

ROCKINGHAM COUNTY, VIRGINIA

FY2025-2026 Adopted Budget

Adopted: April 23, 2025



ROCKINGHAM COUNTY, VIRGINIA
BUDGET TABLE OF CONTENTS
FISCAL YEAR 2026

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ROCKINGHAM COUNTY BOARD OF SUPERVISORS



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

ECONOMIC DATA

Economic Overview

Rockingham County continues to maintain a strong and diverse economic base, grounded in fiscally conservative values and a business-friendly environment. The County's triple-A bond rating reflects its financial stability and commitment to sound fiscal management. With a population of just over 86,000 and an unemployment rate of 2.8% as of March 2025, Rockingham County has earned a reputation for its stable and dependable workforce.

The County's economy is bolstered by a wide range of industries, including healthcare, hospitality, food and beverage production, agriculture, and warehousing and logistics. Rockingham's top employers reflect this diversity. Notable new employers to Rockingham County for 2025 include Buc-ee's a Texas Based Travel Center that will employ upwards of 200 people and generate more than \$1-2 million annually in meals tax revenue for Rockingham County.

As the leading agricultural county in Virginia, Rockingham's economy remains strongly tied to the agricultural sector. In 2022, the Italian meat company Negroni announced plans to construct a \$160 million further processing facility in Rockingham County — its first operation in the United States — reinforcing the County's position as a hub for agricultural innovation and industry. Negroni is currently working to construct Phase 2 of their facility, more than doubling the size of the facility located in Innovation Village at Rockingham.

Industrial and Manufacturing Sectors

Merck & Co., Inc. remains one of Rockingham County's cornerstone industrial employers. With nearly 1,000 employees and around 300 contract employees, Merck is the County's largest taxpayer, contributing approximately \$12.5 million in property taxes in FY25 — roughly 9.6% of the County's total property tax revenue. The company completed a \$1 billion investment in 2019 with a 120,000-square-foot expansion at its Elkton facility, dedicated to the production of the Human Papillomavirus (HPV) vaccine, further strengthening its local footprint.

The food and beverage industry is another major contributor to the County's economy. Rockingham is home to several key players, including MolsonCoors Brewing Company, Sysco Foods, and Danone North America. Collectively, these businesses account for approximately 5% of the County's total assessed property value. MolsonCoors Elkton plant, employing approximately 600 individuals, produces roughly 8 million barrels of beer annually. A \$300 million expansion in 2007 positioned the Elkton facility as the most technologically advanced brewery in North America.

Tourism and Hospitality

Rockingham County also benefits significantly from tourism, anchored by Massanutten Resort, a 6,000-acre, year-round destination. Massanutten offers a variety of amenities, including an indoor and outdoor water park, ski slopes and adventure areas, two golf courses, farm-to-table dining, shopping, and recreation opportunities. Hosting over 1 million visitors annually, Massanutten is the County's second-largest taxpayer, contributing more than 3.5% of total property tax revenues. In 2022, the Resort announced its expanded offerings with the addition of a mountain coaster and three new ski trails, it is set to further enhance its attractions with an expansion and renovation of its waterpark in 2025, and construction of a new 200 room hotel.

As of 2025, the top employers in Rockingham County, Virginia, span various sectors including education, healthcare, manufacturing, and logistics. Based on available data, here are some of the largest employers in the county:

Education

- **Rockingham County Public Schools (RCPS):** The largest employer in the county, RCPS employs nearly 2,000 full-time staff members who educate over 11,600 students.
- **Bridgewater College:** A private liberal arts college located in Bridgewater; it is among the county's top employers.

Healthcare

- **Sentara RMH Medical Center:** A key healthcare provider in the region, offering a wide range of medical services.
- **Bridgewater Retirement Community:** Provides senior living and healthcare services, contributing to the county's healthcare employment.

Manufacturing & Industry

- **Merck & Co.:** Operates a significant pharmaceutical manufacturing facility in Elkton, employing approximately 1100 workers.
- **Cargill Meat Solutions:** A major player in the food processing industry, contributing substantially to local employment.
- **Perdue Farms:** Engaged in poultry processing, it is a significant employer in the agricultural sector.
- **Dynamic Aviation:** Specializes in aviation solutions and has developed the "NEXTGEN Aviators" program to train future aviation professionals.

Logistics & Warehousing

- **Transportation and Warehousing Sector:** Employs over 3,500 individuals, benefiting from the county's strategic location with access to major interstates and transportation infrastructure.

Financial Services

- **F&M Bank:** Headquartered in Timberville, it is the oldest and only publicly traded corporation based in Rockingham County, offering a range of financial services.

Retail & Services

- **Buc-ee's:** Set to open its first Virginia location in Rockingham County on June 30, 2025, this 74,000-square-foot travel center will bring approximately 200 new jobs to the area.

VISION STATEMENT

Educating Today’s Learner, Developing Tomorrow’s Future

MISSION STATEMENT

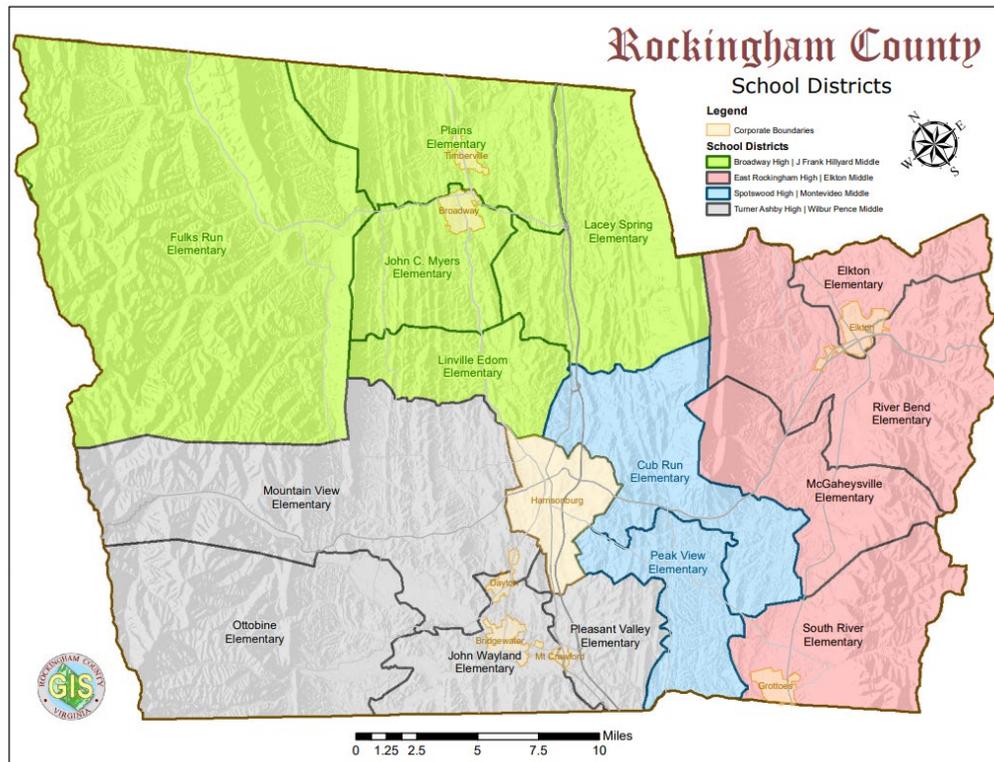
In Rockingham County Schools we consistently strive to provide an innovative, exceptional education that guides students to reach their highest potential both academically and as responsible citizens.

ABOUT

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

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

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

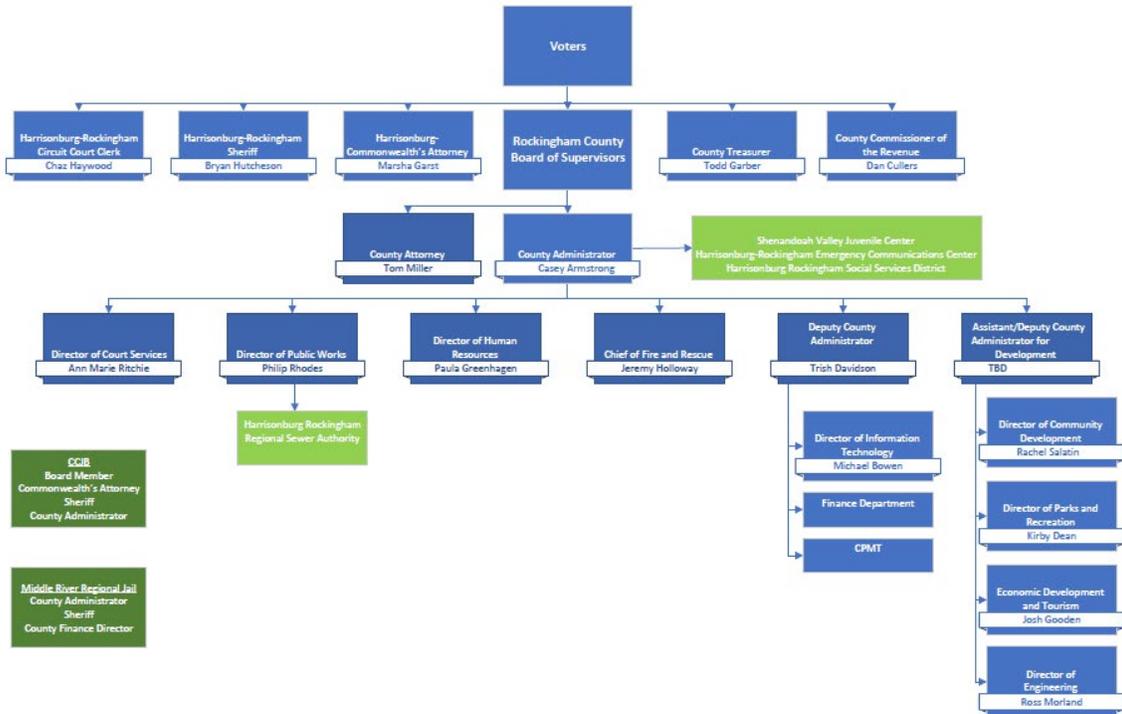


ACKNOWLEDGEMENTS

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

County Administrator	Casey Armstrong
Deputy County Administrator	Patricia D. Davidson
County Attorney	Thomas H. Miller, Jr.
Clerk of the Circuit Court	Chaz W. Haywood
Commissioner of the Revenue	Dan Cullers
Commonwealth Attorney	Marsha L. Garst
Director of Community Development	Rachel Salatin
Director of Court Services	Ann Marie Freeman
Director of Fire & Rescue	Jeremy C. Holloway
Director of Human Resources	Paula Greenhagen
Director of Parks & Recreation	Kirby Dean
Director of Public Works	Philip Rhodes
Director of Social Services	Celest D. Williams
Director of Technology	Michael Bowen
Sheriff	Bryan F. Hutcheson
Superintendent of Schools	Dr. Larry Shifflett
Treasurer	L. Todd Garber

ORGANIZATIONAL STRUCTURE





COUNTY of ROCKINGHAM

April 28, 2025

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

I am pleased to submit to the Board and citizens the Rockingham County Fiscal Year 2026 (FY26) Budget which reflects the long-range vision set forth in the County's Comprehensive Plan, addresses the strategic direction and issues identified in the Capital Improvement Plan and provides a sound financial plan to support the mission of Rockingham County. Approval of the annual Budget is seen as the most important action taken by the Board of Supervisors. The Budget serves as a financial roadmap for programs and services offered in Rockingham County.

The FY26 Budget includes funds required for the operation of County services in the aggregate amount of \$611,822,407, representing an increase of \$20,868,747 or 3.53%. The General Operating Fund Budget is adopted for funding in the amount of \$224,758,581, representing an increase of \$1,973,015 or less than 1% more than the current fiscal year. The Budget is balanced in accordance with the Code of Virginia and is adopted to reflect accurate revenue and expenditure projections with the best information that is available at the time of presentation.

The adopted FY26 budget includes the following projects and operational initiatives:

Education

The adopted budget recommends an increase to the local funding of schools in the amount of \$5.5M, or 7%. This increase brings the budgeted transfer for school operating to \$84,366,510, over 100% of total real estate tax revenue, or 60% of the County's top 5 revenues. Staff would like to be sure that the growth in the school transfer is sustainable in the future and is in line with growth in County revenues.

The County is responsible for paying for the school debt service. That amount for FY26 is \$9,172,750. Per the adopted changes to the County's Financial Policies, the debt service amount of at least \$10,500,000 was frozen in FY25, FY26 is budgeted at \$11,063,769, slightly more than the minimum amount in order to establish a debt services fund reserve. This is in anticipation of debt being paid off in the short term and long-term debt issuances taking place over the next five years to be able to afford the adopted 5-year Capital Improvement Plan.

Employee Benefits

The County implemented salary increase up to 3% for employees that will be applied to employees through the performance evaluation system managed by the County's Human Resources Department. The State approved a 1.5% bonus for all state-supported employees, the County is passing this bonus to all employees on July 1.

The County health insurance fund is self-insured, meaning members pay a portion of premiums and the County pays a portion of the premiums, and those funds are directly used to pay for the claims. As claims are rising, the employee portion of the premiums are increasing. Due to budget constraints, the employer portion is being held constant in plan year 2026, and are planned to be raised in plan year 2027.

Public Safety

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

Three floating fire and rescue Technicians are approved for the next fiscal year. This will reduce the use of overtime to fill in for employees going to training courses, taking paid time off or absences for medical reasons.

A Training Captain is also approved to support the Recruit Academy and on-going training for Fire and Rescue personnel and to reduce Instructor overtime.

The adopted budget includes the continuation of an Apparatus Replacement Fund. Fiscal year 2023 began with the first transfer of \$1,500,000 and the adopted budget for fiscal year 2026 includes a recommendation to increase that amount to \$2,300,000. The cost of fire and rescue apparatus has increased coupled with the need for fire and rescue equipment for new emergency response stations adopted in the capital improvement plan over the course of the next five years necessitate increased funding. The required lead times for apparatus purchases have also changed the timing for ordering new apparatus.

The Capital Improvement Plan includes funding to complete the Dayton Emergency Response Station with a planned opening of the fall of 2026.

Harrisonburg-Rockingham Emergency Communications Center – The operating contribution to the HRECC is \$4,100,000, an increase of \$200,000 from FY25. Salary increases for dispatchers are planned, along with increased expenses associated with training employees and using the language line services to assist with emergency calls.

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

Other Areas:

Vehicle Replacement Program – The budget plans \$190,000 for four vehicles to continue with the Vehicle Replacement Program that was started in FY20. The program includes replacement of vehicles over a 5-year cycle.

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

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

In summary, the FY26 budget priorities are to its:

Citizens

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

Employees

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

Education

- Keep and attract quality teachers
- Maintain our education facilities by continually investing in building renovations and modifications as needed

Public Safety

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

Economy

- Encourage responsible and sustainable growth in the County
- Support and grow our valued Agriculture industry
- Business friendly community

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

General Government

Board of Supervisors – The budget includes a vehicle allowance for board members who choose to take it. \$49,926

Executive Administration – The budget is lower because of turnover in the Administration Department. (\$107,313)

Legal Services - The budget includes a new Land Use Attorney. \$132,420

Commissioner of the Revenue – Employee turnover and promotions is responsible for the increase to the budget. \$97,790

Reassessment & Equalization - The budget includes a reduction in part-time assistance due to the completion of the real estate assessment. (\$57,927)

Finance – The budget includes a vacancy in the Deputy Director of Finance position to include salaries and benefits. (\$217,479)

Electoral Board – The budget includes funding in the amount of \$200,000 for new electronic poll books. \$202,941

Registrar – A new Deputy Registrar is included in the adopted budget, along with an increase to part-time and election workers and the employer share of health insurance. \$115,555

Judicial Administration

Court Services – Includes a reduction in the cost to provide drug court as the grant is no longer funded. The service will be provided by Opioid funds in fiscal year 2026. (\$303,810)

Commonwealth’s Attorney – The adopted budget includes funding for a 3% increase for all personnel consistent with the county increases and bonuses. \$232,692

Public Safety

Sheriff – The Sheriff’s department includes pay increases for all personnel consistent with the county increases of 3% and bonuses. It also includes an increase for School Resource Officer grants. The budget also includes funding for replacing 10 vehicles. \$484,135

Fire & Rescue – Funding is provided for 15 new positions related to the new Dayton Emergency Response Station, 3 new floaters and 1 new Training Specialist to help manage the growing staffing levels and training needs in the County. Funding for the operations of the Fulks Run and Dayton Emergency Response Stations is included as well. \$2,494,226

Middle River Regional Jail – A reduction of \$852,474 is included as the 10-year buy-in payment the County agreed to when joining Middle River Regional Jail has been paid off.

Jail – The adopted budget includes an increase to salaries for the new medical staff the County will employ. The contracted medical services will switch over to in-house medical beginning July. The expectation is an increase to the quality of services provided at a decrease in costs for the personal. Pay increases for all personnel consistent with the county increases of 3% are also included. \$598,106

Inspection Services – The budget includes pay increases for all employees, a new vehicle and an increase in cost to provide software for the inspection services personnel and their customers. \$169,942

911 Operations and Maintenance – The FY26 adopted budget includes an increase in funding to the operations of the Emergency Communications Center. \$200,000

Public Works

SRI Property Maintenance – Upgrades to the landscaping and outdoor appearance are needed in order to keep the building clean and well kept. \$80,642

County Maintenance – Upgrades to HVAC systems, planning for Singers Glen Community Center project. \$192,666

Shared Maintenance – Courts HVAC upgrades, plumbing repairs, lighting upgrade, courthouse mold mitigation. \$352,393

Human Service Maintenance – Increase to custodial staff due too increased office space, upgrade flooring in Health Department area. \$218,882

Parks, Rec and Cultural

Massanutten Regional Library - The contribution to the library is increasing 7% in order to fund salary increases and new initiatives in the community, for example opening branches for longer hours during the week and on weekends. \$75,436

Community Development

Economic Development – The county received a grant for a pad ready site at Innovation Village at Rockingham, the increases is representative of the state funding that will be received to cover the project. \$367,824

Engineering – A new Engineering Technician position, a vehicle and additional software make up the increase in the budget. The new position is to address the increased workload in plan reviews and capital project management. \$181,366

Other

Contributions – The budget includes a reduction in the nonprofit grant program due to the increasing needs in other, specific areas of the county to include childcare and community programs. (\$174,500)

Transfers – A reduction in the Tourism Fund and Capital Projects fund are partially offset by the increase to the School Operating and Capital Funds. (\$2,877,926)

School Operating Fund \$5,500,000 – additional funding provided for school operations

Social Services and CSA \$449,351 – additional programs and services provided for citizens

Revenue Projections

Real Estate –Projected is an increase in revenue of \$3,910,000 due to new commercial and residential construction. \$3,910,000

Personal Property Taxes –Assessed values are stabilizing. Projected is a decrease of \$970,000 in revenue to more accurately reflect the collections. \$970,000

Machinery & Tools Tax – Projected is a decrease of \$1,131,000 due to depreciation in investments made in Machinery & Tools in the manufacturing industry. \$1,131,000

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

Food & Beverage – Adopted is an increase in the budget based on new businesses locating in the county, particularly in the Stone Spring Road area. \$720,000

Cigarette Tax – The County adopted a Cigarette Tax of \$0.02 per cigarette in FY25. We receive about \$30,000 a month, and have added two major retailers. Expecting an increase of \$285,000 \$285,000

Interest on Investments – Optimistically budgeted \$1,675,000 in interest revenue in the next fiscal year and closely watching interest rates. \$675,00

Interest from Financing Activities – This is the account that will collect the interest earned on the General Fund loan to the Tourism Fund to pay for the Recreation Center and reflects one year of interest. \$272,000

Rental of Property – The increase is taking into account new property purchased by the County with current leases. \$400,000

Pay Telephone Service – A decrease to \$0 in this account. The County is still receiving funds from the pay phones, however it is flowing through a different revenue source. (\$250,000)

Share of Costs, Harrisonburg – The County and City share many services including courts, sheriff, and jail. The share increased to \$8,277,247 mainly due to the increase in salaries for shared employees. \$147,124

Compensation Board Revenue – The Compensation Board is expected to increase its contribution to the Constitutional Offices of Rockingham and Harrisonburg to \$13,969,986. \$757,910

Other State Funds – The increase is due to the grant received for the construction of a pad-ready site at Innovation Village. \$3,477,500

HHS Drug Court and JMHCP Grants – The federal government is no longer funding the programs, funding is provided through Opioid funds for FY26. (\$598,982)

Fund Reserve - Allocates \$21,075,000 in fund balance reserves to cover the transfer to capital projects for county and school projects, a reduction from last year's budget. (\$8,686,588)

\$5,500,000 Dayton Emergency Response Station

\$375,000 Facilities Projects

\$500,000 for the County match for the Pad Ready Site at IV@R

Pleasant Valley Elementary School \$14,000,000

\$500,000 School one-time capital items

\$200,000 Ipads for Registrar

The general fund budget as currently adopted requires \$21,075,000 to be taken from the County's general fund reserve to balance, which is offset by one-time items adopted to be funded. The fund reserve is to be used for the renovation and addition of Pleasant Valley Elementary School, the construction of a new Dayton Emergency Response Station, the construction of a Pad Ready Site at IV@R and other miscellaneous one-time projects. Good financial practices recommend that one-time unassigned balances in the General Fund continue to be used to fund capital investments that can help build the economy and provide pay-as-you-go funding for important capital replacements that are limited in size and are not funded by borrowing.

Rockingham County is recognized by Standard & Poor's with the gold standard of financial ratings, a AAA rating. That rating goes to localities that manage the assets entrusted to them by the public with the highest level of care. That care includes having a long-range vision of the actions that are critical for the County to continue to be a place that people can live, work, and raise a family in a safe community, with an economy that is thriving and provides opportunities for our youth to be successful. This recommended budget does not meet all the needs of the County; as the five-year financial plan indicates it will take at least five years, and likely more, to

address these priorities which are in a constant state of flux. The Board’s direction is to meet those priorities with a minimal impact to the local taxpayer. The adopted budget strives to meet that objective. Cost reductions and efficiencies, the demand and necessity of each request, and the benefit to the community were all considered.

County Capital Projects

The projects currently included in the adopted budget are derived from the County’s Capital Improvement Plan for FY26-FY30. The projects included are continued technology and transportation upgrades, the construction of a new Dayton Emergency Response Station, and the construction of a Pad Ready Site at IV@R. \$8,469,654

Apparatus Replacement Fund

The Apparatus Replacement Fund was established in FY23 with an original deposit of \$1,500,000. The FY24 budget adopted an additional \$500,000 for a total of \$2,000,000, while the FY25 budget appropriated \$2,196,544. FY26 increased to \$2,300,000. The continued increases to the cost of apparatus and the lead time to have new apparatus built, has made the increase of funding a necessity. The County currently has on order one tanker, two fire engines and four ambulances in order to support the capital improvement plans to build two new Emergency Response Stations and to keep up with aging apparatus. Each apparatus is scheduled to be received in the next four calendar years. Continued funding of at least \$2,000,000 is recommended to support the continued safety and support of the system. \$2,300,000

Tourism Fund

The Tourism Fund collects 3% of the 5% transient occupancy tax generated from tourists staying in our County. Revenue for FY26 is projected to be \$1,462,152. The funds generated by this tax must be used to promote tourism in the County. The Tourism fund helps support all types of tourism in the County, the Rockingham County Fair, and the Shenandoah Regional Airport, just to name a few. \$1,462,152

Harrisonburg-Rockingham Social Services

The Harrisonburg-Rockingham Social Services department provides community-based services for the self-reliance and protection of citizens. Included in the budget for FY26 is continued funding for the programs and the staff required to administer those programs. \$25,340,190

Children’s Services Act

The programs provided for under the Children’s Services Act are administrated by the Harrisonburg-Rockingham Social Services department. \$18,946,143

Enterprise Operations

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

Water and Sewer Fund

The rates for monthly water and sewer service increased from \$16 for the first 4,000 gallons plus \$5.00 per 1,000 gallons over 4,000 to \$17.25 plus \$5.00 per 1,000 gallons over 4,000. Connection fees were also increased. The fees collected by the Water and Sewer system go into the costs to operate and provide for long-term capital needs. \$15,969,707

The County manages various districts and authorities as part of its operations. Over time, the rates and structures for these districts and authorities have been adjusted to ensure that the revenues generated cover the costs of providing necessary services.

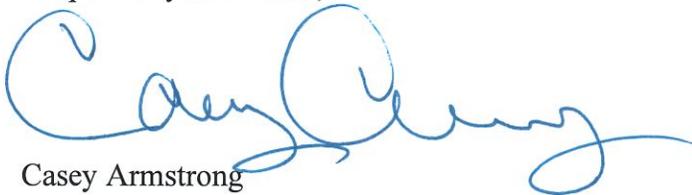
Solid Waste

County Landfill fees cover long-term operations and maintenance. The FY26 budget includes rate increases: Commercial and Industrial from \$58 to \$75 per ton, Construction and Wood Debris from \$64 to \$85 per ton, and Residential over 250 lbs from \$58 to \$65 per ton. \$14,249,473

Lake Shenandoah Stormwater Control Authority

The Lake Shenandoah Stormwater Control Authority addresses localized flooding. The Taylor Springs Detention Basin was built to reduce flooding frequency. The 2025 rate decreased from \$0.04 to \$0.02. Once the basin's debt is paid, staff will consider further lowering the rate. \$786,852

Respectfully submitted,



Casey Armstrong

County Administrator

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

Reviewing the FY26 Budget Document – Key Highlights

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

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

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

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

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

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

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

COUNTY FINANCIAL STRUCTURE

DESCRIPTION OF ACCOUNT STRUCTURE

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

Governmental Funds	Governmental Funds are those through which most governmental functions of the County are financed.
General Fund	The General Fund accounts for all revenues and expenditures applicable to the general operations of the County that are not accounted for in other funds. The General Fund is the main operating account of the County and therefore, the largest of the governmental funds. This fund includes most traditional local government programs such as administration, libraries, fire and rescue, parks, human services, etc. The General Fund also includes transfer payments to the School and capital improvement funds.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
Apparatus Replacement Fund	The Apparatus Replacement Fund accounts for financial resources used for the acquisition of major emergency services equipment.
Technology Replacement Fund	The Technology Replacement Fund accounts for financial resources used for the acquisition of technology-related equipment.
Debt Service Fund	The Debt Service Fund accounts for the financial resources used to pay principal and interest payments on outstanding debts owed by the County and the Schools.
Component Unit	
School Operating Fund	The School Fund reflects revenues and expenditures related to the operation of the County's school system. The primary sources of revenue, exclusive of transfers from the General Fund, are basic aid payments from the Commonwealth and educational program grants. Major expenditures include instructional costs and transportation.
School Capital Fund	Account for the procurement of major school capital assets. Projects are normally funded by loans, County reserves and grants.
Non Major Component Unit	
Economic Development Authority	The Economic Development Authority Fund records all activity related to the transactions conducted by the Economic Development Authority.

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

	Revenues are derived from charges for services and miscellaneous sources.
Lilly Subdivision Sanitary District	The Lilly Subdivision Sanitary District serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Countryside Sanitary District	The Countryside Sanitary District serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Lake Shenandoah Stormwater Control Authority	The authority was formed to facilitate engineering and upgrades to the drainage infrastructure within the Lake Shenandoah Drainage Area.
Internal Service Fund	A fund that operates on a cost reimbursement basis
Self-Insurance Fund	Records the cost associated with providing health insurance benefits and managing claims for employees of the County and component units
Agency Funds	Agency funds are used to account for the assets held for distribution by the County as an agent for another entity for which the government has custodial responsibility and accounts for the flow of assets.
Special Welfare	The County maintains a separate fund for donations and other revenue earmarked for specific children and families.
Employee Benefits	The Employee Benefits Fund records the flow of all workers compensation premiums and also dental premiums for library, retiree & COBRA participants.
Bond Escrow	The Bond Escrow Fund records all activity relating to construction bonds collected from persons developing property in the County. This includes the receipt of the bonds, refunds of the bonds and interest earned and paid.
Massanutten Technical Center	The Massanutten Technical Center Fund records all of the activity for the Massanutten Technical Center (MTC). MTC is a joint career and technical education center serving the students of Harrisonburg City and Rockingham County Public Schools. MTC offers classes to area high school and adult students in a variety of career areas.
Emergency Medical Services	The Emergency Medical Services Fund records all the activity relating to EMS Transport Fees collected by the County. This fund records the revenue from the transport fees and also the payment

	of that revenue to all of the Fire and EMS organizations in the County.
Soil & Water Conservation	The Soil and Water Conservation Fund records all of the payroll transactions that the County performs on behalf of the Shenandoah Valley Soil and Water Conservation District (SWCD).
Laird L Conrad Law Library	The Law Library is to provide access to and instruction in the use of legal information resources to the courts, public, bar association members and the legal community. The Code of Virginia allows the local governing body to assess a fee not in excess of four dollars on each civil action. The fee shall be used to support staff, books and equipment of the law library. The fee is received in the Law Library Fund and all expenses related to the library are paid.

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

Major Funds

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

General Fund- Functional Units, Departments & Funds

General Government Administration	Public Safety (Cont.)
Board of Supervisors	Fire Extinction Service
Executive Administration	County/City Jail and Middle River Regional Jail
Legal Services	Inspection Services
Independent Auditor	Animal Control
Commissioner of the Revenue	ECC - 911 Operation & Maintenance
Reassessment and Equalization	
Treasurer	Public Works
Finance	County Maintenance
Human Resources	Shared Property Maintenance
Technology	Human Services/Health Department Building
Central Garage	TV Transmission System
Land Use Assessment	SRI Building
Electoral Board and Officials	
Registrar	Human Services
	Supplement to Local Health Department
Judicial Administration	Community Services Board
Circuit Court	Property Tax Relief for Elderly/Handicapped
General District Court	Juvenile District Detention Home
Magistrate	
Juvenile and Domestic Relations Court	Parks, Cultural and Recreation
Clerk of the Circuit Court	Administration
Department of Court Services	Athletic Events/Programs
Commonwealth Attorney	Rockingham Park at the Crossroads
	Regional Library

Public Safety	
Sheriff	Community Development
Extra Duty	Planning and Community Development
RUSH Task Force	Economic Development
Gang Prevention Task Force	Geographic Information Systems
Fire & Rescue	Environmental Management
Volunteer Fire Companies	Transportation Planning
Ambulance and Rescue Squads	Soil and Water Conservation District
Cooperative Extension Service	
Other	Transfers
Contributions and Grants	
Contingency	
Other Benefits	

- **General Capital Projects Fund** – This fund accounts for financial resources to be used for the acquisition or construction of major capital resources.
- **Apparatus Replacement Fund** – This fund accounts for financial resources to be used for the acquisition of major emergency services equipment.
- **Debt Service Fund** - The Debt Service Fund accounts for the financial resources used to pay principal and interest payments on outstanding debts owed by the County and the Schools.
- **Technology Replacement Fund** – This fund accounts for financial resources to be used for the acquisition of major technology hardware and software.

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

- **School Operating Fund** - Accounts for the general operations of the School Board. Financing is provided by specific allocations from the state and federal governments, by appropriation from the General Fund of the primary government by the Board of Supervisors, and charges for services.
- **School Capital Projects Fund** - Accounts for financial resources used for the acquisition or construction of major capital facilities of the School Board, other than those financed by School Cafeteria Fund for the centralized school cafeteria operations.

- **Massanutten Technical Center Operating Fund** - Accounts for the general operations of the Massanutten Technical Center. The Massanutten Technical Center funds are under the control of the Massanutten Technical Center Board of Control appointed by the Rockingham County School Board and Harrisonburg City School Board.

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

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

Major Enterprise Funds

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

Non-Major Funds – Economic Development Authority of Rockingham County, Virginia (Authority), formerly the Industrial Development Authority, was created as a governmental subdivision of the Commonwealth of Virginia by ordinance of the Board of Supervisors of the County of Rockingham, Virginia on December 11, 1972, pursuant to the provisions of the Economic Development and Revenue Bond Act, Title 15.2, Chapter 49, Sections 15.2-4900 et seq. (formerly Title 15.1, Chapter 33, Sections 15.1-1373, et seq.) of the *Code of Virginia* of 1950, as amended. The Authority is governed by seven directors appointed by the Board of Supervisors of

the County of Rockingham, Virginia. The Authority is empowered, among other things, to acquire, own, lease, and dispose of any of its facilities and to make loans or grants in furtherance of its purposes as set forth by law, including to promote industry and develop trade by indicating manufacturing, economic, governmental, nonprofit and commercial enterprises and institutions of higher education to locate in or remain in the Commonwealth of Virginia and further the use of its agricultural products and natural resources.

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

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

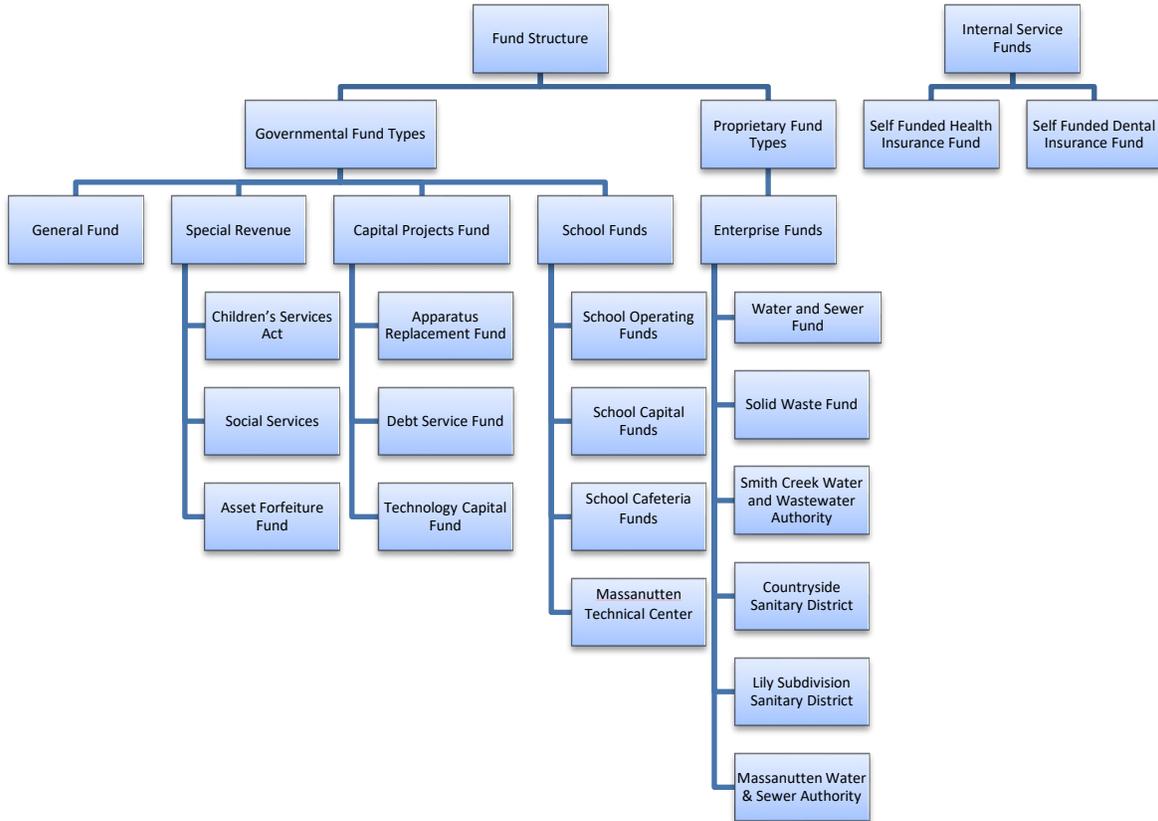
Non-Major Funds – Rockingham County Recreation Foundation - The Recreation Foundation of Rockingham County, Virginia was created as a non-stock corporation duly formed under the provisions of the Virginia Non-stock Corporation Act. The Foundation was organized on September 21, 2015 and is governed by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

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

Internal Services Fund

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

FUND STRUCTURE



FUND ACCOUNTING

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

BASIS OF ACCOUNTING

Rockingham County uses either the accrual or the modified accrual basis of accounting, as appropriate, for each funding type or activity, in accordance with the U.S. Generally Accepted Accounting Principles (GAAP) applicable to governmental units. The modified accrual basis of accounting focuses on the flow of current financial resources. Revenues are recorded when measurable and available. According to County policy, revenues collected within 45 days after fiscal year end are considered to be available. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recorded as expenditures to the extent they have matured. In applying the accrual concept to revenues, the legal and contractual requirements of the individual programs are used as guidance. Certain revenues must be expended for a specific purpose while others are unrestricted. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when liabilities are incurred regardless of when the related cash flows take place. Unbilled accounts receivable are accrued when earned in the enterprise funds.

BASIS OF BUDGETING

The Board of Supervisor's fiscal control is exercised through two distinctive processes: budgeting and appropriations. The County budget is developed for informative and fiscal planning purposes only and presents an itemized listing of contemplated expenditures and estimated revenues for the ensuing fiscal year. Certain expenditures are mandated by statute and need to be included in the County budget. Mandated expenditures include the matching share of the expenditures of the Treasurer and Commissioner of the Revenue, support of public schools, Sheriff, Commonwealth Attorney, Clerk of Circuit Court, jail, voter registration, social service programs, and the operating costs of the state/local public health program. The Board of Supervisors approves the budget after a public hearing. When the budget becomes effective at the beginning of the fiscal year, the Board of Supervisors must make appropriations before money may be expended for any budgeted

program, project or operation. Appropriations are made on an annual basis with supplemental appropriations made as needed. Such appropriations may be greater than contemplated in the annual budget. All appropriations lapse at year-end, except for the capital projects fund. Encumbrances and reserved fund balances outstanding at June 30 are re-appropriated in the succeeding year on a case-by-case basis.

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

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

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

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

BUDGET PROCESS

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

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

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

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

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

BUDGET CALENDAR

November 4	Issue budget memo and forms
January 10	Department & Agency Budget Requests due to Finance
January 13	School Public Hearing on Budget
January 20	Revenue review with Casey, Trish and Paula
January 27	School receives all budget requests
January 21-31	Budget meetings with Department Heads
February 13	Finance Committee Budget Work Session
March 5	Board Budget Work Session
March 10	Superintendent's Proposed Budget to School Board
March 24	School Board votes on proposed school budget
March 26	Superintendent's Proposed Budget to County Board
April 9	County Administrator's Proposed Budget Public Hearing on Budget
April 9	Adoption of Tax Rates
April 23	Adoption and Appropriation of the Budget

FINANCIAL POLICIES

GUIDELINES AND OBJECTIVES

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

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

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

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

Directs attention to the overall fiscal position of the County,

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

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

Creates financial transparency for citizens, taxpayers and other stakeholders.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

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

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

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

OPERATING BUDGET

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

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

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

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

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

REVENUES

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

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

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

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

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

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

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

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

DEBT

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

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

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

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

The County will set a target balance of \$20M by Fiscal Year 2029 in order to offset large capital expenditures.

The County will appropriate an additional \$1,000,000 over the base budget each fiscal year.

The County will appropriate the principal and interest received from the Tourism Fund for payback of a note.

At year-end the investment earnings account in the General Fund will be analyzed. Any amount received in excess of \$1,000,000 will be transferred to the debt service fund.

Declines and step-downs in the County and School debt service schedules shall not be budgeted as such. Any current year revenues not required due to a decline in the County and School debt

service schedule or due to the realization of an alternative funding source shall be appropriated to a Debt Service Fund to be used to support future CIP needs. In doing so, the County will build a natural debt affordability.

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

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

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

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

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

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

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

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

RESERVE

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

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

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

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

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

NON-TAX RECEIVABLE ACCOUNTS

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

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

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

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

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

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

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

The debtor cannot be located

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

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

The debtor is a company which is no longer in business

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

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

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

Debtor Name

Account Balance

Due Date

Brief description of receivable type

Criteria under which the account was deemed uncollectible

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

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

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

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

INVESTMENTS

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

CAPITALIZATION GUIDELINES

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

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

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

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

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

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

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

Buildings	20 to 30 years
Improvements other than buildings	5 to 50 years
Machinery and equipment	5 to 15 years
Software	3 to 5 years

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

CAPITAL IMPROVEMENT BUDGET

1. The County shall develop a five-year plan for capital improvements, and the Board shall review and update the plan annually.
2. The County shall include as part of its annual budget process an annual capital budget based on the five-year capital improvement plan. The Board shall include in the projections used to develop the capital budget expected changes in population, real estate development and economic activity within the County.
3. The County shall use intergovernmental grants and loans to finance only those capital improvements consistent with the capital improvement plan and County priorities, and shall include operating and maintenance costs for such improvements in operating budget forecasts.
4. The County shall take all prudent steps to maintain its assets at a level adequate to protect the County's capital investment, and to minimize future maintenance and replacement costs.

5. The Board shall review estimated costs and potential funding sources for each capital project prior to approval. Included in this review should be the anticipated impact to operational budgets.
6. The County staff shall analyze and present to the Board financing alternatives with a recommendation for each project.

WATER AND SEWER FUNDS

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

1. Working Capital of the Water & Sewer Fund will equal at a minimum 1 year of operating expenses from the previous audited fiscal year. Working Capital is defined as current assets less current liabilities. Operating expenses includes depreciation expense.
2. The County will put a minimum of 4% of the budgeted water/sewer revenue into cash reserves each year. An exception can be made, if this cash is used to fund a capital project and the County has met the minimum cash reserve balance listed above.
3. Monthly water and sewer usage fees should be set such that operating revenues cover operating expenses (including depreciation). Connection Fees shall only be used to fund capital projects, debt service or cash reserves.

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

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

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

SOLID WASTE FUNDS

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

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

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

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

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

REVENUE SUMMARY

Fund	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
General Fund	179,371,518	200,320,384	223,785,566	224,758,581	973,015
Capital Projects Fund	6,286,198	14,648,381	19,672,000	8,469,654	(11,202,346)
Technology Capital Projects Fund	-	-	-	750,000	750,000
Apparatus Replacement Fund	2,344,762	2,101,747	2,196,544	2,300,000	103,456
Debt Service Fund	-	13,374,797	13,000,000	11,904,394	(1,095,606)
Tourism Fund	1,333,600	1,489,347	9,115,459	1,462,152	(7,653,307)
Recreation Center Fund	-	-	155,000	366,178	211,178
Asset Forfeiture Fund	90,942	46,497	121,400	121,400	-
COVID Relief Fund	13,573,654	1,608,530	890,000	-	(890,000)
OPIOID Settlement Fund	51,988	133,577	-	-	-
Social Services Fund	20,506,914	22,136,260	24,534,375	25,340,190	805,815
CSA Fund	16,492,676	17,088,352	16,131,957	18,946,143	2,814,186
Health Insurance Fund	31,468,946	34,072,656	38,000,000	38,000,000	-
Dental Insurance Fund	1,403,801	1,502,681	1,463,200	1,716,650	253,450
Law Library Fund	28,176	29,210	31,000	25,700	(5,300)
Economic Development Authority Fund	556,081	432,681	7,758,495	4,175,077	(3,583,418)
Emergency Medical Services Fund	1,920,637	2,135,850	2,000,000	2,400,000	400,000
Water & Sewer Utility Fund	13,327,063	15,110,546	16,900,413	15,969,707	(930,706)
Lily Subdivision Sanitary District	44,470	39,235	32,325	33,750	1,425
Smith Creek WW Authority	721,297	697,930	665,777	986,952	321,175
Countryside Sanitary District	11,035	11,761	8,725	9,325	600
Penn Laird Sewer Authority	-	-	-	-	-
Solid Waste Fund	8,268,131	9,829,066	7,684,051	14,249,473	6,565,423
Lake Shenandoah Stormwater Authority	1,090,842	383,027	846,336	786,852	(59,484)
School Operating Fund	166,762,842	173,188,369	176,376,914	189,244,497	12,867,583
School Cafeteria Fund	6,518,606	6,451,540	6,360,460	7,500,000	1,139,540
School Capital Projects Fund	5,230,100	10,111,862	16,349,900	34,680,788	18,330,888
Massanutten Technical Center	6,981,005	7,246,712	7,607,828	7,624,944	17,116
Total County Revenue Budget	484,385,283	534,190,998	591,687,725	611,822,408	20,134,682

Total Revenue increased \$20,134,862 to reflect the increase to primarily the School Operating and Capital Improvement Funds from the County transfer, grants and other sources.

EXPENDITURE SUMMARY

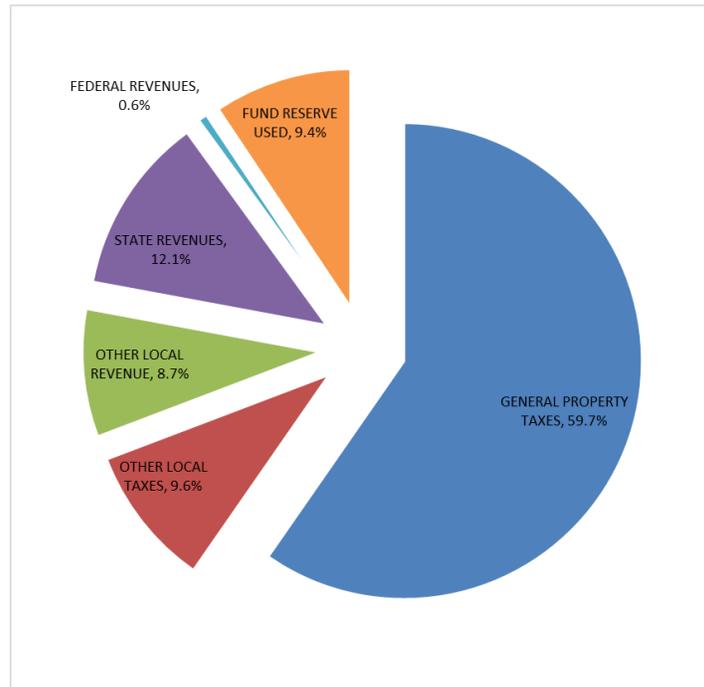
Acct Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
GENERAL FUND	157,428,800	178,371,853	223,785,566	224,758,581	973,015
COUNTY CAPITAL PROJECT FUND	4,418,694	16,900,362	19,672,000	8,469,654	(11,202,346)
TECHNOLOGY CAPITAL PROJECTS FUND	-	-	-	750,000	750,000
APPARATUS REPLACEMENT FUND	652,344	2,125,452	2,196,544	2,300,000	103,456
DEBT SERVICE FUND	-	10,298,389	13,000,000	11,904,394	(1,095,606)
TOURISM FUND	761,338	6,071,944	9,115,459	1,462,152	(7,653,307)
RECREATION CENTER FUND	-	-	155,000	366,178	211,178
ASSET FORFEITURE FUND	74,641	88,142	121,400	121,400	-
COVID RELIEF FUND	10,591,092	3,701,092	890,000	-	(890,000)
OPIOID SETTLEMENT FUND	51,988	133,577	-	-	-
SOCIAL SERVICES DISTRICT FUND	20,157,123	21,138,531	24,534,375	25,340,190	805,815
COMPREHENSIVE SERVICES ACT FUND	16,190,155	18,966,274	16,131,957	18,946,143	2,814,186
HEALTH INS PLAN	32,982,843	35,155,672	38,000,000	38,000,000	-
DENTAL INS PLAN	1,495,495	1,500,741	1,463,200	1,716,650	253,450
LAW LIBRARY FUND	47,926	22,617	31,000	25,700	(5,300)
ECONOMIC DEVELOPMENT AUTHORITY	548,856	410,820	7,758,495	4,175,077	(3,583,419)
EMERGENCY MEDICAL SERVICES	1,921,917	2,140,473	2,000,000	2,400,000	400,000
WATER & SEWER UTILITY FUND	9,337,827	9,675,799	16,900,413	15,969,707	(930,706)
LILLY SANITARY DISTRICT FUND	50,658	30,987	32,325	33,750	1,425
SMITH CREEK W & W AUTHORITY FUND	548,615	668,782	665,777	986,952	321,175
COUNTRYSIDE SANITARY DISTRICT FUND	13,572	13,734	8,725	9,325	600
PENN LAIRD SEWER AUTHORITY FUND	673,707	-	-	-	-
SOLID WASTE FUND	7,792,096	7,276,196	7,684,051	14,249,473	6,565,423
LAKE SHENANDOAH STORMWATER AUTHOR	141,453	79,013	846,336	786,852	(59,484)
SCHOOL OPERATING FUND	166,762,842	173,188,369	176,376,914	189,244,497	12,867,583
SCHOOL CAFETERIA FUND	6,396,886	7,027,232	6,360,460	7,500,000	1,139,540
SCHOOL CAPITAL PROJECTS FUND	2,436,764	13,163,160	16,349,900	34,680,788	18,330,888
MASSANUTTEN TECHNICAL CENTER	4,754,209	7,246,712	7,607,828	7,624,944	17,116
COUNTY BUDGET	446,231,842	515,395,921	591,687,725	611,822,408	20,134,682

Total Revenue increased \$20,134,862 to reflect the increase to primarily the School Operating and Capital Improvement Funds.

GENERAL FUND REVENUE

The General Fund is the primary fund used for Rockingham County. Revenue in the General Fund consists of money that goes directly to the Fund when realized by the County. There are five major categories of General Fund Revenue: General Property Taxes, Other Local Taxes, Other Local Revenue, Commonwealth Aid and Federal Aid. The chart below shows the percentage contribution of each of these five categories to the FY26 General Fund Revenue, the largest being General Property Tax revenues at 59 percent.

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



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

GENERAL FUND REVENUE SUMMARY						
	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
REAL PROPERTY TAXES	\$ (68,707,103)	\$ (76,345,582)	\$ (77,767,449)	\$ (79,565,000)	\$ (83,475,000)	\$ (3,910,000)
PUBLIC SERVICE CORP TAXES	\$ (2,199,346)	\$ (2,631,994)	\$ (2,604,749)	\$ (2,540,000)	\$ (2,542,000)	\$ (2,000)
PERSONAL PROPERTY TAXES	\$ (20,097,092)	\$ (24,844,274)	\$ (23,445,574)	\$ (25,515,000)	\$ (24,545,000)	\$ 970,000
MACHINERY & TOOLS TAXES	\$ (13,336,434)	\$ (15,468,110)	\$ (21,095,308)	\$ (21,010,000)	\$ (19,879,000)	\$ 1,131,000
MERCHANTS CAPITAL TAXES	\$ (1,237,761)	\$ (1,617,636)	\$ (1,775,830)	\$ (1,705,000)	\$ (1,805,000)	\$ (100,000)
PENALTIES	\$ (1,016,159)	\$ (1,169,594)	\$ (1,192,199)	\$ (1,070,000)	\$ (1,120,000)	\$ (50,000)
RECREATIONAL VEHICLES	\$ (192,422)	\$ (236,074)	\$ (229,803)	\$ (222,000)	\$ (252,000)	\$ (30,000)
ADVERTISING & ADMINISTRATION FEES	\$ (58,708)	\$ (85,668)	\$ (84,916)	\$ (65,000)	\$ (65,000)	\$ -
FARM MACHINERY	\$ (577,903)	\$ (607,324)	\$ (657,472)	\$ (457,013)	\$ (390,334)	\$ 66,679
AIRCRAFT	\$ (37,384)	\$ (16,189)	\$ (14,288)	\$ (14,000)	\$ (30,000)	\$ (16,000)
GENERAL PROPERTY TAXES	\$ (107,460,311)	\$ (123,022,445)	\$ (128,867,588)	\$ (132,163,013)	\$ (134,103,334)	\$ (1,940,321)
OTHER LOCAL TAXES						
LOCAL SALES & USE TAX	\$ (9,829,852)	\$ (11,188,328)	\$ (11,983,458)	\$ (11,700,000)	\$ (12,700,000)	\$ (1,000,000)
CONSUMER UTILITY TAX	\$ (1,801,969)	\$ (1,792,441)	\$ (1,789,958)	\$ (1,640,000)	\$ (1,765,000)	\$ (125,000)
VEHICLE & TRAILER LICENSES	\$ (1,396,287)	\$ (66,228)	\$ (12,725)	\$ -	\$ -	\$ -
BANK FRANCHISE TAX	\$ (149,355)	\$ (155,566)	\$ (171,604)	\$ (150,000)	\$ (160,000)	\$ (10,000)
TAX ON RECORDATION & WILLS	\$ (1,807,256)	\$ (1,468,083)	\$ (1,467,454)	\$ (1,420,000)	\$ (1,425,000)	\$ (5,000)
TRANSIENT OCCUPANCY TAX	\$ (639,659)	\$ (851,268)	\$ (900,199)	\$ (925,000)	\$ (950,000)	\$ (25,000)
UTILITY GROSS RECEIPTS TAX	\$ (22,362)	\$ (30,120)	\$ (36,635)	\$ (30,000)	\$ (30,000)	\$ -
CONSUMPTION TAX	\$ (292,234)	\$ (284,670)	\$ (283,076)	\$ (300,000)	\$ (300,000)	\$ -
FOOD & BEVERAGE TAX	\$ (2,171,602)	\$ (2,477,572)	\$ (2,606,381)	\$ (3,000,000)	\$ (3,720,000)	\$ (720,000)
GAME OF SKILL TAX	\$ (18,720)	\$ -	\$ -	\$ -	\$ -	\$ -
CIGARETTE TAX	\$ -	\$ -	\$ -	\$ (150,000)	\$ (435,000)	\$ (285,000)
OTHER LOCAL TAXES	\$ (18,129,295)	\$ (18,314,275)	\$ (19,251,488)	\$ (19,315,000)	\$ (21,485,000)	\$ (2,170,000)
LOCAL REVENUE						
DOG TAGS	\$ (25,667)	\$ (23,284)	\$ (18,858)	\$ (25,000)	\$ (25,000)	\$ -
PERMITS & OTHER FEES	\$ (1,572,188)	\$ (1,775,852)	\$ (1,769,991)	\$ (1,731,500)	\$ (1,931,500)	\$ (200,000)
FINES & FORFEITURES	\$ (164,458)	\$ (202,030)	\$ (143,380)	\$ (200,500)	\$ (200,500)	\$ -
USE OF PROPERTY	\$ (890,297)	\$ (3,102,998)	\$ (5,905,019)	\$ (2,260,000)	\$ (3,607,009)	\$ (1,347,009)
COURT COSTS	\$ (664,387)	\$ (641,257)	\$ (650,255)	\$ (708,000)	\$ (728,000)	\$ (20,000)
LAW ENFORCEMENT FEES	\$ (225,226)	\$ (249,111)	\$ (300,945)	\$ (251,300)	\$ (251,300)	\$ -
FIRE & RESCUE FEES	\$ (1,039,462)	\$ (1,190,155)	\$ (1,329,448)	\$ (1,255,000)	\$ (1,255,000)	\$ -
CORRECTIONAL FEES	\$ (750,111)	\$ (627,905)	\$ (528,289)	\$ (700,600)	\$ (367,320)	\$ 333,280
CHARGES FOR ALL SERVICES	\$ (1,869,005)	\$ (1,498,180)	\$ (1,584,756)	\$ (1,785,800)	\$ (1,830,800)	\$ (45,000)
LOCAL MISCELLANEOUS REVENUES	\$ (694,660)	\$ (454,926)	\$ (419,966)	\$ -	\$ -	\$ -
RECOVERED COSTS	\$ (7,055,366)	\$ (7,762,916)	\$ (8,474,053)	\$ (9,162,647)	\$ (9,344,286)	\$ (181,639)
OTHER LOCAL REVENUE	\$ (14,950,827)	\$ (17,528,613)	\$ (21,124,962)	\$ (18,080,347)	\$ (19,540,715)	\$ (1,460,368)
TOTAL: ALL LOCAL REVENUE	\$ (140,540,432)	\$ (158,865,333)	\$ (169,244,038)	\$ (169,558,360)	\$ (175,129,049)	\$ (5,570,690)
STATE REVENUE						
STATE NON-CATEGORICAL AID	\$ (7,185,067)	\$ (7,149,780)	\$ (7,067,944)	\$ (7,272,515)	\$ (7,172,515)	\$ 100,000
STATE SHARE OF CONST OFFICERS	\$ (9,314,316)	\$ (10,439,960)	\$ (12,144,173)	\$ (13,212,076)	\$ (13,969,986)	\$ (757,910)
OTHER STATE CATEGORICAL AID	\$ (935,314)	\$ (1,124,008)	\$ (1,592,620)	\$ (2,071,314)	\$ (6,036,300)	\$ (3,964,986)
STATE REVENUES	\$ (17,434,698)	\$ (18,713,748)	\$ (20,804,738)	\$ (22,555,905)	\$ (27,178,801)	\$ (4,622,896)
FEDERAL REVENUE						
FEDERAL NON-CATEGORICAL AID	\$ (847,038)	\$ (912,302)	\$ (952,811)	\$ (900,000)	\$ (965,000)	\$ (65,000)
FEDERAL CATEGORICAL AID	\$ (691,739)	\$ (844,211)	\$ (897,713)	\$ (1,009,713)	\$ (410,731)	\$ 598,982
FEDERAL REVENUES	\$ (1,538,777)	\$ (1,756,512)	\$ (1,850,524)	\$ (1,909,713)	\$ (1,375,731)	\$ 533,982
1001-00000-14101-000-341100-000	\$ -	\$ (35,925)	\$ (23,658)	\$ -	\$ -	\$ -
1001-00000-14104-000-341240-000	\$ -	\$ -	\$ (7,962,427)	\$ -	\$ -	\$ -
1001-00000-14201-000-343100-000	\$ -	\$ -	\$ (279,397)	\$ -	\$ -	\$ -
1001-00000-14201-000-343200-000	\$ -	\$ -	\$ (155,602)	\$ -	\$ -	\$ -
	\$ (27,039)	\$ -	\$ -	\$ -	\$ -	\$ -
1001-00000-15201-000-352000-000	\$ -	\$ -	\$ -	\$ (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	\$ (159,540,946)	\$ (179,371,518)	\$ (200,320,384)	\$ (223,785,566)	\$ (224,758,581)	\$ (973,015)

GENERAL PROPERTY TAXES

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

Real Property revenues are based on a \$0.68/\$100 of assessed value for Tax Year 2025. Each cent of the tax rate for tax year 2025 equates to about \$1,155,000 in recurring revenue.

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

Personal Property revenues are shown at the Tax Year 2025 rate of \$3.00 per \$100 of assessed value. Vehicles were broken out in the calendar year 2022 with a tax rate of \$2.65 per \$100 of assessed value.

Machinery and Tools revenues are shown at the Tax Year 2025 rate of \$2.55 per \$100 of assessed value.

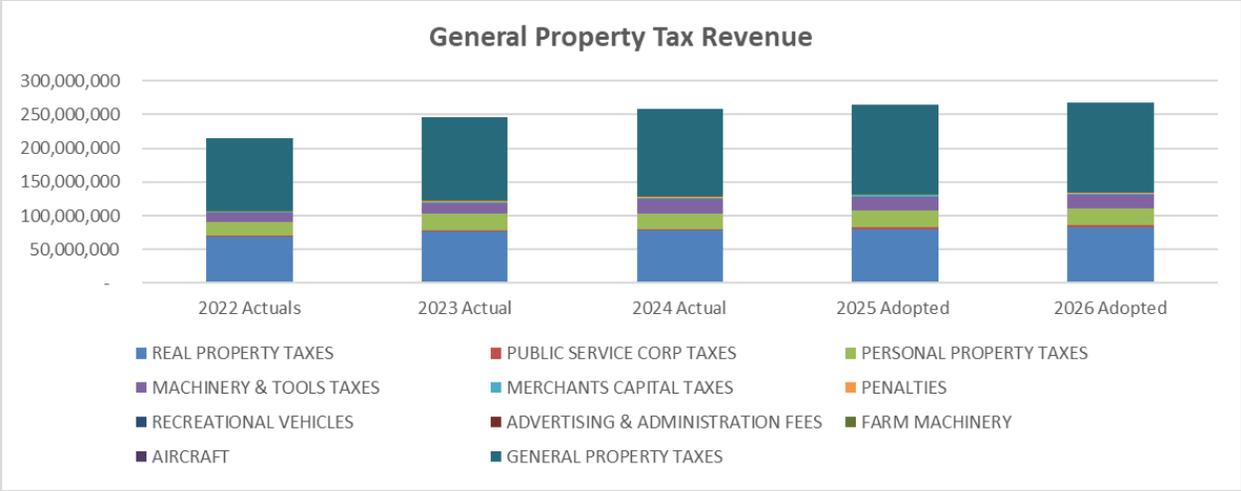
Merchants Capital revenues are shown at the Tax Year 2025 rate of \$0.87 per \$100 of assessed value.

Recreational Vehicle revenues are shown at the Tax Year 2025 rate of \$3.00 per \$100 of assessed value.

Farm Machinery revenues are shown at Tax Year 2025 rate of \$0.25 per \$100 of assessed value. This tax was reduced from \$0.44 in Tax Year 2023 to \$0.33 in Tax Year 2024.

Aircraft revenues are shown at the Tax Year 2025 rate of \$0.44 per \$100 of assessed value.

	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
REAL PROPERTY TAXES	68,707,103	76,345,582	77,767,449	79,565,000	83,475,000	3,910,000
PUBLIC SERVICE CORP TAXES	2,199,346	2,631,994	2,604,749	2,540,000	2,542,000	2,000
PERSONAL PROPERTY TAXES	20,097,092	24,844,274	23,445,574	25,515,000	24,545,000	(970,000)
MACHINERY & TOOLS TAXES	13,336,434	15,468,110	21,095,308	21,010,000	19,879,000	(1,131,000)
MERCHANTS CAPITAL TAXES	1,237,761	1,617,636	1,775,830	1,705,000	1,805,000	100,000
PENALTIES	1,016,159	1,169,594	1,192,199	1,070,000	1,120,000	50,000
RECREATIONAL VEHICLES	192,422	236,074	229,803	222,000	252,000	30,000
ADVERTISING & ADMINISTRATION	58,708	85,668	84,916	65,000	65,000	-
FARM MACHINERY	577,903	607,324	657,472	457,013	390,334	(66,679)
AIRCRAFT	37,384	16,189	14,288	14,000	30,000	16,000
GENERAL PROPERTY TAXES	107,460,311	123,022,445	128,867,588	132,163,013	134,103,334	1,940,321



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

\$ Tax per \$100 Assessed Value

	CY20	CY21	CY22	CY23	CY24	CY25
Real Estate	0.74	0.74	0.68	0.68	0.68	0.68
Personal Property (Vehicle Rate)	3.00	3.00	3.00 2.65	3.00 2.65	3.00 2.65	3.00 2.65
Machinery & Tools	2.55	2.55	2.55	2.55	2.55	2.55
Merchants' Capital	0.87	0.87	0.87	0.87	0.87	0.87
Farm Machinery	0.44	0.44	0.44	0.44	0.33	0.25
Aircraft	0.90	0.90	0.90	0.90	0.90	0.90

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

OTHER LOCAL TAXES

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

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

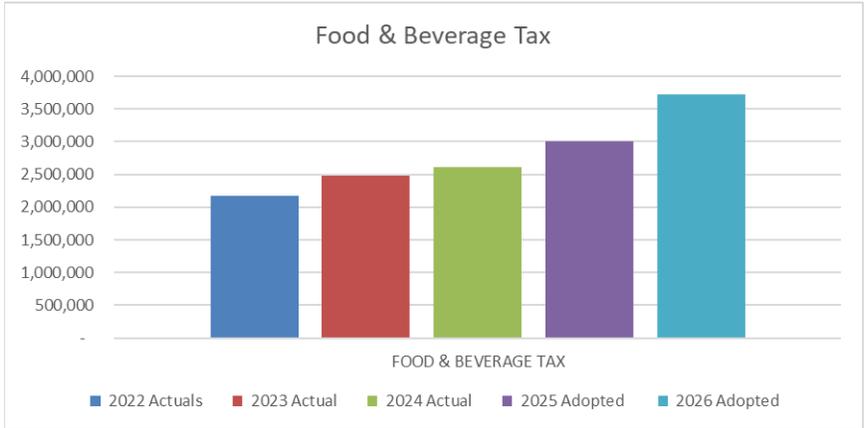
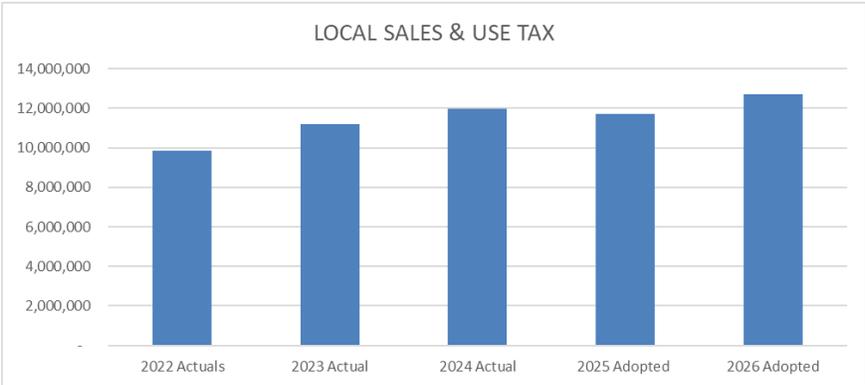
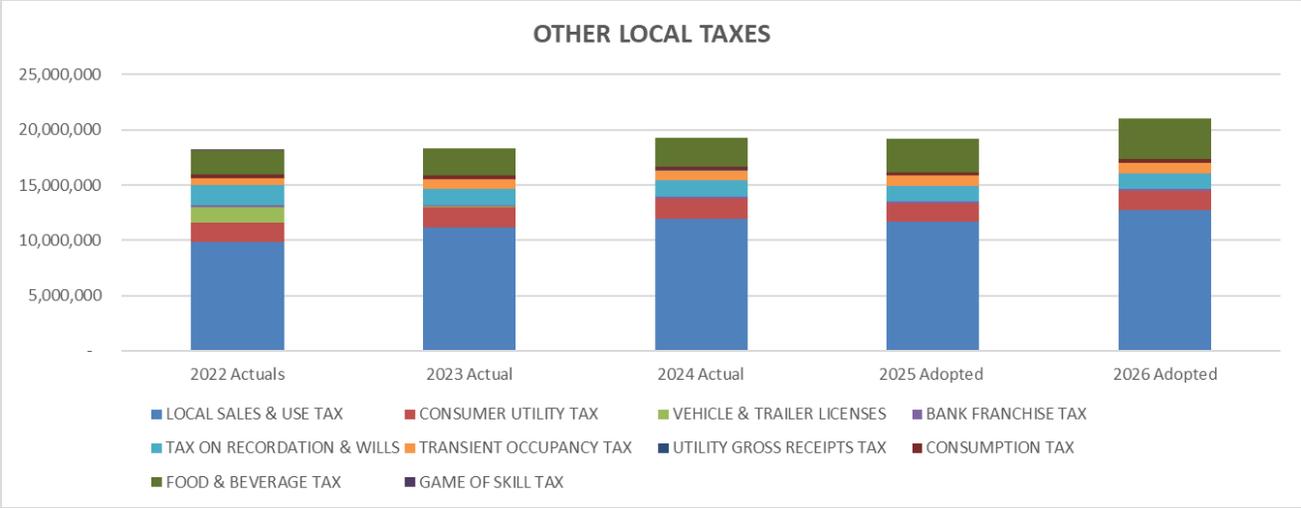
Bank Franchise Tax represents revenue received from the tax imposed on bank deposits in County bank branches, less certain allowable deductions.

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

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

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

	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
LOCAL SALES & USE TAX	9,829,852	11,188,328	11,983,458	11,700,000	12,700,000	1,000,000
CONSUMER UTILITY TAX	1,801,969	1,792,441	1,789,958	1,640,000	1,765,000	125,000
VEHICLE & TRAILER LICENSES	1,396,287	66,228	12,725	-	-	-
BANK FRANCHISE TAX	149,355	155,566	171,604	150,000	160,000	10,000
TAX ON RECORDATION & WILLS	1,807,256	1,468,083	1,467,454	1,420,000	1,425,000	5,000
TRANSIENT OCCUPANCY TAX	639,659	851,268	900,199	925,000	950,000	25,000
UTILITY GROSS RECEIPTS TAX	22,362	30,120	36,635	30,000	30,000	-
CONSUMPTION TAX	292,234	284,670	283,076	300,000	300,000	-
FOOD & BEVERAGE TAX	2,171,602	2,477,572	2,606,381	3,000,000	3,720,000	720,000
GAME OF SKILL TAX	18,720	-	-	-	-	-
CIGARETTE TAX	-	-	-	150,000	435,000	285,000
OTHER LOCAL TAXES	18,129,295	18,314,275	19,251,488	19,315,000	21,485,000	2,170,000



OTHER LOCAL REVENUE

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

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

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

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

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

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

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

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

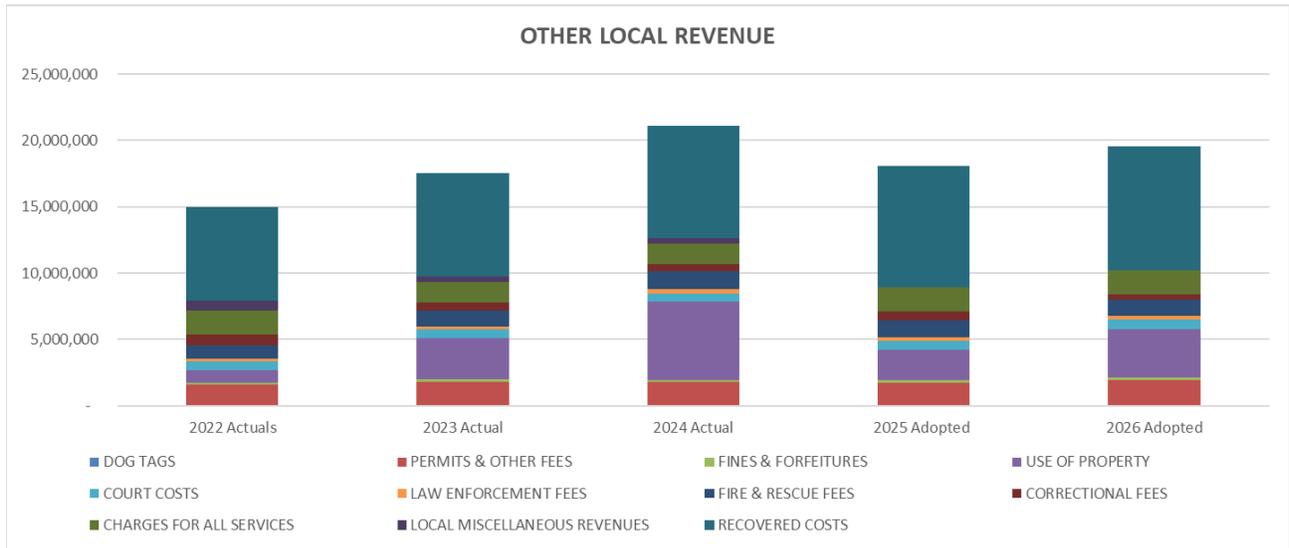
Correctional Fees – This section includes reimbursement from the federal government for the cost of housing federal inmates (\$72/day), keep fees (\$1/day) paid by inmates to help defray the costs of operating the Jail, inmate medical co-payments (flat amount based on service or a percentage if inmate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

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

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

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

	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
DOG TAGS	25,667	23,284	18,858	25,000	25,000	-
PERMITS & OTHER FEES	1,572,188	1,775,852	1,769,991	1,731,500	1,931,500	200,000
FINES & FORFEITURES	164,458	202,030	143,380	200,500	200,500	-
USE OF PROPERTY	890,297	3,102,998	5,905,019	2,260,000	3,607,009	1,347,009
COURT COSTS	664,387	641,257	650,255	708,000	728,000	20,000
LAW ENFORCEMENT FEES	225,226	249,111	300,945	251,300	251,300	-
FIRE & RESCUE FEES	1,039,462	1,190,155	1,329,448	1,255,000	1,255,000	-
CORRECTIONAL FEES	750,111	627,905	528,289	700,600	367,320	(333,280)
CHARGES FOR ALL SERVICES	1,869,005	1,498,180	1,584,756	1,785,800	1,830,800	45,000
LOCAL MISCELLANEOUS REVENUE	694,660	454,926	419,966	-	-	-
RECOVERED COSTS	7,055,366	7,762,916	8,474,053	9,162,647	9,344,286	181,639
OTHER LOCAL REVENUE	14,950,827	17,528,613	21,124,962	18,080,347	19,540,715	1,460,368

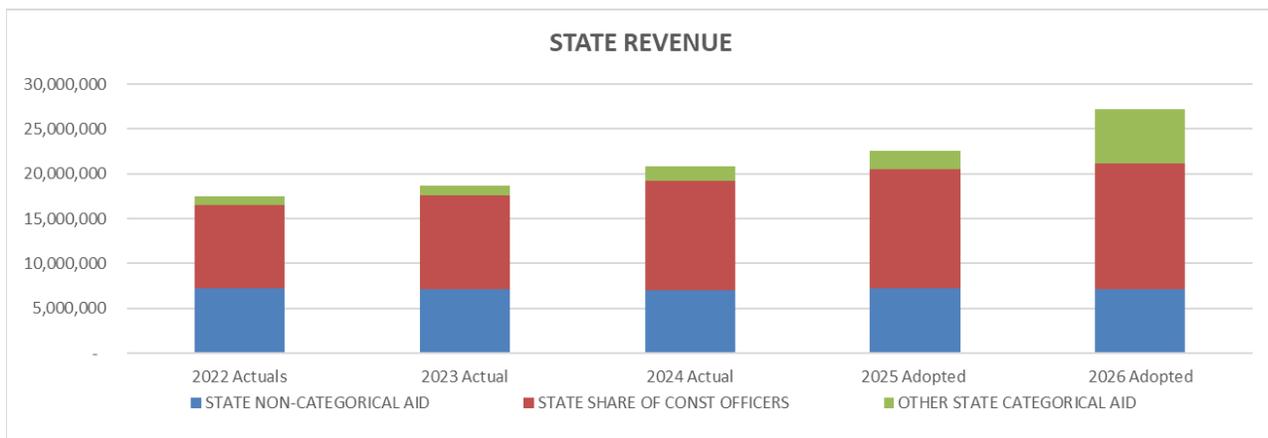


STATE REVENUE

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

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

	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
STATE NON-CATEGORICAL AID	7,185,067	7,149,780	7,067,944	7,272,515	7,172,515	(100,000)
STATE SHARE OF CONST OFFICEF	9,314,316	10,439,960	12,144,173	13,212,076	13,969,986	757,910
OTHER STATE CATEGORICAL AID	935,314	1,124,008	1,592,620	2,071,314	6,036,300	3,964,986
STATE REVENUES	17,434,698	18,713,748	20,804,738	22,555,905	27,178,801	4,622,896



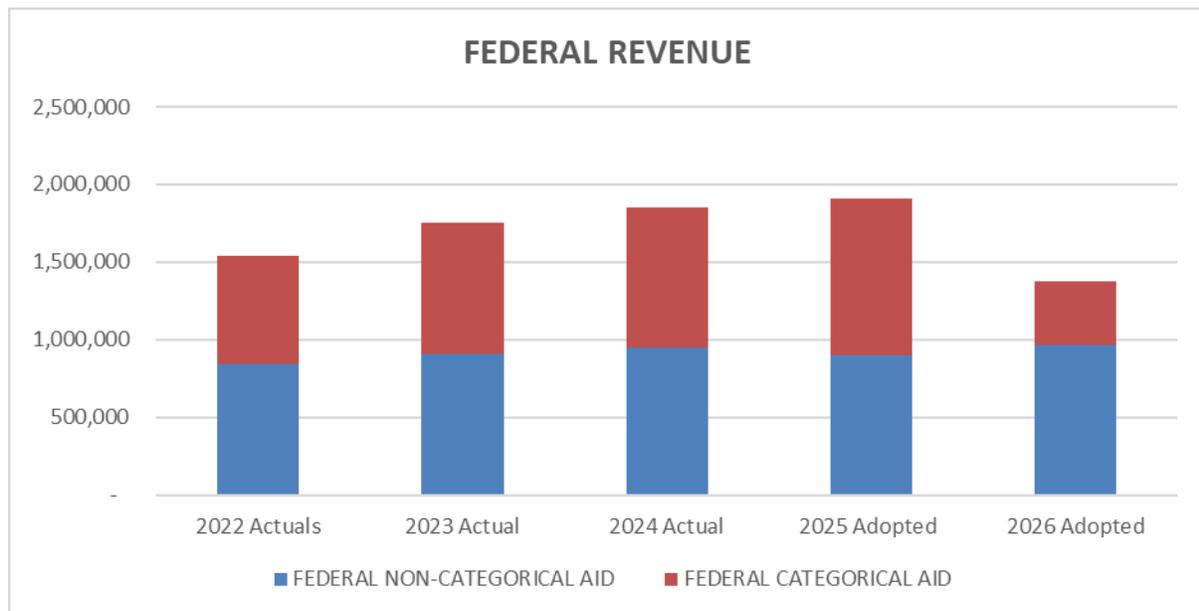
FEDERAL REVENUE

Federal Revenue - Federal Categorical Aid includes revenues received from and designated by the Federal Government for a specific use by the County. Such revenues usually are received on a reimbursable basis. Major categories reflect federal reimbursements for social services programs, and grants for law enforcement programs.

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

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

	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
FEDERAL NON-CATEGORICAL AID	847,038	912,302	952,811	900,000	965,000	65,000
FEDERAL CATEGORICAL AID	691,739	844,211	897,713	1,009,713	410,731	(598,982)
FEDERAL REVENUES	1,538,777	1,756,512	1,850,524	1,909,713	1,375,731	(533,982)



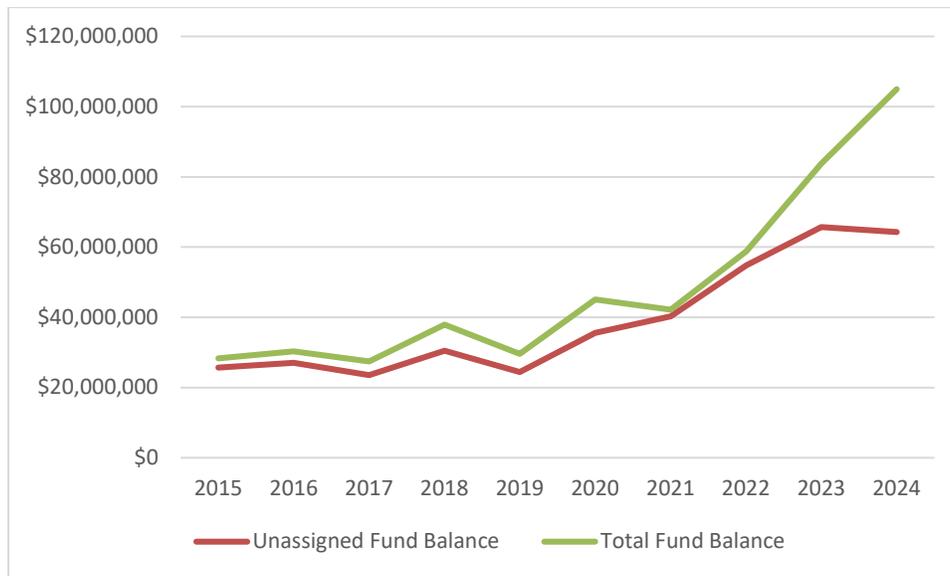
FUND RESERVE

Fund reserves are typically used as a budgeting tool. Fund reserves are the excess of revenue over expenditure and calculated at the end of each fiscal year. The County requires at least 15% of the total annual adopted General Fund budget. This reserve is used as a “rainy day” fund or only used in the case of emergencies. The unreserved portion of fund balance is used for one-time items, typically capital projects. The beginning fund reserve for FY25 was \$104,974,078 with a projected use of \$29,761,588 for one-time items during the FY25 budget process. The County has appropriated \$21,075,000 for identified one-time items in FY26. The calculation is outlined as follows:

Fund Balance, June 30, 2024	\$	104,974,078
Reserve for FY25 Balancing		\$376,665
School Operating Transfer FY25		(\$800,000)
VDOT		(\$750,000)
Fulks Run Emer Response Station		(\$5,500,000)
Recreation Center		(\$7,000,000)
District Court Renovation		(\$250,000)
Elkton Elementary		(\$5,829,238)
Broadway High School		(\$7,962,427)
MTC Year 1		(\$2,046,588)
Adj for Addl School State \$		(\$159,304)
Building & Zoning Coordinator		(\$82,100)
Building Inspector		(\$51,050)
Constitutional Officer Pay Raise		(\$78,931)
Human Services Custodian		(\$16,809)
FY24 Purchase Order Carryforward to FY25		(\$642,324)
Policy 4A - Transfer to Debt Service		(\$1,000,000)
Policy 4A - Transfer to Debt Service		(\$199,764)
Replacement Training - Clerk of Court		(\$9,345)
Land Purchase		(\$3,612,444)
Dayton Station FY26		(\$5,500,000)
One-time items FY26		(\$1,075,000)
School Capital Projects FY26		(\$9,339,697)
School Capital Projects FY26 - from Lit Loan Reim		(\$2,613,715)
School Capital Projects FY26 - General Fund		(\$2,046,588)
School One-Time Items FY26		(\$500,000)
Fund Balance, Projected June 30, 2025		48,285,419
Fund Balance, % of Expenditures		27.46%
<i>Per Financial Policy the minimum is 15%</i>		

For the County, fund reserves are only used for one-time capital items in order to reduce the burden on the general fund revenue for items that will not cause a deficit in the next fiscal year. Unassigned fund balances in the General Fund at the close of each fiscal year shall be at least fifteen percent (15%) of the total annual adopted General Fund budget. The unassigned fund balance on June 30, 2025 is projected to be \$48,285,419, which represents 27.5% of total General Fund Expenditures.

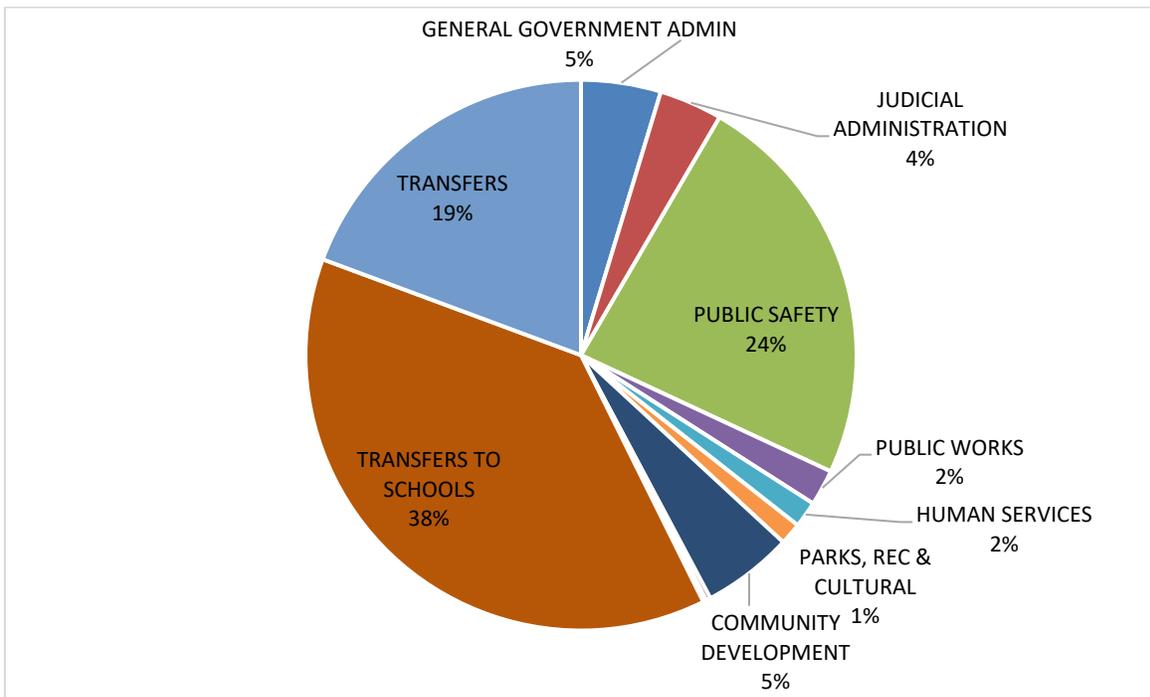
Fiscal Year	Unassigned Fund Balance	Total Fund Balance
2024	64,270,713	104,974,078
2023	65,696,732	83,788,453
2022	54,737,478	58,713,992
2021	40,298,647	42,139,276
2020	35,585,131	45,054,638
2019	24,456,592	29,579,398
2018	30,473,871	37,870,356
2017	23,537,191	27,431,188
2016	27,066,722	30,330,932
2015	25,644,629	28,287,366



GENERAL FUND EXPENDITURES

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

Acct Description	2026 Adopted
GENERAL GOVERNMENT ADMINISTRATION	10,524,445
JUDICIAL ADMINISTRATION	8,340,829
PUBLIC SAFETY	52,919,755
PUBLIC WORKS	4,758,298
HUMAN SERVICES	3,463,592
PARKS, REC & CULTURAL	2,897,655
COMMUNITY DEVELOPMENT	11,990,843
CONTRIBUTIONS	595,000
COLLEGE CONTRIBUTIONS	97,473
CONTINGENCY	220,000
OTHER BENEFITS	120,000
TRANSFERS	128,830,692
GENERAL FUND	224,758,581



GENERAL FUND EXPENDITURE SUMMARY

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	203,193	208,296	208,134	213,552	263,478	49,926
EXECUTIVE ADMINISTRATION	398,328	418,966	422,773	510,366	403,053	(107,313)
LEGAL SERVICES	715,424	769,643	832,500	1,127,295	1,259,715	132,420
INDEPENDENT AUDITOR	101,700	92,500	105,450	99,100	115,600	16,500
COMMISSIONER OF THE REVENUE	810,124	922,939	1,014,521	1,190,928	1,288,718	97,790
REASSESSMENT & EQUALIZATION	342,067	264,479	440,457	655,205	597,279	(57,927)
TREASURER	744,727	876,471	955,815	1,042,618	1,228,738	186,119
FINANCE	919,503	1,029,408	1,027,097	1,389,708	1,172,228	(217,479)
HUMAN RESOURCES	476,002	526,153	580,117	696,491	680,952	(15,539)
TECHNOLOGY	1,290,231	1,229,091	1,329,649	1,584,110	1,596,404	12,294
LAND USE ASSESSMENT	59,058	74,826	67,591	75,996	79,478	3,481
CENTRAL GARAGE	1,002,871	1,027,606	1,017,935	1,115,988	1,076,759	(39,229)
ELECTORAL BOARD	199,619	82,084	108,476	121,046	323,988	202,941
REGISTRAR	370,924	268,394	414,716	435,436	438,057	2,621
GENERAL GOVERNMENT ADMINISTRATION	7,633,772	7,790,857	8,525,231	10,257,840	10,524,445	266,605
CIRCUIT COURT	215,455	248,429	252,943	295,353	299,760	4,407
GENERAL DISTRICT COURT	32,701	20,456	19,714	45,350	48,550	3,200
COURT SERVICES UNIT	-	-	168	7,500	7,500	-
MAGISTRATE	13,650	20,164	12,758	16,343	17,478	1,135
JUVENILE & DOMESTIC RELATIONS	29,681	29,539	35,614	46,850	53,223	6,373
CLERK OF CIRCUIT COURT	1,344,171	1,454,247	1,771,966	2,148,862	2,122,295	(26,566)
COURT SERVICES	1,549,916	1,675,885	1,568,690	2,266,759	1,962,949	(303,810)
COMMONWEALTH'S ATTORNEY	2,477,131	2,683,264	3,025,774	3,596,381	3,829,074	232,692
JUDICIAL ADMINISTRATION	5,662,706	6,131,984	6,687,627	8,423,397	8,340,829	(82,569)
SHERIFF	7,423,791	8,763,963	8,859,740	9,957,395	10,441,530	484,135
RUSH TASK FORCE	84,985	97,714	119,536	188,356	191,261	2,905
EXTRA DUTY	135,899	161,637	182,116	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,553	208	606	14,313	14,313	-
FIRE & RESCUE	5,935,555	5,419,265	14,161,803	16,493,143	18,987,368	2,494,226
VOLUNTEER FIRE COMPANIES	2,295,792	1,205,156	1,153,670	1,253,805	1,296,040	42,235
AMBULANCE & RESCUE SQUADS	393,165	424,171	427,363	491,135	541,635	50,500
FIRE EXTINCTION SERVICES	19,050	20,790	20,116	21,768	21,768	0
JAIL	9,832,248	10,615,533	12,444,177	12,315,272	12,913,377	598,106
MRRJ	3,150,517	3,179,176	2,935,662	3,072,366	2,219,892	(852,474)
INSPECTION SERVICES	685,306	810,198	807,023	963,510	1,133,452	169,942
ANIMAL CONTROL	519,326	742,265	765,178	865,937	840,318	(25,619)
911 OPERATIONS & MAINTENANCE	3,237,100	3,506,761	3,791,455	3,900,000	4,100,000	200,000
PUBLIC SAFETY	33,714,286	34,946,837	45,668,445	49,755,799	52,919,755	3,163,955
COUNTY MAINTENANCE OF PROPERTIES	1,003,179	1,170,121	1,364,765	1,280,079	1,472,745	192,666
SHARED MAINTENANCE OF PROPERTIES	1,150,228	1,290,389	2,270,988	1,624,092	1,976,485	352,393
HUMAN SERVICES MAINTENANCE	516,465	438,572	366,993	385,635	604,516	218,882
TV TRANSMISSION SYSTEM MAINT	6,623	12,004	9,298	8,500	11,000	2,500
SRI BUILDING MAINTENANCE	204,007	541,254	562,622	612,911	693,552	80,642
PUBLIC WORKS	2,880,500	3,452,341	4,574,666	3,911,216	4,758,298	847,082

GENERAL FUND EXPENDITURE SUMMARY CONT.

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
LOCAL HEALTH SERVICES	575,106	591,934	678,361	707,225	776,280	69,055
COMMUNITY SERVICES	1,110,257	1,261,195	1,270,646	1,389,288	1,389,499	211
PUBLIC ASSISTANCE	790,139	835,439	917,668	1,000,000	1,000,000	-
INSTITUTIONAL CARE	153,128	168,356	220,516	254,234	297,813	43,579
HUMAN SERVICES	2,628,631	2,856,924	3,087,191	3,350,747	3,463,592	112,845
PARKS & RECREATION ADMIN	202,392	214,857	231,473	254,490	264,981	10,491
ATHLETIC & RECREATION PROGRAMS	1,079,921	811,256	834,969	899,915	943,725	43,811
ROCKINGHAM PARK @ CROSSROADS	467,859	420,049	513,317	525,572	535,853	10,281
REGIONAL LIBRARY	958,126	986,870	1,006,607	1,077,660	1,153,096	75,436
PARKS, REC & CULTURAL	2,708,297	2,433,032	2,586,366	2,757,636	2,897,655	140,018
PLANNING	692,500	855,112	1,003,050	1,121,803	1,096,768	(25,036)
GEOGRAPHIC INFORMATION SYSTEMS	230,478	242,274	211,293	287,010	311,677	24,667
ECONOMIC DEVELOPMENT/TOURISM	1,157,205	828,085	1,027,327	9,226,983	9,594,807	367,824
SOIL & WATER CONSERVATION	37,500	37,500	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	152,100	155,359	154,947	209,584	203,268	(6,316)
ENGINEERING	418,990	436,068	426,359	565,459	746,825	181,366
TRANSPORTATION PLANNING	7,269	-	-	-	-	-
COMMUNITY DEVELOPMENT	2,696,043	2,554,398	2,860,476	11,448,339	11,990,843	542,504
CONTRIBUTIONS	252,500	340,400	535,158	769,500	595,000	(174,500)
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	97,473	97,473	-
CONTINGENCY	-	-	-	225,000	220,000	(5,000)
OTHER BENEFITS	46,623	68,765	64,563	80,000	120,000	40,000
TRANSFERS	72,507,931	84,206,154	103,036,750	131,708,618	128,830,692	(2,877,926)
DEBT SERVICE-COUNTY	1,952,268	2,619,876	-	-	-	-
DEBT SERVICE-SCHOOL	9,792,821	9,707,379	-	-	-	-
LEASES	64,398	188,190	613,718	-	-	-
GENERAL FUND	142,672,439	157,428,800	178,371,853	223,785,566	224,758,581	973,015

GENERAL FUND EXPENDITURES BY TYPE

EXPENDITURES BY TYPE		FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY26 ADOPTED
SALARIES	SALARIES	21,916,679.13	22,439,405.59	32,051,972.47	36,878,380.20	40,977,627.19
BENEFITS	BENEFITS	9,897,537.82	10,994,578.80	12,578,591.59	14,771,519.76	15,220,866.84
OPERATIONS	PURCHASED SERVICES	9,998,777.55	10,913,212.81	11,874,188.31	11,989,745.93	11,627,501.52
	INTERNAL SERVICES	545,175.99	557,870.92	531,408.87	415,569.56	525,500.00
	UTILITIES	1,130,585.57	1,497,812.21	1,526,371.45	1,511,100.00	1,607,600.00
	COMMUNICATIONS	448,115.74	482,215.40	458,187.42	571,820.00	637,269.00
	INSURANCE	400,892.89	433,325.95	362,705.11	441,940.00	509,715.00
	LEASES	120,992.16	127,066.77	149,190.69	239,205.00	249,510.00
	TRAVEL & TRAINING	255,429.59	332,169.16	349,746.55	565,809.00	586,450.00
	MISCELLANEOUS	790,139.30	835,439.40	917,667.92	1,000,000.00	1,000,000.00
	MATERIALS & SUPPLIES	3,299,533.35	3,704,961.76	3,963,055.02	3,991,510.00	4,337,264.00
	PAYMENT TO JOINT OPERATIONS	4,066,646.57	4,401,386.30	4,824,584.43	5,352,447.00	5,270,766.56
	CAPITAL OUTLAY	2,898,995.83	1,735,976.29	2,691,063.56	3,422,991.15	8,112,862.30
TRANSFERS, DEBT & CONTINGENCY	TRANSFER TO SCHOOL	60,570,742.25	65,309,228.46	64,440,138.42	79,866,510.00	85,366,510.49
	TRANSFER TO SCHOOL CAPITAL	35,000.00	1,259,250.00	9,541,250.00	15,838,253.00	14,000,000.00
	TRANSFER TO CSA	3,108,939.00	4,165,240.00	3,100,500.00	3,831,365.00	4,081,365.00
	TRANSFER TO DSS	2,591,975.00	2,984,421.00	3,396,159.00	4,007,244.00	4,206,595.00
	OTHER TRANSFERS	6,201,274.65	10,488,014.20	22,558,702.20	29,165,246.00	21,176,221.50
	CONTINGENCY	1,056,417.90	728,298.93	951,970.16	8,371,231.40	4,787,576.64
	DEBT SERVICE	13,338,588.32	14,038,926.38	2,104,399.77	1,553,679.00	477,380.00
TOTAL EXPENDITURES		142,672,438.61	157,428,800.33	178,371,852.94	223,785,566.00	224,758,581.04

GENERAL GOVERNMENT ADMINISTRATION

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	203,193	208,296	208,134	213,552	263,478	49,926
EXECUTIVE ADMINISTRATION	398,328	418,966	422,773	510,366	403,053	(107,313)
LEGAL SERVICES	715,424	769,643	832,500	1,127,295	1,259,715	132,420
INDEPENDENT AUDITOR	101,700	92,500	105,450	99,100	115,600	16,500
COMMISSIONER OF THE REVENUE	810,124	922,939	1,014,521	1,190,928	1,288,718	97,790
REASSESSMENT & EQUALIZATION	342,067	264,479	440,457	655,205	597,279	(57,927)
TREASURER	744,727	876,471	955,815	1,042,618	1,228,738	186,119
FINANCE	919,503	1,029,408	1,027,097	1,389,708	1,172,228	(217,479)
HUMAN RESOURCES	476,002	526,153	580,117	696,491	680,952	(15,539)
TECHNOLOGY	1,290,231	1,229,091	1,329,649	1,584,110	1,596,404	12,294
LAND USE ASSESSMENT	59,058	74,826	67,591	75,996	79,478	3,481
CENTRAL GARAGE	1,002,871	1,027,606	1,017,935	1,115,988	1,076,759	(39,229)
ELECTORAL BOARD	199,619	82,084	108,476	121,046	323,988	202,941
REGISTRAR	370,924	268,394	414,716	435,436	438,057	2,621
GENERAL GOVERNMENT ADMINISTRATION	7,633,772	7,790,857	8,525,231	10,257,840	10,524,445	266,605

BOARD OF SUPERVISORS

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

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

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

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

County of Rockingham, Virginia
 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 Adopted	
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

EXECUTIVE ADMINISTRATION

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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)

LEGAL SERVICES

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	Increase/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

INDEPENDENT AUDITOR

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

COMMISSIONER OF THE REVENUE

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

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

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

County of Rockingham, Virginia
 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 Adopted	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

REASSESSMENT & EQUALIZATION

Department managed by the Commissioner of the Revenue

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 Expended	2026 Adopted	Increase/Decrease
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)

LAND USE ASSESSMENT

Department managed by the Commissioner of the Revenue

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 Adopted	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

TREASURER

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

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

FINANCE

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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)

HUMAN RESOURCES

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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)

TECHNOLOGY

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

CENTRAL GARAGE

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

County of Rockingham, Virginia
 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 Adopted	
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)

ELECTORAL BOARD

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

REGISTRAR

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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 Adopted	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

JUDICIAL ADMINISTRATION

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
CIRCUIT COURT	215,455	248,429	252,943	295,353	299,760	4,407
GENERAL DISTRICT COURT	32,701	20,456	19,714	45,350	48,550	3,200
COURT SERVICES UNIT	-	-	168	7,500	7,500	-
MAGISTRATE	13,650	20,164	12,758	16,343	17,478	1,135
JUVENILE & DOMESTIC RELATIONS	29,681	29,539	35,614	46,850	53,223	6,373
CLERK OF CIRCUIT COURT	1,344,171	1,454,247	1,771,966	2,148,862	2,122,295	(26,566)
COURT SERVICES	1,549,916	1,675,885	1,568,690	2,266,759	1,962,949	(303,810)
COMMONWEALTH'S ATTORNEY	2,477,131	2,683,264	3,025,774	3,596,381	3,829,074	232,692
JUDICIAL ADMINISTRATION	5,662,706	6,131,984	6,687,627	8,423,397	8,340,829	(82,569)

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

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

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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 Adopted	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:02103 Magistrate

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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:02102 General District Court

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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:02105 Juvenile & Domestic Relations

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

CLERK OF CIRCUIT COURT

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

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

County of Rockingham, Virginia
 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 Adopted	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 Adopted	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)

COURT SERVICES

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

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:02110 Court Services

Acct Number	Acct Description						2025 YTD			Increase/ Decrease
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Adopted			
PRE-TRIAL	REVENUE: 1001-00000-12404-000-324500-000									
1001-02110-10251-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 248,756	\$ 256,017	\$ 330,961	\$ 470,836	\$ 232,860	\$ 537,380	\$ 66,544		
1001-02110-10251-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 299	\$ -	\$ -	\$ -	\$ -		
1001-02110-10251-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 617	\$ -	\$ 559	\$ -	\$ -		
1001-02110-10251-000-502100-000	FICA / MEDICARE	\$ 18,352	\$ 18,960	\$ 24,599	\$ 36,019	\$ 17,317	\$ 41,110	\$ 5,091		
1001-02110-10251-000-502201-000	RETIREMENT (VRS)	\$ 19,974	\$ 22,525	\$ 30,231	\$ 34,749	\$ 21,089	\$ 34,754	\$ 6		
1001-02110-10251-000-502202-000	RETIREMENT-HYBRID	\$ 9,997	\$ 13,427	\$ 18,539	\$ 37,634	\$ 13,490	\$ 42,676	\$ 5,041		
1001-02110-10251-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 441	\$ 514	\$ 666	\$ 1,085	\$ 414	\$ 1,270	\$ 185		
1001-02110-10251-000-502300-000	HEALTH INSURANCE	\$ 30,534	\$ 33,243	\$ 37,793	\$ 52,596	\$ 27,479	\$ 33,476	\$ (19,121)		
1001-02110-10251-000-502400-000	GROUP LIFE INSURANCE	\$ 1,349	\$ 1,413	\$ 1,782	\$ 2,361	\$ 1,072	\$ 2,216	\$ (145)		
1001-02110-10251-000-502703-000	WORKERS COMP INSURANCE	\$ 809	\$ 680	\$ 712	\$ 900	\$ 677	\$ 1,168	\$ 268		
1001-02110-10251-000-503100-000	PROFESSIONAL SERVICES	\$ 193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1001-02110-10251-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 7,950	\$ 6,356	\$ 3,873	\$ -	\$ 5,808	\$ -	\$ -		
1001-02110-10251-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 11,310	\$ 10,873	\$ 11,118	\$ 39,075	\$ 8,347	\$ 39,075	\$ -		
1001-02110-10251-000-503500-000	PRINTING & BINDING	\$ 436	\$ 650	\$ 195	\$ 500	\$ 357	\$ 500	\$ -		
1001-02110-10251-000-504300-000	CENTRAL STORE	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1001-02110-10251-000-505203-000	TELECOMMUNICATIONS	\$ 4,547	\$ 2,429	\$ 1,692	\$ 2,500	\$ 1,138	\$ 2,500	\$ -		
1001-02110-10251-000-505402-000	LEASE/RENT BUILDINGS	\$ 5,846	\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ -		
1001-02110-10251-000-505501-000	MILEAGE	\$ -	\$ -	\$ 383	\$ -	\$ 413	\$ -	\$ -		
1001-02110-10251-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 1,216	\$ 3,500	\$ 365	\$ 3,500	\$ -		
1001-02110-10251-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 915	\$ 3,945	\$ 5,000	\$ 5,396	\$ 5,000	\$ -		
1001-02110-10251-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 80	\$ 300	\$ 375	\$ 100	\$ 225	\$ 100	\$ -		
1001-02110-10251-000-506001-000	OFFICE SUPPLIES	\$ 469	\$ 879	\$ 706	\$ 1,000	\$ 1,783	\$ 1,000	\$ -		
1001-02110-10251-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 107	\$ 213	\$ 60	\$ -	\$ 60	\$ -		
1001-02110-10251-000-506014-000	OTHER OPERATING SUPPLIES	\$ 9,100	\$ 3,817	\$ 3,963	\$ 2,000	\$ 6,151	\$ 2,000	\$ -		
1001-02110-10251-000-506065-000	MINOR EQUIPMENT	\$ 843	\$ 3,755	\$ -	\$ 2,402	\$ -	\$ 2,402	\$ -		
1001-02110-00000-000-508040-000	SOFTWARE	\$ -	\$ 2,756	\$ 627	\$ -	\$ 1,881	\$ -	\$ -		
1001-02110-10251-000-508040-000	SOFTWARE	\$ 2,458	\$ 11,262	\$ 4,214	\$ 12,500	\$ 14,411	\$ 12,500	\$ -		
COMMUNITY CORRECTIONS:	REVENUE: 1001-00000-12404-000-324500-000									
1001-02110-10252-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 208,678	\$ 216,335	\$ 247,753	\$ 248,689	\$ 146,796	\$ 285,851	\$ 37,162		
1001-02110-10252-000-501300-000	SALARIES & WAGES-PARTTIME	\$ -	\$ -	\$ 384	\$ -	\$ -	\$ -	\$ -		
1001-02110-10252-000-501200-000	OVERTIME PAY	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1001-02110-10252-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ 359	\$ -	\$ -		
1001-02110-10252-000-502100-000	FICA / MEDICARE	\$ 14,965	\$ 15,642	\$ 17,953	\$ 19,025	\$ 10,635	\$ 21,868	\$ 2,843		
1001-02110-10252-000-502201-000	RETIREMENT (VRS)	\$ 21,772	\$ 24,064	\$ 27,217	\$ 29,438	\$ 17,924	\$ 29,539	\$ 101		
1001-02110-10252-000-502202-000	RETIREMENT-HYBRID	\$ 3,461	\$ 6,256	\$ 9,155	\$ 15,160	\$ 2,246	\$ 13,235	\$ (1,925)		
1001-02110-10252-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 154	\$ 240	\$ 328	\$ 277	\$ 76	\$ 399	\$ 122		
1001-02110-10252-000-502300-000	HEALTH INSURANCE	\$ 42,097	\$ 39,237	\$ 44,137	\$ 42,762	\$ 31,750	\$ 39,226	\$ (3,536)		
1001-02110-10252-000-502400-000	GROUP LIFE INSURANCE	\$ 1,141	\$ 1,188	\$ 1,331	\$ 1,343	\$ 658	\$ 1,284	\$ (59)		
1001-02110-10252-000-502703-000	WORKERS COMP INSURANCE	\$ 785	\$ 664	\$ 680	\$ 500	\$ 624	\$ 1,032	\$ 532		
1001-02110-10252-000-503100-000	PROFESSIONAL SERVICES	\$ 507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1001-02110-10252-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1001-02110-10252-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 6,340	\$ 4,768	\$ 2,940	\$ 1,000	\$ 967	\$ 1,000	\$ -		
1001-02110-10252-000-503500-000	PRINTING & BINDING	\$ 573	\$ 350	\$ -	\$ 500	\$ 114	\$ 500	\$ -		
1001-02110-10252-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1001-02110-10252-000-504300-000	CENTRAL STORE	\$ 706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Acct Number	Acct Description						2025 YTD			Increase/ Decrease
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Adopted			
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 Adopted	
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 Adopted		
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)	

COMMONWEALTH'S ATTORNEY

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

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

County of Rockingham, Virginia
 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 Adopted	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 DISABILITY	\$ 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 DISABILITY	\$ 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	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Adopted	
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

PUBLIC SAFETY

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
SHERIFF	7,423,791	8,763,963	8,859,740	9,957,395	10,441,530	484,135
RUSH TASK FORCE	84,985	97,714	119,536	188,356	191,261	2,905
EXTRA DUTY	135,899	161,637	182,116	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,553	208	606	14,313	14,313	-
FIRE & RESCUE	5,935,555	5,419,265	14,161,803	16,493,143	18,987,368	2,494,226
VOLUNTEER FIRE COMPANIES	2,295,792	1,205,156	1,153,670	1,253,805	1,296,040	42,235
AMBULANCE & RESCUE SQUADS	393,165	424,171	427,363	491,135	541,635	50,500
FIRE EXTINCTION SERVICES	19,050	20,790	20,116	21,768	21,768	0
JAIL	9,832,248	10,615,533	12,444,177	12,315,272	12,913,377	598,106
MRRJ	3,150,517	3,179,176	2,935,662	3,072,366	2,219,892	(852,474)
INSPECTION SERVICES	685,306	810,198	807,023	963,510	1,133,452	169,942
ANIMAL CONTROL	519,326	742,265	765,178	865,937	840,318	(25,619)
911 OPERATIONS & MAINTENANCE	3,237,100	3,506,761	3,791,455	3,900,000	4,100,000	200,000
PUBLIC SAFETY	33,714,286	34,946,837	45,668,445	49,755,799	52,919,755	3,163,955

SHERIFF

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD		Increase/ Decrease
						Expended	2026 Adopted	
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 Adopted	
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 Adopted	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 Adopted	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 Adopted	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	\$ -

FIRE & RESCUE

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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 Adopted	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 Adopted	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 Adopted	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

VOLUNTEER FIRE COMPANIES

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

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

AMBULANCE & RESCUE SQUAD

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

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

FIRE EXTINCTION SERVICES

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

County of Rockingham, Virginia
 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 Adopted	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 Adopted	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 Adopted	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

JAIL

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

County of Rockingham, Virginia
 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 Adopted	
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	2022 Actual		2023 Actual		2024 Actual		2025 Adopted		2025 YTD	2026 Adopted	Increase/
								Expended		Decrease		
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				

MIDDLE RIVER REGIONAL JAIL

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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)

INSPECTION SERVICES

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

County of Rockingham, Virginia
 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 Adopted	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	

ANIMAL CONTROL

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

County of Rockingham, Virginia
 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 Adopted	
1001-03501-00000-000-501100-000	SALARIES & WAGES-FULLTII	\$ 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 INSURANC	\$ 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 SH	\$ 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)

911 OPERATIONS & MAINTENANCE

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

County of Rockingham, Virginia
 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 Adopted	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

PUBLIC WORKS

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
COUNTY MAINTENANCE OF PROPERTIES	1,003,179	1,170,121	1,364,765	1,280,079	1,472,745	192,666
SHARED MAINTENANCE OF PROPERTIES	1,150,228	1,290,389	2,270,988	1,624,092	1,976,485	352,393
HUMAN SERVICES MAINTENANCE	516,465	438,572	366,993	385,635	604,516	218,882
TV TRANSMISSION SYSTEM MAINT	6,623	12,004	9,298	8,500	11,000	2,500
SRI BUILDING MAINTENANCE	204,007	541,254	562,622	612,911	693,552	80,642
PUBLIC WORKS	2,880,500	3,452,341	4,574,666	3,911,216	4,758,298	847,082

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

PUBLIC WORKS ADMINISTRATION

FACILITIES

County of Rockingham, Virginia
 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 Adopted	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 Adopted	
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 Adopted	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 Adopted	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 Expended	2026 Adopted	Increase/Decrease
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

HUMAN SERVICES

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
LOCAL HEALTH SERVICES	575,106	591,934	678,361	707,225	776,280	69,055
COMMUNITY SERVICES	1,110,257	1,261,195	1,270,646	1,389,288	1,389,499	211
PUBLIC ASSISTANCE	790,139	835,439	917,668	1,000,000	1,000,000	-
INSTITUTIONAL CARE	153,128	168,356	220,516	254,234	297,813	43,579
HUMAN SERVICES	2,628,631	2,856,924	3,087,191	3,350,747	3,463,592	112,845

LOCAL HEALTH SERVICES

CENTRAL SHENANDOAH HEALTH DISTRICT



Vision: Healthy People in Healthy Communities

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

County of Rockingham, Virginia
 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 Adopted	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

COMMUNITY SERVICES

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

County of Rockingham, Virginia
 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 Adopted	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

PUBLIC ASSISTANCE

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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	\$ -

INSTITUTIONAL CARE

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

PARKS, RECREATIONAL & CULTURAL

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
PARKS & RECREATION ADMIN	202,392	214,857	231,473	254,490	264,981	10,491
ATHLETIC & RECREATION PROGRAMS	1,079,921	811,256	834,969	899,915	943,725	43,811
ROCKINGHAM PARK @ CROSSROADS	467,859	420,049	513,317	525,572	535,853	10,281
REGIONAL LIBRARY	958,126	986,870	1,006,607	1,077,660	1,153,096	75,436
PARKS, REC & CULTURAL	2,708,297	2,433,032	2,586,366	2,757,636	2,897,655	140,018

PARKS AND RECREATION

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

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

County of Rockingham, Virginia
 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 Adopted	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 Adopted	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 Expended	2026 Adopted	Increase/Decrease
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

REGIONAL LIBRARY

The County participates in the Massanutten Regional Library.

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 Adopted	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

COMMUNITY DEVELOPMENT

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
PLANNING	692,500	855,112	1,003,050	1,121,803	1,096,768	(25,036)
GEOGRAPHIC INFORMATION SYSTEMS	230,478	242,274	211,293	287,010	311,677	24,667
ECONOMIC DEVELOPMENT/TOURISM	1,157,205	828,085	1,027,327	9,226,983	9,594,807	367,824
SOIL & WATER CONSERVATION	37,500	37,500	37,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	152,100	155,359	154,947	209,584	203,268	(6,316)
ENGINEERING	418,990	436,068	426,359	565,459	746,825	181,366
TRANSPORTATION PLANNING	7,269	-	-	-	-	-
COMMUNITY DEVELOPMENT	2,696,043	2,554,398	2,860,476	11,448,339	11,990,843	542,504

PLANNING

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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)

GEOGRAPHICAL INFORMATION SYSTEMS

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Adopted	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

ECONOMIC DEVELOPMENT

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

SOIL & WATER CONSERVATION

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

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

County of Rockingham, Virginia
 FY25-26 Expenditure Detail
 Department:08203 Soil & Water Conservation

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	Increase/Decrease
1001-08203-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ -
Total for 08203 SOIL & WATER CONSERVATION:		\$ 37,500	\$ 37,500	\$ -				

COOPERATIVE EXTENSION PROGRAM

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

County of Rockingham, Virginia
 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 Adopted	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)

ENVIRONMENTAL MANAGEMENT

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

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

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

Acct Number	Acct Description						2025 YTD			Increase/
		2022 Actual	2023 Actual	2024 Actual	2025 Adopted	Expended	2026 Adopted	Decrease		
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		

ESTABLISHMENT OF THE METROPOLITAN PLANNING ORGANIZATION

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

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

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

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 Adopted	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

OTHER EXPENSES

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
CONTRIBUTIONS	252,500	340,400	535,158	769,500	595,000	(174,500)
COLLEGE CONTRIBUTIONS	131,663	131,663	131,663	97,473	97,473	-
CONTINGENCY	-	-	-	225,000	220,000	(5,000)
OTHER BENEFITS	46,623	68,765	64,563	80,000	120,000	40,000

CONTRIBUTIONS

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

CONTINGENCY

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

OTHER BENEFITS

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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 Adopted	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 Adopted	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 Adopted	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 Adopted	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-RETIREES	\$ 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

TRANSFERS TO OTHER FUNDS

TRANSFERS

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

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
TRANSFERS	72,507,931	84,206,154	103,036,750	131,708,618	128,830,692	(2,877,926)

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 Adopted	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)
1001-09301-00000-000-509520-000	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	\$ 78,866,510	\$ 41,776,718	\$ 84,366,510	\$ 5,500,000
1001-09301-00000-000-509505-000	TRSF TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ 13,200,000	\$ 12,900,000	\$ 17,872,208	\$ 12,729,394	\$ (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	\$ 131,708,618	\$ 94,350,666	\$ 128,830,692	\$ (2,877,926)

DEBT SERVICE

Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
DEBT SERVICE-COUNTY	1,952,268	2,619,876	-	-	-	-
DEBT SERVICE-SCHOOL	9,792,821	9,707,379	-	-	-	-
LEASES	64,398	188,190	613,718	-	-	-
DEBT SERVICE	11,809,487	12,515,446	613,718	-	-	-

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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	\$ -	\$ -	\$ -	\$ -	

CAPITAL PROJECTS FUND

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

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

Capital expenditures planned for fiscal year 2026 include continued investment in the County Technology upgrades, construction of a Dayton Emergency Response Station, road improvements, and continued investment in Rockingham County Public Schools.

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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
 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 Adopted	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				

DEBT SERVICE FUND

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

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

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

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

	Market Value of Taxable Property	Direct net debt	
Total assessed value	13,851,326,400	79,663,628	0.58%
Total taxable value	11,273,277,120	79,663,628	0.71%

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

Total GF Expenditures	Component Unit School Division	Direct Debt Service	
174,980,363	200,613,579	10,477,106	2.79%

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

	Principal	Interest	Total	
Total	58,909,422	16,160,536	75,069,958	
2024	8,422,751	3,107,645	11,530,396	77.50%
2025	8,436,268	2,718,899	11,155,167	79.60%
2026	7,683,661	2,329,714	10,013,375	81.70%
2027	7,430,918	1,959,927	9,390,845	84.10%
2028	7,003,504	1,601,668	8,605,172	87.70%
2029	6,077,320	1,278,395	7,355,715	93.00%
2030	4,660,000	1,014,424	5,674,424	95.70%
2031	2,940,000	841,156	3,781,156	100.00%
2032	3,065,000	718,288	3,783,288	100.00%
2033	3,190,000	590,420	3,780,420	100.00%

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	Increase/ Decrease	Notes
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 Expended	2026 Proposed	Increase/ Decrease	Notes
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:

TOURISM FUND

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

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	Increase/ Decrease
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)

APPARATUS REPLACEMENT FUND

The Board of Supervisors elected to create an Apparatus Replacement Fund for the replacement of emergency service vehicles. The purchase of major emergency response vehicles and equipment will no longer compete in the Capital Improvements Fund. Initially, the Board chose to fund the account with \$1.5M transfer from General Fund. The amount was increased to \$2.2M in fiscal year 2025. The purchase price of apparatus has changed drastically in the last 24 months.

The plan for apparatus is shown below:

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

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

Acct Number	Acct Description	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	Increase/ Decrease
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

ASSET FORFEITURE FUND

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

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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 Adopted	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	\$ -

CHILDREN'S SERVICES ACT FUND

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

This fund pays for the programs and services provided to County and City youth. The salaries and benefits for the staff to run the program is included.

County of Rockingham, Virginia
 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 Adopted	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

HARRISONBURG-ROCKINGHAM DISTRICT OF SOCIAL SERVICES

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

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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 Adopted		
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		Increase/ Decrease
						Expended	2026 Adopted	
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 Adopted	Increase/Decrease
Department:05315 INDIRECT COST ALLOCATION								
1220-05315-10300-000-503103-000	ACCOUNTING SERVICES	\$ 4,000	\$ 9,000	\$ -	\$ 4,000	\$ 5,000	\$ 4,000	\$ -
Total for 05315 INDIRECT COST ALLOCATION:		\$ 4,000	\$ 9,000	\$ -	\$ 4,000	\$ 5,000	\$ 4,000	\$ -
Department:05319 FEDERAL FAMILY PRESERVATION								
1220-05319-10100-000-505713-000	FED FAMILY PRESERVATION ACT	\$ 40,052	\$ 35,617	\$ 23,642	\$ 35,000	\$ 36,622	\$ 35,000	\$ -
1220-05319-10200-000-505713-000	FED FAMILY PRESERVATION ACT	\$ 29,521	\$ 15,554	\$ 22,971	\$ 35,000	\$ 8,767	\$ 35,000	\$ -
Total for 05319 FEDERAL FAMILY PRESERVATION:		\$ 69,573	\$ 51,171	\$ 46,613	\$ 70,000	\$ 45,389	\$ 70,000	\$ -
1220-05329-10300-000-505794-000	TANF COMPETITIVE GRANT - NON	\$ 85,326	\$ 85,966	\$ 73,916	\$ 85,966	\$ 33,761	\$ 85,966	\$ -
1220-05329-10300-000-505797-000	TANF EMPLOYMENT & TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 24,658	\$ -	\$ -
Department:05332 RHAM TRANSPORTATION PROGRAM								
1220-05332-10300-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502203-000	SHORT TERM/LONG TERM DISABL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-503410-000	TRANSPORT BY PUBLIC CARRIER	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 56,250	\$ 75,000	\$ -
1220-05332-10300-000-503800-000	PURCHASED SERVICES-OTHER G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ 4,888	\$ 4,694	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505801-000	DUES & ASSOCIATION MEMBERSH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05332 RHAM TRANSPORTATION PROGRAM:		\$ 75,000	\$ 79,888	\$ 79,694	\$ 75,000	\$ 56,250	\$ 75,000	\$ -
Department:05334 CSB BASED ELIGIBILITY WORKERS								
1220-05334-10300-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 49,761	\$ 41,829	\$ 44,866	\$ 50,803	\$ 34,120	\$ 53,748	\$ 2,945
1220-05334-10300-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05334-10300-000-501900-000	SEVERANCE	\$ 11,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05334-10300-000-502100-000	FICA / MEDICARE	\$ 4,415	\$ 3,200	\$ 3,432	\$ 3,886	\$ 2,610	\$ 4,112	\$ 226
1220-05334-10300-000-502201-000	RETIREMENT (VRS)	\$ 5,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05334-10300-000-502202-000	RETIREMENT HYBRID	\$ 771	\$ 5,788	\$ 6,641	\$ 7,437	\$ 5,834	\$ 7,869	\$ 432
1220-05334-10300-000-502203-000	SHORT TERM	\$ 36	\$ 222	\$ 237	\$ -	\$ 167	\$ -	\$ -
1220-05334-10300-000-502300-000	HEALTH INSURANCE	\$ 6,030	\$ -	\$ -	\$ 5,760	\$ -	\$ 5,760	\$ -
1220-05334-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 256	\$ 227	\$ 241	\$ 274	\$ 154	\$ 290	\$ 16
1220-05334-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 257	\$ 141	\$ 141	\$ 218	\$ 143	\$ 231	\$ 13
Total for 05334 CSB BASED ELIGIBILITY WORKERS:		\$ 78,279	\$ 51,408	\$ 55,557	\$ 68,378	\$ 43,028	\$ 72,010	\$ 3,632
Department:05337 VA JUVENILE COMM CRIME CONTROL								
1220-05337-10300-000-501100-000	SALARIES & WAGES-FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

PUBLIC SCHOOLS

The school system follows a budgeting process similar to that of the County. School divisions are required to post the approved budget in line-item form on the division's website per the Code of Virginia §22.1-93. The complete FY2024-2025 Adopted School Budget can be viewed on the Rockingham County Public Schools website. A summary of the changes is below.

SELF-INSURANCE FUND

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

No changes to health insurance offerings are recommended.

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

ECONOMIC DEVELOPMENT AUTHORITY

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

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

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

Members	Election District	Term Expiration
Kevin M Flint	Election District 1	12/31/25
Wade Robinson	Election District 2	12/31/24
Neil W. Hayslett	Election District 3	12/31/25
Nathan H. Miller	Election District 4	12/31/24
John Riner	Election District 4	12/31/28
Gary Sandridge	Election District 5	12/31/26
Greg Godsey	Election District 5	12/31/28
Casey Armstrong (Ex-Officio)		
Thomas H. Miller Jr. (Legal Counsel)		

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 Adopted	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)

LAKE SHENANDOAH STORMWATER CONTROL AUTHORITY

The Lake Shenandoah Stormwater Control Authority (LSSCA) was developed to address drainage issues in the area around Lake Shenandoah. On June 24, 2020, the LSSCA Board, made up of the same members as the Rockingham County Board of Supervisors, approved a fee structure as follows, \$0.04 due in December 2020, and \$0.08 per year divided in June and December starting 2021 and ending 2030. The fee is applied per square foot of rooftop area. The Board authorized staff to proceed with borrowing funds not to exceed \$2,850,000 for a 10-year term, and proceed with the purchase of property for the construction of a regional stormwater detention facility. The Board also directed that \$925K from the General Fund be applied toward the purchase of the property. The rate was changed in FY25 from \$0.08 to \$0.04.

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

Revenue:

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
1412-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (3,073)	\$ (25,568)	\$ (53,162)	\$ (35,000)	\$ (35,000)	\$ -
1412-00000-11303-000-311608-000	STORMWATER FEES	\$ (372,613)	\$ (395,395)	\$ (301,755)	\$ (200,000)	\$ (200,000)	\$ -
1412-00000-11106-000-306100-000	PENALTIES	\$ (1,129)	\$ (1,450)	\$ (1,919)	\$ (1,500)	\$ (2,000)	\$ (500)
1412-00000-11106-000-306200-000	INTEREST	\$ (312)	\$ (474)	\$ (639)	\$ (800)	\$ (800)	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (377,127)	\$ (422,886)	\$ (357,474)	\$ (237,300)	\$ (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)	\$ (549,052)	\$ 59,984
		\$ (377,127)	\$ (1,090,842)	\$ (383,027)	\$ (846,336)	\$ (786,852)	\$ 59,484

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 Adopted	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)

SOLID WASTE FUND

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

REVENUE

LOCAL REVENUE

Waste Collection & Disposal - This includes all fees collected from customers for the disposal of their waste. The Board of Supervisors changed the residential waste from no charge under 1,000 pounds to no charge under 250 in FY23. The fees for FY26 were updated as follows:

Fee Schedule:

Commercial and Industrial	\$75 per ton
Construction and wood debris	\$85 per ton
Residential over 250 pounds (County Residents)	\$65 per ton
Residential under 250 pounds (County Residents)	No charge

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

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

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

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

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

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

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

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
1410-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (25,277)	\$ (488,950)	\$ (855,541)	\$ (50,000)	\$ (400,000)	\$ (350,000)
1411-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (151)	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERT	\$ 75,831	\$ -	\$ (105,800)	\$ -	\$ -	\$ -
1410-00000-11608-000-316960-000	WASTE COLLECTION & DISPOS	\$ (6,535,853)	\$ (7,028,681)	\$ (7,130,295)	\$ (7,300,000)	\$ (9,000,000)	\$ (1,700,000)
1410-00000-11608-000-316965-000	COMMERCIAL DISPOSAL FEES	\$ (523,371)	\$ (530,816)	\$ (561,205)	\$ (549,525)	\$ (1,000,000)	\$ (450,475)
1410-00000-11803-000-318200-000	CHARGES FOR OTHER PERS SI	\$ (416)	\$ (371)	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318615-000	SALE OF EQUIPMENT	\$ (1,545)	\$ (8,087)	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318620-000	SALE OF RECYCLABLES-OTHEF	\$ (195,594)	\$ (159,274)	\$ (190,520)	\$ (50,775)	\$ (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 - HARRISONB	\$ -	\$ -	\$ (899,322)	\$ -	\$ -	\$ -
1410-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ (4,672)	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (7,206,375)	\$ (8,216,180)	\$ (9,747,355)	\$ (7,950,301)	\$ (10,600,000)	\$ (2,649,699)

STATE REVENUE

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

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

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

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
1410-00000-12404-000-325100-000	GL NON-ER CONT CITY	\$ -	\$ (1,472)	\$ (519)	\$ -	\$ -	\$ -
1410-00000-12404-000-324220-000	LITTER CONTROL	\$ (33,754)	\$ (50,480)	\$ (81,193)	\$ (33,750)	\$ (81,193)	\$ (47,443)
TOTAL: ALL STATE REVENUES		\$ (33,754)	\$ (51,951)	\$ (81,711)	\$ (33,750)	\$ (81,193)	\$ (47,443)

FUND RESERVE

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

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
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)

EXPENDITURES

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
	Total for 04203 REFUSE COLLECTION & RECYCLING:	\$ 868,842	\$ 991,119	\$ 1,049,780	\$ 1,353,972	\$ 1,448,426	\$ 94,454
	Total for 04204 REFUSE DISPOSAL:	\$ 5,277,947	\$ 6,332,514	\$ 5,790,703	\$ 5,000,000	\$ 11,478,048	\$ 6,478,047
	Total for 04205 LANDFILL GAS UTILIZATION:	\$ 182,735	\$ 173,085	\$ 179,382	\$ 143,950	\$ 145,775	\$ 1,825
	Total for 09501 DEBT SERVICE-COUNTY:	\$ 335,226	\$ 295,379	\$ 256,331	\$ 1,186,128	\$ 1,177,225	\$ (8,903)
	Department: TOTAL SOLID WASTE FUND EXPENDITURES	\$ 6,664,749	\$ 7,792,096	\$ 7,276,196	\$ 7,684,051	\$ 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 Expended	2026 Adopted	Increase/Decrease
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 Adopted	
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 Adopted	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

WATER AND SEWER FUND

REVENUE

LOCAL REVENUE – The fees were updated for fiscal year 2026 as follows:

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

Water and Sewer Fund Water	Rate
Minimum- 4,000 gallons	\$17.25
Over 4,000 gallons	\$5.00

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

Water and Sewer Fund Sewer	Rate
Minimum- 1,000 gallons	\$8.00
Over 1,000 gallons	\$7.00

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

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

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

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

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

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

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

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

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

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

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

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

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
1401-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (26,975)	\$ (559,699)	\$ (895,571)	\$ (60,000)	\$ (500,000)	\$ (440,000)
1401-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (3,914,481)	\$ (3,913,610)	\$ (4,024,258)	\$ (4,350,000)	\$ (4,772,749)	\$ (422,749)
1401-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (4,476,013)	\$ (4,355,864)	\$ (4,577,300)	\$ (4,810,000)	\$ (5,194,800)	\$ (384,800)
1401-00000-11620-000-315700-000	CONNECTION FEES	\$ (125,892)	\$ (143,219)	\$ (371,466)	\$ (795,000)	\$ (840,000)	\$ (45,000)
1401-00000-11621-000-314100-000	INTEREST INCOME	\$ (6,393)	\$ (8,513)	\$ (14,337)	\$ (9,000)	\$ (9,500)	\$ (500)
1401-00000-11803-000-318330-000	CHARGES FOR OTHER PERS SERV	\$ (11,519)	\$ (11,315)	\$ (30,753)	\$ (10,000)	\$ (10,000)	\$ -
1401-00000-11803-000-318331-000	PAYMENT FROM MT CRAWFORD	\$ (43,372)	\$ (43,740)	\$ (68,938)	\$ (42,000)	\$ (42,000)	\$ -
1401-00000-11803-000-318332-000	PAYMENT FROM SCHOOLS	\$ (20,996)	\$ (23,676)	\$ (25,767)	\$ (18,000)	\$ (25,000)	\$ (7,000)
1401-00000-11803-000-318333-000	PAYMENT FROM LILLY SUBDIVISION	\$ (5,046)	\$ (12,016)	\$ (8,843)	\$ (5,000)	\$ (8,000)	\$ (3,000)
1401-00000-11803-000-318334-000	PAYMENT FROM COUNTRYSIDE	\$ (2,562)	\$ (2,188)	\$ (3,233)	\$ (2,400)	\$ (2,600)	\$ (200)
1401-00000-11803-000-318335-000	PAYMENT FROM SMITH CREEK	\$ (42,994)	\$ (35,804)	\$ (87,972)	\$ (45,000)	\$ (70,000)	\$ (25,000)
1401-00000-11899-000-318950-000	SALE OF PROPERTY	\$ (153)	\$ (17,655)	\$ -	\$ -	\$ -	\$ -
1401-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (14,104)	\$ (23,600)	\$ (14,917)	\$ -	\$ -	\$ -
1401-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (3,021,408)	\$ (3,437,254)	\$ (4,935,185)	\$ -	\$ -	\$ -
1401-00000-11901-000-319102-000	WATER & SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (11,711,908)	\$ (12,588,153)	\$ (15,058,539)	\$ (10,146,400)	\$ (11,474,649)	\$ (1,328,249)

Lake Shenandoah borrowed funds from the Water/Sewer fund in 2020. The principal and interest payment are captured in the revenue accounts below. Smith Creek borrowed funds from the Water/Sewer fund in 2023 in order to retire debt that was tied to Penn Laird. Since that debt was paid off, the Penn Laird Authority was able to dissolve.

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
1401-00000-12404-000-325100-000	GLI NON-ER CONTRIBUTION - CNTY	\$ -	\$ (1,268)	\$ (457)	\$ -	\$ -	\$ -
1401-00000-11501-000-313110-000	CAP PROJ INTEREST	\$ (25,733)	\$ (0)	\$ -	\$ -	\$ -	\$ -
1401-00000-11501-000-313160-000	SMITH CREEK INTEREST PAYMENT	\$ -	\$ (16,711)	\$ (8,479)	\$ (10,000)	\$ (10,000)	\$ -
1401-00000-15103-000-351406-000	TRANSFER FROM PENN LAIRD	\$ -	\$ (672,542)	\$ -	\$ -	\$ -	\$ -
1401-00000-11501-000-313150-000	LAKE SHEN & GF INTEREST PAYMEN	\$ (53,552)	\$ (48,389)	\$ (43,070)	\$ (50,000)	\$ (50,000)	\$ -
TOTAL: BORROWINGS		\$ (79,285)	\$ (738,910)	\$ (52,007)	\$ (60,000)	\$ (60,000)	\$ -

FUND RESERVE

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

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
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

EXPENDITURES

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
Department:04402 - TOTAL WATER & SEWER DISTRIBUTION EXPENDITU		\$ 5,331,645	\$ 6,338,954	\$ 6,701,321	\$ 11,704,439	\$ 10,551,575	\$ (1,152,864)
Department:04403 - TOTAL WATER TREATMENT EXPENDITURES		\$ 658,719	\$ 821,909	\$ 835,297	\$ 2,168,679	\$ 2,398,928	\$ 230,249
Department:09501 - TOTAL DEBT SERVICE-COUNTY		\$ 2,222,263	\$ 2,176,965	\$ 2,139,181	\$ 3,027,295	\$ 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	\$ 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 Adopted	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 Adopted	
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 Adopted	
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)

SMITH CREEK WATER & WASTE AUTHORITY

REVENUE

LOCAL REVENUE

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/Decrease
1404-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (447)	\$ (5,751)	\$ (17,961)	\$ (5,000)	\$ (10,000)	\$ (5,000)
1404-00000-11502-000-315100-000	GAIN/LOSS SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (274,549)	\$ (256,755)	\$ (285,731)	\$ (305,000)	\$ (305,000)	\$ -
1404-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (342,211)	\$ (301,703)	\$ (352,233)	\$ (355,777)	\$ (380,000)	\$ (24,223)
1404-00000-11620-000-315700-000	CONNECTION FEES	\$ (6,219)	\$ (6,225)	\$ (3,220)	\$ -	\$ -	\$ -
1404-00000-11621-000-314100-000	INTEREST INCOME	\$ (2,427)	\$ (1,185)	\$ (1,335)	\$ -	\$ -	\$ -
1404-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ (285)	\$ 5,330	\$ -	\$ -	\$ -
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		\$ (744,009)	\$ (721,297)	\$ (697,930)	\$ (665,777)	\$ (986,952)	\$ (321,175)
Department: TOTAL SMITH CREEK W & W AUTHORITY REVENUES		\$ (744,009)	\$ (721,297)	\$ (697,930)	\$ (665,777)	\$ (986,952)	\$ (321,175)

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

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

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

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

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

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

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

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

EXPENDITURES

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

County of Rockingham, Virginia
 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 Adopted	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

LILLY SUBDIVISION SANITARY DISTRICT

REVENUE

Acct Number	Acct Description	2022 Actuals	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
1403-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (113)	\$ (2,103)	\$ (3,293)	\$ -	\$ -	\$ -
1403-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (39,705)	\$ (42,241)	\$ (35,903)	\$ (32,325)	\$ (33,750)	\$ (1,425)
1403-00000-11620-000-315700-000	CONNECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-00000-11621-000-314100-000	INTEREST INCOME	\$ (31)	\$ (126)	\$ (39)	\$ -	\$ -	\$ -
1403-00000-11899-000-318999-000	EXCESS TAP FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (39,849)	\$ (44,470)	\$ (39,235)	\$ (32,325)	\$ (33,750)	\$ (1,425)
Department: TOTAL LILLY SANITARY DISTRICT REVENUES		\$ (39,849)	\$ (44,470)	\$ (39,235)	\$ (32,325)	\$ (33,750)	\$ (1,425)

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

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

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

EXPENDITURES

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

COUNTRYSIDE SANITARY DISTRICT

REVENUE

During the FY22 budget process the Countryside Sanitary District and the County Board of Supervisors worked to remove the real estate tax rate of \$0.29 per \$100 for the Countryside residents. They voted to have the funding transferred from the Water and Sewer fund to the District in order to pay off the District’s debt. FY2025 is year four of the new rate structure.

LOCAL REVENUE

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

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

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

Acct Number	Acct Description	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	Increase/ Decrease
1405-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (669)	\$ (1,188)	\$ -	\$ (600)	\$ (600)
1405-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (10,363)	\$ (10,563)	\$ (8,725)	\$ (8,725)	\$ -
1405-00000-15101-000-351401-000	xsfr from water sewer	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11621-000-314100-000	INTEREST INCOME	\$ (3)	\$ (10)	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (11,035)	\$ (11,761)	\$ (8,725)	\$ (9,325)	\$ (600)
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT REVENUE		\$ (11,035)	\$ (11,761)	\$ (8,725)	\$ (9,325)	\$ (600)

EXPENDITURES

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

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

Acct Number	Acct Description	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 YTD Expended	2026 Adopted	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

POSITION CONTROL CHART

Department	Position	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	Change
Animal Control	ANIMAL CNTRL OFFICER	2	2	2	2	2	0
Animal Control Total - 3501		2	2	2	2	2	0
Board of Supervisors	SUPERVISOR	5	5	5	5	5	0
Board of Supervisors Total - 1101		5	5	5	5	5	0
Central Garage	AUTOMOTIVE TECH	1	1	1	1	1	0
	LEAD AUTOMOTIVE TECH	1	1	1	1	1	0
Central Garage Total - 1221		2	2	2	2	2	0
Circuit Court	LAW CLERK	1	1	1	1	1	0
	JUDICIAL SECRETARY	0	0	1	1	1	0
	LEGAL SECRETARY	2	2	1	1	1	0
Circuit Court Total - 2101		3	3	3	3	3	0
Clerk of Circuit Court	CHIEF DEPUTY CLERK II	1	1	1	1	1	0
	ASSISTANT CHIEF DEPUTY CLERK	0	0	2	2	2	0
	CLERK OF COURT	1	1	1	1	1	0
	DEPUTY CLERK I	9	10	9	9	9	0
	DEPUTY CLERK III	1	1	0	0	0	0
	DEPUTY CLERK - LOCAL RECORDS	0	0	0	0	0	0
	PASSPORT CLERK	2	2	0	0	0	0
	SENIOR CLERK TYPIST	3	3	3	3	3	0
	SENIOR DEPUTY CLERK	1	1	1	1	1	0
	SENIOR DEPUTY - LOCAL RECORDS	0	0	1	1	1	0
Clerk of Circuit Court Total = 2106	Clerk of Circuit Court Total	18	19	18	18	18	0
Commissioner of Revenue	APPRAISER I	2	2	1	1	1	0
	ASSESSOR I	0	0	1	1	1	0
	CHIEF DEP COM OF REV	1	1	1	1	1	0
	COMM OF THE REVENUE	1	1	1	1	1	0
	DEPUTY I	1	1	0	0	0	0
	DEPUTY II	0	0	1	1	1	0
	DEPUTY III	2	2	3	3	3	0
	DEPUTY IV	1	1	2	2	2	0
	LEAD PERSONAL PROPERTY	1	1	1	1	1	0
	OFFICE ASSISTANT	4	4	3	3	3	0
	REAL ESTATE LISTER	0	0	0	0	0	0
	REAL ESTATE ASSESSOR	1	1	2	2	2	0
	REAL ESTATE ASSESSMENT CHIEF ADI	1	1	1	1	1	0
Commissioner of Revenue Total - 1209		15	15	17	17	17	0
Commonwealth Attorney	ADMINISTRATIVE ASST	2	2	2	2	1	-1
	ATTORNEY I CNTY FUND	1	1	1	1	1	0
	ATTORNEY I COMP BRD	6	6	6	6	8	2
	ATTORNEY IV COMP BRD	1	1	1	1	1	0
	ATTY- DOM VIOL GRANT	1	1	1	1	1	0
	BODY WORN CAMERA ATTORNEY	1	1	1	1	1	0
	CAREER PROSECUTOR	1	1	1	1	1	0
	COMMWEALTH'S ATTRNY	1	1	1	1	1	0
	DOMESTIC VIOL. COORD	1	1	1	1	1	0
	JUV JSTC CAR ATT CB	1	1	1	1	1	0
	LEGAL ASSISTANT	0	0	0	0	1	1
	PARALEGAL ASSIST CB	3	3	3	3	4	1
	SECRETARY (CB)	3	3	3	3	3	0
	VICTIM WTNS ADVOCATE	1	1	1	1	1	0
	VICTIM WTNS ASST	1	1	1	1	1	0
	VICTIM WTNS DIRECTOR	1	1	1	1	1	0
Commonwealth Attorney Total - 2201		25	25	25	25	28	3

Department	Position	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	Change
Inspection Services	BUILDING INSPECTOR	4	4	4	4	5	1
	DEPUTY BUILDING OFFICIAL	0	0	1	1	1	0
	BUILDING OFFICIAL	1	1	1	1	1	0
	BUILDING/ENV INSPECTOR	1	1	1	1	1	0
	PERMIT SPECIALIST I	2	2	3	3	3	0
	SR. BLDG INSP/PLAN REVIEWER	0	1	1	1	1	0
Inspection Services Total - 03400		10	10	11	11	12	1
Planning	DIRECTOR COMM. DEV.	1	1	1	1	1	0
	SENIOR PLANNER	0	1	1	1	1	0
	ZONING INSPECTOR	1	1	1	1	1	0
	PLANNER	0	2	2	2	2	0
	SENIOR PLANNER	1	1	1	1	1	0
	DEED & SUBDIV REVIEWER	0	1	1	1	1	0
	DPTY ZONING ADMINSTR AND DEPU	1	0	1	1	1	0
	DEPTY DIRECTOR - CD	1	1	1	1	1	0
	ZONING ADMINISTRATOR	1	1	1	1	1	0
Planning Total - 8101		7	8	10	10	10	0
Engineering	DIRECTOR ENGINEERING	0	1	1	1	1	0
	STORMWATER COMPLIANCE SPECIAL	0	0	1	1	1	0
	ENVIRO INSPECTOR	3	3	3	3	3	0
	ENVIRON MANAGER	1	1	1	1	1	0
	SENIOR CONSTRUCTION INSPECTOR	0	0	0	0	1	1
Engineering Total - 8106		4	5	6	6	7	1
Geographical Information Systems	GIS SPECIALIST	0	1	1	1	1	0
	GIS MANAGER	1	1	1	1	1	0
Geographical Information Systems Total - 8101		2	2	2	2	2	0
Court Services	ADMINISTRATIVE ASST	1	1	1	1	1	0
	CIT COORDINATOR	1	1	1	1	1	0
	COURT SERVC OFFICER	6	6	6	6	6	0
	CRIMINAL JUSTICE PLANNER	1	1	1	1	1	0
	DIRECTOR COURT SRVCS	1	1	1	1	1	0
	DEPUTY DIRECTOR COURT SRVCS	0	0	1	1	1	0
	DRUG COURT COORDINATOR	1	1	1	1	1	0
	INTAKE WORKER/GPS	0	1	1	1	1	0
	PRE TRIAL EVALUATOR	1	1	1	1	1	0
	SR PRE-TRIAL OFFICER	1	1	1	1	1	0
	Court Services Total - 2110		13	14	15	15	15
Economic Development		1	1	1	1	1	0
Economic Development Total - 8102		1	1	1	1	1	0
Executive Administration	DEPUTY COUNTY ADMIN	1	1	1	1	1	0
	DEPUTY/ASSIST COUNTY ADMIN	0	0	0	0	1	1
	COUNTY ADMINISTRATOR	1	1	1	1	1	0
Executive Administration Total - 1201		2	2	2	2	3	1
Facilities Maintenance	CUSTODIAN	12	12	12	12	13	1
	FACILITIES MANAGER	1	1	1	1	1	0
	LEAD CUSTODIAN	1	1	1	1	1	0
	MAINT TECHNICIAN	4	5	5	5	5	0
	MAINT TECHNICIAN II	1	1	1	1	1	0
	MAINTENANCE SUPERVSR	1	1	1	1	1	0
	ADMIN ASSISTANT	0	1	0	0	0	0
	Facilities Maintenance Total - 4300		20	22	21	21	22
Finance	ACCOUNTING TECH II	3	3	3	3	3	0
	ACCOUNTING TECH I	1	1	1	1	1	0
	ACCOUNTANT	1	1	1	1	1	0
	ADMINISTRATIVE ASST	0	0	0	0	0	0
	DPTY FINANCE DIR	0	1	1	1	1	0
	DIRECTOR OF FINANCE	1	1	1	1	1	0
	PAYROLL SPECIALIST	2	2	2	2	2	0
	PAYROLL MANAGER	1	1	1	1	1	0
	SENIOR ACCOUNTANT	1	1	1	1	1	0
Finance Total - 1215		10	11	11	11	11	0

Department	Position	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	Change
Fire & Rescue	ACCT TECHNICIAN II	1	1	1	1	1	0
	ADMIN ASSISTANT	1	1	1	1	1	0
	ASST. FIRE MARSHAL	0	2	2	2	2	0
	BATTALION CHIEF	3	3	3	6	6	0
	CAPTAIN - HEALTH & SAFETY OFFICER	0	0	1	1	1	0
	CAPTAIN STATION	7	9	10	11	12	1
	CAPTAIN - TRAINING	0	0	1	1	1	0
	CHIEF FIRE & RESCUE	1	1	1	1	1	0
	DEPUTY CHIEF (F&R)	1	1	1	1	1	0
	DIVISION CHIEF (F&L SAFETY)	1	1	1	1	1	0
	DIVISION CHIEF (TRAINING)	0	0	1	1	1	0
	EMS DIVISION CHIEF	1	1	1	1	1	0
	FIRE & LIFE SAFETY SPECIALIST	1	1	1	1	1	0
	FIRE & RESCUE TECHS (I, II, III)	78	92	100	104	111	7
	LT FIRE & LIFE SAFETY	1	1	1	1	1	0
	LT. STATION	8	10	12	15	23	8
	LT. TRAINING OFFICER	1	1	1	1	1	0
	LT. TRAINING OFF EMS	1	1	1	1	1	0
	LT. TRAINING OFF FIRE	1	1	1	1	0	-1
	LT/INSTR/MAS VO TECH	1	1	1	1	1	0
MASTER F&R TECH	2	2	2	2	2	0	
Fire & Rescue Total - 3201	Fire & Rescue Total	108	130	144	155	170	15
Human Resources	ADMIN ASSISTANT	1	1	1	1	1	0
	BENEFIT SPECIALIST	1	1	1	1	1	0
	DIRECTOR OF HR	1	1	1	1	1	0
	HR SUPERVISOR	1	1	1	1	1	0
	RECEPTIONIST II	1	1	1	1	1	0
Human Resources Total - 1218		5	5	5	5	5	0
Technology	ADMINISTRATIVE ASST	1	1	1	1	1	0
	DEPTY DIRECTOR OF TECH	1	1	1	1	1	0
	DIRECTOR TECHNOLOGY	1	1	1	1	1	0
	IT BUSINESS ANALYST	1	1	2	2	2	0
	LEAD PC TECH	1	1	1	1	1	0
	PC NETWORK TECH	2	3	4	4	2	-2
	SECURITY ANALYST	0	1	1	1	1	0
	SOFTWARE/RECORDS ANALYST	0	0	0	0	1	1
	SENIOR SYSTEM ANALYST	1	1	1	1	1	0
	SYSTEMS ANALYST	2	2	2	2	2	0
Technology Total - 1220		12	13	14	14	13	-1
Jail	BOOKING CORPORAL	1	1	1	1	1	0
	BOOKING DEPUTY	9	9	9	9	9	0
	CANTEEN DEPUTY	2	2	2	2	2	0
	CAPTAIN JAIL	1	1	1	1	1	0
	CENTL CONTROL DEPUTY	3	3	1	1	1	0
	CITAC DEPUTY - CF	1	1	1	2	2	0
	COOK (CB)	2	2	2	3	3	0
	COOK (CB) SUPERVISOR	1	1	1	1	1	0
	COOK (COUNTY)	2	2	2	2	2	0
	CORR OFF COURT SEC	0	0	3	7	7	0
	CORR OFFCR CORPORAL	5	5	4	4	4	0
	CORR OFFCR LIDS TECH	1	1	1	1	1	0
	CORRECTIONAL OFFICER	59	60	51	51	51	0
	CORRECTIONAL OFFR CF	0	0	15	15	15	0
	CS/TRANSPORT DEPUTY	9	9	9	9	9	0
	CS/TRANS CORPORAL	1	1	1	1	1	0
	CSTRANSPORT SERGEANT	1	1	1	1	1	0
	FACILITIES AND OPERATIONS SERGEANT	0	1	1	1	1	0
	INMATE WORK CREW	0	0	0	1	1	0
	MASTER DEPUTY	0	1	1	5	5	0
DEPUTY - COURT MANAGEMENT	0	0	1	1	1	0	
MEDICAL SECRETARY	0	0	0	0	1	1	
MEDICAL TECH	0	0	0	0	1	1	

Department	Position	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	Change
	NURSES	0	0	0	0	7	7
	JAIL LIEUTENANT	2	2	2	2	2	0
	JAIL PHYSICIAN	1	1	1	1	2	1
	JAIL RECORDS DEPUTY	2	2	1	1	1	0
	JAIL SERGEANT	6	6	6	6	6	0
	WORK CREW COORDINATOR	0	0	0	1	1	0
Jail Total - 3302	Jail Total	105	106	118	130	140	10
Landfill	ADMINISTRATIVE ASST	1	1	1	1	1	0
	ASST LANDFILL MGR	1	1	0	0	0	0
	ENVIRONMENTAL TECHNICIAN	0	1	1	1	1	0
	HEAVY EQUIP OPERATOR	3	1	1	1	0	-1
	HEAVY EQUIP OPERATOR II	6	9	9	9	9	0
	LANDFILL SUPERINTENDENT	0	0	1	1	1	0
	LANDFILL MANAGER	1	1	1	1	1	0
	LANDFILL WORKER	5	6	6	6	6	0
	LEAD EQUIP OPERATOR	1	1	1	1	1	0
	MECHANIC	1	1	1	1	1	0
	SCALE OPERATOR	2	2	2	2	2	0
Landfill Total - 4205		21	24	24	24	23	-1
Legal Services	ASST COUNTY ATTORNEY	4	4	5	4	4	0
	COUNTY ATTORNEY	1	1	1	1	1	0
	EXECUTIVE ASSISTANT	3	3	3	3	3	0
Legal Services Total - 1204		8	8	9	8	8	0
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	1	0
	ATHLETIC TECHNICIAN	2	2	2	2	2	0
	SOCIAL MEDIA & REC COORD	0	1	1	1	1	0
	DIRECTOR PARKS & REC	1	1	1	1	1	0
	MAINTENANCE TECH	2	2	2	2	2	0
	PARK GRNDS & TURF SUPV	1	1	1	1	1	0
	DEPUTY DIRECTOR - PARKS AND REC	1	1	1	1	1	0
	RECREATION MANAGER	0	0	1	1	1	0
	REC PROGRAMMER	1	1	1	1	1	0
Parks & Recreation Total - 7101		13	13	11	11	11	0
Public Works	ADMINISTRATIVE ASST	1	1	1	1	1	0
	BILLING TECHNICIAN	1	1	1	1	2	1
	DEPUTY DIRECTOR - PW	1	1	1	1	1	0
	DIRECTOR PUBLICWORKS	1	1	1	1	1	0
	GIS TECHNICIAN	1	1	1	1	1	0
Public Works Total - 4100		5	5	5	5	6	1
Recycling/Refuse	RECYCLING SUPERVISOR	1	1	1	1	1	0
	SITE CONTAINER OPR	5	6	6	6	6	0
	TRUCK DRIVER	3	5	5	5	6	1
Recycling/Refuse Total - 4203		10	12	12	12	13	1
Registrar	DEPUTY REGISTRAR	1	2	1	1	1	0
	CHIEF DEPUTY REGISTRAR	0	0	1	1	1	0
	REGISTRAR	1	1	1	1	1	0
Registrar Total - 1302		2	3	3	3	3	0
Sheriff's Office	ANALYST DRG TSK FRCE	1	1	1	1	1	0
	CAPTAIN PATROL	1	1	1	1	1	0
	CC CLERK I	1	1	1	1	1	0
	CITAC OFFICER	1	1	1	1	1	0
	CIVIL DEPUTY	4	4	2	2	2	0
	CORPORAL	4	4	4	4	4	0
	CPTN INVESTIGATIONS	1	1	1	1	1	0
	DATA SUPPORT COORD	0	0	1	1	1	0
	DEPTY SHERIFF/SCHOOL	2	2	10	12	12	0
	MASSANUTTEN PD	0	0	4	4	4	0
	DS PATROL DEPUTY	31	31	21	21	21	0
	EXECUTIVE SECRETARY	1	1	1	1	1	0
	GTF DEPUTY	0	0	1	1	1	0
	INVESTIGATOR	9	9	9	10	10	0

Department	Position	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	Change
	LIEUTENANT PATROL	2	2	1	1	1	0
	LT- INVESTIGATIONS	1	1	2	2	2	0
	MAJOR	1	1	1	1	1	0
	MASTER DEPUTY	0	0	1	1	1	0
	PATROL DEPUTY COUNTY	1	1	3	3	3	0
	PATROL SERGEANT I	0	0	1	1	1	0
	PCA	4	4	4	5	5	0
	PCA ASSISTANT	1	1	1	1	1	0
	PCA SUPERVISOR	1	1	1	1	1	0
	RECORDS CLERK	2	2	2	2	2	0
	RUSH DRUG TASK FORCE	0	0	0	1	1	0
	SERGEANT	5	5	5	5	5	0
	SHERIFF	1	1	1	1	1	0
	SOU CORPORAL	0	0	1	1	1	0
	SOU DEPUTY L9	6	6	2	3	3	0
	SOU SERGEANT	0	0	1	2	2	0
	SOU/K9 DEPUTY I	0	0	1	1	1	0
	SPECIAL OPS	0	0	2	2	2	0
	TRAINING COORDINATOR	1	1	1	1	1	0
Sheriff's Office Total - 3102		92	93	89	96	96	0
Treasurer	CHF DPTY 1 TREASURER	1	2	2	2	2	0
	DEPUTY CLERK I	2	2	2	2	2	0
	DEPUTY CLERK II	1	1	1	1	1	0
	DEPUTY CLERK III	1	1	1	1	1	0
	DEPUTY CLERK IV	1	1	1	1	1	0
	TREASURER	1	1	1	1	1	0
Treasurer Total - 1213		7	8	8	8	8	0
Utilities	CONSTRUCTION INSPCTR	1	1	1	1	1	0
	CREW LEADER	3	3	2	3	3	0
	OPERATIONS MANAGER	1	1	1	1	1	0
	PUMP STATION TECH	3	3	3	1	1	0
	SNR CONSTRUCTION INSP	0	1	1	1	1	0
	TREATMENT OP MANAGER	1	1	1	1	1	0
	UTILITY WORKER	6	6	6	7	7	0
	UTILITY WORKER II	0	0	0	4	4	0
	UTILITY SUPERVISOR	1	1	1	1	1	0
	UTILTS MAIN PLANNER	1	1	1	1	1	0
	WATER METER TECH	1	1	1	1	1	0
	WATERWORKS OPERATOR I	2	2	2	2	2	0
Utilities Total - 4401		19	20	20	24	24	0
Grand Total		547	580	613	646	678	32

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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