,757,757	156,310,065	166,762,842	173,188,369	176,376,914	104,168,807	189,244,497	12,867,583
School Cafeteria Fund	4,928,731	7,778,425	6,518,606	6,451,540	6,360,460	3,718,615	7,500,000	1,139,540
School Capital Projects Fund	29,998	45,769	5,230,100	10,111,862	16,349,900	16,398,690	34,680,788	18,330,888
Massanutten Technical Center	5,815,239	6,538,140	6,981,005	7,246,712	7,607,828	5,275,841	7,624,944	17,116
Total County Revenue Budget	396,018,072	430,402,926	484,385,283	534,190,998	591,687,725	387,001,694	611,822,408	19,161,899

County of Rockingham, Virginia
General Fund
FY25-26 Revenue Summary

GENERAL FUND REVENUE SUMMARY

	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Revenue		Increase/ Decrease	
						2025 Adopted	YTD		
	REAL ESTATE TAXES - CURRENT	\$ (58,975,829)	\$ (66,398,314)	\$ (74,127,558)	\$ (75,377,197)	\$ (77,000,000)	\$ (37,932,184)	\$ (81,000,000)	\$ (4,000,000)
1001-00000-11101-000-300200-000	REAL ESTATE TAXES - DELINQUENT	\$ (1,161,894)	\$ (1,437,809)	\$ (1,314,998)	\$ (1,330,266)	\$ (1,500,000)	\$ (1,015,984)	\$ (1,350,000)	\$ 150,000
1001-00000-11101-000-300600-000	RE ROLL BACK TAXES	\$ (46,093)	\$ (80,840)	\$ (67,587)	\$ (142,317)	\$ (65,000)	\$ (24,796)	\$ (125,000)	\$ (60,000)
1001-00000-11101-000-300900-000	RE PROPERTY TAX RELIEF	\$ (533,790)	\$ (790,139)	\$ (835,439)	\$ (917,668)	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ -
	REAL PROPERTY TAXES	\$ (60,717,607)	\$ (68,707,103)	\$ (76,345,582)	\$ (77,767,449)	\$ (79,565,000)	\$ (38,972,965)	\$ (83,475,000)	\$ (3,910,000)
	PUBLIC SERVICE CORP - CURRENT	\$ (2,516,704)	\$ (2,133,579)	\$ (2,610,837)	\$ (2,565,152)	\$ (2,500,000)	\$ (1,492,058)	\$ (2,500,000)	\$ -
1001-00000-11102-000-301102-000	PUBLIC SERVICE CORP - PREPAID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,970)	\$ -	\$ -
1001-00000-11102-000-301200-000	PUBLIC SERVICE CORP - DELINQUENT	\$ 19,862	\$ (30,660)	\$ 19,140	\$ 2,824	\$ -	\$ (44,027)	\$ -	\$ -
1001-00000-11102-000-301300-000	PERSONAL PROPERTY - PUBLIC SERV	\$ (40,329)	\$ (35,107)	\$ (40,296)	\$ (42,422)	\$ (40,000)	\$ (41,848)	\$ (42,000)	\$ (2,000)
	PUBLIC SERVICE CORP TAXES	\$ (2,537,172)	\$ (2,199,346)	\$ (2,631,994)	\$ (2,604,749)	\$ (2,540,000)	\$ (1,597,903)	\$ (2,542,000)	\$ (2,000)
1001-00000-11103-000-302100-000	PERSONAL PROPERTY CURRENT YEA	\$ (17,789,017)	\$ (19,641,668)	\$ (6,281,897)	\$ (6,181,725)	\$ (25,000,000)	\$ (6,652,913)	\$ (6,500,000)	\$ 18,500,000
1001-00000-11103-000-302101-000	VEHICLES CURRENT YEAR	\$ -	\$ -	\$ (18,071,827)	\$ (16,616,390)	\$ -	\$ (16,339,998)	\$ (17,500,000)	\$ (17,500,000)
1001-00000-11103-000-302200-000	PERSONAL PROPERTY - DELINQUENT	\$ (183,905)	\$ (267,998)	\$ (309,563)	\$ (102,345)	\$ (325,000)	\$ (56,629)	\$ (325,000)	\$ -
1001-00000-11103-000-302102-000	VEHICLES - DELINQUENT	\$ -	\$ -	\$ -	\$ (354,675)	\$ -	\$ (275,684)	\$ -	\$ -
1001-00000-11103-000-303301-000	MH CURRENT YEAR	\$ (174,132)	\$ (178,782)	\$ (168,732)	\$ (181,333)	\$ (180,000)	\$ (174,844)	\$ (210,000)	\$ (30,000)
1001-00000-11103-000-303302-000	MH DELINQUENT	\$ (10,140)	\$ (8,644)	\$ (12,255)	\$ (9,106)	\$ (10,000)	\$ (5,409)	\$ (10,000)	\$ -
	PERSONAL PROPERTY TAXES	\$ (18,157,195)	\$ (20,097,092)	\$ (24,844,274)	\$ (23,445,574)	\$ (25,515,000)	\$ (23,505,477)	\$ (24,545,000)	\$ 970,000
1001-00000-11104-000-304100-000	MACHINERY & TOOLS CURRENT YEAR	\$ (13,084,897)	\$ (13,330,116)	\$ (15,466,397)	\$ (21,092,207)	\$ (21,000,000)	\$ (20,546,365)	\$ (19,869,000)	\$ 1,131,000
1001-00000-11104-000-304200-000	MACHINERY & TOOLS - DELINQUENT	\$ (11,789)	\$ (6,318)	\$ (1,713)	\$ (3,101)	\$ (10,000)	\$ 30,792	\$ (10,000)	\$ -
	MACHINERY & TOOLS TAXES	\$ (13,096,687)	\$ (13,336,434)	\$ (15,468,110)	\$ (21,095,308)	\$ (21,010,000)	\$ (20,515,573)	\$ (19,879,000)	\$ 1,131,000
1001-00000-11105-000-305100-000	MERCHANTS CAPITAL CURRENT YEAF	\$ (1,645,298)	\$ (1,234,641)	\$ (1,612,257)	\$ (1,769,952)	\$ (1,700,000)	\$ (1,726,617)	\$ (1,800,000)	\$ (100,000)
1001-00000-11105-000-305200-000	MERCHANTS CAPITAL DELINQUENT	\$ (2,991)	\$ (3,119)	\$ (5,379)	\$ (5,878)	\$ (5,000)	\$ (1,673)	\$ (5,000)	\$ -
	MERCHANTS CAPITAL TAXES	\$ (1,648,289)	\$ (1,237,761)	\$ (1,617,636)	\$ (1,775,830)	\$ (1,705,000)	\$ (1,728,290)	\$ (1,805,000)	\$ (100,000)
1001-00000-11106-000-306100-000	PENALTY	\$ (470,168)	\$ (578,769)	\$ (704,795)	\$ (673,267)	\$ (600,000)	\$ (352,705)	\$ (650,000)	\$ (50,000)
1001-00000-11106-000-306105-000	PENALTY PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11106-000-306200-000	INTEREST	\$ (311,609)	\$ (345,916)	\$ (352,185)	\$ (403,918)	\$ (350,000)	\$ (229,310)	\$ (350,000)	\$ -
1001-00000-11106-000-306300-000	LATE FILING FEE (PENALTY)	\$ (126,750)	\$ (91,474)	\$ (112,615)	\$ (115,014)	\$ (120,000)	\$ (107,703)	\$ (120,000)	\$ -
	PENALTIES	\$ (908,527)	\$ (1,016,159)	\$ (1,169,594)	\$ (1,192,199)	\$ (1,070,000)	\$ (689,718)	\$ (1,120,000)	\$ (50,000)
1001-00000-11107-000-307100-000	RV CURRENT YEAR	\$ (160,737)	\$ (191,477)	\$ (232,049)	\$ (227,929)	\$ (220,000)	\$ (265,086)	\$ (250,000)	\$ (30,000)
1001-00000-11107-000-307200-000	RV - DELINQUENT	\$ (762)	\$ (945)	\$ (4,025)	\$ (1,874)	\$ (2,000)	\$ (3,849)	\$ (2,000)	\$ -
	RECREATIONAL VEHICLES	\$ (161,499)	\$ (192,422)	\$ (236,074)	\$ (229,803)	\$ (222,000)	\$ (268,935)	\$ (252,000)	\$ (30,000)
1001-00000-11108-000-308100-000	ATTORNEY & ADVERTISING FEES	\$ (21,731)	\$ (2,358)	\$ (4,813)	\$ (9,119)	\$ (10,000)	\$ (9,270)	\$ (10,000)	\$ -
1001-00000-11108-000-308200-000	PERSONAL PROPERTY ADMIN FEES	\$ (38,716)	\$ (56,350)	\$ (80,855)	\$ (75,797)	\$ (55,000)	\$ (49,866)	\$ (55,000)	\$ -
	ADVERTISING & ADMINISTRATION FEES	\$ (60,447)	\$ (58,708)	\$ (85,668)	\$ (84,916)	\$ (65,000)	\$ (59,136)	\$ (65,000)	\$ -

County of Rockingham, Virginia
 General Fund
 FY25-26 Revenue Summary

GENERAL FUND REVENUE SUMMARY

Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
						YTD	2026 Proposed	
1001-00000-11109-000-309100-000 FARM MACHINERY CURRENT YEAR	\$ (542,433)	\$ (575,700)	\$ (606,017)	\$ (653,942)	\$ (454,513)	\$ (517,757)	\$ (390,334)	\$ 64,179
1001-00000-11109-000-309200-000 FARM MACHINERY - DELINQUENT	\$ (4,905)	\$ (2,203)	\$ (1,307)	\$ (3,530)	\$ (2,500)	\$ (1,973)	\$ -	\$ 2,500
FARM MACHINERY	\$ (547,338)	\$ (577,903)	\$ (607,324)	\$ (657,472)	\$ (457,013)	\$ (519,730)	\$ (390,334)	\$ 66,679
1001-00000-11110-000-302501-000 AIRCRAFT - CURRENT YEAR	\$ (41,209)	\$ (37,384)	\$ (16,189)	\$ (14,288)	\$ (14,000)	\$ (39,827)	\$ (30,000)	\$ (16,000)
AIRCRAFT	\$ (41,209)	\$ (37,384)	\$ (16,189)	\$ (14,288)	\$ (14,000)	\$ (39,827)	\$ (30,000)	\$ (16,000)
GENERAL PROPERTY TAXES	\$ (97,875,969)	\$ (107,460,311)	\$ (123,022,445)	\$ (128,867,588)	\$ (132,163,013)	\$ (87,897,554)	\$ (134,103,334)	\$ (1,940,321)
OTHER LOCAL TAXES								
1001-00000-11201-000-310100-000 SALES TAX 1% LOCAL OPTION	\$ (9,138,949)	\$ (9,829,852)	\$ (11,188,328)	\$ (11,983,458)	\$ (11,700,000)	\$ (7,746,058)	\$ (12,700,000)	\$ (1,000,000)
LOCAL SALES & USE TAX	\$ (9,138,949)	\$ (9,829,852)	\$ (11,188,328)	\$ (11,983,458)	\$ (11,700,000)	\$ (7,746,058)	\$ (12,700,000)	\$ (1,000,000)
1001-00000-11202-000-310201-000 SHEN VALLEY ELECTRIC COOP	\$ (756,178)	\$ (772,600)	\$ (785,097)	\$ (797,792)	\$ (700,000)	\$ (477,088)	\$ (775,000)	\$ (75,000)
1001-00000-11202-000-310202-000 DOMINION VA POWER	\$ (960,137)	\$ (991,168)	\$ (967,831)	\$ (952,329)	\$ (900,000)	\$ (568,168)	\$ (950,000)	\$ (50,000)
1001-00000-11202-000-310203-000 TOWN OF ELKTON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11202-000-310204-000 HARRISONBURG ELECTRIC	\$ (1,609)	\$ (1,945)	\$ (2,139)	\$ (1,887)	\$ (2,000)	\$ (1,100)	\$ (2,000)	\$ -
1001-00000-11202-000-310205-000 COMMONWEALTH GAS SERVICES	\$ (35,019)	\$ (36,256)	\$ (37,374)	\$ (37,950)	\$ (38,000)	\$ (20,209)	\$ (38,000)	\$ -
CONSUMER UTILITY TAX	\$ (1,752,942)	\$ (1,801,969)	\$ (1,792,441)	\$ (1,789,958)	\$ (1,640,000)	\$ (1,066,566)	\$ (1,765,000)	\$ (125,000)
1001-00000-11205-000-310500-000 VEHICLE & TRAILER LICENSES	\$ (1,383,739)	\$ (1,396,287)	\$ (66,228)	\$ (12,725)	\$ -	\$ (3,246)	\$ -	\$ -
VEHICLE & TRAILER LICENSES	\$ (1,383,739)	\$ (1,396,287)	\$ (66,228)	\$ (12,725)	\$ -	\$ (3,246)	\$ -	\$ -
1001-00000-11206-000-310600-000 BANK FRANCHISE TAX	\$ (161,971)	\$ (149,355)	\$ (155,566)	\$ (171,604)	\$ (150,000)	\$ -	\$ (160,000)	\$ (10,000)
BANK FRANCHISE TAX	\$ (161,971)	\$ (149,355)	\$ (155,566)	\$ (171,604)	\$ (150,000)	\$ -	\$ (160,000)	\$ (10,000)
1001-00000-11207-000-310700-000 RECORDATION	\$ (1,383,469)	\$ (1,399,842)	\$ (1,145,040)	\$ (1,121,628)	\$ (1,100,000)	\$ (867,861)	\$ (1,100,000)	\$ -
1001-00000-11207-000-310701-000 1/2 TAX ON DEEDS	\$ (362,311)	\$ (407,414)	\$ (323,044)	\$ (345,826)	\$ (320,000)	\$ (251,133)	\$ (325,000)	\$ (5,000)
TAX ON RECORDATION & WILLS	\$ (1,745,780)	\$ (1,807,256)	\$ (1,468,083)	\$ (1,467,454)	\$ (1,420,000)	\$ (1,118,994)	\$ (1,425,000)	\$ (5,000)
1001-00000-11210-000-310750-000 TRANSIENT OCCUPANCY	\$ (576,638)	\$ (639,659)	\$ (851,268)	\$ (900,199)	\$ (925,000)	\$ (559,093)	\$ (950,000)	\$ (25,000)
TRANSIENT OCCUPANCY TAX	\$ (576,638)	\$ (639,659)	\$ (851,268)	\$ (900,199)	\$ (925,000)	\$ (559,093)	\$ (950,000)	\$ (25,000)
1001-00000-11211-000-310780-000 UTILITY GROSS RECEIPTS	\$ (24,120)	\$ (22,362)	\$ (30,120)	\$ (36,635)	\$ (30,000)	\$ (22,602)	\$ (30,000)	\$ -
UTILITY GROSS RECEIPTS TAX	\$ (24,120)	\$ (22,362)	\$ (30,120)	\$ (36,635)	\$ (30,000)	\$ (22,602)	\$ (30,000)	\$ -
1001-00000-11213-000-310790-000 CONSUMPTION TAX-ELEC CO	\$ (289,597)	\$ (292,234)	\$ (284,670)	\$ (283,076)	\$ (300,000)	\$ (174,928)	\$ (300,000)	\$ -
CONSUMPTION TAX	\$ (289,597)	\$ (292,234)	\$ (284,670)	\$ (283,076)	\$ (300,000)	\$ (174,928)	\$ (300,000)	\$ -
1001-00000-11216-000-310810-000 FOOD & BEVERAGE	\$ (1,268,157)	\$ (2,171,602)	\$ (2,477,572)	\$ (2,606,381)	\$ (3,000,000)	\$ (1,765,443)	\$ (3,720,000)	\$ (720,000)
FOOD & BEVERAGE TAX	\$ (1,268,157)	\$ (2,171,602)	\$ (2,477,572)	\$ (2,606,381)	\$ (3,000,000)	\$ (1,765,443)	\$ (3,720,000)	\$ (720,000)

County of Rockingham, Virginia
 General Fund
 FY25-26 Revenue Summary

GENERAL FUND REVENUE SUMMARY

Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
						YTD	2026 Proposed	
1001-00000-11217-000-310910-000 GAME OF SKILL TAX	\$ (96,768)	\$ (18,720)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11218-000-310920-000 CIGARETTE TAX	\$ -	\$ -	\$ -	\$ -	\$ (150,000)	\$ (216,327)	\$ (435,000)	\$ (285,000)
OTHER LOCAL TAXES	\$ (16,438,660)	\$ (18,129,295)	\$ (18,314,275)	\$ (19,251,488)	\$ (19,315,000)	\$ (12,673,256)	\$ (21,485,000)	\$ (2,170,000)
LOCAL REVENUE								
1001-00000-11301-000-311100-000 DOG TAGS	\$ (27,588)	\$ (25,667)	\$ (23,284)	\$ (18,858)	\$ (25,000)	\$ (13,388)	\$ (25,000)	\$ -
1001-00000-11303-000-311200-000 LAND USE APPLICATION FEES	\$ (11,220)	\$ (8,400)	\$ (307,740)	\$ (7,080)	\$ (10,000)	\$ (6,480)	\$ (10,000)	\$ -
1001-00000-11303-000-311201-000 TRANSFER FEES	\$ (3,074)	\$ (3,265)	\$ (2,680)	\$ (2,529)	\$ (3,000)	\$ (2,054)	\$ (3,000)	\$ -
1001-00000-11303-000-311202-000 TELECOMMUNICATION REVIEW FEES	\$ (500)	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11303-000-311203-000 OTHER PLANNING & ZONING	\$ (22,490)	\$ (31,370)	\$ (31,470)	\$ (25,720)	\$ (30,000)	\$ (13,980)	\$ (30,000)	\$ -
1001-00000-11303-000-311204-000 BUILDING PERMIT FEES	\$ (693,503)	\$ (621,165)	\$ (624,471)	\$ (617,855)	\$ (700,000)	\$ (682,103)	\$ (850,000)	\$ (150,000)
1001-00000-11303-000-311205-000 ELECTRICAL PERMIT FEES	\$ (119,557)	\$ (120,094)	\$ (115,469)	\$ (343,139)	\$ (200,000)	\$ (446,841)	\$ (250,000)	\$ (50,000)
1001-00000-11303-000-311206-000 PLUMBING PERMIT FEES	\$ (48,899)	\$ (62,087)	\$ (47,174)	\$ (54,770)	\$ (60,000)	\$ (48,144)	\$ (60,000)	\$ -
1001-00000-11303-000-311207-000 REINSPECTION FEES	\$ (2,250)	\$ (2,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11303-000-311208-000 MECHANICAL PERMITS	\$ (48,511)	\$ (56,904)	\$ (47,846)	\$ (58,945)	\$ (60,000)	\$ (50,335)	\$ (60,000)	\$ -
1001-00000-11303-000-311209-000 SIGN PERMIT & INSPECTION FEES	\$ (1,433)	\$ (350)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11303-000-311210-000 EROSION & SED CONTROL FEES	\$ (183,588)	\$ (316,242)	\$ (264,689)	\$ (310,510)	\$ (300,000)	\$ (189,739)	\$ (300,000)	\$ -
1001-00000-11303-000-311300-000 AMUSEMENT PERMITS	\$ (3,655)	\$ (5,485)	\$ (6,135)	\$ (5,550)	\$ (6,000)	\$ (7,015)	\$ (6,000)	\$ -
1001-00000-11303-000-311400-000 CONCEALED WEAPONS PERMITS	\$ (82,246)	\$ (41,966)	\$ (52,678)	\$ (44,318)	\$ (50,000)	\$ (25,935)	\$ (50,000)	\$ -
1001-00000-11303-000-311500-000 RES FIRE INSPECTION SURCHARGE	\$ (73,026)	\$ (72,672)	\$ (76,930)	\$ (69,114)	\$ (85,000)	\$ (76,526)	\$ (85,000)	\$ -
1001-00000-11303-000-311600-000 REZONING PERMIT	\$ (6,600)	\$ (24,496)	\$ (28,293)	\$ (23,504)	\$ (25,000)	\$ (7,777)	\$ (25,000)	\$ -
1001-00000-11303-000-311601-000 SPECIAL USE PERMITS	\$ (14,950)	\$ (22,650)	\$ (20,900)	\$ (18,700)	\$ (25,000)	\$ (10,850)	\$ (25,000)	\$ -
1001-00000-11303-000-311602-000 SITEPLANS	\$ (12,750)	\$ (46,250)	\$ (31,900)	\$ (36,825)	\$ (30,000)	\$ (9,600)	\$ (30,000)	\$ -
1001-00000-11303-000-311603-000 SUBDIVISION DEEDS & PLATS	\$ (20,300)	\$ (19,000)	\$ (7,275)	\$ (10,400)	\$ (20,000)	\$ (12,175)	\$ (20,000)	\$ -
1001-00000-11303-000-311604-000 VARIANCES	\$ (1,050)	\$ (700)	\$ (700)	\$ (1,400)	\$ (1,500)	\$ -	\$ (1,500)	\$ -
1001-00000-11303-000-311605-000 MANUFACTURED HOME PERMIT	\$ (4,375)	\$ (1,144)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11303-000-311606-000 TEMPORARY CERT OF OCCUPANCY	\$ (1,470)	\$ (350)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11303-000-311607-000 MECHANICS LIEN AGENT FEES	\$ (1,350)	\$ (984)	\$ (400)	\$ (25)	\$ (1,000)	\$ (300)	\$ (1,000)	\$ -
1001-00000-11303-000-311608-000 STORM WATER MGMT FEES	\$ (148,505)	\$ (112,215)	\$ (109,103)	\$ (139,608)	\$ (125,000)	\$ (70,310)	\$ (125,000)	\$ -
PERMITS & OTHER FEES	\$ (1,505,302)	\$ (1,572,188)	\$ (1,775,852)	\$ (1,769,991)	\$ (1,731,500)	\$ (1,660,165)	\$ (1,931,500)	\$ (200,000)
1001-00000-11401-000-312100-000 COUNTY FINES	\$ (102,310)	\$ (164,358)	\$ (201,730)	\$ (142,830)	\$ (200,000)	\$ (129,043)	\$ (200,000)	\$ -
1001-00000-11401-000-312200-000 PARKING FINES	\$ (100)	\$ (100)	\$ (300)	\$ (550)	\$ (500)	\$ (100)	\$ (500)	\$ -
FINES & FORFEITURES	\$ (102,410)	\$ (164,458)	\$ (202,030)	\$ (143,380)	\$ (200,500)	\$ (129,143)	\$ (200,500)	\$ -
1001-00000-11501-000-313100-000 INTEREST ON INVESTMENTS	\$ (156,699)	\$ (108,519)	\$ (1,966,801)	\$ (3,253,847)	\$ (1,000,000)	\$ (1,251,722)	\$ (1,675,000)	\$ (675,000)

County of Rockingham, Virginia
General Fund
FY25-26 Revenue Summary

GENERAL FUND REVENUE SUMMARY

Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease	
						YTD	2026 Proposed		
1001-00000-11501-000-313112-000	INTEREST FROM FINANCING ACTIVITIE	\$ -	\$ -	\$ -	\$ (100,000)	\$ (160,000)	\$ (60,000)	\$ (432,009)	\$ (272,009)
1001-00000-11501-000-313400-000	INTEREST ON LEASED PROPERTY	\$ -	\$ (36,408)	\$ (144,674)	\$ (147,016)	\$ -	\$ -	\$ -	\$ -
1001-00000-11501-000-313200-000	NET CHANGE IN FAIR VALUE	\$ 326,648	\$ -	\$ (45,770)	\$ (1,358,597)	\$ -	\$ -	\$ -	\$ -
1001-00000-11502-000-313300-000	RENTAL OF PROPERTY	\$ (762,971)	\$ (745,371)	\$ (945,753)	\$ (1,045,560)	\$ (1,100,000)	\$ (966,573)	\$ (1,500,000)	\$ (400,000)
1001-00000-11502-000-313300-000	USE OF PROPERTY	\$ (593,022)	\$ (890,297)	\$ (3,102,998)	\$ (5,905,019)	\$ (2,260,000)	\$ (2,278,295)	\$ (3,607,009)	\$ (1,347,009)
1001-00000-11601-000-316040-000	EXCESS FEES - CIRCUIT CT CLERK	\$ (206,585)	\$ (197,615)	\$ (106,931)	\$ (98,829)	\$ (150,000)	\$ (78,446)	\$ (150,000)	\$ -
1001-00000-11601-000-316050-000	DOCUMENT REPRODUCTION FEES	\$ (12,830)	\$ (11,661)	\$ (11,543)	\$ (13,240)	\$ (15,000)	\$ (8,200)	\$ (15,000)	\$ -
1001-00000-11601-000-316060-000	COURT APPOINTED ATTORNEY	\$ (16,324)	\$ (10,616)	\$ (10,826)	\$ (9,792)	\$ (10,000)	\$ (5,666)	\$ (10,000)	\$ -
1001-00000-11601-000-316070-000	PAYMENT FOR CRIMINAL JURIES	\$ (4,787)	\$ (26,074)	\$ (57,236)	\$ (49,195)	\$ (40,000)	\$ (70,922)	\$ (60,000)	\$ (20,000)
1001-00000-11601-000-316080-000	COURT MAINTENANCE FEE	\$ (31,319)	\$ (33,872)	\$ (41,157)	\$ (41,051)	\$ (45,000)	\$ (27,879)	\$ (45,000)	\$ -
1001-00000-11601-000-316085-000	COURT SECURITY FEE	\$ (112,409)	\$ (124,557)	\$ (152,111)	\$ (159,058)	\$ (155,000)	\$ (99,966)	\$ (155,000)	\$ -
1001-00000-11601-000-316103-000	PASSPORT FEE	\$ (37,135)	\$ (92,365)	\$ (83,545)	\$ (76,405)	\$ (90,000)	\$ (50,715)	\$ (90,000)	\$ -
1001-00000-11602-000-316200-000	COMMONWEALTH ATTORNEY	\$ (16,632)	\$ (13,931)	\$ (15,516)	\$ (16,439)	\$ (15,000)	\$ (10,171)	\$ (15,000)	\$ -
1001-00000-11602-000-316220-000	DELINQ CT FEES-GEN DISTRICT	\$ (59,444)	\$ (51,849)	\$ (56,803)	\$ (62,666)	\$ (60,000)	\$ (54,751)	\$ (60,000)	\$ -
1001-00000-11602-000-316230-000	DELINQ CT FEES-JDR	\$ (7,793)	\$ (6,552)	\$ (4,802)	\$ (6,413)	\$ (8,000)	\$ (3,219)	\$ (8,000)	\$ -
1001-00000-11602-000-316240-000	DELINQ CT FEES-CIRCUIT COURT	\$ (98,282)	\$ (95,294)	\$ (100,786)	\$ (117,168)	\$ (120,000)	\$ (88,584)	\$ (120,000)	\$ -
1001-00000-11602-000-316240-000	COURT COSTS	\$ (603,542)	\$ (664,387)	\$ (641,257)	\$ (650,255)	\$ (708,000)	\$ (498,520)	\$ (728,000)	\$ (20,000)
1001-00000-11603-000-316300-000	SHERIFF'S DEPARTMENT FEES	\$ (7,219)	\$ (8,148)	\$ (8,522)	\$ (7,117)	\$ (7,500)	\$ (292)	\$ (7,500)	\$ -
1001-00000-11603-000-316330-000	EXTRA DUTY FEES	\$ (93,856)	\$ (191,728)	\$ (219,282)	\$ (253,700)	\$ (218,800)	\$ (171,461)	\$ (218,800)	\$ -
1001-00000-11603-000-316350-000	EXTRADITION	\$ (25,982)	\$ (25,350)	\$ (21,307)	\$ (40,128)	\$ (25,000)	\$ (24,446)	\$ (25,000)	\$ -
1001-00000-11603-000-316350-000	LAW ENFORCEMENT FEES	\$ (127,057)	\$ (225,226)	\$ (249,111)	\$ (300,945)	\$ (251,300)	\$ (196,200)	\$ (251,300)	\$ -
1001-00000-11604-000-316460-000	EMS TRANSPORT FEES	\$ (759,457)	\$ (1,036,362)	\$ (1,185,655)	\$ (1,326,248)	\$ (1,250,000)	\$ (709,725)	\$ (1,250,000)	\$ -
1001-00000-11604-000-316400-000	EQUIPMENT RENTAL & FEES	\$ -	\$ (3,100)	\$ (4,500)	\$ (3,200)	\$ (5,000)	\$ (800)	\$ (5,000)	\$ -
1001-00000-11604-000-316400-000	FIRE & RESCUE FEES	\$ (759,457)	\$ (1,039,462)	\$ (1,190,155)	\$ (1,329,448)	\$ (1,255,000)	\$ (710,525)	\$ (1,255,000)	\$ -
1001-00000-11605-000-316500-000	BOARD & CARE OF PRISONERS	\$ (13,226)	\$ (12,313)	\$ (12,371)	\$ (30,245)	\$ (40,000)	\$ (9,380)	\$ (40,000)	\$ -
1001-00000-11605-000-316510-000	FEDERAL-BOARD/CARE PRISONERS	\$ (301,320)	\$ (378,144)	\$ (266,328)	\$ (164,869)	\$ (300,000)	\$ (139,828)	\$ (216,720)	\$ 83,280
1001-00000-11605-000-316530-000	PAY TELEPHONE SERVICE	\$ (294,260)	\$ (255,181)	\$ (247,136)	\$ (234,424)	\$ (250,000)	\$ -	\$ -	\$ 250,000
1001-00000-11605-000-316540-000	MEDICAL COST PAYMENTS	\$ (19,462)	\$ (21,742)	\$ (24,333)	\$ (29,029)	\$ (30,000)	\$ (17,131)	\$ (30,000)	\$ -
1001-00000-11605-000-316570-000	KEEP FEES	\$ (79,728)	\$ (81,966)	\$ (77,293)	\$ (69,271)	\$ (80,000)	\$ (45,498)	\$ (80,000)	\$ -
1001-00000-11605-000-316580-000	PRISONER RESTITUTION PAYMENTS	\$ (441)	\$ (765)	\$ (444)	\$ (450)	\$ (600)	\$ (99)	\$ (600)	\$ -
1001-00000-11605-000-316580-000	CORRECTIONAL FEES	\$ (708,436)	\$ (750,111)	\$ (627,905)	\$ (528,289)	\$ (700,600)	\$ (211,937)	\$ (367,320)	\$ 333,280
1001-00000-11606-000-316600-000	LEGAL SERVICES	\$ (286,212)	\$ (280,297)	\$ (411,211)	\$ (421,489)	\$ (570,000)	\$ (303,858)	\$ (590,000)	\$ (20,000)
1001-00000-11609-000-316610-000	EXCESS LOCAL FEES	\$ (45,854)	\$ -	\$ (12,090)	\$ (7,599)	\$ (25,000)	\$ (82,513)	\$ (50,000)	\$ (25,000)
1001-00000-11613-000-316700-000	RECREATION ACTIVITY & PROGRAM	\$ (391,085)	\$ (610,338)	\$ (228,266)	\$ (252,736)	\$ (250,000)	\$ (145,522)	\$ (250,000)	\$ -
1001-00000-11613-000-316720-000	RHAM PARK RENTAL FEE	\$ (13,898)	\$ (25,101)	\$ (23,068)	\$ (26,722)	\$ (30,000)	\$ (20,470)	\$ (30,000)	\$ -
1001-00000-11613-000-316730-000	KIDS CAMP	\$ -	\$ (11,995)	\$ 15,388	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11616-000-316800-000	SALE OF MAPS, PLATS & SURVEYS	\$ -	\$ -	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -

County of Rockingham, Virginia
General Fund
FY25-26 Revenue Summary

GENERAL FUND REVENUE SUMMARY

Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Revenue		Increase/ Decrease		
					2025 Adopted	YTD			
1001-00000-11619-000-316900-000	COMPUTER SERVICES	\$ (2,896)	\$ (3,086)	\$ (1,447)	\$ (7,454)	\$ (2,000)	\$ (8,164)	\$ (2,000)	\$ -
1001-00000-11619-000-316950-000	GARAGE MAINTENANCE CHARGES	\$ (163,034)	\$ (175,116)	\$ (185,466)	\$ (192,904)	\$ (180,000)	\$ (121,763)	\$ (180,000)	\$ -
1001-00000-11619-000-316955-000	GARAGE FUEL CHARGES	\$ (370,679)	\$ (741,175)	\$ (637,901)	\$ (656,472)	\$ (700,000)	\$ (332,581)	\$ (700,000)	\$ -
1001-00000-11622-000-317100-000	LOCAL PLACEMENT - 1ST 6 MONTHS	\$ (18,614)	\$ (16,520)	\$ (9,786)	\$ (14,031)	\$ (20,000)	\$ (8,932)	\$ (20,000)	\$ -
1001-00000-11622-000-317120-000	LOCAL PLACEMENT > 6 MONTHS	\$ (2,422)	\$ (2,593)	\$ (1,340)	\$ (1,905)	\$ (2,500)	\$ (1,557)	\$ (2,500)	\$ -
1001-00000-11622-000-317130-000	SUBSEQUENT PLACEMENT	\$ (200)	\$ (165)	\$ (100)	\$ (150)	\$ (300)	\$ (25)	\$ (300)	\$ -
1001-00000-11622-000-317140-000	TRANSFER IN W/O PROGRAM FEE	\$ (170)	\$ (150)	\$ (450)	\$ (685)	\$ (1,000)	\$ (633)	\$ (1,000)	\$ -
1001-00000-11622-000-317150-000	TRANSFER IN WITH PROGRAM FEE	\$ (880)	\$ (1,110)	\$ (1,090)	\$ (550)	\$ (2,000)	\$ (270)	\$ (2,000)	\$ -
1001-00000-11622-000-317160-000	TRANSFER OUT	\$ (425)	\$ (200)	\$ (250)	\$ (275)	\$ (500)	\$ (150)	\$ (500)	\$ -
1001-00000-11622-000-317170-000	INDIGENT	\$ (225)	\$ (299)	\$ (296)	\$ (470)	\$ (500)	\$ (331)	\$ (500)	\$ -
1001-00000-11622-000-317180-000	DRUG TEST (JDR)	\$ (90)	\$ (110)	\$ (105)	\$ (305)	\$ (500)	\$ (325)	\$ (500)	\$ -
1001-00000-11622-000-317190-000	INTERVENTION FEE	\$ (325)	\$ (275)	\$ (400)	\$ (625)	\$ (500)	\$ (320)	\$ (500)	\$ -
1001-00000-11622-000-317195-000	LAB FEES	\$ (425)	\$ (475)	\$ (300)	\$ (375)	\$ (500)	\$ (375)	\$ (500)	\$ -
1001-00000-11622-000-317200-000	DRUG COURT FEES	\$ -	\$ -	\$ -	\$ -	\$ (500)	\$ -	\$ (500)	\$ -
	CHARGES FOR ALL SERVICES	\$ (1,297,433)	\$ (1,869,005)	\$ (1,498,180)	\$ (1,584,756)	\$ (1,785,800)	\$ (1,027,788)	\$ (1,830,800)	\$ (45,000)
1001-00000-11899-000-318300-000	GIFTS & DONATIONS	\$ (4,745)	\$ (3,250)	\$ (5,920)	\$ (4,413)	\$ -	\$ (1,375)	\$ -	\$ -
1001-00000-11899-000-318400-000	GRANTS - LOCAL MONEY	\$ -	\$ -	\$ (40,000)	\$ (40,000)	\$ -	\$ -	\$ -	\$ -
1001-00000-11899-000-318900-000	VPSA REFUNDING	\$ (244,309)	\$ (244,659)	\$ (250,159)	\$ (239,909)	\$ -	\$ (243,846)	\$ -	\$ -
1001-00000-11899-000-318913-000	MISC SHERIFF COLLECTIONS	\$ (22,291)	\$ (10,520)	\$ (11,501)	\$ (38,556)	\$ -	\$ (17,910)	\$ -	\$ -
1001-00000-11899-000-318918-000	CREDIT CARD FEES	\$ 11,529	\$ (4,435)	\$ (1,406)	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11899-000-318920-000	TC CONVENIENCE FEE	\$ (27,951)	\$ (16,625)	\$ (3,150)	\$ (3,752)	\$ -	\$ (3,603)	\$ -	\$ -
1001-00000-11899-000-318950-000	SALE OF PROPERTY	\$ (25,685)	\$ (18,121)	\$ (32,760)	\$ (18,705)	\$ -	\$ (6,048)	\$ -	\$ -
1001-00000-11899-000-318970-000	DEVELOPER PROFFERS	\$ (70,000)	\$ (38,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (336,022)	\$ (358,549)	\$ (110,031)	\$ (74,633)	\$ -	\$ (30,387)	\$ -	\$ -
1001-00000-11901-000-319800-000	ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,955,298)	\$ -	\$ -
	LOCAL MISCELLANEOUS REVENUES	\$ (719,474)	\$ (694,660)	\$ (454,926)	\$ (419,966)	\$ -	\$ (3,258,466)	\$ -	\$ -
1001-00000-11803-000-318100-000	CHARGES - CUSTODIAL SERVICES	\$ (111,852)	\$ (130,848)	\$ (141,298)	\$ (100,633)	\$ (150,000)	\$ (80,300)	\$ (150,000)	\$ -
1001-00000-11803-000-318200-000	CHARGES - OTHER PERSONNEL SVS	\$ (90,304)	\$ (102,029)	\$ (107,738)	\$ (72,978)	\$ (100,000)	\$ (51,458)	\$ (110,415)	\$ (10,415)
1001-00000-11899-000-318600-000	SHARE OF COSTS - HARRISONBURG	\$ (6,230,948)	\$ (6,174,286)	\$ (6,834,595)	\$ (7,555,297)	\$ (8,130,123)	\$ (4,620,536)	\$ (8,277,247)	\$ (147,124)
1001-00000-11899-000-318602-000	SHARE OF COSTS - SCHOOLS	\$ (281,686)	\$ (378,581)	\$ (427,623)	\$ (477,274)	\$ (524,450)	\$ (239,420)	\$ (538,550)	\$ (14,100)
1001-00000-11899-000-318603-000	SHARE OF COSTS - STATE POLICE	\$ (42,483)	\$ (40,319)	\$ (44,771)	\$ (52,655)	\$ (40,000)	\$ (22,143)	\$ (50,000)	\$ (10,000)
1001-00000-11899-000-318606-000	SHARE OF COSTS - TOWN RADIOS	\$ (25,106)	\$ (25,106)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-11899-000-318604-000	SHARE OF COSTS - RUSH - CITY	\$ (42,638)	\$ (40,528)	\$ (44,771)	\$ (52,655)	\$ (55,695)	\$ (22,325)	\$ (55,695)	\$ -
1001-00000-11899-000-318607-000	SHARE OF COSTS - CSB	\$ (162,883)	\$ (163,484)	\$ (162,205)	\$ (162,379)	\$ (162,379)	\$ (162,297)	\$ (162,379)	\$ -
1001-00000-11899-000-318910-000	CASH OVER/SHORT	\$ 343	\$ (186)	\$ 86	\$ (181)	\$ -	\$ (8)	\$ -	\$ -
	RECOVERED COSTS	\$ (6,987,558)	\$ (7,055,366)	\$ (7,762,916)	\$ (8,474,053)	\$ (9,162,647)	\$ (5,198,488)	\$ (9,344,286)	\$ (181,639)
	OTHER LOCAL REVENUE	\$ (13,431,279)	\$ (14,950,827)	\$ (17,528,613)	\$ (21,124,962)	\$ (18,080,347)	\$ (15,182,916)	\$ (19,540,715)	\$ (1,460,368)
	TOTAL: ALL LOCAL REVENUE	\$ (127,745,909)	\$ (140,540,432)	\$ (158,865,333)	\$ (169,244,038)	\$ (169,558,360)	\$ (115,753,726)	\$ (175,129,049)	\$ (5,570,690)

County of Rockingham, Virginia
 General Fund
 FY25-26 Revenue Summary

GENERAL FUND REVENUE SUMMARY

Acct Description		2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Revenue		Increase/ Decrease	
						2025 Adopted	YTD		
STATE REVENUE									
1001-00000-12201-000-322000-000	COMMUNICATION SALES & USE TAX	\$ (1,172,916)	\$ (1,138,441)	\$ (1,105,400)	\$ (1,038,789)	\$ (1,200,000)	\$ (609,592)	\$ (1,100,000)	\$ 100,000
1001-00000-12201-000-322100-000	MOBILE HOME TITLING TAXES	\$ (88,725)	\$ (128,572)	\$ (134,728)	\$ (120,448)	\$ (150,000)	\$ (109,579)	\$ (150,000)	\$ -
1001-00000-12201-000-322200-000	RENTAL VEHICLE TAX	\$ (11,346)	\$ (18,701)	\$ (13,064)	\$ (9,234)	\$ (20,000)	\$ (5,545)	\$ (20,000)	\$ -
1001-00000-12201-000-322300-000	PERSONAL PROPERTY TAX RELIEF	\$ (5,860,515)	\$ (5,860,515)	\$ (5,860,515)	\$ (5,860,515)	\$ (5,860,515)	\$ (5,567,490)	\$ (5,860,515)	\$ -
1001-00000-12201-000-322400-000	RECORDATION TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-12201-000-322500-000	PAYMENTS FOR ANIMAL SHELTER	\$ (2,027)	\$ (2,328)	\$ (1,786)	\$ (2,323)	\$ (2,000)	\$ (2,192)	\$ (2,000)	\$ -
1001-00000-12201-000-322600-000	ATV & MOPED SALES TAX	\$ (36,110)	\$ (36,511)	\$ (34,287)	\$ (36,635)	\$ (40,000)	\$ (21,478)	\$ (40,000)	\$ -
1001-00000-12201-000-322600-000	STATE NON-CATEGORICAL AID	\$ (7,171,640)	\$ (7,185,067)	\$ (7,149,780)	\$ (7,067,944)	\$ (7,272,515)	\$ (6,315,876)	\$ (7,172,515)	\$ 100,000
1001-00000-12301-000-323100-000	COMMONWEALTH ATTORNEY	\$ (965,453)	\$ (1,018,550)	\$ (1,049,848)	\$ (1,181,048)	\$ (1,341,434)	\$ (956,855)	\$ (1,623,781)	\$ (282,347)
1001-00000-12302-000-323200-000	SHERIFF	\$ (6,312,650)	\$ (6,598,600)	\$ (7,655,261)	\$ (8,890,642)	\$ (9,627,858)	\$ (5,890,568)	\$ (10,073,668)	\$ (445,810)
1001-00000-12303-000-323300-000	COMMISSIONER OF THE REVENUE	\$ (207,466)	\$ (226,271)	\$ (239,271)	\$ (275,728)	\$ (301,701)	\$ (200,283)	\$ (315,451)	\$ (13,750)
1001-00000-12304-000-323400-000	TREASURER	\$ (192,054)	\$ (199,908)	\$ (210,064)	\$ (251,288)	\$ (295,281)	\$ (191,365)	\$ (308,853)	\$ (13,572)
1001-00000-12306-000-323600-000	REGISTRAR & ELECTORAL BOARD	\$ (49,916)	\$ (86,252)	\$ (92,380)	\$ (98,314)	\$ (90,000)	\$ -	\$ (95,568)	\$ (5,568)
1001-00000-12308-000-323900-000	JAIL PER DIEM (STATE)	\$ (388,913)	\$ (425,954)	\$ (403,118)	\$ (494,029)	\$ (598,720)	\$ (407,707)	\$ (545,540)	\$ 53,180
1001-00000-12309-000-323800-000	CLERK OF CIRCUIT COURT	\$ (618,681)	\$ (667,745)	\$ (724,513)	\$ (780,952)	\$ (830,290)	\$ (549,062)	\$ (867,518)	\$ (37,228)
1001-00000-12309-000-323820-000	CLERK TECHNOLOGY TRUST FUND	\$ (88,466)	\$ (91,036)	\$ (65,505)	\$ (172,171)	\$ (126,792)	\$ (147,982)	\$ (139,607)	\$ (12,815)
1001-00000-12309-000-323820-000	STATE SHARE OF CONST OFFICERS	\$ (8,823,600)	\$ (9,314,316)	\$ (10,439,960)	\$ (12,144,173)	\$ (13,212,076)	\$ (8,343,821)	\$ (13,969,986)	\$ (757,910)
1001-00000-12404-000-324020-000	EMERGENCY SERVICES (4 FOR LIFE)	\$ (90,632)	\$ (87,863)	\$ (93,480)	\$ (93,603)	\$ (90,635)	\$ -	\$ (90,635)	\$ -
1001-00000-12404-000-324090-000	FIRE PROGRAMS FUND	\$ (219,259)	\$ (232,864)	\$ (249,007)	\$ (279,440)	\$ (249,000)	\$ -	\$ (318,073)	\$ (69,073)
1001-00000-12404-000-324100-000	HAZARDOUS MATERIALS	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -
1001-00000-12404-000-324180-000	RECORDS PRESERVATION GRANT	\$ (33,382)	\$ (13,143)	\$ (43,145)	\$ (31,807)	\$ (51,421)	\$ (51,421)	\$ (51,421)	\$ -
1001-00000-12404-000-324190-000	VICTIM/WITNESS GRANT	\$ (43,183)	\$ (53,089)	\$ (51,365)	\$ (51,152)	\$ (45,000)	\$ (41,611)	\$ (45,000)	\$ -
1001-00000-12404-000-324270-000	RESOURCE OFFICERS GRANT	\$ -	\$ -	\$ (150,690)	\$ (199,405)	\$ -	\$ (153,272)	\$ (308,335)	\$ (308,335)
1001-00000-12404-000-324350-000	FOREST SUS FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,579)	\$ -	\$ -
1001-00000-12404-000-324380-000	VA DOM VIOLENCE VICTIM GRANT	\$ (45,000)	\$ (30,713)	\$ -	\$ (45,000)	\$ (45,000)	\$ (29,950)	\$ (45,000)	\$ -
1001-00000-12404-000-324393-000	RECOVERY COURT -SUPREME COURT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,026)	\$ (65,000)	\$ (65,000)
1001-00000-12404-000-324410-000	OEMS-RESCUE SQUAD ASSISTANCE	\$ (160,040)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-12404-000-324500-000	COMMUNITY CORRECTIONS GRANT	\$ (448,357)	\$ (463,384)	\$ (480,258)	\$ (510,652)	\$ (480,258)	\$ (255,561)	\$ (525,336)	\$ (45,078)
1001-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ (382,803)	\$ (44,257)	\$ (46,063)	\$ (371,561)	\$ (1,100,000)	\$ (12,949)	\$ (4,577,500)	\$ (3,477,500)
1001-00000-12404-000-324990-000	OTHER STATE CATEGORICAL AID	\$ (1,432,656)	\$ (935,314)	\$ (1,124,008)	\$ (1,592,620)	\$ (2,071,314)	\$ (601,368)	\$ (6,036,300)	\$ (3,964,986)
STATE REVENUES		\$ (17,427,896)	\$ (17,434,698)	\$ (18,713,748)	\$ (20,804,738)	\$ (22,555,905)	\$ (15,261,066)	\$ (27,178,801)	\$ (4,622,896)
FEDERAL REVENUE									
1001-00000-13100-000-331100-000	PAYMENT FOR FEDERAL LANDS	\$ (506,216)	\$ (518,574)	\$ (555,635)	\$ (591,094)	\$ (550,000)	\$ -	\$ (600,000)	\$ (50,000)
1001-00000-13100-000-331200-000	RENT/ROYALTIES ON FEDERAL LAND	\$ -	\$ (151)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-13303-000-333300-000	INDIRECT COST ALLOCATION	\$ (322,074)	\$ (328,314)	\$ (356,667)	\$ (361,717)	\$ (350,000)	\$ -	\$ (365,000)	\$ (15,000)
1001-00000-13303-000-333300-000	FEDERAL NON-CATEGORICAL AID	\$ (828,290)	\$ (847,038)	\$ (912,302)	\$ (952,811)	\$ (900,000)	\$ -	\$ (965,000)	\$ (65,000)

County of Rockingham, Virginia
 General Fund
 FY25-26 Revenue Summary

GENERAL FUND REVENUE SUMMARY

Acct Description		2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Revenue		Increase/ Decrease	
						2025 Adopted	YTD		
1001-00000-13900-000-333420-000	EMA FUNDING FOR COORDINATOR	\$ (19,022)	\$ (19,022)	\$ (19,022)	\$ (16,181)	\$ (19,022)	\$ -	\$ (19,022)	\$ -
1001-00000-13900-000-333421-000	AFG DEPT OF HOMELAND SECURITY	\$ (16,017)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-13900-000-335020-000	COOPERATIVE LAW ENFORCEMENT	\$ (5,849)	\$ (4,150)	\$ (3,580)	\$ (2,780)	\$ (4,000)	\$ (3,600)	\$ (4,000)	\$ -
1001-00000-13900-000-339100-000	OTHER FEDERAL FUNDS	\$ -	\$ (2,294)	\$ (3,473)	\$ (1,774)	\$ (2,500)	\$ (162)	\$ (2,500)	\$ -
1001-00000-13900-000-339200-000	GROUND SAFETY TRANSPORTATION	\$ (18,106)	\$ (28,043)	\$ (31,029)	\$ (27,035)	\$ (32,692)	\$ (13,763)	\$ (31,359)	\$ 1,333
1001-00000-13900-000-339300-000	VICTIM/WITNESS GRANT	\$ (129,548)	\$ (123,875)	\$ (119,851)	\$ (108,692)	\$ (130,000)	\$ (65,085)	\$ (130,000)	\$ -
1001-00000-13900-000-339320-000	GRANT DOMESTIC VIOLENCE COORD	\$ (22,960)	\$ (23,047)	\$ (23,241)	\$ (24,055)	\$ (22,850)	\$ (5,524)	\$ (22,850)	\$ -
1001-00000-13900-000-339370-000	SSA-INCARCERATION PAYMENT	\$ (14,600)	\$ (17,600)	\$ (18,400)	\$ (16,200)	\$ (10,000)	\$ (13,400)	\$ (15,000)	\$ (5,000)
1001-00000-13900-000-339381-000	COVID-VA DOM VIOLENCE VICTIM	\$ -	\$ (14,287)	\$ (45,000)	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-13900-000-339482-000	HHS DRUG COURT	\$ (347,371)	\$ (252,833)	\$ (234,490)	\$ (363,738)	\$ (401,201)	\$ (206,944)	\$ -	\$ 401,201
1001-00000-13900-000-339483-000	BJA-JMHCP GRANT	\$ (125,382)	\$ (206,588)	\$ (338,771)	\$ (84,258)	\$ (387,448)	\$ (62,901)	\$ (186,000)	\$ 201,448
1001-00000-13900-000-339510-000	HHS COVID-19 RESPONSE	\$ -	\$ -	\$ (7,353)	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-13900-000-339526-000	ARPA LAW ENFORCEMENT EQUIP	\$ -	\$ -	\$ -	\$ (253,000)	\$ -	\$ -	\$ -	\$ -
	FEDERAL CATEGORICAL AID	\$ (698,855)	\$ (691,739)	\$ (844,211)	\$ (897,713)	\$ (1,009,713)	\$ (371,379)	\$ (410,731)	\$ 598,982
	FEDERAL REVENUES	\$ (1,527,145)	\$ (1,538,777)	\$ (1,756,512)	\$ (1,850,524)	\$ (1,909,713)	\$ (371,379)	\$ (1,375,731)	\$ 533,982
1001-00000-14101-000-341100-000	INSURANCE RECOVERIES	\$ (10,700)	\$ -	\$ (35,925)	\$ (23,658)	\$ -	\$ (9,375)	\$ -	\$ -
1001-00000-14104-000-341240-000	LITERARY LOAN FUND	\$ -	\$ -	\$ -	\$ (7,962,427)	\$ -	\$ (3,039,895)	\$ -	\$ -
1001-00000-14201-000-343100-000	OTH FINANCING SOURCES - LEASES	\$ -	\$ -	\$ -	\$ (279,397)	\$ -	\$ -	\$ -	\$ -
1001-00000-14201-000-343200-000	OTHER FINANCING SOURCES-SBITA	\$ -	\$ -	\$ -	\$ (155,602)	\$ -	\$ -	\$ -	\$ -
	FROM CAPITAL PROJECTS FUND	\$ (90,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TRANSFER FROM CENTRAL STORES	\$ -	\$ (27,039)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FROM INSURANCE FUND	\$ (990,426)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (29,761,588)	\$ -	\$ (21,075,000)	\$ 8,686,588
	FUND RESERVE USED	\$ -	\$ -	\$ -	\$ -	\$ (29,761,588)	\$ -	\$ (21,075,000)	\$ 8,686,588
	TOTAL GENERAL FUND REVENUE	\$ (147,792,076)	\$ (159,540,946)	\$ (179,371,518)	\$ (200,320,384)	\$ (223,785,566)	\$ (134,435,440)	\$ (224,758,581)	\$ (973,015)

County of Rockingham, Virginia
FY25-26 Expenditure Summary
General Fund

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
BOARD OF SUPERVISORS	175,895	203,193	208,296	208,134	213,552	176,800	263,478	49,926
EXECUTIVE ADMINISTRATION	385,188	398,328	418,966	422,773	510,366	353,601	403,053	(107,313)
LEGAL SERVICES	718,127	715,424	769,643	832,500	1,127,295	718,641	1,259,715	132,420
INDEPENDENT AUDITOR	88,000	101,700	92,500	105,450	99,100	91,050	115,600	16,500
COMMISSIONER OF THE REVENUE	788,075	810,124	922,939	1,014,521	1,190,928	851,585	1,288,718	97,790
REASSESSMENT & EQUALIZATION	851,986	342,067	264,479	440,457	655,205	400,435	597,279	(57,927)
TREASURER	772,034	744,727	876,471	955,815	1,042,618	834,942	1,228,738	186,119
FINANCE	899,484	919,503	1,029,408	1,027,097	1,389,708	867,943	1,172,228	(217,479)
HUMAN RESOURCES	459,104	476,002	526,153	580,117	696,491	444,014	680,952	(15,539)
TECHNOLOGY	1,170,464	1,290,231	1,229,091	1,329,649	1,584,110	1,025,416	1,596,404	12,294
LAND USE ASSESSMENT	59,653	59,058	74,826	67,591	75,996	51,423	79,478	3,481
CENTRAL GARAGE	667,113	1,002,871	1,027,606	1,017,935	1,115,988	651,323	1,076,759	(39,229)
ELECTORAL BOARD	59,522	199,619	82,084	108,476	121,046	76,092	323,988	202,941
REGISTRAR	211,897	370,924	268,394	414,716	435,436	305,655	438,057	2,621
GENERAL GOVERNMENT ADMINISTRATION	7,306,542	7,633,772	7,790,857	8,525,231	10,257,840	6,848,918	10,524,445	266,605
CIRCUIT COURT	195,826	215,455	248,429	252,943	295,353	211,665	299,760	4,407
GENERAL DISTRICT COURT	26,973	32,701	20,456	19,714	45,350	22,209	48,550	3,200
COURT SERVICES UNIT	-	-	-	168	7,500	2,398	7,500	-
MAGISTRATE	11,373	13,650	20,164	12,758	16,343	9,155	17,478	1,135
JUVENILE & DOMESTIC RELATIONS	29,918	29,681	29,539	35,614	46,850	18,691	53,223	6,373
CLERK OF CIRCUIT COURT	1,354,520	1,344,171	1,454,247	1,771,966	2,148,862	1,390,854	2,122,295	(26,566)
COURT SERVICES	1,473,453	1,549,916	1,675,885	1,568,690	2,266,759	1,011,399	1,962,949	(303,810)
COMMONWEALTH'S ATTORNEY	2,302,205	2,477,131	2,683,264	3,025,774	3,596,381	2,435,801	3,829,074	232,692
JUDICIAL ADMINISTRATION	5,394,268	5,662,706	6,131,984	6,687,627	8,423,397	5,102,173	8,340,829	(82,569)
SHERIFF	6,727,052	7,423,791	8,763,963	8,859,740	9,957,395	6,893,858	10,441,530	484,135
RUSH TASK FORCE	127,915	84,985	97,714	119,536	188,356	85,770	191,261	2,905
EXTRA DUTY	58,018	135,899	161,637	182,116	218,800	138,948	218,800	-
GANG PREVENTION TASK FORCE	328	1,553	208	606	14,313	1,338	14,313	-
FIRE & RESCUE	5,957,993	5,935,555	5,419,265	14,161,803	16,493,143	10,901,198	18,987,368	2,494,226
VOLUNTEER FIRE COMPANIES	1,426,227	2,295,792	1,205,156	1,153,670	1,253,805	1,203,700	1,296,040	42,235
AMBULANCE & RESCUE SQUADS	683,683	393,165	424,171	427,363	491,135	375,032	541,635	50,500
FIRE EXTINCTION SERVICES	22,223	19,050	20,790	20,116	21,768	20,527	21,768	0
JAIL	9,310,611	9,832,248	10,615,533	12,444,177	12,315,272	8,837,774	12,913,377	598,106
MRRJ	2,840,077	3,150,517	3,179,176	2,935,662	3,072,366	2,337,099	2,219,892	(852,474)
INSPECTION SERVICES	676,777	685,306	810,198	807,023	963,510	637,750	1,133,452	169,942
ANIMAL CONTROL	499,160	519,326	742,265	765,178	865,937	635,734	840,318	(25,619)
911 OPERATIONS & MAINTENANCE	2,923,768	3,237,100	3,506,761	3,791,455	3,900,000	2,948,295	4,100,000	200,000
PUBLIC SAFETY	31,253,834	33,714,286	34,946,837	45,668,445	49,755,799	35,017,023	52,919,755	3,163,955
COUNTY MAINTENANCE OF PROPERTIES	1,196,409	1,003,179	1,170,121	1,364,765	1,280,079	947,867	1,472,745	192,666
SHARED MAINTENANCE OF PROPERTIES	945,251	1,150,228	1,290,389	2,270,988	1,624,092	1,072,064	1,976,485	352,393
HUMAN SERVICES MAINTENANCE	296,646	516,465	438,572	366,993	385,635	366,793	604,516	218,882

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
TV TRANSMISSION SYSTEM MAINT	7,863	6,623	12,004	9,298	8,500	4,788	11,000	2,500
SRI BUILDING MAINTENANCE	172,963	204,007	541,254	562,622	612,911	424,076	693,552	80,642
PUBLIC WORKS	2,619,131	2,880,500	3,452,341	4,574,666	3,911,216	2,815,588	4,758,298	847,082
LOCAL HEALTH SERVICES	617,921	575,106	591,934	678,361	707,225	518,013	776,280	69,055
COMMUNITY SERVICES	5,463,182	1,110,257	1,261,195	1,270,646	1,389,288	1,053,465	1,389,499	211
PUBLIC ASSISTANCE	533,790	790,139	835,439	917,668	1,000,000	-	1,000,000	-
INSTITUTIONAL CARE	205,112	153,128	168,356	220,516	254,234	190,896	297,813	43,579
HUMAN SERVICES	6,820,005	2,628,631	2,856,924	3,087,191	3,350,747	1,762,374	3,463,592	112,845
PARKS & RECREATION ADMIN	194,830	202,392	214,857	231,473	254,490	168,741	264,981	10,491
ATHLETIC & RECREATION PROGRAMS	1,070,395	1,079,921	811,256	834,969	899,915	669,750	943,725	43,811
ROCKINGHAM PARK @ CROSSROADS	384,204	467,859	420,049	513,317	525,572	378,914	535,853	10,281
REGIONAL LIBRARY	939,339	958,126	986,870	1,006,607	1,077,660	1,077,660	1,153,096	75,436
PARKS, REC & CULTURAL	2,588,767	2,708,297	2,433,032	2,586,366	2,757,636	2,295,065	2,897,655	140,018
PLANNING	673,525	692,500	855,112	1,003,050	1,121,803	710,144	1,096,768	(25,036)
GEOGRAPHIC INFORMATION SYSTEMS	250,926	230,478	242,274	211,293	287,010	197,027	311,677	24,667
ECONOMIC DEVELOPMENT/TOURISM	1,776,298	1,157,205	828,085	1,027,327	9,226,983	6,892,904	9,594,807	367,824
SOIL & WATER CONSERVATION	37,500	37,500	37,500	37,500	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	147,555	152,100	155,359	154,947	209,584	93,954	203,268	(6,316)
ENGINEERING	279,841	418,990	436,068	426,359	565,459	339,506	746,825	181,366
TRANSPORTATION PLANNING	7,122	7,269	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	3,172,767	2,696,043	2,554,398	2,860,476	11,448,339	8,271,035	11,990,843	542,504
CONTRIBUTIONS	529,868	252,500	340,400	535,158	769,500	679,500	595,000	(174,500)
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	131,663	97,473	97,473	97,473	-
CONTINGENCY	-	-	-	-	225,000	-	220,000	(5,000)
OTHER BENEFITS	37,717	46,623	68,765	64,563	80,000	23,033	120,000	40,000
TRANSFERS	71,396,665	72,507,931	84,206,154	103,036,750	132,708,618	94,350,666	128,830,692	(3,877,926)
DEBT SERVICE-COUNTY	5,985,710	1,952,268	2,619,876	-	-	-	-	-
DEBT SERVICE-SCHOOL	10,128,538	9,792,821	9,707,379	-	-	-	-	-
LEASES	-	64,398	188,190	613,718	-	-	-	-
DEBT SERVICE	16,114,248	11,809,487	12,515,446	613,718	-	-	-	-
GENERAL FUND	147,365,476	142,672,439	157,428,800	178,371,853	223,785,566	157,262,848	224,758,581	973,015
COUNTY CAPITAL PROJECT FUND	6,136,171	7,165,478	4,418,694	16,900,362	19,672,000	16,727,873	8,469,654	(11,202,346)
TECHNOLOGY CAPITAL PROJECTS FUND	-	-	-	-	-	-	750,000	750,000
APPARATUS REPLACEMENT FUND	-	-	652,344	2,125,452	2,196,544	2,138,061	2,300,000	103,456
DEBT SERVICE FUND	-	-	-	10,298,389	13,000,000	9,797,674	11,904,394	(1,095,606)
TOURISM FUND	311,256	410,401	761,338	6,071,944	9,115,459	8,594,819	1,462,152	(7,653,307)
RECREATION CENTER FUND	-	-	-	-	155,000	58,841	366,178	211,178
ASSET FORFEITURE FUND	58,243	58,446	74,641	88,142	121,400	50,728	121,400	-

Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
COVID RELIEF FUND	8,671,216	4,578,963	10,591,092	3,701,092	890,000	-	-	(890,000)
SOCIAL SERVICES DISTRICT FUND	17,265,928	18,203,646	20,157,123	21,138,531	24,534,375	15,630,587	25,340,190	805,815
COMPREHENSIVE SERVICES ACT FUND	11,689,686	12,719,835	16,190,155	18,966,274	16,131,957	13,090,312	18,946,143	2,814,186
HEALTH INS PLAN	27,386,109	31,928,219	32,982,843	35,155,672	38,000,000	23,746,084	38,000,000	-
DENTAL INS PLAN	-	1,001,759	1,495,495	1,500,741	1,463,200	976,155	1,716,650	253,450
LAW LIBRARY FUND	37,546	63,831	47,926	22,617	31,000	15,630	25,700	(5,300)
ECONOMIC DEVELOPMENT AUTHORITY	4,741,089	854,894	548,856	410,820	7,758,495	6,664,524	4,175,077	(3,583,419)
EMERGENCY MEDICAL SERVICES	1,437,537	1,800,116	1,921,917	2,140,473	2,000,000	1,147,237	2,400,000	400,000
WATER & SEWER UTILITY FUND	8,738,287	8,212,627	9,337,827	9,675,799	16,900,413	8,061,904	15,969,707	(930,706)
LILLY SANITARY DISTRICT FUND	40,530	36,390	50,658	30,987	32,325	22,049	33,750	1,425
SMITH CREEK W & W AUTHORITY FUND	546,585	590,761	548,615	668,782	665,777	354,461	986,952	321,175
COUNTRYSIDE SANITARY DISTRICT FUND	22,202	14,064	13,572	13,734	8,725	4,739	9,325	600
PENN LAIRD SEWER AUTHORITY FUND	28,605	27,978	673,707	-	-	-	-	-
SOLID WASTE FUND	5,967,797	6,664,749	7,792,096	7,276,196	7,684,051	9,499,194	14,249,473	6,565,423
LAKE SHENANDOAH STORMWATER AUTHORI	52,369	75,657	141,453	79,013	846,336	34,348	786,852	(59,484)
SCHOOL OPERATING FUND	142,757,757	156,310,065	166,762,842	173,188,369	176,642,849	-	189,244,497	12,601,648
SCHOOL CAFETERIA FUND	4,831,348	6,033,297	6,396,886	7,027,232	6,360,460	-	7,500,000	1,139,540
SCHOOL CAPITAL PROJECTS FUND	729,866	177,759	2,436,764	13,163,160	16,349,900	-	34,680,788	18,330,888
MASSANUTTEN TECHNICAL CENTER	5,815,239	6,538,140	4,754,209	7,246,712	7,607,828	-	7,624,944	17,116
COUNTY BUDGET	394,630,839	406,139,514	446,179,854	515,262,344	591,953,660	273,878,066	611,822,407	19,868,747
Less: Transfers	(71,396,665)	(72,507,931)	(84,206,154)	(103,036,750)	(132,708,618)	(94,350,666)	(128,830,692)	3,877,926
TOTAL COUNTY BUDGET	323,234,174	333,631,583	361,973,701	412,225,594	459,245,042	179,527,400	482,991,715	23,746,673

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01101 Board of Supervisors

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
							Expended	2026 Proposed	
1001-01101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 58,431	\$ 76,351	\$ 80,183	\$ 84,811	\$ 89,740	\$ 60,403	\$ 135,778	\$ 46,038
1001-01101-00000-000-502100-000	FICA / MEDICARE	\$ 2,636	\$ 4,106	\$ 4,442	\$ 4,949	\$ 6,865	\$ 3,796	\$ 10,387	\$ 3,522
1001-01101-00000-000-502300-000	HEALTH INSURANCE	\$ 54,324	\$ 54,324	\$ 54,324	\$ 47,515	\$ 36,396	\$ 30,779	\$ 36,757	\$ 360
1001-01101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 31	\$ 45	\$ 38	\$ 32	\$ 50	\$ 30	\$ 55	\$ 5
1001-01101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 22,100	\$ 23,600	\$ 29,517	\$ 24,210	\$ 30,000	\$ 32,013	\$ 30,000	\$ -
1001-01101-00000-000-503302-000	MAINTENANCE SRVC CONTRACTS	\$ 1,205	\$ 1,205	\$ 459	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-01101-00000-000-503500-000	PRINTING AND BINDING	\$ 30	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ -
1001-01101-00000-000-503600-000	ADVERTISING	\$ 5,271	\$ 4,200	\$ 3,076	\$ 8,720	\$ 6,000	\$ 1,949	\$ 6,000	\$ -
1001-01101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,050	\$ 2,231	\$ 2,606	\$ 2,771	\$ 2,800	\$ 1,451	\$ 2,800	\$ -
1001-01101-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ 3,931	\$ 3,931	\$ 3,931	\$ -	\$ 4,000	\$ 3,931	\$ 4,000	\$ -
1001-01101-00000-000-505501-000	MILEAGE	\$ 2,285	\$ 5,835	\$ 3,746	\$ 4,621	\$ 3,000	\$ 857	\$ 3,000	\$ -
1001-01101-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 3,075	\$ 6,812	\$ 3,124	\$ 5,080	\$ 5,000	\$ 5,882	\$ 5,000	\$ -
1001-01101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 350	\$ 2,282	\$ 3,355	\$ 3,649	\$ 5,000	\$ 2,581	\$ 5,000	\$ -
1001-01101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 18,790	\$ 17,264	\$ 19,105	\$ 17,671	\$ 19,250	\$ 29,872	\$ 19,250	\$ -
1001-01101-00000-000-506001-000	OFFICE SUPPLIES	\$ 56	\$ 814	\$ 213	\$ 335	\$ 400	\$ 35	\$ 400	\$ -
1001-01101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 13	\$ -	\$ -	\$ 1,823	\$ 500	\$ -	\$ 500	\$ -
1001-01101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 317	\$ 197	\$ 177	\$ 229	\$ 500	\$ 636	\$ 500	\$ -
1001-01101-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01101-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ 1,718	\$ 2,500	\$ 2,584	\$ 2,500	\$ -
Total for 01101 BOARD OF SUPERVISORS:		\$ 175,895	\$ 203,193	\$ 208,296	\$ 208,134	\$ 213,552	\$ 176,800	\$ 263,478	\$ 49,926

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01201 Executive Administration

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-01201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 298,890	\$ 313,027	\$ 316,134	\$ 356,394	\$ 208,543	\$ 279,392	\$ (77,002)
1001-01201-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-01201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 10,000	\$ 2,390	\$ 10,000	\$ -
1001-01201-00000-000-502100-000	FICA / MEDICARE	\$ 17,758	\$ 18,391	\$ 18,902	\$ 28,106	\$ 24,146	\$ 22,215	\$ (5,891)
1001-01201-00000-000-502201-000	RETIREMENT (VRS)	\$ 35,784	\$ 39,927	\$ 43,515	\$ 49,253	\$ 27,865	\$ 32,005	\$ (17,248)
1001-01201-00000-000-502202-000	RETIREMENT-HYBRID	\$ 79	\$ 2,400	\$ 2,819	\$ 5,963	\$ 2,261	\$ 3,067	\$ (2,897)
1001-01201-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 3	\$ 92	\$ 101	\$ 107	\$ 73	\$ 103	\$ (4)
1001-01201-00000-000-502300-000	HEALTH INSURANCE	\$ 25,696	\$ 28,780	\$ 27,833	\$ 32,413	\$ 19,280	\$ 20,732	\$ (11,681)
1001-01201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,616	\$ 1,653	\$ 1,695	\$ 1,881	\$ 971	\$ 1,017	\$ (863)
1001-01201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 178	\$ 153	\$ 141	\$ 200	\$ 277	\$ 173	\$ (27)
1001-01201-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 47,744	\$ -	\$ -
1001-01201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 6,782	\$ 4,596	\$ -	\$ 6,500	\$ -	\$ 6,500	\$ -
1001-01201-00000-000-503500-000	PRINTING AND BINDING	\$ -	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-503600-000	ADVERTISING	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-504300-000	CENTRAL STORE	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ (200)
1001-01201-00000-000-505201-000	POSTAGE	\$ 41	\$ 15	\$ 267	\$ 100	\$ 8	\$ 100	\$ -
1001-01201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,405	\$ 1,087	\$ 3,471	\$ 1,700	\$ 792	\$ 3,000	\$ 1,300
1001-01201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 330	\$ 361	\$ 399	\$ 500	\$ 596	\$ 500	\$ -
1001-01201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 985	\$ 842	\$ 1,068	\$ 2,000	\$ 220	\$ 2,000	\$ -
1001-01201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,315	\$ 3,602	\$ 1,310	\$ 2,500	\$ 560	\$ 5,000	\$ 2,500
1001-01201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 2,601	\$ 1,170	\$ 285	\$ 1,200	\$ 4,010	\$ 4,000	\$ 2,800
1001-01201-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,121	\$ 400	\$ 712	\$ 250	\$ 2,619	\$ 2,000	\$ 1,750
1001-01201-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
1001-01201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 375	\$ 213	\$ 433	\$ 200	\$ 213	\$ 200	\$ -
1001-01201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 688	\$ 17	\$ -	\$ 100	\$ 344	\$ 250	\$ 150
1001-01201-00000-000-506065-000	MINOR EQUIPMENT	\$ 348	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
1001-01201-00000-000-508040-000	SOFTWARE	\$ 2,185	\$ 2,205	\$ 3,688	\$ 9,500	\$ 10,687	\$ 9,500	\$ -
Total for 01201 EXECUTIVE ADMINISTRATION:		\$ 398,328	\$ 418,966	\$ 422,773	\$ 510,366	\$ 353,601	\$ 403,053	\$ (107,313)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01204 Legal Services

Acct Number	Acct Description					2025 YTD			Increase/
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Proposed	Decrease	
1001-01204-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 506,173	\$ 551,896	\$ 591,682	\$ 751,879	\$ 492,448	\$ 809,207	\$ 57,328	
1001-01204-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ 138	\$ 138	\$ -	\$ -	\$ -	\$ -	
1001-01204-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 4,497	\$ -	\$ -	\$ 1,500	\$ 7,171	\$ 20,000	\$ 18,500	
1001-01204-00000-000-501900-000	SEVERANCE PAY	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000	
1001-01204-00000-000-502100-000	FICA / MEDICARE	\$ 35,944	\$ 38,554	\$ 41,705	\$ 57,634	\$ 35,285	\$ 71,849	\$ 14,216	
1001-01204-00000-000-502201-000	RETIREMENT (VRS)	\$ 44,509	\$ 46,009	\$ 53,111	\$ 62,614	\$ 44,590	\$ 70,341	\$ 7,727	
1001-01204-00000-000-502202-000	RETIREMENT-HYBRID	\$ 16,300	\$ 28,971	\$ 34,947	\$ 98,670	\$ 28,278	\$ 45,138	\$ (53,532)	
1001-01204-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 717	\$ 1,111	\$ 1,250	\$ 1,913	\$ 834	\$ 1,656	\$ (257)	
1001-01204-00000-000-502300-000	HEALTH INSURANCE	\$ 62,084	\$ 71,902	\$ 72,079	\$ 103,015	\$ 62,351	\$ 81,750	\$ (21,265)	
1001-01204-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,751	\$ 2,932	\$ 3,222	\$ 4,145	\$ 2,238	\$ 3,703	\$ (442)	
1001-01204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 349	\$ 307	\$ 298	\$ 400	\$ 344	\$ 544	\$ 144	
1001-01204-00000-000-503102-000	LEGAL SERVICES	\$ 1,076	\$ 1,161	\$ 4,276	\$ 1,100	\$ 13,642	\$ 1,100	\$ -	
1001-01204-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 17,469	\$ 1,399	\$ 6,524	\$ 5,000	\$ 7,333	\$ 5,000	\$ -	
1001-01204-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,418	\$ 1,402	\$ 1,020	\$ 2,800	\$ 1,132	\$ 2,800	\$ -	
1001-01204-00000-000-503600-000	ADVERTISING	\$ -	\$ 907	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-01204-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ 37	\$ 204	\$ -	\$ 5	\$ -	\$ -	
1001-01204-00000-000-504300-000	CENTRAL STORE	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-01204-00000-000-505201-000	POSTAGE	\$ 69	\$ 103	\$ 256	\$ 500	\$ 150	\$ 500	\$ -	
1001-01204-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,094	\$ 2,598	\$ 2,244	\$ 3,000	\$ 1,173	\$ 3,000	\$ -	
1001-01204-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 330	\$ 361	\$ 399	\$ 500	\$ 596	\$ 500	\$ -	
1001-01204-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	
1001-01204-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 80	\$ -	\$ 38	\$ 1,500	\$ 680	\$ 1,500	\$ -	
1001-01204-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 4,695	\$ 4,329	\$ 5,886	\$ 7,000	\$ 2,084	\$ 7,000	\$ -	
1001-01204-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 2,645	\$ 945	\$ 1,790	\$ 3,500	\$ 2,725	\$ 3,500	\$ -	
1001-01204-00000-000-506001-000	OFFICE SUPPLIES	\$ 511	\$ 1,243	\$ 2,174	\$ 1,550	\$ 465	\$ 1,550	\$ -	
1001-01204-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 7,433	\$ 12,156	\$ 6,133	\$ 12,000	\$ 7,048	\$ 12,000	\$ -	
1001-01204-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 53	\$ -	\$ 57	\$ -	\$ 86	\$ -	\$ -	
1001-01204-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,618	\$ 1,108	\$ -	\$ 3,775	\$ -	\$ 3,775	\$ -	
1001-01204-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 75	\$ 28	\$ -	\$ 95	\$ -	\$ -	
1001-01204-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 3,035	\$ 2,800	\$ 7,888	\$ 2,800	\$ -	
Total for 01204 LEGAL SERVICES:		\$ 715,424	\$ 769,643	\$ 832,500	\$ 1,127,295	\$ 718,641	\$ 1,259,715	\$ 132,420	

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01208 Independent Auditor

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-01208-00000-000-503103-000	ACCOUNTING SERVICES	\$ 90,700	\$ 92,500	\$ 93,900	\$ 99,100	\$ 91,050	\$ 103,600	\$ 4,500
1001-01208-00000-000-503113-000	ACTUARIAL SERVICES	\$ 11,000	\$ -	\$ 11,550	\$ -	\$ -	\$ 12,000	\$ 12,000
Total for 01208 INDEPENDENT AUDITOR:		\$ 101,700	\$ 92,500	\$ 105,450	\$ 99,100	\$ 91,050	\$ 115,600	\$ 16,500

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01209 Commissioner of Revenue

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-01209-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 406,570	\$ 506,095	\$ 551,794	\$ 636,356	\$ 450,477	\$ 707,961	\$ 71,605
1001-01209-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 9,258	\$ 13,739	\$ 21,413	\$ 22,300	\$ 15,061	\$ 24,000	\$ 1,700
1001-01209-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 389	\$ -	\$ -	\$ 844	\$ -	\$ -
1001-01209-00000-000-502100-000	FICA / MEDICARE	\$ 28,655	\$ 36,817	\$ 40,503	\$ 50,387	\$ 33,475	\$ 55,995	\$ 5,608
1001-01209-00000-000-502201-000	RETIREMENT (VRS)	\$ 34,704	\$ 42,715	\$ 48,585	\$ 53,988	\$ 33,190	\$ 54,697	\$ 709
1001-01209-00000-000-502202-000	RETIREMENT-HYBRID	\$ 14,686	\$ 28,029	\$ 34,378	\$ 74,208	\$ 32,268	\$ 52,252	\$ (21,956)
1001-01209-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 646	\$ 1,076	\$ 1,233	\$ 1,460	\$ 1,019	\$ 1,675	\$ 216
1001-01209-00000-000-502300-000	HEALTH INSURANCE	\$ 106,804	\$ 106,502	\$ 116,344	\$ 118,909	\$ 99,675	\$ 128,006	\$ 9,097
1001-01209-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,233	\$ 2,782	\$ 3,035	\$ 3,169	\$ 2,040	\$ 6,518	\$ 3,349
1001-01209-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,457	\$ 1,901	\$ 2,406	\$ 1,500	\$ 3,191	\$ 4,713	\$ 3,213
1001-01209-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 250	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 28,438	\$ 15,672	\$ 41,381	\$ 30,000	\$ 140	\$ 33,000	\$ 3,000
1001-01209-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-01209-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 121,831	\$ 133,350	\$ 118,599	\$ 133,150	\$ 143,421	\$ 153,800	\$ 20,650
1001-01209-00000-000-503500-000	PRINTING & BINDING	\$ 254	\$ 1,276	\$ 433	\$ 1,500	\$ 658	\$ 1,500	\$ -
1001-01209-00000-000-503600-000	ADVERTISING	\$ 835	\$ 280	\$ 288	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-01209-00000-000-504300-000	CENTRAL STORE	\$ 3,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-504500-000	CENTRAL GARAGE	\$ 349	\$ 1,452	\$ 1,163	\$ 3,500	\$ 378	\$ 3,500	\$ -
1001-01209-00000-000-505201-000	POSTAGE	\$ 9,603	\$ 11,402	\$ 5,865	\$ 12,500	\$ 10,135	\$ 12,500	\$ -
1001-01209-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,415	\$ 1,139	\$ 1,348	\$ 4,500	\$ 438	\$ 4,000	\$ (500)
1001-01209-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ 390	\$ -	\$ 421	\$ 1,200	\$ 1,200
1001-01209-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,298	\$ 3,606	\$ 3,863	\$ 4,500	\$ 2,913	\$ 4,500	\$ -
1001-01209-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 280	\$ 481	\$ 908	\$ 10,000	\$ 1,025	\$ 10,000	\$ -
1001-01209-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,250	\$ -	\$ 400	\$ 1,200	\$ -	\$ 1,200	\$ -
1001-01209-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,474	\$ 7,495	\$ 5,857	\$ 9,700	\$ 5,101	\$ 9,700	\$ -
1001-01209-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
1001-01209-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 2,058	\$ 2,642	\$ 2,855	\$ 2,600	\$ 5,209	\$ 2,800	\$ 200
1001-01209-00000-000-508005-000	VEHICLES	\$ 24,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-508040-000	SOFTWARE	\$ 3,414	\$ 3,169	\$ 5,773	\$ 10,300	\$ 10,027	\$ 10,000	\$ (300)
1001-01209-00000-000-506065-000	MINOR EQUIPMENT	\$ 636	\$ 930	\$ 5,210	\$ 2,000	\$ 479	\$ 2,000	\$ -
Total for 01209 COMMISSIONER OF THE REVENUE:		\$ 810,124	\$ 922,939	\$ 1,014,521	\$ 1,190,928	\$ 851,585	\$ 1,288,718	\$ 97,790

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01211 Reassessment & Equallization

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-01211-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 121,007	\$ 165,033	\$ 202,186	\$ 277,481	\$ 160,877	\$ 249,812	\$ (27,669)
1001-01211-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 14,829	\$ 20,248	\$ 33,550	\$ 116,917	\$ 65,498	\$ 83,000	\$ (33,917)
1001-01211-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-502100-000	FICA / MEDICARE	\$ 9,659	\$ 13,474	\$ 17,186	\$ 30,171	\$ 16,738	\$ 25,460	\$ (4,711)
1001-01211-00000-000-502201-000	RETIREMENT (VRS)	\$ 10,489	\$ 16,728	\$ 19,010	\$ 20,592	\$ 12,566	\$ 20,709	\$ 117
1001-01211-00000-000-502202-000	RETIREMENT-HYBRID	\$ 4,107	\$ 6,201	\$ 10,696	\$ 14,720	\$ 11,431	\$ 18,595	\$ 3,875
1001-01211-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 181	\$ 238	\$ 381	\$ 285	\$ 337	\$ 555	\$ 270
1001-01211-00000-000-502300-000	HEALTH INSURANCE	\$ 31,248	\$ 31,248	\$ 36,885	\$ 33,924	\$ 32,737	\$ 42,179	\$ 8,255
1001-01211-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 658	\$ 903	\$ 1,088	\$ 1,014	\$ 725	\$ 2,291	\$ 1,278
1001-01211-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,596	\$ 1,779	\$ 2,044	\$ 1,500	\$ 2,372	\$ 3,677	\$ 2,177
1001-01211-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-503301-000	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ (541)	\$ -	\$ -
1001-01211-00000-000-503302-000	MAINTENANCE SERVICES CONTRACTS	\$ 1,175	\$ 1,392	\$ 69,696	\$ 79,950	\$ 86,470	\$ 88,500	\$ 8,550
1001-01211-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ 228	\$ 250	\$ 46	\$ 13,000	\$ 12,750
1001-01211-00000-000-503600-000	ADVERTISING	\$ 473	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
1001-01211-00000-000-504300-000	CENTRAL STORE	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-504500-000	CENTRAL GARAGE	\$ 3,561	\$ 1,204	\$ 3,091	\$ 5,000	\$ 3,890	\$ 6,000	\$ 1,000
1001-01211-00000-000-505201-000	POSTAGE	\$ 198	\$ 10	\$ -	\$ 1,500	\$ 1	\$ 23,000	\$ 21,500
1001-01211-00000-000-505203-000	TELECOMMUNICATIONS	\$ 957	\$ 1,475	\$ 1,240	\$ 3,400	\$ 1,823	\$ 3,400	\$ -
1001-01211-00000-000-505305-000	VEHICLE INSURANCE	\$ 991	\$ 1,159	\$ 781	\$ 2,800	\$ 2,525	\$ 2,800	\$ -
1001-01211-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-505401-000	LEASE RENT EQUIPMENT	\$ 1,966	\$ 1,802	\$ 164	\$ 2,000	\$ -	\$ 2,000	\$ -
1001-01211-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,650	\$ -	\$ 570	\$ 6,300	\$ -	\$ 6,300	\$ -
1001-01211-00000-000-505801-000	DUES & ASSOC MEMBERS	\$ -	\$ 966	\$ 1,007	\$ 1,200	\$ 1,113	\$ 1,200	\$ -
1001-01211-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 426	\$ 410	\$ 500	\$ 187	\$ 500	\$ -
1001-01211-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-01211-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 112,445	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 194	\$ 390	\$ 3,000	\$ 109	\$ 1,500	\$ (1,500)
1001-01211-00000-000-508005-000	VEHICLES	\$ 24,700	\$ -	\$ 39,625	\$ 50,000	\$ -	\$ -	\$ (50,000)
1001-01211-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 190	\$ 700	\$ 1,531	\$ 800	\$ 100
Total for 01211 REASSESSMENT & EQUALIZATION:		\$ 342,067	\$ 264,479	\$ 440,457	\$ 655,205	\$ 400,435	\$ 597,279	\$ (57,927)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01213 Treasurer

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-01213-00000-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 345,481	\$ 412,498	\$ 459,282	\$ 506,212	\$ 385,568	\$ 595,704	\$ 89,493
1001-01213-00000-000-501200-000	SALARIES & WAGES-OVER TIME	\$ -	\$ 71	\$ 12	\$ 4,000	\$ -	\$ 4,000	\$ -
1001-01213-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 1,883	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-01213-00000-000-501900-000	SALARIES & WAGES-SEVERANCE	\$ -	\$ -	\$ 1,089	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-502100-000	FICA / MEDICARE	\$ 24,510	\$ 29,804	\$ 32,967	\$ 39,146	\$ 27,773	\$ 45,992	\$ 6,846
1001-01213-00000-000-502201-000	RETIREMENT (VRS)	\$ 30,978	\$ 39,782	\$ 38,823	\$ 37,299	\$ 25,043	\$ 41,272	\$ 3,973
1001-01213-00000-000-502202-000	RETIREMENT-HYBRID	\$ 10,561	\$ 17,728	\$ 28,328	\$ 45,347	\$ 32,675	\$ 53,242	\$ 7,894
1001-01213-00000-000-502203-000	SHORT TERM LT DISABILITY	\$ 465	\$ 679	\$ 1,008	\$ 850	\$ 980	\$ 1,615	\$ 765
1001-01213-00000-000-502300-000	HEALTH INSURANCE	\$ 78,980	\$ 78,686	\$ 86,170	\$ 79,181	\$ 79,012	\$ 101,800	\$ 22,619
1001-01213-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,869	\$ 2,262	\$ 2,448	\$ 2,084	\$ 1,730	\$ 5,411	\$ 3,327
1001-01213-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 203	\$ 188	\$ 194	\$ 300	\$ 225	\$ 352	\$ 52
1001-01213-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 24,669	\$ 35,965	\$ 29,897	\$ 41,000	\$ 26,527	\$ 41,000	\$ -
1001-01213-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 137	\$ -	\$ 400	\$ -	\$ 400	\$ -
1001-01213-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 91,293	\$ 91,723	\$ 96,761	\$ 93,650	\$ 101,024	\$ 111,800	\$ 18,150
1001-01213-00000-000-503500-000	PRINTING & BINDING	\$ 2,639	\$ 9,291	\$ 10,840	\$ 14,500	\$ 7,211	\$ 14,500	\$ -
1001-01213-00000-000-503600-000	ADVERTISING	\$ 9,640	\$ 9,234	\$ 11,754	\$ 11,000	\$ 1,567	\$ 11,000	\$ -
1001-01213-00000-000-503900-000	MISC CONTRACTED SERVICE	\$ 17,228	\$ 22,915	\$ 26,288	\$ 30,000	\$ 13,012	\$ 30,000	\$ -
1001-01213-00000-000-504300-000	CENTRAL STORE	\$ 2,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-505201-000	POSTAGE	\$ 78,824	\$ 94,885	\$ 108,295	\$ 96,000	\$ 110,797	\$ 120,000	\$ 24,000
1001-01213-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,076	\$ 1,749	\$ 1,201	\$ 2,600	\$ 896	\$ 2,000	\$ (600)
1001-01213-00000-000-505306-000	SURETY BONDS	\$ 5,283	\$ 1,529	\$ 1,887	\$ 7,000	\$ 4,583	\$ 7,000	\$ -
1001-01213-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,298	\$ 3,606	\$ 3,677	\$ 3,700	\$ 2,558	\$ 3,700	\$ -
1001-01213-00000-000-505501-000	MILEAGE	\$ 415	\$ 532	\$ 623	\$ 1,000	\$ 754	\$ 1,000	\$ -
1001-01213-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,233	\$ 2,014	\$ 3,395	\$ 6,000	\$ 2,361	\$ 6,000	\$ -
1001-01213-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 770	\$ 745	\$ 855	\$ 950	\$ 1,395	\$ 950	\$ -
1001-01213-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,632	\$ 4,261	\$ 4,213	\$ 7,500	\$ 3,506	\$ 7,500	\$ -
1001-01213-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
1001-01213-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,597	\$ 4,460	\$ 2,879	\$ 6,300	\$ 455	\$ 15,400	\$ 9,100
1001-01213-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ 10,350	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 1,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-508040-000	SOFTWARE	\$ 1,366	\$ 1,378	\$ 2,929	\$ 5,000	\$ 5,291	\$ 5,500	\$ 500
Total for 01213 TREASURER:		\$ 744,727	\$ 876,471	\$ 955,815	\$ 1,042,618	\$ 834,942	\$ 1,228,738	\$ 186,119

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01215 Finance

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-01215-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 533,533	\$ 610,578	\$ 621,187	\$ 827,653	\$ 499,446	\$ 704,961	\$ (122,693)
1001-01215-00000-000-501200-000	OVERTIME	\$ 892	\$ 325	\$ 484	\$ 1,000	\$ 129	\$ 1,000	\$ -
1001-01215-00000-000-501300-000	PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 9,147	\$ 1,025	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-502100-000	FICA / MEDICARE	\$ 41,034	\$ 44,894	\$ 44,898	\$ 63,392	\$ 36,310	\$ 54,006	\$ (9,386)
1001-01215-00000-000-502201-000	RETIREMENT (VRS)	\$ 41,521	\$ 45,747	\$ 47,137	\$ 50,957	\$ 31,772	\$ 26,825	\$ (24,132)
1001-01215-00000-000-502202-000	RETIREMENT-HYBRID	\$ 27,988	\$ 39,164	\$ 44,196	\$ 88,842	\$ 40,684	\$ 84,503	\$ (4,340)
1001-01215-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 1,234	\$ 1,503	\$ 1,584	\$ 1,714	\$ 1,268	\$ 2,703	\$ 989
1001-01215-00000-000-502300-000	HEALTH INSURANCE	\$ 111,025	\$ 104,325	\$ 99,982	\$ 126,183	\$ 86,713	\$ 103,357	\$ (22,826)
1001-01215-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,163	\$ 3,343	\$ 3,362	\$ 3,426	\$ 2,232	\$ 3,157	\$ (269)
1001-01215-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 338	\$ 297	\$ 264	\$ 500	\$ 291	\$ 417	\$ (83)
1001-01215-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,674	\$ 596	\$ 341	\$ 3,000	\$ 941	\$ 3,000	\$ -
1001-01215-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 110,657	\$ 111,183	\$ 113,195	\$ 150,000	\$ 118,855	\$ 130,000	\$ (20,000)
1001-01215-00000-000-503500-000	PRINTING & BINDING	\$ 98	\$ 3,583	\$ 1,611	\$ 4,000	\$ 3,203	\$ 4,000	\$ -
1001-01215-00000-000-503600-000	ADVERTISING	\$ 1,970	\$ 613	\$ 51	\$ 2,000	\$ -	\$ 500	\$ (1,500)
1001-01215-00000-000-504300-000	CENTRAL STORE	\$ 1,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-505201-000	POSTAGE	\$ 9,544	\$ 10,480	\$ 11,312	\$ 11,000	\$ 10,399	\$ 11,500	\$ 500
1001-01215-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,236	\$ 2,014	\$ 2,047	\$ 3,000	\$ 1,261	\$ 3,000	\$ -
1001-01215-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ -	\$ (40)
1001-01215-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,600	\$ 4,016	\$ 3,363	\$ 4,500	\$ 3,447	\$ 4,500	\$ -
1001-01215-00000-000-505501-000	MILEAGE	\$ 516	\$ 54	\$ 21	\$ 1,000	\$ 410	\$ 1,000	\$ -
1001-01215-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 10,602	\$ 10,642	\$ 9,660	\$ 15,000	\$ 2,551	\$ 12,000	\$ (3,000)
1001-01215-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,330	\$ 2,335	\$ 3,024	\$ 2,500	\$ 645	\$ 3,000	\$ 500
1001-01215-00000-000-506001-000	OFFICE SUPPLIES	\$ 9,935	\$ 11,893	\$ 10,898	\$ 12,000	\$ 8,232	\$ 12,000	\$ -
1001-01215-00000-000-506002-000	FOOD SUPPLIES	\$ 275	\$ 1,282	\$ 993	\$ 1,000	\$ 1,008	\$ 1,000	\$ -
1001-01215-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 213	\$ -	\$ 213	\$ -	\$ 988	\$ 300	\$ 300
1001-01215-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,735	\$ 487	\$ 140	\$ 1,500	\$ 146	\$ 1,500	\$ -
1001-01215-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,461	\$ 8,679	\$ -	\$ 3,000	\$ 3,674	\$ 3,000	\$ -
1001-01215-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ 439	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-508040-000	SOFTWARE	\$ 1,639	\$ 1,791	\$ 5,959	\$ 12,500	\$ 13,339	\$ 1,000	\$ (11,500)
Total for 01215 FINANCE:		\$ 919,503	\$ 1,029,408	\$ 1,027,097	\$ 1,389,708	\$ 867,943	\$ 1,172,228	\$ (217,479)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01218 Human Resources

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-01218-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 287,379	\$ 289,952	\$ 341,926	\$ 361,512	\$ 246,810	\$ 379,122	\$ 17,610
1001-01218-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ 83	\$ 3	\$ 100	\$ 97	\$ -	\$ (100)
1001-01218-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 231	\$ -	\$ 500	\$ -	\$ -	\$ (500)
1001-01218-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 13,328	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-502100-000	FICA / MEDICARE	\$ 19,617	\$ 21,271	\$ 23,846	\$ 27,702	\$ 17,521	\$ 29,003	\$ 1,301
1001-01218-00000-000-502201-000	RETIREMENT (VRS)	\$ 27,049	\$ 23,859	\$ 20,254	\$ 21,903	\$ 13,388	\$ 22,064	\$ 161
1001-01218-00000-000-502202-000	RETIREMENT - HYBRID	\$ 7,518	\$ 16,790	\$ 29,955	\$ 59,697	\$ 22,156	\$ 36,279	\$ (23,418)
1001-01218-00000-000-502203-000	SHORT-TERM LT DISABILITY	\$ 332	\$ 640	\$ 1,078	\$ 1,138	\$ 715	\$ 1,179	\$ 41
1001-01218-00000-000-502300-000	HEALTH INSURANCE	\$ 69,656	\$ 59,831	\$ 65,577	\$ 64,321	\$ 53,417	\$ 64,958	\$ 637
1001-01218-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,557	\$ 1,589	\$ 1,837	\$ 1,952	\$ 1,101	\$ 1,722	\$ (230)
1001-01218-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 168	\$ 682	\$ 1,962	\$ 1,200	\$ 1,932	\$ 2,876	\$ 1,676
1001-01218-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 114	\$ 115	\$ 2,777	\$ 3,000	\$ 195	\$ 3,000	\$ -
1001-01218-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 46,131	\$ 46,822	\$ 49,067	\$ 43,267	\$ 51,520	\$ 55,000	\$ 11,733
1001-01218-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 113	\$ -	\$ 200	\$ -	\$ 200	\$ -
1001-01218-00000-000-503600-000	ADVERTISING	\$ -	\$ 264	\$ 8,635	\$ 35,000	\$ 7,679	\$ 24,000	\$ (11,000)
1001-01218-00000-000-504300-000	CENTRAL STORE	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-504500-000	CENTRAL GARAGE	\$ 194	\$ 659	\$ 121	\$ 500	\$ 105	\$ 1,000	\$ 500
1001-01218-00000-000-505201-000	POSTAGE	\$ 662	\$ 704	\$ 612	\$ 500	\$ 165	\$ 500	\$ -
1001-01218-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,542	\$ 1,293	\$ 1,233	\$ 1,750	\$ 827	\$ 1,300	\$ (450)
1001-01218-00000-000-505305-000	VEHICLE INSURANCE	\$ 330	\$ 386	\$ 390	\$ 500	\$ 421	\$ 500	\$ -
1001-01218-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 6,568	\$ 6,876	\$ 6,856	\$ 7,000	\$ 4,006	\$ 7,000	\$ -
1001-01218-00000-000-505501-000	MILEAGE	\$ 154	\$ 58	\$ -	\$ 400	\$ -	\$ 400	\$ -
1001-01218-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 99	\$ 4,500	\$ 2,169	\$ 4,500	\$ -
1001-01218-00000-000-505505-000	TRAINING	\$ -	\$ 4,532	\$ -	\$ 24,000	\$ -	\$ 15,000	\$ (9,000)
1001-01218-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 492	\$ 500	\$ 419	\$ 850	\$ 439	\$ 850	\$ -
1001-01218-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,844	\$ 3,097	\$ 6,207	\$ 3,500	\$ 2,685	\$ 4,000	\$ 500
1001-01218-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ 1,750	\$ 3,743	\$ 7,000	\$ 3,734	\$ 7,000	\$ -
1001-01218-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,938	\$ 2,378	\$ 10,421	\$ 20,000	\$ 9,725	\$ 15,000	\$ (5,000)
1001-01218-00000-000-508040-000	SOFTWARE	\$ 956	\$ 1,962	\$ 2,950	\$ 4,500	\$ 3,209	\$ 4,500	\$ -
1001-01218-00000-000-508005-000	VEHICLES	\$ -	\$ 25,694	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01218-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 665	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 01218 HUMAN RESOURCES:		\$ 476,002	\$ 526,153	\$ 580,117	\$ 696,491	\$ 444,014	\$ 680,952	\$ (15,539)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01220 Technology

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-01220-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 735,573	\$ 740,949	\$ 797,799	\$ 909,738	\$ 595,380	\$ 957,004	\$ 47,265
1001-01220-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-501900-000	SEVERANCE PAY	\$ 6,038	\$ 2,525	\$ -	\$ -	\$ 239	\$ -	\$ -
1001-01220-00000-000-502100-000	FICA / MEDICARE	\$ 52,846	\$ 53,269	\$ 56,962	\$ 69,595	\$ 43,046	\$ 73,211	\$ 3,616
1001-01220-00000-000-502201-000	RETIREMENT (VRS)	\$ 69,934	\$ 73,514	\$ 80,041	\$ 86,561	\$ 52,861	\$ 87,529	\$ 968
1001-01220-00000-000-502202-000	RETIREMENT-HYBRID	\$ 18,070	\$ 28,308	\$ 37,282	\$ 74,559	\$ 33,565	\$ 60,502	\$ (14,057)
1001-01220-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 797	\$ 1,087	\$ 1,333	\$ 1,424	\$ 994	\$ 1,831	\$ 407
1001-01220-00000-000-502300-000	HEALTH INSURANCE	\$ 127,706	\$ 118,118	\$ 123,986	\$ 145,803	\$ 100,896	\$ 133,330	\$ (12,472)
1001-01220-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,961	\$ 3,979	\$ 4,285	\$ 4,555	\$ 2,673	\$ 4,298	\$ (257)
1001-01220-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 433	\$ 846	\$ 2,011	\$ 1,200	\$ 1,925	\$ 2,974	\$ 1,774
1001-01220-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 9,201	\$ 5,667	\$ 20,442	\$ 25,000	\$ 6,928	\$ 20,000	\$ (5,000)
1001-01220-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 498	\$ -	\$ 109	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-01220-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 159,674	\$ 93,606	\$ 14,497	\$ 8,500	\$ 9,892	\$ 8,000	\$ (500)
1001-01220-00000-000-503600-000	ADVERTISING	\$ 41	\$ 46	\$ -	\$ 50	\$ -	\$ 50	\$ -
1001-01220-00000-000-504300-000	CENTRAL STORE	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-504500-000	CENTRAL GARAGE	\$ 1,199	\$ 925	\$ 973	\$ 750	\$ 821	\$ 1,000	\$ 250
1001-01220-00000-000-505201-000	POSTAGE	\$ 2	\$ 62	\$ 24	\$ 50	\$ -	\$ 25	\$ (25)
1001-01220-00000-000-505203-000	TELECOMMUNICATIONS	\$ 31,577	\$ 39,494	\$ 40,756	\$ 45,000	\$ 36,599	\$ 45,000	\$ -
1001-01220-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,612	\$ 2,883	\$ 2,590	\$ 2,900	\$ 2,740	\$ 2,900	\$ -
1001-01220-00000-000-505305-000	VEHICLE INSURANCE	\$ 991	\$ 1,159	\$ 1,171	\$ 1,250	\$ 1,263	\$ 1,300	\$ 50
1001-01220-00000-000-505401-000	LEASE RENT EQUIPMENT	\$ 2,698	\$ 2,318	\$ 2,487	\$ 2,875	\$ 1,410	\$ 2,600	\$ (275)
1001-01220-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -
1001-01220-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 12,822	\$ 7,883	\$ 15,496	\$ 12,000	\$ 1,628	\$ 10,000	\$ (2,000)
1001-01220-00000-000-505505-000	TRAINING	\$ 12,290	\$ 16,726	\$ -	\$ 19,000	\$ 18,757	\$ 19,000	\$ -
1001-01220-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 100	\$ 20	\$ 820	\$ 800	\$ 100	\$ 900	\$ 100
1001-01220-00000-000-506001-000	OFFICE SUPPLIES	\$ 525	\$ 2,023	\$ 856	\$ 500	\$ 2,063	\$ 750	\$ 250
1001-01220-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 6,834	\$ 4,471	\$ 7,511	\$ 4,000	\$ 11,379	\$ 15,000	\$ 11,000
1001-01220-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,214	\$ 37	\$ 1,574	\$ 1,000	\$ 2,020	\$ 1,200	\$ 200
1001-01220-00000-000-506065-000	MINOR EQUIPMENT	\$ 848	\$ 7,920	\$ 18,175	\$ 15,000	\$ 8,527	\$ 12,000	\$ (3,000)
1001-01220-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ (4,000)
1001-01220-00000-000-508005-000	VEHICLES	\$ 24,700	\$ -	\$ 34,640	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 5,897	\$ 9,359	\$ 10,000	\$ -	\$ 10,000	\$ -
1001-01220-00000-000-508040-000	SOFTWARE	\$ 6,009	\$ 15,360	\$ 54,380	\$ 137,000	\$ 89,675	\$ 125,000	\$ (12,000)
Total for 01220 TECHNOLOGY:		\$ 1,290,231	\$ 1,229,091	\$ 1,329,649	\$ 1,584,110	\$ 1,025,416	\$ 1,596,404	\$ 12,294

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01221 Central Garage

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-01221-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 105,695	\$ 114,021	\$ 120,495	\$ 127,291	\$ 85,324	\$ 132,920	\$ 5,628
1001-01221-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ (500)
1001-01221-00000-000-502100-000	FICA / MEDICARE	\$ 7,538	\$ 7,996	\$ 8,422	\$ 9,776	\$ 5,983	\$ 10,168	\$ 392
1001-01221-00000-000-502201-000	RETIREMENT (VRS)	\$ 12,712	\$ 15,354	\$ 17,379	\$ 18,794	\$ 11,487	\$ 18,930	\$ 137
1001-01221-00000-000-502300-000	HEALTH INSURANCE	\$ 22,044	\$ 22,044	\$ 23,196	\$ 22,301	\$ 19,693	\$ 22,522	\$ 221
1001-01221-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 572	\$ 601	\$ 636	\$ 677	\$ 380	\$ 600	\$ (76)
1001-01221-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,749	\$ 1,522	\$ 1,467	\$ 1,200	\$ 1,392	\$ 2,194	\$ 994
1001-01221-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 177	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 165	\$ 1,800	\$ -	\$ 950	\$ -	\$ -
1001-01221-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 10,189	\$ 9,521	\$ 26,922	\$ 15,000	\$ 16,802	\$ 18,000	\$ 3,000
1001-01221-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 4,159	\$ 4,515	\$ 7,410	\$ 4,750	\$ 7,015	\$ 6,500	\$ 1,750
1001-01221-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 1,663	\$ 1,493	\$ 1,542	\$ 1,750	\$ 1,201	\$ 1,750	\$ -
1001-01221-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 241	\$ 192	\$ 205	\$ 200	\$ 366	\$ 200	\$ -
1001-01221-00000-000-504500-000	CENTRAL GARAGE	\$ 416	\$ 300	\$ 887	\$ 500	\$ 799	\$ 1,000	\$ 500
1001-01221-00000-000-505102-000	HEATING SERVICES	\$ 850	\$ 755	\$ -	\$ 800	\$ -	\$ 800	\$ -
1001-01221-00000-000-505203-000	TELECOMMUNICATIONS	\$ 387	\$ 585	\$ 453	\$ 500	\$ 260	\$ 500	\$ -
1001-01221-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 44	\$ 47	\$ 313	\$ 350	\$ 357	\$ 400	\$ 50
1001-01221-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,321	\$ 1,546	\$ 1,952	\$ 2,000	\$ 2,104	\$ 2,250	\$ 250
1001-01221-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 464	\$ 499	\$ 493	\$ 650	\$ 416	\$ 650	\$ -
1001-01221-00000-000-506001-000	OFFICE SUPPLIES	\$ 263	\$ 862	\$ 128	\$ 200	\$ 111	\$ 200	\$ -
1001-01221-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 376	\$ -	\$ -	\$ 2,050	\$ 15	\$ 250	\$ (1,800)
1001-01221-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 129	\$ 2,106	\$ 870	\$ 800	\$ 728	\$ 1,000	\$ 200
1001-01221-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 735,169	\$ 734,387	\$ 697,627	\$ 800,000	\$ 410,634	\$ 750,000	\$ (50,000)
1001-01221-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 74,473	\$ 91,829	\$ 101,006	\$ 100,000	\$ 82,231	\$ 100,000	\$ -
1001-01221-00000-000-506011-000	UNIFORMS/SAFETY	\$ 216	\$ 218	\$ 188	\$ 300	\$ 110	\$ 300	\$ -
1001-01221-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 993	\$ 993	\$ 1,000	\$ 993	\$ 1,000	\$ -
1001-01221-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 3,083	\$ 1,267	\$ 818	\$ 2,000	\$ 862	\$ 2,000	\$ -
1001-01221-00000-000-506065-000	MINOR EQUIPMENT	\$ 9,541	\$ 14,789	\$ 2,587	\$ 2,500	\$ 1,008	\$ 2,500	\$ -
1001-01221-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 95	\$ 100	\$ 103	\$ 125	\$ 25
1001-01221-00000-000-508305-000	SITE IMPROVEMENTS	\$ 9,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 01221 CENTRAL GARAGE:		\$ 1,002,871	\$ 1,027,606	\$ 1,017,935	\$ 1,115,988	\$ 651,323	\$ 1,076,759	\$ (39,229)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01224 Land Use Assessment

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-01224-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 42,035	\$ 45,216	\$ 47,996	\$ 54,000	\$ 36,346	\$ 56,430	\$ 2,430
1001-01224-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 138	\$ 2,946	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01224-00000-000-502100-000	FICA / MEDICARE	\$ 3,170	\$ 3,647	\$ 3,631	\$ 4,131	\$ 2,729	\$ 4,317	\$ 186
1001-01224-00000-000-502201-000	RETIREMENT (VRS)	\$ 5,055	\$ 6,254	\$ 7,050	\$ 8,100	\$ 4,951	\$ 8,159	\$ 59
1001-01224-00000-000-502300-000	HEALTH INSURANCE	\$ 7,224	\$ 7,224	\$ 7,629	\$ 7,842	\$ 6,147	\$ 7,919	\$ 78
1001-01224-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 227	\$ 245	\$ 258	\$ 274	\$ 164	\$ 518	\$ 244
1001-01224-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 798	\$ 697	\$ 682	\$ 600	\$ 689	\$ 1,085	\$ 485
1001-01224-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 5,030	\$ -	\$ 250	\$ 238	\$ 250	\$ -
1001-01224-00000-000-503600-000	ADVERTISING	\$ 82	\$ 162	\$ -	\$ 100	\$ -	\$ 100	\$ -
1001-01224-00000-000-505201-000	POSTAGE	\$ 204	\$ 3,325	\$ 196	\$ 250	\$ 161	\$ 250	\$ -
1001-01224-00000-000-505203-000	TELECOMMUNICATIONS	\$ 124	\$ 80	\$ -	\$ 250	\$ -	\$ 250	\$ -
1001-01224-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ 148	\$ 200	\$ -	\$ 200	\$ -
Total for 01224 LAND USE ASSESSMENT:		\$ 59,058	\$ 74,826	\$ 67,591	\$ 75,996	\$ 51,423	\$ 79,478	\$ 3,481

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01301 Electoral Board

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-01301-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 11,713	\$ 12,294	\$ 12,983	\$ 12,500	\$ 8,408	\$ 15,000	\$ 2,500
1001-01301-00000-000-502100-000	FICA / MEDICARE	\$ 896	\$ 940	\$ 993	\$ 956	\$ 643	\$ 1,148	\$ 191
1001-01301-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 7	\$ 5	\$ 4	\$ 15	\$ 4	\$ 15	\$ -
1001-01301-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 11,529	\$ 6,991	\$ 18,560	\$ 15,700	\$ 7,566	\$ 15,700	\$ -
1001-01301-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,800	\$ 3,800	\$ 2,723	\$ 3,800	\$ -
1001-01301-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 116	\$ 1,000	\$ 14	\$ 1,000	\$ -
1001-01301-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 43,022	\$ 37,249	\$ 18,190	\$ 38,000	\$ 19,549	\$ 38,000	\$ -
1001-01301-00000-000-503500-000	PRINTING & BINDING	\$ 21,840	\$ 14,859	\$ 42,692	\$ 23,500	\$ 25,731	\$ 23,500	\$ -
1001-01301-00000-000-503600-000	ADVERTISING	\$ 290	\$ -	\$ 28	\$ 375	\$ -	\$ 375	\$ -
1001-01301-00000-000-503902-000	ELECTION WORKERS	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01301-00000-000-504300-000	CENTRAL STORE	\$ 556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01301-00000-000-505201-000	POSTAGE	\$ 3,203	\$ 3,628	\$ 2,647	\$ 3,200	\$ 4,066	\$ 3,200	\$ -
1001-01301-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 343	\$ 364	\$ 340	\$ 400	\$ 346	\$ 400	\$ -
1001-01301-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01301-00000-000-505501-000	MILEAGE	\$ 2,857	\$ 1,750	\$ 4,232	\$ 2,200	\$ 1,973	\$ 2,200	\$ -
1001-01301-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 112	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
1001-01301-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 180	\$ 200	\$ 200	\$ -	\$ 200	\$ 250	\$ 250
1001-01301-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,762	\$ 2,093	\$ 3,283	\$ 3,000	\$ 3,768	\$ 3,000	\$ -
1001-01301-00000-000-506002-000	FOOD SUPPLIES	\$ 165	\$ 226	\$ 572	\$ 200	\$ 620	\$ 200	\$ -
1001-01301-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 95	\$ 700	\$ 66	\$ 700	\$ -
1001-01301-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 94	\$ -	\$ 637	\$ 3,500	\$ 413	\$ 3,500	\$ -
1001-01301-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 1,485	\$ 1,104	\$ 10,000	\$ -	\$ 10,000	\$ -
1001-01301-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 100,632	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Total for 01301 ELECTORAL BOARD:		\$ 199,619	\$ 82,084	\$ 108,476	\$ 121,046	\$ 76,092	\$ 323,988	\$ 202,941

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:01302 Registrar

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-01302-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 139,355	\$ 143,463	\$ 183,329	\$ 210,236	\$ 132,705	\$ 223,330	\$ 13,095
1001-01302-00000-000-501200-000	OVERTIME	\$ 2,118	\$ 613	\$ 3,178	\$ 3,000	\$ 6,022	\$ 3,000	\$ -
1001-01302-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 21,788	\$ 8,500	\$ 451	\$ 25,000	\$ 10,899	\$ 25,000	\$ -
1001-01302-00000-000-501302-000	ELECTION WORKERS	\$ 98,165	\$ 47,838	\$ 123,117	\$ 75,000	\$ 82,784	\$ 75,000	\$ -
1001-01302-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 1,298	\$ -	\$ -	\$ 5,729	\$ -	\$ -
1001-01302-00000-000-502100-000	FICA / MEDICARE	\$ 12,291	\$ 10,298	\$ 19,358	\$ 23,963	\$ 7,698	\$ 24,964	\$ 1,002
1001-01302-00000-000-502201-000	RETIREMENT (VRS)	\$ 12,429	\$ 15,000	\$ 16,866	\$ 17,385	\$ 10,946	\$ 18,038	\$ 653
1001-01302-00000-000-502202-000	RETIREMENT HYBRID	\$ 4,323	\$ 4,952	\$ 10,447	\$ 21,205	\$ 7,800	\$ 15,226	\$ (5,979)
1001-01302-00000-000-502203-000	SHORT TERM/LONG TERM DIS	\$ 191	\$ 189	\$ 375	\$ 498	\$ 261	\$ 513	\$ 15
1001-01302-00000-000-502300-000	HEALTH INSURANCE	\$ 22,218	\$ 22,820	\$ 30,550	\$ 26,082	\$ 17,729	\$ 20,049	\$ (6,033)
1001-01302-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 754	\$ 781	\$ 1,000	\$ 1,113	\$ 608	\$ 1,014	\$ (99)
1001-01302-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 162	\$ 104	\$ 228	\$ 200	\$ 168	\$ 132	\$ (68)
1001-01302-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 27,243	\$ 100	\$ -	\$ -	\$ 10	\$ -	\$ -
1001-01302-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 3,991	\$ 1,557	\$ 8,875	\$ -	\$ 10,366	\$ -	\$ -
1001-01302-00000-000-503500-000	PRINTING & BINDING	\$ 2,588	\$ 1,014	\$ 1,857	\$ 2,000	\$ 1,092	\$ 2,000	\$ -
1001-01302-00000-000-503600-000	ADVERTISING	\$ 290	\$ 318	\$ 567	\$ 650	\$ 270	\$ 650	\$ -
1001-01302-00000-000-504300-000	CENTRAL STORE	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ 326	\$ 352	\$ -	\$ 47	\$ -	\$ -
1001-01302-00000-000-505201-000	POSTAGE	\$ 15,613	\$ 4,575	\$ 4,709	\$ 12,000	\$ 3,871	\$ 12,000	\$ -
1001-01302-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,074	\$ 1,026	\$ 750	\$ 1,100	\$ 482	\$ 1,100	\$ -
1001-01302-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ 390	\$ 390	\$ 421	\$ 390	\$ -
1001-01302-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 491	\$ 1,714	\$ 2,255	\$ 3,600	\$ -	\$ 3,600	\$ -
1001-01302-00000-000-505501-000	MILEAGE	\$ 165	\$ 16	\$ -	\$ 350	\$ -	\$ 350	\$ -
1001-01302-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ (2)	\$ 632	\$ 1,443	\$ 2,250	\$ -	\$ 2,250	\$ -
1001-01302-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ 250	\$ 350	\$ 350	\$ 700	\$ 350	\$ -
1001-01302-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,677	\$ 410	\$ 1,630	\$ 2,500	\$ 1,021	\$ 2,500	\$ -
1001-01302-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ 31	\$ 290	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 180	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
1001-01302-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 18	\$ 18	\$ 200	\$ 35	\$ 200	\$ -
1001-01302-00000-000-508040-000	SOFTWARE	\$ 546	\$ 551	\$ 2,316	\$ 3,000	\$ 3,991	\$ 3,000	\$ -
1001-01302-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 3,164	\$ -	\$ 3,200	\$ 36
Total for 01302 REGISTRAR:		\$ 370,924	\$ 268,394	\$ 414,716	\$ 435,436	\$ 305,655	\$ 438,057	\$ 2,621

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:02101 Circuit Court

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-02101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 117,505	\$ 130,783	\$ 131,973	\$ 145,609	\$ 97,534	\$ 151,167	\$ 5,558
1001-02101-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 115	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
1001-02101-00000-000-501700-000	JURY COMMISSIONER/MEMBERS	\$ 28,167	\$ 49,797	\$ 54,119	\$ 50,000	\$ 60,644	\$ 55,000	\$ 5,000
1001-02101-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-502100-000	FICA / MEDICARE	\$ 8,733	\$ 9,762	\$ 9,788	\$ 14,979	\$ 7,280	\$ 15,787	\$ 808
1001-02101-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-502202-000	RETIREMENT-HYBRID	\$ 9,504	\$ 11,819	\$ 12,526	\$ 27,204	\$ 11,199	\$ 26,680	\$ (524)
1001-02101-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 420	\$ 454	\$ 447	\$ 512	\$ 322	\$ 775	\$ 263
1001-02101-00000-000-502300-000	HEALTH INSURANCE	\$ 27,228	\$ 27,228	\$ 28,021	\$ 27,924	\$ 19,527	\$ 20,282	\$ (7,643)
1001-02101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 428	\$ 463	\$ 454	\$ 524	\$ 296	\$ 465	\$ (59)
1001-02101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 80	\$ 72	\$ 66	\$ 100	\$ 66	\$ 104	\$ 4
1001-02101-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-503108-000	WITNESS FEES	\$ 709	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 168	\$ -	\$ 20	\$ 300	\$ -	\$ 300	\$ -
1001-02101-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-503500-000	PRINTING & BINDING	\$ 792	\$ 63	\$ 596	\$ 800	\$ 271	\$ 800	\$ -
1001-02101-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-505201-000	POSTAGE	\$ 254	\$ 143	\$ 158	\$ 200	\$ 122	\$ 200	\$ -
1001-02101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 8,075	\$ 2,364	\$ 370	\$ 10,000	\$ 4,770	\$ 10,000	\$ -
1001-02101-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,562	\$ 1,951	\$ 1,883	\$ 3,500	\$ 1,386	\$ 3,500	\$ -
1001-02101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 8,713	\$ 12,864	\$ 12,279	\$ 13,000	\$ 8,249	\$ 13,000	\$ -
1001-02101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 18	\$ 35	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-02101-00000-000-506065-000	MINOR EQUIPMENT	\$ 558	\$ 28	\$ 207	\$ 500	\$ -	\$ 500	\$ -
Total for 02101 CIRCUIT COURT:		\$ 215,455	\$ 248,429	\$ 252,943	\$ 295,353	\$ 211,665	\$ 299,760	\$ 4,407

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Department: 02112 Court Services Unit

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-02112-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ 168	\$ 7,500	\$ 2,398	\$ 7,500	\$ -
Total for 02101 CIRCUIT COURT:		\$ -	\$ -	\$ 168	\$ 7,500	\$ 2,398	\$ 7,500	\$ -

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:02102 General District Court

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-02102-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 6,862	\$ 4,675	\$ 4,718	\$ 11,000	\$ 3,217	\$ 14,000	\$ 3,000
1001-02102-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 449	\$ 254	\$ 442	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-02102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 746	\$ 500	\$ -	\$ 500	\$ -
1001-02102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 12,133	\$ 4,788	\$ 2,228	\$ 12,000	\$ 6,119	\$ 12,000	\$ -
1001-02102-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 5,755	\$ 5,755	\$ 5,755	\$ 6,000	\$ 3,949	\$ 6,000	\$ -
1001-02102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 180	\$ 1,012	\$ 850	\$ -	\$ 850	\$ -
1001-02102-00000-000-505505-000	EMPLOYEE TRAINING	\$ -	\$ 666	\$ -	\$ 800	\$ -	\$ 1,000	\$ 200
1001-02102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 75	\$ 135	\$ 125	\$ 1,200	\$ 580	\$ 1,200	\$ -
1001-02102-00000-000-506001-000	OFFICE SUPPLIES	\$ 395	\$ 1,404	\$ 1,183	\$ 2,000	\$ 469	\$ 2,000	\$ -
1001-02102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 398	\$ 398	\$ 662	\$ 1,400	\$ 707	\$ 1,400	\$ -
1001-02102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 451	\$ 508	\$ 610	\$ 1,600	\$ 962	\$ 1,600	\$ -
1001-02102-00000-000-506065-000	MINOR EQUIPMENT	\$ 837	\$ 1,694	\$ 1,165	\$ 2,000	\$ 6,207	\$ 2,000	\$ -
1001-02102-00000-000-508002-000	FURNITURE & FIXTURES	\$ 5,347	\$ -	\$ 1,068	\$ 5,000	\$ -	\$ 5,000	\$ -
Total for 02102 GENERAL DISTRICT COURT:		\$ 32,701	\$ 20,456	\$ 19,714	\$ 45,350	\$ 22,209	\$ 48,550	\$ 3,200

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:02103 Magistrate

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-02103-00000-000-505203-000	TELECOMMUNICATIONS	\$ 7,405	\$ 8,035	\$ 7,894	\$ 5,700	\$ 5,213	\$ 6,348	\$ 648
1001-02103-00000-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02103-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,559	\$ 2,437	\$ 2,454	\$ 2,700	\$ 1,664	\$ 8,180	\$ 5,480
1001-02103-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 150	\$ 150	\$ 125	\$ 150	\$ 150	\$ 150	\$ -
1001-02103-00000-000-506001-000	OFFICE SUPPLIES	\$ 660	\$ 453	\$ 1,087	\$ 1,600	\$ 1,606	\$ 1,800	\$ 200
1001-02103-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 196	\$ 392	\$ 471	\$ 600	\$ 213	\$ 600	\$ -
1001-02103-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,168	\$ 8,605	\$ -	\$ 4,893	\$ -	\$ -	\$ (4,893)
1001-02103-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 285	\$ 300	\$ 308	\$ -	\$ (300)
1001-02103-00000-000-508002-000	FURNITURE & FIXTURES	\$ 512	\$ -	\$ 441	\$ 400	\$ -	\$ 400	\$ -
Total for 02103 MAGISTRATE:		\$ 13,650	\$ 20,164	\$ 12,758	\$ 16,343	\$ 9,155	\$ 17,478	\$ 1,135

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:02105 Juvenile & Domestic Relations

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-02105-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02105-00000-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02105-00000-000-505203-000	TELECOMMUNICATIONS	\$ 9,441	\$ 9,469	\$ 8,757	\$ 20,000	\$ 5,212	\$ 20,000	\$ -
1001-02105-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 13,543	\$ 15,330	\$ 15,463	\$ 15,500	\$ 8,650	\$ 16,000	\$ 500
1001-02105-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 100	\$ 260	\$ 1,224	\$ 700	\$ 600	\$ 2,000	\$ 1,300
1001-02105-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,958	\$ 1,571	\$ 1,190	\$ 6,650	\$ 1,135	\$ 6,650	\$ -
1001-02105-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 449	\$ 500	\$ 494	\$ 560	\$ 60
1001-02105-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 714	\$ 771	\$ 480	\$ 1,000	\$ 1,440	\$ 4,000	\$ 3,000
1001-02105-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 475	\$ 500	\$ 513	\$ 513	\$ 13
1001-02105-00000-000-506065-000	MINOR EQUIPMENT	\$ 924	\$ 1,771	\$ 7,575	\$ 2,000	\$ 647	\$ 3,500	\$ 1,500
Total for 02105 JUVENILE & DOMESTIC RELATIONS:		\$ 29,681	\$ 29,539	\$ 35,614	\$ 46,850	\$ 18,691	\$ 53,223	\$ 6,373

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:02106 Clerk of Circuit Court

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-02106-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 735,639	\$ 755,821	\$ 936,531	\$ 1,062,336	\$ 694,508	\$ 1,075,999	\$ 13,662
1001-02106-00000-000-501200-000	OVERTIME	\$ 572	\$ 2,857	\$ 469	\$ 2,500	\$ 24	\$ 2,500	\$ -
1001-02106-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 11,186	\$ 38,167	\$ 512	\$ 50,000	\$ -	\$ 50,000	\$ -
1001-02106-00000-000-501900-000	SEVERANCE PAY	\$ 42	\$ 6,635	\$ 204	\$ -	\$ 2,452	\$ -	\$ -
1001-02106-00000-000-502100-000	FICA / MEDICARE	\$ 52,576	\$ 56,034	\$ 65,750	\$ 85,285	\$ 48,760	\$ 86,330	\$ 1,045
1001-02106-00000-000-502201-000	RETIREMENT (VRS)	\$ 55,692	\$ 55,709	\$ 60,299	\$ 65,442	\$ 39,913	\$ 61,662	\$ (3,780)
1001-02106-00000-000-502202-000	RETIREMENT-HYBRID	\$ 32,958	\$ 49,289	\$ 78,269	\$ 141,381	\$ 63,219	\$ 107,359	\$ (34,021)
1001-02106-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 1,452	\$ 1,889	\$ 2,805	\$ 3,306	\$ 1,965	\$ 3,381	\$ 76
1001-02106-00000-000-502300-000	HEALTH INSURANCE	\$ 154,878	\$ 167,648	\$ 201,688	\$ 216,652	\$ 156,973	\$ 189,793	\$ (26,859)
1001-02106-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,997	\$ 4,133	\$ 5,085	\$ 5,716	\$ 3,125	\$ 9,338	\$ 3,622
1001-02106-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 437	\$ 380	\$ 412	\$ 500	\$ 406	\$ 636	\$ 136
1001-02106-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 15,000	\$ 14,000	\$ 14,700	\$ -	\$ 15,400	\$ -	\$ -
1001-02106-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 29,702	\$ 12,445	\$ 12,967	\$ 35,000	\$ 9,152	\$ 35,000	\$ -
1001-02106-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 4,205	\$ 7,526	\$ 1,883	\$ 5,000	\$ 2,855	\$ 100,000	\$ 95,000
1001-02106-00000-000-503302-000	MAINTENANCE SERVICE CONTRACT	\$ 20,793	\$ 6,067	\$ 27,373	\$ 18,000	\$ 29,691	\$ 18,000	\$ -
1001-02106-00000-000-503500-000	PRINTING & BINDING	\$ 3,564	\$ 5,045	\$ 4,738	\$ 5,000	\$ 3,209	\$ 5,000	\$ -
1001-02106-00000-000-503600-000	ADVERTISING	\$ 548	\$ 320	\$ -	\$ 750	\$ -	\$ 750	\$ -
1001-02106-00000-000-505201-000	POSTAGE	\$ 19,519	\$ 18,464	\$ 17,826	\$ 15,000	\$ 18,762	\$ 15,000	\$ -
1001-02106-00000-000-505203-000	TELECOMMUNICATIONS	\$ 9,512	\$ 12,361	\$ 12,860	\$ 8,500	\$ 10,232	\$ 8,500	\$ -
1001-02106-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 12,526	\$ 10,229	\$ 11,305	\$ 18,000	\$ 8,545	\$ 18,000	\$ -
1001-02106-00000-000-505402-000	LEASE/RENT BUILDING	\$ 5,460	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-505403-000	PARKING	\$ -	\$ -	\$ -	\$ 2,850	\$ 5,280	\$ 2,850	\$ -
1001-02106-00000-000-505501-000	MILEAGE	\$ 953	\$ 1,774	\$ 1,025	\$ 2,500	\$ 1,555	\$ 2,500	\$ -
1001-02106-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 200	\$ 768	\$ 3,815	\$ 3,000	\$ 1,673	\$ 3,000	\$ -
1001-02106-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 30	\$ 445	\$ 2,551	\$ 5,000	\$ 712	\$ 5,000	\$ -
1001-02106-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 405	\$ 585	\$ 594	\$ 750	\$ 844	\$ 750	\$ -
1001-02106-00000-000-506001-000	OFFICE SUPPLIES	\$ 11,570	\$ 19,076	\$ 14,970	\$ 11,000	\$ 10,511	\$ 11,000	\$ -
1001-02106-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 1,312	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 399	\$ 496	\$ 229	\$ 400	\$ 493	\$ 500	\$ 100
1001-02106-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 158	\$ 140	\$ 158	\$ -	\$ 140	\$ 100	\$ 100
1001-02106-00000-000-506018-000	JUROR SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,049	\$ 5,000	\$ 5,000
1001-02106-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 4,502	\$ 1,078	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 592	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-508002-000	FURNITURE & FIXTURES	\$ 71	\$ 4,434	\$ 153	\$ 1,500	\$ 995	\$ 1,000	\$ (500)
1001-02106-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 2,340	\$ 508	\$ 18,070	\$ 1,500	\$ 330	\$ 1,000	\$ (500)
1001-02106-00000-000-508040-000	SOFTWARE	\$ 5,463	\$ 5,788	\$ 7,312	\$ 14,500	\$ 14,143	\$ 14,500	\$ -
TECHNOLOGY TRUST FUND:								
1001-02106-10201-000-501300-000	1001-00000-12309-000-323820-000 SALARIES & WAGES-PART TIME	\$ 54,265	\$ 31,293	\$ 62,823	\$ -	\$ 50,739	\$ -	\$ -
1001-02106-10201-000-502100-000	FICA / MEDICARE	\$ 4,151	\$ 2,394	\$ 4,806	\$ -	\$ 3,882	\$ -	\$ -
1001-02106-10201-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-502703-000	WORKERS COMP INSURANCE	\$ 31	\$ 13	\$ 27	\$ -	\$ 30	\$ -	\$ -
1001-02106-10201-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 35,000	\$ 49,962	\$ 35,000	\$ -	\$ 26,200	\$ 90,000	\$ 90,000
1001-02106-10201-000-503302-000	MAINT SERVICES CONTRACTS	\$ -	\$ 11,818	\$ 71,732	\$ 168,732	\$ 75,319	\$ 80,000	\$ (88,732)

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-02106-10201-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ 386	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 1,640	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 6,688	\$ -	\$ -	\$ -	\$ -
RECORDS PRESERVATION GRANT:								
1001-02106-10202-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 13,143	\$ 43,145	\$ 31,807	\$ 51,421	\$ 51,421	\$ 51,421	\$ -
LAND ACCESS RECORDS:								
1001-02106-10203-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 77,000	\$ -	\$ -	\$ (77,000)
CLERK SUPPORTED POSITIONS								
1001-02106-10204-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 30,907	\$ 32,640	\$ 34,440	\$ 43,500	\$ 24,439	\$ 46,047	\$ 2,547
1001-02106-10204-000-502100-000	FICA / MEDICARE	\$ 2,104	\$ 2,260	\$ 2,350	\$ 3,328	\$ 1,801	\$ 3,523	\$ 195
1001-02106-10204-000-502202-000	RETIREMENT-HYBRID	\$ 3,657	\$ 4,493	\$ 5,152	\$ 12,337	\$ 4,000	\$ 8,247	\$ (4,090)
1001-02106-10204-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 161	\$ 172	\$ 185	\$ 230	\$ 116	\$ 240	\$ 10
1001-02106-10204-000-502300-000	HEALTH INSURANCE	\$ 8,718	\$ 8,688	\$ 8,831	\$ 10,690	\$ 5,862	\$ 7,919	\$ (2,771)
1001-02106-10204-000-502400-000	GROUP LIFE INSURANCE	\$ 167	\$ 177	\$ 186	\$ 231	\$ 114	\$ 423	\$ 191
1001-02106-10204-000-502703-000	WORKERS COMP INSURANCE	\$ 18	\$ 15	\$ 15	\$ 25	\$ 14	\$ 27	\$ 2
Total for 02106 CLERK OF CIRCUIT COURT:		\$ 1,344,171	\$ 1,454,247	\$ 1,771,966	\$ 2,148,862	\$ 1,390,854	\$ 2,122,295	\$ (26,566)

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-02110-10252-000-504500-000	CENTRAL GARAGE	\$ 366	\$ 80	\$ 81	\$ -	\$ 31	\$ -	\$ -
1001-02110-10252-000-505201-000	POSTAGE	\$ 111	\$ 98	\$ 99	\$ 100	\$ 73	\$ 100	\$ -
1001-02110-10252-000-505203-000	TELECOMMUNICATIONS	\$ 1,776	\$ 2,302	\$ 1,745	\$ 2,200	\$ 1,427	\$ 2,200	\$ -
1001-02110-10252-000-505402-000	LEASE/RENT BUILDINGS	\$ 8,784	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ 1,543	\$ -	\$ -
1001-02110-10252-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 1,400	\$ 124	\$ 2,000	\$ 427	\$ 2,000	\$ -
1001-02110-10252-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 150	\$ 145	\$ 150	\$ 150	\$ 205	\$ 150	\$ -
1001-02110-10252-000-506001-000	OFFICE SUPPLIES	\$ 777	\$ 686	\$ 661	\$ 800	\$ 217	\$ 800	\$ -
1001-02110-10252-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 107	\$ -	\$ 100	\$ -	\$ 100	\$ -
1001-02110-10252-000-506014-000	OTHER OPERATING SUPPLIES	\$ 10,551	\$ 5,319	\$ 14,924	\$ 9,600	\$ 8,703	\$ 9,600	\$ -
1001-02110-10252-000-506065-000	MINOR EQUIPMENT	\$ 1,757	\$ 236	\$ -	\$ 2,401	\$ -	\$ 2,401	\$ -
CRIMINAL JUSTICE PLANNER: SPLIT 50/50 WITH CITY								
1001-02110-10253-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 43,460	\$ 45,675	\$ 4,565	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 678	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-501900-000	SALARIES & WAGES-SEVERANCE PAY	\$ -	\$ -	\$ 2,722	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502100-000	FICA / MEDICARE	\$ 3,325	\$ 3,474	\$ 607	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502202-000	RETIREMENT-HYBRID	\$ 5,222	\$ 6,318	\$ 869	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 231	\$ 243	\$ 33	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502400-000	GROUP LIFE INSURANCE	\$ 235	\$ 248	\$ 28	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-502703-000	WORKERS COMP INSURANCE	\$ 25	\$ 22	\$ 4	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 20,000	\$ (55,000)
1001-02110-10253-000-503302-000	MAINT SRVCS CONTRACT	\$ 241	\$ 92	\$ 552	\$ 1,800	\$ -	\$ -	\$ (1,800)
1001-02110-10253-000-505203-000	TELECOMMUNICATIONS	\$ 625	\$ 610	\$ 485	\$ 500	\$ 283	\$ 500	\$ -
1001-02110-10253-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
1001-02110-10253-000-506001-000	OFFICE SUPPLIES	\$ 52	\$ 204	\$ -	\$ 100	\$ -	\$ -	\$ (100)
1001-02110-10253-000-506014-000	OTHER OPERATING SUPPLIES	\$ 566	\$ 773	\$ 25	\$ 200	\$ -	\$ -	\$ (200)
1001-02110-10253-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10253-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 1,835	\$ 2,415	\$ 1,014	\$ -	\$ (2,415)
Integrated Criminal History Record Information System								
1001-02110-10257-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 780	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRISIS INTERVENTION GRANT: SPLIT 50/50 WITH CITY								
1001-02110-10258-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 13,986	\$ 13,669	\$ 5,891	\$ 6,229	\$ 4,192	\$ 6,509	\$ 280
1001-02110-10258-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-502100-000	FICA / MEDICARE	\$ 988	\$ 972	\$ 427	\$ 476	\$ 305	\$ 498	\$ 21
1001-02110-10258-000-502201-000	RETIREMENT (VRS)	\$ 1,682	\$ 1,867	\$ 864	\$ 934	\$ 571	\$ 941	\$ 7
1001-02110-10258-000-502300-000	HEALTH INSURANCE	\$ 492	\$ 492	\$ 519	\$ 534	\$ 419	\$ 540	\$ 5
1001-02110-10258-000-502400-000	GROUP LIFE INSURANCE	\$ 76	\$ 72	\$ 32	\$ 34	\$ 19	\$ 30	\$ (4)

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-02110-10258-000-502703-000	WORKERS COMP INSURANCE	\$ 103	\$ 88	\$ 84	\$ 110	\$ 79	\$ 125	\$ 15
1001-02110-10258-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-02110-10258-000-503302-000	MAINTENANCE SRVC CONTRACT	\$ 499	\$ 275	\$ 818	\$ 800	\$ 459	\$ 800	\$ -
1001-02110-10258-000-503500-000	PRINTING & BINDING	\$ 609	\$ 1,402	\$ 1,161	\$ 800	\$ 285	\$ 800	\$ -
1001-02110-10258-000-504300-000	CENTRAL STORE	\$ 828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-504500-000	CENTRAL GARAGE	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-505203-000	TELECOMMUNICATIONS	\$ 1,153	\$ 1,603	\$ 1,648	\$ 1,200	\$ 920	\$ 1,200	\$ -
1001-02110-10258-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ 9,600	\$ 19,200	\$ 9,600	\$ -
1001-02110-10258-000-505501-000	MILEAGE	\$ -	\$ 178	\$ -	\$ 100	\$ -	\$ 100	\$ -
1001-02110-10258-000-505503-000	SUBSISTENCE & LODGING	\$ 817	\$ 1,133	\$ 623	\$ 2,000	\$ 524	\$ 2,000	\$ -
1001-02110-10258-000-505508-000	STATE SUPPORTED TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,500	\$ 27,500
1001-02110-10258-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 600	\$ 200	\$ 600	\$ -
1001-02110-10258-000-506001-000	OFFICE SUPPLIES	\$ 197	\$ 465	\$ 326	\$ 900	\$ 60	\$ 900	\$ -
1001-02110-10258-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,343	\$ 4,498	\$ 10,970	\$ 9,000	\$ 2,869	\$ 9,000	\$ -
1001-02110-10258-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 39,143	\$ 30,476	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 534	\$ 650	\$ 722	\$ 650	\$ -
LITTER CONTROL PROGRAM: COUNTY ONLY								
1001-02110-10259-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 10,185	\$ 10,530	\$ 11,705	\$ 12,379	\$ 8,253	\$ 12,814	\$ 435
1001-02110-10259-000-501200-000	OVERTIME	\$ 13,492	\$ 12,602	\$ 15,377	\$ -	\$ 12,282	\$ 15,000	\$ 15,000
1001-02110-10259-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10259-000-502100-000	FICA / MEDICARE	\$ 1,745	\$ 1,711	\$ 2,002	\$ 947	\$ 1,523	\$ 2,128	\$ 1,181
1001-02110-10259-000-502201-000	RETIREMENT (VRS)	\$ 1,249	\$ 1,509	\$ 1,716	\$ 1,857	\$ 1,124	\$ 1,853	\$ (4)
1001-02110-10259-000-502300-000	HEALTH INSURANCE	\$ 1,214	\$ 1,214	\$ 1,282	\$ 1,319	\$ 1,030	\$ 1,332	\$ 13
1001-02110-10259-000-502400-000	GROUP LIFE INSURANCE	\$ 56	\$ 59	\$ 63	\$ 67	\$ 37	\$ 58	\$ (9)
1001-02110-10259-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10259-000-502703-000	WORKERS COMP INSURANCE	\$ 326	\$ 258	\$ 267	\$ 300	\$ 289	\$ 129	\$ (171)
1001-02110-10259-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 252	\$ -	\$ -	\$ -	\$ -
1001-02110-10259-000-504500-000	CENTRAL GARAGE	\$ 1,878	\$ 2,020	\$ 2,088	\$ 6,000	\$ 592	\$ 6,000	\$ -
1001-02110-10259-000-505300-000	INSURANCE - OTHER	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 400	\$ -
1001-02110-10259-000-505305-000	VEHICLE INSURANCE	\$ 991	\$ 1,159	\$ 781	\$ 1,200	\$ 1,263	\$ 1,200	\$ -
1001-02110-10259-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 152	\$ 153	\$ -	\$ 86	\$ -	\$ -
1001-02110-10259-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
1001-02110-10259-000-506014-000	OTHER OPERATING SUPPLIES	\$ 84	\$ 323	\$ 263	\$ 1,500	\$ -	\$ 1,500	\$ -
DRUG COURT SPLIT CITY/COUNTY 50/50								
1001-02110-10260-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 25,900	\$ -	\$ -	\$ 48,718	\$ 5,270	\$ 13,018	\$ (35,700)
1001-02110-10260-000-501200-000	OVERTIME	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10260-000-501900-000	SEVERANCE PAY	\$ 1,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10260-000-502100-000	FICA	\$ 2,115	\$ -	\$ -	\$ 3,727	\$ 383	\$ 996	\$ (2,731)
1001-02110-10260-000-502201-000	RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 761	\$ 1,882	\$ 1,882
1001-02110-10260-000-502202-000	RETIREMENT-HYBRID	\$ 3,181	\$ -	\$ -	\$ 7,275	\$ -	\$ -	\$ (7,275)
1001-02110-10260-000-502203-000	SHORT-TERM LTD	\$ 142	\$ -	\$ -	\$ 262	\$ -	\$ -	\$ (262)
1001-02110-10260-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 7,764	\$ 441	\$ 1,080	\$ (6,684)
1001-02110-10260-000-502400-000	GROUP LIFE INSURANCE	\$ 139	\$ -	\$ -	\$ 268	\$ 24	\$ 59	\$ (209)
1001-02110-10260-000-502703-000	WORKERS COMP INSURANCE	\$ 16	\$ -	\$ -	\$ 25	\$ 103	\$ 250	\$ 225
1001-02110-10260-000-503100-000	PROFESSIONAL SERVICES	\$ 49,527	\$ 23,913	\$ -	\$ 49,600	\$ 20,833	\$ 49,600	\$ -
1001-02110-10260-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 9,373	\$ 4,699	\$ (110)	\$ -	\$ -	\$ -	\$ -
1001-02110-10260-000-503302-000	MAINTENANCE SERVICES CONTRACTS	\$ 241	\$ 92	\$ -	\$ 500	\$ -	\$ 500	\$ -
1001-02110-10260-000-503500-000	PRINTING AND BINDING	\$ 263	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ -
1001-02110-10260-000-505203-000	TELECOMMUNICATIONS	\$ 602	\$ 837	\$ 795	\$ 800	\$ 496	\$ 800	\$ -

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease	
						Expended	2026 Proposed		
1001-02110-10260-000-505402-000	LEASE/RENT BUILDINGS	\$ 1,140	\$ -	\$ 28,800	\$ 28,800	\$ 2,400	\$ 28,800	\$ -	
1001-02110-10260-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-02110-10260-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 90	\$ 2,000	\$ -	\$ 2,000	\$ -	
1001-02110-10260-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 60	\$ 120	\$ -	\$ 100	\$ -	\$ 100	\$ -	
1001-02110-10260-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 344	\$ 426	\$ 517	\$ 426	\$ -	
1001-02110-10260-000-506001-000	OFFICE SUPPLIES	\$ 211	\$ 209	\$ 241	\$ 241	\$ -	\$ 241	\$ -	
1001-02110-10260-000-506014-000	OTHER OPERATING SUPPLES	\$ 443	\$ 396	\$ 124	\$ 4,000	\$ 882	\$ 4,000	\$ -	
DRUG COURT - HHS									
1001-02110-10261-000-501100-000	REVENUE OFFSET 1001-00000-13900-000-339482-000								
1001-02110-10261-000-502100-000	SALARIES & WAGES-FULLTIME	\$ 10,304	\$ 10,828	\$ 11,781	\$ 12,457	\$ 3,114	\$ -	\$ (12,457)	
1001-02110-10261-000-502100-000	FICA	\$ 737	\$ 780	\$ 853	\$ 953	\$ 227	\$ -	\$ (953)	
1001-02110-10261-000-502201-000	RETIREMENT	\$ 1,239	\$ 1,498	\$ 1,728	\$ 1,869	\$ 381	\$ -	\$ (1,869)	
1001-02110-10261-000-502300-000	HEALTH INSURANCE	\$ 984	\$ 984	\$ 1,037	\$ 1,069	\$ 397	\$ -	\$ (1,069)	
1001-02110-10261-000-502400-000	GROUP LIFE INSURANCE	\$ 56	\$ 59	\$ 63	\$ 67	\$ 13	\$ -	\$ (67)	
1001-02110-10261-000-502703-000	WORKERS COMP INSURANCE	\$ 195	\$ 166	\$ 167	\$ 200	\$ 56	\$ -	\$ (200)	
1001-02110-10261-000-503100-000	PROFESSIONAL SERVICES	\$ 193,092	\$ 196,295	\$ 309,078	\$ 313,170	\$ 149,199	\$ -	\$ (313,170)	
1001-02110-10261-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 9,182	\$ 1,436	\$ 16,984	\$ -	\$ -	\$ (16,984)	
1001-02110-10261-000-506014-000	OTHER PROFESSIONAL SERVICES	\$ 42,278	\$ 52,683	\$ 29,008	\$ 54,491	\$ 25,001	\$ -	\$ (54,491)	
DAY REPORTING									
1001-02110-10262-000-503117-000	DAY REPORTING	\$ 80,715	\$ 75,195	\$ 33,215	\$ 100,000	\$ -	\$ 100,000	\$ -	
JMHP MOBILE CRISIS UNIT									
1001-02110-10263-000-501100-000	REVENUE OFFSET: FEDERAL REVENUE & LOCAL								
1001-02110-10263-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 97,606	\$ 99,708	\$ 73,515	\$ 79,559	\$ 75,038	\$ 89,547	\$ 9,987	
1001-02110-10263-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ 17,925	\$ 6,948	\$ 20,000	\$ -	\$ 10,000	\$ (10,000)	
1001-02110-10263-000-501300-000	SALARIES & WAGES-PARTTIME	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ (35,000)	
1001-02110-10263-000-502100-000	FICA	\$ 6,713	\$ 8,288	\$ 5,549	\$ 10,294	\$ 5,503	\$ 7,615	\$ (2,678)	
1001-02110-10263-000-502201-000	RETIREMENT	\$ 11,742	\$ 13,695	\$ 10,800	\$ 11,934	\$ 10,222	\$ 12,948	\$ 1,014	
1001-02110-10263-000-502300-000	HEALTH INSURANCE	\$ 17,724	\$ 17,724	\$ 18,632	\$ 17,613	\$ 13,009	\$ 8,999	\$ (8,614)	
1001-02110-10263-000-502400-000	GROUP LIFE INSURANCE	\$ 529	\$ 532	\$ 396	\$ 430	\$ 338	\$ 529	\$ 100	
1001-02110-10263-000-502703-000	WORKERS COMP INSURANCE	\$ 1,076	\$ 1,130	\$ 1,186	\$ -	\$ 1,266	\$ 1,533	\$ 1,533	
1001-02110-10263-000-503100-000	PROFESSIONAL SERVICES	\$ 176,636	\$ 233,451	\$ 77,649	\$ 213,000	\$ 30,363	\$ 213,000	\$ -	
1001-02110-10263-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-02110-10263-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-02110-10263-000-505203-000	TELECOMMUNICATIONS	\$ 363	\$ 610	\$ 546	\$ -	\$ 318	\$ -	\$ -	
1001-02110-10263-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 9,251	\$ 2,817	\$ -	\$ -	\$ -	\$ -	
1001-02110-10263-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 1,700	\$ 24	\$ -	\$ -	\$ -	\$ -	
1001-02110-10263-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 95	\$ 100	\$ 103	\$ 100	\$ -	
1001-02110-10266-000-503100-000	RECOVERY COURT -SUPREME COURT	\$ -	\$ -	\$ -	\$ -	\$ 20,130	\$ 65,000	\$ 65,000	
Total for 02110 COURT SERVICES:		\$ 1,549,916	\$ 1,675,885	\$ 1,568,690	\$ 2,266,759	\$ 1,011,399	\$ 1,962,949	\$ (303,810)	

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:02201 Commonwealth's Attorney

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-02201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 1,317,352	\$ 1,376,613	\$ 1,544,045	\$ 1,774,370	\$ 1,250,951	\$ 2,028,375	\$ 254,004
1001-02201-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 8,102	\$ 3,754	\$ 3,076	\$ 8,200	\$ 3,602	\$ 8,000	\$ (200)
1001-02201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 76,508	\$ 83,381	\$ 105,730	\$ 100,000	\$ 86,166	\$ 100,000	\$ -
1001-02201-00000-000-501900-000	SEVERANCE PAY	\$ 338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-502100-000	FICA / MEDICARE	\$ 102,671	\$ 107,395	\$ 121,830	\$ 144,017	\$ 97,714	\$ 163,433	\$ 19,416
1001-02201-00000-000-502201-000	RETIREMENT (VRS)	\$ 81,293	\$ 102,871	\$ 120,419	\$ 138,924	\$ 87,104	\$ 141,981	\$ 3,057
1001-02201-00000-000-502202-000	RETIREMENT-HYBRID	\$ 76,856	\$ 87,599	\$ 106,686	\$ 217,834	\$ 99,875	\$ 178,447	\$ (39,387)
1001-02201-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 3,385	\$ 3,368	\$ 3,817	\$ 4,453	\$ 3,015	\$ 5,446	\$ 993
1001-02201-00000-000-502300-000	HEALTH INSURANCE	\$ 167,221	\$ 170,853	\$ 180,840	\$ 169,998	\$ 147,954	\$ 195,671	\$ 25,673
1001-02201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 7,142	\$ 7,451	\$ 8,330	\$ 9,339	\$ 5,694	\$ 18,269	\$ 8,930
1001-02201-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 952	\$ 811	\$ 1,096	\$ 800	\$ 1,376	\$ 1,397	\$ 597
1001-02201-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 7,206	\$ 24,360	\$ 45,983	\$ 108,500	\$ 10,685	\$ 50,000	\$ (58,500)
1001-02201-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 193	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
1001-02201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 34,237	\$ 28,754	\$ 25,316	\$ 36,000	\$ 8,160	\$ 35,000	\$ (1,000)
1001-02201-00000-000-503500-000	PRINTING & BINDING	\$ 5,900	\$ 8,957	\$ 17,801	\$ 10,000	\$ 13,996	\$ 20,000	\$ 10,000
1001-02201-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-504300-000	CENTRAL STORE	\$ 5,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-00000-000-504500-000	CENTRAL GARAGE	\$ 1,133	\$ 1,246	\$ 840	\$ 1,500	\$ 219	\$ 1,000	\$ (500)
1001-02201-00000-000-505201-000	POSTAGE	\$ 2,391	\$ 4,231	\$ 5,377	\$ 6,000	\$ 2,832	\$ 7,000	\$ 1,000
1001-02201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 16,911	\$ 23,733	\$ 28,300	\$ 24,000	\$ 19,974	\$ 30,000	\$ 6,000
1001-02201-00000-000-505305-000	VEHICLE INSURANCE	\$ 660	\$ 386	\$ 390	\$ 1,000	\$ 842	\$ 1,000	\$ -
1001-02201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 387	\$ 953	\$ 836	\$ 1,500	\$ 4,137	\$ 1,500	\$ -
1001-02201-00000-000-505501-000	MILEAGE	\$ 3,597	\$ 5,599	\$ 12,014	\$ 15,000	\$ 5,471	\$ 15,000	\$ -
1001-02201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 9,959	\$ 34,839	\$ 31,997	\$ 40,000	\$ 19,441	\$ 40,000	\$ -
1001-02201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 7,240	\$ 4,857	\$ 4,948	\$ 10,000	\$ 1,203	\$ 10,000	\$ -
1001-02201-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ 3,443	\$ 4,047	\$ 5,263	\$ 4,500	\$ 2,808	\$ 7,000	\$ 2,500
1001-02201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 8,695	\$ 9,081	\$ 8,140	\$ 13,000	\$ 4,610	\$ 11,000	\$ (2,000)
1001-02201-00000-000-506001-000	OFFICE SUPPLIES	\$ 26,290	\$ 31,480	\$ 45,412	\$ 33,000	\$ 39,985	\$ 50,000	\$ 17,000
1001-02201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 15,666	\$ 17,227	\$ 23,407	\$ 19,000	\$ 10,748	\$ 25,000	\$ 6,000
1001-02201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 131	\$ 5	\$ 12,818	\$ 12,766	\$ 103,604	\$ 15,000	\$ 2,234
1001-02201-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,882	\$ 3,667	\$ 4,228	\$ 10,000	\$ 4,342	\$ 5,000	\$ (5,000)
1001-02201-00000-000-508005-000	VEHICLES	\$ -	\$ 26,000	\$ -	\$ 27,500	\$ -	\$ -	\$ (27,500)
1001-02201-00000-000-508040-000	SOFTWARE	\$ 4,644	\$ 4,823	\$ 11,631	\$ 20,000	\$ 20,457	\$ 20,000	\$ -
COST COLLECTION UNIT:								
1001-02201-10271-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 67,075	\$ 74,423	\$ 80,181	\$ 84,985	\$ 42,545	\$ 65,337	\$ (19,647)
1001-02201-10271-000-501300-000	SALARIES & WAGES-PART TIME	\$ 41,368	\$ 43,447	\$ 56,318	\$ 45,000	\$ 40,885	\$ 60,000	\$ 15,000
1001-02201-10271-000-502100-000	FICA / MEDICARE	\$ 8,022	\$ 8,774	\$ 10,170	\$ 9,944	\$ 6,310	\$ 9,588	\$ (356)
1001-02201-10271-000-502201-000	RETIREMENT (VRS)	\$ 5,590	\$ 7,103	\$ 8,135	\$ 8,881	\$ 3,427	\$ 5,400	\$ (3,481)
1001-02201-10271-000-502202-000	RETIREMENT-HYBRID	\$ 2,492	\$ 3,187	\$ 3,644	\$ 7,595	\$ 2,726	\$ 8,509	\$ 914
1001-02201-10271-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 110	\$ 122	\$ 131	\$ 136	\$ 88	\$ 146	\$ 10
1001-02201-10271-000-502300-000	HEALTH INSURANCE	\$ 11,348	\$ 11,745	\$ 12,376	\$ 12,750	\$ 5,786	\$ 6,009	\$ (6,740)
1001-02201-10271-000-502400-000	GROUP LIFE INSURANCE	\$ 367	\$ 403	\$ 431	\$ 459	\$ 192	\$ 3,099	\$ 2,640
1001-02201-10271-000-502703-000	WORKERS COMP INSURANCE	\$ 75	\$ 65	\$ 198	\$ 75	\$ 286	\$ 45	\$ (30)

VICTIM WITNESS GRANT:

Acct Number	Acct Description					2025 YTD		Increase/ Decrease
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Proposed	
1001-02201-10275-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 147,321	\$ 153,182	\$ 158,766	\$ 169,533	\$ 122,747	\$ 189,211	\$ 19,678
1001-02201-10275-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 545	\$ 586	\$ 853	\$ 500	\$ -	\$ 1,000	\$ 500
1001-02201-10275-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 35,455	\$ 5,455
1001-02201-10275-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-502100-000	FICA / MEDICARE	\$ 10,840	\$ 11,338	\$ 11,901	\$ 15,303	\$ 9,056	\$ 17,263	\$ 1,961
1001-02201-10275-000-502201-000	RETIREMENT (VRS)	\$ 17,338	\$ 20,935	\$ 16,963	\$ 17,269	\$ 11,521	\$ 18,987	\$ 1,718
1001-02201-10275-000-502202-000	RETIREMENT HYBRID	\$ -	\$ -	\$ 6,023	\$ 8,721	\$ 5,643	\$ 9,228	\$ 507
1001-02201-10275-000-502203-000	SHORT TERM DISABILITY	\$ -	\$ -	\$ 216	\$ 287	\$ 183	\$ 301	\$ 14
1001-02201-10275-000-502300-000	HEALTH INSURANCE	\$ 19,752	\$ 19,752	\$ 24,335	\$ 26,992	\$ 23,559	\$ 26,975	\$ (17)
1001-02201-10275-000-502400-000	GROUP LIFE INSURANCE	\$ 780	\$ 820	\$ 831	\$ 916	\$ 550	\$ 1,980	\$ 1,064
1001-02201-10275-000-502703-000	WORKERS COMP INSURANCE	\$ 86	\$ 73	\$ 72	\$ 50	\$ 97	\$ 118	\$ 68
1001-02201-10275-000-503500-000	PRINTING AND BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-505201-000	POSTAGE	\$ 2,500	\$ 2,500	\$ 2,149	\$ 2,500	\$ -	\$ 2,826	\$ 326
1001-02201-10275-000-505203-000	TELECOMMUNICATIONS	\$ 371	\$ 240	\$ 1	\$ 600	\$ -	\$ -	\$ (600)
1001-02201-10275-000-505501-000	MILEAGE	\$ -	\$ 134	\$ -	\$ 1,100	\$ -	\$ -	\$ (1,100)
1001-02201-10275-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 110	\$ -	\$ 3,770	\$ -	\$ -	\$ (3,770)
1001-02201-10275-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 240	\$ -	\$ 500	\$ -	\$ -	\$ (500)
1001-02201-10275-000-506065-000	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-506001-000	OFFICE SUPPLIES	\$ 7,283	\$ 1,801	\$ -	\$ 7,000	\$ -	\$ -	\$ (7,000)
DOMESTIC VIOLENCE GRANT:								
1001-02201-10276-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 31,669	\$ 31,643	\$ 35,653	\$ 37,052	\$ 27,024	\$ 51,626	\$ 14,574
1001-02201-10276-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ 127	\$ 127	\$ -	\$ -	\$ -	\$ -
1001-02201-10276-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10276-000-502100-000	FICA / MEDICARE	\$ 2,357	\$ 2,355	\$ 2,660	\$ 2,834	\$ 2,031	\$ 3,949	\$ 1,115
1001-02201-10276-000-502202-000	RETIREMENT-HYBRID	\$ 3,790	\$ 4,018	\$ 5,153	\$ 5,939	\$ 3,813	\$ 7,974	\$ 2,035
1001-02201-10276-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 167	\$ 154	\$ 185	\$ 196	\$ 128	\$ 269	\$ 73
1001-02201-10276-000-502300-000	HEALTH INSURANCE	\$ 5,418	\$ 5,305	\$ 6,216	\$ 5,881	\$ 4,788	\$ 7,919	\$ 2,038
1001-02201-10276-000-502400-000	GROUP LIFE INSURANCE	\$ 171	\$ 161	\$ 188	\$ 200	\$ 118	\$ 473	\$ 273
1001-02201-10276-000-502703-000	WORKERS COMP INSURANCE	\$ 19	\$ 15	\$ 15	\$ 25	\$ 15	\$ 31	\$ 6
1001-02201-10276-000-505203-000	TELECOMMUNICATIONS	\$ 10	\$ 80	\$ -	\$ 780	\$ -	\$ -	\$ (780)
1001-02201-10276-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -	\$ (2,400)
VA DOMESTIC VIOLENCE VICTIM:								
1001-02201-10279-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 68,397	\$ 71,686	\$ 71,801	\$ 80,228	\$ 48,101	\$ 82,196	\$ 1,967
1001-02201-10279-000-502100-000	FICA / MEDICARE	\$ 4,974	\$ 5,146	\$ 5,261	\$ 6,137	\$ 3,633	\$ 6,288	\$ 150
1001-02201-10279-000-502201-000	RETIREMENT (VRS)	\$ 2,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10279-000-502202-000	RETIREMENT-HYBRID	\$ 5,734	\$ 9,918	\$ 10,103	\$ 23,635	\$ 7,903	\$ 12,695	\$ (10,940)
1001-02201-10279-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 252	\$ 381	\$ 398	\$ 424	\$ 257	\$ 428	\$ 4
1001-02201-10279-000-502300-000	HEALTH INSURANCE	\$ 9,114	\$ 12,528	\$ 10,360	\$ 13,599	\$ 5,155	\$ 7,919	\$ (5,679)
1001-02201-10279-000-502400-000	GROUP LIFE INSURANCE	\$ 370	\$ 388	\$ 353	\$ 433	\$ 237	\$ 754	\$ 321
1001-02201-10279-000-502703-000	WORKERS COMP INSURANCE	\$ 47	\$ 40	\$ 36	\$ 50	\$ 33	\$ 57	\$ 7
Total for 02201 COMMONWEALTH'S ATTORNEY:		\$ 2,477,131	\$ 2,683,264	\$ 3,025,774	\$ 3,596,381	\$ 2,435,801	\$ 3,829,074	\$ 232,692

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03102 Sheriff

Acct Number	Acct Description						2025 YTD		Increase/ Decrease
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Proposed		
1001-03102-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 3,927,715	\$ 4,306,081	\$ 4,479,176	\$ 5,089,995	\$ 3,143,170	\$ 5,332,040	\$ 242,046	
1001-03102-00000-000-501200-000	OVERTIME	\$ 37,613	\$ 47,481	\$ 41,487	\$ 70,000	\$ 14,919	\$ 70,000	\$ -	
1001-03102-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 50,595	\$ 60,955	\$ 55,774	\$ 50,000	\$ 57,612	\$ 50,000	\$ -	
1001-03102-00000-000-501900-000	SEVERANCE PAY	\$ 3,500	\$ -	\$ 20,000	\$ -	\$ 3,000	\$ -	\$ -	
1001-03102-00000-000-502100-000	FICA / MEDICARE	\$ 289,581	\$ 320,377	\$ 333,361	\$ 398,565	\$ 234,728	\$ 417,081	\$ 18,517	
1001-03102-00000-000-502201-000	RETIREMENT (VRS)	\$ 451,078	\$ 573,151	\$ 621,131	\$ 729,444	\$ 403,508	\$ 731,784	\$ 2,341	
1001-03102-00000-000-502202-000	RETIREMENT-HYBRID	\$ 20,688	\$ 23,510	\$ 32,368	\$ 60,953	\$ 26,912	\$ 44,928	\$ (16,025)	
1001-03102-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 915	\$ 903	\$ 1,162	\$ 2,000	\$ 876	\$ 1,472	\$ (528)	
1001-03102-00000-000-502300-000	HEALTH INSURANCE	\$ 701,832	\$ 691,935	\$ 705,577	\$ 753,773	\$ 512,166	\$ 656,517	\$ (97,256)	
1001-03102-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 21,328	\$ 23,550	\$ 23,899	\$ 27,601	\$ 14,179	\$ 48,434	\$ 20,834	
1001-03102-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 1,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03102-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 57,920	\$ 51,190	\$ 49,924	\$ 60,000	\$ 45,321	\$ 79,440	\$ 19,440	
1001-03102-00000-000-502302-000	LINE OF DUTY ACT	\$ 31,731	\$ 29,278	\$ 33,094	\$ 35,000	\$ 33,870	\$ 35,000	\$ -	
1001-03102-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 3,686	\$ 2,726	\$ 5,270	\$ 4,000	\$ 1,811	\$ 4,000	\$ -	
1001-03102-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 3,879	\$ 3,964	\$ 2,432	\$ 1,000	\$ 660	\$ 1,000	\$ -	
1001-03102-00000-000-503103-000	ACCOUNTING SERVICES	\$ 7,000	\$ 7,000	\$ 8,000	\$ 9,000	\$ 10,650	\$ 10,000	\$ 1,000	
1001-03102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 25,200	\$ 17,252	\$ 33,268	\$ 15,000	\$ 28,935	\$ 25,000	\$ 10,000	
1001-03102-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 49,616	\$ 35,182	\$ 36,894	\$ 48,000	\$ 23,618	\$ 48,000	\$ -	
1001-03102-00000-000-503500-000	PRINTING & BINDING	\$ 2,002	\$ 1,619	\$ 1,597	\$ 3,000	\$ 2,123	\$ 3,000	\$ -	
1001-03102-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03102-00000-000-504300-000	CENTRAL STORE	\$ 264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03102-00000-000-504500-000	CENTRAL GARAGE	\$ 330,222	\$ 355,153	\$ 306,090	\$ 230,000	\$ 191,614	\$ 230,000	\$ -	
1001-03102-00000-000-505201-000	POSTAGE	\$ 2,455	\$ 3,284	\$ 3,598	\$ 2,500	\$ 2,769	\$ 2,500	\$ -	
1001-03102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 29,041	\$ 34,710	\$ 35,193	\$ 42,000	\$ 22,370	\$ 42,000	\$ -	
1001-03102-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ 50	\$ 300	\$ 49	\$ 300	\$ -	
1001-03102-00000-000-505305-000	VEHICLE INSURANCE	\$ 38,966	\$ 44,444	\$ 48,407	\$ 50,000	\$ 49,661	\$ 50,000	\$ -	
1001-03102-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 1,886	\$ 4,512	\$ 1,821	\$ 5,000	\$ 1,353	\$ 5,000	\$ -	
1001-03102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 40,562	\$ 55,562	\$ 62,483	\$ 85,000	\$ 68,662	\$ 95,130	\$ 10,130	
1001-03102-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ 755	\$ 1,000	\$ -	\$ 1,000	\$ -	
1001-03102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 300	\$ 727	\$ 1,017	\$ 1,500	\$ 1,085	\$ 1,500	\$ -	
1001-03102-00000-000-506001-000	OFFICE SUPPLIES	\$ 5,666	\$ 5,600	\$ 6,898	\$ 5,000	\$ 4,471	\$ 5,000	\$ -	
1001-03102-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 1,245	\$ 3,434	\$ 2,305	\$ 3,500	\$ -	\$ 5,000	\$ 1,500	
1001-03102-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 316	\$ -	\$ 45	\$ 100	\$ 15	\$ 100	\$ -	
1001-03102-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 3,315	\$ 6,765	\$ 4,912	\$ 5,000	\$ 2,806	\$ 5,000	\$ -	
1001-03102-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ 156	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	
1001-03102-00000-000-506011-000	UNIFORMS/SAFETY	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 82	\$ 227	\$ 93	\$ 600	\$ (5)	\$ 600	\$ -	
1001-03102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 28,903	\$ 50,745	\$ 81,588	\$ 48,000	\$ 38,004	\$ 48,000	\$ -	
1001-03102-00000-000-506016-000	POLICE UNIFORMS	\$ 51,043	\$ 46,817	\$ 48,011	\$ 45,000	\$ 30,255	\$ 55,000	\$ 10,000	
1001-03102-00000-000-506065-000	MINOR EQUIPMENT	\$ 79,232	\$ 180,875	\$ 121,154	\$ 130,000	\$ 133,330	\$ 117,000	\$ (13,000)	
1001-03102-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 24,185	\$ 30,135	\$ 25,334	\$ 40,000	\$ 29,900	\$ 40,000	\$ -	
1001-03102-00000-000-508005-000	VEHICLES	\$ 276,127	\$ 614,198	\$ 39,675	\$ 526,800	\$ 510,112	\$ 454,583	\$ (72,217)	
1001-03102-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 35,528	\$ 110,510	\$ 98,883	\$ 56,000	\$ 197,815	\$ 58,000	\$ 2,000	
1001-03102-00000-000-508040-000	SOFTWARE	\$ 13,794	\$ 15,434	\$ 32,467	\$ 42,600	\$ 55,808	\$ 104,000	\$ 61,400	
1001-03102-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DONATIONS & GRANTS:									
1001-03102-10301-000-506014-000	OTHER OPERATING SUPPLIES	\$ 260	\$ 182	\$ 399	\$ -	\$ 698	\$ -	\$ -	
SCHOOL RESOURCE OFFICERS:									
1001-03102-10302-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 291,544	\$ 317,338	\$ 349,382	\$ 380,462	\$ 255,405	\$ 397,838	\$ 17,376	
1001-03102-10302-000-501200-000	OVERTIME	\$ 445	\$ 237	\$ 821	\$ -	\$ 171	\$ -	\$ -	
1001-03102-10302-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03102-10302-000-502100-000	FICA / MEDICARE	\$ 21,501	\$ 23,365	\$ 26,016	\$ 29,105	\$ 19,155	\$ 30,435	\$ 1,329	
1001-03102-10302-000-502201-000	RETIREMENT (VRS)	\$ 34,680	\$ 43,537	\$ 50,726	\$ 57,069	\$ 34,986	\$ 57,525	\$ 456	
1001-03102-10302-000-502300-000	HEALTH INSURANCE	\$ 35,119	\$ 45,887	\$ 39,625	\$ 50,759	\$ 32,949	\$ 42,473	\$ (8,286)	
1001-03102-10302-000-502400-000	GROUP LIFE INSURANCE	\$ 1,585	\$ 1,717	\$ 1,859	\$ 2,054	\$ 1,158	\$ 3,614	\$ 1,559	

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-03102-10302-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10302-000-502703-000	WORKERS COMP INSURANCE	\$ 4,834	\$ 4,248	\$ 4,303	\$ 5,000	\$ 4,218	\$ 6,666	\$ 1,666
DMV REIMBURSABLE:								
1001-03102-10303-000-501200-000	OVERTIME	\$ 33,945	\$ 26,490	\$ 28,584	\$ 27,040	\$ 18,976	\$ 26,400	\$ (640)
1001-03102-10303-000-502100-000	FICA / MEDICARE	\$ 2,581	\$ 2,013	\$ 2,166	\$ 2,069	\$ 1,436	\$ 2,069	\$ -
1001-03102-10303-000-502703-000	WORKERS COMP INSURANCE	\$ 577	\$ 362	\$ 358	\$ 650	\$ 316	\$ 650	\$ -
1001-03102-10303-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 891	\$ -	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ -
1001-03102-10303-000-506065-000	MINOR EQUIPMENT	\$ 1,185	\$ 1,600	\$ -	\$ -	\$ 5,952	\$ 5,910	\$ 5,910
EXTRADITION & MISCELLANEOUS:								
1001-03102-10309-000-505503-000	SUBSISTENCE & LODGING	\$ 11,723	\$ 7,057	\$ 9,891	\$ 20,000	\$ 10,187	\$ 20,000	\$ -
1001-03102-10309-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10309-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10309-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,657	\$ 10,138	\$ 27,240	\$ 5,000	\$ 15,856	\$ 5,000	\$ -
SCHOOL RESOURCES OFFICER GRANTS								
1001-03102-10311-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ 72,243	\$ 78,846	\$ 118,485	\$ 141,017	\$ 381,908	\$ 263,423
1001-03102-10311-000-502100-000	FICA / MEDICARE	\$ -	\$ 5,406	\$ 5,881	\$ 9,064	\$ 10,385	\$ 29,216	\$ 20,152
1001-03102-10311-000-502201-000	RETIREMENT (VRS)	\$ -	\$ 9,917	\$ 11,697	\$ 17,773	\$ 18,204	\$ 55,222	\$ 37,449
1001-03102-10311-000-502300-000	HEALTH INSURANCE	\$ -	\$ 8,428	\$ 12,023	\$ 15,683	\$ 22,809	\$ 66,806	\$ 51,123
1001-03102-10311-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 401	\$ 424	\$ 640	\$ 637	\$ 3,469	\$ 2,829
1001-03102-10311-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 862	\$ 1,065	\$ 1,000	\$ 2,379	\$ 6,399	\$ 5,399
SCHOOL RESOURCES OFFICER GRANTS								
1001-03102-10312-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ 53,089	\$ 143,760	\$ 120,163	\$ 77,581	\$ -	\$ (120,163)
1001-03102-10312-000-502100-000	FICA / MEDICARE	\$ -	\$ 3,681	\$ 10,130	\$ 9,192	\$ 5,504	\$ -	\$ (9,192)
1001-03102-10312-000-502201-000	RETIREMENT (VRS)	\$ -	\$ 7,066	\$ 20,973	\$ 18,024	\$ 11,416	\$ -	\$ (18,024)
1001-03102-10312-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10312-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-10312-000-502300-000	HEALTH INSURANCE	\$ -	\$ 10,808	\$ 32,167	\$ 26,082	\$ 25,367	\$ -	\$ (26,082)
1001-03102-10312-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 289	\$ 774	\$ 649	\$ 360	\$ -	\$ (649)
1001-03102-10312-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 534	\$ 1,675	\$ 1,000	\$ 1,260	\$ -	\$ (1,000)
1001-03102-10313-000-508005-000	VEHICLES	\$ -	\$ -	\$ 253,000	\$ -	\$ -	\$ -	\$ -
INTERNET CRIMES AGAINST CHILD:								
1001-03102-10310-000-506065-000	MINOR EQUIPMENT	\$ 13,651	\$ 15,513	\$ 10,056	\$ 15,000	\$ 12,949	\$ 13,000	\$ (2,000)
MASSANUTTEN AREA PATROL - 100% COUNTY								
1001-03102-10341-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 168,559	\$ 185,218	\$ 182,839	\$ 178,250	\$ 144,832	\$ 221,377	\$ 43,127
1001-03102-10341-000-501200-000	OVERTIME	\$ 2,643	\$ 1,214	\$ 1,666	\$ 5,000	\$ 541	\$ 2,500	\$ (2,500)
1001-03102-10341-000-502100-000	FICA / MEDICARE	\$ 12,819	\$ 13,848	\$ 13,813	\$ 14,019	\$ 10,712	\$ 17,127	\$ 3,108
1001-03102-10341-000-502201-000	RETIREMENT (VRS)	\$ 20,425	\$ 25,100	\$ 27,111	\$ 26,738	\$ 19,685	\$ 32,010	\$ 5,272
1001-03102-10341-000-502300-000	HEALTH INSURANCE	\$ 25,284	\$ 20,017	\$ 17,816	\$ 15,683	\$ 25,201	\$ 34,554	\$ 18,870
1001-03102-10341-000-502400-000	GROUP LIFE INSURANCE	\$ 921	\$ 971	\$ 987	\$ 963	\$ 655	\$ 2,011	\$ 1,048
1001-03102-10341-000-502703-000	WORKERS COMP INSURANCE	\$ 2,833	\$ 2,652	\$ 2,123	\$ 2,500	\$ 2,387	\$ 3,709	\$ 1,209
INMATE WORK CREW - 100% CITY								
1001-03102-10340-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 49,612	\$ 53,881	\$ 55,581	\$ 65,421	\$ 37,326	\$ 58,221	\$ (7,200)
1001-03102-10340-000-501200-000	OVERTIME	\$ 641	\$ -	\$ -	\$ 1,500	\$ 402	\$ 1,500	\$ -
1001-03102-10340-000-502100-000	FICA / MEDICARE	\$ 3,352	\$ 3,644	\$ 3,749	\$ 5,119	\$ 2,523	\$ 4,569	\$ (551)
1001-03102-10340-000-502201-000	RETIREMENT (VRS)	\$ 5,972	\$ 7,450	\$ 7,767	\$ 9,813	\$ 5,108	\$ 8,418	\$ (1,395)
1001-03102-10340-000-502300-000	HEALTH INSURANCE	\$ 16,800	\$ 16,800	\$ 16,240	\$ 18,241	\$ 14,236	\$ 18,421	\$ 181
1001-03102-10340-000-502400-000	GROUP LIFE INSURANCE	\$ 269	\$ 292	\$ 284	\$ 353	\$ 168	\$ 529	\$ 176
1001-03102-10340-000-502703-000	WORKERS COMP INSURANCE	\$ 832	\$ 722	\$ 735	\$ 1,000	\$ 623	\$ 976	\$ (24)
Total for 03102 SHERIFF:		\$ 7,423,791	\$ 8,763,963	\$ 8,859,740	\$ 9,957,395	\$ 6,893,858	\$ 10,441,530	\$ 484,135

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03103 Rush Task Force

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-03103-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 40,623	\$ 41,480	\$ 49,199	\$ 53,969	\$ 19,719	\$ 56,667	\$ 2,698
1001-03103-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-502100-000	FICA / MEDICARE	\$ 3,020	\$ 2,749	\$ 3,201	\$ 4,129	\$ 1,354	\$ 4,335	\$ 206
1001-03103-00000-000-502201-000	RETIREMENT (VRS)	\$ 4,887	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-502202-000	RETIREMENT HYBRID	\$ -	\$ 5,300	\$ 7,308	\$ 14,712	\$ 3,659	\$ 14,712	\$ -
1001-03103-00000-000-502203-000	SHORT-TERM	\$ -	\$ 202	\$ 261	\$ 285	\$ 107	\$ 285	\$ -
1001-03103-00000-000-502300-000	HEALTH INSURANCE	\$ 7,224	\$ 13,804	\$ 17,745	\$ 18,241	\$ 7,525	\$ 18,241	\$ -
1001-03103-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 220	\$ 218	\$ 265	\$ 291	\$ 90	\$ 291	\$ -
1001-03103-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 24	\$ 533	\$ 624	\$ 500	\$ 329	\$ 500	\$ -
1001-03103-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 7,127	\$ 9,125	\$ 10,812	\$ 7,800	\$ 9,543	\$ 7,800	\$ -
1001-03103-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 175	\$ 150	\$ 73	\$ 1,000	\$ 252	\$ 1,000	\$ -
1001-03103-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03103-00000-000-505201-000	POSTAGE	\$ 19	\$ 255	\$ -	\$ 1,200	\$ 232	\$ 1,200	\$ -
1001-03103-00000-000-505203-000	TELECOMMUNICATIONS	\$ 13,122	\$ 13,453	\$ 10,991	\$ 14,000	\$ 7,681	\$ 14,000	\$ -
1001-03103-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 124	\$ 132	\$ 123	\$ 300	\$ 125	\$ 300	\$ -
1001-03103-00000-000-505305-000	VEHICLE INSURANCE	\$ 330	\$ 386	\$ -	\$ 500	\$ 421	\$ 500	\$ -
1001-03103-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,045	\$ 1,869	\$ 2,095	\$ 3,000	\$ 1,246	\$ 3,000	\$ -
1001-03103-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ 38,430	\$ 28,823	\$ 38,430	\$ -
1001-03103-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03103-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ 500	\$ 85	\$ 500	\$ -
1001-03103-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 533	\$ 562	\$ -	\$ 7,000	\$ 3,556	\$ 7,000	\$ -
1001-03103-00000-000-505801-000	DUES & ASSOC MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -
1001-03103-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 2,190	\$ 125	\$ 4,500	\$ 518	\$ 4,500	\$ -
1001-03103-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03103-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 5,300	\$ 4,944	\$ 14,870	\$ 15,000	\$ 444	\$ 15,000	\$ -
1001-03103-00000-000-506016-000	POLICE UNIFORMS	\$ -	\$ 67	\$ 107	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 1,738	\$ -	\$ -	\$ -	\$ -
Total for 03103 RUSH TASK FORCE:		\$ 84,985	\$ 97,714	\$ 119,536	\$ 188,356	\$ 85,770	\$ 191,261	\$ 2,905

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03105 Extra Duty

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-03105-00000-000-501200-000	OVERTIME	\$ 124,446	\$ 148,527	\$ 167,249	\$ 200,000	\$ 127,225	\$ 200,000	\$ -
1001-03105-00000-000-502100-000	FICA / MEDICARE	\$ 9,432	\$ 11,269	\$ 12,672	\$ 15,300	\$ 9,647	\$ 15,300	\$ -
1001-03105-00000-000-502703-000	WORKERS COMP IN	\$ 2,021	\$ 1,840	\$ 2,196	\$ 3,500	\$ 2,076	\$ 3,500	\$ -
Total for 03105 EXTRA DUTY:		\$ 135,899	\$ 161,637	\$ 182,116	\$ 218,800	\$ 138,948	\$ 218,800	\$ -

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03107 Gang Prevention Task Force

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-03107-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
1001-03107-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 153	\$ -	\$ 153	\$ -
1001-03107-00000-000-504500-000	CENTRAL GARAGE	\$ 414	\$ 137	\$ 358	\$ 3,000	\$ 269	\$ 3,000	\$ -
1001-03107-00000-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 750	\$ -	\$ 750	\$ -
1001-03107-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 10	\$ -
1001-03107-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ 1,250	\$ -
1001-03107-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03107-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,057	\$ -	\$ -	\$ 2,500	\$ 1,054	\$ 2,500	\$ -
1001-03107-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
1001-03107-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 150	\$ 15	\$ 150	\$ -
1001-03107-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 82	\$ -	\$ 247	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03107-00000-000-506016-000	POLICE UNIFORMS	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
Total for 03107 GANG PREVENTION TASK FORCE:		\$ 1,553	\$ 208	\$ 606	\$ 14,313	\$ 1,338	\$ 14,313	\$ -

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Department:03201 Fire & Rescue

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-03201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 1,619,413	\$ 497,190	\$ 7,752,405	\$ 9,842,879	\$ 6,040,397	\$ 10,955,130	\$ 1,112,251
1001-03201-00000-000-501200-000	OVERTIME	\$ 537,481	\$ 548,525	\$ 770,473	\$ 500,000	\$ 614,817	\$ 1,000,000	\$ 500,000
1001-03201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 76,516	\$ 84,592	\$ 109,647	\$ 150,000	\$ 85,347	\$ 200,000	\$ 50,000
1001-03201-00000-000-501900-000	SEVERANCE PAY	\$ 22,227	\$ 44,690	\$ 39,994	\$ 50,000	\$ 23,872	\$ 50,000	\$ -
1001-03201-00000-000-502100-000	FICA / MEDICARE	\$ 448,772	\$ 530,065	\$ 638,743	\$ 806,530	\$ 492,479	\$ 933,692	\$ 127,162
1001-03201-00000-000-502201-000	RETIREMENT (VRS)	\$ 670,187	\$ 908,260	\$ 1,149,354	\$ 1,474,385	\$ 814,841	\$ 1,469,546	\$ (4,839)
1001-03201-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ 1,896	\$ -	\$ 2,933	\$ -	\$ -
1001-03201-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ -	\$ 67	\$ -	\$ 98	\$ -	\$ -
1001-03201-00000-000-502300-000	HEALTH INSURANCE	\$ 1,041,412	\$ 1,120,453	\$ 1,261,876	\$ 1,491,068	\$ 1,118,199	\$ 1,522,460	\$ 31,392
1001-03201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 30,512	\$ 35,736	\$ 42,457	\$ 50,254	\$ 27,251	\$ 46,102	\$ (4,153)
1001-03201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 231,314	\$ 217,424	\$ 243,743	\$ 225,000	\$ 251,176	\$ 382,344	\$ 157,344
1001-03201-00000-000-502302-000	LINE OF DUTY ACT	\$ 31,710	\$ 31,166	\$ 33,094	\$ 35,000	\$ 33,895	\$ 35,000	\$ -
1001-03201-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ 1,593	\$ 300	\$ 1,000	\$ 6,650	\$ 1,000	\$ -
1001-03201-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 37,255	\$ 40,560	\$ 38,221	\$ 66,300	\$ 32,511	\$ 97,500	\$ 31,200
1001-03201-00000-000-503103-000	ACCOUNTING SERVICES	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
1001-03201-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 119,827	\$ 193,152	\$ 253,336	\$ 150,000	\$ 224,719	\$ 300,000	\$ 150,000
1001-03201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 87,900	\$ 48,508	\$ 69,495	\$ 89,000	\$ 97,496	\$ 100,000	\$ 11,000
1001-03201-00000-000-503500-000	PRINTING & BINDING	\$ 128	\$ 811	\$ 770	\$ 1,000	\$ 1,591	\$ 1,000	\$ -
1001-03201-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-504300-000	CENTRAL STORE	\$ 779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-504500-000	CENTRAL GARAGE	\$ 79,461	\$ 91,395	\$ 105,154	\$ 50,000	\$ 68,603	\$ 150,000	\$ 100,000
1001-03201-00000-000-505101-000	ELECTRICAL SERVICES	\$ 124	\$ 127	\$ 390	\$ 1,000	\$ 74	\$ 2,000	\$ 1,000
1001-03201-00000-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ -	\$ -
1001-03201-00000-000-505201-000	POSTAGE	\$ 546	\$ 498	\$ 501	\$ 650	\$ 285	\$ 900	\$ 250
1001-03201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 38,782	\$ 45,556	\$ 46,053	\$ 45,000	\$ 30,235	\$ 45,000	\$ -
1001-03201-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 5,132	\$ 5,815	\$ 5,055	\$ 7,700	\$ 5,048	\$ 12,000	\$ 4,300
1001-03201-00000-000-505305-000	VEHICLE INSURANCE	\$ 14,530	\$ 15,072	\$ 14,834	\$ 18,000	\$ 22,305	\$ 45,000	\$ 27,000
1001-03201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 8,130	\$ 8,087	\$ 7,339	\$ 8,000	\$ 6,116	\$ 9,000	\$ 1,000
1001-03201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 28,183	\$ 37,135	\$ 50,747	\$ 50,000	\$ 22,931	\$ 55,000	\$ 5,000
1001-03201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 95	\$ 679	\$ 534	\$ 2,500	\$ 944	\$ 23,500	\$ 21,000
1001-03201-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,325	\$ 4,403	\$ 2,718	\$ 2,500	\$ 1,883	\$ 3,000	\$ 500
1001-03201-00000-000-506010-000	PHARMACY MEDICATIONS EMS TRANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-03201-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 877	\$ 278	\$ 2,535	\$ 3,000	\$ 2,320	\$ 3,500	\$ 500
1001-03201-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 6,346	\$ 8,041	\$ 16,945	\$ 13,000	\$ 7,055	\$ 13,000	\$ -
1001-03201-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ 241	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 1,742	\$ 9,616	\$ 13,736	\$ 10,000	\$ 2,177	\$ 10,000	\$ -
1001-03201-00000-000-506011-000	UNIFORMS/SAFETY	\$ 60,446	\$ 63,778	\$ 83,540	\$ 70,000	\$ 78,152	\$ 100,000	\$ 30,000
1001-03201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 10,755	\$ 10,354	\$ 7,297	\$ 10,500	\$ 10,439	\$ 15,000	\$ 4,500
1001-03201-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 4,882	\$ 9,229	\$ 9,139	\$ 10,000	\$ 8,845	\$ 10,000	\$ -
1001-03201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 17,036	\$ 10,260	\$ 15,124	\$ 12,000	\$ 4,973	\$ 15,000	\$ 3,000
1001-03201-00000-000-506017-000	TRAINING SUPPLIES	\$ -	\$ -	\$ 7,209	\$ 1,500	\$ 4,420	\$ 4,000	\$ 2,500
1001-03201-00000-000-506065-000	MINOR EQUIPMENT	\$ 75,736	\$ 118,442	\$ 231,377	\$ 165,000	\$ 93,268	\$ 225,000	\$ 60,000
1001-03201-00000-000-508005-000	VEHICLES	\$ 119,624	\$ 84,615	\$ 162,518	\$ 100,000	\$ 100,654	\$ 75,000	\$ (25,000)
1001-03201-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 289	\$ -	\$ 2,043	\$ -	\$ 184	\$ -	\$ -
1001-03201-00000-000-508040-000	SOFTWARE	\$ 14,750	\$ 15,477	\$ 18,705	\$ 81,000	\$ 32,703	\$ 50,000	\$ (31,000)

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
RADIO MAINTENANCE:								
1001-03201-10353-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10353-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 70,000	\$ 20,000
1001-03201-10353-000-506065-000	MINOR EQUIPMENT	\$ 39,145	\$ 58,164	\$ 37,525	\$ -	\$ 84,363	\$ -	\$ -
1001-03201-10356-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10356-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F & R PRIOR YEAR FUNDS:								
1001-03201-10357-000-503302-000	MAINTENANCE SERVICES CONTRACT	\$ -	\$ -	\$ 237	\$ -	\$ -	\$ -	\$ -
1001-03201-10357-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 30,492	\$ 21,737	\$ -	\$ -	\$ -	\$ -
1001-03201-10357-000-506014-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 392	\$ -	\$ -	\$ -	\$ -
HAZ-MAT FUNDS:								
1001-03201-10358-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10358-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10358-000-506065-000	MINOR EQUIPMENT	\$ 61,300	\$ 9,799	\$ 14,146	\$ 10,000	\$ 6,989	\$ 10,000	\$ -
FIRE PROGRAMS FUND:								
1001-03201-10359-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-505699-000	OTHER CONTRIBUTIONS	\$ 108,985	\$ 124,000	\$ 123,794	\$ 124,000	\$ 108,500	\$ -	\$ (124,000)
1001-03201-10359-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-506065-000	MINOR EQUIPMENT	\$ 46,529	\$ 64,872	\$ 340,813	\$ 279,440	\$ 121,180	\$ 318,073	\$ 38,633
EMERGENCY MANAGEMENT PLANNING:								
1001-03201-10360-000-506065-000	MINOR EQUIPMENT	\$ 23,022	\$ 30,124	\$ 16,181	\$ 19,022	\$ -	\$ 19,022	\$ -
SAFER GRANT:								
1001-03201-10361-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 30,691	\$ 47,336	\$ 52,557	\$ -	\$ 3,360	\$ -	\$ -
1001-03201-10361-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10361-000-502100-000	FICA / MEDICARE	\$ 2,310	\$ 3,576	\$ 3,943	\$ -	\$ 253	\$ -	\$ -
1001-03201-10361-000-502201-000	RETIREMENT (VRS)	\$ 3,534	\$ 6,233	\$ 7,752	\$ -	\$ 816	\$ -	\$ -
1001-03201-10361-000-502300-000	HEALTH INSURANCE	\$ 3,254	\$ 409	\$ 4,988	\$ -	\$ 1,097	\$ -	\$ -
1001-03201-10361-000-502400-000	GROUP LIFE INSURANCE	\$ 159	\$ 254	\$ 287	\$ -	\$ 13	\$ -	\$ -
1001-03201-10361-000-502703-000	WORKERS COMP INSURANCE	\$ 1,182	\$ 1,365	\$ 1,410	\$ 1,500	\$ 115	\$ -	\$ (1,500)
EAST ROCKINGHAM EMERGENCY SERVICES:								
1001-03201-10362-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,571	\$ 1,803	\$ 1,830	\$ 2,800	\$ 1,498	\$ 2,800	\$ -
1001-03201-10362-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 3,099	\$ 4,074	\$ 4,639	\$ 5,500	\$ 3,819	\$ 5,500	\$ -
1001-03201-10362-000-503301-000	REPAIRS & MAINTENANCE	\$ 135	\$ 3,443	\$ 2,429	\$ 3,000	\$ 10,095	\$ 3,000	\$ -
1001-03201-10362-000-505101-000	ELECTRICAL SERVICES	\$ 5,201	\$ 6,404	\$ 7,076	\$ 6,000	\$ 4,412	\$ 6,000	\$ -
1001-03201-10362-000-505102-000	HEATING SERVICES	\$ 2,095	\$ 3,812	\$ 4,739	\$ 6,600	\$ 3,925	\$ 6,600	\$ -
1001-03201-10362-000-505103-000	WATER & SEWER SERVICES	\$ 664	\$ 618	\$ 620	\$ 1,500	\$ 478	\$ 1,500	\$ -
1001-03201-10362-000-505203-000	TELECOMMUNICATIONS	\$ 2,771	\$ 410	\$ (104)	\$ 7,240	\$ 2,250	\$ 11,400	\$ 4,160
1001-03201-10362-000-505304-000	OTHER PROPERTY INSURANCE	\$ 727	\$ 807	\$ 799	\$ 825	\$ 933	\$ 1,000	\$ 175
1001-03201-10362-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,202	\$ 3,118	\$ 2,409	\$ 2,000	\$ 636	\$ 2,000	\$ -
1001-03201-10362-000-506007-000	REPAIRS & MAINTENANCE	\$ -	\$ 172	\$ -	\$ 500	\$ 38	\$ 500	\$ -
1001-03201-10362-000-506065-000	MINOR EQUIPMENT	\$ 4,174	\$ 746	\$ 69,337	\$ 25,000	\$ -	\$ 25,000	\$ -

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-03201-10362-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,781	\$ 3,501	\$ 3,728	\$ 5,800	\$ 2,676	\$ 5,800	\$ -
1001-03201-10363-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 296	\$ -	\$ -	\$ -	\$ -	\$ -
PORT ROAD EMERGENCY RESPONSE STATION:								
1001-03201-10364-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 299	\$ 2,800	\$ 161	\$ 2,800	\$ -
1001-03201-10364-000-503301-000	REPAIRS & MAINTENANCE	\$ 12,908	\$ 7,610	\$ 4,261	\$ 6,000	\$ 7,069	\$ 8,000	\$ 2,000
1001-03201-10364-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,688	\$ 2,744	\$ 2,809	\$ 6,000	\$ 4,623	\$ 6,000	\$ -
1001-03201-10364-000-505101-000	ELECTRICAL SERVICES	\$ 790	\$ 5,591	\$ 17,199	\$ 10,000	\$ 15,765	\$ 22,000	\$ 12,000
1001-03201-10364-000-505102-000	HEATING SERVICES	\$ 8,175	\$ 12,276	\$ 17,293	\$ 25,000	\$ 17,232	\$ 25,000	\$ -
1001-03201-10364-000-505103-000	WATER & SEWER SERVICES	\$ 1,711	\$ 1,664	\$ 1,793	\$ 2,600	\$ 1,382	\$ 3,500	\$ 900
1001-03201-10364-000-505203-000	TELECOMMUNICATIONS	\$ 6,531	\$ 8,184	\$ 279	\$ 7,550	\$ 4,580	\$ 8,900	\$ 1,350
1001-03201-10364-000-505304-000	OTHER PROPERTY INSURANCE	\$ 3,523	\$ 3,912	\$ 3,871	\$ 4,000	\$ 4,542	\$ 5,000	\$ 1,000
1001-03201-10364-000-506005-000	LAUNDRY & JANITORIAL SERVICES	\$ 7,447	\$ 5,721	\$ 5,445	\$ 4,500	\$ 4,506	\$ 6,500	\$ 2,000
1001-03201-10364-000-506014-000	OTHER OPERATING SUPPLIES	\$ 4,565	\$ 5,188	\$ 2,110	\$ 9,000	\$ 6,231	\$ 9,000	\$ -
1001-03201-10364-000-506065-000	MINOR EQUIPMENT	\$ 10,517	\$ 22,450	\$ 14,491	\$ 25,000	\$ 7,158	\$ 25,000	\$ -
1001-03201-10365-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 5,285	\$ 11,965	\$ 5,220	\$ 5,800	\$ -	\$ 5,800	\$ -
1001-03201-10365-000-506014-000	OTHER OPERATING SUPPLIES	\$ (13,462)	\$ (9,463)	\$ (4,801)	\$ 4,000	\$ (2,747)	\$ 4,000	\$ -
ELKTON EMERGENCY RESPONSE STATION:								
1001-03201-10366-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 4,048	\$ 12,725	\$ 1,211	\$ 10,000	\$ -	\$ 10,000	\$ -
1001-03201-10366-000-503301-000	REPAIRS & MAINTENANCE	\$ 10,806	\$ 1,278	\$ 1,046	\$ 5,000	\$ 9,259	\$ 5,000	\$ -
1001-03201-10366-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 33,193	\$ 4,943	\$ 3,498	\$ 6,000	\$ 3,216	\$ 6,000	\$ -
1001-03201-10366-000-504500-000	CENTRAL GARAGE	\$ 11,377	\$ 18,509	\$ 20,274	\$ 14,000	\$ 11,365	\$ 14,000	\$ -
1001-03201-10366-000-505101-000	ELECTRICAL	\$ 559	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
1001-03201-10366-000-505102-000	HEATING	\$ -	\$ -	\$ 2,480	\$ -	\$ 5,109	\$ -	\$ -
1001-03201-10366-000-505203-000	TELECOMMUNICATIONS	\$ 7,197	\$ 4,507	\$ 894	\$ 2,500	\$ 2,863	\$ 3,800	\$ 1,300
1001-03201-10366-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 5,080	\$ 457	\$ 5,000	\$ 4,181	\$ 5,000	\$ -
1001-03201-10366-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,290	\$ 1,274	\$ 1,190	\$ 7,000	\$ 5,613	\$ 8,000	\$ 1,000
1001-03201-10366-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ 118	\$ 61	\$ -	\$ 5,061	\$ -	\$ -
1001-03201-10366-000-506014-000	OTHER OPERATING SUPPLIES	\$ 8,659	\$ 2,656	\$ 506	\$ 15,000	\$ 19,756	\$ 18,000	\$ 3,000
1001-03201-10366-000-506065-000	MINOR EQUIPMENT	\$ 5,848	\$ 386	\$ 6,525	\$ 25,000	\$ 3,752	\$ 25,000	\$ -
1001-03201-10366-000-508305-000	SITE IMPROVEMENTS	\$ 12,147	\$ 5,398	\$ 214	\$ -	\$ -	\$ -	\$ -
NORTH END EMERGENCY RESPONSE STATION:								
1001-03201-10367-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 546	\$ 1,880	\$ 2,800	\$ 1,191	\$ 2,800	\$ -
1001-03201-10367-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 5,081	\$ 6,000	\$ 791	\$ 6,000	\$ -
1001-03201-10367-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 1,782	\$ 3,930	\$ 6,000	\$ 2,558	\$ 6,000	\$ -
1001-03201-10367-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
1001-03201-10367-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ 5,687	\$ 11,948	\$ 12,000	\$ 7,576	\$ 14,000	\$ 2,000
1001-03201-10367-000-505102-000	HEATING SERVICES	\$ -	\$ 4,749	\$ 3,557	\$ 1,500	\$ 2,948	\$ 4,000	\$ 2,500
1001-03201-10367-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ 826	\$ 1,490	\$ 1,600	\$ 990	\$ 2,080	\$ 480
1001-03201-10367-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ 2,075	\$ (250)	\$ 2,500	\$ 2,408	\$ 3,400	\$ 900
1001-03201-10367-000-505304-000	GENERAL PROPERTY INSURANCE	\$ -	\$ -	\$ 2,358	\$ 2,500	\$ 2,618	\$ 3,000	\$ 500
1001-03201-10367-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ 6,632	\$ 9,451	\$ 7,000	\$ 6,097	\$ 8,000	\$ 1,000
1001-03201-10367-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ 51	\$ 101	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03201-10367-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 2,820	\$ 5,830	\$ 9,000	\$ 3,884	\$ 9,000	\$ -
1001-03201-10367-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 11,483	\$ 6,680	\$ 25,000	\$ -	\$ 25,000	\$ -
FULKS RUN EMERGENCY RESPONSE STATION								
1001-03201-10369-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800	\$ 2,800

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-03201-10369-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
1001-03201-10369-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
1001-03201-10369-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
1001-03201-10369-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000
1001-03201-10369-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1001-03201-10369-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,080	\$ 2,080
1001-03201-10369-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400	\$ 3,400
1001-03201-10369-000-505304-000	GENERAL PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
1001-03201-10369-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
1001-03201-10369-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-03201-10369-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 57	\$ 9,000	\$ 9,000
1001-03201-10369-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
DAYTON EMERGENCY RESPONSE STATION								
1001-03201-10370-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400
1001-03201-10370-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
1001-03201-10370-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
1001-03201-10370-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
1001-03201-10370-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
1001-03201-10370-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
1001-03201-10370-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040	\$ 1,040
1001-03201-10370-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700
1001-03201-10370-000-505304-000	GENERAL PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1001-03201-10370-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1001-03201-10370-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-03201-10370-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500
1001-03201-10370-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500
WILDFIRE RESPONSE								
1001-03201-10368-000-501200-000	OVERTIME	\$ -	\$ -	\$ 53,926	\$ -	\$ -	\$ -	\$ -
1001-03201-10368-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ 4,058	\$ -	\$ -	\$ -	\$ -
1001-03201-10368-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 2,090	\$ -	\$ -	\$ -	\$ -
1001-03201-10368-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ 2,563	\$ -	\$ -	\$ -	\$ -
1001-03201-10368-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ 519	\$ -	\$ -	\$ -	\$ -
1001-03201-10368-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 1,736	\$ -	\$ -	\$ -	\$ -
1001-03201-10368-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 3,360	\$ -	\$ -	\$ -	\$ -
Total for 03201 FIRE & RESCUE:		\$ 5,935,555	\$ 5,419,265	\$ 14,161,803	\$ 16,493,143	\$ 10,901,198	\$ 18,987,368	\$ 2,494,226

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Department:03202 Volunteer Fire Companies

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-03202-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 15,248	\$ 15,982	\$ 17,198	\$ 16,000	\$ 10,165	\$ 16,000	\$ -
1001-03202-00000-000-502100-000	FICA / MEDICARE	\$ 1,167	\$ 1,223	\$ 1,316	\$ 1,224	\$ 778	\$ 1,224	\$ -
1001-03202-00000-000-502201-000	RETIREMENT (VRS)	\$ 4,500	\$ 9,120	\$ 7,680	\$ 10,000	\$ 4,980	\$ 10,000	\$ -
1001-03202-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 587	\$ 474	\$ 569	\$ 600	\$ 388	\$ 600	\$ -
1001-03202-00000-000-502302-000	LINE OF DUTY ACT	\$ 23,783	\$ 23,611	\$ 26,475	\$ 28,000	\$ 27,098	\$ 28,000	\$ -
1001-03202-00000-000-502830-000	OTHER INSURANCE	\$ 33,328	\$ 33,328	\$ 31,662	\$ 33,500	\$ 31,662	\$ 33,500	\$ -
1001-03202-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 356	\$ -	\$ -	\$ -	\$ -
1001-03202-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,245	\$ 20,428	\$ (5,256)	\$ 15,000	\$ 12,562	\$ 15,000	\$ -
1001-03202-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 39,285	\$ 60,365	\$ 74,782	\$ 45,000	\$ 40,502	\$ 45,000	\$ -
1001-03202-00000-000-505305-000	VEHICLE INSURANCE	\$ 110,954	\$ 124,767	\$ 90,203	\$ 128,150	\$ 111,701	\$ 140,965	\$ 12,815
1001-03202-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03202-00000-000-505616-000	BRIDGEWATER VOL FIRE CO	\$ 82,825	\$ 91,107	\$ 97,485	\$ 102,340	\$ 102,340	\$ 107,457	\$ 5,117
1001-03202-00000-000-505617-000	BROADWAY VOL FIRE CO	\$ 81,235	\$ 89,358	\$ 95,613	\$ 100,400	\$ 100,400	\$ 105,420	\$ 5,020
1001-03202-00000-000-505618-000	BERGTON VOL FIRE CO	\$ 47,950	\$ 50,347	\$ 53,870	\$ 56,560	\$ 56,560	\$ 56,560	\$ -
1001-03202-00000-000-505619-000	CLOVERHILL VOL FIRE & RESCUE	\$ 78,285	\$ 86,113	\$ 92,140	\$ 96,747	\$ 96,747	\$ 101,580	\$ 4,833
1001-03202-00000-000-505620-000	ELKTON VOL FIRE CO	\$ 83,177	\$ 91,494	\$ 91,494	\$ 91,494	\$ 91,494	\$ 86,919	\$ (4,575)
1001-03202-00000-000-505621-000	GROTTOES VOL FIRE CO	\$ 67,785	\$ 74,563	\$ 79,782	\$ 83,770	\$ 83,770	\$ 87,950	\$ 4,180
1001-03202-00000-000-505622-000	PORT ROAD VOL FIRE CO	\$ 78,520	\$ 78,520	\$ 78,520	\$ 78,520	\$ 78,520	\$ 74,594	\$ (3,926)
1001-03202-00000-000-505624-000	MCGAHEYSVILLE VOL FIRE CO	\$ 73,365	\$ 80,701	\$ 86,350	\$ 90,670	\$ 90,670	\$ 95,200	\$ 4,530
1001-03202-00000-000-505625-000	TIMBERVILLE VOL FIRE CO	\$ 61,540	\$ 67,694	\$ 72,432	\$ 76,050	\$ 76,050	\$ 79,852	\$ 3,802
1001-03202-00000-000-505626-000	WEYERS CAVE VOL FIRE CO	\$ 25,490	\$ 28,039	\$ 30,000	\$ 31,500	\$ 31,500	\$ 33,075	\$ 1,575
1001-03202-00000-000-505640-000	SINGERS GLEN VOL FIRE CO	\$ 54,440	\$ 59,884	\$ 64,075	\$ 67,280	\$ 67,280	\$ 70,644	\$ 3,364
1001-03202-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 4,950	\$ 4,541	\$ 7,650	\$ 7,000	\$ -	\$ 7,500	\$ 500
1001-03202-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 5,417	\$ 2,925	\$ 3,915	\$ 4,000	\$ 5,913	\$ 9,000	\$ 5,000
1001-03202-00000-000-506065-000	MINOR EQUIPMENT	\$ 40,787	\$ 110,255	\$ 55,360	\$ 90,000	\$ 82,621	\$ 90,000	\$ -
1001-03202-00000-000-508005-000	VEHICLES	\$ 1,279,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03202 VOLUNTEER FIRE COMPANIES:		\$ 2,295,792	\$ 1,205,156	\$ 1,153,670	\$ 1,253,805	\$ 1,203,700	\$ 1,296,040	\$ 42,235

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03203 Ambulance & Rescue Squads

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-03203-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-03203-00000-000-502302-000	LINE OF DUTY ACT	\$ 23,783	\$ 23,611	\$ 23,639	\$ 25,000	\$ 24,229	\$ 25,000	\$ -
1001-03203-00000-000-502830-000	OTHER INSURANCE	\$ 33,328	\$ 33,328	\$ 31,662	\$ 35,000	\$ 31,662	\$ 35,000	\$ -
1001-03203-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 31,000	\$ 24,000	\$ 24,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
1001-03203-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ (144)	\$ (9,379)	\$ 12,753	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 3,225	\$ 66,071	\$ 35,913	\$ 95,000	\$ 36,922	\$ 95,000	\$ -
1001-03203-00000-000-505305-000	VEHICLE INSURANCE	\$ 113,192	\$ 121,878	\$ 91,049	\$ 100,000	\$ 98,328	\$ 110,000	\$ 10,000
1001-03203-00000-000-505628-000	GROTTOES RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505629-000	BROADWAY RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505630-000	ELKTON RESCUE SQUAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-505631-000	HARRISONBURG RESCUE SQUAD	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-505633-000	BRIDGEWATER RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505634-000	CLOVERHILL RESCUE SQUAD	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505635-000	FOUR-FOR-LIFE FUNDING	\$ 82,257	\$ 43,760	\$ 58,051	\$ 90,635	\$ 23,604	\$ 90,635	\$ -
1001-03203-00000-000-505636-000	SINGERS GLEN RESCUE SQUAD	\$ 15,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 10,000	\$ (4,500)
1001-03203-00000-000-506004-000	LAB & MEDICAL SUPPLIES	\$ 45	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
1001-03203-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 7,020	\$ 1,319	\$ 3,762	\$ 18,000	\$ 17,231	\$ 18,000	\$ -
1001-03203-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,960	\$ 3,516	\$ 519	\$ 3,000	\$ 76	\$ 3,000	\$ -
1001-03203-00000-000-506065-000	MINOR EQUIPMENT	\$ 36,306	\$ 56,335	\$ 91,517	\$ 45,000	\$ 69,530	\$ 90,000	\$ 45,000
1001-03203-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 695	\$ 231	\$ -	\$ 2,500	\$ 950	\$ 2,500	\$ -
Total for 03203 AMBULANCE & RESCUE SQUADS:		\$ 393,165	\$ 424,171	\$ 427,363	\$ 491,135	\$ 375,032	\$ 541,635	\$ 50,500

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03204 Fire Extinction Services

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-03204-00000-000-501200-000	OVERTIME	\$ 2,897	\$ 4,499	\$ 3,873	\$ 5,280	\$ 4,894	\$ 5,280	\$ -
1001-03204-00000-000-502100-000	FICA / MEDICARE	\$ 219	\$ 341	\$ 294	\$ 404	\$ 370	\$ 404	\$ 0
1001-03204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 49	\$ 66	\$ 66	\$ 200	\$ 83	\$ 200	\$ -
1001-03204-00000-000-503860-000	STATE FORESTER	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,884	\$ 15,179	\$ 15,884	\$ -
Total for 03204 FIRE EXTINCTION SERVICES:		\$ 19,050	\$ 20,790	\$ 20,116	\$ 21,768	\$ 20,527	\$ 21,768	\$ 0

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03302 MRRJ

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
MIDDLE RIVER JAIL FACILITY:								
1001-03302-10336-000-503800-000	PURCHASED SERVICES-O	\$ 1,784,901	\$ 1,817,901	\$ 1,607,359	\$ 1,681,067	\$ 1,084,794	\$ 1,904,892	\$ 223,825
1001-03302-10336-000-509101-000	PRINCIPAL	\$ 987,732	\$ 1,009,166	\$ 1,031,065	\$ 1,031,065	\$ 1,053,439	\$ -	\$ (1,031,065)
1001-03302-10336-000-509201-000	INTEREST	\$ 88,566	\$ 67,133	\$ 45,234	\$ 45,234	\$ 22,860	\$ -	\$ (45,234)
1001-03302-10336-000-509305-000	SHARE OF DEBT SERVICE	\$ 289,318	\$ 284,977	\$ 252,005	\$ 315,000	\$ 176,006	\$ 315,000	\$ -
Total for 03302-10336 MIDDLE RIVER REGIONAL JAIL:		\$ 3,150,517	\$ 3,179,176	\$ 2,935,662	\$ 3,072,366	\$ 2,337,099	\$ 2,219,892	\$ (852,474)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03302 Jail

Acct Number	Acct Description	2025 YTD						Increase/ Decrease
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Proposed	
1001-03302-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 4,523,456	\$ 4,947,018	\$ 5,534,273	\$ 6,052,827	\$ 4,295,758	\$ 6,471,805	\$ 418,978
1001-03302-00000-000-501200-000	OVERTIME	\$ 88,361	\$ 107,192	\$ 239,623	\$ 175,000	\$ 73,255	\$ 175,000	\$ -
1001-03302-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 111,585	\$ 145,509	\$ 193,826	\$ 150,000	\$ 120,561	\$ 150,000	\$ -
1001-03302-00000-000-501900-000	SEVERANCE PAY	\$ 5,000	\$ -	\$ 6,730	\$ 10,000	\$ -	\$ 10,000	\$ -
1001-03302-00000-000-502100-000	FICA / MEDICARE	\$ 343,246	\$ 379,904	\$ 437,098	\$ 488,669	\$ 328,896	\$ 520,721	\$ 32,052
1001-03302-00000-000-502201-000	RETIREMENT (VRS)	\$ 530,727	\$ 659,935	\$ 793,024	\$ 887,184	\$ 569,305	\$ 946,055	\$ 58,871
1001-03302-00000-000-502202-000	RETIREMENT-HYBRID	\$ 13,239	\$ 18,918	\$ 20,109	\$ 35,151	\$ 16,706	\$ 31,023	\$ (4,128)
1001-03302-00000-000-502203-000	SHORT TERM LONG TERM DISABILITY	\$ 585	\$ 726	\$ 723	\$ 730	\$ 541	\$ 1,013	\$ 283
1001-03302-00000-000-502300-000	HEALTH INSURANCE	\$ 818,785	\$ 836,095	\$ 836,554	\$ 848,547	\$ 748,870	\$ 959,670	\$ 111,123
1001-03302-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 25,417	\$ 27,969	\$ 30,169	\$ 32,649	\$ 19,841	\$ 61,027	\$ 28,378
1001-03302-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 1,867	\$ -	\$ -
1001-03302-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 78,014	\$ 69,685	\$ 72,836	\$ 75,000	\$ 74,115	\$ 112,744	\$ 37,744
1001-03302-00000-000-502302-000	LINE OF DUTY ACT	\$ 39,638	\$ 38,722	\$ 42,549	\$ 45,000	\$ 43,561	\$ 45,000	\$ -
1001-03302-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 4,703	\$ 5,623	\$ 4,716	\$ 5,000	\$ 1,018	\$ 5,000	\$ -
1001-03302-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 1,278,013	\$ 1,189,776	\$ 1,558,331	\$ 1,200,000	\$ 1,056,702	\$ 300,000	\$ (900,000)
1001-03302-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 9,450	\$ 1,330	\$ 3,567	\$ 7,400	\$ 2,545	\$ 7,400	\$ -
1001-03302-00000-000-503115-000	HOUSING OF INMATES	\$ -	\$ -	\$ 253,600	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 78,093	\$ 109,185	\$ 296,947	\$ 97,000	\$ 97,546	\$ 157,000	\$ 60,000
1001-03302-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 83,845	\$ 92,924	\$ 73,479	\$ 62,000	\$ 82,834	\$ 112,000	\$ 50,000
1001-03302-00000-000-503500-000	PRINTING & BINDING	\$ 2,172	\$ 780	\$ 2,731	\$ 5,000	\$ 1,718	\$ 5,000	\$ -
1001-03302-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
1001-03302-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ 851	\$ 375	\$ -	\$ 375	\$ -
1001-03302-00000-000-504500-000	CENTRAL GARAGE	\$ 10,264	\$ 16,293	\$ 17,668	\$ 19,000	\$ 10,839	\$ 19,000	\$ -
1001-03302-00000-000-505101-000	ELECTRICAL SERVICES	\$ 157,822	\$ 176,207	\$ 181,972	\$ 175,000	\$ 107,777	\$ 175,000	\$ -
1001-03302-00000-000-505102-000	HEATING SERVICES	\$ 96,385	\$ 120,734	\$ 129,610	\$ 95,000	\$ 86,277	\$ 95,000	\$ -
1001-03302-00000-000-505103-000	WATER & SEWER SERVICES	\$ 109,467	\$ 110,167	\$ 110,266	\$ 100,000	\$ 65,123	\$ 100,000	\$ -
1001-03302-00000-000-505201-000	POSTAGE	\$ 305	\$ 153	\$ 133	\$ 500	\$ 150	\$ 500	\$ -
1001-03302-00000-000-505203-000	TELECOMMUNICATIONS	\$ 14,444	\$ 19,046	\$ 23,280	\$ 38,000	\$ 16,339	\$ 38,000	\$ -
1001-03302-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 13,612	\$ 15,115	\$ 14,953	\$ 8,285	\$ 17,540	\$ 8,285	\$ -
1001-03302-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,972	\$ 2,319	\$ 2,342	\$ 4,750	\$ 2,946	\$ 4,750	\$ -
1001-03302-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 5,010	\$ 4,399	\$ 4,225	\$ 4,500	\$ 9,968	\$ 4,500	\$ -
1001-03302-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,186	\$ -	\$ 5,794	\$ -	\$ 1,241	\$ 1,500	\$ 1,500
1001-03302-00000-000-505403-000	LEASE/RENT PARKING	\$ -	\$ -	\$ 7,109	\$ 25,000	\$ 28,000	\$ 28,000	\$ 3,000
1001-03302-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 52	\$ 1,858	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-03302-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 68,407	\$ 66,847	\$ 74,299	\$ 85,000	\$ 97,193	\$ 90,000	\$ 5,000
1001-03302-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 100	\$ 300	\$ 300	\$ 200	\$ 300	\$ 200	\$ -
1001-03302-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,746	\$ 5,898	\$ 6,300	\$ 5,000	\$ 4,187	\$ 5,000	\$ -
1001-03302-00000-000-506002-000	FOOD SUPPLIES & FOOD SERVICE	\$ 889,002	\$ 909,826	\$ 829,186	\$ 780,000	\$ 584,974	\$ 780,000	\$ -
1001-03302-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ -	\$ 106	\$ -	\$ 400	\$ 540	\$ 400	\$ -
1001-03302-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 75,820	\$ 60,022	\$ 52,674	\$ 50,000	\$ 46,937	\$ 50,000	\$ -
1001-03302-00000-000-506006-000	LINEN SUPPLIES	\$ 29,372	\$ 30,885	\$ 30,601	\$ 50,000	\$ 18,987	\$ 50,000	\$ -
1001-03302-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 49,719	\$ 57,514	\$ 57,848	\$ 45,000	\$ 22,878	\$ 45,000	\$ -
1001-03302-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 5,345	\$ 6,162	\$ 5,466	\$ 5,000	\$ 2,913	\$ 5,000	\$ -
1001-03302-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 277	\$ 148	\$ 490	\$ 350	\$ -	\$ 350	\$ -
1001-03302-00000-000-506011-000	UNIFORMS/SAFETY	\$ 17,112	\$ 24,754	\$ 15,322	\$ 25,000	\$ 18,451	\$ 25,000	\$ -
1001-03302-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 299	\$ 299	\$ -	\$ 299	\$ -	\$ -
1001-03302-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 34,533	\$ 45,274	\$ 50,626	\$ 50,000	\$ 46,123	\$ 57,850	\$ 7,850
1001-03302-00000-000-506016-000	POLICE UNIFORMS	\$ 25,294	\$ 41,231	\$ 40,063	\$ 30,000	\$ 28,415	\$ 40,000	\$ 10,000

Acct Number	Acct Description						2025 YTD		Increase/ Decrease
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Proposed		
1001-03302-00000-000-506065-000	MINOR EQUIPMENT	\$ 23,389	\$ 30,882	\$ 42,302	\$ 50,000	\$ 23,241	\$ 65,000	\$ 15,000	
1001-03302-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 14,748	\$ 25,751	\$ 33,331	\$ 33,000	\$ 25,574	\$ 33,000	\$ -	
1001-03302-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ 48,750	\$ -	\$ 54,500	\$ 5,750	
1001-03302-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ 3,400	\$ -	\$ 3,400	\$ -	
1001-03302-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 18,577	\$ 22,000	\$ 30,788	\$ 40,865	\$ 18,865	
1001-03302-00000-000-508305-000	SITE IMPROVEMENTS	\$ 101,593	\$ 78,341	\$ 235,130	\$ 330,000	\$ 4,137	\$ 236,000	\$ (94,000)	
MENTAL HEALTH PROGRAMS:									
1001-03302-10331-000-501300-000	SALARIES & WAGES-PART TIME	\$ 19,230	\$ 21,485	\$ 16,905	\$ 21,485	\$ -	\$ -	\$ (21,485)	
1001-03302-10331-000-502100-000	FICA / MEDICARE	\$ 1,471	\$ 1,644	\$ 1,293	\$ 1,644	\$ -	\$ -	\$ (1,644)	
1001-03302-10331-000-502703-000	WORKERS COMP INSURANCE	\$ 318	\$ 275	\$ 280	\$ 275	\$ -	\$ -	\$ (275)	
1001-03302-10331-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 24,924	\$ 24,924	\$ 33,797	\$ 30,000	\$ -	\$ -	\$ (30,000)	
CIT ASSESSMENT CENTER:									
1001-03302-10338-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 85,383	\$ -	\$ -	\$ -	\$ -	\$ -	
MEDICAL SERVICES PERSONNEL									
1001-03302-10314-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 560,120	\$ 560,120	
1001-03302-10314-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03302-10314-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03302-10314-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03302-10314-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,849	\$ 42,849	
1001-03302-10314-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,071	\$ 75,071	
1001-03302-10314-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03302-10314-000-502203-000	SHORT TERM LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03302-10314-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,161	\$ 97,161	
1001-03302-10314-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,843	\$ 2,843	
1001-03302-10314-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03302-10314-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	
Total for 03302 JAIL:		\$ 9,832,248	\$ 10,615,533	\$ 12,444,177	\$ 12,315,272	\$ 8,837,774	\$ 12,913,377	\$ 598,106	

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03400 Inspection Services

Acct Number	Acct Description					2025 YTD			Increase/
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Proposed	Decrease	
1001-03400-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 430,459	\$ 440,456	\$ 495,958	\$ 547,158	\$ 387,168	\$ 664,573	\$ 117,414	
1001-03400-00000-000-501200-000	OVERTIME	\$ 1,268	\$ 342	\$ 812	\$ 2,000	\$ 1,039	\$ 2,000	\$ -	
1001-03400-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 369	\$ -	\$ -	\$ -	\$ 358	\$ -	\$ -	
1001-03400-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 921	\$ 981	\$ -	\$ -	\$ -	\$ -	
1001-03400-00000-000-502100-000	FICA / MEDICARE	\$ 30,467	\$ 31,400	\$ 34,980	\$ 42,011	\$ 27,773	\$ 50,993	\$ 8,982	
1001-03400-00000-000-502201-000	RETIREMENT (VRS)	\$ 30,541	\$ 35,305	\$ 40,013	\$ 44,582	\$ 27,010	\$ 44,842	\$ 259	
1001-03400-00000-000-502202-000	RETIREMENT-HYBRID	\$ 21,040	\$ 26,159	\$ 33,217	\$ 53,788	\$ 29,370	\$ 48,254	\$ (5,534)	
1001-03400-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 928	\$ 1,004	\$ 1,189	\$ 1,320	\$ 928	\$ 1,852	\$ 532	
1001-03400-00000-000-502300-000	HEALTH INSURANCE	\$ 105,402	\$ 93,021	\$ 99,386	\$ 103,359	\$ 79,563	\$ 90,221	\$ (13,138)	
1001-03400-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,329	\$ 2,409	\$ 2,680	\$ 2,916	\$ 1,748	\$ 3,013	\$ 97	
1001-03400-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 3,427	\$ 2,721	\$ 3,455	\$ 3,600	\$ 3,686	\$ 6,429	\$ 2,829	
1001-03400-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 60,000	\$ 10,000	
1001-03400-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 475	\$ 830	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	
1001-03400-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,863	\$ 30,143	\$ 14,069	\$ 25,000	\$ 7,035	\$ -	\$ (25,000)	
1001-03400-00000-000-503500-000	PRINTING & BINDING	\$ 1,229	\$ 1,470	\$ 731	\$ 800	\$ 690	\$ 1,000	\$ 200	
1001-03400-00000-000-503600-000	ADVERTISING	\$ 68	\$ 129	\$ 28	\$ 250	\$ -	\$ 250	\$ -	
1001-03400-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 13,087	\$ 9,445	\$ 34,488	\$ 20,000	\$ 17,566	\$ 20,000	\$ -	
1001-03400-00000-000-504300-000	CENTRAL STORE	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03400-00000-000-504500-000	CENTRAL GARAGE	\$ 22,122	\$ 18,070	\$ 18,136	\$ 20,000	\$ 10,631	\$ 20,000	\$ -	
1001-03400-00000-000-505201-000	POSTAGE	\$ 3	\$ -	\$ 11	\$ 25	\$ -	\$ 25	\$ -	
1001-03400-00000-000-505203-000	TELECOMMUNICATIONS	\$ 6,403	\$ 7,197	\$ 6,761	\$ 7,000	\$ 3,706	\$ 7,000	\$ -	
1001-03400-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,237	\$ 3,092	\$ 3,513	\$ 4,000	\$ 2,946	\$ 4,000	\$ -	
1001-03400-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 982	\$ 1,367	\$ 2,320	\$ 3,200	\$ 1,677	\$ 3,200	\$ -	
1001-03400-00000-000-505501-000	MILEAGE	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03400-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-03400-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 913	\$ 141	\$ 2,547	\$ 4,000	\$ 992	\$ 4,800	\$ 800	
1001-03400-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 305	\$ 1,001	\$ 1,120	\$ 500	\$ 1,281	\$ 1,000	\$ 500	
1001-03400-00000-000-506001-000	OFFICE SUPPLIES	\$ 171	\$ 527	\$ 1,254	\$ 1,650	\$ 158	\$ 1,800	\$ 150	
1001-03400-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ 54	\$ 1,650	\$ -	\$ 1,000	\$ (650)	
1001-03400-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 138	\$ -	\$ -	\$ 500	\$ 500	
1001-03400-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 23	\$ 40	\$ -	\$ 200	\$ 31	\$ 200	\$ -	
1001-03400-00000-000-506011-000	UNIFORMS/SAFETY	\$ 496	\$ 1,660	\$ 1,371	\$ 2,000	\$ 1,329	\$ 3,000	\$ 1,000	
1001-03400-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 1,605	\$ 5,674	\$ 4,794	\$ 10,000	\$ 4,909	\$ 4,000	\$ (6,000)	
1001-03400-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 239	\$ 2,502	\$ 40	\$ 1,000	\$ 50	\$ 1,000	\$ -	
1001-03400-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,375	\$ 91	\$ 204	\$ 3,300	\$ 355	\$ 8,000	\$ 4,700	
1001-03400-00000-000-508005-000	VEHICLES	\$ 530	\$ 92,992	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
1001-03400-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 3,872	\$ -	\$ -	\$ 2,700	\$ -	\$ -	\$ (2,700)	
1001-03400-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 2,773	\$ 3,000	\$ 25,752	\$ 28,000	\$ 25,000	
Total for 03400 INSPECTION SERVICES:		\$ 685,306	\$ 810,198	\$ 807,023	\$ 963,510	\$ 637,750	\$ 1,133,452	\$ 169,942	

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03501 Animal Control

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-03501-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 90,253	\$ 89,279	\$ 99,531	\$ 111,745	\$ 75,920	\$ 117,871	\$ 6,126
1001-03501-00000-000-501200-000	OVERTIME	\$ 5,724	\$ 6,983	\$ 4,700	\$ 7,500	\$ 3,447	\$ 5,000	\$ (2,500)
1001-03501-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-502100-000	FICA / MEDICARE	\$ 7,105	\$ 7,146	\$ 7,645	\$ 9,122	\$ 5,878	\$ 9,400	\$ 277
1001-03501-00000-000-502201-000	RETIREMENT (VRS)	\$ 5,554	\$ 6,020	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-502202-000	RETIREMENT - HYBRID	\$ 5,186	\$ 6,370	\$ 14,550	\$ 25,093	\$ 12,511	\$ 20,363	\$ (4,731)
1001-03501-00000-000-502203-000	SHORT TERM/LONG TERM D	\$ 229	\$ 245	\$ 519	\$ 590	\$ 372	\$ 613	\$ 23
1001-03501-00000-000-502300-000	HEALTH INSURANCE	\$ 9,840	\$ 9,840	\$ 16,335	\$ 16,944	\$ 14,031	\$ 17,112	\$ 168
1001-03501-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 484	\$ 480	\$ 533	\$ 604	\$ 342	\$ 1,081	\$ 477
1001-03501-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 850	\$ 742	\$ 683	\$ 850	\$ 701	\$ 1,057	\$ 207
1001-03501-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 473	\$ 3,562	\$ 1,000	\$ 150	\$ 1,000	\$ -
1001-03501-00000-000-503302-000	MAINTENANCE SERVICES	\$ -	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
1001-03501-00000-000-503801-000	PAYMENTS FOR ANIMAL SHI	\$ 364,457	\$ 588,412	\$ 589,859	\$ 667,123	\$ 502,535	\$ 641,456	\$ (25,667)
1001-03501-00000-000-503803-000	SUPP PAYMENT - ANIMAL SHI	\$ 9,366	\$ 9,366	\$ 9,368	\$ 9,366	\$ 7,026	\$ 9,366	\$ -
1001-03501-00000-000-504500-000	CENTRAL GARAGE	\$ 15,960	\$ 11,704	\$ 10,160	\$ 7,000	\$ 6,703	\$ 7,000	\$ -
1001-03501-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
1001-03501-00000-000-505203-000	TELECOMMUNICATIONS	\$ 981	\$ 1,269	\$ 1,260	\$ 1,100	\$ 801	\$ 1,100	\$ -
1001-03501-00000-000-505305-000	VEHICLE INSURANCE	\$ 660	\$ 773	\$ 390	\$ 1,000	\$ 842	\$ 1,000	\$ -
1001-03501-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-505504-000	PROFESSIONAL DEVELOPM	\$ 705	\$ 600	\$ 1,025	\$ 3,000	\$ 3,770	\$ 3,000	\$ -
1001-03501-00000-000-505801-000	DUES & MEMBERSHIPS	\$ 35	\$ 120	\$ -	\$ -	\$ 25	\$ -	\$ -
1001-03501-00000-000-505802-000	CLAIMS & BOUNTIES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
1001-03501-00000-000-506011-000	UNIFORMS/SAFETY	\$ 1,137	\$ 85	\$ 2,506	\$ 1,000	\$ 100	\$ 1,000	\$ -
1001-03501-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-506014-000	OTHER OPERATING SUPPLII	\$ 799	\$ 2,082	\$ 2,363	\$ 2,000	\$ 375	\$ 2,000	\$ -
1001-03501-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 190	\$ 200	\$ 205	\$ 200	\$ -
Total for 03501 ANIMAL CONTROL:		\$ 519,326	\$ 742,265	\$ 765,178	\$ 865,937	\$ 635,734	\$ 840,318	\$ (25,619)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:03506 911 Operations & Maintenance

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-03506-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 3,237,100	\$ 3,506,761	\$ 3,791,455	\$ 3,900,000	\$ 2,948,295	\$ 4,100,000	\$ 200,000
Total for 03506 911 OPERATIONS & MAINTENANCE:		\$ 3,237,100	\$ 3,506,761	\$ 3,791,455	\$ 3,900,000	\$ 2,948,295	\$ 4,100,000	\$ 200,000

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:04300 County Property Maintenance

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-04300-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 221,518	\$ 214,288	\$ 207,524	\$ 218,605	\$ 145,141	\$ 233,274	\$ 14,670
1001-04300-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
1001-04300-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 19,759	\$ 16,261	\$ 35,672	\$ 18,000	\$ 32,224	\$ 28,000	\$ 10,000
1001-04300-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-502100-000	FICA / MEDICARE	\$ 17,227	\$ 16,536	\$ 17,630	\$ 18,253	\$ 12,964	\$ 20,140	\$ 1,887
1001-04300-00000-000-502201-000	RETIREMENT (VRS)	\$ 20,588	\$ 21,790	\$ 20,458	\$ 20,731	\$ 13,058	\$ 21,597	\$ 866
1001-04300-00000-000-502202-000	RETIREMENT - HYBRID	\$ 5,644	\$ 7,753	\$ 9,351	\$ 21,611	\$ 7,307	\$ 12,695	\$ (8,916)
1001-04300-00000-000-502203-000	SHORT TERM/LTD	\$ 249	\$ 297	\$ 335	\$ 428	\$ 224	\$ 392	\$ (35)
1001-04300-00000-000-502300-000	HEALTH INSURANCE	\$ 49,185	\$ 47,117	\$ 44,451	\$ 48,579	\$ 33,642	\$ 44,628	\$ (3,951)
1001-04300-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,179	\$ 1,152	\$ 1,089	\$ 1,172	\$ 639	\$ 1,071	\$ (101)
1001-04300-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,765	\$ 2,081	\$ 1,812	\$ 2,100	\$ 1,768	\$ 2,246	\$ 146
1001-04300-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 277	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 7,172	\$ 11,664	\$ 25,788	\$ 10,000	\$ 21,843	\$ 87,000	\$ 77,000
1001-04300-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 75,465	\$ 122,600	\$ 130,942	\$ 90,000	\$ 74,379	\$ 120,000	\$ 30,000
1001-04300-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 73,945	\$ 87,253	\$ 87,496	\$ 90,000	\$ 74,430	\$ 90,000	\$ -
1001-04300-00000-000-503600-000	ADVERTISING	\$ 698	\$ 372	\$ 252	\$ 500	\$ -	\$ 500	\$ -
1001-04300-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 7,104	\$ 5,898	\$ 4,554	\$ 5,000	\$ 2,758	\$ 5,000	\$ -
1001-04300-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 26,127	\$ 50,734	\$ 33,450	\$ 40,000	\$ 17,551	\$ 40,000	\$ -
1001-04300-00000-000-504300-000	CENTRAL STORE	\$ 281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-504500-000	CENTRAL GARAGE	\$ 13,782	\$ 12,364	\$ 14,701	\$ 14,000	\$ 7,844	\$ 14,000	\$ -
1001-04300-00000-000-505101-000	ELECTRICAL SERVICES	\$ 140,590	\$ 160,402	\$ 166,672	\$ 155,000	\$ 103,196	\$ 165,000	\$ 10,000
1001-04300-00000-000-505102-000	HEATING SERVICES	\$ 59,469	\$ 67,625	\$ 55,283	\$ 70,000	\$ 45,704	\$ 65,000	\$ (5,000)
1001-04300-00000-000-505103-000	WATER & SEWER SERVICES	\$ 13,953	\$ 14,108	\$ 13,144	\$ 15,000	\$ 10,216	\$ 15,000	\$ -
1001-04300-00000-000-505201-000	POSTAGE	\$ 402	\$ 704	\$ 867	\$ 500	\$ 1,626	\$ 1,000	\$ 500
1001-04300-00000-000-505203-000	TELECOMMUNICATIONS	\$ 7,344	\$ 3,896	\$ 3,187	\$ 8,000	\$ 4,020	\$ 6,500	\$ (1,500)
1001-04300-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 16,019	\$ 17,756	\$ 16,837	\$ 18,000	\$ 19,389	\$ 19,500	\$ 1,500
1001-04300-00000-000-505305-000	VEHICLE INSURANCE	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 15,587	\$ 15,251	\$ -	\$ 15,600	\$ -	\$ -	\$ (15,600)
1001-04300-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 811	\$ 874	\$ 1,340	\$ 1,500	\$ 826	\$ 1,500	\$ -
1001-04300-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ 89	\$ 200	\$ 200
1001-04300-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 480	\$ 120	\$ -	\$ 500	\$ -	\$ 500	\$ -
1001-04300-00000-000-506001-000	OFFICE SUPPLIES	\$ 807	\$ 2,974	\$ 2,404	\$ 1,500	\$ 1,210	\$ 2,500	\$ 1,000
1001-04300-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 1,685	\$ 1,480	\$ 1,924	\$ 1,500	\$ 415	\$ 1,500	\$ -
1001-04300-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 18,885	\$ 30,328	\$ 45,939	\$ 30,000	\$ 28,650	\$ 35,000	\$ 5,000
1001-04300-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 26,207	\$ 25,074	\$ 17,236	\$ 30,000	\$ 8,967	\$ 30,000	\$ -
1001-04300-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 939	\$ 9,708	\$ 1,013	\$ 1,000	\$ 256	\$ 1,000	\$ -
1001-04300-00000-000-506011-000	UNIFORMS/SAFETY	\$ 851	\$ 742	\$ 779	\$ 1,000	\$ 1,778	\$ 1,000	\$ -
1001-04300-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 11,487	\$ 13,824	\$ 8,066	\$ 12,000	\$ 6,018	\$ 10,000	\$ (2,000)
1001-04300-00000-000-506065-000	MINOR EQUIPMENT	\$ 8,164	\$ 4,931	\$ 8,673	\$ 8,000	\$ 4,832	\$ 6,000	\$ (2,000)
1001-04300-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ -	\$ 139	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 35,874	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-508040-000	SOFTWARE	\$ 3,824	\$ 4,547	\$ 7,398	\$ 10,000	\$ 15,260	\$ 19,000	\$ 9,000
1001-04300-00000-000-508305-000	SITE IMPROVEMENTS	\$ 131,555	\$ 177,618	\$ 342,233	\$ 300,000	\$ 249,641	\$ 370,000	\$ 70,000
Total for 04300 COUNTY PROPERTY MAINTENANCE:		\$ 1,003,179	\$ 1,170,121	\$ 1,364,765	\$ 1,280,079	\$ 947,867	\$ 1,472,745	\$ 192,666

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Department:04301 Shared Property Maintenance

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-04301-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 262,144	\$ 356,788	\$ 416,485	\$ 450,915	\$ 297,605	\$ 535,219	\$ 84,304
1001-04301-00000-000-501200-000	OVERTIME	\$ 244	\$ 1,778	\$ 2,355	\$ 2,000	\$ 1,454	\$ 2,000	\$ -
1001-04301-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-501900-000	SEVERANCE PAY	\$ 722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-502100-000	FICA / MEDICARE	\$ 18,517	\$ 25,220	\$ 29,484	\$ 34,648	\$ 21,194	\$ 41,097	\$ 6,449
1001-04301-00000-000-502201-000	RETIREMENT (VRS)	\$ 19,640	\$ 27,836	\$ 32,304	\$ 30,837	\$ 21,145	\$ 34,212	\$ 3,374
1001-04301-00000-000-502202-000	RETIREMENT - HYBRID	\$ 10,863	\$ 20,790	\$ 27,744	\$ 68,390	\$ 21,622	\$ 36,018	\$ (32,372)
1001-04301-00000-000-502203-000	SHORT TERM/LTD	\$ 477	\$ 797	\$ 995	\$ 1,308	\$ 672	\$ 1,525	\$ 217
1001-04301-00000-000-502300-000	HEALTH INSURANCE	\$ 67,685	\$ 89,172	\$ 99,452	\$ 111,124	\$ 78,659	\$ 101,683	\$ (9,441)
1001-04301-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,379	\$ 1,910	\$ 2,196	\$ 2,420	\$ 1,320	\$ 2,452	\$ 32
1001-04301-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,852	\$ 2,970	\$ 3,232	\$ 3,000	\$ 3,078	\$ 5,428	\$ 2,428
1001-04301-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 330	\$ 280	\$ 280	\$ 350	\$ 330	\$ 350	\$ -
1001-04301-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 26,804	\$ 13,050	\$ 30,769	\$ 20,000	\$ 19,946	\$ 24,000	\$ 4,000
1001-04301-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 116,014	\$ 74,443	\$ 43,649	\$ 90,000	\$ 89,734	\$ 90,000	\$ -
1001-04301-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 39,762	\$ 29,721	\$ 35,038	\$ 40,000	\$ 28,271	\$ 40,000	\$ -
1001-04301-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 21,693	\$ 12,462	\$ 15,020	\$ 14,000	\$ 8,392	\$ 17,000	\$ 3,000
1001-04301-00000-000-504500-000	CENTRAL GARAGE	\$ 5,233	\$ 5,209	\$ 5,696	\$ 4,000	\$ 3,140	\$ 5,000	\$ 1,000
1001-04301-00000-000-505101-000	ELECTRICAL SERVICES	\$ 196,831	\$ 239,480	\$ 206,960	\$ 225,000	\$ 129,903	\$ 215,000	\$ (10,000)
1001-04301-00000-000-505102-000	HEATING SERVICES	\$ 101,697	\$ 131,325	\$ 114,363	\$ 100,000	\$ 92,218	\$ 115,000	\$ 15,000
1001-04301-00000-000-505103-000	WATER AND SEWER SERVICES	\$ 15,167	\$ 15,161	\$ 21,722	\$ 15,500	\$ 9,754	\$ 16,500	\$ 1,000
1001-04301-00000-000-505201-000	POSTAGE	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-505203-000	TELECOMMUNICATIONS	\$ 28,349	\$ 28,734	\$ 15,464	\$ 33,000	\$ 22,132	\$ 31,000	\$ (2,000)
1001-04301-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 11,202	\$ 5,871	\$ 6,018	\$ 12,000	\$ 9,129	\$ 10,000	\$ (2,000)
1001-04301-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,632	\$ 4,251	\$ 5,075	\$ 5,000	\$ 4,629	\$ 5,000	\$ -
1001-04301-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ 14,645	\$ -	\$ -	\$ 15,000	\$ 15,000
1001-04301-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 696	\$ -	\$ 2,517	\$ 2,500	\$ 447	\$ 2,000	\$ (500)
1001-04301-00000-000-505403-000	LEASE/RENT PARKING	\$ 9,120	\$ 6,780	\$ 6,873	\$ 25,000	\$ 18,667	\$ 25,000	\$ -
1001-04301-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 120	\$ 347	\$ -	\$ 600	\$ -	\$ 500	\$ (100)
1001-04301-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 18,609	\$ 25,051	\$ 35,057	\$ 25,000	\$ 27,172	\$ 30,000	\$ 5,000
1001-04301-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 25,276	\$ 4,790	\$ 11,568	\$ 15,000	\$ 11,955	\$ 15,000	\$ -
1001-04301-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ 252	\$ 53	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-506011-000	UNIFORMS/SAFETY	\$ 21	\$ 3,136	\$ 20	\$ 2,500	\$ 448	\$ 2,000	\$ (500)
1001-04301-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,316	\$ 6,020	\$ 6,567	\$ 1,500	\$ 1,152	\$ 1,500	\$ -
1001-04301-00000-000-506065-000	MINOR EQUIPMENT	\$ 4,800	\$ 14,917	\$ 4,004	\$ 6,000	\$ 868	\$ 6,000	\$ -
1001-04301-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 15,990	\$ 6,431	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-508005-000	VEHICLES	\$ -	\$ 50,925	\$ 48,465	\$ 35,000	\$ -	\$ -	\$ (35,000)
1001-04301-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 1,425	\$ 17,500	\$ 1,539	\$ 2,000	\$ (15,500)
1001-04301-00000-000-508305-000	SITE IMPROVEMENTS	\$ 138,857	\$ 74,924	\$ 1,019,061	\$ 230,000	\$ 145,486	\$ 549,000	\$ 319,000
Total for 04301 SHARED PROPERTY MAINTENANCE:		\$ 1,150,228	\$ 1,290,389	\$ 2,270,988	\$ 1,624,092	\$ 1,072,064	\$ 1,976,485	\$ 352,393

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:04307 Human Services Maintenance

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-04307-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 178,135	\$ 190,284	\$ 165,969	\$ 198,119	\$ 131,390	\$ 307,593	\$ 109,474
1001-04307-00000-000-501300-000	SALARIES & WAGES-PART-TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,752	\$ 24,752
1001-04307-00000-000-501900-000	SALARIES & WAGES-SEVERANCE	\$ -	\$ 851	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-502100-000	FICA / MEDICARE	\$ 12,655	\$ 13,701	\$ 11,843	\$ 15,156	\$ 9,471	\$ 25,424	\$ 10,268
1001-04307-00000-000-502201-000	RETIREMENT (VRS)	\$ 12,794	\$ 15,893	\$ 16,236	\$ 16,573	\$ 12,728	\$ 34,037	\$ 17,464
1001-04307-00000-000-502202-000	RETIREMENT-HYBRID	\$ 8,158	\$ 10,239	\$ 7,484	\$ 23,606	\$ 5,934	\$ 10,204	\$ (13,403)
1001-04307-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 360	\$ 394	\$ 269	\$ 472	\$ 186	\$ 323	\$ (149)
1001-04307-00000-000-502300-000	HEALTH INSURANCE	\$ 48,702	\$ 48,099	\$ 41,472	\$ 50,444	\$ 34,993	\$ 54,988	\$ 4,543
1001-04307-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 942	\$ 1,020	\$ 867	\$ 1,064	\$ 591	\$ 1,331	\$ 267
1001-04307-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,190	\$ 1,923	\$ 1,519	\$ 2,500	\$ 1,610	\$ 2,865	\$ 365
1001-04307-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,907	\$ 3,116	\$ 25,904	\$ 2,500	\$ 26,513	\$ 2,500	\$ -
1001-04307-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 9,853	\$ 20,084	\$ 21,584	\$ 20,000	\$ 41,481	\$ 22,000	\$ 2,000
1001-04307-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 11,643	\$ 13,922	\$ 13,616	\$ 12,000	\$ 13,427	\$ 14,000	\$ 2,000
1001-04307-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -
1001-04307-00000-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ 1,398	\$ 3,563	\$ -	\$ 7,013	\$ 12,000	\$ 12,000
1001-04307-00000-000-505102-000	HEATING SERVICES	\$ -	\$ 79	\$ 1,057	\$ -	\$ 3,389	\$ 3,000	\$ 3,000
1001-04307-00000-000-505103-000	WATER & SEWER SERVICES	\$ 1	\$ 0	\$ 625	\$ -	\$ 900	\$ 2,000	\$ 2,000
1001-04307-00000-000-505203-000	TELECOMMUNICATIONS	\$ 613	\$ 330	\$ 1,891	\$ 1,000	\$ 2,632	\$ 2,000	\$ 1,000
1001-04307-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 3,507	\$ 3,684	\$ 3,645	\$ 3,700	\$ 4,264	\$ 4,500	\$ 800
1001-04307-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ (500)
1001-04307-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 398	\$ 484	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-505403-000	LEASE/RENT PARKING	\$ -	\$ -	\$ 480	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ -	\$ 1,719	\$ 305	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-04307-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 21,012	\$ 28,287	\$ 26,401	\$ 25,000	\$ 31,668	\$ 28,000	\$ 3,000
1001-04307-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 5,676	\$ 15,943	\$ 5,868	\$ 5,500	\$ 1,809	\$ 5,500	\$ -
1001-04307-00000-000-506011-000	UNIFORMS/SAFETY	\$ 38	\$ 230	\$ -	\$ 500	\$ -	\$ 500	\$ -
1001-04307-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,999	\$ 3,608	\$ 405	\$ 1,500	\$ 535	\$ 1,500	\$ -
1001-04307-00000-000-506065-000	MINOR EQUIPMENT	\$ 927	\$ 6,429	\$ 320	\$ 4,000	\$ -	\$ 4,000	\$ -
1001-04307-00000-000-508305-000	SITE IMPROVEMENTS	\$ 194,957	\$ 56,857	\$ 15,671	\$ -	\$ 36,235	\$ 40,000	\$ 40,000
Total for 04307 HUMAN SERVICES MAINTENANCE:		\$ 516,465	\$ 438,572	\$ 366,993	\$ 385,635	\$ 366,793	\$ 604,516	\$ 218,882

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:04308 TV TRANSMISSION SYSTEM MAINT

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-04308-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 379	\$ 3,657	\$ 1,599	\$ -	\$ 410	\$ 2,500	\$ 2,500
1001-04308-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 379	\$ 380	\$ 500	\$ -	\$ 500	\$ -
1001-04308-00000-000-505101-000	ELECTRICAL SERVICES	\$ 6,243	\$ 7,346	\$ 7,139	\$ 8,000	\$ 4,378	\$ 7,500	\$ (500)
1001-04308-00000-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 29	\$ 180	\$ -	\$ -	\$ 500	\$ 500
1001-04308-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 392	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04308-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04308 TV TRANSMISSION SYSTEM MAINT:		\$ 6,623	\$ 12,004	\$ 9,298	\$ 8,500	\$ 4,788	\$ 11,000	\$ 2,500

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:04312 SRI Building Maintenance

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-04312-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ 8,423	\$ 8,642	\$ 9,685	\$ 5,195	\$ 7,941	\$ (1,744)
1001-04312-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ 594	\$ 607	\$ 741	\$ 373	\$ 607	\$ (133)
1001-04312-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ 653	\$ 796	\$ 860	\$ 526	\$ 867	\$ 7
1001-04312-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ 461	\$ 439	\$ 1,163	\$ 166	\$ 310	\$ (854)
1001-04312-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ 18	\$ 16	\$ 21	\$ 5	\$ 10	\$ (11)
1001-04312-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ 1,585	\$ 1,964	\$ 2,088	\$ 1,177	\$ 1,479	\$ (610)
1001-04312-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 45	\$ 45	\$ 52	\$ 23	\$ 36	\$ (16)
1001-04312-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 86	\$ 88	\$ 100	\$ 67	\$ 103	\$ 3
1001-04312-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 475	\$ 1,377	\$ 2,433	\$ 1,200	\$ 2,200	\$ 1,200	\$ -
1001-04312-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,766	\$ 74,859	\$ 40,126	\$ 20,000	\$ 55,048	\$ 30,000	\$ 10,000
1001-04312-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 16,915	\$ 70,518	\$ 85,813	\$ 84,000	\$ 32,729	\$ 85,000	\$ 1,000
1001-04312-00000-000-505101-000	ELECTRICAL SERVICES	\$ 104,928	\$ 210,998	\$ 248,871	\$ 250,000	\$ 166,280	\$ 270,000	\$ 20,000
1001-04312-00000-000-505102-000	HEATING SERVICES	\$ 61,888	\$ 135,936	\$ 122,469	\$ 136,000	\$ 94,825	\$ 135,000	\$ (1,000)
1001-04312-00000-000-505103-000	WATER & SEWER SERVICES	\$ 6,246	\$ 14,579	\$ 20,416	\$ 17,000	\$ 7,402	\$ 18,000	\$ 1,000
1001-04312-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 10,769	\$ 11,959	\$ 11,832	\$ 12,000	\$ 13,926	\$ 14,000	\$ 2,000
1001-04312-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ 314	\$ 1,952	\$ 2,500	\$ 2,631	\$ 2,500	\$ -
1001-04312-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 817	\$ 8,211	\$ 10,034	\$ 12,000	\$ 8,017	\$ 12,000	\$ -
1001-04312-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 201	\$ 107	\$ 81	\$ 1,000	\$ 663	\$ 1,000	\$ -
1001-04312-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 531	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -
1001-04312-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ 6,000	\$ 60,000	\$ 32,825	\$ 111,000	\$ 51,000
Total for 04312 SRI BUILDING MAINTENANCE:		\$ 204,007	\$ 541,254	\$ 562,622	\$ 612,911	\$ 424,076	\$ 693,552	\$ 80,642

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:05101 Local Health Services

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-05101-00000-000-505601-000	REGIONAL HEALTH DEPT PAYMENT	\$ 575,106	\$ 591,934	\$ 678,361	\$ 707,225	\$ 518,013	\$ 776,280	\$ 69,055
Total for 05101 LOCAL HEALTH SERVICES:		\$ 575,106	\$ 591,934	\$ 678,361	\$ 707,225	\$ 518,013	\$ 776,280	\$ 69,055

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:05205 Community Services Board

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-05205-00000-000-505602-000	COMMUNITY SERVICES BOARD PMT	\$ 946,773	\$ 1,098,990	\$ 1,108,267	\$ 1,226,908	\$ 920,181	\$ 1,227,119	\$ 211
1001-05205-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-05205-00000-000-508009-000	COMMUNITY SERVICES BOARD BUILDING CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-05205-00000-000-509114-000	COMMUNITY SERVICES BOARD DEBT SERVICE - PRINCIPAL	\$ 88,333	\$ 91,667	\$ 96,667	\$ 96,667	\$ 101,667	\$ 96,667	\$ -
1001-05205-00000-000-509214-000	COMMUNITY SERVICES BOARD DEBT SERVICE - INTEREST	\$ 75,151	\$ 70,539	\$ 65,713	\$ 65,713	\$ 31,618	\$ 65,713	\$ -
1001-05205-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05205 COMMUNITY SERVICES:		\$ 1,110,257	\$ 1,261,195	\$ 1,270,646	\$ 1,389,288	\$ 1,053,465	\$ 1,389,499	\$ 211

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:05302 Public Assistance

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-05302-00000-000-505736-000	PROPERTY TAX RELIEF-ELDERLY	\$ 790,139	\$ 835,439	\$ 917,668	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Total for 05302 PUBLIC ASSISTANCE:		\$ 790,139	\$ 835,439	\$ 917,668	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Department:05309 Institutional Care

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-05309-10510-000-505615-000	DETENTION HOME	\$ 153,128	\$ 168,356	\$ 220,516	\$ 254,234	\$ 190,896	\$ 297,813	\$ 43,579
Total for 05309 INSTITUTIONAL CARE:		\$ 153,128	\$ 168,356	\$ 220,516	\$ 254,234	\$ 190,896	\$ 297,813	\$ 43,579

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:07101 Parks & Recreation Administration

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-07101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 138,207	\$ 148,144	\$ 163,124	\$ 172,480	\$ 116,092	\$ 180,242	\$ 7,761
1001-07101-00000-000-501200-000	OVERTIME	\$ 279	\$ 260	\$ 702	\$ 1,000	\$ 588	\$ 1,000	\$ -
1001-07101-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 750	\$ 2,000	\$ -
1001-07101-00000-000-502100-000	FICA / MEDICARE	\$ 10,150	\$ 10,951	\$ 12,089	\$ 13,424	\$ 8,636	\$ 14,018	\$ 594
1001-07101-00000-000-502201-000	RETIREMENT (VRS)	\$ 16,622	\$ 20,513	\$ 23,924	\$ 25,872	\$ 15,814	\$ 26,062	\$ 190
1001-07101-00000-000-502300-000	HEALTH INSURANCE	\$ 17,064	\$ 17,064	\$ 18,027	\$ 18,531	\$ 14,526	\$ 18,715	\$ 183
1001-07101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 748	\$ 804	\$ 876	\$ 931	\$ 523	\$ 819	\$ (113)
1001-07101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,617	\$ 1,405	\$ 1,423	\$ 2,000	\$ 1,350	\$ 2,125	\$ 125
1001-07101-00000-000-503302-000	MAINT SVCS CONTRACT	\$ 222	\$ 459	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-07101-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-504300-000	CENTRAL STORE	\$ 976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-504500-000	CENTRAL GARAGE	\$ 2,095	\$ 2,498	\$ 1,416	\$ 2,000	\$ 307	\$ 2,000	\$ -
1001-07101-00000-000-505201-000	POSTAGE	\$ 330	\$ 409	\$ 756	\$ 750	\$ 648	\$ 1,000	\$ 250
1001-07101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,886	\$ 1,213	\$ 597	\$ 2,000	\$ 109	\$ 2,000	\$ -
1001-07101-00000-000-505305-000	VEHICLE INSURANCE	\$ 586	\$ 386	\$ 390	\$ 500	\$ 1,263	\$ 1,500	\$ 1,000
1001-07101-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 4,998	\$ 5,057	\$ 4,487	\$ 5,500	\$ 4,310	\$ 5,500	\$ -
1001-07101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ 200	\$ 200	\$ 500	\$ -	\$ 500	\$ -
1001-07101-00000-000-506001-000	OFFICE SUPPLIES	\$ 128	\$ 411	\$ 465	\$ 1,000	\$ 279	\$ 1,500	\$ 500
1001-07101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-508040-000	SOFTWARE	\$ 4,507	\$ 3,583	\$ 1,498	\$ 5,000	\$ 3,546	\$ 5,000	\$ -
1001-07101-00000-000-508005-000	VEHICLES	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 07101 PARKS & RECREATION ADMIN:		\$ 202,392	\$ 214,857	\$ 231,473	\$ 254,490	\$ 168,741	\$ 264,981	\$ 10,491

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:07104 Athletic & Rec Programs

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-07104-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 213,148	\$ 170,315	\$ 180,550	\$ 202,046	\$ 148,960	\$ 245,615	\$ 43,569
1001-07104-00000-000-501200-000	OVERTIME	\$ 1,909	\$ 525	\$ 923	\$ 5,000	\$ 1,505	\$ 5,000	\$ -
1001-07104-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 405,690	\$ 223,602	\$ 56,836	\$ 125,000	\$ 41,106	\$ 125,000	\$ -
1001-07104-00000-000-501900-000	SEVERANCE PAY	\$ 8,877	\$ 6,109	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-502100-000	FICA / MEDICARE	\$ 47,174	\$ 30,090	\$ 17,528	\$ 25,401	\$ 14,151	\$ 28,735	\$ 3,333
1001-07104-00000-000-502201-000	RETIREMENT (VRS)	\$ 747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-502202-000	RETIREMENT-HYBRID	\$ 25,073	\$ 23,768	\$ 26,602	\$ 58,641	\$ 22,959	\$ 32,621	\$ (26,019)
1001-07104-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 1,109	\$ 913	\$ 954	\$ 1,067	\$ 727	\$ 1,353	\$ 286
1001-07104-00000-000-502300-000	HEALTH INSURANCE	\$ 54,002	\$ 38,260	\$ 41,445	\$ 40,251	\$ 37,137	\$ 40,595	\$ 345
1001-07104-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,160	\$ 928	\$ 970	\$ 1,009	\$ 681	\$ 1,174	\$ 165
1001-07104-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 9,800	\$ 5,621	\$ 2,437	\$ 7,500	\$ 2,626	\$ 2,632	\$ (4,868)
1001-07104-00000-000-503107-000	RECREATION SERVICES	\$ 131,870	\$ 189,228	\$ 269,221	\$ 267,000	\$ 243,859	\$ 287,000	\$ 20,000
1001-07104-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 5,201	\$ 6,762	\$ 6,562	\$ 10,000	\$ 3,427	\$ 10,000	\$ -
1001-07104-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 241	\$ 1,676	\$ -	\$ 1,000	\$ 215	\$ 1,000	\$ -
1001-07104-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 5,319	\$ 1,010	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
1001-07104-00000-000-503600-000	ADVERTISING	\$ 1,407	\$ 809	\$ 23	\$ 2,000	\$ -	\$ 2,000	\$ -
1001-07104-00000-000-504500-000	CENTRAL GARAGE	\$ 11,255	\$ 6,788	\$ 10,451	\$ 10,000	\$ 3,667	\$ 10,000	\$ -
1001-07104-00000-000-505101-000	ELECTRICAL SERVICES	\$ 2,533	\$ 2,205	\$ 2,888	\$ 3,000	\$ 1,593	\$ 3,000	\$ -
1001-07104-00000-000-505203-000	TELECOMMUNICATIONS	\$ 6,593	\$ 7,867	\$ 7,294	\$ 9,500	\$ 4,319	\$ 9,500	\$ -
1001-07104-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,312	\$ 2,705	\$ 3,123	\$ 3,500	\$ 2,946	\$ 3,500	\$ -
1001-07104-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
1001-07104-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ 720	\$ 1,059	\$ 1,000	\$ 725	\$ 1,000	\$ -
1001-07104-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 3,137	\$ 1,289	\$ 3,249	\$ 3,000	\$ 7,624	\$ 3,000	\$ -
1001-07104-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 50	\$ -	\$ 160	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-07104-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ 11,095	\$ 7,157	\$ 14,229	\$ 10,000	\$ 5,706	\$ 15,000	\$ 5,000
1001-07104-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 620	\$ -	\$ 120	\$ 500	\$ 200	\$ 500	\$ -
1001-07104-00000-000-506002-000	FOOD SUPPLIES & FOOD SERVICE	\$ 17,020	\$ 5,947	\$ 715	\$ 7,000	\$ 1,015	\$ 7,000	\$ -
1001-07104-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 5,559	\$ 6,796	\$ 6,896	\$ 6,500	\$ 420	\$ 7,000	\$ 500
1001-07104-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 433	\$ 770	\$ 2,323	\$ 2,500	\$ 525	\$ 2,500	\$ -
1001-07104-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 70,406	\$ 52,083	\$ 10,016	\$ 73,000	\$ -	\$ 73,000	\$ -
1001-07104-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 3,810	\$ 5,761	\$ 3,014	\$ 6,000	\$ 2,780	\$ 6,000	\$ -
1001-07104-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 665	\$ 1,500	\$ -	\$ 1,500	\$ -
1001-07104-00000-000-508005-000	VEHICLES	\$ 28,852	\$ -	\$ 158,055	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,231	\$ -	\$ -
1001-07104-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 3,662	\$ 10,000	\$ 15,505	\$ 10,000	\$ -
1001-07104-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ 8,553	\$ -	\$ -	\$ 102,641	\$ -	\$ -
Total for 07104 ATHLETIC & RECREATION PROGRAMS:		\$ 1,079,921	\$ 811,256	\$ 834,969	\$ 899,915	\$ 669,750	\$ 943,725	\$ 43,811

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Department:07105 Rockingham Park @ Crossroads

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-07105-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 172,807	\$ 187,560	\$ 221,482	\$ 213,714	\$ 165,839	\$ 183,177	\$ (30,537)
1001-07105-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ 428	\$ 339	\$ 619	\$ 4,000	\$ 589	\$ 4,000	\$ -
1001-07105-00000-000-501300-000	SALARIES & WAGES-PARTTIME	\$ 22,183	\$ 22,779	\$ 25,639	\$ 35,000	\$ 14,099	\$ 67,886	\$ 32,886
1001-07105-00000-000-501900-000	SEVERANCE PAY	\$ 187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-502100-000	FICA / MEDICARE	\$ 14,267	\$ 15,660	\$ 18,417	\$ 19,333	\$ 13,445	\$ 19,512	\$ 180
1001-07105-00000-000-502201-000	RETIREMENT-VRS	\$ 1,805	\$ 2,180	\$ 2,447	\$ 463	\$ 1,621	\$ 2,671	\$ 2,208
1001-07105-00000-000-502202-000	RETIREMENT-HYBRID	\$ 19,023	\$ 23,905	\$ 30,167	\$ 58,142	\$ 25,666	\$ 28,742	\$ (29,400)
1001-07105-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 839	\$ 917	\$ 1,079	\$ 1,112	\$ 750	\$ 857	\$ (255)
1001-07105-00000-000-502300-000	HEALTH INSURANCE	\$ 36,645	\$ 26,708	\$ 28,080	\$ 21,855	\$ 24,957	\$ 21,238	\$ (618)
1001-07105-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 932	\$ 1,025	\$ 1,185	\$ 1,138	\$ 745	\$ 832	\$ (307)
1001-07105-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 3,179	\$ 2,749	\$ 4,108	\$ 3,500	\$ 4,061	\$ 3,038	\$ (462)
1001-07105-00000-000-503107-000	RECREATION SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 8,797	\$ 7,185	\$ 8,067	\$ 10,000	\$ 7,913	\$ 13,000	\$ 3,000
1001-07105-00000-000-503301-000	REPAIRS AND MAINTENANCE	\$ 6,722	\$ 5,329	\$ 15,066	\$ 7,500	\$ 9,288	\$ 10,000	\$ 2,500
1001-07105-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 796	\$ 903	\$ 976	\$ 1,000	\$ 542	\$ 1,000	\$ -
1001-07105-00000-000-503600-000	ADVERTISING	\$ 237	\$ 208	\$ -	\$ 500	\$ -	\$ 500	\$ -
1001-07105-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ 1,688	\$ 6,179	\$ 1,000	\$ 1,479	\$ 1,500	\$ 500
1001-07105-00000-000-505101-000	ELECTRICAL SERVICES	\$ 14,312	\$ 24,127	\$ 19,526	\$ 25,000	\$ 13,752	\$ 25,000	\$ -
1001-07105-00000-000-505102-000	HEATING SERVICES	\$ -	\$ 2,887	\$ 2,076	\$ 3,000	\$ 2,475	\$ 3,000	\$ -
1001-07105-00000-000-505103-000	WATER & SEWER SERVICES	\$ 22,885	\$ 20,539	\$ 29,165	\$ 25,000	\$ 24,431	\$ 25,000	\$ -
1001-07105-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,186	\$ 3,860	\$ 285	\$ 4,200	\$ 1,883	\$ 4,200	\$ -
1001-07105-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 289	\$ 557	\$ 989	\$ 1,000	\$ 1,081	\$ 1,100	\$ 100
1001-07105-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 6,259	\$ 5,751	\$ 8,999	\$ 8,500	\$ 6,866	\$ 8,500	\$ -
1001-07105-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 345	\$ -	\$ 259	\$ 500	\$ -	\$ 500	\$ -
1001-07105-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 29,718	\$ 30,997	\$ 34,339	\$ 32,000	\$ 11,833	\$ 35,000	\$ 3,000
1001-07105-00000-000-506005-000	LAUNDRY SUPPLIES	\$ 2,850	\$ 2,381	\$ 2,479	\$ 3,000	\$ 4,375	\$ 3,500	\$ 500
1001-07105-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 1,399	\$ 5,442	\$ 2,171	\$ 5,000	\$ 2,987	\$ 5,000	\$ -
1001-07105-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 5,069	\$ 6,277	\$ 3,422	\$ 6,000	\$ 2,992	\$ 6,000	\$ -
1001-07105-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,709	\$ 2,970	\$ 3,769	\$ 2,500	\$ 3,779	\$ 2,500	\$ -
1001-07105-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,931	\$ 2,549	\$ 2,632	\$ 3,500	\$ 1,556	\$ 3,500	\$ -
1001-07105-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 52,000	\$ 12,578	\$ -	\$ 28,015	\$ 29,810	\$ 55,000	\$ 26,985
1001-07105-00000-000-508005-000	VEHICLES	\$ 37,061	\$ -	\$ 39,580	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 95	\$ 100	\$ 103	\$ 100	\$ -
Total for 07105 ROCKINGHAM PARK @ CROSSROADS:		\$ 467,859	\$ 420,049	\$ 513,317	\$ 525,572	\$ 378,914	\$ 535,853	\$ 10,281

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:07302 Regional Library

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-07302-00000-000-505604-000	MASSANUTTEN REGIONAL LIBRARY	\$ 958,126	\$ 986,870	\$ 1,006,607	\$ 1,077,660	\$ 1,077,660	\$ 1,153,096	\$ 75,436
Total for 07302 REGIONAL LIBRARY:		\$ 958,126	\$ 986,870	\$ 1,006,607	\$ 1,077,660	\$ 1,077,660	\$ 1,153,096	\$ 75,436

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:08101 Planning

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-08101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 359,168	\$ 441,102	\$ 540,763	\$ 640,982	\$ 344,952	\$ 670,138	\$ 29,156
1001-08101-00000-000-501200-000	OVERTIME	\$ 331	\$ 21	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-08101-00000-000-501300-000	PARTTIME	\$ 738	\$ -	\$ -	\$ -	\$ 715	\$ -	\$ -
1001-08101-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 6,200	\$ 6,000	\$ 9,000	\$ 11,500	\$ 6,000	\$ 12,000	\$ 500
1001-08101-00000-000-501900-000	SEVERANCE PAY	\$ 17,222	\$ -	\$ -	\$ -	\$ 24,048	\$ -	\$ -
1001-08101-00000-000-502100-000	FICA / MEDICARE	\$ 27,418	\$ 32,040	\$ 39,708	\$ 49,991	\$ 27,278	\$ 52,260	\$ 2,269
1001-08101-00000-000-502201-000	RETIREMENT (VRS)	\$ 25,879	\$ 30,835	\$ 36,349	\$ 41,292	\$ 14,302	\$ 22,646	\$ (18,646)
1001-08101-00000-000-502202-000	RETIREMENT-HYBRID	\$ 18,106	\$ 30,023	\$ 43,530	\$ 87,146	\$ 38,369	\$ 68,738	\$ (18,409)
1001-08101-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 797	\$ 1,153	\$ 1,556	\$ 1,930	\$ 1,138	\$ 2,687	\$ 757
1001-08101-00000-000-502300-000	HEALTH INSURANCE	\$ 48,738	\$ 62,274	\$ 71,562	\$ 90,259	\$ 52,707	\$ 72,094	\$ (18,165)
1001-08101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,960	\$ 2,385	\$ 2,920	\$ 3,372	\$ 1,523	\$ 3,038	\$ (334)
1001-08101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,084	\$ 1,795	\$ 1,884	\$ 2,500	\$ 3,154	\$ 5,468	\$ 2,968
1001-08101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 90	\$ 104,231	\$ 46,975	\$ 10,000	\$ 14,958	\$ 500	\$ (9,500)
1001-08101-00000-000-503118-000	CREDIT CARD FEES	\$ 9,945	\$ 3,962	\$ 15	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 4,000	\$ 3,500
1001-08101-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 3,274	\$ 18,272	\$ 15,823	\$ 25,000	\$ 7,912	\$ -	\$ (25,000)
1001-08101-00000-000-503500-000	PRINTING & BINDING	\$ 305	\$ 570	\$ 620	\$ 600	\$ -	\$ 400	\$ (200)
1001-08101-00000-000-503600-000	ADVERTISING	\$ 20,153	\$ 23,617	\$ 23,102	\$ 25,000	\$ 9,193	\$ 25,000	\$ -
1001-08101-00000-000-504300-000	CENTRAL STORE	\$ 422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-504500-000	CENTRAL GARAGE	\$ 5,968	\$ 2,274	\$ 817	\$ 4,500	\$ 1,052	\$ 4,000	\$ (500)
1001-08101-00000-000-505201-000	POSTAGE	\$ 991	\$ 1,263	\$ 1,448	\$ 1,500	\$ 660	\$ 1,500	\$ -
1001-08101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 6,130	\$ 5,793	\$ 5,225	\$ 8,000	\$ 2,865	\$ 8,000	\$ -
1001-08101-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,567	\$ 2,705	\$ 781	\$ 3,000	\$ 1,263	\$ 3,000	\$ -
1001-08101-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 982	\$ 1,397	\$ 2,320	\$ 3,200	\$ 1,677	\$ 3,200	\$ -
1001-08101-00000-000-505501-000	MILEAGE	\$ 1,111	\$ 1,933	\$ 1,367	\$ 100	\$ 602	\$ 100	\$ -
1001-08101-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 1,964	\$ 35	\$ 28	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 857	\$ 8,661	\$ 4,066	\$ 12,000	\$ 509	\$ 14,000	\$ 2,000
1001-08101-00000-000-505643-000	CENTRAL SHENANDOAH PLAN DIST	\$ 51,901	\$ 53,437	\$ 54,178	\$ 67,481	\$ 55,106	\$ 69,100	\$ 1,619
1001-08101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 194	\$ 7,369	\$ 8,596	\$ 200	\$ 9,520	\$ 500	\$ 300
1001-08101-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,603	\$ 1,630	\$ 1,967	\$ 6,000	\$ 1,561	\$ 6,000	\$ -
1001-08101-00000-000-506002-000	FOOD SUPPLIES	\$ 509	\$ 2,621	\$ 1,900	\$ 2,500	\$ 1,276	\$ 2,500	\$ -
1001-08101-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 11	\$ 100	\$ -	\$ 500	\$ 400
1001-08101-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ 86	\$ 13	\$ -	\$ 85	\$ 100	\$ 100
1001-08101-00000-000-506011-000	UNIFORMS/SAFETY	\$ 205	\$ 39	\$ 408	\$ 650	\$ -	\$ 800	\$ 150
1001-08101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 425	\$ 729	\$ 500	\$ 213	\$ 500	\$ -
1001-08101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,318	\$ 2,956	\$ 1,226	\$ 1,000	\$ 230	\$ 6,000	\$ 5,000
1001-08101-00000-000-506040-000	Software <25K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000	\$ 34,000
1001-08101-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,578	\$ 212	\$ 2,699	\$ 1,500	\$ 2,604	\$ 3,000	\$ 1,500
1001-08101-00000-000-508005-000	VEHICLES	\$ 65,464	\$ -	\$ 74,220	\$ -	\$ 43,277	\$ -	\$ -
1001-08101-00000-000-508040-000	SOFTWARE	\$ 3,961	\$ 3,996	\$ 7,244	\$ 18,000	\$ 41,393	\$ -	\$ (18,000)
1001-08101-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 2,367	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ (500)
1001-08101-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08101 PLANNING:		\$ 692,500	\$ 855,112	\$ 1,003,050	\$ 1,121,803	\$ 710,144	\$ 1,096,768	\$ (25,036)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:08102 Economic Development

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-08102-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 61,930	\$ 65,039	\$ 68,908	\$ 72,790	\$ 40,768	\$ -	\$ (72,790)
1001-08102-00000-000-502100-000	FICA / MEDICARE	\$ 4,733	\$ 4,982	\$ 5,249	\$ 5,568	\$ 3,106	\$ -	\$ (5,568)
1001-08102-00000-000-502201-000	RETIREMENT (VRS)	\$ 7,448	\$ 8,993	\$ 10,118	\$ 10,919	\$ 6,059	\$ -	\$ (10,919)
1001-08102-00000-000-502300-000	HEALTH INSURANCE	\$ 3,612	\$ 3,612	\$ 3,814	\$ 3,921	\$ 2,588	\$ -	\$ (3,921)
1001-08102-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 335	\$ 352	\$ 371	\$ 393	\$ 187	\$ -	\$ (393)
1001-08102-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 36	\$ 31	\$ 30	\$ -	\$ 24	\$ -	\$ -
1001-08102-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 34,056	\$ 28,586	\$ 3,088	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 241	\$ 184	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1001-08102-00000-000-503500-000	PRINTING & BINDING	\$ 6,000	\$ 6,086	\$ -	\$ 8,000	\$ 8,984	\$ 8,000	\$ -
1001-08102-00000-000-503600-000	ADVERTISING	\$ 5,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-503601-000	MARKETING & PROMOTION	\$ 20,552	\$ 21,957	\$ 35,462	\$ 25,000	\$ 39,575	\$ 30,000	\$ 5,000
1001-08102-00000-000-503602-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-504500-000	CENTRAL GARAGE	\$ 2,590	\$ 1,609	\$ 1,132	\$ 1,200	\$ 487	\$ 1,200	\$ -
1001-08102-00000-000-505201-000	POSTAGE	\$ 6	\$ 156	\$ 31	\$ -	\$ 211	\$ -	\$ -
1001-08102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 985	\$ 1,234	\$ 1,130	\$ 1,000	\$ 611	\$ 1,000	\$ -
1001-08102-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 19	\$ 21	\$ 21	\$ 30	\$ 23	\$ 30	\$ -
1001-08102-00000-000-505305-000	VEHICLE INSURANCE	\$ 330	\$ 386	\$ 390	\$ 500	\$ 421	\$ 500	\$ -
1001-08102-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 625	\$ 410	\$ 47	\$ 2,000	\$ -	\$ 2,000	\$ -
1001-08102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 525	\$ 1,020	\$ 425	\$ 9,000	\$ -	\$ 6,000	\$ (3,000)
1001-08102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 98,976	\$ 97,416	\$ 112,709	\$ 110,000	\$ 109,274	\$ 110,000	\$ -
1001-08102-00000-000-505890-000	ECONOMIC DEVELOPMENT GRANTS- EDA	\$ 852,694	\$ 546,056	\$ 407,150	\$ 7,501,495	\$ 6,663,124	\$ 4,175,077	\$ (3,326,419)
1001-08102-00000-000-505891-000	AFID GRANTS	\$ -	\$ 30,000	\$ 200,000	\$ 200,000	\$ -	\$ 100,000	\$ (100,000)
1001-08102-00000-000-505899-000	OTHER ASSISTANCE	\$ 55,633	\$ 4,938	\$ 176,639	\$ 273,616	\$ 6,100	\$ 100,000	\$ (173,616)
1001-08102-00000-000-506001-000	OFFICE SUPPLIES	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 221	\$ -	\$ -
1001-08102-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
1001-08102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 5,020	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 5,000,000	\$ 4,000,000
1001-08102-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 613	\$ 550	\$ 11,142	\$ -	\$ (550)
Total for 08102 ECONOMIC DEVELOPMENT/TOURISM:		\$ 1,157,205	\$ 828,085	\$ 1,027,327	\$ 9,226,983	\$ 6,892,904	\$ 9,594,807	\$ 367,824

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:08104 Geographic Information Systems

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Proposed	Decrease
1001-08104-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 105,897	\$ 112,384	\$ 124,270	\$ 131,406	\$ 90,663	\$ 136,850	\$ 5,444
1001-08104-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-502100-000	FICA / MEDICARE	\$ 7,459	\$ 7,974	\$ 8,705	\$ 10,053	\$ 6,415	\$ 10,469	\$ 416
1001-08104-00000-000-502201-000	RETIREMENT (VRS)	\$ 12,725	\$ 15,558	\$ 18,224	\$ 19,711	\$ 12,007	\$ 19,788	\$ 77
1001-08104-00000-000-502300-000	HEALTH INSURANCE	\$ 26,640	\$ 26,640	\$ 28,143	\$ 28,930	\$ 22,677	\$ 29,217	\$ 286
1001-08104-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 573	\$ 610	\$ 667	\$ 710	\$ 397	\$ 624	\$ (85)
1001-08104-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 889	\$ 772	\$ 785	\$ 1,000	\$ 772	\$ 1,179	\$ 179
1001-08104-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 15,779	\$ 13,442	\$ 20,925	\$ 25,000	\$ 4,000	\$ -	\$ (25,000)
1001-08104-00000-000-504500-000	CENTRAL GARAGE	\$ 415	\$ 189	\$ 147	\$ 450	\$ 319	\$ 400	\$ (50)
1001-08104-00000-000-505203-000	TELECOMMUNICATIONS	\$ 24	\$ 163	\$ 4	\$ 200	\$ 2	\$ 100	\$ (100)
1001-08104-00000-000-505305-000	VEHICLE INSURANCE	\$ 330	\$ 386	\$ 390	\$ 400	\$ 421	\$ 450	\$ 50
1001-08104-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,222	\$ 1,367	\$ 2,320	\$ 3,200	\$ 1,677	\$ 3,200	\$ -
1001-08104-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 938	\$ 800	\$ 1,557	\$ 4,000	\$ -	\$ 5,500	\$ 1,500
1001-08104-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ (200)
1001-08104-00000-000-506001-000	OFFICE SUPPLIES	\$ 72	\$ 202	\$ 299	\$ 850	\$ 148	\$ 800	\$ (50)
1001-08104-00000-000-506007-000	REPAIRS & MAINT SUPPLIES	\$ -	\$ -	\$ 364	\$ -	\$ -	\$ 200	\$ 200
1001-08104-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
1001-08104-00000-000-506011-000	UNIFORMS/SAFETY	\$ 225	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ -
1001-08104-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 81	\$ 240	\$ 500	\$ -	\$ 4,500	\$ 4,000
1001-08104-00000-000-506040-000	Software <25K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1001-08104-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,328	\$ 4,907	\$ 3,755	\$ 1,000	\$ -	\$ 16,000	\$ 15,000
1001-08104-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
1001-08104-00000-000-508040-000	SOFTWARE	\$ 53,950	\$ 55,000	\$ 497	\$ 58,000	\$ 57,529	\$ 57,000	\$ (1,000)
Total for 08104 GEOGRAPHIC INFORMATION SYSTEMS:		\$ 230,478	\$ 242,274	\$ 211,293	\$ 287,010	\$ 197,027	\$ 311,677	\$ 24,667

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:08106 Engineering

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1001-08106-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 223,308	\$ 231,718	\$ 246,165	\$ 330,286	\$ 177,967	\$ 419,860	\$ 89,573
1001-08106-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-501300-000	SALARIES & WAGES-PART-TIME	\$ 369	\$ -	\$ -	\$ -	\$ 358	\$ -	\$ -
1001-08106-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-502100-000	FICA / MEDICARE	\$ 16,557	\$ 16,699	\$ 17,690	\$ 25,267	\$ 12,899	\$ 32,119	\$ 6,852
1001-08106-00000-000-502201-000	RETIREMENT (VRS)	\$ 15,225	\$ 18,076	\$ 19,882	\$ 21,501	\$ 13,134	\$ 43,393	\$ 21,892
1001-08106-00000-000-502202-000	RETIREMENT-HYBRID	\$ 11,571	\$ 13,996	\$ 16,370	\$ 31,879	\$ 13,599	\$ 21,890	\$ (9,989)
1001-08106-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 511	\$ 538	\$ 585	\$ 617	\$ 390	\$ 636	\$ 19
1001-08106-00000-000-502300-000	HEALTH INSURANCE	\$ 38,598	\$ 56,213	\$ 57,696	\$ 64,988	\$ 47,506	\$ 88,464	\$ 23,476
1001-08106-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,210	\$ 1,255	\$ 1,322	\$ 1,406	\$ 792	\$ 1,744	\$ 338
1001-08106-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 4,242	\$ 3,587	\$ 3,496	\$ 4,000	\$ 3,377	\$ 6,359	\$ 2,359
1001-08106-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 250	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ -
1001-08106-00000-000-503302-000	MAINT SRVCS CONTRACT	\$ 1,823	\$ 12,867	\$ 10,552	\$ -	\$ 5,276	\$ -	\$ -
1001-08106-00000-000-503500-000	PRINTING & BINDING	\$ 213	\$ 42	\$ 310	\$ 215	\$ -	\$ 310	\$ 95
1001-08106-00000-000-503600-000	ADVERTISING	\$ 78	\$ 177	\$ -	\$ 180	\$ -	\$ 180	\$ -
1001-08106-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 27,758	\$ 23,278	\$ 19,417	\$ 27,800	\$ 30,461	\$ 27,800	\$ -
1001-08106-00000-000-504300-000	CENTRAL STORE	\$ 745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-504500-000	CENTRAL GARAGE	\$ 5,826	\$ 7,470	\$ 9,463	\$ 12,470	\$ 4,236	\$ 12,900	\$ 430
1001-08106-00000-000-505201-000	POSTAGE	\$ 31	\$ 23	\$ 124	\$ 35	\$ 10	\$ 125	\$ 90
1001-08106-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,621	\$ 4,267	\$ 4,174	\$ 6,350	\$ 2,315	\$ 7,180	\$ 830
1001-08106-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,246	\$ 1,546	\$ 1,952	\$ 1,800	\$ 2,104	\$ 3,425	\$ 1,625
1001-08106-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 982	\$ 1,367	\$ 2,320	\$ 2,500	\$ 1,677	\$ 2,400	\$ (100)
1001-08106-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 244	\$ 1,307	\$ 1,639	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 924	\$ 2,719	\$ 4,047	\$ 4,105	\$ 1,485	\$ 6,670	\$ 2,565
1001-08106-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 3,950	\$ 240	\$ 4,755	\$ 4,620	\$ 55	\$ 5,250	\$ 630
1001-08106-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 1,677	\$ 334	\$ 830	\$ 532	\$ 760	\$ (70)
1001-08106-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ 47	\$ 368	\$ 575	\$ 216	\$ 680	\$ 105
1001-08106-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ 66	\$ 100	\$ -	\$ 100	\$ -
1001-08106-00000-000-506011-000	UNIFORMS/SAFETY	\$ 60	\$ 1,170	\$ 259	\$ 1,300	\$ 454	\$ 1,250	\$ (50)
1001-08106-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 58	\$ 1,063	\$ -	\$ 55	\$ 120	\$ 80	\$ 25
1001-08106-00000-000-506065-000	MINOR EQUIPMENT	\$ 575	\$ -	\$ -	\$ 1,730	\$ 424	\$ 4,100	\$ 2,370
1001-08106-00000-000-508005-000	VEHICLES	\$ 58,668	\$ 34,708	\$ -	\$ -	\$ 5	\$ 30,000	\$ 30,000
1001-08106-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 1,349	\$ -	\$ 396	\$ 500	\$ -	\$ 3,000	\$ 2,500
1001-08106-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 2,978	\$ 20,100	\$ 20,114	\$ 25,900	\$ 5,800
Total for 08106 ENGINEERING:		\$ 418,990	\$ 436,068	\$ 426,359	\$ 565,459	\$ 339,506	\$ 746,825	\$ 181,366

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:08107 Transportation Planning

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-08107-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08107-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 7,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08107 TRANSPORTATION PLANNING:		\$ 7,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Move expenses to 08101 Planning - no longer use Transportation

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Department:09103 College Contributions

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-09103-00000-000-505642-000	BLUE RIDGE COMMUNITY COLLEGE	\$ 131,663	\$ 131,663	\$ 131,663	\$ 97,473	\$ 97,473	\$ 97,473	\$ -
TOTAL		\$ 131,663	\$ 131,663	\$ 131,663	\$ 97,473	\$ 97,473	\$ 97,473	\$ -

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:09103 Contributions

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1001-09103-00000-000-505659-000	BLUE RIDGE LEGAL SERVICES	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ (2,500)
1001-09103-00000-000-505651-000	FORT HARRISON	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
1001-09103-00000-000-505670-000	FRIENDSHIP INDUSTRIES	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ (15,000)
1001-09103-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ 250,000	\$ 337,900	\$ 532,658	\$ 703,500	\$ 679,500	\$ 300,000	\$ (403,500)
1001-09103-00000-000-505682-000	COMMUNITY PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000
1001-09103-00000-000-505699-000	CHILDCARE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
1001-09103-00000-000-505801-000	DUES & ASSOCIATIONS	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ (2,500)
1001-09103-00000-000-505646-000	VALLEY PROGRAM FOR THE AGED	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ (45,000)
Total for 09103 CONTRIBUTIONS:		\$ 252,500	\$ 340,400	\$ 535,158	\$ 769,500	\$ 679,500	\$ 595,000	\$ (174,500)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:09110 Contingency

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-09110-00000-000-505800-000	CONTINGENCY	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 220,000	\$ (5,000)
Total for 09110 CONTINGENCY:		\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 220,000	\$ (5,000)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:08300 Cooperative Extension Program

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-08300-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 3,500	\$ 3,000
1001-08300-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ (38)
1001-08300-00000-000-503802-000	PAYMENTS-EXTENSION OFFICE	\$ 149,854	\$ 152,979	\$ 152,852	\$ 206,046	\$ 88,417	\$ 195,768	\$ (10,278)
1001-08300-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,247	\$ 2,380	\$ 2,095	\$ 3,000	\$ 1,787	\$ 4,000	\$ 1,000
1001-08300-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,750	\$ -	\$ -
Total for 08300 COOPERATIVE EXTENSION PROGRAM:		\$ 152,100	\$ 155,359	\$ 154,947	\$ 209,584	\$ 93,954	\$ 203,268	\$ (6,316)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:09120 Other Benefits

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-09120-00000-000-501101-000	EMPLOYEE COMPENSATION	\$ -	\$ 40,098	\$ 17,103	\$ 25,000	\$ -	\$ 20,000	\$ (5,000)
1001-09120-00000-000-502301-000	HEALTH INSURANCE-RETIREEES	\$ 14,047	\$ 10,818	\$ 12,075	\$ 30,000	\$ 6,409	\$ 60,000	\$ 30,000
1001-09120-00000-000-503109-000	OTHER PROF SERVICES	\$ 32,576	\$ 17,850	\$ 35,385	\$ 25,000	\$ 16,624	\$ 40,000	\$ 15,000
Total for 09120 OTHER BENEFITS:		\$ 46,623	\$ 68,765	\$ 64,563	\$ 80,000	\$ 23,033	\$ 120,000	\$ 40,000

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:09301 Transfers

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1001-09301-00000-000-509511-000	TRSF TO CAPITAL PROJECTS FUND	\$ 2,614,149	\$ 6,004,500	\$ 5,086,750	\$ 7,240,000	\$ 7,000,000	\$ 10,748,960	\$ 6,428,126	\$ (571,875)
1001-09301-00000-000-509511-000	TRSF TO TECHNOLOGY CAPITAL PR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000
1001-09301-00000-000-509513-000	TRSF TO SCHOOL CAP PROJ FUND	\$ 7,000	\$ 35,000	\$ 1,259,250	\$ 9,541,250	\$ 15,838,253	\$ 15,838,253	\$ 14,000,000	\$ (1,838,253)
1001-09301-00000-000-509518-000	TRSF TO TOURISM FUND	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -	\$ (7,000,000)
1001-09301-00000-000-509516-000	TRSF TO COVID	\$ -	\$ 78,072	\$ 2,982,562	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09301-00000-000-509521-000	TRSF TO SCHOOL FUND	\$ 60,320,400	\$ 60,570,742	\$ 65,309,228	\$ 64,440,138	\$ 79,866,510	\$ 41,776,718	\$ 85,366,510	\$ 5,500,000
1001-09301-00000-000-509505-000	TRSF TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ 13,200,000	\$ 12,900,000	\$ 17,872,208	\$ 11,729,394	\$ (1,170,606)
1001-09301-00000-000-509527-000	TRSF TO SOCIAL SERVICE DISTRIC	\$ 2,614,025	\$ 2,591,975	\$ 2,984,421	\$ 3,396,159	\$ 4,007,244	\$ 3,005,433	\$ 4,206,595	\$ 199,351
1001-09301-00000-000-509528-000	TRSF TO H/R CSA	\$ 2,722,389	\$ 3,108,939	\$ 4,165,240	\$ 3,100,500	\$ 3,831,365	\$ 2,873,524	\$ 4,081,365	\$ 250,000
1001-09301-00000-000-509517-000	TRSF TO APPARATUS REPLACEMEN	\$ -	\$ -	\$ 2,300,000	\$ 2,000,000	\$ 2,146,544	\$ 2,146,544	\$ 2,250,000	\$ 103,456
1001-09301-00000-000-509530-000	TRSF TO SOCIAL SERVICE FUTURE C	\$ 118,702	\$ 118,702	\$ 118,702	\$ 118,702	\$ 118,702	\$ 89,027	\$ 118,702	\$ -
1001-09301-00000-000-509553-000	TRSF TO EDA	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09301 TRANSFERS:		\$ 71,396,665	\$ 72,507,931	\$ 84,206,154	\$ 103,036,750	\$ 132,708,618	\$ 94,350,666	\$ 128,830,692	\$ (3,877,926)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 County & Schools Debt Service

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease	Notes
1001-09501-00000-000-509116-000	PRINCIPAL WATER-SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509105-000	PRINCIPAL ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509106-000	PRINCIPAL SRI	\$ 525,000	\$ 1,590,000	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509113-000	PRINCIPAL RADIO ECC	\$ 672,892	\$ 340,691	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509114-000	PRINCIPAL CSB	\$ 176,667	\$ 183,333	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509115-000	PRINCIPAL PORT ROAD	\$ 185,000	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509216-000	INTEREST WATER-SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509205-000	INTEREST ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509206-000	INTEREST SRI	\$ 62,059	\$ 15,388	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509213-000	INTEREST RADIO LEASE	\$ 14,214	\$ 2,862	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509214-000	INTEREST CSB	\$ 150,302	\$ 141,077	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509215-000	INTEREST PORT ROAD	\$ 166,134	\$ 156,525	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total for 09501 DEBT SERVICE-COUNTY:		\$ 1,952,268	\$ 2,619,876	\$ -	\$ -	\$ -	\$ -	\$ -	

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease	Notes
1001-09502-00000-000-509107-000	PRINCIPAL VPSA	\$ 6,403,635	\$ 6,644,991	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09502-00000-000-509207-000	INTEREST VPSA	\$ 3,382,536	\$ 3,055,018	\$ -	\$ -	\$ -	\$ -	\$ -	
1001-09502-00000-000-509301-000	OTHER DEBT SERVICE	\$ 6,650	\$ 7,370	\$ -	\$ -	\$ -	\$ -	\$ -	
Total for 09502 DEBT SERVICE-SCHOOL:		\$ 9,792,821	\$ 9,707,379	\$ -	\$ -	\$ -	\$ -	\$ -	

DEPARTMENT 09601 LEASES:

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease	Notes
1001-09601-00000-000-509250-000	INTEREST - LEASES	\$ 29,929	\$ 28,326	\$ 47,027	\$ -	\$ -	\$ -	\$ -	
1001-09601-00000-000-509150-000	PRINCIPAL - LEASES	\$ 34,469	\$ 36,072	\$ 74,991	\$ -	\$ -	\$ -	\$ -	
1001-09601-00000-000-509260-000	INTEREST - SUBSCRIPTIONS	\$ -	\$ 15,194	\$ 7,142	\$ -	\$ -	\$ -	\$ -	
1001-09601-00000-000-509160-000	PRINCIPAL - SUBSCRIPTION:	\$ -	\$ 108,599	\$ 49,558	\$ -	\$ -	\$ -	\$ -	
1001-09601-00000-000-509180-000	CAPITAL OUTLAY - LEASES	\$ -	\$ -	\$ 279,397	\$ -	\$ -	\$ -	\$ -	
1001-09601-00000-000-509170-000	CAPITAL OUTLAY - SBITA	\$ -	\$ -	\$ 155,602	\$ -	\$ -	\$ -	\$ -	
TOTAL LEASES:		\$ 64,398	\$ 188,190	\$ 613,718	\$ -	\$ -	\$ -	\$ -	

County of Rockingham, Virginia
 Debt Service Fund
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1002-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ (174,797)	\$ (100,000)	\$ (277,137)	\$ (175,000)	\$ (75,000)
1002-00000-15102-000-351000-000	FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ (13,200,000)	\$ (12,900,000)	\$ (17,872,208)	\$ (11,729,394)	\$ 1,170,606
TOTAL DEBT SERVICE FUND		\$ -	\$ -	\$ -	\$ (13,374,797)	\$ (13,000,000)	\$ (18,149,345)	\$ (11,904,394)	\$ 1,095,606

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 County & Schools Debt Service Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease	Notes
						Expended	2026 Proposed		
1002-09501-00000-000-509114-000	PRINCIPAL CSB	\$ -	\$ -	\$ 193,333	\$ 305,000	\$ 203,333	\$ 325,000	\$ 20,000	
1002-09501-00000-000-509115-000	PRINCIPAL PORT ROAD	\$ -	\$ -	\$ 200,000	\$ 210,000	\$ 210,000	\$ 225,000	\$ 15,000	
1002-09501-00000-000-509214-000	INTEREST CSB	\$ -	\$ -	\$ 131,425	\$ 181,891	\$ 63,235	\$ 165,747	\$ (16,144)	
1002-09501-00000-000-509215-000	INTEREST PORT ROAD	\$ -	\$ -	\$ 146,531	\$ 136,025	\$ 70,703	\$ 124,878	\$ (11,147)	
	PRINCIPAL			\$ -	\$ -	\$ -	\$ -	\$ -	
	INTEREST			\$ -	\$ -	\$ -	\$ -	\$ -	
1002-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ 1,667,084	\$ -	\$ -	\$ (1,667,084)	
Total for 09501 DEBT SERVICE-COUNTY:		\$ -	\$ -	\$ 671,290	\$ 2,500,000	\$ 547,272	\$ 840,625	\$ (1,659,375)	

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease	Notes
						Expended	2026 Proposed		
1002-09502-00000-000-509107-000	PRINCIPAL VPSA	\$ -	\$ -	\$ 6,901,686	\$ 6,867,829	\$ 6,867,829	\$ 8,404,681	\$ 1,536,852	
1002-09502-00000-000-509207-000	INTEREST VPSA	\$ -	\$ -	\$ 2,718,743	\$ 2,378,123	\$ 2,378,124	\$ 2,659,088	\$ 280,965	
1002-09502-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ 6,670	\$ 1,254,048	\$ 4,450	\$ -	\$ (1,254,048)	
Total for 09502 DEBT SERVICE-SCHOOL:		\$ -	\$ -	\$ 9,627,099	\$ 10,500,000	\$ 9,250,403	\$ 11,063,769	\$ 563,769	

DEPARTMENT 09601 LEASES:

County of Rockingham, Virginia
Capital Projects Fund
FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1101-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (29,408)	\$ (21,135)	\$ (383,461)	\$ (712,934)	\$ (400,000)	\$ (521,135)	\$ (350,000)	\$ 50,000
1101-00000-11899-000-318600-000	SHARE OF COSTS - HARRISO	\$ (420,569)	\$ (178,152)	\$ (283,152)	\$ (1,615,852)	\$ (1,650,000)	\$ (28,600)	\$ (375,000)	\$ 1,275,000
1101-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (977,095)	\$ (40,372)	\$ (400,270)	\$ 420,404	\$ -	\$ -	\$ (250,000)	\$ (250,000)
TOTAL: USE OF PROPERTY		\$ (1,427,072)	\$ (239,659)	\$ (1,066,883)	\$ (1,908,381)	\$ (2,050,000)	\$ (549,734)	\$ (975,000)	\$ 1,075,000
1101-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ (341,986)	\$ (1,150,000)	\$ -	\$ -	\$ -	\$ -	\$ (1,066,529)	\$ (1,066,529)
TOTAL: ALL STATE REVENUES		\$ (341,986)	\$ (1,150,000)	\$ -	\$ -	\$ -	\$ -	\$ (1,066,529)	\$ (1,066,529)
1101-00000-15102-000-351000-000	FROM GENERAL FUND	\$ (5,614,149)	\$ (6,004,500)	\$ (5,086,750)	\$ (7,240,000)	\$ (7,000,000)	\$ (10,748,960)	\$ (6,428,126)	\$ 571,875
1101-00000-15101-000-351213-000	FROM CORONAVIRUS RELIEF	\$ (670,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-15101-000-351212-000	FROM TOURISM FUND	\$ -	\$ -	\$ (104,000)	\$ (5,500,000)	\$ (8,000,000)	\$ (8,000,000)	\$ -	\$ 8,000,000
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (6,284,149)	\$ (6,004,500)	\$ (5,190,750)	\$ (12,740,000)	\$ (15,000,000)	\$ (18,748,960)	\$ (6,428,126)	\$ 8,571,875
1101-00000-14201-000-343200-000	OTHER FINANCING SOURCES	\$ -	\$ -	\$ (28,565)	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (2,622,000)	\$ -	\$ -	\$ 2,622,000
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ (2,622,000)	\$ -	\$ -	\$ 2,622,000
TOTAL - COUNTY CAPITAL PROJECT FUND REVENUES		\$ (8,053,207)	\$ (7,394,159)	\$ (6,286,198)	\$ (14,648,381)	\$ (19,672,000)	\$ (19,298,694)	\$ (8,469,654)	\$ 11,202,346

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Capital Projects Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1101-09301-00000-000-509501-000	TRSF TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 74,647	\$ 65,465	\$ 306,809	\$ -	\$ 81,312	\$ -	\$ -
1101-09401-00000-000-508004-000	LADDER TRUCK	\$ 116,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508001-000	BUILDING ENHANCEMENTS	\$ -	\$ -	\$ -	\$ 150,000	\$ 15,607	\$ -	\$ (150,000)
1101-09401-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 347,622	\$ 395,000	\$ 304,318	\$ -	\$ (395,000)
1101-09401-00000-000-508008-000	IV@R UTILITY EXTENSION	\$ 431,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508040-000	SOFTWARE	\$ 51,856	\$ 53,225	\$ 17,264	\$ 200,000	\$ 21,453	\$ -	\$ (200,000)
1101-09401-00000-000-508006-000	DATACENTER REFRESH	\$ -	\$ -	\$ -	\$ 342,000	\$ -	\$ -	\$ (342,000)
1101-09401-00000-000-508041-000	CAMA PROJECT	\$ -	\$ 295,025	\$ 35,250	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508000-000	FINANCIAL SOFTWARE PROJECT	\$ 22,900	\$ 27,023	\$ 23,325	\$ -	\$ 11,600	\$ -	\$ -
1101-09401-00000-000-508313-000	LAND PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508317-000	MASSANUTTEN WATER SEWER SYSTE	\$ 182,592	\$ 204,194	\$ 234,317	\$ 200,000	\$ 170,804	\$ -	\$ (200,000)
1101-09401-00000-000-508330-000	IV@R	\$ 3,898,377	\$ (98,377)	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508334-000	COUNTY GARAGE ADDITION	\$ -	\$ 211,202	\$ -	\$ -	\$ 13,092	\$ -	\$ -
1101-09401-00000-000-508335-000	JAIL CAMERA UPGRADE	\$ -	\$ 524,031	\$ 299,299	\$ -	\$ 19,750	\$ -	\$ -
1101-09401-00000-000-508336-000	ELKTON RESPONSE STATION REN	\$ -	\$ 28,000	\$ 4,543,444	\$ -	\$ 465,032	\$ -	\$ -
1101-09401-00000-000-508331-000	FULKS RUN RESPONSE STATION	\$ -	\$ -	\$ 97,623	\$ 5,500,000	\$ 1,451,867	\$ -	\$ (5,500,000)
1101-09401-00000-000-508337-000	SOUTHWEST RESPONSE STATION	\$ -	\$ -	\$ 460,492	\$ -	\$ 747,410	\$ 5,500,000	\$ 5,500,000
1101-09401-00000-000-508340-000	ECC PROJECT	\$ 58,464	\$ -	\$ -	\$ 435,000	\$ -	\$ -	\$ (435,000)
1101-09401-00000-000-508358-000	ROAD IMPROVEMENT	\$ 122,200	\$ 391,077	\$ 1,100	\$ 950,000	\$ 834,609	\$ 2,219,654	\$ 1,269,654
1101-09401-00000-000-508359-000	ROCKINGHAM PARK	\$ 584,670	\$ 464,940	\$ 92,502	\$ -	\$ 17,750	\$ -	\$ -
1101-09401-00000-000-508349-000	CROSSROADS FIELDHOUSE	\$ -	\$ -	\$ 6,955,885	\$ 8,000,000	\$ 7,420,008	\$ -	\$ (8,000,000)
1101-09401-00000-000-508366-000	DOCUMENT IMAGING PROJECT	\$ -	\$ 87,906	\$ 48,855	\$ -	\$ 60,240	\$ -	\$ -
1101-09401-00000-000-508378-000	FIRE & RESCUE FACILITY	\$ 1,150,214	\$ 2,084,967	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508379-000	ELECTION EQUIPMENT	\$ -	\$ -	\$ 362,885	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508388-000	PORT ROAD STATION	\$ -	\$ -	\$ 13,200	\$ -	\$ 13,950	\$ -	\$ -
1101-09401-00000-000-508390-000	JAIL HVAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508396-000	DIST CRT REN PHASE 3	\$ 356,305	\$ 4,375	\$ -	\$ 500,000	\$ -	\$ -	\$ (500,000)
1101-09401-00000-000-508398-000	MAINTENANCE BUILDING	\$ 2,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508399-000	MISCELLANEOUS PROJECTS	\$ 87,282	\$ 18,511	\$ 3,060,490	\$ 3,000,000	\$ 5,079,072	\$ 750,000	\$ (2,250,000)
1101-09403-00000-000-503106-000	SPOTSWOOD TRAIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09501-00000-000-509216-000	INTEREST W&S FUND	\$ 25,733	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09601-00000-000-509170-000	CAPITAL OUTLAY - SBITA	\$ -	\$ 28,565	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09601-00000-000-509160-000	PRINCIPAL - SUBSCRIPTIONS	\$ -	\$ 28,565	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09401 COUNTY CAPITAL PROJECT FUND EXPENDITURES:		\$ 7,165,478	\$ 4,418,694	\$ 16,900,362	\$ 19,672,000	\$ 16,727,873	\$ 8,469,654	\$ (11,202,346)

County of Rockingham, Virginia
 Technology Capital Projects Fund
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1105-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ (25,000)
1105-00000-11899-000-318600-000	SHARE OF COSTS - HARRISONBURG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,221)	\$ (75,000)	\$ (75,000)
1105-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: USE OF PROPERTY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,221)	\$ (100,000)	\$ (100,000)
1105-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-00000-15102-000-351000-000	FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (650,000)	\$ (650,000)
1105-00000-15101-000-351213-000	FROM CORONAVIRUS RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-00000-15101-000-351212-000	FROM TOURISM FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (650,000)	\$ (650,000)
1105-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - TECHNOLOGY CAPITAL PROJECT FUND REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,221)	\$ (750,000)	\$ (750,000)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Technology Capital Projects Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1105-07105-00000-000-508040-000	SOFTWARE > \$25K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-07105-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-07105-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-07105-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-03302-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-03302-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-03102-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-01220-00000-000-508040-000	SOFTWARE > \$25K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1105-01220-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
1105-01220-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
1105-01220-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
1105-01218-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-01215-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1105-01213-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TECHNOLOGY CAPITAL PROJECTS FUND		\$ -	\$ -	\$ 750,000	\$ 750,000				

County of Rockingham, Virginia
 Apparatus Replacement Fund
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1104-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ (44,762)	\$ (101,747)	\$ (50,000)	\$ (88,965)	\$ (50,000)	\$ -
1104-00000-15102-000-351000-000	FROM GENERAL FUND	\$ -	\$ -	\$ (2,300,000)	\$ (2,000,000)	\$ (2,146,544)	\$ (2,146,544)	\$ (2,250,000)	\$ (103,456)
TOTAL APPARATUS REPLACEMENT FUND		\$ -	\$ -	\$ (2,344,762)	\$ (2,101,747)	\$ (2,196,544)	\$ (2,235,509)	\$ (2,300,000)	\$ (103,456)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Apparatus Replacement Fund

Major Changes, Expected Increases, Personnel Increases - Please note here, either in dollar form or in

Acct Number	Acct Description	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease	Notes	FY27	FY28	FY29	FY30	FY31
1104-03201-00000-000-508020-000	BRUSH TRUCK & SPECIALTY VEH	\$ 164,617	\$ -	\$ -	\$ 675,000	\$ -	\$ -		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
1104-03201-00000-000-508021-000	CARDIAC MONITORS AND SCBA	\$ 37,727	\$ -	\$ 300,000	\$ 300,000	\$ 250,000	\$ (50,000)		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
1104-03201-00000-000-508022-000	FIRE ENGINE	\$ 450,000	\$ 1,881,462	\$ 550,000	\$ 449,986	\$ 1,250,000	\$ 700,000		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
1104-03201-00000-000-508023-000	AMBULANCE	\$ -	\$ 243,990	\$ 1,346,544	\$ 713,075	\$ 800,000	\$ (546,544)		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
1104-03201-00000-000-508024-000	LADDER TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
		\$ 652,344	\$ 2,125,452	\$ 2,196,544	\$ 2,138,061	\$ 2,300,000	\$ 103,456		\$ 3,500,000				

County of Rockingham, Virginia
 Tourism Fund
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1212-00000-11210-000-310750-000	TRANSIENT OCCUPANCY TAX	\$ (864,737)	\$ (959,489)	\$ (1,267,454)	\$ (1,360,231)	\$ (1,380,000)	\$ (838,640)	\$ (1,425,000)	\$ (45,000)
1212-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (2,423)	\$ (2,949)	\$ (56,183)	\$ (89,116)	\$ (100,000)	\$ (5,555)	\$ (37,152)	\$ 62,848
1212-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ (10,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1212-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (635,459)	\$ -	\$ -	\$ 635,459
1212-00000-15101-000-351000-000	ADV FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ (7,000,000)	\$ -	\$ -	\$ 7,000,000
1212-00000-13900-000-339520-000	VA TOURISM CORP ARPA FUNDIN	\$ -	\$ (180,000)	\$ (9,963)	\$ (40,000)	\$ -	\$ -	\$ -	\$ -
TOTAL TOURISM FUND		\$ (877,160)	\$ (1,142,438)	\$ (1,333,600)	\$ (1,489,347)	\$ (9,115,459)	\$ (844,195)	\$ (1,462,152)	\$ 7,653,307
	Fund Reserve	\$ 1,078,471	\$ 1,810,508	\$ 2,382,771			\$ (1,403,289)		

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Tourism Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1212-08108-00000-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 75,269	\$ 79,248	\$ 94,282	\$ 99,654	\$ 63,962	\$ 66,106	\$ (33,549)
1212-08108-00000-000-501200-000	OVERTIME	\$ -	\$ 234	\$ 299	\$ 500	\$ 471	\$ 500	\$ -
1212-08108-00000-000-502100-000	FICA / MEDICARE	\$ 5,700	\$ 6,028	\$ 7,184	\$ 7,662	\$ 4,883	\$ 5,095	\$ (2,566)
1212-08108-00000-000-502201-000	RETIREMENT (VRS)	\$ 3,724	\$ 4,497	\$ 5,059	\$ 5,459	\$ 3,030	\$ -	\$ (5,459)
1212-08108-00000-000-502202-000	RETIREMENT-HYBRID	\$ 5,324	\$ 6,500	\$ 8,855	\$ 17,245	\$ 7,290	\$ 21,397	\$ 4,153
1212-08108-00000-000-502203-000	SHORT TERM/LONG TERM DISABLIT	\$ 235	\$ 249	\$ 316	\$ 334	\$ 209	\$ 344	\$ 10
1212-08108-00000-000-502300-000	HEALTH INSURANCE	\$ 9,030	\$ 9,030	\$ 9,536	\$ 9,802	\$ 7,441	\$ 7,919	\$ (1,883)
1212-08108-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 408	\$ 431	\$ 507	\$ 539	\$ 285	\$ 300	\$ (239)
1212-08108-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 44	\$ 38	\$ 41	\$ 50	\$ 38	\$ 39	\$ (11)
1212-08108-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,605	\$ 4,000	\$ -	\$ 4,000	\$ -
1212-08108-00000-000-503601-000	MARKETING & PROMOTION	\$ 29,206	\$ 40,968	\$ 61,455	\$ 45,000	\$ 55,527	\$ 45,000	\$ -
1212-08108-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ 1,155	\$ 461	\$ 250	\$ 462	\$ 250	\$ -
1212-08108-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ 390	\$ 400	\$ 421	\$ 400	\$ -
1212-08108-00000-000-506008-000	VEHICLE FUEL	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1212-08108-00000-000-509511-000	TRANSFER TO CAPITAL PROJ FUND	\$ -	\$ 104,000	\$ 5,500,000	\$ 8,000,000	\$ 8,000,000	\$ -	\$ (8,000,000)
1212-09301-00000-000-509519-000	TRANSFER TO FIELDHOUSE FUND	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 242,423	\$ 92,423
1212-09501-00000-000-509217-000	INTEREST FIELDHOUSE	\$ -	\$ -	\$ 100,000	\$ 160,000	\$ 60,000	\$ 432,009	\$ 272,009
1212-09501-00000-000-509117-000	PRINCIPAL FIELDHOUSE	\$ -	\$ -	\$ -	\$ 199,764	\$ -	\$ 192,569	\$ (7,195)
1212-08108-00000-000-505899-000	OTHER ASSISTANCE	\$ -	\$ 400,000	\$ -	\$ 60,000	\$ 5,000	\$ 60,000	\$ -
1212-08108-00000-000-505682-000	COMMUNITY PROJECTS	\$ -	\$ -	\$ -	\$ 138,000	\$ -	\$ 147,000	\$ 9,000
1212-08108-00000-000-505649-000	SHEN VALLEY REG AIRPORT	\$ 96,461	\$ 96,461	\$ 138,300	\$ 138,300	\$ 138,300	\$ 138,300	\$ -
1212-08108-00000-000-508005-000	VEHICLE	\$ -	\$ -	\$ 30,153	\$ -	\$ -	\$ -	\$ -
1212-08108-00000-000-505699-000	COUNTY CONTRIBUTIONS	\$ 185,000	\$ 12,500	\$ 112,500	\$ 77,500	\$ 97,500	\$ 97,500	\$ 20,000
	<i>Great Eastern Resort Ski Slope Grant</i>	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Shenandoah Valley National Park County Overlooks</i>	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Rockingham County Fair</i>	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Rockingham Historical Society</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Elkton Downtown Revitalization</i>	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Explore More Discovery Museum</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Arts Council of the Valley</i>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08108 TOURISM FUND:		\$ 410,401	\$ 761,338	\$ 6,071,944	\$ 9,115,459	\$ 8,594,819	\$ 1,462,152	\$ (7,653,307)

County of Rockingham, Virginia
 Recreation Center Fund
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1003-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ (4,074)	\$ (5,000)	\$ -
TOTAL: USE OF PROPERTY		\$ -	\$ -	\$ -	\$ -	\$ (5,000)	\$ (4,074)	\$ (5,000)	\$ -
1003-00000-11613-000-316711-000	PROGRAMS					\$ -	\$ (29,270)	\$ (118,755)	\$ (118,755)
1003-00000-11613-000-316721-000	CONCESSION					\$ -	\$ (50)	\$ -	\$ -
	RENTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,320)	\$ (118,755)	\$ (118,755)
1003-00000-15112-000-351212-000	FROM TOURISM FUND	\$ -	\$ -	\$ -	\$ -	\$ (150,000)	\$ (150,000)	\$ (242,423)	\$ (92,423)
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ -	\$ -	\$ -	\$ -	\$ (150,000)	\$ (150,000)	\$ (242,423)	\$ (92,423)
1003-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - RECREATION CENTER FUND REVENUES		\$ -	\$ -	\$ -	\$ -	\$ (155,000)	\$ (183,394)	\$ (366,178)	\$ (211,178)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:07107 Recreation Center

Acct Number	Acct Description	2025 YTD			Increase/ Decrease	
		2024 Actual	2025 Adopted	Expended		2026 Proposed
1003-07107-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ 40,000	\$ -	\$ 86,526	\$ 46,526
1003-07107-00000-000-501300-000	SALARIES & WAGES-PARTTIME	\$ -	\$ 22,500	\$ 1,145	\$ 45,000	\$ 22,500
1003-07107-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ 2,000	\$ 88	\$ 10,055	\$ 8,055
1003-07107-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ 2,500	\$ -	\$ 15,274	\$ 12,774
1003-07107-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ 1,000	\$ -	\$ 450	\$ (550)
1003-07107-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ 3,750	\$ -	\$ 9,643	\$ 5,893
1003-07107-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 250	\$ -	\$ 393	\$ 143
1003-07107-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 500	\$ 20	\$ 1,637	\$ 1,137
1003-07107-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 5,000	\$ 740	\$ 20,000	\$ 15,000
1003-07107-00000-000-503301-000	REPAIRS AND MAINTENANCE	\$ -	\$ 2,500	\$ -	\$ 5,000	\$ 2,500
1003-07107-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 500	\$ 1,524	\$ 1,000	\$ 500
1003-07107-00000-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ 52,000	\$ 47,863	\$ 125,000	\$ 73,000
1003-07107-00000-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ 6,500	\$ -	\$ 15,000	\$ 8,500
1003-07107-00000-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ 3,500	\$ 2,990	\$ 8,700	\$ 5,200
1003-07107-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 5,000	\$ -	\$ 7,500	\$ 2,500
1003-07107-00000-000-506005-000	LAUNDRY SUPPLIES	\$ -	\$ 2,500	\$ 1,047	\$ 5,000	\$ 2,500
1003-07107-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 2,500	\$ 1,339	\$ 5,000	\$ 2,500
1003-07107-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 2,500	\$ 2,085	\$ 5,000	\$ 2,500
Total for 07107 Recreation Center		\$ -	\$ 155,000	\$ 58,841	\$ 366,178	\$ 211,178

County of Rockingham, Virginia
 Asset Forfeiture Fund
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1211-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (1,344)	\$ (745)	\$ (9,834)	\$ (12,836)	\$ -	\$ (5,695)	\$ -	\$ -
1211-00000-11899-000-318988-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ (2,800)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: USE OF PROPERTY		\$ (1,344)	\$ (745)	\$ (12,634)	\$ (12,836)	\$ -	\$ (5,695)	\$ -	\$ -
1211-00000-12404-000-327400-000	STATE FORFEITURE - SHERIFF	\$ (14,956)	\$ (20,529)	\$ (16,875)	\$ (13,383)	\$ (18,900)	\$ (11,351)	\$ (18,900)	\$ -
1211-00000-12404-000-327500-000	STATE FORFEITURE - CA	\$ (11,463)	\$ (21,920)	\$ (14,175)	\$ (8,540)	\$ (18,900)	\$ (5,641)	\$ (18,900)	\$ -
TOTAL: ALL STATE REVENUES		\$ (26,419)	\$ (42,448)	\$ (31,050)	\$ (21,923)	\$ (37,800)	\$ (16,992)	\$ (37,800)	\$ -
1211-00000-13900-000-337100-000	FED FORFEITURE - SHERIFF	\$ (15,362)	\$ (14,585)	\$ (47,257)	\$ (43,885)	\$ (41,800)	\$ (7,005)	\$ (41,800)	\$ -
1211-00000-13900-000-337200-000	FED FORFEITURE - CA	\$ -	\$ (497)	\$ -	\$ 32,146	\$ (41,800)	\$ -	\$ (41,800)	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (15,362)	\$ (15,082)	\$ (47,257)	\$ (11,738)	\$ (83,600)	\$ (7,005)	\$ (83,600)	\$ -
TOTAL - ASSET FORFEITURE FUND REVENUES		\$ (43,124)	\$ (58,276)	\$ (90,942)	\$ (46,497)	\$ (121,400)	\$ (29,692)	\$ (121,400)	\$ -

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Asset Forfeiture Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
Department:02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:								
STATE ASSET FORFEITURE EXPENDITURES								
1211-02201-10232-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ 1,500	\$ -	\$ 12,693	\$ -	\$ -
1211-02201-10232-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ 115	\$ -	\$ 971	\$ -	\$ -
1211-02201-10232-000-503100-000	PROFESSIONAL SERVICES	\$ 13,441	\$ -	\$ 25,944	\$ 5,000	\$ 995	\$ 5,000	\$ -
1211-02201-10232-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -
1211-02201-10232-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1211-02201-10232-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ 6,160	\$ -	\$ 6,160	\$ -
1211-02201-10232-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 1,291	\$ -	\$ -	\$ -	\$ -
1211-02201-10232-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 417	\$ 2,170	\$ -	\$ -	\$ 1,000	\$ -	\$ -
1211-02201-10232-000-505506-000	INVESTIGATORY EXPENSE	\$ 1,564	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
1211-02201-10232-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
1211-02201-10232-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ 487	\$ 2,000	\$ -	\$ 2,000	\$ -
1211-02201-10232-000-506065-000	MINOR EQUIPMENT	\$ 2,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL ASSET FORFEITURE EXPENDITURES								
1211-02201-10233-000-503100-000	PROFESSIONAL SERVICES	\$ 497	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
1211-02201-10233-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
1211-02201-10233-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
1211-02201-10233-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Total for 02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:		\$ 18,247	\$ 2,170	\$ 29,336	\$ 65,660	\$ 15,659	\$ 65,660	\$ -
STATE ASSET FORFEITURE EXPENDITURES								
1211-03507-10332-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ 730	\$ 730	\$ 1,000	\$ 730	\$ 1,000	\$ -
1211-03507-10332-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10332-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 16,997	\$ 16,401	\$ 9,183	\$ 10,000	\$ 15,886	\$ 10,000	\$ -
1211-03507-10332-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 105	\$ 335	\$ -	\$ 5,240	\$ 140	\$ 5,240	\$ -
1211-03507-10332-000-506014-000	OTHER OPERATING SUPPLIES	\$ 3,180	\$ 6,670	\$ 8,953	\$ 5,000	\$ 726	\$ 5,000	\$ -
1211-03507-10332-000-506016-000	POLICE UNIFORMS	\$ 3,782	\$ 930	\$ 3,638	\$ 1,500	\$ 866	\$ 1,500	\$ -
1211-03507-10332-000-506065-000	MINOR EQUIPMENT	\$ 1,550	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
FEDERAL ASSET FORFEITURE EXPENDITURES								
1211-03507-10333-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 750	\$ 188	\$ -	\$ 604	\$ -	\$ -
1211-03507-10333-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 7,136	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-506014-000	OTHER OPERATING SUPPLIES	\$ 3,357	\$ 2,086	\$ 11,179	\$ 14,000	\$ 10,304	\$ 14,000	\$ -
1211-03507-10333-000-506016-000	POLICE UNIFORMS	\$ 120	\$ 3,960	\$ 2,555	\$ 14,000	\$ -	\$ 14,000	\$ -
1211-03507-10333-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 10,100	\$ 22,378	\$ -	\$ 5,814	\$ -	\$ -
1211-03507-10333-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 5,580	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1211-03507-10333-000-508005-000	VEHICLES	\$ -	\$ 17,607	\$ -	\$ -	\$ -	\$ -	\$ -
1211-03507-10333-000-508007-000	COMPUTER EQUIPMENT	\$ 11,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03507 SHERIFF ASSET FORFEITURE EXPENDITURES:		\$ 40,199	\$ 72,471	\$ 58,806	\$ 55,740	\$ 35,069	\$ 55,740	\$ -
Total for Fund 1211 ASSET FORFEITURES EXPENDITURES:		\$ 58,446	\$ 74,641	\$ 88,142	\$ 121,400	\$ 50,728	\$ 121,400	\$ -

County of Rockingham, Virginia
Social Services Fund
FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue YTD		Increase/ Decrease
							10/31/2024	2026 Proposed	
1220-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (23,091)	\$ (12,649)	\$ (236,171)	\$ (403,196)	\$ -	\$ (222,713)	\$ -	\$ -
1220-00000-11623-000-316982-000	RTP RIDE CO-PAY	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-11803-000-316983-000	PUBLIC ASSISTANCE REIMB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,098)	\$ -	\$ -
1220-00000-11803-000-316985-000	SALARY REIMB - CSB	\$ (45,365)	\$ (36,873)	\$ (32,922)	\$ (34,608)	\$ (45,813)	\$ (25,116)	\$ (48,247)	\$ (2,434)
1220-00000-11803-000-316986-000	SALARY REIMB-HCHC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-11899-000-318950-000	SHARE OF COSTS - CITY	\$ (1,869,199)	\$ (1,918,034)	\$ (2,131,773)	\$ (2,607,040)	\$ (2,894,893)	\$ (2,894,893)	\$ (3,034,504)	\$ (139,611)
1220-00000-11899-000-318951-000	SALE OF DISTRICT PROPERTY	\$ (4,305)	\$ (9,880)	\$ (6,003)	\$ -	\$ -	\$ (330)	\$ -	\$ -
1220-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (833)	\$ (3,538)	\$ (3,853)	\$ (2,293)	\$ -	\$ (1,679)	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (1,942,893)	\$ (1,980,973)	\$ (2,410,723)	\$ (3,047,137)	\$ (2,940,706)	\$ (3,182,829)	\$ (3,082,751)	\$ (142,045)
1220-00000-12401-000-324983-000	PUB ASSISTANCE & ADMIN	\$ (4,943,818)	\$ (5,454,244)	\$ (5,501,856)	\$ (5,514,516)	\$ (6,457,045)	\$ (6,378,372)	\$ (6,640,603)	\$ (183,558)
1220-00000-12404-000-324987-000	VJCCA	\$ (45,761)	\$ (45,928)	\$ (44,661)	\$ (43,766)	\$ (90,503)	\$ (53,907)	\$ (90,503)	\$ -
TOTAL: ALL STATE REVENUES		\$ (4,989,579)	\$ (5,500,172)	\$ (5,546,516)	\$ (5,558,282)	\$ (6,547,548)	\$ (6,432,279)	\$ (6,731,106)	\$ (183,558)
1220-00000-13303-000-338983-000	PUB ASSISTANCE & ADMIN	\$ (8,010,900)	\$ (8,595,037)	\$ (9,332,957)	\$ (9,530,684)	\$ (11,038,877)	\$ (4,584,031)	\$ (11,319,738)	\$ (280,861)
1220-00000-13303-000-338985-000	PUB ASSISTANCE COVID	\$ -	\$ (80,469)	\$ (51,636)	\$ (49,396)	\$ -	\$ (15,814)	\$ -	\$ -
1220-00000-13303-000-338988-000	TANF EMPLOYEE & TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,470)	\$ -	\$ -
1220-00000-13303-000-338987-000	TANF COMP GRANT	\$ (52,244)	\$ (78,145)	\$ (61,960)	\$ (93,603)	\$ -	\$ (38,300)	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (8,063,143)	\$ (8,753,650)	\$ (9,446,552)	\$ (9,673,684)	\$ (11,038,877)	\$ (4,654,615)	\$ (11,319,738)	\$ (280,861)
1220-00000-14201-000-343100-000	OTH FINANCING SOURCES - LEA	\$ -	\$ -	\$ -	\$ (342,297)	\$ -	\$ -	\$ -	\$ -
TOTAL: NON-REVENUE RECEIPTS		\$ -	\$ -	\$ -	\$ (342,297)	\$ -	\$ -	\$ -	\$ -
1220-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (2,614,025)	\$ (2,591,975)	\$ (2,984,421)	\$ (3,396,159)	\$ (4,007,244)	\$ (3,005,433)	\$ (4,206,595)	\$ (199,351)
1220-00000-15101-000-351001-000	FROM GENERAL FUND FOR FUTL	\$ (118,702)	\$ (118,702)	\$ (118,702)	\$ (118,702)	\$ -	\$ (89,027)	\$ -	\$ -
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (2,732,727)	\$ (2,710,677)	\$ (3,103,123)	\$ (3,514,861)	\$ (4,007,244)	\$ (3,094,460)	\$ (4,206,595)	\$ (199,351)
Department: TOTAL SOCIAL SERVICES DISTRICT FUND REVENUE:		\$ (17,728,343)	\$ (18,945,473)	\$ (20,506,914)	\$ (22,136,260)	\$ (24,534,375)	\$ (17,364,183)	\$ (25,340,190)	\$ (805,815)

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Social Services Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
Department:05301 SOCIAL SERVICES ADMINISTRATION								
1220-05301-10300-000-501100-001	SALARIES & WAGES-FULLTIME	\$ 6,188,500	\$ 7,224,898	\$ 7,892,219	\$ 8,878,743	\$ 5,926,317	\$ 9,628,379	\$ 749,636
1220-05301-10300-000-501200-001	OVERTIME	\$ 8,491	\$ 5,823	\$ 11,069	\$ 10,000	\$ 13,007	\$ 10,000	\$ -
1220-05301-10300-000-501200-002	OVERTIME	\$ 40,042	\$ 40,229	\$ 43,924	\$ 40,000	\$ 58,334	\$ 40,000	\$ -
1220-05301-10300-000-501200-007	OVERTIME	\$ -	\$ 1,247	\$ 43,596	\$ -	\$ 9,811	\$ -	\$ -
1220-05301-10300-000-501300-001	SALARIES & WAGES-PART TIME	\$ 105,846	\$ 123,754	\$ 105,371	\$ 108,000	\$ 92,930	\$ 125,000	\$ 17,000
1220-05301-10300-000-501900-001	SEVERANCE PAY	\$ 84,134	\$ 27,515	\$ 49,991	\$ 84,000	\$ 51,624	\$ 84,000	\$ -
1220-05301-10300-000-502100-001	FICA / MEDICARE	\$ 458,310	\$ 535,288	\$ 582,677	\$ 693,912	\$ 441,118	\$ 741,055	\$ 47,143
1220-05301-10300-000-502100-002	FICA / MEDICARE	\$ 2,901	\$ 2,969	\$ 3,235	\$ 3,825	\$ 4,369	\$ 3,825	\$ -
1220-05301-10300-000-502100-007	FICA / MEDICARE	\$ -	\$ 95	\$ 3,290	\$ -	\$ 743	\$ -	\$ -
1220-05301-10300-000-502201-001	RETIREMENT (VRS)	\$ 324,525	\$ 387,704	\$ 405,506	\$ 469,127	\$ 245,096	\$ 415,000	\$ (54,127)
1220-05301-10300-000-502201-002	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-502202-001	RETIREMENT-HYBRID	\$ 421,701	\$ 612,341	\$ 754,842	\$ 809,694	\$ 643,213	\$ 949,097	\$ 139,403
1220-05301-10300-000-502202-002	RETIREMENT-HYBRID	\$ (5)	\$ -	\$ 4	\$ -	\$ 2	\$ -	\$ -
1220-05301-10300-000-502203-001	SHORT TERM/LONG TERM DISABL	\$ 18,590	\$ 23,500	\$ 27,057	\$ 30,000	\$ 20,178	\$ 35,000	\$ 5,000
1220-05301-10300-000-502220-001	HEALTH INSURANCE-SS RETIREE'S	\$ 1,453	\$ 900	\$ -	\$ 7,830	\$ -	\$ 7,830	\$ -
1220-05301-10300-000-502300-001	HEALTH INSURANCE	\$ 1,229,111	\$ 1,279,539	\$ 1,319,838	\$ 1,665,811	\$ 1,186,628	\$ 1,724,064	\$ 58,253
1220-05301-10300-000-502300-002	HEALTH INSURANCE	\$ 6,489	\$ 5,934	\$ 5,426	\$ 12,000	\$ 3,271	\$ 12,000	\$ -
1220-05301-10300-000-502400-001	GROUP LIFE INSURANCE	\$ 33,493	\$ 38,980	\$ 42,364	\$ 48,076	\$ 26,605	\$ 51,406	\$ 3,330
1220-05301-10300-000-502400-002	GROUP LIFE INSURANCE	\$ 185	\$ 196	\$ 189	\$ 200	\$ 106	\$ 200	\$ -
1220-05301-10300-000-502600-001	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-502703-001	WORKERS COMP INSURANCE	\$ 22,873	\$ 21,208	\$ 21,541	\$ 27,503	\$ 22,049	\$ 29,283	\$ 1,780
1220-05301-10300-000-502703-002	WORKERS COMP INSURANCE	\$ 166	\$ 137	\$ 125	\$ 200	\$ 244	\$ 200	\$ -
1220-05301-10300-000-502703-007	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 174	\$ -	\$ 42	\$ -	\$ -
1220-05301-10300-000-503101-000	PROF HEALTH SERVICES	\$ -	\$ -	\$ 500	\$ -	\$ 21	\$ -	\$ -
1220-05301-10300-000-503102-000	LEGAL SERVICES	\$ 281,572	\$ 412,161	\$ 437,754	\$ 625,000	\$ 303,833	\$ 600,000	\$ (25,000)
1220-05301-10300-000-503103-000	ACCOUNTING SERVICES	\$ 18,800	\$ 19,000	\$ 21,000	\$ 20,600	\$ 28,400	\$ 20,600	\$ -
1220-05301-10300-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 49,726	\$ 54,172	\$ 77,858	\$ 65,000	\$ 66,893	\$ 105,000	\$ 40,000
1220-05301-10300-000-503112-000	FINES AND PENALTIES	\$ -	\$ -	\$ 101	\$ -	\$ 40	\$ -	\$ -
1220-05301-10300-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,810	\$ 2,814	\$ 607	\$ 6,000	\$ 1,746	\$ 6,000	\$ -
1220-05301-10300-000-503302-000	MAINTENANCE SERVICE CONTRA	\$ 5,189	\$ 18,797	\$ 675	\$ 5,500	\$ 300	\$ 5,500	\$ -
1220-05301-10300-000-503330-000	COMPUTER SOFTWARE MAINTEN.	\$ 3,546	\$ 6,743	\$ 2,179	\$ 20,000	\$ 1,677	\$ 20,000	\$ -
1220-05301-10300-000-503410-000	TRANSPORT BY PUBLIC CARRIER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-503500-000	PRINTING & BINDING	\$ 2,297	\$ 309	\$ 75	\$ 4,000	\$ 188	\$ 4,000	\$ -
1220-05301-10300-000-503600-000	ADVERTISING	\$ 4,034	\$ 1,716	\$ 4,940	\$ 7,000	\$ 2,457	\$ 7,000	\$ -
1220-05301-10300-000-503800-000	PURCHASED SERVICES-OTHER G	\$ 2,665	\$ 2,669	\$ 5,431	\$ 5,000	\$ 3,134	\$ 5,000	\$ -
1220-05301-10300-000-504300-000	CENTRAL STORE	\$ 18,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-504500-000	CENTRAL GARAGE	\$ 33,319	\$ 39,417	\$ 36,113	\$ 40,000	\$ 23,475	\$ 40,000	\$ -
1220-05301-10300-000-505101-000	ELECTRICAL SERVICES	\$ 55,893	\$ 60,858	\$ 66,633	\$ 78,933	\$ 47,440	\$ 93,000	\$ 14,067
1220-05301-10300-000-505102-000	HEATING SERVICES	\$ 6,578	\$ 7,090	\$ 9,183	\$ 8,000	\$ 10,225	\$ 8,000	\$ -
1220-05301-10300-000-505103-000	WATER & SEWER SERVICES	\$ 3,408	\$ 3,231	\$ 4,076	\$ 3,250	\$ 2,877	\$ 4,500	\$ 1,250
1220-05301-10300-000-505201-000	POSTAGE	\$ 30,081	\$ 31,076	\$ 601	\$ 35,000	\$ 29,934	\$ 35,000	\$ -
1220-05301-10300-000-505203-000	TELECOMMUNICATIONS	\$ 87,719	\$ 111,097	\$ 102,101	\$ 105,000	\$ 80,965	\$ 115,000	\$ 10,000
1220-05301-10300-000-505304-000	OTHER PROPERTY INSURANCE	\$ 4,102	\$ 6,019	\$ 6,603	\$ 6,500	\$ 10,212	\$ 6,500	\$ -
1220-05301-10300-000-505305-000	VEHICLE INSURANCE	\$ 16,508	\$ 16,190	\$ 16,766	\$ 17,000	\$ 18,533	\$ 17,000	\$ -
1220-05301-10300-000-505307-000	PUBLIC OFFICIALS LIAB INSURAN	\$ 3,338	\$ 3,404	\$ 3,565	\$ 3,500	\$ 4,878	\$ 3,500	\$ -
1220-05301-10300-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 6,824	\$ 6,356	\$ 8,445	\$ 7,000	\$ 19,810	\$ 19,000	\$ 12,000

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease	
						Expended	2026 Proposed		
1220-05301-10300-000-505401-000	LEASE/RENT EQUIPMENT	\$ 28,466	\$ 28,766	\$ 27,790	\$ 30,000	\$ 26,984	\$ 30,000	\$ -	
1220-05301-10300-000-505402-000	LEASE/RENT BUILDINGS	\$ 135,017	\$ 135,261	\$ 122,636	\$ 251,824	\$ 203,056	\$ 266,825	\$ 15,001	
1220-05301-10300-000-505403-000	LEASE/RENT PARKING	\$ 63,585	\$ 51,663	\$ 56,868	\$ 75,000	\$ 49,785	\$ 65,000	\$ (10,000)	
1220-05301-10300-000-505501-000	MILEAGE	\$ 37	\$ 667	\$ 45	\$ 1,000	\$ 442	\$ 1,000	\$ -	
1220-05301-10300-000-505503-000	SUBSISTENCE & LODGING	\$ 337	\$ 225	\$ 639	\$ 5,500	\$ -	\$ 5,500	\$ -	
1220-05301-10300-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 4,271	\$ 18,383	\$ 19,322	\$ 22,000	\$ 17,529	\$ 22,000	\$ -	
1220-05301-10300-000-505507-000	OTHER PAYMENTS	\$ 5,009	\$ 7,591	\$ 12,513	\$ 10,000	\$ 66,032	\$ 10,000	\$ -	
1220-05301-10300-000-505801-000	DUES & ASSOCIATION MEMBERSH	\$ 1,270	\$ 1,650	\$ 1,635	\$ 3,000	\$ 1,750	\$ 3,000	\$ -	
1220-05301-10300-000-506001-000	OFFICE SUPPLIES	\$ 26,558	\$ 50,426	\$ 62,854	\$ 50,000	\$ 38,249	\$ 50,000	\$ -	
1220-05301-10300-000-506002-000	FOOD SUPPLIES	\$ 603	\$ 5,569	\$ 4,830	\$ 2,500	\$ 4,099	\$ 2,500	\$ -	
1220-05301-10300-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -	
1220-05301-10300-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 6	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	
1220-05301-10300-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 1,904	\$ 1,812	\$ 1,488	\$ 2,000	\$ 2,285	\$ 2,000	\$ -	
1220-05301-10300-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ 11	\$ 253	\$ -	\$ -	\$ -	\$ -	
1220-05301-10300-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 497	\$ 517	\$ 461	\$ 500	\$ 213	\$ 500	\$ -	
1220-05301-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 5,388	\$ 5,657	\$ 3,433	\$ 16,000	\$ 2,742	\$ 16,000	\$ -	
1220-05301-10300-000-506065-000	MINOR EQUIPMENT	\$ 8,093	\$ 7,517	\$ 5,794	\$ 20,000	\$ 8,269	\$ 20,000	\$ -	
1220-05301-10300-000-508002-000	FURNITURE & FIXTURES	\$ 18,313	\$ 23,133	\$ 9,263	\$ 30,000	\$ 143,527	\$ 30,000	\$ -	
1220-05301-10300-000-508005-000	VEHICLES	\$ 41,366	\$ -	\$ 97,458	\$ 66,000	\$ -	\$ 66,000	\$ -	
1220-05301-10300-000-508107-000	COMPUTER EQUIP-REPLACE	\$ -	\$ -	\$ -	\$ 1,500	\$ 30	\$ 1,500	\$ -	
1220-05301-10300-000-508007-000	COMPUTER EQUIPMENT	\$ 3,112	\$ -	\$ (60)	\$ 3,000	\$ 3,486	\$ 3,000	\$ -	
1220-05301-10300-000-508040-000	SOFTWARE	\$ 19,257	\$ 24,804	\$ 26,729	\$ 25,000	\$ 48,536	\$ 25,000	\$ -	
1220-05301-10300-000-508203-000	COMM EQUIPMENT ADD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-05301-10300-000-508305-000	.	\$ -	\$ -	\$ 47,902	\$ 10,000	\$ 71,794	\$ 10,000	\$ -	
Total for 05301 SOCIAL SERVICES ADMINISTRATION:		\$ 9,946,087	\$ 11,499,029	\$ 12,619,553	\$ 14,577,028	\$ 10,091,534	\$ 15,601,764	\$ 1,024,736	
Department:05302 PUBLIC ASSISTANCE									
1220-05302-10100-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-05302-10100-000-501300-001	SALARIES & WAGES-PART TIME	\$ 5,252	\$ 5,863	\$ 5,782	\$ 9,000	\$ 3,688	\$ 9,000	\$ -	
1220-05302-10100-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-05302-10100-000-502100-001	FICA / MEDICARE	\$ 402	\$ 449	\$ 442	\$ 1,000	\$ 282	\$ 1,000	\$ -	
1220-05302-10100-000-505702-000	AUX GRANTS - AGED	\$ 79,973	\$ 99,530	\$ 133,115	\$ 105,000	\$ 147,734	\$ 155,000	\$ 50,000	
1220-05302-10100-000-505704-000	AUX GRANTS - DISABLED	\$ 55,750	\$ 81,120	\$ 101,240	\$ 85,000	\$ 74,324	\$ 105,000	\$ 20,000	
1220-05302-10100-000-505705-000	AID TO DEPENDENT CHILDREN	\$ 1,200,380	\$ 985,360	\$ 572,540	\$ 1,000,000	\$ 343,487	\$ 800,000	\$ (200,000)	
1220-05302-10100-000-505707-000	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	
1220-05302-10100-000-505715-000	REFUGEE RESETTLEMENT	\$ 15,676	\$ 140,370	\$ 91,422	\$ 65,000	\$ 72,387	\$ 110,000	\$ 45,000	
1220-05302-10100-000-505716-000	REENTRY PROGRAM	\$ 8,038	\$ 11,100	\$ 17,275	\$ 30,000	\$ 12,087	\$ 30,000	\$ -	
1220-05302-10100-000-505719-000	ADULT SERVICES	\$ 3,387	\$ 2,157	\$ 1,899	\$ 10,000	\$ 5,098	\$ 10,000	\$ -	
1220-05302-10100-000-505721-000	ADOPTION SUBSIDY PAYMENTS	\$ 2,134,499	\$ 2,308,158	\$ 2,476,799	\$ 2,500,000	\$ 1,662,269	\$ 2,500,000	\$ -	
1220-05302-10100-000-505723-000	FAMILY PRESERVATION	\$ 5,891	\$ 16,444	\$ 5,802	\$ 15,000	\$ 3,666	\$ 15,000	\$ -	
1220-05302-10100-000-505724-000	OTHER LOCAL ONLY	\$ 34,376	\$ 39,955	\$ 32,081	\$ 45,000	\$ 17,810	\$ 45,000	\$ -	
1220-05302-10100-000-505726-000	ENERGY ASSISTANCE	\$ (90)	\$ (360)	\$ (188)	\$ 1,000	\$ -	\$ 1,000	\$ -	
1220-05302-10100-000-505727-000	RESPIRE CARE-FOSTER PARENTS	\$ 1,075	\$ 2,334	\$ 1,864	\$ 1,500	\$ -	\$ 1,500	\$ -	
1220-05302-10100-000-505733-000	FOSTER FUTURES-FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-05302-10100-000-505734-000	FOSTERING FUTURES	\$ 108,272	\$ 118,978	\$ 111,430	\$ 105,000	\$ 94,332	\$ 105,000	\$ -	
1220-05302-10100-000-505735-000	SPECIAL ADOPTION	\$ 422,434	\$ 381,165	\$ 345,327	\$ 500,000	\$ 214,237	\$ 500,000	\$ -	
1220-05302-10100-000-505737-000	KIN GAP	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -	
1220-05302-10100-000-505738-000	ADULT PROTECTIVE SERVICES	\$ 6,318	\$ 7,104	\$ 4,326	\$ 10,000	\$ 1,980	\$ 10,000	\$ -	
1220-05302-10100-000-505743-000	ETV-YTHS AGING OUT FOSTER CA	\$ 12,981	\$ 1,591	\$ 27,767	\$ 15,000	\$ 30,934	\$ 30,000	\$ 15,000	
1220-05302-10100-000-505744-000	EMPLOYMENT-ADVANCEMENT TA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1220-05302-10100-000-505745-000	IVE APPROVED TRAINING	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1220-05302-10100-000-505757-000	VIEW - PURCHASED SERVICE	\$ 19,698	\$ 121,789	\$ 67,915	\$ 130,000	\$ 22,570	\$ 130,000	\$ -
1220-05302-10100-000-505758-000	CDC FEE AT RISK - FED	\$ -	\$ (450)	\$ (571)	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505759-000	PREVENTION - SUBSTANCE	\$ 22,645	\$ 26,975	\$ 16,248	\$ 45,000	\$ 7,280	\$ 45,000	\$ -
1220-05302-10100-000-505765-000	FOSTER PARENT TRAINING	\$ 2,974	\$ 966	\$ 5,385	\$ 20,000	\$ -	\$ 16,447	\$ (3,553)
1220-05302-10100-000-505766-000	FUEL ASSISTANCE	\$ 108	\$ 914	\$ 605	\$ 5,000	\$ -	\$ 2,000	\$ (3,000)
1220-05302-10100-000-505768-000	TANF MANUAL CHECKS	\$ -	\$ 504	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10100-000-505769-000	TANF-UP MANUAL CHECKS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10100-000-505770-000	INDEPENDENT LIVING PURCHASE	\$ 5,593	\$ 9,700	\$ 36,548	\$ 20,000	\$ 16,404	\$ 45,000	\$ 25,000
1220-05302-10100-000-505784-000	CHAFEE IL COVID	\$ 29,995	\$ 21,172	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505785-000	CHAFEE ETV COVID	\$ 1,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505786-000	APS ARPA	\$ -	\$ -	\$ 2,213	\$ -	\$ 1,286	\$ 16,000	\$ 16,000
1220-05302-10100-000-505790-000	LOCAL ONLY DISCRETIONARY	\$ 5,000	\$ 4,721	\$ 5,000	\$ 25,000	\$ 18,700	\$ 25,000	\$ -
1220-05302-10100-000-505796-000	APS COVID	\$ 8,094	\$ 3,357	\$ 1,120	\$ -	\$ -	\$ -	\$ -
Total for 05302 COUNTY SOCIAL SERVICES:		\$ 4,190,389	\$ 4,390,968	\$ 4,063,386	\$ 4,806,500	\$ 2,750,552	\$ 4,770,947	\$ (35,553)
1220-05302-10200-000-505702-000	AUX GRANTS - AGED	\$ 49,201	\$ 47,655	\$ 53,011	\$ 50,000	\$ 61,908	\$ 70,000	\$ 20,000
1220-05302-10200-000-505704-000	AUX GRANTS - DISABLED	\$ 47,222	\$ 32,736	\$ 51,236	\$ 65,000	\$ 56,730	\$ 75,000	\$ 10,000
1220-05302-10200-000-505705-000	AID TO DEPENDENT CHILDREN	\$ 344,468	\$ 305,645	\$ 363,933	\$ 750,000	\$ 238,709	\$ 650,000	\$ (100,000)
1220-05302-10200-000-505707-000	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
1220-05302-10200-000-505715-000	REFUGEE RESETTLEMENT	\$ 58,885	\$ 268,947	\$ 234,650	\$ 300,000	\$ 199,964	\$ 300,000	\$ -
1220-05302-10200-000-505716-000	RE-ENTRY PROGRAM	\$ 15,169	\$ 29,466	\$ 24,953	\$ 30,000	\$ 18,489	\$ 30,000	\$ -
1220-05302-10200-000-505719-000	ADULT SERVICES	\$ 779	\$ 3,173	\$ 3,054	\$ 10,000	\$ 1,022	\$ 10,000	\$ -
1220-05302-10200-000-505721-000	ADOPTION SUBSIDY PAYMENTS	\$ 2,313,711	\$ 2,443,049	\$ 2,321,785	\$ 2,400,000	\$ 1,608,615	\$ 2,500,000	\$ 100,000
1220-05302-10200-000-505723-000	FAMILY PRESERVATION	\$ 6,333	\$ 11,406	\$ 5,311	\$ 10,000	\$ 728	\$ 10,000	\$ -
1220-05302-10200-000-505724-000	OTHER LOCAL ONLY	\$ 45,490	\$ 23,023	\$ 27,637	\$ 45,000	\$ 29,354	\$ 45,000	\$ -
1220-05302-10200-000-505726-000	ENERGY ASSISTANCE	\$ 300	\$ 600	\$ (2)	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10200-000-505727-000	RESPITE CARE-FOSTER PARENTS	\$ 100	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
1220-05302-10200-000-505734-000	FOSTER FUTURES	\$ 138,583	\$ 90,198	\$ 28,626	\$ 165,000	\$ 8,208	\$ 65,000	\$ (100,000)
1220-05302-10200-000-505735-000	SPECIAL ADOPTION	\$ 380,577	\$ 298,128	\$ 246,048	\$ 500,000	\$ 167,007	\$ 350,000	\$ (150,000)
1220-05302-10200-000-505737-000	KIN GAP	\$ 31,080	\$ 31,968	\$ 32,904	\$ 60,000	\$ 11,168	\$ 60,000	\$ -
1220-05302-10200-000-505738-000	ADULT PROTECTIVE SERVICES	\$ 1,181	\$ 1,128	\$ 2,893	\$ 10,000	\$ (100)	\$ 10,000	\$ -
1220-05302-10200-000-505743-000	ETV-YTHS AGING OUT FOSTER CA	\$ 2,797	\$ 5,239	\$ 20,155	\$ 10,000	\$ 17,053	\$ 20,000	\$ 10,000
1220-05302-10200-000-505744-000	EMPLOYMENT-ADVANCEMENT TA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505745-000	IVE APPROVED TRAINING	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10200-000-505757-000	VIEW - PURCHASED SERVICE	\$ 160,959	\$ 240,914	\$ 248,172	\$ 263,000	\$ 109,560	\$ 263,000	\$ -
1220-05302-10200-000-505759-000	PREVENTION-SUBSTANCE	\$ 8,868	\$ 11,258	\$ 9,050	\$ 25,000	\$ 4,730	\$ 25,000	\$ -
1220-05302-10200-000-505765-000	FOSTER PARENT TRAINING	\$ 97	\$ 357	\$ 2,422	\$ 8,000	\$ -	\$ 8,000	\$ -
1220-05302-10200-000-505766-000	FUEL ASSISTANCE	\$ 324	\$ 473	\$ 461	\$ 5,000	\$ -	\$ 2,000	\$ (3,000)
1220-05302-10200-000-505768-000	TANF MANUAL CHECKS	\$ -	\$ 34	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10200-000-505769-000	TANF-UP MANUAL CHECKS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05302-10200-000-505770-000	INDEPENDENT LIVING PURCHASE	\$ 10,253	\$ 7,687	\$ 26,116	\$ 20,000	\$ 13,598	\$ 30,000	\$ 10,000
1220-05302-10200-000-505784-000	CHAFEE IL COVID	\$ 29,477	\$ 27,718	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505785-000	CHEFEE ETV COVID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505786-000	APS ARPA	\$ -	\$ -	\$ 3,416	\$ -	\$ 1,202	\$ 16,000	\$ 16,000
1220-05302-10200-000-505790-000	LOCAL ONLY DISCRETIONARY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000	\$ 17,800	\$ 25,000	\$ -
1220-05302-10200-000-505799-000	VACMS DISCRETIONARY	\$ (794)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505796-000	APS COVID	\$ 506	\$ -	\$ 1,898	\$ -	\$ -	\$ -	\$ -
Total for 05302 CITY SOCIAL SERVICES:		\$ 3,650,565	\$ 3,885,802	\$ 3,712,729	\$ 4,757,000	\$ 2,565,743	\$ 4,570,000	\$ (187,000)
Total for 05302 PUBLIC ASSISTANCE:		\$ 17,787,040	\$ 19,775,800	\$ 20,395,668	\$ 24,140,528	\$ 15,407,830	\$ 24,942,711	\$ 802,183

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1220-05337-10300-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502203-000	SHORT TERM/LONG TERM DISABL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 45,928	\$ 44,661	\$ 43,766	\$ 88,303	\$ 39,330	\$ 88,303	\$ -
1220-05337-10300-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
1220-05337-10300-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
1220-05337-10300-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
Total for 05337 VA JUVENILE COMM CRIME CONTROL:		\$ 45,928	\$ 44,661	\$ 43,766	\$ 90,503	\$ 39,330	\$ 90,503	\$ -
1220-09601-00000-000-509150-000	PRINCIPAL - LEASES	\$ 44,868	\$ 47,867	\$ 82,029	\$ -	\$ -	\$ -	\$ -
1220-09601-00000-000-509180-000	CAPITAL OUTLAY - LEASES	\$ -	\$ -	\$ 342,297	\$ -	\$ -	\$ -	\$ -
1220-09601-00000-000-509250-000	INTEREST - LEASES	\$ 13,632	\$ 11,510	\$ 18,990	\$ -	\$ -	\$ -	\$ -
1220-05302-10300-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ (148)	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10100-000-505787-000	FATHERHOOD ENGAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10200-000-505787-000	FATHERHOOD ENGAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL SOCIAL SERVICES DISTRICT FUND EXPENDITURE		\$ 18,203,646	\$ 20,157,123	\$ 21,138,531	\$ 24,534,375	\$ 15,630,587	\$ 25,340,190	\$ 805,815

County of Rockingham, Virginia
 Children's Services Act
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue YTD		Increase/ Decrease
							2/24/25	2026 Proposed	
1225-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (108)	\$ (239)	\$ (5,964)	\$ (6,347)	\$ -	\$ (834)	\$ -	\$ -
1225-00000-11899-000-318600-000	SHARE OF COSTS - CITY	\$ (1,957,111)	\$ (1,736,856)	\$ (2,048,760)	\$ (1,673,760)	\$ (1,905,969)	\$ (1,905,969)	\$ (2,519,481)	\$ (613,512)
TOTAL: ALL LOCAL REVENUES		\$ (1,957,219)	\$ (1,737,095)	\$ (2,054,724)	\$ (1,680,107)	\$ (1,905,969)	\$ (1,906,803)	\$ (2,519,481)	\$ (613,512)
1225-00000-12401-000-324200-000	COMPREHENSIVE SERVICES AC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-00000-12401-000-324201-000	COMPREHENSIVE SERVICES AC	\$ (4,480,162)	\$ (5,446,452)	\$ (6,928,899)	\$ (8,154,448)	\$ (10,394,623)	\$ (3,735,591)	\$ (12,345,297)	\$ (1,950,674)
1225-00000-12401-000-324202-000	COMPREHENSIVE SERVICES AC	\$ (1,995,394)	\$ (2,057,604)	\$ (2,755,130)	\$ (3,768,110)	\$ -	\$ (2,136,042)	\$ -	\$ -
1225-00000-12401-000-324203-000	ADMIN - COUNTY	\$ (16,690)	\$ (16,690)	\$ (20,741)	\$ (20,741)	\$ -	\$ (20,741)	\$ -	\$ -
1225-00000-12401-000-324204-000	ADMIN - CITY	\$ (10,787)	\$ (10,787)	\$ (13,405)	\$ (13,405)	\$ -	\$ (13,405)	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ (6,503,033)	\$ (7,531,533)	\$ (9,718,175)	\$ (11,956,704)	\$ (10,394,623)	\$ (5,905,779)	\$ (12,345,297)	\$ (1,950,674)
1225-00000-13303-000-333201-000	COMPREHENSIVE SERVICES AC	\$ (354,238)	\$ (457,669)	\$ (410,724)	\$ (292,869)	\$ -	\$ -	\$ -	\$ -
1225-00000-13303-000-333202-000	COMPREHENSIVE SERVICES AC	\$ (152,807)	\$ (91,899)	\$ (143,813)	\$ (58,172)	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (507,045)	\$ (549,568)	\$ (554,537)	\$ (351,041)	\$ -	\$ -	\$ -	\$ -
1225-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (2,722,389)	\$ (3,108,939)	\$ (4,165,240)	\$ (3,100,500)	\$ (3,831,365)	\$ (2,873,524)	\$ (4,081,365)	\$ (250,000)
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (2,722,389)	\$ (3,108,939)	\$ (4,165,240)	\$ (3,100,500)	\$ (3,831,365)	\$ (2,873,524)	\$ (4,081,365)	\$ (250,000)
1225-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -						
Department: TOTAL COMPREHENSIVE SERVICES ACT REVENUES		\$ (11,689,686)	\$ (12,927,135)	\$ (16,492,676)	\$ (17,088,352)	\$ (16,131,957)	\$ (10,686,106)	\$ (18,946,143)	\$ (2,814,186)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Children's Services Act Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1225-05318-10100-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 25,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10300-000-503109-000	PROFESSIONAL SERVICES	\$ -	\$ 425	\$ -	\$ -	\$ (8,404)	\$ -	\$ -
1225-05318-10100-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ 425	\$ 644	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 18,698	\$ 232	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505714-000	MANDATED/RESIDENTIAL/PRIVATE	\$ 8,874,051	\$ 11,140,685	\$ 12,399,962	\$ 11,121,523	\$ 7,940,365	\$ 12,322,902	\$ 1,201,379
1225-05318-10100-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 417	\$ 398	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ -	\$ -
1225-05318-10100-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 2,716	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 4,385	\$ -	\$ 23,781	\$ -	\$ -
1225-05318-10100-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL COUNTY EXPENDITURES		\$ 8,899,512	\$ 11,160,650	\$ 12,408,337	\$ 11,121,523	\$ 7,955,906	\$ 12,322,902	\$ 1,201,379
1225-05318-10200-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 17,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ 425	\$ 544	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 18,698	\$ 232	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505714-000	MANDATED/RESIDENTIAL/PRIVATE	\$ 3,802,902	\$ 5,010,383	\$ 6,549,937	\$ 5,010,434	\$ 5,109,933	\$ 6,623,241	\$ 1,612,807
1225-05318-10200-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ 123	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 691	\$ -	\$ -
1225-05318-10200-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 2,716	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 4,385	\$ -	\$ 23,782	\$ -	\$ -
1225-05318-10200-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CITY EXPENDITURES		\$ 3,820,323	\$ 5,029,505	\$ 6,557,937	\$ 5,010,434	\$ 5,134,406	\$ 6,623,241	\$ 1,612,807
Department: TOTAL COMPREHENSIVE Total Expenditures		\$ 12,719,835	\$ 16,190,155	\$ 18,966,274	\$ 16,131,957	\$ 13,090,312	\$ 18,946,143	\$ 2,814,186

County of Rockingham, Virginia
Self-Funded Dental Insurance Fund
FY25-26 Revenue Summary

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
						YTD	2026 Proposed	
1312-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (2,220)	\$ (30,045)	\$ (43,735)	\$ (30,000)	\$ (25,619)	\$ (30,000)	\$ -
1312-00000-11624-000-316013-000	COUNTY ACTIVE DENTAL PREMIUMS	\$ (258,611)	\$ (354,963)	\$ (392,863)	\$ (400,000)	\$ (338,246)	\$ (350,000)	\$ 50,000
1312-00000-11624-000-316014-000	COUNTY RETIREE DENTAL PREMIUMS	\$ (4,535)	\$ (5,554)	\$ (5,630)	\$ (5,000)	\$ (4,023)	\$ (26,500)	\$ (21,500)
1312-00000-11624-000-316015-000	COUNTY COBRA DENTAL PREMIUMS	\$ (171)	\$ (120)	\$ -	\$ (200)	\$ -	\$ (200)	\$ -
1312-00000-11624-000-316016-000	MASSN REGL LIBRARY DENTAL	\$ (5,996)	\$ (7,780)	\$ (9,536)	\$ (8,000)	\$ (10,172)	\$ (10,800)	\$ (2,800)
1312-00000-11624-000-316023-000	SCHOOL ACTIVE DENTAL PREMIUMS	\$ (740,219)	\$ (982,962)	\$ (1,029,497)	\$ (1,000,000)	\$ (812,879)	\$ (1,271,150)	\$ (271,150)
1312-00000-11624-000-316024-000	SCHOOL RETIREE DENTAL PREMIUM	\$ (11,439)	\$ (14,919)	\$ (17,575)	\$ (15,000)	\$ (12,539)	\$ (20,000)	\$ (5,000)
1312-00000-11624-000-316025-000	SCHOOL COBRA DENTAL PREMIUMS	\$ (5,988)	\$ (7,458)	\$ (3,845)	\$ (5,000)	\$ (2,624)	\$ (8,000)	\$ (3,000)
1312-00000-15101-000-351310-000	TRANSF FROM HEALTH INS FUND	\$ (750,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1312-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL SELF-FUNDED DENTAL INS PLAN REVENUES		\$ (1,779,178)	\$ (1,403,801)	\$ (1,502,681)	\$ (1,463,200)	\$ (1,206,102)	\$ (1,716,650)	\$ (253,450)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Dental Insurance Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1312-01401-10101-000-503101-000	DENTAL SERVICES-CO ACTIVE	\$ 186,237	\$ 318,653	\$ 321,411	\$ 200,000	\$ 194,689	\$ 350,000	\$ 150,000
1312-01401-10101-000-503114-000	ADMIN FEES-CO ACTIVE	\$ 32,283	\$ 39,367	\$ 18,219	\$ 150,000	\$ 15,333	\$ 20,000	\$ (130,000)
1312-01401-10102-000-503101-000	DENTAL SERVICES-CO RETIREE	\$ 1,800	\$ 6,222	\$ 4,992	\$ 3,600	\$ 4,291	\$ 6,000	\$ 2,400
1312-01401-10102-000-503114-000	ADMIN FEES-CO RETIREE	\$ 739	\$ 814	\$ 282	\$ 2,000	\$ 174	\$ 500	\$ (1,500)
1312-01401-10103-000-503101-000	DENTAL SERVICES-CO COBRA	\$ 587	\$ 151	\$ (21)	\$ -	\$ 2	\$ -	\$ -
1312-01401-10103-000-503114-000	ADMIN FEES-CO COBRA	\$ 34	\$ 13	\$ -	\$ 200	\$ -	\$ -	\$ (200)
1312-01401-10104-000-503101-000	DENTAL SERVICES-SCH ACTIVE	\$ 658,219	\$ 996,875	\$ 1,078,599	\$ 901,740	\$ 701,783	\$ 1,250,000	\$ 348,260
1312-01401-10104-000-503114-000	ADMIN FEES-SCH ACTIVE	\$ 85,519	\$ 100,758	\$ 46,665	\$ 180,000	\$ 37,248	\$ 55,000	\$ (125,000)
1312-01401-10105-000-503101-000	DENTAL SERVICES-SCH RETIREE	\$ 15,345	\$ 16,995	\$ 13,596	\$ 10,000	\$ 12,917	\$ 16,000	\$ 6,000
1312-01401-10105-000-503114-000	ADMIN FEES-SCH RETIREE	\$ 2,036	\$ 2,470	\$ 1,236	\$ 5,000	\$ 933	\$ 2,000	\$ (3,000)
1312-01401-10106-000-503101-000	DENTAL SERVICES-SCH COBRA	\$ 11,108	\$ 5,199	\$ 5,118	\$ 2,000	\$ 675	\$ 6,000	\$ 4,000
1312-01401-10106-000-503114-000	ADMIN FEES-SCH COBRA	\$ 981	\$ 930	\$ 663	\$ 2,000	\$ 96	\$ 1,000	\$ (1,000)
1312-01401-10109-000-503101-000	DENTAL SERVICES-MSSN REG LIBR	\$ 5,850	\$ 5,873	\$ 9,851	\$ 6,000	\$ 7,463	\$ 10,000	\$ 4,000
1312-01401-10109-000-503114-000	ADMIN FEES-MSSN REG LIBR	\$ 1,021	\$ 1,174	\$ 131	\$ 660	\$ 549	\$ 150	\$ (510)
TOTAL DENTAL INSURANCE FUND:		\$ 1,001,759	\$ 1,495,495	\$ 1,500,741	\$ 1,463,200	\$ 976,155	\$ 1,716,650	\$ 253,450

County of Rockingham, Virginia
Self-Funded Health Insurance Fund
FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1310-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (71,034)	\$ (32,219)	\$ (539,579)	\$ (746,093)	\$ (550,000)	\$ (390,574)	\$ (550,000)	\$ -
1310-00000-11624-000-316010-000	COUNTY ACTIVE HEALTH PREMIUMS	\$ (7,446,352)	\$ (7,473,254)	\$ (7,590,670)	\$ (8,116,354)	\$ (9,385,000)	\$ (6,852,334)	\$ (9,385,000)	\$ -
1310-00000-11624-000-316011-000	COUNTY RETIREE HEALTH PREMIUMS	\$ (187,240)	\$ (180,591)	\$ (153,601)	\$ (149,523)	\$ (230,000)	\$ (103,152)	\$ (230,000)	\$ -
1310-00000-11624-000-316012-000	COUNTY COBRA HEALTH PREMIUMS	\$ (38,908)	\$ (37,308)	\$ (5,200)	\$ (10,535)	\$ (40,000)	\$ (2,872)	\$ (40,000)	\$ -
1310-00000-11626-000-316017-000	COUNTY FLEXIBLE BENEFITS	\$ -	\$ -	\$ (61,631)	\$ (97,456)	\$ -	\$ (75,213)	\$ -	\$ -
1310-00000-11626-000-316027-000	SCHOOL FLEXIBLE BENEFITS	\$ -	\$ -	\$ (312,284)	\$ (446,029)	\$ -	\$ (300,625)	\$ -	\$ -
1310-00000-11624-000-316020-000	SCHOOL ACTIVE HEALTH PREMIUMS	\$ (21,889,332)	\$ (22,118,139)	\$ (22,265,426)	\$ (23,859,033)	\$ (27,030,000)	\$ (18,129,550)	\$ (27,030,000)	\$ -
1310-00000-11624-000-316021-000	SCHOOL RETIREE HEALTH PREMIUM	\$ (577,094)	\$ (456,822)	\$ (392,684)	\$ (422,013)	\$ (750,000)	\$ (316,148)	\$ (750,000)	\$ -
1310-00000-11624-000-316022-000	SCHOOL COBRA HEALTH PREMIUMS	\$ (29,302)	\$ (45,844)	\$ (74,512)	\$ (50,620)	\$ 60,000	\$ (26,497)	\$ 60,000	\$ -
1310-00000-11899-000-316090-000	COBRA PREM ADMIN FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1310-00000-11899-000-316095-000	WELLNESS INITIATIVE	\$ -	\$ -	\$ -	\$ (175,000)	\$ (75,000)	\$ -	\$ (75,000)	\$ -
1310-00000-11899-000-318990-000	MISC REVENUE	\$ -	\$ -	\$ (73,360)	\$ -	\$ -	\$ -	\$ -	\$ -
1310-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL SELF-FUNDED HEALTH INS PLAN REVENUES		\$ (30,239,262)	\$ (30,344,176)	\$ (31,468,946)	\$ (34,072,656)	\$ (38,000,000)	\$ (26,196,964)	\$ (38,000,000)	\$ -

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Self-Funded Health Insurance Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
Department: SELF-FUNDED HEALTH INS PLAN EXPENDITURES:								
1310-01401-10101-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 7,612,811	\$ 7,868,665	\$ 7,926,358	\$ 8,625,000	\$ 6,692,638	\$ 8,625,000	\$ -
1310-01401-00000-000-503111-000	STOP LOSS CREDIT	\$ (1,895,658)	\$ (985,873)	\$ (811,871)	\$ -	\$ (588,386)	\$ -	\$ -
1310-01401-10101-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 402,805	\$ 466,339	\$ (182,365)	\$ 862,500	\$ (403,381)	\$ 862,500	\$ -
1310-01401-10101-000-503116-000	ACA REINSURANCE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1310-01401-10102-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 292,092	\$ 380,920	\$ 230,788	\$ 575,000	\$ 104,459	\$ 575,000	\$ -
1310-01401-10102-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 13,834	\$ 12,231	\$ (4,518)	\$ 46,000	\$ (8,162)	\$ 46,000	\$ -
1310-01401-10103-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 24,847	\$ 14,869	\$ 5,501	\$ 69,000	\$ 26	\$ 69,000	\$ -
1310-01401-10103-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 6,105	\$ 4,647	\$ 108	\$ 8,625	\$ (197)	\$ 8,625	\$ -
1310-01401-10104-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 22,463,685	\$ 22,341,805	\$ 26,665,250	\$ 25,812,625	\$ 17,658,483	\$ 25,812,625	\$ -
1310-01401-10104-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 1,141,523	\$ 1,296,373	\$ (489,051)	\$ -	\$ (1,034,699)	\$ -	\$ -
1310-01401-10104-000-503116-000	ACA REINSURANCE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1310-01401-10105-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 794,877	\$ 732,784	\$ 1,111,757	\$ 1,725,000	\$ 733,920	\$ 1,725,000	\$ -
1310-01401-10105-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 33,060	\$ 33,174	\$ (13,889)	\$ 132,250	\$ (26,221)	\$ 132,250	\$ -
1310-01401-10106-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 203,287	\$ 357,483	\$ 20,613	\$ 57,500	\$ 109,996	\$ 57,500	\$ -
1310-01401-10106-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 10,412	\$ 12,966	\$ (897)	\$ 11,500	\$ (3,332)	\$ 11,500	\$ -
Total for 01401 HEALTH INSURANCE CLAIMS:		\$ 31,103,679	\$ 32,536,382	\$ 34,457,784	\$ 37,925,000	\$ 23,235,143	\$ 37,925,000	\$ -
Department:01402 WELLNESS INITIATIVE PROGRAM								
1310-01402-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 93,540	\$ -	\$ 84,173	\$ -	\$ -
Total for 01402 WELLNESS INITIATIVE PROGRAM:		\$ -	\$ -	\$ 93,540	\$ -	\$ 84,173	\$ -	\$ -
Department:01403 HEALTH PLANNING								
1310-01403-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 74,540	\$ 72,547	\$ 60,862	\$ 75,000	\$ 56,228	\$ 75,000	\$ -
1310-01404-10111-000-503119-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 61,631	\$ 97,456	\$ -	\$ 69,914	\$ -	\$ -
1310-01404-10114-000-503119-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 312,284	\$ 446,029	\$ -	\$ 300,625	\$ -	\$ -
Total for 01403 HEALTH PLANNING:		\$ 74,540	\$ 446,461	\$ 604,347	\$ 75,000	\$ 426,767	\$ 75,000	\$ -
Department:09301 TRANSFERS								
1310-09301-00000-000-509535-000	TRSF TO DENTAL FUND	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1310-09301-00000-000-509501-000	TRSF TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09301 TRANSFERS:		\$ 750,000	\$ -	\$ -				
Department: TOTAL SELF-FUNDED HEALTH INS PLAN EXPENDITURES		\$ 31,928,219	\$ 32,982,843	\$ 35,155,672	\$ 38,000,000	\$ 23,746,084	\$ 38,000,000	\$ -

County of Rockingham, Virginia
 Law Library Fund
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1503-00000-11501-000-313100-000	INTEREST ON INVESTMENT	\$ (271)	\$ (68)	\$ (704)	\$ (688)	\$ (1,000)	\$ (517)	\$ (500)	\$ 500
1503-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (22,268)	\$ (22,765)	\$ (27,472)	\$ (28,523)	\$ (30,000)	\$ (23,856)	\$ (25,200)	\$ 4,800
1503-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund:1503 - TOTAL LAIRD L CONRAD LAW LIBRARY FUND REV		\$ (22,539)	\$ (22,833)	\$ (28,176)	\$ (29,210)	\$ (31,000)	\$ (24,373)	\$ (25,700)	\$ 5,300

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Law Library Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1503-02101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 617	\$ 696	\$ -	\$ 700	\$ -	\$ 700	\$ -
1503-02101-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 11,802	\$ 9,676	\$ -	\$ -	\$ -	\$ -	\$ -
1503-02101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 51,411	\$ 37,554	\$ 22,617	\$ 30,300	\$ 15,630	\$ 25,000	\$ (5,300)
Fund:1503 - TOTAL LAIRD L CONRAD LAW LIBRARY FUND EXPENDITUI		\$ 63,831	\$ 47,926	\$ 22,617	\$ 31,000	\$ 15,630	\$ 25,700	\$ (5,300)

**Economic Development Authority
County of Rockingham, Virginia
FY25-26 Revenue Summary**

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1505-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (117)	\$ (116)	\$ (1,673)	\$ (5,470)	\$ -	\$ (1,498)	\$ (2,500)	\$ (2,500)
1505-00000-11625-000-316225-000	ASSESSMENT/APPLICATION FEE	\$ (11,909)	\$ (18,634)	\$ (8,352)	\$ (20,061)	\$ (7,000)	\$ -	\$ (20,000)	\$ (13,000)
1505-00000-11899-000-318400-000	GRANTS - LOCAL MONEY	\$ (1,250,689)	\$ (852,694)	\$ (546,056)	\$ (407,150)	\$ (7,751,495)	\$ (6,663,124)	\$ (4,152,577)	\$ 3,598,918
1505-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (3,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1505-00000-15101-000-351213-000	FROM CORONAVIRUS RELIEF FUN	\$ (484,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND RE		\$ (4,746,715)	\$ (871,444)	\$ (556,081)	\$ (432,681)	\$ (7,758,495)	\$ (6,664,623)	\$ (4,175,077)	\$ 3,583,418
	Fund Balance		\$37,752.66						

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Economic Development Authority Fund

Acct Number	Acct Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1505-01223-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 5,400	\$ 2,200	\$ 2,800	\$ 1,200	\$ 5,000	\$ 1,400	\$ -	\$ (5,000)
1505-01223-00000-000-503103-000	ACCOUNTING SERVICES	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ (1,000)
1505-01223-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
1505-01223-00000-000-505699-000	OTHER ASSISTANCE	\$ 484,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1505-01223-00000-000-505890-000	TECHNOLOGY ZONE GRANT - EDA	\$ 1,250,689	\$ 852,694	\$ 546,056	\$ 407,150	\$ 7,501,495	\$ 6,663,124	\$ 3,675,077	\$ (3,826,419)
1505-01223-00000-000-505892-000	FOOD & BEVERAGE TAX REBATE	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 500,000	\$ 250,000
1505-09301-00000-000-509511-000	TRSF TO CAPITAL PROJECTS FUN	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND EX		\$ 4,741,089	\$ 854,894	\$ 548,856	\$ 410,820	\$ 7,758,495	\$ 6,664,524	\$ 4,175,077	\$ (3,583,419)

County of Rockingham, Virginia
 EMS Transport Fee
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1517-00000-11604-000-316000-000	EMS TRANSPORT FEES	\$ (1,438,781)	\$ (1,817,060)	\$ (1,920,637)	\$ (2,135,850)	\$ (2,000,000)	\$ (1,539,872)	\$ (2,400,000)	\$ (400,000)
Fund:1517 - TOTAL EMS TRANSPORT FEE REVENUE		\$ (1,438,781)	\$ (1,817,060)	\$ (1,920,637)	\$ (2,135,850)	\$ (2,000,000)	\$ (1,539,872)	\$ (2,400,000)	\$ (400,000)

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Emergency Medical Services Tran

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1517-03201-10391-000-505622-000	HOSE CO 4 VOL FIRE CO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1517-03201-10392-000-505628-000	GROTTOES RESCUE SQUAD	\$ 168,888	\$ 153,145	\$ 184,254	\$ -	\$ 106,202	\$ -	\$ -
1517-03201-10392-000-505629-000	BROADWAY RESCUE SQUAD	\$ 274,200	\$ 269,234	\$ 286,589	\$ -	\$ 159,409	\$ -	\$ -
1517-03201-10392-000-505630-000	ELKTON RESCUE SQUAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1517-03201-10392-000-505633-000	BRIDGEWATER RESCUE SQUAD	\$ 145,072	\$ 127,084	\$ 152,964	\$ -	\$ 75,404	\$ -	\$ -
1517-03201-10392-000-505634-000	CLOVERHILL RESCUE SQUAD	\$ 79,890	\$ 55,308	\$ 72,154	\$ -	\$ 31,336	\$ -	\$ -
1517-03201-10392-000-505636-000	SINGERS GLEN RESCUE SQUAD	\$ 2,236	\$ 9,247	\$ 12,545	\$ -	\$ 6,284	\$ -	\$ -
1517-03201-10393-000-505614-000	COUNTY FIRE & RESCUE PERSONNEL	\$ 1,023,788	\$ 1,172,810	\$ 1,314,975	\$ 1,250,000	\$ 700,764	\$ 1,500,000	\$ 250,000
1517-03201-10394-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1517-03201-10394-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 90,784	\$ 90,930	\$ 101,183	\$ 750,000	\$ 62,680	\$ 900,000	\$ 150,000
1517-03201-10394-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 15,258	\$ 44,159	\$ 15,808	\$ -	\$ 5,157	\$ -	\$ -
Fund:1517 - TOTAL EMS TRANSPORT FEE EXPENDITURES:		\$ 1,800,116	\$ 1,921,917	\$ 2,140,473	\$ 2,000,000	\$ 1,147,237	\$ 2,400,000	\$ 400,000

County of Rockingham, Virginia
Water & Sewer Utility Fund
FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue YTD	2026 Proposed	Increase/Decrease
1401-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (38,290)	\$ (26,975)	\$ (559,699)	\$ (895,571)	\$ (60,000)	\$ (622,769)	\$ (500,000)	\$ (440,000)
1401-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (3,516,437)	\$ (3,914,481)	\$ (3,913,610)	\$ (4,024,258)	\$ (4,350,000)	\$ (2,912,520)	\$ (4,772,749)	\$ (422,749)
1401-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (4,086,581)	\$ (4,476,013)	\$ (4,355,864)	\$ (4,577,300)	\$ (4,810,000)	\$ (3,183,870)	\$ (5,194,800)	\$ (384,800)
1401-00000-11620-000-315700-000	CONNECTION FEES	\$ (107,669)	\$ (125,892)	\$ (143,219)	\$ (371,466)	\$ (795,000)	\$ (3,249,425)	\$ (840,000)	\$ (45,000)
1401-00000-11621-000-314100-000	INTEREST INCOME	\$ (6,675)	\$ (6,393)	\$ (8,513)	\$ (14,337)	\$ (9,000)	\$ (7,969)	\$ (9,500)	\$ (500)
1401-00000-11803-000-318330-000	CHARGES FOR OTHER PERS SERV	\$ (13,509)	\$ (11,519)	\$ (11,315)	\$ (30,753)	\$ (10,000)	\$ (21,526)	\$ (10,000)	\$ -
1401-00000-11803-000-318331-000	PAYMENT FROM MT CRAWFORD	\$ (41,540)	\$ (43,372)	\$ (43,740)	\$ (68,938)	\$ (42,000)	\$ (27,691)	\$ (42,000)	\$ -
1401-00000-11803-000-318332-000	PAYMENT FROM SCHOOLS	\$ (16,997)	\$ (20,996)	\$ (23,676)	\$ (25,767)	\$ (18,000)	\$ (16,481)	\$ (25,000)	\$ (7,000)
1401-00000-11803-000-318333-000	PAYMENT FROM LILLY SUBDIVISION	\$ (12,739)	\$ (5,046)	\$ (12,016)	\$ (8,843)	\$ (5,000)	\$ (3,801)	\$ (8,000)	\$ (3,000)
1401-00000-11803-000-318334-000	PAYMENT FROM COUNTRYSIDE	\$ (2,374)	\$ (2,562)	\$ (2,188)	\$ (3,233)	\$ (2,400)	\$ (984)	\$ (2,600)	\$ (200)
1401-00000-11803-000-318335-000	PAYMENT FROM SMITH CREEK	\$ (28,095)	\$ (42,994)	\$ (35,804)	\$ (87,972)	\$ (45,000)	\$ (31,800)	\$ (70,000)	\$ (25,000)
1401-00000-11899-000-318950-000	SALE OF PROPERTY	\$ (5,016)	\$ (153)	\$ (17,655)	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (1,550,838)	\$ (14,104)	\$ (23,600)	\$ (14,917)	\$ -	\$ (4,539)	\$ -	\$ -
1401-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (2,584,056)	\$ (3,021,408)	\$ (3,437,254)	\$ (4,935,185)	\$ -	\$ -	\$ -	\$ -
1401-00000-11901-000-319102-000	WATER & SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (12,007,916)	\$ (11,711,908)	\$ (12,588,153)	\$ (15,058,539)	\$ (10,146,400)	\$ (10,083,374)	\$ (11,474,649)	\$ (1,328,249)
1401-00000-12404-000-325100-000	GLI NON-ER CONTRIBUTION - CNTY	\$ -	\$ -	\$ (1,268)	\$ (457)	\$ -	\$ 457	\$ -	\$ -
1401-00000-11501-000-313110-000	CAP PROJ INTEREST	\$ (23,125)	\$ (25,733)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11501-000-313160-000	SMITH CREEK INTEREST PAYMENT	\$ -	\$ -	\$ (16,711)	\$ (8,479)	\$ (10,000)	\$ (3,661)	\$ (10,000)	\$ -
1401-00000-15103-000-351406-000	TRANSFER FROM PENN LAIRD	\$ -	\$ -	\$ (672,542)	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11501-000-313150-000	LAKE SHEN & GF INTEREST PAYMENT	\$ (48,125)	\$ (53,552)	\$ (48,389)	\$ (43,070)	\$ (50,000)	\$ (7,030)	\$ (50,000)	\$ -
TOTAL: BORROWINGS		\$ (71,250)	\$ (79,285)	\$ (738,910)	\$ (52,007)	\$ (60,000)	\$ (10,234)	\$ (60,000)	\$ -
1401-00000-13900-000-339520-000	CORONAVIRUS UTILITY RELIEF	\$ (6,284)	\$ (17,121)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FEDERAL REVENUES		\$ (6,284)	\$ (17,121)	\$ -	\$ -				
1401-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (6,694,013)	\$ -	\$ (4,435,058)	\$ 2,258,955
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ (6,694,013)	\$ -	\$ (4,435,058)	\$ 2,258,955
Department: TOTAL WATER & SEWER UTILITY FUND REVENUES		\$ (12,085,450)	\$ (11,808,313)	\$ (13,327,063)	\$ (15,110,546)	\$ (16,900,413)	\$ (10,093,608)	\$ (15,969,707)	\$ 930,706

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Water & Sewer Utility Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1401-04402-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 741,536	\$ 837,274	\$ 973,874	\$ 1,166,892	\$ 801,531	\$ 1,495,904	\$ 329,011
1401-04402-00000-000-501200-000	OVERTIME	\$ 73,459	\$ 69,079	\$ 69,332	\$ 70,000	\$ 51,535	\$ 70,000	\$ -
1401-04402-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 50,000	\$ 25,000
1401-04402-00000-000-501900-000	SEVERANCE PAY	\$ 7,325	\$ 8,208	\$ 1,553	\$ -	\$ 5,710	\$ -	\$ -
1401-04402-00000-000-502100-000	FICA / MEDICARE	\$ 58,179	\$ 66,523	\$ 75,000	\$ 96,535	\$ 62,682	\$ 123,617	\$ 27,082
1401-04402-00000-000-502201-000	RETIREMENT (VRS)	\$ 43,726	\$ 57,162	\$ 71,316	\$ 104,450	\$ 50,273	\$ 92,193	\$ (12,257)
1401-04402-00000-000-502202-000	RETIREMENT-HYBRID	\$ 44,394	\$ 57,714	\$ 70,334	\$ 126,829	\$ 66,565	\$ 145,308	\$ 18,479
1401-04402-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 1,963	\$ 2,215	\$ 2,515	\$ 2,631	\$ 2,047	\$ 4,413	\$ 1,782
1401-04402-00000-000-502212-000	GLI	\$ (5,693)	\$ (1,481)	\$ (20)	\$ -	\$ (36,872)	\$ -	\$ -
1401-04402-00000-000-502209-000	PENSION EXPENSE	\$ (53,197)	\$ (12,558)	\$ (19,428)	\$ -	\$ (249,593)	\$ -	\$ -
1401-04402-00000-000-502300-000	HEALTH INSURANCE	\$ 175,576	\$ 192,822	\$ 150,211	\$ 203,053	\$ 158,571	\$ 187,229	\$ (15,824)
1401-04402-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 3,959	\$ 4,513	\$ 5,184	\$ 6,348	\$ 3,553	\$ 6,636	\$ 289
1401-04402-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 14,404	\$ 12,351	\$ 13,312	\$ 13,500	\$ 14,700	\$ 24,225	\$ 10,725
1401-04402-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 614	\$ 419	\$ 170	\$ 750	\$ 195	\$ 750	\$ -
1401-04402-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 90,598	\$ 100,563	\$ 91,006	\$ 450,000	\$ 98,433	\$ 255,000	\$ (195,000)
1401-04402-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 374,853	\$ 413,164	\$ 270,311	\$ 375,000	\$ 256,830	\$ 400,000	\$ 25,000
1401-04402-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 129,392	\$ 297,979	\$ 519,210	\$ 550,000	\$ 357,811	\$ 550,000	\$ -
1401-04402-00000-000-503500-000	PRINTING & BINDING	\$ 3,466	\$ -	\$ 2,901	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-503600-000	ADVERTISING	\$ 681	\$ 133	\$ 749	\$ 750	\$ -	\$ 750	\$ -
1401-04402-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 5,640	\$ 5,033	\$ 4,737	\$ 1,000	\$ 5,820	\$ 1,500	\$ 500
1401-04402-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVT	\$ 7,900	\$ 3,972	\$ 2,147	\$ 8,000	\$ 281	\$ 6,000	\$ (2,000)
1401-04402-00000-000-504300-000	CENTRAL STORE	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-504500-000	CENTRAL GARAGE	\$ 86,923	\$ 67,770	\$ 66,586	\$ 65,000	\$ 35,852	\$ 70,000	\$ 5,000
1401-04402-00000-000-505101-000	ELECTRICAL SERVICES	\$ 254,061	\$ 329,211	\$ 339,639	\$ 335,000	\$ 233,129	\$ 345,000	\$ 10,000
1401-04402-00000-000-505103-000	WATER & SEWER SERVICES	\$ 10,412	\$ 6,358	\$ 9,582	\$ 13,000	\$ 3,674	\$ 12,000	\$ (1,000)
1401-04402-00000-000-505201-000	POSTAGE	\$ 30,820	\$ 33,099	\$ 28,408	\$ 35,000	\$ 33,804	\$ 42,000	\$ 7,000
1401-04402-00000-000-505203-000	TELECOMMUNICATIONS	\$ 13,200	\$ 17,038	\$ 5,348	\$ 17,700	\$ 12,689	\$ 18,500	\$ 800
1401-04402-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 6,621	\$ 7,425	\$ 7,264	\$ 7,500	\$ 8,210	\$ 8,500	\$ 1,000
1401-04402-00000-000-505305-000	VEHICLE INSURANCE	\$ 13,539	\$ 8,502	\$ 1,171	\$ 12,000	\$ 1,263	\$ 11,000	\$ (1,000)
1401-04402-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 1,670	\$ 1,662	\$ 1,596	\$ 1,700	\$ 3,766	\$ 4,000	\$ 2,300
1401-04402-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 28,368	\$ 6,967	\$ 2,678	\$ 15,000	\$ 2,851	\$ 30,000	\$ 15,000
1401-04402-00000-000-505501-000	MILEAGE	\$ 34	\$ -	\$ -	\$ 250	\$ 27	\$ 250	\$ -
1401-04402-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 815	\$ 1,064	\$ 1,813	\$ -	\$ 535	\$ -	\$ -
1401-04402-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,135	\$ 1,356	\$ 2,667	\$ 21,500	\$ 5,567	\$ 11,500	\$ (10,000)
1401-04402-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -
1401-04402-00000-000-506001-000	OFFICE SUPPLIES	\$ 264	\$ 490	\$ 4,127	\$ 1,000	\$ 1,404	\$ 3,000	\$ 2,000
1401-04402-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 1,545	\$ 2,742	\$ 5,628	\$ 3,000	\$ 776	\$ 5,000	\$ 2,000
1401-04402-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 1,227	\$ 188	\$ 320	\$ -	\$ -	\$ 350	\$ 350
1401-04402-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 87	\$ 119	\$ 43	\$ 250	\$ 10	\$ 250	\$ -
1401-04402-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 112,256	\$ 198,278	\$ 98,693	\$ 200,000	\$ 93,101	\$ 210,000	\$ 10,000
1401-04402-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 236	\$ 586	\$ -	\$ 1,500	\$ 808	\$ 1,500	\$ -
1401-04402-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 3,446	\$ 36,775	\$ 2,596	\$ 5,000	\$ 3,361	\$ 5,000	\$ -
1401-04402-00000-000-506011-000	UNIFORMS/SAFETY	\$ 5,116	\$ 3,034	\$ 7,278	\$ 10,500	\$ 7,949	\$ 11,900	\$ 1,400
1401-04402-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 795	\$ 2,795	\$ 800	\$ 30	\$ 800	\$ -
1401-04402-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 20,678	\$ 21,054	\$ 34,567	\$ 25,000	\$ 11,766	\$ 25,000	\$ -

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1401-04402-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 11,605	\$ 12,030	\$ 42,911	\$ 25,000	\$ 14,114	\$ 25,000	\$ -
1401-04402-00000-000-506050-000	BAD DEBTS	\$ (3,167)	\$ (3,335)	\$ (10,763)	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-506065-000	MINOR EQUIPMENT	\$ 22,046	\$ 19,699	\$ 27,841	\$ 30,000	\$ 35,984	\$ 35,000	\$ 5,000
1401-04402-00000-000-507001-000	HBURG/RHAM REGIONAL SEWER AUT	\$ 1,667,074	\$ 1,918,311	\$ 2,075,029	\$ 2,223,000	\$ 1,364,080	\$ 2,109,000	\$ (114,000)
1401-04402-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 35,946	\$ 46,615	\$ 560,000	\$ 636,874	\$ 210,000	\$ (350,000)
1401-04402-00000-000-508005-000	VEHICLES	\$ -	\$ 5	\$ -	\$ 105,000	\$ 68,820	\$ 110,000	\$ 5,000
1401-04402-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 18	\$ 441	\$ 5,440	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-508011-000	DEPRECIATION	\$ 1,222,486	\$ 1,276,543	\$ 1,351,769	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-508012-000	AMORTIZATON	\$ -	\$ -	\$ 8,552	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 5,135	\$ 100,000	\$ 168,622	\$ 73,500	\$ (26,500)
1401-04402-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 15,000	\$ 128,058	\$ 210,000	\$ 195,000
1401-04402-00000-000-508306-000	WATER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ 1,750,000
1401-04402-00000-000-508307-000	SEWER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ 4,375,000	\$ 69,103	\$ 1,500,000	\$ (2,875,000)
1401-04402-00000-000-508309-000	WATER CONNECTIONS	\$ 100,200	\$ 219,717	\$ 221,578	\$ 300,000	\$ 328,001	\$ 300,000	\$ -
1401-04402-00000-000-508394-000	HRSSA ALLOCATION EXPANSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department:04402 - TOTAL WATER & SEWER DISTRIBUTION EXPENDITUR		\$ 5,331,645	\$ 6,338,954	\$ 6,701,321	\$ 11,704,439	\$ 4,924,389	\$ 10,551,575	\$ (1,152,864)
Department:04403 WATER TREATMENT EXPENDITURES:								
1401-04403-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 190,138	\$ 194,021	\$ 212,964	\$ 349,547	\$ 153,920	\$ 323,515	\$ (26,031)
1401-04403-00000-000-501200-000	OVERTIME	\$ 17,211	\$ 13,504	\$ 15,145	\$ 12,500	\$ 10,514	\$ 13,000	\$ 500
1401-04403-00000-000-502100-000	FICA / MEDICARE	\$ 14,709	\$ 14,802	\$ 16,194	\$ 27,697	\$ 11,756	\$ 25,743	\$ (1,953)
1401-04403-00000-000-502201-000	RETIREMENT (VRS)	\$ 22,414	\$ 26,418	\$ 29,797	\$ 33,221	\$ 19,801	\$ 32,632	\$ (590)
1401-04403-00000-000-502202-000	RETIREMENT HYBRID	\$ 379	\$ 375	\$ 1,408	\$ 33,479	\$ 1,360	\$ 20,313	\$ (13,166)
1401-04403-00000-000-502203-000	SHORT-TERM	\$ 17	\$ 14	\$ 50	\$ 681	\$ 39	\$ 590	\$ (91)
1401-04403-00000-000-502209-000	PENSION EXPENSE	\$ (6,214)	\$ (9,650)	\$ (9,678)	\$ -	\$ (51,987)	\$ -	\$ -
1401-04403-00000-000-502212-000	GLI	\$ (561)	\$ (1,398)	\$ (445)	\$ -	\$ (8,126)	\$ -	\$ -
1401-04403-00000-000-502300-000	HEALTH INSURANCE	\$ 40,076	\$ 38,346	\$ 43,760	\$ 96,791	\$ 32,424	\$ 41,438	\$ (55,353)
1401-04403-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,026	\$ 1,048	\$ 1,142	\$ 1,863	\$ 692	\$ 1,540	\$ (323)
1401-04403-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 3,902	\$ 3,160	\$ 3,104	\$ 4,000	\$ 2,996	\$ 6,356	\$ 2,356
1401-04403-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,953	\$ 6,723	\$ 1,483	\$ 75,000	\$ 9,750	\$ 15,000	\$ (60,000)
1401-04403-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 40,102	\$ 23,285	\$ 32,502	\$ 40,000	\$ 12,839	\$ 40,000	\$ -
1401-04403-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,980	\$ 1,955	\$ 18,016	\$ 7,000	\$ 12,265	\$ 22,000	\$ 15,000
1401-04403-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 4,196	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)
1401-04403-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVT	\$ -	\$ 1,354	\$ 785	\$ 800	\$ -	\$ 850	\$ 50
1401-04403-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-504500-000	CENTRAL GARAGE	\$ 9,810	\$ 7,293	\$ 11,195	\$ 8,500	\$ 5,771	\$ 8,500	\$ -
1401-04403-00000-000-505101-000	ELECTRICAL SERVICES	\$ 175,306	\$ 250,891	\$ 245,912	\$ 250,000	\$ 169,509	\$ 270,000	\$ 20,000
1401-04403-00000-000-505201-000	POSTAGE	\$ -	\$ 1,231	\$ 144	\$ 1,400	\$ 243	\$ 500	\$ (900)
1401-04403-00000-000-505203-000	TELECOMMUNICATIONS	\$ 7,120	\$ 7,455	\$ 6,905	\$ 7,500	\$ 4,306	\$ 7,500	\$ -
1401-04403-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 4,081	\$ 4,527	\$ 4,479	\$ 4,600	\$ 5,236	\$ 5,500	\$ 900
1401-04403-00000-000-505305-000	VEHICLE INSURANCE	\$ 660	\$ 773	\$ 7,417	\$ 1,200	\$ 9,680	\$ 1,500	\$ 300
1401-04403-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 334	\$ 342	\$ 329	\$ 350	\$ 775	\$ 800	\$ 450
1401-04403-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ 174	\$ 250	\$ 5,684	\$ 250	\$ -
1401-04403-00000-000-505404-000	LEASE/RENT LAND	\$ 1,500	\$ -	\$ -	\$ 750	\$ -	\$ 750	\$ -
1401-04403-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 616	\$ 640	\$ 698	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,346	\$ 908	\$ 2,215	\$ 2,000	\$ 2,235	\$ 2,500	\$ 500
1401-04403-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 2,234	\$ 1,775	\$ 1,769	\$ 2,000	\$ 1,812	\$ 2,000	\$ -
1401-04403-00000-000-506001-000	OFFICE SUPPLIES	\$ 20	\$ 195	\$ 140	\$ 200	\$ 45	\$ 200	\$ -

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1401-04403-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 26,551	\$ 17,807	\$ 20,068	\$ 14,000	\$ 5,877	\$ 17,000	\$ 3,000
1401-04403-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 294	\$ 484	\$ 606	\$ 600	\$ 398	\$ 600	\$ -
1401-04403-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 15,858	\$ 32,015	\$ 36,259	\$ 40,000	\$ 4,236	\$ 30,000	\$ (10,000)
1401-04403-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 2,489	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
1401-04403-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 498	\$ 6,477	\$ -	\$ 500	\$ -	\$ 250	\$ (250)
1401-04403-00000-000-506011-000	UNIFORMS/SAFETY	\$ 560	\$ 642	\$ 288	\$ 2,250	\$ 363	\$ 2,100	\$ (150)
1401-04403-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 712	\$ 708	\$ 2,965	\$ 1,000	\$ 452	\$ 1,000	\$ -
1401-04403-00000-000-506024-000	WATER TREATMENT CHEMICALS	\$ 65,373	\$ 131,257	\$ 125,805	\$ 135,000	\$ 89,352	\$ 160,000	\$ 25,000
1401-04403-00000-000-506065-000	MINOR EQUIPMENT	\$ 3,678	\$ 18,595	\$ 643	\$ 7,500	\$ 284	\$ 2,500	\$ (5,000)
1401-04403-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 11,495	\$ 19,665	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
1401-04403-00000-000-508005-000	VEHICLES	\$ 5	\$ 5	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000
1401-04403-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 49	\$ 70	\$ 28	\$ -	\$ 55	\$ -	\$ -
1401-04403-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 1,031	\$ -	\$ 1,551	\$ 6,000	\$ 6,000
1401-04403-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 20,407	\$ 1,250,000	\$ 250,000
1401-04403-00000-000-508364-000	Three Springs Water Treatment Skid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-508319-000	Three Springs Water Treatment Skid	\$ -	\$ -	\$ -	\$ -	\$ 436,800	\$ -	\$ -
Department:04403 - TOTAL WATER TREATMENT EXPENDITURES		\$ 658,719	\$ 821,909	\$ 835,297	\$ 2,168,679	\$ 973,315	\$ 2,398,928	\$ 230,249
Department:09501 - DEBT SERVICE-COUNTY:								
1401-09501-00000-000-509103-000	PRINCIPAL VRA	\$ -	\$ -	\$ -	\$ 890,000	\$ 890,000	\$ 925,000	\$ 35,000
1401-09501-00000-000-509203-000	INTEREST VRA	\$ 360,560	\$ 319,827	\$ 273,791	\$ 326,137	\$ 86,592	\$ 282,203	\$ (43,934)
1401-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09501-00000-000-509304-000	SHARE OF DEBT SERVICE - HRRSA	\$ 1,742,144	\$ 1,807,578	\$ 1,811,158	\$ 1,811,158	\$ 1,187,608	\$ 1,812,000	\$ 842
1401-09301-00000-000-509546-000	TRANSFER TO COUNTRYSIDE SAN.	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-09501-00000-000-509702-000	DEFERRED CHARGE ON REFUNDING	\$ 49,560	\$ 49,560	\$ 49,560	\$ -	\$ -	\$ -	\$ -
1401-09601-00000-000-509250-000	INTEREST - LEASES	\$ -	\$ -	\$ 4,672	\$ -	\$ -	\$ -	\$ -
Department:09501 - TOTAL DEBT SERVICE-COUNTY		\$ 2,222,263	\$ 2,176,965	\$ 2,139,181	\$ 3,027,295	\$ 2,164,200	\$ 3,019,203	\$ (8,092)
Total for Fund 1401 - WATER & SEWER UTILITY FUND EXPENDITURES		\$ 8,212,627	\$ 9,337,827	\$ 9,675,799	\$ 16,900,413	\$ 8,061,904	\$ 15,969,707	\$ (930,706)

County of Rockingham, Virginia
 Lilly Subdivision Sanitary District
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1403-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (65)	\$ (113)	\$ (2,103)	\$ (3,293)	\$ -	\$ (2,270)	\$ -	\$ -
1403-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (38,837)	\$ (39,705)	\$ (42,241)	\$ (35,903)	\$ (32,325)	\$ (41,784)	\$ (33,750)	\$ (1,425)
1403-00000-11620-000-315700-000	CONNECTION FEES	\$ (3,450)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-00000-11621-000-314100-000	INTEREST INCOME	\$ (40)	\$ (31)	\$ (126)	\$ (39)	\$ -	\$ (60)	\$ -	\$ -
1403-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (11,550)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (15,000)	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (68,941)	\$ (39,849)	\$ (44,470)	\$ (39,235)	\$ (32,325)	\$ (44,114)	\$ (33,750)	\$ (1,425)
Department: TOTAL LILLY SANITARY DISTRICT REVENUES		\$ (68,941)	\$ (39,849)	\$ (44,470)	\$ (39,235)	\$ (32,325)	\$ (44,114)	\$ (33,750)	\$ (1,425)
	Cash	47,938.11	60,179.42						

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Lilly Sanitary District

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1403-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 437	\$ 464	\$ 481	\$ 500	\$ 447	\$ 500	\$ -
1403-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 7,236	\$ 12,156	\$ 9,193	\$ 12,000	\$ 4,133	\$ 11,000	\$ (1,000)
1403-04401-00000-000-503302-000	MAINT SERV CONTRACTS	\$ -	\$ 4,800	\$ 1,630	\$ 3,500	\$ 1,355	\$ 3,500	\$ -
1403-04401-00000-000-503500-000	PRINTING & BINDING	\$ 49	\$ 62	\$ -	\$ 75	\$ -	\$ -	\$ (75)
1403-04401-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-505201-000	POSTAGE	\$ 492	\$ 543	\$ 450	\$ 500	\$ 556	\$ 650	\$ 150
1403-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ -	\$ 508	\$ 188	\$ 250	\$ 188	\$ 250	\$ -
1403-04401-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPL	\$ -	\$ 5,944	\$ 215	\$ 500	\$ 209	\$ -	\$ (500)
1403-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 17,921	\$ 16,989	\$ 11,900	\$ 15,000	\$ 15,161	\$ 17,850	\$ 2,850
1403-04401-00000-000-506050-000	BAD DEBTS	\$ 538	\$ (526)	\$ (2,786)	\$ -	\$ -	\$ -	\$ -
1403-04401-00000-000-508011-000	DEPRECIATION	\$ 9,717	\$ 9,717	\$ 9,717	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 36,390	\$ 50,658	\$ 30,987	\$ 32,325	\$ 22,049	\$ 33,750	\$ 1,425
Department: TOTAL LILLY SANITARY DISTRICT EXPENDITURES		\$ 36,390	\$ 50,658	\$ 30,987	\$ 32,325	\$ 22,049	\$ 33,750	\$ 1,425

County of Rockingham, Virginia
 Smith Creek Water & Waste Water Authority
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1404-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (453)	\$ (447)	\$ (5,751)	\$ (17,961)	\$ (5,000)	\$ (13,099)	\$ (10,000)	\$ (5,000)
1404-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ (8,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (225,460)	\$ (274,549)	\$ (256,755)	\$ (285,731)	\$ (305,000)	\$ (183,730)	\$ (305,000)	\$ -
1404-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (273,122)	\$ (342,211)	\$ (301,703)	\$ (352,233)	\$ (355,777)	\$ (218,733)	\$ (380,000)	\$ (24,223)
1404-00000-11620-000-315700-000	CONNECTION FEES	\$ (2,605)	\$ (6,219)	\$ (6,225)	\$ (3,220)	\$ -	\$ (97,242)	\$ -	\$ -
1404-00000-11621-000-314100-000	INTEREST INCOME	\$ (1,161)	\$ (2,427)	\$ (1,185)	\$ (1,335)	\$ -	\$ (269)	\$ -	\$ -
1404-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (84,220)	\$ -	\$ (285)	\$ 5,330	\$ -	\$ 88	\$ -	\$ -
1404-00000-15101-000-351401-000	XSFR FROM WATER SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (291,952)	\$ (291,952)
1404-00000-11899-000-318999-000	EXCESS TAP FEES	\$ -	\$ (118,156)	\$ (149,392)	\$ (42,780)	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (595,321)	\$ (744,009)	\$ (721,297)	\$ (697,930)	\$ (665,777)	\$ (512,985)	\$ (986,952)	\$ (321,175)
Department: TOTAL SMITH CREEK W & W AUTHORITY REVENUES		\$ (595,321)	\$ (744,009)	\$ (721,297)	\$ (697,930)	\$ (665,777)	\$ (512,985)	\$ (986,952)	\$ (321,175)
	Cash	202,801.32	270,060.91						

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Smith Creek W&W Authority

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/Decrease
1404-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 14,455	\$ 8,501	\$ 2,150	\$ 82,000	\$ 2,141	\$ 305,000	\$ 223,000
1404-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 67,943	\$ 47,723	\$ 156,005	\$ 60,000	\$ 46,324	\$ 78,000	\$ 18,000
1404-04401-00000-000-503302-000	MAINTENANCE SERVICE CONTRACT	\$ 6,555	\$ 30,609	\$ 68,581	\$ 58,000	\$ 36,471	\$ 60,000	\$ 2,000
1404-04401-00000-000-503500-000	PRINTING & BINDING	\$ 250	\$ 390	\$ -	\$ 400	\$ -	\$ 400	\$ -
1404-04401-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ 568	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 12,685	\$ 11,968	\$ 15,843	\$ 20,000	\$ 10,351	\$ 20,000	\$ -
1404-04401-00000-000-505101-000	ELECTRICAL SERVICES	\$ 15,966	\$ 17,406	\$ 19,769	\$ 19,000	\$ 34,503	\$ 20,000	\$ 1,000
1404-04401-00000-000-505201-000	POSTAGE	\$ 1,360	\$ 1,514	\$ 1,200	\$ 1,350	\$ 1,465	\$ 1,500	\$ 150
1404-04401-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 86	\$ 96	\$ 95	\$ 100	\$ 110	\$ 125	\$ 25
1404-04401-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 188	\$ 1,899	\$ 938	\$ 250	\$ 563	\$ 250	\$ -
1404-04401-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 3,174	\$ 8,184	\$ 1,367	\$ 3,000	\$ 1,350	\$ -	\$ (3,000)
1404-04401-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 294,989	\$ 233,688	\$ 278,409	\$ 300,000	\$ 214,705	\$ 380,000	\$ 80,000
1404-04401-00000-000-506050-000	BAD DEBTS	\$ 6,424	\$ 5,070	\$ (19,198)	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 28,248	\$ 2,250	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 14,838	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
1404-04401-00000-000-508011-000	DEPRECIATION	\$ 132,325	\$ 132,325	\$ 132,325	\$ -	\$ -	\$ -	\$ -
1404-04401-00000-000-508309-000	WATER CONNECTIONS	\$ -	\$ -	\$ -	\$ -	\$ 2,817	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 571,237	\$ 527,619	\$ 660,302	\$ 569,100	\$ 350,800	\$ 890,275	\$ 321,175
Department:09501 DEBT SERVICE-COUNTY								
1404-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 89,355	\$ -	\$ 91,732	\$ 2,377
1404-09501-00000-000-509201-000	INTEREST	\$ 19,524	\$ 4,285	\$ -	\$ 7,322	\$ -	\$ 4,945	\$ (2,377)
1404-09501-00000-000-509216-000	INTEREST	\$ -	\$ 16,711	\$ 8,479	\$ -	\$ 3,661	\$ -	\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 19,524	\$ 20,996	\$ 8,479	\$ 96,677	\$ 3,661	\$ 96,677	\$ 0
Department: TOTAL SMITH CREEK W & W AUTHORITY EXPENDITURES		\$ 590,761	\$ 548,615	\$ 668,782	\$ 665,777	\$ 354,461	\$ 986,952	\$ 321,175

County of Rockingham, Virginia
 Countryside Sanitary District
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1405-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (10)	\$ (77)	\$ (669)	\$ (1,188)	\$ -	\$ (755)	\$ (600)	\$ (600)
1405-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (4,951)	\$ (11,543)	\$ (10,363)	\$ (10,563)	\$ (8,725)	\$ (7,938)	\$ (8,725)	\$ -
1405-00000-15101-000-351401-000	xsfr from water sewer	\$ -	\$ (70,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11621-000-314100-000	INTEREST INCOME	\$ (3)	\$ (11)	\$ (3)	\$ (10)	\$ -	\$ (4)	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (4,964)	\$ (81,631)	\$ (11,035)	\$ (11,761)	\$ (8,725)	\$ (8,698)	\$ (9,325)	\$ (600)
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT REVENUE		\$ (15,093)	\$ (81,631)	\$ (11,035)	\$ (11,761)	\$ (8,725)	\$ (8,698)	\$ (9,325)	\$ (600)
	Cash	463.33	18,980.10						

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Countryside Sanitary District

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
Department: COUNTRYSIDE SANITARY DISTRICT EXPENDITURES:								\$ -
1405-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 123	\$ 132	\$ 135	\$ 150	\$ 112	\$ 150	\$ -
1405-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 2,562	\$ 3,188	\$ 3,233	\$ 3,500	\$ 1,111	\$ 3,500	\$ -
1405-04401-00000-000-503500-000	PRINTING & BINDING	\$ 19	\$ 14	\$ -	\$ 25	\$ -	\$ 25	\$ -
1405-04401-00000-000-505201-000	POSTAGE	\$ 167	\$ 179	\$ 150	\$ 300	\$ 175	\$ 400	\$ 100
1405-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ -	\$ 508	\$ 188	\$ 250	\$ -	\$ 250	\$ -
1405-04401-00000-000-506007-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ (500)
1405-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 4,637	\$ 3,431	\$ 3,908	\$ 4,000	\$ 3,341	\$ 5,000	\$ 1,000
1405-04401-00000-000-508011-000	DEPRECIATION	\$ 6,120	\$ 6,120	\$ 6,120	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 13,628	\$ 13,572	\$ 13,734	\$ 8,725	\$ 4,739	\$ 9,325	\$ 600
Department:09501 DEBT SERVICE-COUNTY								
1405-09501-00000-000-509201-000	INTEREST	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT EXPENDITURE:		\$ 14,064	\$ 13,572	\$ 13,734	\$ 8,725	\$ 4,739	\$ 9,325	\$ 600

County of Rockingham, Virginia
Penn Laird Sewer Authority
FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1406-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (21)	\$ (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1406-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (15,861)	\$ (17,319)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1406-00000-11621-000-314100-000	INTEREST INCOME	\$ (82)	\$ (57)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1406-00000-15101-000-351401-000	XSFY FROM WATER SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1406-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (15,964)	\$ (17,387)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1406-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL PENN LAIRD SEWER AUTHORITY REVENUES		\$ (15,964)	\$ (17,387)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Penn Laird Sewer Authority

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1406-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1406-04401-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1406-04401-00000-000-506050-000	BAD DEBTS	\$ 926	\$ -	\$ -	\$ -	\$ -		\$ -
1406-04401-00000-000-508011-000	DEPRECIATION	\$ 22,399	\$ 672,542	\$ -	\$ -	\$ -		\$ -
Total for 04401 UTILITIES:		\$ 23,325	\$ 672,542	\$ -	\$ -	\$ -	\$ -	\$ -
Department:09501 DEBT SERVICE-COUNTY								
1406-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1406-09501-00000-000-509201-000	INTEREST	\$ 4,652	\$ 1,165	\$ -	\$ -	\$ -		\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 4,652	\$ 1,165	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL PENN LAIRD SEWER AUTHORITY EXPENDITURES		\$ 27,978	\$ 673,707	\$ -	\$ -	\$ -	\$ -	\$ -

County of Rockingham, Virginia
Solid Waste Fund
FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1410-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (46,468)	\$ (25,277)	\$ (488,950)	\$ (855,541)	\$ (50,000)	\$ (488,309)	\$ (400,000)	\$ (350,000)
1411-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (46,468)	\$ (151)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ 57,800	\$ 75,831	\$ -	\$ (105,800)	\$ -	\$ -	\$ -	\$ -
1410-00000-11608-000-316960-000	WASTE COLLECTION & DISPOSAL	\$ (5,959,102)	\$ (6,535,853)	\$ (7,028,681)	\$ (7,130,295)	\$ (7,300,000)	\$ (5,213,652)	\$ (9,000,000)	\$ (1,700,000)
1410-00000-11608-000-316965-000	COMMERCIAL DISPOSAL FEES	\$ (561,576)	\$ (523,371)	\$ (530,816)	\$ (561,205)	\$ (549,525)	\$ (359,961)	\$ (1,000,000)	\$ (450,475)
1410-00000-11803-000-318200-000	CHARGES FOR OTHER PERS SE	\$ -	\$ (416)	\$ (371)	\$ -	\$ -	\$ (199)	\$ -	\$ -
1410-00000-11899-000-318615-000	SALE OF EQUIPMENT	\$ (525)	\$ (1,545)	\$ (8,087)	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318620-000	SALE OF RECYCLABLES-OTHER	\$ (180,807)	\$ (195,594)	\$ (159,274)	\$ (190,520)	\$ (50,775)	\$ (90,781)	\$ (200,000)	\$ (149,225)
1410-00000-11899-000-318630-000	SALE OF PROCESSED GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318640-000	CARBON CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318995-000	CLOSURE COSTS - HARRISONBL	\$ -	\$ -	\$ -	\$ (899,322)	\$ -	\$ (899,322)	\$ -	\$ -
1410-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ (4,672)	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (6,690,677)	\$ (7,206,375)	\$ (8,216,180)	\$ (9,747,355)	\$ (7,950,301)	\$ (7,052,224)	\$ (10,600,000)	\$ (2,649,699)
1410-00000-12404-000-325100-000	GL NON-ER CONT CITY	\$ -	\$ -	\$ (1,472)	\$ (519)	\$ -	\$ 519	\$ -	\$ -
1410-00000-12404-000-324220-000	LITTER CONTROL	\$ (23,753)	\$ (33,754)	\$ (50,480)	\$ (81,193)	\$ (33,750)	\$ (68,723)	\$ (81,193)	\$ (47,443)
TOTAL: ALL STATE REVENUES		\$ (23,753)	\$ (33,754)	\$ (51,951)	\$ (81,711)	\$ (33,750)	\$ (68,204)	\$ (81,193)	\$ (47,443)
1410-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ (3,568,280)	\$ (3,868,280)
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ (3,568,280)	\$ (3,868,280)
Department: TOTAL SOLID WASTE FUND REVENUES		\$ (6,714,430)	\$ (7,240,129)	\$ (8,268,131)	\$ (9,829,066)	\$ (7,684,051)	\$ (7,120,428)	\$ (14,249,473)	\$ (6,565,423)

County of Rockingham, Virginia
FY25-26 Expenditure Detail
Solid Waste Fund

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1410-04203-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 300,925	\$ 311,058	\$ 315,527	\$ 450,624	\$ 266,281	\$ 608,804	\$ 158,180
1410-04203-00000-000-501200-000	OVERTIME	\$ 32,799	\$ 45,552	\$ 26,171	\$ 40,000	\$ 20,116	\$ 20,000	\$ (20,000)
1410-04203-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 154,858	\$ 154,309	\$ 202,182	\$ 195,000	\$ 119,220	\$ 195,000	\$ -
1410-04203-00000-000-501900-000	SEVERANCE PAY	\$ 2,452	\$ 18,160	\$ 538	\$ -	\$ 3,862	\$ -	\$ -
1410-04203-00000-000-502100-000	FICA / MEDICARE	\$ 36,320	\$ 39,355	\$ 40,445	\$ 52,450	\$ 30,628	\$ 63,021	\$ 10,571
1410-04203-00000-000-502201-000	RETIREMENT (VRS)	\$ 24,671	\$ 26,373	\$ 24,587	\$ 27,070	\$ 16,534	\$ 42,009	\$ 14,939
1410-04203-00000-000-502202-000	RETIREMENT HYBRID	\$ 11,679	\$ 17,602	\$ 22,678	\$ 41,954	\$ 21,477	\$ 38,094	\$ (3,859)
1410-04203-00000-000-502203-000	SHORT TERM DISABILITY	\$ 516	\$ 675	\$ 815	\$ 1,270	\$ 709	\$ 1,564	\$ 294
1410-04203-00000-000-502209-000	PENSION EXPENSE	\$ (12,797)	\$ (13,012)	\$ (20,181)	\$ -	\$ (82,463)	\$ -	\$ -
1410-04203-00000-000-502212-000	GLI	\$ (573)	\$ (2,273)	\$ (1,867)	\$ -	\$ (12,292)	\$ -	\$ -
1410-04203-00000-000-502300-000	HEALTH INSURANCE	\$ 71,384	\$ 72,346	\$ 85,016	\$ 71,602	\$ 61,774	\$ 87,814	\$ 16,212
1410-04203-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,691	\$ 1,732	\$ 1,728	\$ 2,223	\$ 1,206	\$ 2,643	\$ 420
1410-04203-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 15,092	\$ 13,434	\$ 12,145	\$ 15,000	\$ 12,206	\$ 14,237	\$ (763)
1410-04203-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 7,262	\$ 22,837	\$ 20,553	\$ 55,000	\$ 1,455	\$ 5,000	\$ (50,000)
1410-04203-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 267	\$ 620	\$ 850	\$ 500	\$ 1,892	\$ 1,500	\$ 1,000
1410-04203-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 460	\$ -	\$ 2,169	\$ 2,000	\$ 2,000
1410-04203-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 115,563	\$ 116,501	\$ 146,377	\$ 150,000	\$ 69,889	\$ 150,000	\$ -
1410-04203-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 10,424	\$ 12,426	\$ 10,095	\$ 14,000	\$ 13,541	\$ 15,000	\$ 1,000
1410-04203-00000-000-503600-000	ADVERTISING	\$ 1,047	\$ 1,507	\$ 13	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 657	\$ 855	\$ 1,497	\$ 600	\$ 3,416	\$ 800	\$ 200
1410-04203-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ -	\$ -	\$ 2,755	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-504500-000	CENTRAL GARAGE	\$ 39,272	\$ 52,090	\$ 49,080	\$ 50,000	\$ 22,638	\$ 50,000	\$ -
1410-04203-00000-000-505101-000	ELECTRICAL SERVICES	\$ 10,120	\$ 11,204	\$ 11,837	\$ 10,500	\$ 7,733	\$ 12,000	\$ 1,500
1410-04203-00000-000-505103-000	WATER & SEWER SERVICES	\$ 667	\$ 569	\$ 595	\$ 650	\$ 469	\$ 750	\$ 100
1410-04203-00000-000-505201-000	POSTAGE	\$ -	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,926	\$ 5,989	\$ 5,784	\$ 5,750	\$ 2,861	\$ 5,500	\$ (250)
1410-04203-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 26	\$ 29	\$ 29	\$ 30	\$ 34	\$ 40	\$ 10
1410-04203-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,642	\$ 3,092	\$ 3,513	\$ 3,750	\$ 3,367	\$ 3,750	\$ -
1410-04203-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 501	\$ 489	\$ 469	\$ 500	\$ 1,108	\$ 1,200	\$ 700
1410-04203-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 6,810	\$ 10,438	\$ 8,348	\$ 10,500	\$ 5,551	\$ 9,500	\$ (1,000)
1410-04203-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 217	\$ 349	\$ 687	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 400	\$ 338	\$ 1,000	\$ 375	\$ 1,000	\$ -
1410-04203-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIP	\$ 140	\$ 140	\$ 140	\$ 150	\$ -	\$ 150	\$ -
1410-04203-00000-000-506001-000	OFFICE SUPPLIES	\$ 304	\$ 93	\$ 216	\$ 250	\$ 84	\$ 250	\$ -
1410-04203-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 78	\$ -	\$ 25	\$ 100	\$ -	\$ 100	\$ -
1410-04203-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 616	\$ 563	\$ 612	\$ 600	\$ 318	\$ 600	\$ -
1410-04203-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 2,087	\$ 2,228	\$ 2,770	\$ 2,500	\$ 627	\$ 2,500	\$ -
1410-04203-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 594	\$ 945	\$ 1,051	\$ 900	\$ 622	\$ 1,100	\$ 200
1410-04203-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 10,607	\$ 6,798	\$ 18,009	\$ 15,000	\$ 1,841	\$ 11,000	\$ (4,000)
1410-04203-00000-000-506011-000	UNIFORMS/SAFETY	\$ 2,188	\$ 2,806	\$ 4,578	\$ 11,000	\$ 4,557	\$ 10,000	\$ (1,000)
1410-04203-00000-000-506012-000	BOOKS/SUBS	\$ -	\$ -	\$ 15	\$ -	\$ 15	\$ -	\$ -
1410-04203-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 6,285	\$ 5,053	\$ 26,989	\$ 2,500	\$ 3,926	\$ 2,500	\$ -
1410-04203-00000-000-506065-000	MINOR EQUIPMENT	\$ 7,524	\$ 741	\$ 421	\$ 1,000	\$ 337	\$ 500	\$ (500)
1410-04203-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 20,720	\$ 110,000	\$ 345,074	\$ 75,000	\$ (35,000)

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Proposed	
1410-04203-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04203-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 220	\$ -	\$ 28	\$ -	\$ -
1410-04203-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 950	\$ -	\$ 923	\$ 6,000	\$ 6,000
1410-04203-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ 47,021	\$ -	\$ 10,000	\$ 12,009	\$ 7,500	\$ (2,500)
Total for 04203 REFUSE COLLECTION & RECYCLING:		\$ 868,842	\$ 991,119	\$ 1,049,780	\$ 1,353,972	\$ 966,113	\$ 1,448,426	\$ 94,454
Department:04204 REFUSE DISPOSAL								
1410-04204-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 780,580	\$ 850,026	\$ 1,038,388	\$ 1,167,553	\$ 826,585	\$ 1,289,245	\$ 121,692
1410-04204-00000-000-501200-000	OVERTIME	\$ 56,965	\$ 62,757	\$ 74,629	\$ 55,000	\$ 50,818	\$ 55,000	\$ -
1410-04204-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 7,647	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
1410-04204-00000-000-501900-000	SEVERANCE PAY	\$ 7,589	\$ -	\$ 3,899	\$ -	\$ 297	\$ -	\$ -
1410-04204-00000-000-502100-000	FICA / MEDICARE	\$ 60,791	\$ 66,741	\$ 78,630	\$ 93,525	\$ 63,778	\$ 104,747	\$ 11,222
1410-04204-00000-000-502201-000	RETIREMENT (VRS)	\$ 35,285	\$ 42,439	\$ 50,232	\$ 55,812	\$ 33,661	\$ 51,978	\$ (3,834)
1410-04204-00000-000-502202-000	RETIREMENT-HYBRID	\$ 59,745	\$ 77,750	\$ 98,968	\$ 198,070	\$ 89,911	\$ 143,127	\$ (54,943)
1410-04204-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 2,640	\$ 2,982	\$ 3,548	\$ 3,996	\$ 2,821	\$ 4,848	\$ 852
1410-04204-00000-000-502209-000	PENSION EXPENSE	\$ (55,894)	\$ (19,834)	\$ (26,666)	\$ -	\$ (260,310)	\$ -	\$ -
1410-04204-00000-000-502212-000	GLI	\$ (6,249)	\$ (2,963)	\$ 190	\$ -	\$ (38,791)	\$ -	\$ -
1410-04204-00000-000-502300-000	HEALTH INSURANCE	\$ 200,999	\$ 203,823	\$ 228,055	\$ 219,664	\$ 179,876	\$ 219,103	\$ (561)
1410-04204-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 4,285	\$ 4,722	\$ 5,454	\$ 5,926	\$ 3,736	\$ 5,857	\$ (68)
1410-04204-00000-000-502600-000	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 26,841	\$ 21,330	\$ 22,293	\$ 27,000	\$ 24,426	\$ 37,442	\$ 10,442
1410-04204-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 279,030	\$ 209,416	\$ 214,937	\$ 220,000	\$ 142,788	\$ 221,000	\$ 1,000
1410-04204-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 550	\$ 520	\$ 630	\$ 600	\$ 600	\$ -	\$ (600)
1410-04204-00000-000-503104-000	GROUNDWATER MONITORING SVCS	\$ 105,449	\$ 134,305	\$ 151,184	\$ 165,000	\$ 88,154	\$ 169,500	\$ 4,500
1410-04204-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 167,978	\$ 126,933	\$ 74,284	\$ 225,000	\$ 110,509	\$ 235,000	\$ 10,000
1410-04204-00000-000-503118-000	CREDIT CARD FEES	\$ -	\$ -	\$ 6,549	\$ 8,400	\$ 7,914	\$ 18,000	\$ 9,600
1410-04204-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 278,349	\$ 294,802	\$ 311,027	\$ 285,000	\$ 149,578	\$ 300,000	\$ 15,000
1410-04204-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 28,695	\$ 30,003	\$ 18,853	\$ 24,000	\$ 13,951	\$ 24,000	\$ -
1410-04204-00000-000-503303-000	SOLID WASTE COLLECTION	\$ 35,026	\$ 204,069	\$ 118,963	\$ 165,000	\$ 55,160	\$ 150,000	\$ (15,000)
1410-04204-00000-000-503500-000	PRINTING & BINDING	\$ 339	\$ 2,125	\$ 884	\$ 500	\$ -	\$ 500	\$ -
1410-04204-00000-000-503600-000	ADVERTISING	\$ 195	\$ 362	\$ 23	\$ 500	\$ -	\$ 500	\$ -
1410-04204-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 10,017	\$ 7,057	\$ 6,575	\$ 2,000	\$ 3,978	\$ 2,000	\$ -
1410-04204-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 29,168	\$ 112,110	\$ 61,410	\$ 45,000	\$ 38,190	\$ 40,000	\$ (5,000)
1410-04204-00000-000-504300-000	CENTRAL STORE	\$ 2,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-504500-000	CENTRAL GARAGE	\$ 1,859	\$ 2,215	\$ 19,442	\$ 2,000	\$ 7,074	\$ 8,000	\$ 6,000
1410-04204-00000-000-505101-000	ELECTRICAL SERVICES	\$ 18,704	\$ 20,572	\$ 20,506	\$ 18,000	\$ 14,154	\$ 20,000	\$ 2,000
1410-04204-00000-000-505102-000	HEATING SERVICES	\$ -	\$ 788	\$ -	\$ 750	\$ -	\$ 750	\$ -
1410-04204-00000-000-505103-000	WATER & SEWER SERVICES	\$ 62,654	\$ 66,136	\$ 73,084	\$ 75,000	\$ 50,859	\$ 80,000	\$ 5,000
1410-04204-00000-000-505201-000	POSTAGE	\$ 1,622	\$ 1,779	\$ 2,143	\$ 2,100	\$ 1,511	\$ 2,200	\$ 100
1410-04204-00000-000-505203-000	TELECOMMUNICATIONS	\$ 7,967	\$ 9,793	\$ 2,891	\$ 9,000	\$ 6,517	\$ 9,500	\$ 500
1410-04204-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 3,915	\$ 4,908	\$ 4,554	\$ 5,000	\$ 4,788	\$ 5,000	\$ -
1410-04204-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,963	\$ 4,638	\$ 4,294	\$ 4,500	\$ 4,629	\$ 5,000	\$ 500
1410-04204-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 1,113	\$ 1,173	\$ 1,127	\$ 1,200	\$ 2,658	\$ 3,000	\$ 1,800
1410-04204-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 25,123	\$ 12,062	\$ 1,619	\$ 15,000	\$ 1,186	\$ 15,000	\$ -
1410-04204-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 577	\$ 69	\$ 1,277	\$ -	\$ 123	\$ -	\$ -
1410-04204-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 3,749	\$ 2,280	\$ 650	\$ 9,250	\$ 1,015	\$ 3,100	\$ (6,150)
1410-04204-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIP	\$ 50	\$ 125	\$ 50	\$ 150	\$ 155	\$ -	\$ (150)
1410-04204-00000-000-506001-000	OFFICE SUPPLIES	\$ 640	\$ 3,076	\$ 3,949	\$ 3,000	\$ 3,701	\$ 3,500	\$ 500

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1410-04204-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 83	\$ -	\$ 20	\$ -	\$ 3,774	\$ -	\$ -
1410-04204-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,456	\$ 3,206	\$ 5,142	\$ 1,750	\$ 1,000	\$ 1,750	\$ -
1410-04204-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 142,295	\$ 177,867	\$ 183,467	\$ 150,000	\$ 173,819	\$ 170,000	\$ 20,000
1410-04204-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 202,769	\$ 208,031	\$ 183,489	\$ 200,000	\$ 128,410	\$ 200,000	\$ -
1410-04204-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 98,084	\$ 110,777	\$ 92,493	\$ 80,000	\$ 29,646	\$ 80,000	\$ -
1410-04204-00000-000-506011-000	UNIFORMS/SAFETY	\$ 3,200	\$ 4,614	\$ 7,918	\$ 13,500	\$ 2,827	\$ 15,400	\$ 1,900
1410-04204-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 18,482	\$ 10,841	\$ 66,146	\$ 20,000	\$ 32,452	\$ 20,000	\$ -
1410-04204-00000-000-506050-000	BAD DEBTS	\$ (4,275)	\$ 3,676	\$ (6,593)	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-506065-000	MINOR EQUIPMENT	\$ 4,905	\$ 4,755	\$ 11,586	\$ 11,000	\$ 5,257	\$ 10,000	\$ (1,000)
1410-04204-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 34,415	\$ 770,000	\$ 659,802	\$ 250,000	\$ (520,000)
1410-04204-00000-000-508005-000	VEHICLES	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 435	\$ 1,544	\$ 1,000	\$ 914	\$ 1,000	\$ -
1410-04204-00000-000-508011-000	DEPRECIATION	\$ 1,577,407	\$ 1,681,970	\$ 1,643,737	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508012-000	AMORTIZATION	\$ -	\$ -	\$ 4,276	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 1,316	\$ -	\$ 1,859	\$ 2,000	\$ 2,000
1410-04204-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ 6,434	\$ -	\$ 35,000	\$ 4,900	\$ 276,000	\$ 241,000
1410-04204-00000-000-508310-000	LANDFILL CELL PHASE 5B	\$ -	\$ -	\$ -	\$ 605,254	\$ 4,716,346	\$ -	\$ (605,254)
1410-04204-00000-000-508311-000	LANDFILL CLOSURE	\$ 983,172	\$ 1,558,821	\$ 883,226	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508320-000	LF CLOSURES CELLS I-IV	\$ -	\$ -	\$ -	\$ -	\$ 74,131	\$ 7,200,000	\$ 7,200,000
Total for 04204 REFUSE DISPOSAL:		\$ 5,277,947	\$ 6,332,514	\$ 5,790,703	\$ 5,000,000	\$ 7,521,133	\$ 11,478,048	\$ 6,478,047
Department:04205 LANDFILL GAS UTILIZATION								
1410-04205-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 122,962	\$ 112,304	\$ 119,725	\$ 135,000	\$ 69,752	\$ 135,000	\$ -
1410-04205-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 63	\$ -	\$ -	\$ 740	\$ 500	\$ 500
1410-04205-00000-000-505101-000	ELECTRICAL SERVICES	\$ 7,169	\$ 7,934	\$ 6,738	\$ 8,000	\$ 3,977	\$ 7,500	\$ (500)
1410-04205-00000-000-505203-000	TELECOMMUNICATIONS	\$ 171	\$ 171	\$ 171	\$ 200	\$ 114	\$ 175	\$ (25)
1410-04205-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 223	\$ 196	\$ 235	\$ 250	\$ 554	\$ 600	\$ 350
1410-04205-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ 207	\$ 304	\$ 500	\$ 1,116	\$ 2,000	\$ 1,500
1410-04205-00000-000-508011-000	DEPRECIATION	\$ 52,210	\$ 52,210	\$ 52,210	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04205-00000-000-509201-000	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04205 LANDFILL GAS UTILIZATION:		\$ 182,735	\$ 173,085	\$ 179,382	\$ 143,950	\$ 76,252	\$ 145,775	\$ 1,825
Department:09501 DEBT SERVICE-COUNTY								
1410-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 845,000	\$ 845,000	\$ 880,000	\$ 35,000
1410-09501-00000-000-509201-000	INTEREST	\$ 335,226	\$ 295,379	\$ 253,995	\$ 341,128	\$ 90,695	\$ 297,225	\$ (43,903)
1410-09601-00000-000-509250-000	INTEREST	\$ -	\$ -	\$ 2,336	\$ -	\$ -	\$ -	\$ -
Total for 09501 DEBT SERVICE-COUNTY:		\$ 335,226	\$ 295,379	\$ 256,331	\$ 1,186,128	\$ 935,695	\$ 1,177,225	\$ (8,903)
Department: TOTAL SOLID WASTE FUND EXPENDITURES		\$ 6,664,749	\$ 7,792,096	\$ 7,276,196	\$ 7,684,051	\$ 9,499,194	\$ 14,249,473	\$ 6,565,423

County of Rockingham, Virginia
 Lake Shenandoah Stormwater Authority
 FY25-26 Revenue Summary

Acct Number	Acct Description	2021 Actuals	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2025 Revenue		Increase/ Decrease
							YTD	2026 Proposed	
1412-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ (3,073)	\$ (25,568)	\$ (53,162)	\$ (35,000)	\$ (23,539)	\$ (35,000)	\$ -
1412-00000-11303-000-311608-000	STORMWATER FEES	\$ (356,566)	\$ (372,613)	\$ (395,395)	\$ (301,755)	\$ (200,000)	\$ (110,669)	\$ (200,000)	\$ -
1412-00000-11106-000-306100-000	PENALTIES	\$ (3,606)	\$ (1,129)	\$ (1,450)	\$ (1,919)	\$ (1,500)	\$ (678)	\$ (2,000)	\$ (500)
1412-00000-11106-000-306200-000	INTEREST	\$ (84)	\$ (312)	\$ (474)	\$ (639)	\$ (800)	\$ (526)	\$ (800)	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (360,256)	\$ (377,127)	\$ (422,886)	\$ (357,474)	\$ (237,300)	\$ (135,412)	\$ (237,800)	\$ (500)
1412-00000-12404-000-324990-000	OTHER STATE FUNDS		\$ -	\$ (140,622)	\$ (5,378)	\$ -	\$ -	\$ -	\$ -
1412-00000-13900-000-339391-000	FEDERAL GRANT	\$ -	\$ -	\$ (527,333)	\$ (20,167)	\$ -	\$ -	\$ -	\$ -
1412-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (8)	\$ (609,036)	\$ 8	\$ (549,052)	\$ 59,984
		\$ (360,256)	\$ (377,127)	\$ (1,090,842)	\$ (383,027)	\$ (846,336)	\$ (135,404)	\$ (786,852)	\$ 59,484

Reduce rate to
 \$0.04 in FY25 & FY26
 \$0.02 in FY27

	FY23	FY24	FY25	FY26	FY27
	\$172,956				
	\$52,712				
	\$30,000				
	\$60,000				
	\$839,386				
Revenue	\$1,155,054	\$ 383,027	\$ 237,300	\$ 237,800	\$100,000
Expense	(\$1,086,198)	(\$270,735)	(\$846,336)	(\$786,852)	(\$100,000)
Diff	\$68,856	\$112,292	(\$609,036)	(\$549,052)	\$0
Cash	1,176,292.83	1,288,584.87	679,548.52	130,496.12	130,496.12
Loan Balance	\$1,584,125	\$1,405,980	\$695,169	\$0	

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Lake Shenandoah Stormwater Authority

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Proposed	Increase/ Decrease
1412-04405-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 11,905	\$ 19,904	\$ 21,879	\$ 23,133	\$ 16,015	\$ 24,174	\$ 1,041
1412-04405-00000-000-502100-000	FICA / MEDICARE	\$ 850	\$ 1,427	\$ 1,566	\$ 1,770	\$ 1,155	\$ 1,849	\$ 80
1412-04405-00000-000-502201-000	RETIREMENT (VRS)	\$ 1,399	\$ 2,755	\$ 3,209	\$ 3,470	\$ 2,121	\$ 3,495	\$ 25
1412-04405-00000-000-502202-000	RETIREMENT HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1412-04405-00000-000-502203-000	SHORT TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1412-04405-00000-000-502212-000	GLI	\$ 653	\$ 254	\$ (46)	\$ -	\$ (836)	\$ -	\$ -
1412-04405-00000-000-502300-000	HEALTH INSURANCE	\$ 3,751	\$ 5,651	\$ 3,776	\$ 3,648	\$ 2,860	\$ 3,684	\$ 36
1412-04405-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 66	\$ 108	\$ 118	\$ 125	\$ 70	\$ 110	\$ (15)
1412-04405-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 232	\$ 306	\$ 311	\$ 300	\$ 304	\$ 465	\$ 165
1412-04405-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 3,250	\$ 62,661	\$ 4,015	\$ 5,600	\$ 5,200	\$ 6,750	\$ 1,150
1412-04405-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 735	\$ 4,800	\$ 375	\$ 4,800	\$ -
1412-04405-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ 381	\$ 500	\$ 54	\$ 500	\$ -
1412-04405-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 25,000	\$ (25,000)
1412-04405-00000-000-508313-000	LAND PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 22,105	\$ 93,065	\$ 35,943	\$ 93,346	\$ 27,318	\$ 70,828	\$ (22,518)
Department:09501 DEBT SERVICE-COUNTY								\$ -
1412-09501-00000-000-509116-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 702,990	\$ -	\$ 695,169	\$ (7,821)
1412-09501-00000-000-509216-000	INTEREST	\$ 53,552	\$ 48,389	\$ 43,070	\$ 50,000	\$ 7,030	\$ 20,855	\$ (29,145)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 53,552	\$ 48,389	\$ 43,070	\$ 752,990	\$ 7,030	\$ 716,024	\$ (36,966)
Department: TOTAL LAKE SHEN STORMWATER AUTHORITY EXPENDITUI		\$ 75,657	\$ 141,453	\$ 79,013	\$ 846,336	\$ 34,348	\$ 786,852	\$ (59,484)