

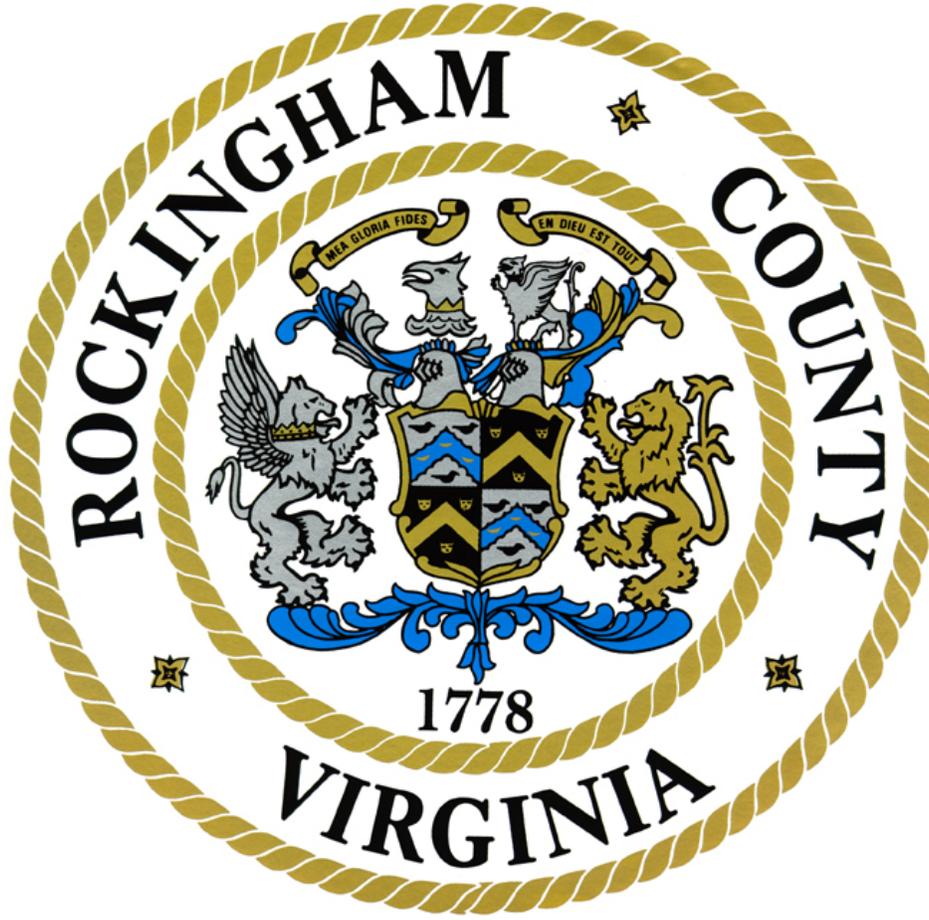


ROCKINGHAM COUNTY, VIRGINIA

FY2019-2020 Adopted Budget

Adopted: April 24, 2019

Credit for the cover page given to Joshua Gooden Photography



ROCKINGHAM COUNTY BOARD OF SUPERVISORS



Rockingham County Board of Supervisors (listed from left to right): Top Row: Casey Armstrong (Assistant County Administrator), Pablo Cuevas (District 1), Rick Chandler (District 3), Stephen King (County Administrator), Thomas Miller (County Attorney) Bottom Row: Michael A. Breeden (District 5), Sallie Wolfe-Garrison (District 2), William B. Kyger, Jr. (District 4)

TABLE OF CONTENTS

ROCKINGHAM COUNTY BOARD OF SUPERVISORS	3
HISTORY OF ROCKINGHAM COUNTY	9
COUNTY MAP	10
ECONOMIC DATA	11
PUBLIC SCHOOLS	13
ACKNOWLEDGEMENTS.....	14
ORGANIZATIONAL STRUCTURE.....	15
TRANSMITTAL LETTER	16
BUDGET IN BRIEF	25
READER’S GUIDE TO THE ROCKINGHAM COUNTY BUDGET BOOK.....	26
COUNTY FINANCIAL STRUCTURE	26
DESCRIPTION OF ACCOUNT STRUCTURE	26
RELATIONSHIP OF MAJOR AND NON-MAJOR FUNDS TO FUNCTIONAL UNITS AND DEPARTMENTS.....	29
FUND STRUCTURE.....	33
FUND ACCOUNTING	34
BASIS OF ACCOUNTING	34
BASIS OF BUDGETING	34
BUDGET PROCESS	36
BUDGET CALENDAR	37
FINANCIAL POLICIES.....	38
REVENUE SUMMARY	41
EXPENDITURE SUMMARY	42
GENERAL FUND REVENUE	43
GENERAL PROPERTY TAXES	45
OTHER LOCAL TAXES.....	47

OTHER LOCAL REVENUE	49
STATE REVENUE	51
FEDERAL REVENUE.....	52
NON-REVENUE RECEIPTS.....	53
FUND RESERVE.....	53
TOTAL GENERAL FUND REVENUE	55
GENERAL FUND EXPENDITURES	56
GENERAL FUND EXPENDITURE SUMMARY.....	57
GENERAL GOVERNMENT ADMINISTRATION	59
BOARD OF SUPERVISORS	60
EXECUTIVE ADMINISTRATION	62
LEGAL SERVICES	64
INDEPENDENT AUDITOR.....	66
COMMISSIONER OF THE REVENUE.....	68
REASSESSMENT & EQUALIZATION.....	70
LAND USE ASSESSMENT.....	72
TREASURER	74
FINANCE.....	76
HUMAN RESOURCES.....	78
TECHNOLOGY.....	80
CENTRAL GARAGE.....	82
ELECTORAL BOARD	84
REGISTRAR.....	84
JUDICIAL ADMINISTRATION.....	87
CIRCUIT COURT, GENERAL DISTRICT COURT, MAGISTRATE, JUVENILE & DOMESTIC RELATIONS	87
CLERK OF CIRCUIT COURT.....	92
COURT SERVICES.....	94

COMMONWEALTH’S ATTORNEY	98
PUBLIC SAFETY	102
SHERIFF	103
FIRE & RESCUE	110
VOLUNTEER FIRE COMPANIES.....	113
AMBULANCE & RESCUE SQUAD	113
FIRE EXTINCTION SERVICES.....	113
JAIL.....	117
MIDDLE RIVER REGIONAL JAIL	120
INSPECTION SERVICES	122
ANIMAL CONTROL	124
911 OPERATIONS & MAINTENANCE	126
PUBLIC WORKS	128
PUBLIC WORKS ADMINISTRATION	128
FACILITIES	131
HUMAN SERVICES.....	135
LOCAL HEALTH SERVICES	137
COMMUNITY SERVICES.....	139
PUBLIC ASSISTANCE	141
INSTITUTIONAL CARE.....	143
PARKS, RECREATIONAL & CULTURAL.....	145
PARKS AND RECREATION	145
REGIONAL LIBRARY	149
COMMUNITY DEVELOPMENT	151
PLANNING.....	151
GEOGRAPHICAL INFORMATION SYSTEMS	153
ECONOMIC DEVELOPMENT	155

SOIL & WATER CONSERVATION.....	157
COOPERATIVE EXTENSION PROGRAM.....	159
ENVIRONMENTAL MANAGEMENT	161
TRANSPORTATION PLANNING	163
OTHER EXPENSES.....	165
CONTRIBUTIONS	165
CONTINGENCY	165
OTHER BENEFITS.....	165
TRANSFERS TO OTHER FUNDS.....	169
TRANSFERS	169
DEBT SERVICE	171
CAPITAL PROJECTS FUND.....	173
TOURISM FUND	176
ASSET FORFEITURE FUND	179
CHILDREN'S SERVICES ACT FUND	182
HARRISONBURG-ROCKINGHAM DISTRICT OF SOCIAL SERVICES	186
PUBLIC SCHOOLS	194
SELF-INSURANCE FUND	195
ECONOMIC DEVELOPMENT AUTHORITY	198
SOLID WASTE FUND.....	201
REVENUE.....	201
EXPENDITURES.....	204
WATER AND SEWER FUND	208
REVENUE.....	208
EXPENDITURES.....	212
SMITH CREEK WATER & WASTE AUTHORITY.....	216
REVENUE.....	216

EXPENDITURES.....	219
LILLY SUBDIVISION SANITARY DISTRICT.....	221
REVENUE.....	221
EXPENDITURES.....	223
COUNTRYSIDE SANITARY DISTRICT.....	225
REVENUE.....	225
EXPENDITURES.....	228
PENN LAIRD SEWER AUTHORITY	230
REVENUE.....	230
EXPENDITURES.....	232
POSITION CONTROL CHART.....	234
GLOSSARY	242

HISTORY OF ROCKINGHAM COUNTY

Settlement

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

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

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

Frontier Life

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

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

Today's Rockingham

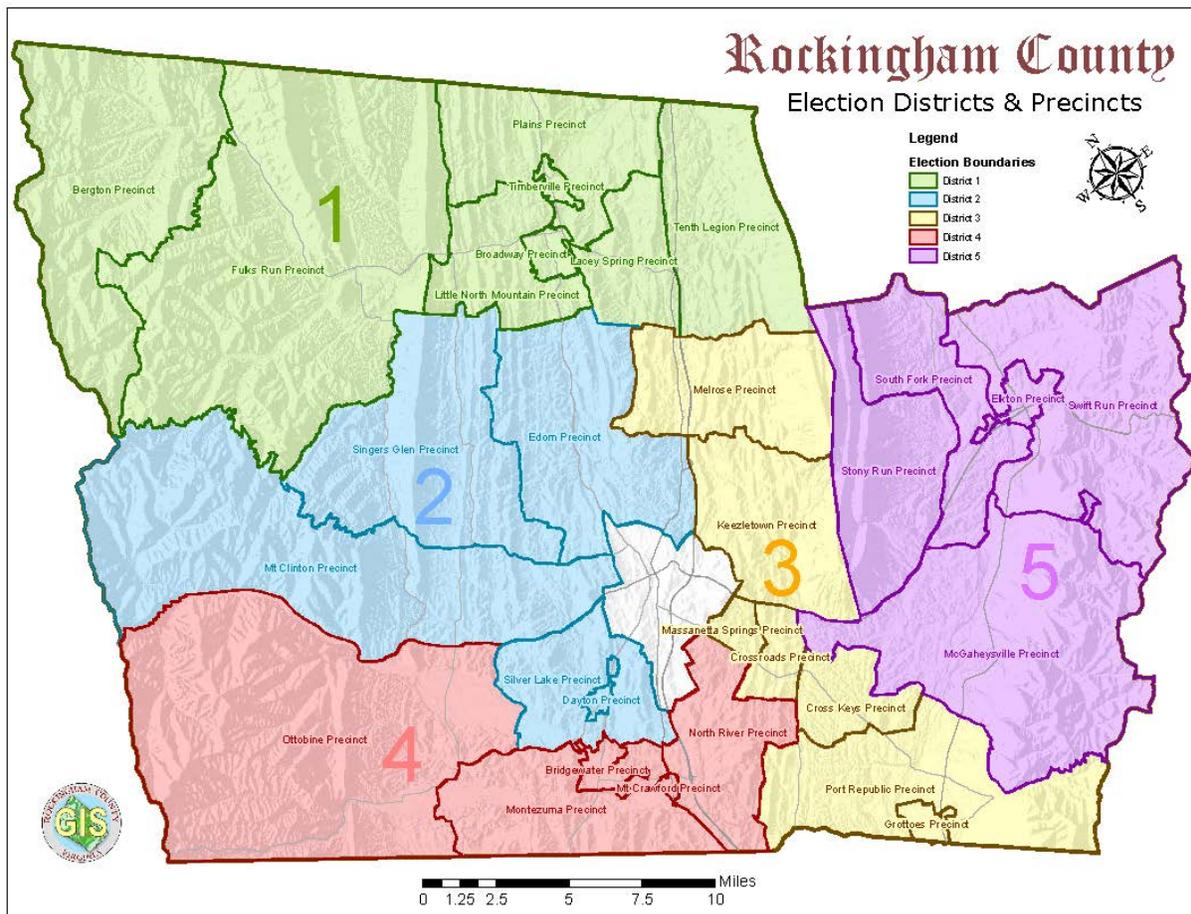
Even the bloodiest war in U.S. history could not stop the productivity of valley residents. They rebuilt, replanted, and retooled. The University of Virginia's Weldon Cooper Center for Public Service estimates Rockingham County's July 2018 population to be 81,422. The County's citizens are engaged in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

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

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

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

COUNTY MAP



ECONOMIC DATA

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

Employer	Fiscal Year June 30,	
	2018	2009
Rockingham County School Board	1	1
Sentara Healthcare	2	-
Wal-Mart	3	4
Cargill Meat Solutions	4	2
Marshall's	5	8
Great Eastern Resort Management	6	3
LSC Communications US, LLC *	7	6
Pilgrims Pride Corp.	8	9
Merck Sharp & Dohme Corp.	9	5
County of Rockingham	10	10
Perdue Products	14	7

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

2018

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Property Taxes Paid	Rank	Percentage of Total Property Taxes Paid
Great Eastern Resort Management	\$ 412,412,845	1	4.40%	\$ 3,268,106	2	3.50%
MillerCoors	254,477,465	2	2.70%	4,810,298	1	5.10%
Wal-Mart Retail and Distribution Centers	136,961,535	3	1.40%	1,663,950	5	1.80%
Merck & Company, Inc.	127,757,070	4	1.50%	1,987,163	4	2.10%
White Wave	116,890,970	5	1.30%	2,098,039	3	2.20%
Marshall's	78,374,895	6	0.80%	1,001,454	7	1.10%
LSC Communications (formerly RR Donnelley)	74,651,070	7	0.80%	1,128,379	6	1.20%
Sunnyside Retirement Community	54,836,600	8	0.60%	405,791	10	0.40%
Cargill	52,218,755	9	0.60%	839,875	8	0.90%
Sysco	51,127,755	10	0.50%	825,407	9	0.90%
Total	\$ 1,359,708,960		14.60%	\$ 18,028,462		19.20%

Rockingham County is also home to Massanutten Resort, a 6000 acre community which offers many unique amenities including an indoor/outdoor water park, ski and adventure park area, two golf courses, farm-to-table dining experiences, shopping and recreation options. Massanutten hosts over 1 million visitors per year and is the second largest taxpayer in the County, accounting for over 3.5% of the total property taxes paid.

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

VISION STATEMENT

Educating Today's Learner, Developing Tomorrow's Future

MISSION STATEMENT

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

ABOUT

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

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



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

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

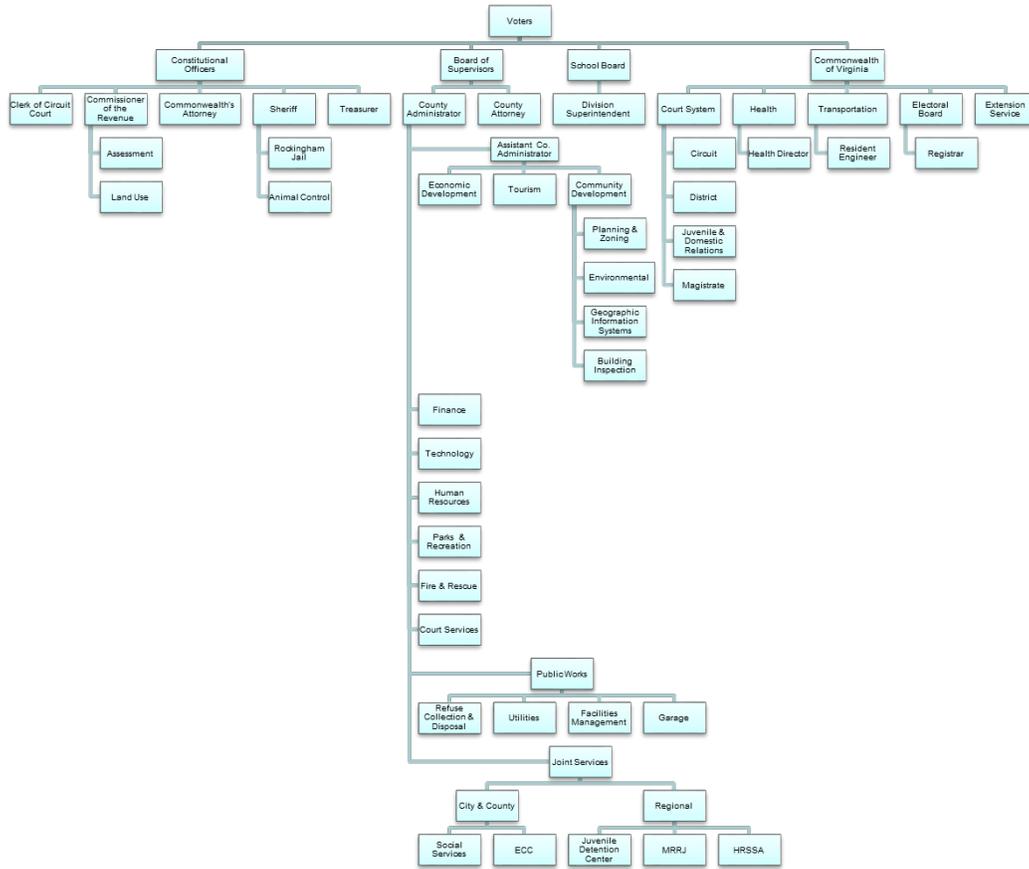
The school budget is recommended and adopted by the School Board and then sent to the County Board of Supervisors for final approval and appropriation.

ACKNOWLEDGEMENTS

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

Assistant County Administrator	Casey Armstrong
Clerk of the Circuit Court	Chaz W. Haywood
Commissioner of the Revenue	Lowell R. Barb
Commonwealth Attorney	Marsha L. Garst
County Administrator	Stephen G. King
County Attorney	Thomas H. Miller, Jr.
Director of Community Development	Rhonda Cooper
Director of Court Services	Ann Marie Freeman
Director of Finance	Patricia D. Davidson
Director of Fire & Rescue	Jeremy C. Holloway
Director of Human Resources	Jennifer J. Mongold
Director of Parks & Recreation	Kirby Dean
Director of Public Works	Philip Rhodes
Director of Social Services	Celest D. Williams
Director of Technology	Terri M. Perry
Registrar	Lisa B. Gooden
Sheriff	Bryan F. Hutcheson
Superintendent of Schools	Dr. Oskar Scheikl
Treasurer	L. Todd Garber

ORGANIZATIONAL STRUCTURE



TRANSMITTAL LETTER

The Honorable Board of Supervisors

Rockingham County, Virginia

I am pleased to submit to the Board and our citizens the Rockingham County Fiscal Year 2020 (FY20) Budget which reflects the County's long-range vision set forth in the County's Comprehensive Plan; addresses the strategic direction and issues identified in the extended Rockingham 2020 plan, and provides a sound financial plan to support the mission of Rockingham County. Development and approval of the annual Budget is seen as the most important action taken by the Board of Supervisors. The Budget serves as a financial roadmap for programs and services offered in Rockingham County.

The FY20 Budget includes funds required for the operation of County services in the aggregate amount of \$392,420,175. The General Operating Fund Budget is adopted for funding in the amount of \$137,726,515, representing an increase of \$4,418,189 or 3.31% more than the current fiscal year. It should be noted that the budget does not include any adjustment to the current real estate tax rate of \$0.74 per \$100 of assessed value.

The Budget is balanced in accordance with State code and is proposed to reflect accurate revenue and expenditure projections with the best information that is available at the time of presentation. Furthermore, it is proposed to continue providing a high level of service to the citizens and businesses of Rockingham County.

The proposed FY20 budget includes the following projects and operational initiatives:

Education

Funding for Schools - The proposed budget recommends funding schools in accordance with the growth of general property taxes. The general property taxes are proposed to increase 2.62% in the coming fiscal year largely in part to an increase in Machinery & Tools tax and Real Estate growth. The local transfer to the schools is proposed to increase 2.62%, or \$1,643,347 in order to align the increase in school expenditures with the organic growth of the tax base in the County. In addition to an increase to state funding for the school salary adjustment, the additional local funds will provide for a 3% salary increase for all positions (\$3,000,000), a 4% increase in the employer share of health insurance costs (\$719,500), and additional funding for the Massanutten Technical Center (\$29,897).

Phase 2 of the school building program provides funding for Fulks Run Elementary and John C Myers Elementary Schools. The projects have been bid and are projected to cost an estimated \$21,000,000. Debt will be issued in the fall of 2019; the first debt service payment is due in July of 2020 and will affect the FY21 budget. Currently, Phase 1 of the school building program is complete. That was funded through a debt issuance in the amount of \$22,540,000 and provided for the renovation of John Wayland, Pleasant Valley and new construction of Rockingham Academy. Debt service payments are projected to be \$9,412,508 for FY20 and \$10,554,017 for FY21.

Employee Benefits

Funding is provided in the FY20 budget for a 3% salary increase for all employees beginning on July 1, 2019. A combination of state and local funds will be used to provide the funding for county and school employee salary increases.

The County and Schools are self-insured with a contracted claims administrator (currently Anthem). County and School staff are currently preparing the health insurance offerings for the next fiscal year. A request for proposal has been issued for Medical and Dental, based on the current claims an increase of 4% is projected. Projected increase in expenditure to the County and School is estimated to be just below \$1M.

Public Safety

Rockingham Regional Jail - The Heating, Ventilation, and Air Conditioning (HVAC) system at the Jail is the original equipment for the facility that was constructed in the mid-1990's. Funds have been phased in over the course of the last three fiscal years and the final phase of the funding is included in the FY20 budget (\$1,500,000). The total project cost is estimated to be \$5,000,000, with the funding split between the County and City. The last step in the HVAC upgrade is the replacement of the roof at the jail and Sheriff's office. Funding in FY20 (\$500,000) is provided for that completion.

The costs for **Middle River Regional Jail (MRRJ)** in this budget are Rockingham County's share only. The City of Harrisonburg is billed directly for its costs. The annual operating and existing debt costs are split among the jurisdictions based on a rolling three year average of inmate population. The MRRJ has been at capacity in the last several months and funding is provided to rent beds at another facility until an expansion study can be completed and developed for the next phase of the MRRJ build-out if the need should arise. Additional funding for the bed rentals in the amount of \$348,070 is provided.

Alternative Programs for Justice System - Included in this category is continued funding for a Drug Court Coordinator reporting to the Court Services Unit and funding for a Community Services Board Case Manager. The total cost to administer the newly proposed Drug Court Program is \$100,000. Included is funding for an additional position in Court Services with a criminal justice focus as has been recommended by some community interest groups. The specific job title and description has yet to be determined. The plan is to fill this position in FY20. Funding will be split between the County and City.

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

Vehicles - The Sheriff requested twelve vehicles to be included in the FY20 budget at a cost of \$358,788. Funding will be split between the County and City.

Fire & Rescue - Included in the Fire and Rescue budget are two additional fire and rescue employees; a Training Division Captain and an EMS Captain. As the staffing levels have increased, the management structure in the department needs to increase to better manage and train the personnel. In order to promote longevity in our fire and rescue employees, funding to support an increase to the stipend plan for specialized areas is proposed.

The department requested \$638,000 to replace a 1985 Pierce fire Engine in Broadway. Funding is not provided in this budget for that purchase, however staff is reviewing the need to either issue debt for the purchase in the fall of 2019 or use pay-as-you go funding for the purchase in FY21.

SAFER Grant – FY20 is the first year that the County fully funds the SAFER positions. The County was awarded a SAFER grant in FY17 which allowed the employment of nine new Fire/EMS providers. The grant ran for a two year cycle and ended in December, 2018. The County is required to pick up 100% of the additional expense

in FY20 which will add \$245,568 to the expenses with no revenue to offset. The total expense for FY20 is \$491,136.

Courts Security – Included in the budget are two additional Bailiff positions. The first for Court Services to screen visitors at their new location in the County Government Center. The second, for an additional Bailiff to cover the new judge and courtroom in Juvenile and Domestic Relations Courts. County staff will communicate to the Commonwealth the need for added court security personnel funding when a judge position is added.

Children’s Services Act – Increased funding is provided to support the Children’s Services Act and the increase in costs to provide mandated services.

Facilities Upgrades and Maintenance – The County owns several buildings that have HVAC equipment and roof replacement needs. The FY20 budget includes funding in the amount of \$750,000 to address these needs in the Administration Building, Jail and Sheriff Building and the Human Services Buildings.

In summary, the major focus of the proposed FY20 Budget is to:

- * add positions in the fire & rescue department in order to achieve the maximum benefits from the proper management of the staff to provide timely fire and emergency medical response;
- * add positions and space to meet the increased caseload in Juvenile and Domestic Relations Courts.
- * continue the school building program with the renovation of Fulks Run Elementary and John C Myers Elementary schools;
- * funds the operation and maintenance of the new Rockingham Park at the Crossroads;
- * completes the HVAC renovation at the Jail and Sheriff’s Office;
- * continue to implement programs which provide alternatives to incarceration and seek to ensure that persons are appropriately serviced in the initial incident respective to potential mental health issues. Some of the programs and actions in recent years include: Crisis Intervention Team (CIT) Coordinator & training program, establishment of a Mental Health pod at Rockingham-Harrisonburg Regional Jail (RHRJ), establishment of a Special Needs pod (alternative to Segregation) at RHRJ, CITAC Coordinator & program at Sentara RMH, Mobile Crisis Action & Response Team – RCSO & CSB, CSB full time position at RHRJ and 24/7 on-call availability, Future Generations / Strength in Peers re-entry program, Day reporting at Gemeinschaft Center, Work Release program at MRRJ, Drug Court/diversion program, Re-entry workshops held weekly at RHRJ, Addiction (drug/alcohol) classes held weekly at RHRJ, Pre-Trial Services / expanded GPS monitoring program and Chaplain support/re-entry program expanded at RHRJ (3 times per week)

Most increases noted in the general fund expenditures are as a result of salary and health insurance increases. If not, changes in the budget are detailed below:

General Government

Legal Services - The budget includes funding for an additional attorney to service the Department of Social Services (DSS) caseload. Funding is provided through DSS utilizing a combination of federal, state and local funds. \$140,097

Finance - The department shows an increase in maintenance service contracts of \$25,000 due to additional modules coming on line in the financial software. \$57,174

Human Resources – Additional funding (\$12,740) is provided for part-time assistance. The department oversees the internal mail routing for County and Schools. \$53,768

Technology – The department is showing a reduction as most of the items in the budget for FY19 were related to small projects. Funding provided in FY20 are much larger projects and have been moved to the Capital Projects Fund. (\$88,831)

Central Garage – An increase in gas prices and supplies for maintaining vehicles are projected in FY20 \$144,403

Public Safety

Sheriff - The additional funds proposed provides for the replacement of twelve sheriff vehicles. \$273,668

Fire & Rescue – Funding is provided for two additional captain positions, one EMS Captain and one Training Captain. In addition to the 3% increase provided for 90 Fire and Rescue staff, an increase to the current stipend program for certified positions within the Fire & Rescue department is provided. \$605,350

Volunteer Fire Companies – The reduction in the budget is a result of the fire truck purchase in FY19 at \$620,000. A fire truck is planned to be purchased in FY20 to replace equipment in the Broadway area, the estimate is \$638,000, funding is planned to either be provided through a debt issuance in the fall of 2019 or cash in the summer of 2020. (\$557,904)

Middle River Regional Jail (MRRJ) – Funding is provided for the potential rental of beds from another facility as the MRRJ is approaching full capacity at 925 inmates. An expansion study is underway and funding is provided to cover the cost for Rockingham County inmates. \$348,070

Jail – Funding is provided for all Jail staff to receive a 3% salary increase, \$367,483. One additional Deputy is provided to assist with security in the Court Services Department and an additional Deputy for Juvenile and Domestic Relations Courts. Funding for the roof replacement in the amount of \$353,000 is also included. \$903,568

Animal Control – An increase to the Rockingham/Harrisonburg SPCA in the amount of \$16,599 is provided due to an increase in animal medical expenses, upgrades to the facility, and a salary increase for the employees. \$26,121

Public Works

County Property Maintenance - The Facilities department budgets for maintenance at each of the County owned properties. A new roof for part of the Administration Building, and upgrades to the current HVAC are requested. \$124,929

Shared Maintenance of Buildings - The increase in the Shared Maintenance facilities is due to additional site improvements needed in the County/City owned buildings. The site improvements include roof replacement in the Sheriff's office, courthouse repointing, and floor restoration in the Clerk's area of the courthouse. \$79,372

Human Services Maintenance – Roof replacement is planned at the Human Services Building. Funding will be provided through the Department of Social Services fund balance in FY20. (\$35,947)

TV Transmission System Maintenance – The FY19 budget included funding to remove the TV tower at White Grass Knob. (\$65,000)

Human Services

Local Health Services - The budget includes an increase of \$44,796 to assist with the local funding match required for staff to receive the state-supported salary increase for the local health department employees. \$44,796

Harrisonburg-Rockingham Community Services Board (CSB) - The budget includes an increase of \$125,000 for the funding of the renovation and construction of buildings for the CSB. The current project estimate is \$12,000,000 with debt service extending over 20 years. Also provided is funding for the operations of the CSB in the amount of \$45,000. \$170,000

Public Assistance - An increase of \$50,000 to this line item will help cover an increase in applications for property tax relief. \$50,000

Parks, Recreation and Cultural

Rockingham Park at the Crossroads – This new department provides funding for the operation and maintenance of the new park in the County. One full-time employee will be added in order to perform maintenance, cleaning, and upkeep of the facilities. \$226,374

Regional Library - The increase provided by the Library is offset by revenue. \$41,486

Community Development

Planning – A reduction to the department is due to moving of various personnel within the budget. (\$35,259)

Economic Development – A reduction in funding for Economic Development is due to the movement of certain allowable expenses to the Tourism Fund. The County was granted the ability to increase the Transient Occupancy Tax rate from 2% to 5%, with the additional 3% being devoted to increasing tourism activity in the County. One full-time employee was moved from Economic Development to the Tourism Fund in order to manage tourism activities. (\$69,527)

Environmental Management – One new position is proposed for FY20 due to the additional construction in the county. Revenue is provided by the users to partially offset this position. \$55,883

Contributions – Funding provided for non-profit agencies in the County, related to Tourism was moved to the Tourism Fund thus resulting in decreases in a few areas. However, a one-time donation in the amount of \$250,000 is provided for the Explore More Museum expansion on the third floor. \$95,979

Transfers – The major increase in transfers is due to the local transfer to support the school operations. An increase of \$1,643,347 or 2.62%. Also, an increase to the County transfer to Comprehensive Services Act (CSA) of \$336,805 is proposed. The County has been underfunding CSA for the last few budget years, this action is to budget enough funds to cover expenditure expectations for the upcoming year. \$1,533,945

School Debt Service – A decrease in the amount of \$104,741 is due to the payoff of the Mountain View Elementary and Pence Middle School renovations from 1999. In FY20, a payoff of debt for Peak View Elementary school renovation from 2000 resulting in a decrease of \$358,491 for FY21, just in time to cover the added debt service for Phase 2 of the school building program. The debt issuance of \$21.0M in the fall of 2019 will have an estimated \$1.5M debt service payment, first due in FY21. Debt service payments are projected to be \$9,412,508 for FY20 and \$10,554,017 for FY21. (\$104,741)

Revenue Projections

The County's economy, and the Harrisonburg Metro area, is showing signs of a steady increase in activity over the past few years. The projected revenues below are based on the actual growth and projected new growth over the next 18-24 months.

Real Estate - Based on the amount of new construction experienced over the last 12 months, the Commissioner of Revenue is advising that a growth of 1% over FY19 can be expected. The Board advertised March 30th that they will keep the County's current real estate tax the same at \$0.74 per \$100 of assessed value. \$700,000

Personal Property Taxes – The County's Personal Property assessed values are expected to remain about the same for the next fiscal year. Collections for FY18 were \$15,876,722. The budget for FY20 is \$15,500,000 and collections to date are \$15,124,971. \$0

Machinery & Tools - This tax is on equipment used primarily in the manufacturing of goods. The tax is based on the value of equipment in service as of January 1st, but it is not levied and due until the following December. Based on information provided from several of the larger business accounts, the County is expecting an increase of \$1,300,000 in the budget for the upcoming tax year. \$1,300,000

Sales Tax - An increase of \$148,579 is proposed due to the growth in commercial industry seen in the last 12 months. \$148,579

Consumer Utility Tax – Currently, the tax for residential is 20% on the first \$10 of the consumer's monthly bill and 20% for the first \$100 for non-residential. The proposed budget includes an increase of this tax to 20% on the first \$15 of the consumer's monthly bill and 20% for the first \$200 for non-residential. This tax is collected by the utility providers and paid to the County. \$538,300

Building Permits – Based on the new construction expected in both residential and commercial areas, the building permits and other types of community development revenues are expected to increase \$169,000. No changes to the fees are proposed, however a new Environmental Inspector has been added to the budget to assist with the workload this growth brings. \$169,000

EMS Transport Fees – An increase of \$80,000 is expected in the EMS Transport Fees due to the calculation method used to disperse the funds to the County, Volunteer Rescue Squads, and Fire Companies. The addition of paid staff responding to calls shifts additional funds to the General Fund to help reimburse for the salaries paid. No change to the fees is proposed. \$80,000

Legal Services – One additional Attorney position has been added to the proposed budget. This new position will work cases for the Department of Social Services. The salary and benefits for this new position is reimbursed to the General Fund. \$115,000

Recreational Programs & Activities - The Recreation Department has added an afterschool program for the four middle schools in the County. This new program will result in an increase in the amount of revenue received for recreational programs in the amount of \$94,560. Additional part-time staff is proposed to support this program. \$94,560

Sale of Property - The General Fund is turning over a maintenance building to the Utilities department. The sale of the building will result in \$100,000 increase to the General Fund. \$100,000

Recovered Costs - The County is the fiscal agent for the shared court services of Harrisonburg-Rockingham. The increased cost of the services is shared between the city and county 50/50 after the state pays their portion resulting in an increase of \$380,428. \$380,428

State Revenue - The County is projecting an increase in state revenue to support the state share of a 3% increase for constitutional officers. \$241,476

Federal Revenue - In FY17 the County was awarded a SAFER Grant from the Federal Government. The grant allowed for the hiring of nine additional fire and rescue personnel. The grant concluded in December, 2018, thus requiring the County to pick up the expenses for the full fiscal year. (\$277,458)

Fund Reserve - Allocates \$1,569,629 in fund balance reserves for one-time purchases, an increase of \$117,040 over FY19. \$117,040

The budget as adopted requires \$1,569,629 to be taken from the County's general fund reserve to balance, which is offset by one-time items proposed to be funded. Good financial practices recommend that one-time unassigned balances in the General Fund continue to be used to fund capital investments that can help build the economy and provide pay-as-you-go funding for important capital replacements that are limited in size and are not funded by bonds.

When preparing the FY20 proposed budget, the County Administrator, working with the Superintendent of Schools, recommended that any increase in general property tax revenues be shared with the school division. Growth in the school division and increases to expenditures are to be expected, however the County Administrator is working to be sure that the growth experienced across the county is in relation to the County's natural revenue

growth. Regularly increasing the Real Estate tax rate is not a sustainable way to balance the demands of the County. Fortunately, the County is experiencing growth in Real Estate and Machinery & Tools assessed values and are able to pass on that growth to the schools.

An increase to school funding was calculated based on the general property tax increase. The projected general property tax increase is 2.62%. That amount was added to the FY19 local transfer to schools, \$62,723,163 for an additional \$1,643,347. This funding was provided to help support a salary increase of 3% to school employees, a projected 4% increase to health insurance, increases to supplies for maintenance and transportation, eight new positions and new positions to support the schools tiered systems of support initiative.

In addition to the operating transfer, the County will issue debt for Phase 2 of the school building program for Fulks Run Elementary and John C Myers Elementary school renovations. A reduction in school debt service in FY20 of \$104,741 and a reduction in FY21 of \$358,491 will help fund the additional debt service that will result. The debt issuance of \$21.0M in the fall of 2019 will have an estimated \$1.5M debt service payment, first due in FY21.

Management recommended that the Board hold all tax rates steady for the coming year in order to maintain the integrity of the operating budget and fully fund on-going expenses with on-going revenues. Additional funding will be received through the increase to Consumer Utility Taxes by \$538,300. The impact of this change will be an increase to the residential consumer's monthly bill from \$2 to \$3, and an increase to the nonresidential consumer from \$20 to \$40 per month. Staff reviewed many other localities tax in the Commonwealth and determined that this change would still keep Rockingham County's tax low in relation to others.

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 in today's technology-driven world. This recommended budget does not meet all of 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, and those priorities are in a constant state of flux. The Board's direction is to meet those priorities with a minimal impact to the local taxpayer. The proposed budget strives to meet that objective. Cost reductions and efficiencies, the demand and necessity of each request, and the benefit to the community were all considered.

Capital Projects (County and Schools)

County

The projects currently included in the proposed budget for the coming year is the continued technology upgrades required to keep the County employees able to perform their duties and to also safeguard the data housed on the County's servers. Also provided is \$1,500,000 for the final allotment towards the Jail HVAC project. This cost is split 50/50 with the City of Harrisonburg. (\$440,000)

Enterprise Operations

The County has two functions that are operated as a for-profit "enterprise" – Solid Waste and Utilities.

Solid Waste

For the coming year, staff is recommending no increase in the tipping fee for trash brought by private haulers and City waste trucks. The fee will remain at \$52 per ton.

Utilities

For the coming year, staff is recommending no change in the fee structure for the water and sewer enterprise fund. However, staff is continuing to review the basis for the fees charged in the districts and authorities operated by the County. Further recommendations may be made after the close of the current fiscal year.

On behalf of the County's management team, we extend our sincerest appreciation to the members of County staff that assisted and contributed in the preparation of this budget and to the Board of Supervisors for the confidence expressed and resources entrusted to us throughout this process. We look forward to continuing to work with you to provide high quality, efficient and effective services for our community.

Respectfully submitted,



Stephen G. King

County Administrator



Patricia D. Davidson

Director of Finance

BUDGET IN BRIEF

The Total Adopted budget is \$392,420,175, which is \$26,748,153 more than the FY18/19 adopted budget.

The General Fund budget is \$137,726,515, which is \$4,418,189 greater than the FY18/19 adopted budget.

The adopted School Operating Budget is \$142,085,548, with a local transfer in the amount of \$64,366,510, which is \$1,643,347 more than the FY18/19 adopted budgeted transfer.

The water/sewer fund budget is \$13,283,808, \$6,162,683 more than the FY18/19 adopted budget.

The projected use of fund balance is \$1,569,629.

READER'S GUIDE TO THE ROCKINGHAM COUNTY BUDGET BOOK

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

Reviewing the FY20 Budget Document – Key Highlights

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

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

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

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

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

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

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

COUNTY FINANCIAL STRUCTURE

DESCRIPTION OF ACCOUNT STRUCTURE

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

Governmental Funds	Governmental Funds are those through which most governmental functions of the County are financed.
General Fund	The General Fund accounts for all revenues and expenditures applicable to the general operations of the County that are not accounted for in other funds. The General Fund is the main operating account of the County and therefore, the largest of the governmental funds. This fund includes most traditional local government programs such as administration, libraries, fire and rescue, parks, human services, etc. The General Fund also includes transfer payments to the School and capital improvement funds.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
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.
Penn Laird Sewer Authority	The Penn Laird Sewer Authority serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Countryside Sanitary District	The Countryside Sanitary District serves the citizens of the primary government that are in their district and are governed by a board comprised of the primary government's Board of Supervisors. The rates for user charges and bond issuances are approved by the primary government. The primary government is obligated to provide resources in case there are deficits in debt service payments.
Internal Service Funds	A fund that operates on a cost reimbursement basis
Central Stores Fund	Accounts for providing office supplies to various departments or agencies
Self-Insurance Fund	Records the cost associated with providing health insurance benefits and managing claims for employees of the County and component units
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 Operated Institutions
Legal Services	Inspection Services
Independent Auditor	Animal Control
Commissioner of the Revenue	ECC - 911 Operation & Maintenance
Reassessment and Equalization	
Treasurer	Public Works
Finance	Public Works Administration
Human Resources	General Properties
Technology	Court House
Central Garage	School Office Admin Building
Land Use Assessment	Extension/Central Garage Building
Electoral Board and Officials	Human Services/Health Department Building
Registrar	TV Transmission System
	County Administrative Complex
Judicial Administration	District Courts
Circuit Court	Sheriff and Jail Building
General District Court	SRI Building
Magistrate	Recreational Facilities Maintenance
Juvenile and Domestic Relations Court	
Clerk of the Circuit Court	Human Services
Department of Court Services	Supplement to Local Health Department
Commonwealth Attorney	Community Services Board
	Property Tax Relief for Elderly/Handicapped
Public Safety	Other Assistance
Sheriff	
Extra Duty	Parks, Cultural and Recreation
RUSH Task Force	Administration
Gang Prevention Task Force	Athletic Events/Programs
Fire & Rescue	Rockingham Park at the Crossroads
Volunteer Fire Companies	Regional Library
Ambulance and Rescue Squads	

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

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

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

- **School Operating Fund** - Accounts for the general operations of the School Board. Financing is provided by specific allocations from the state and federal governments, by appropriation from the General Fund of the primary government by the Board of Supervisors, and charges for services.
- **School Capital Projects Fund** - Accounts for financial resources used for the acquisition or construction of major capital facilities of the School Board, other than those financed by School Cafeteria Fund for the centralized school cafeteria operations.
- **Massanutten Technical Center Operating Fund** - Accounts for the general operations of the Massanutten Technical Center. The Massanutten Technical Center funds are under the control of the Massanutten Technical Center Board of Control appointed by the Rockingham County School Board and Harrisonburg City School Board.

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

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

Major Enterprise Funds

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

Non-Major Funds – Economic Development Authority of Rockingham County, Virginia (Authority), formerly the Industrial Development Authority, was created as a governmental subdivision of the Commonwealth of Virginia by ordinance of the Board of Supervisors of the County of Rockingham, Virginia on December 11, 1972, pursuant to the provisions of the Economic Development and Revenue Bond Act, Title 15.2, Chapter 49, Sections 15.2-4900 et seq. (formerly Title 15.1, Chapter 33, Sections 15.1-1373, et seq.) of the *Code of Virginia* of 1950, as amended. The Authority is governed by seven directors appointed by the Board of Supervisors of the County of Rockingham, Virginia. The Authority is empowered, among other things, to acquire, own, lease, and dispose of any of its facilities and to make loans or grants in furtherance of its purposes as set forth by law, including to promote industry and develop trade by indicating manufacturing, economic, governmental, nonprofit and commercial enterprises and institutions of higher education to locate in or remain in the Commonwealth of Virginia and further the use of its agricultural products and natural resources.

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

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

Non-Major Funds – Rockingham County Recreation Foundation - The Recreation Foundation of Rockingham County, Virginia was created as a non-stock corporation duly formed under the provisions of the Virginia Non-stock Corporation Act. The Foundation was organized on September 21, 2015 and is governed by a five member Board. The members consist of two members of the Board of Supervisors of Rockingham County, two members of the Rockingham County Recreation Commission and the County Administrator. The Foundation was created to provide

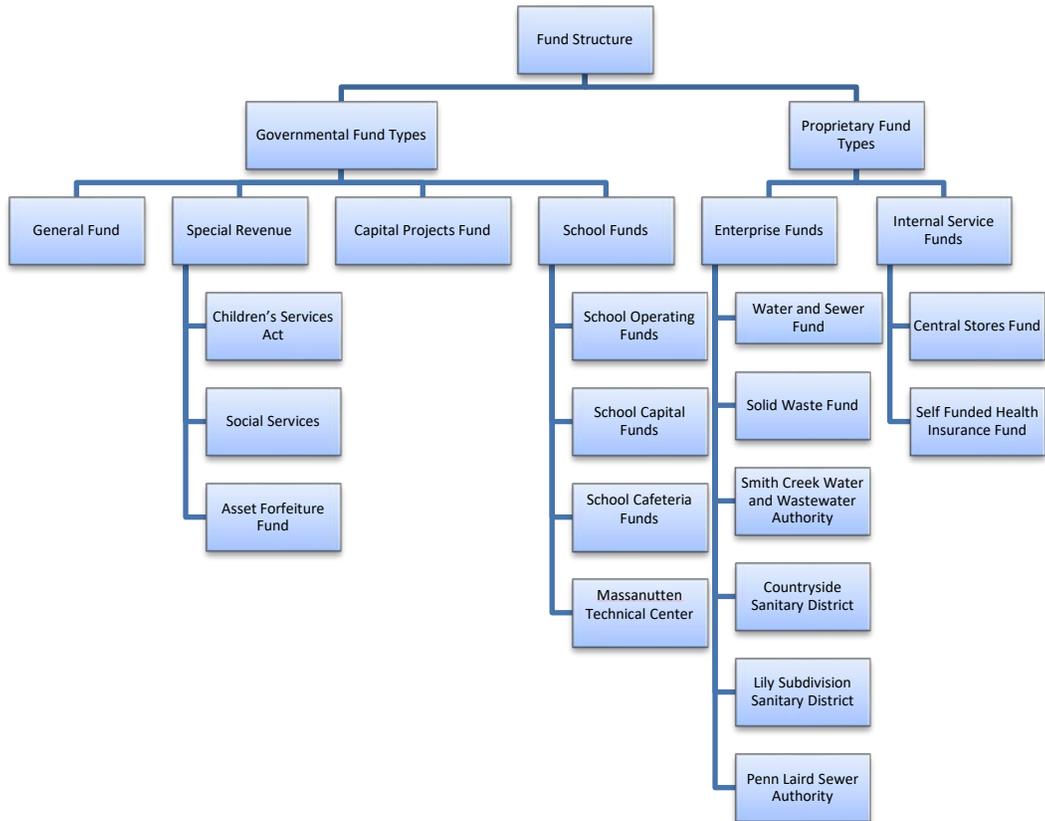
diverse opportunities that enhance the quality of life and deliver accessible recreation and leisure to the community for a lifetime.

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

Internal Services Fund

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

FUND STRUCTURE



FUND ACCOUNTING

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

BASIS OF ACCOUNTING

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

BASIS OF BUDGETING

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

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

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

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

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

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

BUDGET PROCESS

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

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

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

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

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

BUDGET CALENDAR

December 7 – Issue budget memo and forms

January 11 – Department Budget Requests due to Finance Director

January 21 – Revenue review with County Administrator, Assistant County Administrator and Finance Director

January 21 - Salary review with County Administrator, Finance Director and Human Resources Director

January 22 – February 1 – Budget meetings with Department Heads

February 18/19 – Finance Committee Review (Get to FC by 2/11)

February 27 – Memo with Recommendations to BOS

March 4-6 – Board Work Sessions (6:00 a.m. until 8:00 a.m.)

March 8 – Advertise Public Hearing on tax rates (30-day notice required if increasing tax rate)

April 10 - Public Hearing on FY 2019-20 budget at Spotswood High School at 6:00 p.m.

April 24 – Adoption of Budget and Tax Rates

FINANCIAL POLICIES

GUIDELINES AND OBJECTIVES

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

- Contributes significantly to the County's ability to insulate itself from recessions and other fiscal crisis,
- Enhances the ability to obtain short-term and long-term financing by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the overall fiscal position of the County,
- Links long-run financial planning with day to day cash operations, and
- Provides the Board of Supervisors (the Board) and the citizens a framework for measuring the fiscal operations of the County's government services against established fiscal parameters and guidelines.
- Creates financial transparency for citizens, taxpayers and other stakeholders.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1. The County shall establish and maintain a high standard of accounting practices.
2. The accounting system will provide procedures to ensure that records are maintained consistent with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board.
3. Regular monthly and annual financial reports shall be prepared to present a summary of financial activity by function and major fund types.
4. An independent public accounting firm shall perform an annual audit in accordance with generally accepted auditing standards in the United States of America, for all funds received or expended by any department, constitutional officer, agency or division of the County, including all component units, and as may be required for any agency for which the County serves as fiscal agent (such as for example the Harrisonburg-Rockingham Social Services District).
5. The County shall report to the three major national credit ratings agencies on a timely manner, as they become available, all audits and budget information, as well as any related financially material public information.

OPERATING BUDGET

1. The County Administrator shall develop and submit to the Board an annual budget as required by state law. As part of this submittal, the County shall analyze and report the ability to meet performance objectives and other measures used to gauge progress toward meeting those objectives. The County Administrator and Finance Committee of the Board shall meet in advance of the presentation to the full Board. The budget shall be presented to the full Board by March 31 each year. The budget hearing shall be scheduled so as to allow for approval of the budget by the Board no later than April 30 each year.
2. The County will pay for all current expenditures with current revenues. The County will avoid budgetary actions that balance current expenditures at the cost of meeting future years' expenses. Examples of such actions include postponing expenditures for capital maintenance, not funding annual current costs for on-going employee benefits, accruing future years' revenues.

3. The budget shall provide for funding at the rate stipulated by the Virginia Retirement System for all retirement benefits.
4. The County shall prepare monthly reports comparing actual revenue and expenditures to projected amounts for review by management, and quarterly reports for review by the Finance Committee of the Board.
5. The County shall use one-time or other special revenues to finance one-time expenditures or special projects.

REVENUES

1. The County shall endeavor to maintain a diverse, stable revenue system to mitigate adverse impacts to operations from short-term fluctuations in any one revenue source.
2. The County shall use objective, analytical measures to prepare annual revenue projections.
3. The County shall use sound appraisal procedures to keep property assessments current. All taxable property shall be assessed at 100% of fair market value. Real estate shall be reassessed every four years in compliance with state law.
4. The County, through its Treasurer, shall pursue an aggressive policy to collect delinquent taxes and fees due to the County.
5. The County shall, as a part of its annual budget preparation process, reconcile the full cost of activities supported by user fees to determine the adequacy of the fees to cover costs.
6. The County shall periodically review fees and user charges for each enterprise fund operation, such as utilities and solid waste, to maintain fees at a level sufficient to cover both the direct and indirect cost of the service. Indirect costs include annual depreciation and amortization of capital assets.
7. The County shall set fees for other user activities, such as recreation programs, inspections, and other similar activities, at a level based upon the service provided and the objectives of the Board.
8. The County shall routinely identify intergovernmental grant opportunities. In considering approval for such grants, the Board shall assess the merits of the program as if it were funded with local tax dollars. Likewise, local tax dollars shall not be used to offset the loss of grant funding without the Board first reviewing the merits of the program and the incremental impact on the operations budget.

DEBT

1. The County shall utilize a balanced approach to capital funding utilizing debt financing, capital reserves and current-year revenues.
2. The County shall use long-term borrowing solely for capital improvement projects, and shall in no case use long-term borrowing to fund current operations.
3. The County shall match the repayment schedule (debt service) for bonds used to finance capital improvements with a period not to exceed the expected useful life of the project.
4. Target debt ratios shall be calculated annually and included in the review of financial trends.
 - a. Direct net debt as a percentage of estimated market value of taxable property shall not exceed three percent (3%). Direct net debt is defined as all debt that is tax-supported. This ratio shall be calculated annually and included in the review of financial trends.
 - b. The ratio of direct debt service expenditures as a percent of total governmental fund expenditures (including the component unit school division) shall not exceed ten percent (10%).
 - c. The County intends to maintain its ten-year tax-supported debt and lease payout ratio at or above sixty percent (60%).

5. The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County shall regularly analyze total indebtedness including underlying and overlapping debt.
6. The County shall explore the use of special assessment bonds, revenue bonds, or other similar financing tools, rather than general obligation bonds, when the benefit from a project is readily assignable to a specific area or function,
7. From time to time, the County may engage the services of an independent financial advisor to assist the Board in its evaluation.

RESERVE

1. The Board shall establish an emergency reserve to offset costs related to unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve shall be maintained at not less than one-half of one percent (.5%) of current year's budgeted General Fund expenditures.
2. Unassigned fund balances in the General Fund at the close of each fiscal year shall be at least fifteen percent (15%) of the total annual adopted General Fund budget.
3. The Board may, from time-to-time, for the purposes of a declared fiscal emergency or other such global purpose authorize the use of unassigned fund balance reserves that results in reducing available fund balances below the fifteen percent (15%) level established in the previous paragraph for the purpose of protecting the long-term fiscal security of the County. In such circumstances, the Board shall adopt a plan to restore the available fund balance reserve to the policy level within thirty-six (36) months from the date of such action.
4. In recognition of the incremental costs of capital improvements and their future maintenance and replacement costs, the Board shall establish a Capital Improvement Reserve. The level of transfer to the Reserve shall be determined annually as part of the development of the County's Annual Operating Budget.
5. The County will maintain self-insurance reserves as established by professional judgment based upon funding techniques utilized and historical loss information.

INVESTMENTS

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

REVENUE SUMMARY

Acct Number	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
General Fund	160,189,041	133,308,326	137,726,515	4,418,189
Capital Projects Fund	10,746,772	2,550,000	2,110,000	(440,000)
Tourism Fund	-	-	290,739	290,739
School Operating Fund	134,478,767	137,427,511	142,085,548	4,658,037
School Cafeteria Fund	5,344,339	5,529,935	5,594,448	64,513
School Capital Projects Fund	25,465,639	5,900,000	15,000,000	9,100,000
Massanutten Technical Center	5,634,462	5,987,508	6,010,013	22,505
Asset Forfeiture Fund	64,183	115,900	121,400	5,500
Human Resources Rental Fund	123,046	232,774	232,774	-
Social Services Fund	16,235,711	19,567,785	20,078,778	510,993
CSA Fund	4,141,691	10,208,433	11,266,518	1,058,085
Central Stores Fund	46,538	45,000	45,000	-
Health Insurance Fund	29,098,945	30,555,120	31,777,325	1,222,205
Law Library Fund	34,324	50,585	50,585	-
Economic Development Authority Fund	1,385,696	4,500	4,500	-
Emergency Medical Services Fund	1,427,033	1,460,000	1,460,000	-
Water & Sewer Utility Fund	8,451,441	7,121,125	13,283,808	6,162,683
Lily Subdivision Sanitary District	36,914	56,771	54,751	(2,020)
Smith Creek WW Authority	605,656	505,414	469,625	(35,789)
Countryside Sanitary District	5,101	19,190	20,438	1,248
Penn Laird Sewer Authority	16,905	29,018	29,011	(7)
Solid Waste Fund	6,737,666	4,997,126	4,708,399	(288,727)
	-	-	-	-
Total County Revenue Budget	410,269,873	365,672,021	392,420,174	26,748,153

Total Revenues increased \$26,748,153 to reflect the debt proceeds that will be received for capital project expenditures. Other increases to the FY20 budget are related to operating revenues as it relates to new construction and growth in the County.

EXPENDITURE SUMMARY

FUND DESCRIPTION	2018 ACTUALS	2019 ADOPTED	2020 ADOPTED	INCREASE/ DECREASE
GENERAL FUND	157,281,429	133,308,326	137,726,515	4,418,189
CAPITAL PROJECTS FUND	14,218,378	2,550,000	2,110,000	(440,000)
TOURISM FUND	-	-	290,739	290,739
ASSET FORFEITURE FUND	82,775	115,900	121,400	5,500
SCHOOL OPERATING FUND	134,496,388	137,427,511	142,085,548	4,658,037
SCHOOL CAFETERIA FUND	5,345,701	5,529,935	5,594,448	64,513
SCHOOL CAPITAL PROJECTS FUND	17,269,384	5,900,000	15,000,000	9,100,000
MASSANUTTEN TECHNICAL CENTER	5,634,462	5,987,508	6,010,013	22,505
HUMAN RESOURCES RENTAL FUND	-	232,774	232,774	-
SOCIAL SERVICES DISTRICT FUND	15,993,736	19,567,785	20,078,778	510,993
COMPREHENSIVE SERVICES ACT FUND	9,748,721	10,208,433	11,266,518	1,058,085
CENTRAL STORES FUND	46,594	45,000	45,000	-
SELF-FUNDED HEALTH INS PLAN	30,685,138	30,555,120	31,777,325	1,222,205
LAW LIBRARY FUND	45,460	50,585	50,585	-
ECONOMIC DEVELOPMENT AUTHORITY	1,381,314	4,500	4,500	-
EMERGENCY MEDICAL SERVICES	1,419,282	1,460,000	1,460,000	-
SOIL & WATER FUND	303,424	-	-	-
WATER & SEWER UTILITY FUND	7,262,675	7,121,125	13,283,808	6,162,683
LILLY SANITARY DISTRICT FUND	42,896	56,771	54,751	(2,020)
SMITH CREEK W & W AUTHORITY FUND	447,975	505,414	469,625	(35,789)
COUNTRYSIDE SANITARY DISTRICT FUND	21,692	19,190	20,438	1,248
PENN LAIRD SEWER AUTHORITY FUND	33,456	29,018	29,011	(7)
SOLID WASTE FUND	6,119,863	4,997,126	4,708,399	(288,727)
TOTAL COUNTY EXPENDITURE BUDGET	409,665,744	365,672,021	392,420,174	26,748,153

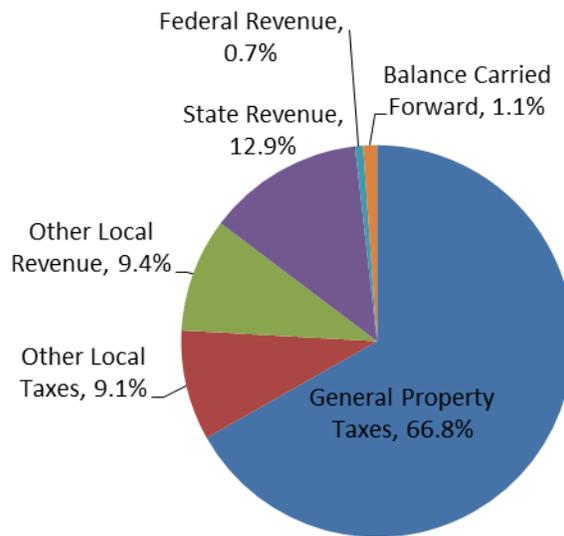
The Total County Budget increased \$26,748,153 partly due to the inclusion of a few major capital projects included in the fiscal year 2020 budget. The School Capital Fund increased \$9.1M due to the inclusion of Phase 2 of the School Construction and Renovation Program. Phase two consists of the renovation of John C. Myers and Fulks Run Elementary Schools. The County will seek funding through the Virginia Public School Authority for these two projects. An additional \$6.0M is included in the Water & Sewer Utility Fund for capital projects related to a new waterline construction, a Montevideo Water Booster Station and additional funding for the County HRSSA Allocation.

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 FY20 General Fund Revenue, the largest being General Property Tax revenues at 66.8 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.

FY 2020 Adopted Budget General Fund Revenue



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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
GENERAL PROPERTY TAXES					
REAL PROPERTY TAXES	\$ 50,911,107	\$ 53,864,502	\$ 57,195,824	\$ 58,730,000	\$ 59,680,000
PUBLIC SERVICE CORP TAXES	2,394,495	2,288,665	2,285,054	2,346,000	2,340,000
PERSONAL PROPERTY TAXES	12,441,637	14,186,039	16,212,578	15,821,000	15,836,000
MACHINERY & TOOLS TAXES	8,693,745	8,186,509	9,707,041	9,710,000	11,010,000
MERCHANTS CAPITAL TAXES	1,252,944	1,397,162	1,436,361	1,505,000	1,401,000
PENALTIES	754,610	751,257	891,929	755,000	925,000
RECREATIONAL VEHICLES	164,100	164,155	164,316	181,000	161,500
ADVERTISING & ADMINISTRATION FEES	55,339	58,811	62,827	60,000	65,000
FARM MACHINERY	455,747	514,233	518,204	525,000	525,000
AIRCRAFT	-	-	-	-	40,000
TOTAL GENERAL PROPERTY TAXES	\$ 77,123,723	\$ 81,411,334	\$ 88,474,133	\$ 89,633,000	\$ 91,983,500
OTHER LOCAL TAXES					
LOCAL SALES & USE TAX	\$ 6,105,799	\$ 6,324,892	\$ 6,276,421	\$ 6,350,000	\$ 6,498,579
CONSUMER UTILITY TAX	1,156,055	1,058,481	1,116,085	1,071,350	1,609,650
VEHICLE & TRAILER LICENSES	1,227,518	1,278,070	1,304,491	1,300,000	1,300,000
BANK FRANCHISE TAX	90,826	98,871	132,531	100,000	125,000
TAX ON RECORDATION & WILLS	942,381	957,414	1,036,421	1,040,000	1,045,000
TRANSIENT OCCUPANCY TAXES	254,465	258,516	279,855	260,000	280,000
UTILITY GROSS RECEIPTS TAXES	101,768	80,258	50,023	100,000	75,000
CONSUMPTION TAX	267,629	271,571	284,018	270,000	285,000
FOOD & BEVERAGE TAX	1,070,535	1,155,637	1,242,234	1,250,000	1,300,000
TOTAL OTHER LOCAL TAXES	\$ 11,216,975	\$ 11,483,710	\$ 11,722,078	\$ 11,741,350	\$ 12,518,229
LOCAL REVENUES					
DOG TAGS	\$ 18,545	\$ 20,833	\$ 18,731	\$ 20,000	\$ 20,000
PERMITS & OTHER FEES	1,038,439	1,709,226	1,345,814	1,450,300	1,619,300
FINES & FORFEITURES	120,967	160,451	177,819	151,500	175,750
USE OF PROPERTY	1,551,047	952,976	560,381	638,608	690,000
COURT COSTS	699,158	753,126	720,203	742,000	765,700
LAW ENFORCEMENT FEES	277,291	243,650	284,963	250,800	251,300
FIRE & RESCUE FEES	541,869	464,483	512,877	500,000	580,000
CORRECTIONAL FEES	547,478	510,349	586,367	462,004	651,115
CHARGES FOR ALL SERVICES	1,577,599	1,673,994	1,793,628	1,630,250	1,913,610
LOCAL MISCELLANEOUS REVENUES	416,920	410,140	282,488	100,000	210,000
RECOVERED COSTS	4,721,976	5,173,637	5,371,575	5,555,696	6,068,215
TOTAL LOCAL REVENUES	\$ 11,511,290	\$ 12,072,864	\$ 11,654,846	\$ 11,501,158	\$ 12,944,990
STATE REVENUES					
STATE NON-CATEGORICAL AID	\$ 8,521,915	\$ 7,612,133	\$ 8,107,202	\$ 7,989,000	\$ 7,963,000
STATE SHARE OF CONSTITUTIONAL OFFICERS	8,267,101	8,363,497	8,586,268	8,769,015	8,987,272
OTHER STATE CATEGORICAL AID	932,860	1,093,182	941,642	799,662	848,881
TOTAL STATE REVENUES	\$ 17,721,877	\$ 17,068,811	\$ 17,635,112	\$ 17,557,677	\$ 17,799,153
FEDERAL REVENUES					
FEDERAL NON-CATEGORICAL AID	\$ 665,058	\$ 678,075	\$ 708,444	\$ 650,000	\$ 655,000
FEDERAL CATEGORICAL AID	323,076	1,181,380	667,681	538,472	256,014
TOTAL FEDERAL REVENUES	\$ 988,135	\$ 1,859,455	\$ 1,376,125	\$ 1,188,472	\$ 911,014
NON-REVENUE RECEIPTS	\$ 38,950	\$ 8,750	\$ 29,326,746	\$ -	\$ -
NON-REVENUE RECEIPTS					
FUND RESERVE	\$ -	\$ -	\$ -	\$ 1,686,669	\$ 1,569,629
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ 1,686,669	\$ 1,569,629
TOTAL GENERAL FUND REVENUE	\$ 118,600,950	\$ 123,904,924	\$ 160,189,040	\$ 133,308,326	\$ 137,726,515

GENERAL PROPERTY TAXES

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

Real Property revenues are shown at the Tax Year 2018 and 2019 rate of \$0.74 per \$100 of assessed value. Each cent of the tax rate for tax year 2019 equates to about \$760,000 in recurring revenue.

Public Service Assessments are performed by the State Corporation Commission on property owned by regulated public utilities, which include railroads, electric, telephone, gas, and telecommunications companies. The assessments are based on value and the effective true tax rate. This rate is calculated by multiplying the nominal tax rate of \$0.74 by the median sales assessment ratio.

Personal Property revenues are shown at the Tax Year 2018 and 2019 rate of \$3.00 per \$100 of assessed value.

Machinery and Tools revenues are shown at the Tax Year 2018 and 2019 rate of \$2.55 per \$100 of assessed value.

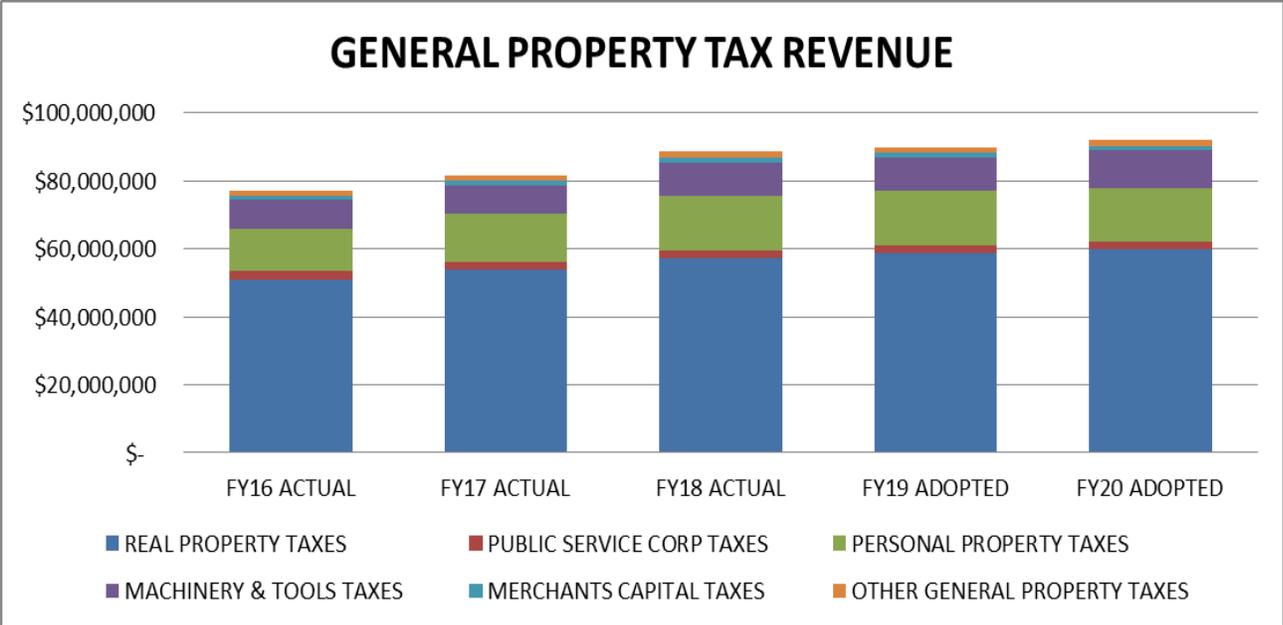
Merchants Capital revenues are shown at the Tax Year 2018 and 2019 rate of \$0.87 per \$100 of assessed value.

Recreational Vehicle revenues are shown at the Tax Year 2018 and 2019 rate of \$3.00 per \$100 of assessed value.

Farm Machinery revenues are shown at the Tax Year 2018 and 2019 rate of \$0.44 per \$100 of assessed value.

Aircraft revenues are shown at the Tax Year 2018 and 2019 rate of \$0.90 per \$100 of assessed value.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
REAL PROPERTY TAXES	\$50,911,107	\$53,864,502	\$57,195,824	\$58,730,000	\$59,680,000
PUBLIC SERVICE CORP TAXES	2,394,495	2,288,665	2,285,054	2,346,000	2,340,000
PERSONAL PROPERTY TAXES	12,441,637	14,186,039	16,212,578	15,821,000	15,836,000
MACHINERY & TOOLS TAXES	8,693,745	8,186,509	9,707,041	9,710,000	11,010,000
MERCHANTS CAPITAL TAXES	1,252,944	1,397,162	1,436,361	1,505,000	1,401,000
OTHER GENERAL PROPERTY TAXES	1,429,796	1,488,456	1,637,275	1,521,000	1,716,500
PENALTIES	754,610	751,257	891,929	755,000	925,000
RECREATIONAL VEHICLES	164,100	164,155	164,316	181,000	161,500
ADVERTISING & ADMINISTRATION FEES	55,339	58,811	62,827	60,000	65,000
FARM MACHINERY	455,747	514,233	518,204	525,000	525,000
AIRCRAFT	-	-	-	-	40,000
TOTAL GENERAL PROPERTY TAXES	\$77,123,723	\$81,411,334	\$88,474,133	\$89,633,000	\$91,983,500



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

\$ Tax per \$100 Assessed Value

	CY16	CY17	CY18	CY19
Real Estate	0.68/0.70	0.74	0.74	0.74
Personal Property	2.90	3.00	3.00	3.00
Machinery & Tools	2.55	2.55	2.55	2.55
Merchants' Capital	0.87	0.87	0.87	0.87
Farm Machinery	0.44	0.44	0.44	0.44
Aircraft	0	0	0.90	0.90

OTHER LOCAL TAXES

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

Consumer Utility Tax – the FY20 budget adoption included an increase in the rates for utility consumption. Previously, the rates were 20% on the first \$10 for residential and 20% on the first \$100 on non-residential. The newly adopted rates, set to go into effect on July 1, 2019 are 20% on the first \$15 for residential and 20% on the first \$200 for non-residential.

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

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

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

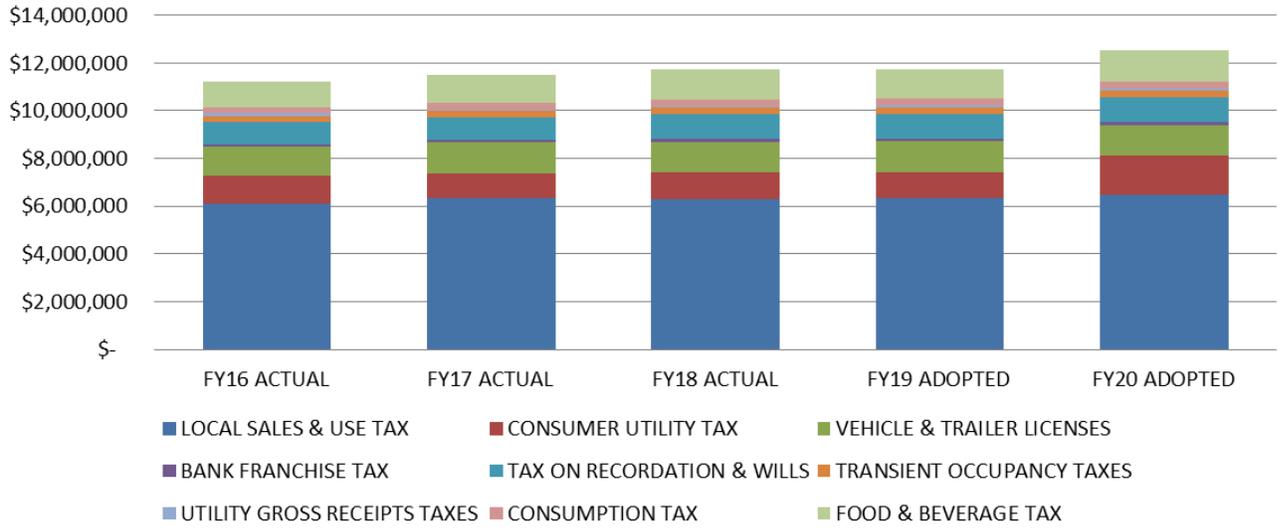
Tax on Recordation & Wills are fees levied for documents recorded at the Clerk of the Circuit Court's Office. Fees vary based on the type of document and the value of real estate.

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

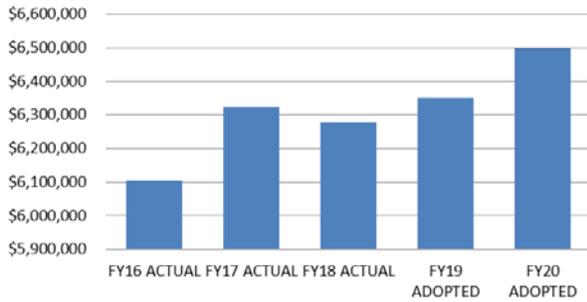
The **Meals Tax** represents a tax on prepared food and beverages. The County levies a 4.0% tax.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
LOCAL SALES & USE TAX	\$ 6,105,799	\$ 6,324,892	\$ 6,276,421	\$ 6,350,000	\$ 6,498,579
CONSUMER UTILITY TAX	1,156,055	1,058,481	1,116,085	1,071,350	1,609,650
VEHICLE & TRAILER LICENSES	1,227,518	1,278,070	1,304,491	1,300,000	1,300,000
BANK FRANCHISE TAX	90,826	98,871	132,531	100,000	125,000
TAX ON RECORDATION & WILLS	942,381	957,414	1,036,421	1,040,000	1,045,000
TRANSIENT OCCUPANCY TAXES	254,465	258,516	279,855	260,000	280,000
UTILITY GROSS RECEIPTS TAXES	101,768	80,258	50,023	100,000	75,000
CONSUMPTION TAX	267,629	271,571	284,018	270,000	285,000
FOOD & BEVERAGE TAX	1,070,535	1,155,637	1,242,234	1,250,000	1,300,000
TOTAL OTHER LOCAL TAXES	\$11,216,975	\$11,483,710	\$11,722,078	\$11,741,350	\$12,518,229

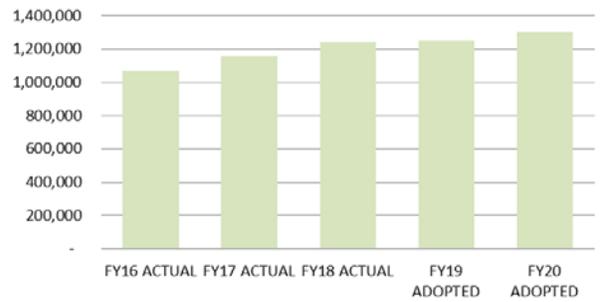
OTHER LOCAL TAXES



LOCAL SALES & USE TAX



FOOD & BEVERAGE TAX



OTHER LOCAL REVENUE

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

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

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

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

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

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

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

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

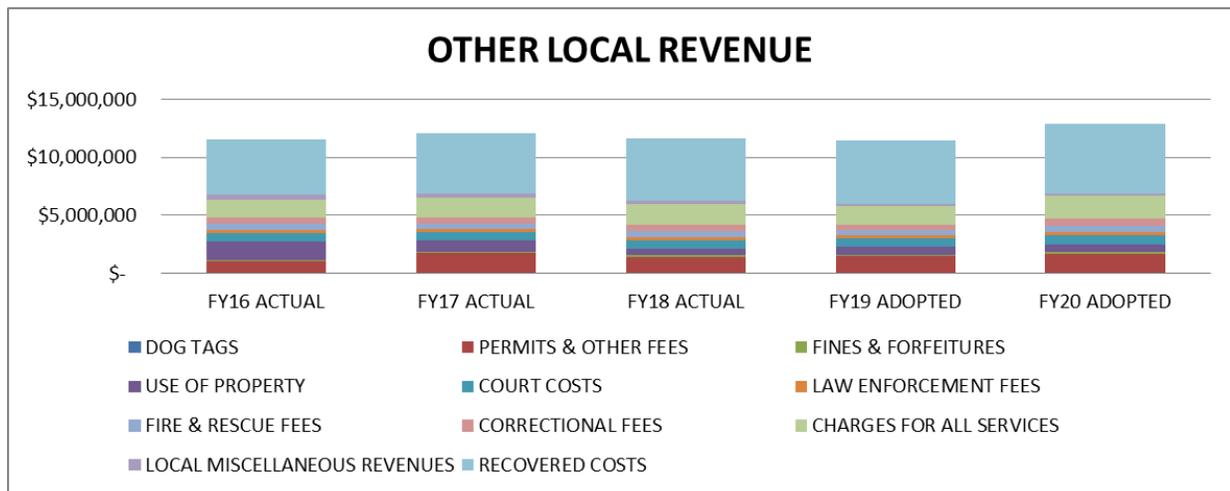
Correctional Fees – This section includes reimbursement from the federal government for the cost of housing federal inmates (\$72/day), keep fees (\$1/day) paid by inmates to help defray the costs of operating the Jail, inmate medical co-payments (flat amount based on service or a percentage if inmate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

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

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

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
DOG TAGS	\$ 18,545	\$ 20,833	\$ 18,731	\$ 20,000	\$ 20,000
PERMITS & OTHER FEES	1,038,439	1,709,226	1,345,814	1,450,300	1,619,300
FINES & FORFEITURES	120,967	160,451	177,819	151,500	175,750
USE OF PROPERTY	1,551,047	952,976	560,381	638,608	690,000
COURT COSTS	699,158	753,126	720,203	742,000	765,700
LAW ENFORCEMENT FEES	277,291	243,650	284,963	250,800	251,300
FIRE & RESCUE FEES	541,869	464,483	512,877	500,000	580,000
CORRECTIONAL FEES	547,478	510,349	586,367	462,004	651,115
CHARGES FOR ALL SERVICES	1,577,599	1,673,994	1,793,628	1,630,250	1,913,610
LOCAL MISCELLANEOUS REVENUES	416,920	410,140	282,488	100,000	210,000
RECOVERED COSTS	4,721,976	5,173,637	5,371,575	5,555,696	6,068,215
TOTAL LOCAL REVENUES	\$ 11,511,290	\$ 12,072,864	\$ 11,654,846	\$ 11,501,158	\$ 12,944,990

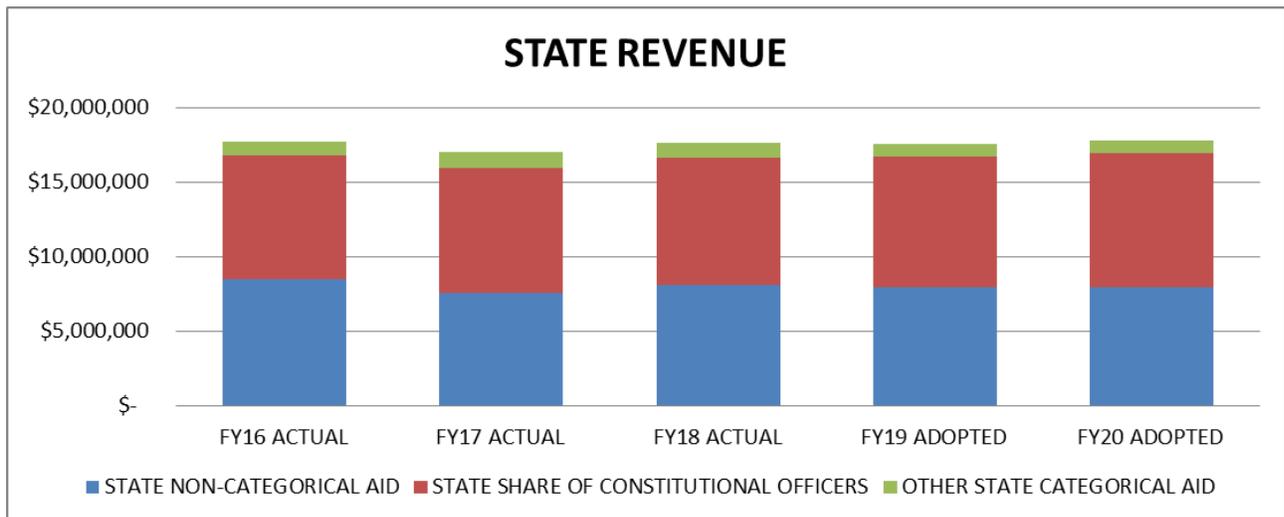


STATE REVENUE

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.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
STATE NON-CATEGORICAL AID	\$ 8,521,915	\$ 7,612,133	\$ 8,107,202	\$ 7,989,000	\$ 7,963,000
STATE SHARE OF CONSTITUTIONAL OFFICERS	8,267,101	8,363,497	8,586,268	8,769,015	8,987,272
OTHER STATE CATEGORICAL AID	932,860	1,093,182	941,642	799,662	848,881
TOTAL STATE REVENUES	\$17,721,877	\$17,068,811	\$17,635,112	\$17,557,677	\$17,799,153



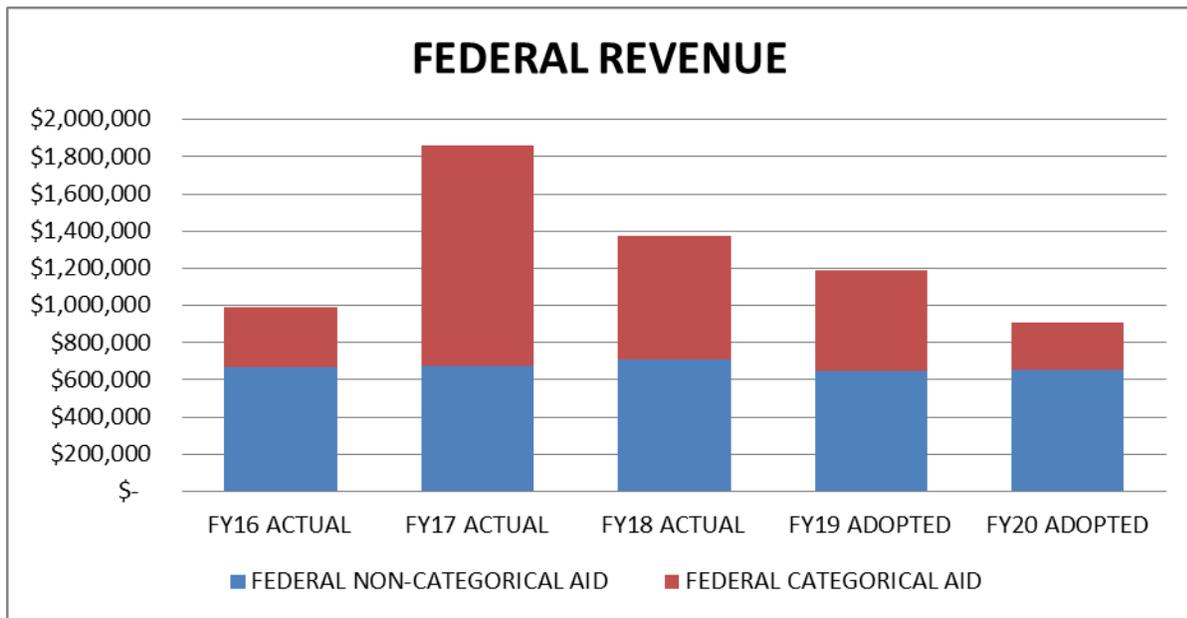
FEDERAL REVENUE

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

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

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
FEDERAL NON-CATEGORICAL AID	\$ 665,058	\$ 678,075	\$ 708,444	\$ 650,000	\$ 655,000
FEDERAL CATEGORICAL AID	323,076	1,181,380	667,681	538,472	256,014
TOTAL FEDERAL REVENUES	\$ 988,135	\$ 1,859,455	\$ 1,376,125	\$ 1,188,472	\$ 911,014



NON-REVENUE RECEIPTS

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
INSURANCE RECOVERIES	\$ 38,950	\$ 8,750	\$ 17,490	\$ -	\$ -
VA PUBLIC SCHOOL AUTHORITY	-	-	22,540,000	-	-
VPSA BOND PREMIUM	-	-	1,962,256	-	-
LOAN PROCEEDS	-	-	3,282,000	-	-
FROM INSURNACE FUND	-	-	1,525,000	-	-
NON-REVENUE RECEIPTS	\$ 38,950	\$ 8,750	\$ 29,326,746	\$ -	\$ -

FUND RESERVE

Fund reserves are typically used as a budgeting tool. Fund reserves are the excess of revenue over expenditure and collected at the end of each fiscal year. The beginning fund reserve for FY19 was \$30,403,735 with a projected use of \$1,686,669 for one-time items. The County has appropriated funds during FY19 above the amount originally budgeted in the amount of \$7,704,119. The calculation is outlined as follows:

Fund Balance, July 1, 2018	\$30,403,735
FY19 Budget Balancing	(\$1,686,669)
Proffers	(\$77,000)
Proffers	(\$77,000)
Proffers	(\$7,500)
Proffers	(\$75,000)
School Radios	(\$102,861)
Fire & Rescue Burn Building	(\$50,000)
Treasurer's Counter	(\$25,000)
F&R Elkton Staffing	(\$95,841)
Technology Vehicle	(\$22,000)
County Admin Landscaping	(\$15,000)
Plains Comm Ctr Boiler	(\$33,670)
HRB Drainage Repair	(\$12,000)
Learning Tree	(\$9,000)
Stryker Power Load	(\$21,000)
Jail Lighting	(\$101,572)
Replace Doors	(\$5,099)
Hazmat	(\$3,176)
Fire Programs Funds	(\$37,134)
Risk Analysis	(\$21,500)
4 for Life	(\$103,383)

Host Compliance	(\$17,306)
Port Road Fire Station	(\$3,800,000)
Sellers Property 12/12	(\$212,500)
County Admin Renovation Phase 1 12/12	(\$500,000)
County Admin Renovation Phase 2 12/12	(\$450,000)
School Carryforward 1/9	(\$1,500,000)
Technology UPS	(\$25,000)
Crowe Drive	(\$150,000)
Rockingham Park Field Lights	(\$1,100,000)
Port Road Fire Station	(\$200,000)
Route 33 Property Sale	\$1,499,970
Dayton Learning Center Sale	\$395,454
Courts Renovation	(\$350,000)
Rockingham Park Misc Items	(\$400,000)
Fund Balance, Projected FY19	\$21,012,947
Fund Balance, % of Expenditures	16.43%

For the County, fund reserves are only used for one-time capital items in order to reduce the burden on the general fund revenue for items that will not cause a deficit in the next fiscal year. The County appropriated \$1,569,629 in one-time items for fiscal year 2020. The items include roof replacement at the Administration Building, Sheriff's Office and Jail Facility, Public Safety Vehicle Replacements, furniture, equipment and other capital-type items.

Unassigned fund balances in the General Fund at the close of each fiscal year shall be at least fifteen percent (15%) of the total annual adopted General Fund budget. The unassigned fund balance on June 30, 2018 was \$26,465,446, which represents 18% of total General Fund Expenditures.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
FUND RESERVE	-	-	-	1,686,669	1,569,629
FUND RESERVE TOTAL	\$ -	\$ -	\$ -	\$ 1,686,669	\$ 1,569,629

TOTAL GENERAL FUND REVENUE

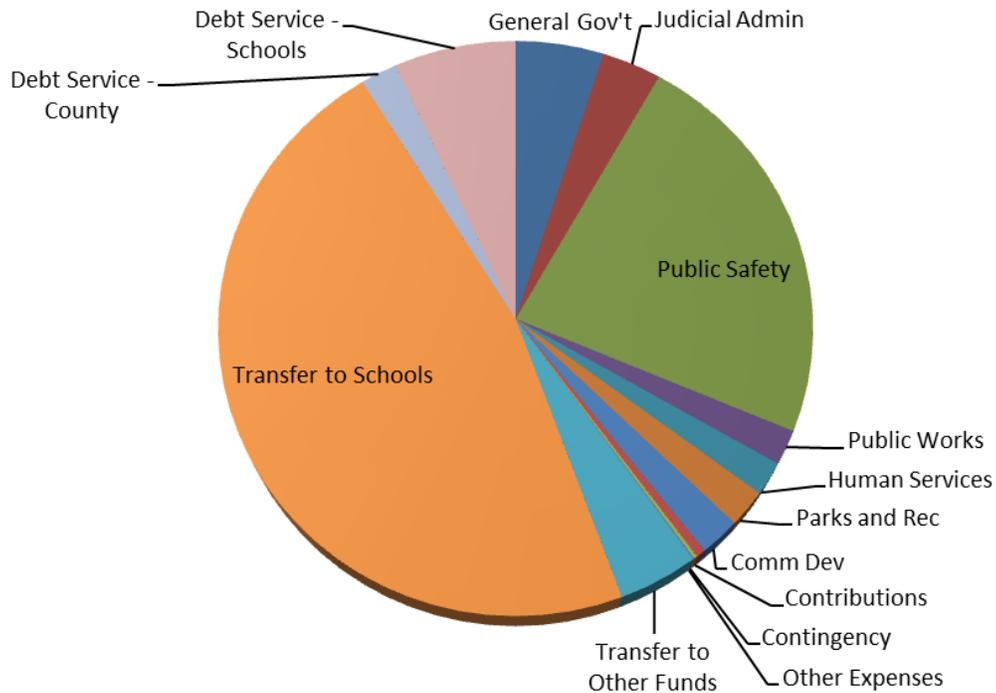
Total General Fund for all categories is shown below.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
GENERAL PROPERTY TAXES	\$ 77,123,723	\$ 81,411,334	\$ 88,474,133	\$ 89,633,000	\$ 91,983,500
OTHER LOCAL TAXES	11,216,975	11,483,710	11,722,078	11,741,350	12,518,229
LOCAL REVENUES	11,511,290	12,072,864	11,654,846	11,501,158	12,944,990
STATE REVENUES	17,721,877	17,068,811	17,635,112	17,557,677	17,799,153
FEDERAL REVENUES	988,135	1,859,455	1,376,125	1,188,472	911,014
NON REVENUE RECEIPTS	38,950	8,750	29,326,745		
FUND RESERVE	-	-	-	1,686,669	1,569,629
TOTAL GENERAL FUND REVENUE	\$ 118,600,950	\$ 123,904,924	\$ 160,189,040	\$ 133,308,326	\$ 137,726,515

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.

<u>GENERAL FUND</u>	FY 2019-20
General Government Administration	\$ 6,800,669
Judicial Administration	4,595,953
Public Safety	31,720,587
Public Works	2,695,246
Human Services	2,585,524
Parks, Recreation & Cultural	2,872,717
Community Development	2,963,654
Contributions	697,492
Contingency	250,000
Other Expenses	80,000
Transfers to Other Funds	70,213,601
Debt Service – County	2,838,563
Debt Service – Schools	9,412,508
TOTAL GENERAL FUND	\$ 137,726,515



GENERAL FUND EXPENDITURE SUMMARY

ACCT DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 ADOPTED	2020 ADOPTED	INCREASE/ DECREASE
BOARD OF SUPERVISORS	175,111	178,167	187,269	191,033	204,411	13,378
EXECUTIVE ADMINISTRATION	628,132	431,206	300,281	378,861	358,020	(20,841)
LEGAL SERVICES	504,158	518,842	530,720	573,209	713,306	140,097
INDEPENDENT AUDITOR	91,234	83,000	89,200	106,000	106,000	-
COMMISSIONER OF THE REVENUE	585,767	624,107	640,521	688,530	701,293	12,763
REASSESSMENT & EQUALIZATION	178,631	240,912	258,528	203,849	214,623	10,774
TREASURER	528,322	570,996	565,301	596,269	616,614	20,345
FINANCE	895,191	995,010	964,105	984,410	1,041,584	57,174
HUMAN RESOURCES	306,036	279,844	397,975	363,642	417,410	53,768
TECHNOLOGY	949,414	1,175,245	1,064,497	1,343,558	1,254,727	(88,831)
LAND USE ASSESSMENT	64,427	61,480	62,191	65,638	68,169	2,531
CENTRAL GARAGE	633,300	679,010	783,296	654,067	798,470	144,403
CENTRAL SWITCHBOARD	59,946	66,993	-	-	-	-
ELECTORAL BOARD	148,991	155,112	133,207	104,598	126,755	22,157
REGISTRAR	148,264	162,546	155,629	164,875	179,288	14,413
GENERAL GOVERNMENT ADMINISTRATION	5,896,923	6,222,469	6,132,722	6,418,539	6,800,669	382,130
CIRCUIT COURT	227,202	260,972	205,300	219,796	223,895	4,099
GENERAL DISTRICT COURT	21,398	25,462	30,124	30,295	40,400	10,105
MAGISTRATE	6,905	9,455	8,499	9,675	9,350	(325)
JUVENILE & DOMESTIC RELATIONS	23,583	26,414	26,370	39,170	33,800	(5,370)
CLERK OF CIRCUIT COURT	1,093,433	1,180,911	1,150,125	1,060,870	1,073,077	12,207
COURT SERVICES	668,187	714,822	814,977	936,682	999,193	62,511
COMMONWEALTH'S ATTORNEY	1,731,944	1,938,667	1,997,533	2,138,601	2,216,239	77,638
JUDICIAL ADMINISTRATION	3,772,650	4,156,703	4,232,928	4,435,089	4,595,953	160,864
SHERIFF	5,670,236	6,072,910	6,244,116	6,476,140	6,749,808	273,668
RUSH TASK FORCE	107,252	98,706	104,387	149,931	152,125	2,194
EXTRA DUTY	238,434	192,418	181,502	218,800	218,800	-
GANG PREVENTION TASK FORCE	2,218	3,061	1,679	12,040	12,193	153
FIRE & RESCUE	6,017,706	6,293,360	6,761,306	7,099,982	7,705,332	605,350
VOLUNTEER FIRE COMPANIES	931,912	2,186,066	1,219,343	1,546,490	988,586	(557,904)
AMBULANCE & RESCUE SQUADS	296,105	303,821	563,436	330,131	351,404	21,273
FIRE EXTINCTION SERVICES	23,703	19,984	20,561	20,954	21,768	814
JAIL	8,108,958	8,352,164	8,726,793	8,583,195	9,486,763	903,568
MRRJ	1,911,767	1,981,242	1,997,302	2,148,824	2,496,894	348,070
INSPECTION SERVICES	601,035	637,050	674,000	759,960	797,279	37,319
ANIMAL CONTROL	420,397	408,453	432,315	428,783	454,904	26,121
911 OPERATIONS & MAINTENANCE	1,880,205	2,085,208	2,275,703	2,270,348	2,284,731	14,383
PUBLIC SAFETY	26,209,927	28,634,442	29,202,444	30,045,578	31,720,587	1,675,009
PUBLIC WORKS ADMINISTRATION	67,091	140,160	92,737	98,928	92,856	(6,072)
COUNTY MAINTENANCE OF PROPERTIES	1,139,365	914,925	997,623	1,153,509	1,278,438	124,929
SHARED MAINTENANCE OF PROPERTIES	888,491	952,366	800,106	963,744	1,043,116	79,372
HUMAN SERVICES MAINTENANCE	215,989	212,986	189,320	241,733	205,786	(35,947)
TV TRANSMISSION SYSTEM MAINT	-	-	5,989	72,200	7,200	(65,000)
SRI BUILDING MAINTENANCE	-	37,394	58,695	125,000	67,850	(57,150)
PUBLIC WORKS	2,310,936	2,429,146	2,144,470	2,655,114	2,695,246	40,132

GENERAL FUND EXPENDITURE SUMMARY CONT.

ACCT DESCRIPTION	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 ADOPTED	2020 ADOPTED	INCREASE/DECREASE
LOCAL HEALTH SERVICES	633,576	629,629	643,459	662,108	706,904	44,796
COMMUNITY SERVICES	731,100	798,710	871,098	1,031,773	1,201,773	170,000
PUBLIC ASSISTANCE	400,073	434,348	484,517	450,000	500,000	50,000
INSTITUTIONAL CARE	192,936	187,276	154,608	164,258	176,847	12,589
HUMAN SERVICES	1,957,685	2,049,963	2,153,682	2,308,139	2,585,524	277,385
PARKS & RECREATION ADMIN	198,520	223,616	217,507	243,516	254,617	11,101
ATHLETIC & RECREATION PROGRAMS	1,243,065	1,327,349	1,318,514	1,388,310	1,452,387	64,077
ROCKINGHAM PARK @ CROSSROADS	-	-	-	-	226,374	226,374
REGIONAL LIBRARY	773,396	814,882	856,367	897,853	939,339	41,486
PARKS, REC & CULTURAL	2,214,980	2,365,847	2,392,388	2,529,679	2,872,717	343,038
PLANNING	613,538	653,501	635,600	703,172	667,913	(35,259)
GEOGRAPHIC INFORMATION SYSTEMS	125,773	135,106	137,277	149,857	160,080	10,223
ECONOMIC DEVELOPMENT/TOURISM	1,495,395	2,256,001	1,737,332	1,739,173	1,669,646	(69,527)
SOIL & WATER CONSERVATION	34,000	54,000	57,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	116,306	121,210	110,213	149,532	157,221	7,689
ENVIRONMENTAL MANAGEMENT	170,906	190,766	193,075	205,308	261,191	55,883
TRANSPORTATION PLANNING	9,558	9,660	12,296	10,104	10,104	-
COMMUNITY DEVELOPMENT	2,565,476	3,420,244	2,883,293	2,994,646	2,963,654	(30,992)
CONTRIBUTIONS	592,444	516,894	579,513	601,513	697,492	95,979
CONTINGENCY	-	-	-	250,000	250,000	-
OTHER BENEFITS	19,461	22,653	16,434	29,680	80,000	50,320
TRANSFERS	60,099,420	66,153,209	96,988,950	68,679,656	70,213,601	1,533,945
DEBT SERVICE-COUNTY	2,247,080	2,220,611	2,542,420	2,843,444	2,838,563	(4,881)
DEBT SERVICE-SCHOOL	9,298,004	9,147,415	8,012,185	9,517,249	9,412,508	(104,741)
DEBT SERVICE	11,545,084	11,368,025	10,554,605	12,360,693	12,251,071	(109,622)
General Fund	117,184,985	127,339,595	157,281,429	133,308,326	137,726,515	4,418,189

EXPENDITURES BY TYPE		FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
SALARIES	SALARIES	19,356,951.70	20,249,753.97	20,971,747.86	21,924,605.00	23,464,573.77
BENEFITS	BENEFITS	7,910,722.44	7,799,200.75	8,184,719.76	8,623,361.00	8,983,742.44
OPERATIONS	PURCHASED SERVICES	5,929,419.37	6,555,544.56	6,971,515.84	7,271,815.00	7,684,097.41
	INTERNAL SERVICES	340,111.93	348,938.98	424,440.20	395,525.00	402,075.00
	UTILITIES	870,795.58	899,972.34	935,148.20	999,850.00	951,600.00
	COMMUNICATIONS	353,711.00	396,897.77	404,725.13	457,128.00	461,432.00
	INSURANCE	253,016.08	268,331.41	266,939.87	292,266.00	321,995.00
	LEASES	135,892.23	145,954.07	147,110.19	164,016.00	227,366.00
	TRAVEL & TRAINING	263,381.44	296,183.92	312,230.92	358,905.00	379,405.00
	MISCELLANEOUS	451,969.89	665,275.00	484,517.26	450,000.00	500,000.00
	MATERIALS & SUPPLIES	2,049,984.09	2,872,888.18	2,302,232.17	2,325,712.00	2,478,460.00
	PAYMENT TO JOINT OPERATIONS	3,935,374.79	4,005,428.24	4,103,983.51	4,243,236.00	4,671,522.80
	CAPITAL OUTLAY	1,154,335.84	1,901,337.12	1,305,169.62	1,564,601.00	1,540,800.00
TRANSFERS, DEBT & CONTINGENCY	TRANSFER TO SCHOOL	53,440,621.91	56,271,432.01	59,678,229.61	62,723,163.00	64,366,509.87
	TRANSFER TO SCHOOL CAPITAL	945,820.00	4,485,262.00	25,302,256.09	-	-
	TRANSFER TO CSA	2,130,306.00	2,256,559.00	2,366,982.78	1,809,494.00	2,146,299.40
	TRANSFER TO DSS	2,138,637.04	2,339,956.04	2,409,481.68	2,569,228.00	2,368,240.71
	OTHER TRANSFERS	1,444,034.64	800,000.00	7,232,000.00	1,577,771.00	1,332,551.00
	CONTINGENCY	1,261,513.80	2,020,979.31	1,554,590.50	1,850,854.00	1,848,671.17
	DEBT SERVICE	12,818,384.83	12,759,700.28	11,923,407.78	13,706,796.00	13,597,173.00
TOTAL EXPENDITURES	117,184,984.60	127,339,594.95	157,281,428.97	133,308,326.00	137,726,514.57	

GENERAL GOVERNMENT ADMINISTRATION

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
BOARD OF SUPERVISORS	175,111	178,167	187,269	191,033	204,411	13,378
EXECUTIVE ADMINISTRATION	628,132	431,206	300,281	378,861	358,020	(20,841)
LEGAL SERVICES	504,158	518,842	530,720	573,209	713,306	140,097
INDEPENDENT AUDITOR	91,234	83,000	89,200	106,000	106,000	-
COMMISSIONER OF THE REVENUE	585,767	624,107	640,521	688,530	701,293	12,763
REASSESSMENT & EQUALIZATION	178,631	240,912	258,528	203,849	214,623	10,774
TREASURER	528,322	570,996	565,301	596,269	616,614	20,345
FINANCE	895,191	995,010	964,105	984,410	1,041,584	57,174
HUMAN RESOURCES	306,036	279,844	397,975	363,642	417,410	53,768
TECHNOLOGY	949,414	1,175,245	1,064,497	1,343,558	1,254,727	(88,831)
LAND USE ASSESSMENT	64,427	61,480	62,191	65,638	68,169	2,531
ELECTORAL BOARD	148,991	155,112	133,207	104,598	126,755	22,157
REGISTRAR	148,264	162,546	155,629	164,875	179,288	14,413
CENTRAL GARAGE	633,300	679,010	783,296	654,067	798,470	144,403
TOTAL GENERAL GOVERNMENT ADMINISTRATION	5,896,923	6,222,469	6,132,722	6,418,539	6,800,669	382,130

BOARD OF SUPERVISORS

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

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

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
Supervisor	5	5	5	5	5	0
Board of Supervisors Total	5	5	5	5	5	0

Rockingham County FY 2019-2020 Budget
 Department:01101 Board of Supervisors

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 58,446	\$ 58,223	\$ 57,154	\$ 58,000	\$ 58,000	\$ -
1001-01101-00000-000-502100-000	FICA / MEDICARE	\$ 3,614	\$ 3,418	\$ 2,779	\$ 4,437	\$ 4,437	\$ -
1001-01101-00000-000-502300-000	HEALTH INSURANCE	\$ 40,373	\$ 48,196	\$ 54,959	\$ 51,796	\$ 64,834	\$ 13,038
1001-01101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 58	\$ 45	\$ 40	\$ 50	\$ 41	\$ (9)
1001-01101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 22,100	\$ 22,150	\$ 22,425	\$ 25,000	\$ 25,000	\$ -
1001-01101-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01101-00000-000-503600-000	ADVERTISING	\$ 6,086	\$ 5,939	\$ 6,926	\$ 4,000	\$ 7,500	\$ 3,500
1001-01101-00000-000-504300-000	CENTRAL STORE	\$ 26	\$ 45	\$ -	\$ 100	\$ 100	\$ -
1001-01101-00000-000-505201-000	POSTAGE	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,195	\$ 2,792	\$ 3,052	\$ 2,700	\$ 3,200	\$ 500
1001-01101-00000-000-505306-000	SURETY BONDS	\$ 1,250	\$ -	\$ 100	\$ 1,500	\$ -	\$ (1,500)
1001-01101-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ 3,931	\$ 3,931	\$ 3,931	\$ 4,000	\$ 4,000	\$ -
1001-01101-00000-000-505501-000	MILEAGE	\$ 6,281	\$ 5,503	\$ 3,848	\$ 5,000	\$ -	\$ (5,000)
1001-01101-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 8,483	\$ 4,306	\$ 4,440	\$ 9,000	\$ 5,000	\$ (4,000)
1001-01101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,190	\$ 910	\$ 6,906	\$ 2,500	\$ 8,000	\$ 5,500
1001-01101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 18,106	\$ 18,144	\$ 18,270	\$ 19,000	\$ 19,000	\$ -
1001-01101-00000-000-506001-000	OFFICE SUPPLIES	\$ 210	\$ 413	\$ 99	\$ 300	\$ 300	\$ -
1001-01101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 104	\$ 190	\$ 3,000	\$ 3,000	\$ -
1001-01101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,643	\$ 678	\$ 1,601	\$ 650	\$ 2,000	\$ 1,350
1001-01101-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 3,370	\$ 550	\$ -	\$ -	\$ -
Total for 01101 BOARD OF SUPERVISORS:		\$ 175,111	\$ 178,167	\$ 187,269	\$ 191,033	\$ 204,411	\$ 13,378

EXECUTIVE ADMINISTRATION

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ASST COUNTY ADMIN	1	1	1	1	1	0
COUNTY ADMINISTRATOR	1	1	1	1	1	0
DEPUTY COUNTY ADMIN	1	1	0	0	0	0
Executive Administration Total	3	3	2	2	2	0

Rockingham County FY 2019-2020 Budget
 Department:01201 Executive Administration

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 448,077	\$ 309,072	\$ 211,442	\$ 270,528	\$ 250,412	\$ (20,116)
1001-01201-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ 74	\$ -	\$ 1,000	\$ 1,000
1001-01201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 660	\$ 16,070	\$ 16,136	\$ 10,000	\$ 17,000	\$ 7,000
1001-01201-00000-000-501900-000	SEVERANCE PAY	\$ 35,247	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-502100-000	FICA / MEDICARE	\$ 30,708	\$ 21,376	\$ 12,980	\$ 21,460	\$ 20,534	\$ (926)
1001-01201-00000-000-502201-000	RETIREMENT (VRS)	\$ 31,228	\$ 22,242	\$ 22,943	\$ 22,171	\$ 25,792	\$ 3,621
1001-01201-00000-000-502202-000	RETIREMENT-HYBRID	\$ 12,643	\$ 11,224	\$ 112	\$ 5,141	\$ -	\$ (5,141)
1001-01201-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 585	\$ 607	\$ 7	\$ 60	\$ -	\$ (60)
1001-01201-00000-000-502300-000	HEALTH INSURANCE	\$ 45,583	\$ 36,956	\$ 24,438	\$ 29,747	\$ 23,748	\$ (5,999)
1001-01201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,111	\$ 1,606	\$ 1,107	\$ 1,165	\$ 1,258	\$ 93
1001-01201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 481	\$ 236	\$ 159	\$ 189	\$ 175	\$ (14)
1001-01201-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
1001-01201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,688	\$ 2,768	\$ 2,907	\$ 2,800	\$ 3,000	\$ 200
1001-01201-00000-000-503600-000	ADVERTISING	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-504300-000	CENTRAL STORE	\$ 95	\$ 73	\$ 140	\$ 200	\$ 200	\$ -
1001-01201-00000-000-504500-000	CENTRAL GARAGE	\$ 1,054	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-01201-00000-000-505201-000	POSTAGE	\$ 604	\$ 94	\$ 90	\$ 500	\$ 500	\$ -
1001-01201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,215	\$ 1,856	\$ 1,436	\$ 2,500	\$ 2,000	\$ (500)
1001-01201-00000-000-505305-000	VEHICLE INSURANCE	\$ 461	\$ 471	\$ -	\$ 500	\$ -	\$ (500)
1001-01201-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-01201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 588	\$ 496	\$ 428	\$ 500	\$ 500	\$ -
1001-01201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 1,445	\$ 1,387	\$ 872	\$ 2,000	\$ 2,000	\$ -
1001-01201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 5,493	\$ 1,478	\$ 2,536	\$ 5,000	\$ 5,000	\$ -
1001-01201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 3,096	\$ 1,680	\$ 1,741	\$ 3,000	\$ 3,000	\$ -
1001-01201-00000-000-506001-000	OFFICE SUPPLIES	\$ 811	\$ 145	\$ 306	\$ 200	\$ 200	\$ -
1001-01201-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01201-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 284	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-01201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 118	\$ 238	\$ 128	\$ 200	\$ 200	\$ -
1001-01201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 93	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-01201-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 1,032	\$ 200	\$ -	\$ -	\$ -
1001-01201-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 1,243	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 01201 EXECUTIVE ADMINISTRATION:		\$ 628,132	\$ 431,206	\$ 300,281	\$ 378,861	\$ 358,020	\$ (20,841)

LEGAL SERVICES

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ASST COUNTY ATTORNEY	2	2	2	2	3	1
COUNTY ATTORNEY	1	1	1	1	1	0
EXECUTIVE ASSISTANT	2	2	2	2	2	0
Legal Services Total	5	5	5	5	6	1

Rockingham County FY 2019-2020 Budget
 Department:01204 Legal Services

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01204-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 359,799	\$ 373,803	\$ 386,043	\$ 419,904	\$ 512,759	\$ 92,855
1001-01204-00000-000-501200-000	OVERTIME	\$ 144	\$ 260	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 4,757	\$ 856	\$ 279	\$ 1,500	\$ 1,500	\$ -
1001-01204-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 183	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-502100-000	FICA / MEDICARE	\$ 26,232	\$ 26,742	\$ 28,050	\$ 32,237	\$ 39,341	\$ 7,104
1001-01204-00000-000-502201-000	RETIREMENT (VRS)	\$ 32,739	\$ 40,567	\$ 41,968	\$ 43,250	\$ 53,347	\$ 10,097
1001-01204-00000-000-502300-000	HEALTH INSURANCE	\$ 46,229	\$ 48,722	\$ 38,507	\$ 44,157	\$ 69,852	\$ 25,695
1001-01204-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,737	\$ 1,949	\$ 2,016	\$ 2,017	\$ 2,795	\$ 778
1001-01204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 328	\$ 260	\$ 270	\$ 294	\$ 363	\$ 69
1001-01204-00000-000-503102-000	LEGAL SERVICES	\$ 6,954	\$ 237	\$ 4,993	\$ 1,000	\$ 1,000	\$ -
1001-01204-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 442	\$ 125	\$ 6,943	\$ 500	\$ 4,000	\$ 3,500
1001-01204-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,688	\$ 2,768	\$ 2,907	\$ 2,800	\$ 2,800	\$ -
1001-01204-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 895	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-504300-000	CENTRAL STORE	\$ 579	\$ 664	\$ 71	\$ 600	\$ 600	\$ -
1001-01204-00000-000-505201-000	POSTAGE	\$ 392	\$ 255	\$ 72	\$ 500	\$ 500	\$ -
1001-01204-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,909	\$ 2,295	\$ 1,960	\$ 2,000	\$ 2,000	\$ -
1001-01204-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,530	\$ 2,831	\$ 428	\$ 3,500	\$ 3,500	\$ -
1001-01204-00000-000-505501-000	MILEAGE	\$ 318	\$ 51	\$ 435	\$ 500	\$ 500	\$ -
1001-01204-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 743	\$ 2,078	\$ 327	\$ 1,500	\$ 1,500	\$ -
1001-01204-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 733	\$ 3,623	\$ 3,162	\$ 2,400	\$ 2,400	\$ -
1001-01204-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,425	\$ 1,370	\$ 1,475	\$ 1,600	\$ 1,600	\$ -
1001-01204-00000-000-506001-000	OFFICE SUPPLIES	\$ 221	\$ 404	\$ 142	\$ 950	\$ 950	\$ -
1001-01204-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 11,303	\$ 8,800	\$ 10,365	\$ 12,000	\$ 12,000	\$ -
1001-01204-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01204-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 307	\$ -	\$ -	\$ -
Total for 01204 LEGAL SERVICES:		\$ 504,158	\$ 518,842	\$ 530,720	\$ 573,209	\$ 713,306	\$ 140,097

INDEPENDENT AUDITOR

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

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

Staffing: No staffing is required for this department.

Rockingham County FY 2019-2020 Budget
 Department:01208 Independent Auditor

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01208-00000-000-503103-000	ACCOUNTING SERVICES	\$ 81,734	\$ 83,000	\$ 79,700	\$ 95,000	\$ 95,000	\$ -
1001-01208-00000-000-503113-000	ACTUARIAL SERVICES	\$ 9,500	\$ -	\$ 9,500	\$ 11,000	\$ 11,000	\$ -
Total for 01208 INDEPENDENT AUDITOR:		\$ 91,234	\$ 83,000	\$ 89,200	\$ 106,000	\$ 106,000	\$ -

COMMISSIONER OF THE REVENUE

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

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
APPRAISER I	2	2	2	2	2	0
APPRAISER II	1	1	1	1	1	0
CHIEF DEP COM OF REV	1	1	1	1	1	0
COMM OF THE REVENUE	1	1	1	1	1	0
DEPUTY I	1	2	2	2	2	0
DEPUTY III	2	2	2	2	2	0
DEPUTY IV	2	2	2	2	2	0
GIS SPEC/MAP/ASSESSOR	1	1	1	1	1	0
OFFICE ASSISTANT	3	3	3	3	3	0
Commissioner of Revenue Total	14	15	15	15	15	0

Rockingham County FY 2019-2020 Budget
 Department:01209 Commissioner of Revenue

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01209-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 373,884	\$ 375,061	\$ 395,606	\$ 411,970	\$ 427,995	\$ 16,025
1001-01209-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 15,955	\$ 34,914	\$ 21,081	\$ 17,500	\$ 17,500	\$ -
1001-01209-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 5,000	\$ 3,858	\$ -	\$ -	\$ -
1001-01209-00000-000-502100-000	FICA / MEDICARE	\$ 27,738	\$ 29,489	\$ 29,735	\$ 32,854	\$ 34,080	\$ 1,226
1001-01209-00000-000-502201-000	RETIREMENT (VRS)	\$ 32,796	\$ 38,957	\$ 35,565	\$ 34,642	\$ 35,981	\$ 1,339
1001-01209-00000-000-502202-000	RETIREMENT-HYBRID	\$ 1,757	\$ 1,718	\$ 7,318	\$ 7,034	\$ 7,316	\$ 282
1001-01209-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 81	\$ 92	\$ 397	\$ 446	\$ 464	\$ 18
1001-01209-00000-000-502300-000	HEALTH INSURANCE	\$ 94,698	\$ 100,244	\$ 106,732	\$ 127,524	\$ 121,817	\$ (5,707)
1001-01209-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,808	\$ 1,951	\$ 2,049	\$ 2,092	\$ 2,150	\$ 58
1001-01209-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 246	\$ -	\$ -	\$ 1,599	\$ -	\$ (1,599)
1001-01209-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,169	\$ 920	\$ 1,598	\$ 869	\$ 1,039	\$ 170
1001-01209-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 10,761	\$ 9,927	\$ 12,069	\$ 15,000	\$ 15,000	\$ -
1001-01209-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-01209-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01209-00000-000-503500-000	PRINTING & BINDING	\$ 1,608	\$ 995	\$ -	\$ 3,000	\$ 3,000	\$ -
1001-01209-00000-000-503600-000	ADVERTISING	\$ 857	\$ 647	\$ 949	\$ 1,000	\$ 1,000	\$ -
1001-01209-00000-000-504300-000	CENTRAL STORE	\$ 3,107	\$ 4,276	\$ 4,760	\$ 3,500	\$ 4,500	\$ 1,000
1001-01209-00000-000-504500-000	CENTRAL GARAGE	\$ 2,960	\$ 2,404	\$ 2,505	\$ 3,000	\$ 3,000	\$ -
1001-01209-00000-000-505201-000	POSTAGE	\$ 6,077	\$ 5,550	\$ 5,445	\$ 10,000	\$ 10,000	\$ -
1001-01209-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,826	\$ 5,084	\$ 4,262	\$ 4,500	\$ 4,500	\$ -
1001-01209-00000-000-505305-000	VEHICLE INSURANCE	\$ 269	\$ 273	\$ -	\$ 300	\$ 250	\$ (50)
1001-01209-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,834	\$ 2,813	\$ 2,684	\$ 3,500	\$ 3,500	\$ -
1001-01209-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,720	\$ 1,260	\$ 1,320	\$ 1,800	\$ 1,800	\$ -
1001-01209-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 480	\$ 420	\$ 300	\$ 500	\$ 500	\$ -
1001-01209-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,361	\$ 998	\$ 1,078	\$ 2,500	\$ 2,500	\$ -
1001-01209-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-01209-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 622	\$ 958	\$ 1,209	\$ 1,200	\$ 1,200	\$ -
1001-01209-00000-000-506065-000	MINOR EQUIPMENT	\$ 154	\$ 155	\$ -	\$ 200	\$ 200	\$ -
Total for 01209 COMMISSIONER OF THE REVENUE:		\$ 585,767	\$ 624,107	\$ 640,521	\$ 688,530	\$ 701,293	\$ 12,763

REASSESSMENT & EQUALIZATION

Department managed by the Commissioner of the Revenue

Rockingham County FY 2019-2020 Budget
 Department:01211 Reassessment & Equalization

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01211-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 111,754	\$ 113,514	\$ 116,881	\$ 117,030	\$ 124,223	\$ 7,193
1001-01211-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 14,815	\$ 55,322	\$ 46,049	\$ 25,000	\$ 18,900	\$ (6,100)
1001-01211-00000-000-502100-000	FICA / MEDICARE	\$ 9,151	\$ 12,331	\$ 11,790	\$ 10,865	\$ 10,949	\$ 84
1001-01211-00000-000-502201-000	RETIREMENT (VRS)	\$ 10,165	\$ 12,304	\$ 12,698	\$ 12,054	\$ 12,795	\$ 741
1001-01211-00000-000-502300-000	HEALTH INSURANCE	\$ 26,674	\$ 28,116	\$ 29,533	\$ 29,880	\$ 31,075	\$ 1,195
1001-01211-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 539	\$ 591	\$ 608	\$ 612	\$ 624	\$ 12
1001-01211-00000-000-502600-000	UNEMPLOYMENT COMPENSATION			\$ 1,236	\$ -	\$ -	\$ -
1001-01211-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,928	\$ 1,536	\$ 1,821	\$ 1,783	\$ 1,907	\$ 124
1001-01211-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -
1001-01211-00000-000-503302-000	MAINTENANCE SERVICES CONTRAC	\$ -	\$ 940	\$ 940	\$ -	\$ -	\$ -
1001-01211-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ 5,375	\$ -	\$ -	\$ -
1001-01211-00000-000-503600-000	ADVERTISING	\$ -	\$ 236	\$ 793	\$ 50	\$ -	\$ (50)
1001-01211-00000-000-504300-000	CENTRAL STORE	\$ -	\$ 2,442	\$ 162	\$ -	\$ 500	\$ 500
1001-01211-00000-000-504500-000	CENTRAL GARAGE	\$ 1,001	\$ 9,459	\$ 7,826	\$ 3,000	\$ 6,000	\$ 3,000
1001-01211-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ 19,574	\$ 500	\$ 500	\$ -
1001-01211-00000-000-505203-000	TELECOMMUNICATIONS	\$ 295	\$ 345	\$ 251	\$ 500	\$ 500	\$ -
1001-01211-00000-000-505305-000	VEHICLE INSURANCE	\$ 602	\$ 606	\$ 2,420	\$ 750	\$ 1,600	\$ 850
1001-01211-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50
1001-01211-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1001-01211-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 517	\$ 31	\$ 100	\$ 1,000	\$ 900
1001-01211-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 940	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01211-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 734	\$ -	\$ 1,000	\$ 2,500	\$ 1,500
1001-01211-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 133	\$ 88	\$ -	\$ 225	\$ -	\$ (225)
1001-01211-00000-000-506065-000	MINOR EQUIPMENT	\$ 635	\$ 1,831	\$ 418	\$ 500	\$ -	\$ (500)
Total for 01211 REASSESSMENT & EQUALIZATION:		\$ 178,631	\$ 240,912	\$ 258,528	\$ 203,849	\$ 214,623	\$ 10,774

LAND USE ASSESSMENT

Department managed by the Commissioner of the Revenue

Rockingham County FY 2019-2020 Budget
 Department:01224 Land Use Assessment

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01224-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 35,118	\$ 35,684	\$ 38,000	\$ 38,572	\$ 40,117	\$ 1,545
1001-01224-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 983	\$ 2,449	\$ -	\$ -	\$ -	\$ -
1001-01224-00000-000-502100-000	FICA / MEDICARE	\$ 2,607	\$ 2,825	\$ 2,750	\$ 2,951	\$ 3,069	\$ 118
1001-01224-00000-000-502201-000	RETIREMENT (VRS)	\$ 3,194	\$ 3,868	\$ 4,134	\$ 3,973	\$ 4,132	\$ 159
1001-01224-00000-000-502300-000	HEALTH INSURANCE	\$ 14,118	\$ 14,881	\$ 15,812	\$ 18,096	\$ 18,820	\$ 724
1001-01224-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 169	\$ 186	\$ 198	\$ 198	\$ 202	\$ 4
1001-01224-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 816	\$ 640	\$ 787	\$ 798	\$ 830	\$ 32
1001-01224-00000-000-503500-000	PRINTING & BINDING	\$ 3,768	\$ 278	\$ 274	\$ 500	\$ 500	\$ -
1001-01224-00000-000-503600-000	ADVERTISING	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01224-00000-000-504300-000	CENTRAL STORES	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01224-00000-000-505201-000	POSTAGE	\$ 2,494	\$ 511	\$ 120	\$ 200	\$ 200	\$ -
1001-01224-00000-000-505203-000	TELECOMMUNICATIONS	\$ 133	\$ 158	\$ 117	\$ 250	\$ 200	\$ (50)
1001-01224-00000-000-506001-000	OFFICE SUPPLIES	\$ 475	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01224-00000-000-506065-000	MINOR EQUIPMENT	\$ 354	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 01224 LAND USE ASSESSMENT:		\$ 64,427	\$ 61,480	\$ 62,191	\$ 65,638	\$ 68,169	\$ 2,531

TREASURER

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

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
CHF DPTY 1 TREASURER	1	1	1	1	1	0
DEPUTY CLERK II	2	2	2	2	2	0
DEPUTY CLERK III	1	1	1	1	1	0
DEPUTY CLERK IV	1	1	1	1	1	0
OFFICE ASST/DPTY CLK I (CO)	1	1	1	1	1	0
TREASURER	1	1	1	1	1	0
Treasurer Total	7	7	7	7	7	0

Rockingham County FY 2019-2020 Budget
 Department:01213 Treasurer

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01213-00000-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 294,810	\$ 316,811	\$ 309,049	\$ 319,303	\$ 331,399	\$ 12,096
1001-01213-00000-000-501200-000	SALARIES & WAGES-OVER TIME	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
1001-01213-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 7,606	\$ 46	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-01213-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ -
1001-01213-00000-000-502100-000	FICA / MEDICARE	\$ 21,612	\$ 22,856	\$ 22,139	\$ 24,809	\$ 25,735	\$ 926
1001-01213-00000-000-502201-000	RETIREMENT (VRS)	\$ 23,624	\$ 27,619	\$ 28,050	\$ 27,263	\$ 28,292	\$ 1,029
1001-01213-00000-000-502202-000	RETIREMENT-HYBRID	\$ 4,469	\$ 6,732	\$ 5,576	\$ 4,806	\$ 4,991	\$ 185
1001-01213-00000-000-502203-000	SHORT TERM LT DISABILITY	\$ 207	\$ 364	\$ 302	\$ 322	\$ 335	\$ 13
1001-01213-00000-000-502300-000	HEALTH INSURANCE	\$ 47,921	\$ 58,955	\$ 58,962	\$ 59,760	\$ 62,150	\$ 2,390
1001-01213-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,425	\$ 1,647	\$ 1,608	\$ 1,607	\$ 1,665	\$ 58
1001-01213-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 302	\$ 244	\$ 216	\$ 224	\$ 232	\$ 8
1001-01213-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 29,471	\$ 28,859	\$ 34,969	\$ 38,100	\$ 38,100	\$ -
1001-01213-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -
1001-01213-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 699	\$ 757	\$ 390	\$ 1,300	\$ 1,500	\$ 200
1001-01213-00000-000-503500-000	PRINTING & BINDING	\$ 14,008	\$ 20,139	\$ 14,850	\$ 16,100	\$ 16,000	\$ (100)
1001-01213-00000-000-503600-000	ADVERTISING	\$ 4,701	\$ 7,801	\$ 14,187	\$ 5,000	\$ 7,000	\$ 2,000
1001-01213-00000-000-503900-000	MISC CONTRACTED SERVICE	\$ 1,287	\$ -	\$ 389	\$ -	\$ -	\$ -
1001-01213-00000-000-504300-000	CENTRAL STORE	\$ 2,624	\$ 2,771	\$ 2,606	\$ -	\$ 1,000	\$ 1,000
1001-01213-00000-000-505201-000	POSTAGE	\$ 63,243	\$ 54,993	\$ 64,240	\$ 67,000	\$ 70,000	\$ 3,000
1001-01213-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,618	\$ 1,898	\$ 1,395	\$ 2,500	\$ 1,800	\$ (700)
1001-01213-00000-000-505306-000	SURETY BONDS	\$ 1,088	\$ 8,541	\$ (3,447)	\$ 2,000	\$ 4,000	\$ 2,000
1001-01213-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,378	\$ 2,229	\$ 2,362	\$ 2,500	\$ 2,500	\$ -
1001-01213-00000-000-505501-000	MILEAGE	\$ 824	\$ 1,227	\$ 770	\$ 1,000	\$ 1,000	\$ -
1001-01213-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,272	\$ 2,029	\$ 1,936	\$ 6,000	\$ 6,000	\$ -
1001-01213-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 810	\$ 940	\$ 915	\$ 975	\$ 915	\$ (60)
1001-01213-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,265	\$ 2,837	\$ 1,861	\$ 5,300	\$ 5,300	\$ -
1001-01213-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 47	\$ 73	\$ -	\$ 100	\$ 100	\$ -
1001-01213-00000-000-506065-000	MINOR EQUIPMENT	\$ 12	\$ 420	\$ 1,974	\$ 4,900	\$ 1,200	\$ (3,700)
Total for 01213 TREASURER:		\$ 528,322	\$ 570,996	\$ 565,301	\$ 596,269	\$ 616,614	\$ 20,345

FINANCE

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

FY19	School	County
Number of purchase orders issued	2,982	172
Number of payroll checks processed	34,817	19,774
Number of accounts payable checks issued	15,699	6,887

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ACCOUNTING TECH I					1	1
ACCOUNTING TECH II	3	3	3	3	3	0
ADMINSTRATIVE ASST	1	1	1	1	0	-1
DPTY FINANCE DIR	1	1	1	1	1	0
DIRECTOR OF FINANCE	1	1	1	1	1	0
PAYROLL SPECIALIST	3	3	3	3	3	0
PAYROLL SUPERVISOR	1	1	1	1	1	0
SENIOR ACCOUNTANT	1	1	1	1	1	0
Finance Total	11	11	11	11	11	0

Rockingham County FY 2019-2020 Budget
 Department:01215 Finance

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01215-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 432,894	\$ 470,832	\$ 464,708	\$ 487,798	\$ 513,447	\$ 25,649
1001-01215-00000-000-501200-000	OVERTIME	\$ 1,998	\$ 2,388	\$ 1,430	\$ 2,500	\$ 2,500	\$ -
1001-01215-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-501900-000	SEVERANCE PAY	\$ 17,328	\$ 4,627	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-502100-000	FICA / MEDICARE	\$ 32,117	\$ 33,623	\$ 32,754	\$ 37,508	\$ 39,470	\$ 1,962
1001-01215-00000-000-502201-000	RETIREMENT (VRS)	\$ 24,217	\$ 32,896	\$ 30,013	\$ 29,328	\$ 30,771	\$ 1,443
1001-01215-00000-000-502202-000	RETIREMENT-HYBRID	\$ 19,582	\$ 17,493	\$ 20,537	\$ 18,082	\$ 19,504	\$ 1,422
1001-01215-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 905	\$ 948	\$ 1,113	\$ 1,198	\$ 1,057	\$ (141)
1001-01215-00000-000-502300-000	HEALTH INSURANCE	\$ 76,461	\$ 96,431	\$ 99,302	\$ 96,360	\$ 100,427	\$ 4,067
1001-01215-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,030	\$ 2,403	\$ 2,384	\$ 2,415	\$ 2,570	\$ 155
1001-01215-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 453	\$ 360	\$ 326	\$ 341	\$ 359	\$ 18
1001-01215-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,570	\$ 2,958	\$ 1,320	\$ 3,000	\$ 3,000	\$ -
1001-01215-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 245,970	\$ 270,509	\$ 264,734	\$ 250,000	\$ 275,000	\$ 25,000
1001-01215-00000-000-503500-000	PRINTING & BINDING	\$ 1,820	\$ 118	\$ 835	\$ 2,000	\$ 500	\$ (1,500)
1001-01215-00000-000-503600-000	ADVERTISING	\$ 2,612	\$ 2,986	\$ 1,583	\$ 2,500	\$ 2,000	\$ (500)
1001-01215-00000-000-504300-000	CENTRAL STORE	\$ 3,369	\$ 2,337	\$ 1,190	\$ 1,500	\$ 1,500	\$ -
1001-01215-00000-000-505201-000	POSTAGE	\$ 10,786	\$ 10,366	\$ 9,725	\$ 12,000	\$ 12,000	\$ -
1001-01215-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,065	\$ 3,580	\$ 1,470	\$ 3,600	\$ 3,200	\$ (400)
1001-01215-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 21	\$ 29	\$ 30	\$ 30	\$ -
1001-01215-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,242	\$ 2,633	\$ 2,737	\$ 2,800	\$ 2,800	\$ -
1001-01215-00000-000-505501-000	MILEAGE	\$ 907	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 826	\$ 2,095	\$ 25	\$ -	\$ -	\$ -
1001-01215-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 3,009	\$ 14,166	\$ 15,446	\$ 15,000	\$ 15,000	\$ -
1001-01215-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 2,689	\$ 1,617	\$ 1,572	\$ 2,500	\$ 2,500	\$ -
1001-01215-00000-000-506001-000	OFFICE SUPPLIES	\$ 6,086	\$ 9,698	\$ 10,508	\$ 10,500	\$ 10,500	\$ -
1001-01215-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 432	\$ 405	\$ -	\$ 450	\$ 450	\$ -
1001-01215-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,198	\$ 650	\$ 65	\$ 1,000	\$ 1,000	\$ -
1001-01215-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,587	\$ 6,127	\$ 300	\$ 2,000	\$ 2,000	\$ -
1001-01215-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 639	\$ -	\$ -	\$ -	\$ -
1001-01215-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ 2,107	\$ -	\$ -	\$ -	\$ -
Total for 01215 FINANCE:		\$ 895,191	\$ 995,010	\$ 964,105	\$ 984,410	\$ 1,041,584	\$ 57,174

HUMAN RESOURCES

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
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	5	5	5	5	5	0

Rockingham County FY 2019-2020 Budget
 Department:01218 Human Resources

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01218-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 192,209	\$ 184,553	\$ 233,838	\$ 242,881	\$ 260,618	\$ 17,737
1001-01218-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
1001-01218-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 12,246	\$ -	\$ -	\$ -	\$ 12,740	\$ 12,740
1001-01218-00000-000-501900-000	SEVERANCE PAY	\$ 8	\$ -	\$ 1,537	\$ -	\$ 8,200	\$ 8,200
1001-01218-00000-000-502100-000	FICA / MEDICARE	\$ 13,950	\$ 12,464	\$ 16,043	\$ 18,580	\$ 21,539	\$ 2,959
1001-01218-00000-000-502201-000	RETIREMENT (VRS)	\$ 17,486	\$ 18,709	\$ 22,410	\$ 22,067	\$ 23,745	\$ 1,678
1001-01218-00000-000-502202-000	RETIREMENT - HYBRID	\$ -	\$ 1,276	\$ 3,099	\$ 3,000	\$ 2,798	\$ (202)
1001-01218-00000-000-502203-000	SHORT-TERM LT DISABILITY	\$ -	\$ 68	\$ 170	\$ 169	\$ -	\$ (169)
1001-01218-00000-000-502300-000	HEALTH INSURANCE	\$ 45,802	\$ 44,794	\$ 55,506	\$ 53,028	\$ 60,753	\$ 7,725
1001-01218-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 928	\$ 962	\$ 1,216	\$ 1,222	\$ 1,309	\$ 87
1001-01218-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 299	\$ 142	\$ 165	\$ 170	\$ 182	\$ 12
1001-01218-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,548	\$ 195	\$ 38,667	\$ 300	\$ 3,000	\$ 2,700
1001-01218-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,559	\$ 2,636	\$ 3,548	\$ 3,000	\$ 3,500	\$ 500
1001-01218-00000-000-503500-000	PRINTING & BINDING	\$ 584	\$ 55	\$ 90	\$ 400	\$ 200	\$ (200)
1001-01218-00000-000-503600-000	ADVERTISING	\$ 25	\$ 236	\$ 134	\$ 300	\$ 300	\$ -
1001-01218-00000-000-504300-000	CENTRAL STORE	\$ 650	\$ 950	\$ 858	\$ 650	\$ 650	\$ -
1001-01218-00000-000-504500-000	CENTRAL GARAGE	\$ 372	\$ -	\$ 537	\$ 500	\$ 500	\$ -
1001-01218-00000-000-505201-000	POSTAGE	\$ 928	\$ 426	\$ 190	\$ 500	\$ 500	\$ -
1001-01218-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,608	\$ 1,532	\$ 1,573	\$ 1,600	\$ 1,600	\$ -
1001-01218-00000-000-505305-000	VEHICLE INSURANCE	\$ 269	\$ -	\$ 346	\$ 400	\$ 400	\$ -
1001-01218-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 5,057	\$ 1,994	\$ 5,017	\$ 3,000	\$ 3,000	\$ -
1001-01218-00000-000-505501-000	MILEAGE	\$ 491	\$ 73	\$ 228	\$ 100	\$ 100	\$ -
1001-01218-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 19	\$ 895	\$ 51	\$ 100	\$ 100	\$ -
1001-01218-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 658	\$ 3,900	\$ 809	\$ 1,000	\$ 1,000	\$ -
1001-01218-00000-000-505505-000	TRAINING	\$ -	\$ -	\$ 7,248	\$ 3,000	\$ 3,000	\$ -
1001-01218-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 720	\$ 925	\$ 598	\$ 925	\$ 925	\$ -
1001-01218-00000-000-506001-000	OFFICE SUPPLIES	\$ 4,124	\$ 789	\$ 1,602	\$ 3,000	\$ 3,000	\$ -
1001-01218-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,497	\$ 2,272	\$ 2,490	\$ 3,750	\$ 3,750	\$ -
Total for 01218 HUMAN RESOURCES:		\$ 306,036	\$ 279,844	\$ 397,975	\$ 363,642	\$ 417,410	\$ 53,768

TECHNOLOGY

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ADMINISTRATIVE ASST	1	1	1	1	1	0
DATA ANALYST*(not yet filled)	1	1	1	1	0	-1
DEPTY DIRECTOR OF TECH	1	1	1	1	1	0
DIRECTOR TECHNOLOGY	1	1	1	1	1	0
IT BUSINESS ANALYST	0	0	1	1	1	0
LEAD PC TECH	0	0	1	1	1	0
PC NETWORK TECH	2	3	3	3	3	0
SENIOR SYSTEM ANALYST	1	1	1	1	1	0
SOFTWARE/RECORDS ANALYST	0	0	1	1	1	0
SR PROGRAM/ANALYST	2	1	0	0	0	0
SYSTEMS ANALYST	2	2	2	2	2	0
TECH TRAIN COORDNTR	1	1	0	0	0	0
WEB DEVELOPER	1	1	0	0	0	0
Technology Total	13	13	13	13	12	-1

Rockingham County FY 2019-2020 Budget
 Department:01220 Technology

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01220-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 579,944	\$ 602,061	\$ 569,491	\$ 640,142	\$ 671,070	\$ 30,928
1001-01220-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
1001-01220-00000-000-501900-000	SEVERANCE PAY	\$ 32	\$ 13,208	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-502100-000	FICA / MEDICARE	\$ 41,635	\$ 44,483	\$ 40,451	\$ 48,971	\$ 51,528	\$ 2,557
1001-01220-00000-000-502201-000	RETIREMENT (VRS)	\$ 48,818	\$ 57,852	\$ 52,568	\$ 53,550	\$ 56,239	\$ 2,689
1001-01220-00000-000-502202-000	RETIREMENT-HYBRID	\$ 5,386	\$ 6,301	\$ 9,348	\$ 9,780	\$ 11,182	\$ 1,402
1001-01220-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 249	\$ 341	\$ 504	\$ 709	\$ 491	\$ (218)
1001-01220-00000-000-502300-000	HEALTH INSURANCE	\$ 119,084	\$ 124,100	\$ 115,790	\$ 126,588	\$ 140,225	\$ 13,637
1001-01220-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,795	\$ 3,064	\$ 2,972	\$ 3,061	\$ 3,372	\$ 311
1001-01220-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,883	\$ 483	\$ 399	\$ 448	\$ 470	\$ 22
1001-01220-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 5,123	\$ 7,357	\$ -	\$ 10,000	\$ 5,000	\$ (5,000)
1001-01220-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 249	\$ 80	\$ 500	\$ 200	\$ (300)
1001-01220-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 95,635	\$ 161,432	\$ 91,600	\$ 195,000	\$ 195,100	\$ 100
1001-01220-00000-000-503500-000	PRINTING & BINDING	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-503600-000	ADVERTISING	\$ 410	\$ 334	\$ 134	\$ 200	\$ 100	\$ (100)
1001-01220-00000-000-504300-000	CENTRAL STORE	\$ 994	\$ 1,698	\$ 89	\$ 100	\$ 100	\$ -
1001-01220-00000-000-504500-000	CENTRAL GARAGE	\$ 628	\$ 1,090	\$ 1,623	\$ 2,000	\$ 1,000	\$ (1,000)
1001-01220-00000-000-505201-000	POSTAGE	\$ 144	\$ 16	\$ 12	\$ 100	\$ 100	\$ -
1001-01220-00000-000-505203-000	TELECOMMUNICATIONS	\$ 23,022	\$ 25,863	\$ 30,674	\$ 40,000	\$ 48,000	\$ 8,000
1001-01220-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 1,636	\$ 2,747	\$ 2,747	\$ 2,800	\$ 53
1001-01220-00000-000-505305-000	VEHICLE INSURANCE	\$ 538	\$ 545	\$ 1,037	\$ 1,037	\$ 1,200	\$ 163
1001-01220-00000-000-505311-000	INLAND MARINE INSURANCE	\$ 1,711	\$ -	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-505501-000	MILEAGE	\$ -	\$ 258	\$ -	\$ -	\$ -	\$ -
1001-01220-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 5	\$ 59	\$ 21	\$ -	\$ -	\$ -
1001-01220-00000-000-505401-000	LEASE RENT EQUIPMENT	\$ -	\$ -	\$ 2,754	\$ 2,400	\$ 2,600	\$ 200
1001-01220-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 13,158	\$ 7,845	\$ 14,941	\$ 20,000	\$ 20,000	\$ -
1001-01220-00000-000-505505-000	TRAINING	\$ -	\$ -	\$ 5,907	\$ 6,500	\$ 11,000	\$ 4,500
1001-01220-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 70	\$ 20	\$ 120	\$ 225	\$ 250	\$ 25
1001-01220-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,470	\$ 759	\$ 224	\$ 500	\$ 200	\$ (300)
1001-01220-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 5,512	\$ 7,890	\$ 6,023	\$ 4,000	\$ 6,000	\$ 2,000
1001-01220-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 44	\$ 787	\$ 56	\$ -	\$ -	\$ -
1001-01220-00000-000-506065-000	MINOR EQUIPMENT	\$ 434	\$ 921	\$ 625	\$ 5,000	\$ 3,000	\$ (2,000)
1001-01220-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 609	\$ 104,596	\$ 110,332	\$ 120,000	\$ 1,000	\$ (119,000)
1001-01220-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ 3,976	\$ 50,000	\$ 20,000	\$ (30,000)
Total for 01220 TECHNOLOGY:		\$ 949,414	\$ 1,175,245	\$ 1,064,497	\$ 1,343,558	\$ 1,254,727	\$ (88,831)

CENTRAL GARAGE

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
AUTOMOTIVE TECH	1	1	1	1	1	0
LEAD AUTOMOTIVE TECH	1	1	1	1	1	0
Central Garage Total	2	2	2	2	2	0

Rockingham County FY 2019-2020 Budget
 Department:01221 Central Garage

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01221-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 84,903	\$ 89,326	\$ 90,780	\$ 93,990	\$ 97,754	\$ 3,764
1001-01221-00000-000-501200-000	OVERTIME	\$ 590	\$ 1,651	\$ 60	\$ 1,000	\$ 1,000	\$ -
1001-01221-00000-000-502100-000	FICA / MEDICARE	\$ 5,988	\$ 6,395	\$ 6,460	\$ 7,267	\$ 7,555	\$ 288
1001-01221-00000-000-502201-000	RETIREMENT (VRS)	\$ 7,722	\$ 9,683	\$ 9,877	\$ 9,681	\$ 10,069	\$ 388
1001-01221-00000-000-502300-000	HEALTH INSURANCE	\$ 17,948	\$ 18,918	\$ 19,490	\$ 19,596	\$ 20,380	\$ 784
1001-01221-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 410	\$ 465	\$ 472	\$ 472	\$ 491	\$ 19
1001-01221-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,078	\$ 1,709	\$ 1,726	\$ 1,786	\$ 1,857	\$ 71
1001-01221-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -
1001-01221-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 25,569	\$ 19,086	\$ 18,142	\$ 20,000	\$ 20,000	\$ -
1001-01221-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 4,502	\$ 3,951	\$ 3,002	\$ 3,500	\$ 3,500	\$ -
1001-01221-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 1,451	\$ 1,370	\$ 1,939	\$ 1,200	\$ 1,500	\$ 300
1001-01221-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 110	\$ 119	\$ 123	\$ 100	\$ 100	\$ -
1001-01221-00000-000-504300-000	CENTRAL STORE	\$ 89	\$ 65	\$ -	\$ 75	\$ 75	\$ -
1001-01221-00000-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ 1,562	\$ -	\$ -	\$ -
1001-01221-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,891	\$ 2,194	\$ 2,220	\$ 2,500	\$ 2,500	\$ -
1001-01221-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 20	\$ 23	\$ -	\$ 40	\$ 40
1001-01221-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,408	\$ 1,425	\$ 2,420	\$ 2,500	\$ 3,200	\$ 700
1001-01221-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 409	\$ 424	\$ 432	\$ 400	\$ 450	\$ 50
1001-01221-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 63	\$ -	\$ -	\$ -
1001-01221-00000-000-506001-000	OFFICE SUPPLIES	\$ 136	\$ 226	\$ 55	\$ -	\$ -	\$ -
1001-01221-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 3	\$ 2	\$ 85	\$ -	\$ -	\$ -
1001-01221-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 376	\$ 65	\$ 192	\$ -	\$ -	\$ -
1001-01221-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 382,481	\$ 418,440	\$ 498,043	\$ 400,000	\$ 500,000	\$ 100,000
1001-01221-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 90,757	\$ 95,863	\$ 122,592	\$ 85,000	\$ 125,000	\$ 40,000
1001-01221-00000-000-506011-000	UNIFORMS/SAFETY	\$ 558	\$ 453	\$ 453	\$ 500	\$ 500	\$ -
1001-01221-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,654	\$ 862	\$ 844	\$ 1,000	\$ 1,000	\$ -
1001-01221-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,269	\$ 72	\$ 2,241	\$ 3,500	\$ 1,500	\$ (2,000)
1001-01221-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 6,147	\$ -	\$ -	\$ -	\$ -
Total for 01221 CENTRAL GARAGE:		\$ 633,300	\$ 679,010	\$ 783,296	\$ 654,067	\$ 798,470	\$ 144,403

ELECTORAL BOARD

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

REGISTRAR

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
DEPUTY REGISTRAR	1	1	1	1	1	0
REGISTRAR	1	1	1	1	1	0
Registrar Total	2	2	2	2	2	0

Rockingham County FY 2019-2020 Budget
 Department:01301 Electoral Board

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01301-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 7,872	\$ 8,668	\$ 8,056	\$ 11,628	\$ 10,000	\$ (1,628)
1001-01301-00000-000-502100-000	FICA / MEDICARE	\$ 803	\$ 873	\$ 822	\$ 890	\$ 765	\$ (125)
1001-01301-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 11	\$ 9	\$ 8	\$ 15	\$ 15	\$ -
1001-01301-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 4,083	\$ 11,404	\$ 8,921	\$ 2,000	\$ 15,700	\$ 13,700
1001-01301-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 7,451	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
1001-01301-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 1,407	\$ -	\$ 500	\$ 1,000	\$ 500
1001-01301-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 16,450	\$ 20,230	\$ 20,020	\$ 20,020	\$ -
1001-01301-00000-000-503500-000	PRINTING & BINDING	\$ 28,088	\$ 26,102	\$ 23,612	\$ 14,500	\$ 15,500	\$ 1,000
1001-01301-00000-000-503600-000	ADVERTISING	\$ -	\$ 138	\$ -	\$ 350	\$ 350	\$ -
1001-01301-00000-000-503902-000	ELECTION WORKERS	\$ 88,767	\$ 77,714	\$ 64,009	\$ 43,000	\$ 45,000	\$ 2,000
1001-01301-00000-000-504300-000	CENTRAL STORE	\$ 300	\$ 199	\$ 159	\$ 100	\$ 150	\$ 50
1001-01301-00000-000-505201-000	POSTAGE	\$ 1,242	\$ 2,493	\$ 1,944	\$ 2,000	\$ 2,000	\$ -
1001-01301-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 184	\$ 211	\$ 354	\$ 425	\$ 425	\$ -
1001-01301-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 300	\$ 450	\$ 300	\$ 150	\$ 150	\$ -
1001-01301-00000-000-505501-000	MILEAGE	\$ 3,238	\$ 2,146	\$ 2,126	\$ 1,200	\$ 1,200	\$ -
1001-01301-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,750	\$ 541	\$ 1,014	\$ 500	\$ 500	\$ -
1001-01301-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 160	\$ 180	\$ 180	\$ 170	\$ 180	\$ 10
1001-01301-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,593	\$ 2,500	\$ 1,358	\$ 2,000	\$ 2,000	\$ -
1001-01301-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 970	\$ -	\$ -	\$ 150	\$ 150	\$ -
1001-01301-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 60	\$ 108	\$ -	\$ -	\$ 400	\$ 400
1001-01301-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,119	\$ 3,520	\$ 114	\$ -	\$ 250	\$ 250
1001-01301-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
Total for 01301 ELECTORAL BOARD:		\$ 148,991	\$ 155,112	\$ 133,207	\$ 104,598	\$ 126,755	\$ 22,157

Rockingham County FY 2019-2020 Budget
 Department:01302 Registrar

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-01302-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 83,088	\$ 88,637	\$ 87,719	\$ 92,646	\$ 96,355	\$ 3,709
1001-01302-00000-000-501200-000	OVERTIME	\$ 59	\$ 551	\$ 72	\$ -	\$ -	\$ -
1001-01302-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 14,684	\$ 18,367	\$ 13,200	\$ 15,600	\$ 15,600	\$ -
1001-01302-00000-000-501900-000	SEVERANCE PAY	\$ 41	\$ -	\$ 119	\$ -	\$ -	\$ -
1001-01302-00000-000-502100-000	FICA / MEDICARE	\$ 7,058	\$ 7,768	\$ 6,914	\$ 8,281	\$ 8,565	\$ 284
1001-01302-00000-000-502201-000	RETIREMENT (VRS)	\$ 7,731	\$ 9,608	\$ 9,801	\$ 9,543	\$ 9,925	\$ 382
1001-01302-00000-000-502300-000	HEALTH INSURANCE	\$ 22,506	\$ 24,936	\$ 26,833	\$ 25,488	\$ 33,396	\$ 7,908
1001-01302-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 410	\$ 462	\$ 469	\$ 468	\$ 484	\$ 16
1001-01302-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 98	\$ 82	\$ 72	\$ 64	\$ 67	\$ 3
1001-01302-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 33	\$ 50	\$ -	\$ -	\$ -	\$ -
1001-01302-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-01302-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 426	\$ 1,458	\$ 2,228	\$ 3,000	\$ 1,000	\$ (2,000)
1001-01302-00000-000-503500-000	PRINTING & BINDING	\$ 2,350	\$ 1,466	\$ 679	\$ 1,050	\$ 1,500	\$ 450
1001-01302-00000-000-503600-000	ADVERTISING	\$ 179	\$ 385	\$ 454	\$ 385	\$ 450	\$ 65
1001-01302-00000-000-504300-000	CENTRAL STORE	\$ 1,422	\$ 293	\$ 62	\$ 200	\$ 200	\$ -
1001-01302-00000-000-504500-000	CENTRAL GARAGE	\$ 14	\$ -	\$ 82	\$ -	\$ -	\$ -
1001-01302-00000-000-505201-000	POSTAGE	\$ 3,297	\$ 2,799	\$ 2,070	\$ 1,800	\$ 1,800	\$ -
1001-01302-00000-000-505203-000	TELECOMMUNICATIONS	\$ 947	\$ 1,218	\$ 993	\$ 1,355	\$ 1,100	\$ (255)
1001-01302-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 99	\$ 886	\$ 677	\$ 1,000	\$ 1,000	\$ -
1001-01302-00000-000-505501-000	MILEAGE	\$ 330	\$ 279	\$ 119	\$ 350	\$ 350	\$ -
1001-01302-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,512	\$ 1,388	\$ 1,236	\$ 2,250	\$ 2,250	\$ -
1001-01302-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 170	\$ 215	\$ 215	\$ 295	\$ 295	\$ -
1001-01302-00000-000-506001-000	OFFICE SUPPLIES	\$ 562	\$ 736	\$ 1,430	\$ 600	\$ 750	\$ 150
1001-01302-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 210	\$ 105	\$ -	\$ 200	\$ 200	\$ -
1001-01302-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 37	\$ 232	\$ 186	\$ 200	\$ 200	\$ -
1001-01302-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 623	\$ -	\$ -	\$ 3,700	\$ 3,700
Total for 01302 REGISTRAR:		\$ 148,264	\$ 162,546	\$ 155,629	\$ 164,875	\$ 179,288	\$ 14,413

JUDICIAL ADMINISTRATION

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
CIRCUIT COURT	227,202	260,972	205,300	219,796	223,895	4,099
GENERAL DISTRICT COURT	21,398	25,462	30,124	30,295	40,400	10,105
MAGISTRATE	6,905	9,455	8,499	9,675	9,350	(325)
JUVENILE & DOMESTIC RELATIONS	23,583	26,414	26,370	39,170	33,800	(5,370)
CLERK OF CIRCUIT COURT	1,093,433	1,180,911	1,150,125	1,060,870	1,073,077	12,207
COURT SERVICES	668,187	714,822	814,977	936,682	999,193	62,511
COMMONWEALTH'S ATTORNEY	1,731,944	1,938,667	1,997,533	2,138,601	2,216,239	77,638
TOTAL JUDICIAL ADMINISTRATION	3,772,650	4,156,703	4,232,928	4,435,089	4,595,953	160,864

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

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

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
LAW CLERK	1	1	1	1	1	0
LEGAL SECRETARY	2	2	2	2	2	0
Circuit Court Total	3	3	3	3	3	0

Rockingham County FY 2019-2020 Budget
 Department:02101 Circuit Court

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 114,904	\$ 117,537	\$ 102,945	\$ 103,810	\$ 108,829	\$ 5,019
1001-02101-00000-000-501700-000	JURY COMMISSIONER/MEMBERS	\$ 44,130	\$ 37,309	\$ 34,336	\$ 45,000	\$ 45,000	\$ -
1001-02101-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 8,139	\$ -	\$ -	\$ -
1001-02101-00000-000-502100-000	FICA / MEDICARE	\$ 8,215	\$ 8,386	\$ 8,071	\$ 11,384	\$ 11,768	\$ 384
1001-02101-00000-000-502201-000	RETIREMENT (VRS)	\$ 4,391	\$ 5,316	\$ 452	\$ -	\$ -	\$ -
1001-02101-00000-000-502202-000	RETIREMENT-HYBRID	\$ 4,247	\$ 3,707	\$ 6,971	\$ 5,906	\$ 5,914	\$ 8
1001-02101-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 196	\$ 200	\$ 377	\$ 415	\$ 431	\$ 16
1001-02101-00000-000-502300-000	HEALTH INSURANCE	\$ 28,265	\$ 29,795	\$ 28,305	\$ 24,648	\$ 25,634	\$ 986
1001-02101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 395	\$ 434	\$ 350	\$ 360	\$ 542	\$ 182
1001-02101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 103	\$ 82	\$ 78	\$ 73	\$ 76	\$ 3
1001-02101-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ 2,177	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-503108-000	WITNESS FEES	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 606	\$ -	\$ 264	\$ 600	\$ 400	\$ (200)
1001-02101-00000-000-503500-000	PRINTING & BINDING	\$ 624	\$ 548	\$ 380	\$ 800	\$ 500	\$ (300)
1001-02101-00000-000-504300-000	CENTRAL STORE	\$ 885	\$ 602	\$ 644	\$ 900	\$ 800	\$ (100)
1001-02101-00000-000-505201-000	POSTAGE	\$ 334	\$ 235	\$ 234	\$ 400	\$ 300	\$ (100)
1001-02101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 8,573	\$ 6,969	\$ 3,466	\$ 10,000	\$ 9,000	\$ (1,000)
1001-02101-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,418	\$ 1,817	\$ 2,844	\$ 4,500	\$ 4,000	\$ (500)
1001-02101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 8,778	\$ 8,989	\$ 7,239	\$ 11,000	\$ 10,000	\$ (1,000)
1001-02101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 3,020	\$ 203	\$ -	\$ -	\$ -
1001-02101-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 700
1001-02101-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 32,261	\$ -	\$ -	\$ -	\$ -
1001-02101-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 1,422	\$ -	\$ -	\$ -	\$ -
Total for 02101 CIRCUIT COURT:		\$ 227,202	\$ 260,972	\$ 205,300	\$ 219,796	\$ 223,895	\$ 4,099

Rockingham County FY 2019-2020 Budget
 Department:02102 General District Court

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02102-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 6,860	\$ 10,167	\$ 14,385	\$ 11,000	\$ 12,000	\$ 1,000
1001-02102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 88	\$ -	\$ 150	\$ 150	\$ -
1001-02102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 6,344	\$ 5,796	\$ 4,049	\$ 8,000	\$ 8,000	\$ -
1001-02102-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 4,806	\$ 5,168	\$ 4,951	\$ 5,500	\$ 11,000	\$ 5,500
1001-02102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 85	\$ 75	\$ 350	\$ 350	\$ -
1001-02102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 60	\$ 50	\$ 75	\$ 195	\$ 200	\$ 5
1001-02102-00000-000-506001-000	OFFICE SUPPLIES	\$ 853	\$ 1,354	\$ 665	\$ 1,500	\$ 1,500	\$ -
1001-02102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 285	\$ 498	\$ 295	\$ 500	\$ 500	\$ -
1001-02102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 320	\$ 382	\$ 446	\$ 600	\$ 700	\$ 100
1001-02102-00000-000-506065-000	MINOR EQUIPMENT	\$ 355	\$ 37	\$ 626	\$ 500	\$ 2,000	\$ 1,500
1001-02102-00000-000-508002-000	FURNITURE & FIXTURES	\$ 1,516	\$ 1,835	\$ 4,557	\$ 2,000	\$ 4,000	\$ 2,000
Total for 02102 GENERAL DISTRICT COURT:		\$ 21,398	\$ 25,462	\$ 30,124	\$ 30,295	\$ 40,400	\$ 10,105

Rockingham County FY 2019-2020 Budget
 Department:02103 Magistrate

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02103-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,556	\$ 4,802	\$ 4,163	\$ 4,700	\$ 4,700	\$ -
1001-02103-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,654	\$ 1,799	\$ 1,968	\$ 2,500	\$ 2,600	\$ 100
1001-02103-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ 120	\$ -	\$ 150	\$ 150	\$ -
1001-02103-00000-000-506001-000	OFFICE SUPPLIES	\$ 780	\$ 754	\$ 730	\$ 900	\$ 900	\$ -
1001-02103-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 376	\$ 348	\$ 521	\$ 500	\$ 600	\$ 100
1001-02103-00000-000-506065-000	MINOR EQUIPMENT	\$ 538	\$ 1,187	\$ 704	\$ 525	\$ -	\$ (525)
1001-02103-00000-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ 445	\$ 413	\$ 400	\$ 400	\$ -
Total for 02103 MAGISTRATE:		\$ 6,905	\$ 9,455	\$ 8,499	\$ 9,675	\$ 9,350	\$ (325)

Rockingham County FY 2019-2020 Budget
 Department:02105 Juvenile & Domestic Relations

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02105-00000-000-505203-000	TELECOMMUNICATIONS	\$ 9,980	\$ 11,432	\$ 10,402	\$ 17,900	\$ 12,000	\$ (5,900)
1001-02105-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 11,057	\$ 10,887	\$ 12,416	\$ 11,350	\$ 11,500	\$ 150
1001-02105-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 100	\$ 400	\$ 400	\$ -
1001-02105-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,628	\$ 1,719	\$ 2,666	\$ 3,120	\$ 3,120	\$ -
1001-02105-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 514	\$ 469	\$ 369	\$ 1,000	\$ 500	\$ (500)
1001-02105-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 403	\$ 1,502	\$ 417	\$ 2,200	\$ 2,780	\$ 580
1001-02105-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 405	\$ -	\$ 3,200	\$ 3,500	\$ 300
Total for 02105 JUVENILE & DOMESTIC RELATIONS:		\$ 23,583	\$ 26,414	\$ 26,370	\$ 39,170	\$ 33,800	\$ (5,370)

CLERK OF CIRCUIT COURT

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ASST CHIEF DPTY III	1	1	0	0	0	0
CHIEF DEPUTY CLERK II	1	1	1	1	1	0
CLERK OF COURT	1	1	1	1	1	0
DEPUTY CLERK I	8	8	8	8	8	0
DEPUTY CLERK III	1	1	1	1	1	0
SENIOR CLERK TYPIST	3	3	3	3	3	0
SENIOR DEPUTY CLERK			1	1	1	0
Clerk of Circuit Court Total	15	15	15	15	15	0

Rockingham County FY 2019-2020 Budget
 Department:02106 Clerk of Circuit Court

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02106-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 599,167	\$ 600,700	\$ 610,583	\$ 632,141	\$ 648,099	\$ 15,958
1001-02106-00000-000-501200-000	OVERTIME	\$ 4,508	\$ 5,076	\$ 909	\$ -	\$ -	\$ -
1001-02106-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 1,940	\$ 1,650	\$ 1,822	\$ -	\$ -	\$ -
1001-02106-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 3,989	\$ -	\$ -	\$ -
1001-02106-00000-000-502100-000	FICA / MEDICARE	\$ 42,320	\$ 42,098	\$ 42,681	\$ 48,359	\$ 49,580	\$ 1,221
1001-02106-00000-000-502201-000	RETIREMENT (VRS)	\$ 50,038	\$ 56,767	\$ 54,224	\$ 50,831	\$ 48,896	\$ (1,935)
1001-02106-00000-000-502202-000	RETIREMENT-HYBRID	\$ 6,216	\$ 8,619	\$ 12,168	\$ 12,481	\$ 15,821	\$ 3,340
1001-02106-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 288	\$ 465	\$ 658	\$ 1,544	\$ 867	\$ (677)
1001-02106-00000-000-502300-000	HEALTH INSURANCE	\$ 117,365	\$ 123,837	\$ 141,284	\$ 147,600	\$ 143,308	\$ (4,292)
1001-02106-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,847	\$ 3,145	\$ 3,173	\$ 3,422	\$ 3,251	\$ (171)
1001-02106-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 522	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 607	\$ 468	\$ 432	\$ 442	\$ 454	\$ 12
1001-02106-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 9,600	\$ 9,800	\$ 12,000	\$ 9,800	\$ 5,000	\$ (4,800)
1001-02106-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 9,443	\$ 25,604	\$ 20,433	\$ 30,450	\$ 30,450	\$ -
1001-02106-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,620	\$ 323	\$ 3,345	\$ 2,500	\$ 5,000	\$ 2,500
1001-02106-00000-000-503500-000	PRINTING & BINDING	\$ 5,463	\$ 8,935	\$ 8,417	\$ 6,400	\$ 6,400	\$ -
1001-02106-00000-000-503600-000	ADVERTISING	\$ -	\$ 305	\$ 375	\$ -	\$ 750	\$ 750
1001-02106-00000-000-504300-000	CENTRAL STORE	\$ 1,466	\$ 66	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-505201-000	POSTAGE	\$ 8,592	\$ 11,988	\$ 12,007	\$ 12,000	\$ 12,500	\$ 500
1001-02106-00000-000-505203-000	TELECOMMUNICATIONS	\$ 8,132	\$ 10,051	\$ 10,480	\$ 5,700	\$ 6,500	\$ 800
1001-02106-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 502	\$ 504	\$ 85	\$ -	\$ 100	\$ 100
1001-02106-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 13,420	\$ 13,915	\$ 13,986	\$ 12,000	\$ 12,000	\$ -
1001-02106-00000-000-505501-000	MILEAGE	\$ 3,007	\$ 1,646	\$ 1,286	\$ 1,600	\$ 1,600	\$ -
1001-02106-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 4,233	\$ 2,342	\$ 3,378	\$ 3,000	\$ 3,000	\$ -
1001-02106-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,445	\$ 2,860	\$ 1,588	\$ 4,000	\$ 4,000	\$ -
1001-02106-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 625	\$ 530	\$ 405	\$ 600	\$ 500	\$ (100)
1001-02106-00000-000-506001-000	OFFICE SUPPLIES	\$ 10,108	\$ 9,971	\$ 8,782	\$ 9,500	\$ 8,500	\$ (1,000)
1001-02106-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 19	\$ 74	\$ 162	\$ -	\$ -	\$ -
1001-02106-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ (2,948)	\$ -	\$ -	\$ -	\$ -
1001-02106-00000-000-508002-000	FURNITURE & FIXTURES	\$ 1,722	\$ 203	\$ 895	\$ 1,500	\$ 1,500	\$ -
TECHNOLOGY TRUST FUND:							
1001-02106-10201-000-501200-000	OVERTIME	\$ 853	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10201-000-501300-000	SALARIES & WAGES-PART TIME	\$ 24,202	\$ 22,080	\$ 49,281	\$ -	\$ -	\$ -
1001-02106-10201-000-502100-000	FICA / MEDICARE	\$ 1,916	\$ 1,689	\$ 3,770	\$ -	\$ -	\$ -
1001-02106-10201-000-502703-000	WORKERS COMP INSURANCE	\$ 25	\$ 14	\$ 35	\$ -	\$ -	\$ -
1001-02106-10201-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,366	\$ 2,589	\$ 1,143	\$ -	\$ -	\$ -
1001-02106-10201-000-508001-000	MACHINERY & EQUIPMENT	\$ 110,064	\$ 107,503	\$ 59,363	\$ -	\$ -	\$ -
RECORDS PRESERVATION GRANT:							
1001-02106-10202-000-501300-000	SALARIES & WAGES-PART TIME	\$ 843	\$ 783	\$ -	\$ -	\$ -	\$ -
1001-02106-10202-000-502100-000	FICA / MEDICARE	\$ 64	\$ 60	\$ -	\$ -	\$ -	\$ -
1001-02106-10202-000-502703-000	WORKERS COMP INSURANCE	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02106-10202-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 13,101	\$ 30,625	\$ 4,098	\$ -	\$ -	\$ -
LAND ACCESS RECORDS:							
1001-02106-10203-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 34,755	\$ 76,575	\$ 62,890	\$ 65,000	\$ 65,000	\$ -
Total for 02106 CLERK OF CIRCUIT COURT:		\$ 1,093,433	\$ 1,180,911	\$ 1,150,125	\$ 1,060,870	\$ 1,073,077	\$ 12,207

COURT SERVICES

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ADMINISTRATIVE ASST	1	1	1	1	1	0
CIT COORDINATOR	1	1	1	1	1	0
COURT SERVC OFFICER	6	6	6	6	6	0
DIRECTOR COURT SRVCS	1	1	1	1	1	0
DRUG COURT COORDINATOR	0	0	1	1	1	0
NEW DATA POSITION (XSFR FROM IT)	0	0	0	0	1	1
PRE TRIAL EVALUATOR	1	1	1	1	1	0
SR PRE-TRIAL OFFICER	1	1	1	1	1	0
Court Services Total	11	11	12	12	13	1

Rockingham County FY 2019-2020 Budget
 Department:02110 Court Services

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02110-10251-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 172,877	\$ 192,003	\$ 195,932	\$ 220,358	\$ 291,031	\$ 70,673
1001-02110-10251-000-501900-000	SEVERANCE PAY	\$ 290	\$ -	\$ 8	\$ -	\$ -	\$ -
1001-02110-10251-000-502100-000	FICA / MEDICARE	\$ 12,441	\$ 13,963	\$ 14,263	\$ 16,857	\$ 22,264	\$ 5,407
1001-02110-10251-000-502201-000	RETIREMENT (VRS)	\$ 13,918	\$ 17,341	\$ 16,631	\$ 18,728	\$ 15,721	\$ (3,007)
1001-02110-10251-000-502202-000	RETIREMENT-HYBRID	\$ 2,560	\$ 3,478	\$ 4,736	\$ 2,844	\$ 9,069	\$ 6,225
1001-02110-10251-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 117	\$ 188	\$ 256	\$ 227	\$ 459	\$ 232
1001-02110-10251-000-502300-000	HEALTH INSURANCE	\$ 31,764	\$ 36,584	\$ 38,588	\$ 47,317	\$ 44,767	\$ (2,550)
1001-02110-10251-000-502400-000	GROUP LIFE INSURANCE	\$ 840	\$ 1,000	\$ 1,032	\$ 1,056	\$ 1,371	\$ 315
1001-02110-10251-000-502703-000	WORKERS COMP INSURANCE	\$ 173	\$ 148	\$ 167	\$ 154	\$ 189	\$ 35
1001-02110-10251-000-503100-000	PROFESSIONAL SERVICES	\$ 121	\$ 621	\$ 292	\$ 300	\$ 300	\$ -
1001-02110-10251-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ (5,526)	\$ (613)	\$ 3,233	\$ -	\$ -	\$ -
1001-02110-10251-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,562	\$ 268	\$ 173	\$ 2,000	\$ 2,000	\$ -
1001-02110-10251-000-503500-000	PRINTING & BINDING	\$ 281	\$ 306	\$ 263	\$ 500	\$ 500	\$ -
1001-02110-10251-000-504300-000	CENTRAL STORE	\$ 547	\$ -	\$ 176	\$ -	\$ 500	\$ 500
1001-02110-10251-000-505201-000	CENTRAL STORE	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-505203-000	TELECOMMUNICATIONS	\$ 2,179	\$ 2,523	\$ 2,396	\$ 4,700	\$ 2,500	\$ (2,200)
1001-02110-10251-000-505402-000	LEASE/RENT BUILDINGS	\$ 5,846	\$ 5,846	\$ 5,846	\$ 5,850	\$ 5,850	\$ -
1001-02110-10251-000-505501-000	MILEAGE	\$ 23	\$ 138	\$ 128	\$ 150	\$ 150	\$ -
1001-02110-10251-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 333	\$ -	\$ -	\$ -	\$ -
1001-02110-10251-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 100	\$ 100	\$ 80	\$ 100	\$ 100	\$ -
1001-02110-10251-000-506001-000	OFFICE SUPPLIES	\$ 689	\$ -	\$ 341	\$ 850	\$ 850	\$ -
1001-02110-10251-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 50	\$ 53	\$ 55	\$ 55	\$ 55	\$ -
1001-02110-10251-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,237	\$ 3,917	\$ 2,295	\$ 2,000	\$ 2,000	\$ -
1001-02110-10251-000-506065-000	MINOR EQUIPMENT	\$ 196	\$ -	\$ 2,176	\$ 2,157	\$ 2,157	\$ -
						\$ -	\$ -
COMMUNITY CORRECTIONS:						\$ -	\$ -
1001-02110-10252-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 167,308	\$ 169,837	\$ 175,872	\$ 202,644	\$ 171,085	\$ (31,559)
1001-02110-10252-000-501900-000	SEVERANCE PAY	\$ 6,972	\$ 2,963	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-502100-000	FICA / MEDICARE	\$ 12,488	\$ 12,213	\$ 12,386	\$ 15,502	\$ 13,088	\$ (2,414)
1001-02110-10252-000-502201-000	RETIREMENT (VRS)	\$ 15,208	\$ 18,842	\$ 19,333	\$ 20,452	\$ 17,622	\$ (2,830)
1001-02110-10252-000-502300-000	HEALTH INSURANCE	\$ 32,052	\$ 37,825	\$ 38,272	\$ 41,602	\$ 36,077	\$ (5,525)
1001-02110-10252-000-502400-000	GROUP LIFE INSURANCE	\$ 801	\$ 891	\$ 928	\$ 968	\$ 860	\$ (108)
1001-02110-10252-000-502703-000	WORKERS COMP INSURANCE	\$ 383	\$ 138	\$ 630	\$ 142	\$ 120	\$ (22)
1001-02110-10252-000-503100-000	PROFESSIONAL SERVICES	\$ 1,316	\$ 1,932	\$ 1,668	\$ 2,000	\$ 2,000	\$ -
1001-02110-10252-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -
1001-02110-10252-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,813	\$ 610	\$ 1,663	\$ 3,000	\$ 3,000	\$ -
1001-02110-10252-000-503500-000	PRINTING & BINDING	\$ 89	\$ 351	\$ 881	\$ 500	\$ 500	\$ -
1001-02110-10252-000-503600-000	ADVERTISING	\$ 142	\$ 334	\$ 167	\$ -	\$ -	\$ -
1001-02110-10252-000-504300-000	CENTRAL STORE	\$ 123	\$ 725	\$ 882	\$ -	\$ -	\$ -
1001-02110-10252-000-505201-000	POSTAGE	\$ 196	\$ 240	\$ 152	\$ 225	\$ 200	\$ (25)

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02110-10252-000-505203-000	TELECOMMUNICATIONS	\$ 981	\$ 696	\$ 1,160	\$ 2,892	\$ 2,200	\$ (692)
1001-02110-10252-000-505402-000	LEASE/RENT BUILDINGS	\$ 8,784	\$ 8,784	\$ 8,784	\$ 8,784	\$ 8,784	\$ -
1001-02110-10252-000-505501-000	MILEAGE	\$ 18	\$ -	\$ 229	\$ -	\$ -	\$ -
1001-02110-10252-000-505503-000	SUBSISTENCE & LODGING	\$ 472	\$ 468	\$ 668	\$ -	\$ -	\$ -
1001-02110-10252-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -
1001-02110-10252-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 130	\$ 130	\$ 150	\$ 180	\$ 180	\$ -
1001-02110-10252-000-506001-000	OFFICE SUPPLIES	\$ 335	\$ 636	\$ 1,085	\$ 800	\$ 800	\$ -
1001-02110-10252-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 1	\$ 55	\$ 55	\$ 55	\$ -
1001-02110-10252-000-506014-000	OTHER OPERATING SUPPLIES	\$ 11,015	\$ 11,735	\$ 15,253	\$ 12,000	\$ 12,000	\$ -
1001-02110-10252-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ 2,163	\$ 2,157	\$ 2,157	\$ -

ICHRIS GRANT:

1001-02110-10257-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 7,664	\$ 7,945	\$ 8,068	\$ 8,390	\$ 9,253	\$ 863
1001-02110-10257-000-502100-000	FICA / MEDICARE	\$ 524	\$ 554	\$ 566	\$ 642	\$ 708	\$ 66
1001-02110-10257-000-502201-000	RETIREMENT (VRS)	\$ 698	\$ 861	\$ 878	\$ 887	\$ 953	\$ 66
1001-02110-10257-000-502300-000	HEALTH INSURANCE	\$ 878	\$ 932	\$ 940	\$ 943	\$ 981	\$ 38
1001-02110-10257-000-502400-000	GROUP LIFE INSURANCE	\$ 37	\$ 41	\$ 42	\$ 42	\$ 46	\$ 4
1001-02110-10257-000-502703-000	WORKERS COMP INSURANCE	\$ 8	\$ 6	\$ 6	\$ 6	\$ 6	\$ 0
1001-02110-10257-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 49,045	\$ 50,239	\$ 54,409	\$ 52,000	\$ 52,000	\$ -
1001-02110-10257-000-503600-000	ADVERTISING	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10257-000-505203-000	TELECOMMUNICATIONS	\$ 1,631	\$ 1,075	\$ 138	\$ 120	\$ 400	\$ 280
1001-02110-10257-000-505402-000	LEASE/RENT BUILDINGS	\$ 1,140	\$ 1,140	\$ 1,140	\$ 1,140	\$ 1,140	\$ -

CRISIS INTERVENTION GRANT:

1001-02110-10258-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 30,248	\$ 31,077	\$ 35,947	\$ 39,275	\$ 40,848	\$ 1,573
1001-02110-10258-000-501200-000	OVERTIME	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-502100-000	FICA / MEDICARE	\$ 2,191	\$ 2,212	\$ 2,520	\$ 3,005	\$ 3,125	\$ 120
1001-02110-10258-000-502201-000	RETIREMENT (VRS)	\$ 2,901	\$ 3,173	\$ 3,910	\$ 3,923	\$ 4,207	\$ 284
1001-02110-10258-000-502300-000	HEALTH INSURANCE	\$ 5,947	\$ 8,144	\$ 3,402	\$ 5,000	\$ 18,820	\$ 13,820
1001-02110-10258-000-502400-000	GROUP LIFE INSURANCE	\$ 145	\$ 159	\$ 188	\$ 186	\$ 205	\$ 19
1001-02110-10258-000-502703-000	WORKERS COMP INSURANCE	\$ 30	\$ 23	\$ 25	\$ 27	\$ 29	\$ 2
1001-02110-10258-000-503100-000	PROFESSIONAL SERVICES	\$ 5,832	\$ -	\$ 3,053	\$ 3,200	\$ 3,200	\$ -
1001-02110-10258-000-503302-000	MAINTENANCE SRVC CONTRACT	\$ 258	\$ -	\$ 774	\$ 1,500	\$ 1,500	\$ -
1001-02110-10258-000-503500-000	PRINTING & BINDING	\$ -	\$ 1,483	\$ 378	\$ 996	\$ 996	\$ -
1001-02110-10258-000-504300-000	CENTRAL STORE	\$ 543	\$ 1,185	\$ -	\$ -	\$ -	\$ -
1001-02110-10258-000-505203-000	TELECOMMUNICATIONS	\$ 582	\$ 1,182	\$ 1,306	\$ 1,200	\$ 1,500	\$ 300
1001-02110-10258-000-505501-000	MILEAGE	\$ 18	\$ -	\$ 76	\$ 250	\$ 250	\$ -
1001-02110-10258-000-505503-000	SUBSISTENCE & LODGING	\$ 387	\$ 831	\$ 770	\$ 2,200	\$ 2,200	\$ -
1001-02110-10258-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 257	\$ 1,275	\$ 1,275	\$ -
1001-02110-10258-000-506001-000	OFFICE SUPPLIES	\$ 783	\$ 1,045	\$ 916	\$ 500	\$ 500	\$ -
1001-02110-10258-000-506014-000	OTHER OPERATING SUPPLIES	\$ 13,021	\$ 10,260	\$ 5,825	\$ 9,000	\$ 9,000	\$ -

LITTER CONTROL PROGRAM:

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02110-10259-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 15,327	\$ 16,077	\$ 16,303	\$ 17,238	\$ 18,720	\$ 1,482
1001-02110-10259-000-501200-000	OVERTIME	\$ 5,195	\$ 10,874	\$ 11,226	\$ 13,000	\$ 13,000	\$ -
1001-02110-10259-000-501300-000	SALARIES & WAGES-PART TIME	\$ 8,071	\$ 5,300	\$ 5,486	\$ 7,700	\$ 7,700	\$ -
1001-02110-10259-000-502100-000	FICA / MEDICARE	\$ 2,068	\$ 2,347	\$ 2,408	\$ 2,902	\$ 3,016	\$ 114
1001-02110-10259-000-502201-000	RETIREMENT (VRS)	\$ 1,361	\$ 1,743	\$ 1,779	\$ 1,794	\$ 1,928	\$ 134
1001-02110-10259-000-502300-000	HEALTH INSURANCE	\$ 1,911	\$ 2,024	\$ 2,078	\$ 2,106	\$ 2,190	\$ 84
1001-02110-10259-000-502400-000	GROUP LIFE INSURANCE	\$ 74	\$ 84	\$ 85	\$ 85	\$ 94	\$ 9
1001-02110-10259-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ (12)
1001-02110-10259-000-502703-000	WORKERS COMP INSURANCE	\$ 686	\$ 418	\$ 491	\$ 250	\$ 13	\$ (237)
1001-02110-10259-000-504500-000	CENTRAL GARAGE	\$ 2,525	\$ 2,679	\$ 2,276	\$ 6,200	\$ 6,200	\$ -
1001-02110-10259-000-505300-000	INSURANCE - OTHER	\$ 361	\$ 371	\$ 382	\$ 400	\$ 400	\$ -
1001-02110-10259-000-505305-000	VEHICLE INSURANCE	\$ 871	\$ 606	\$ 691	\$ 100	\$ 800	\$ 700
1001-02110-10259-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,104	\$ 1,130	\$ 157	\$ 1,500	\$ 1,500	\$ -
Drug Court							
1001-02110-10260-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ 25,500	\$ 34,512	\$ 35,894	\$ 1,382
1001-02110-10260-000-502100-000	FICA	\$ -	\$ -	\$ 1,887	\$ 2,640	\$ 2,746	\$ 106
1001-02110-10260-000-502202-000	RETIREMENT	\$ -	\$ -	\$ 2,789	\$ 3,393	\$ 3,338	\$ (55)
1001-02110-10260-000-502203-000	SHORT-TERM LTD	\$ -	\$ -	\$ 150	\$ 204	\$ 210	\$ 6
1001-02110-10260-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ 4,608	\$ 6,912	\$ 14,564	\$ 7,652
1001-02110-10260-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ 140	\$ 177	\$ 180	\$ 3
1001-02110-10260-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 18	\$ 24	\$ 25	\$ 1
1001-02110-10260-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-02110-10260-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 31,649	\$ 48,600	\$ 48,600	\$ -
1001-02110-10260-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ 310	\$ 500	\$ 500	\$ -
1001-02110-10260-000-505501-000	MILEAGE	\$ -	\$ -	\$ 239	\$ 800	\$ 50	\$ (750)
1001-02110-10260-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 3,697	\$ 6,000	\$ 6,000	\$ -
1001-02110-10260-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 120	\$ 120	\$ -
1001-02110-10260-000-506014-000	OTHER OPERATING SUPPLES	\$ -	\$ -	\$ 3,648	\$ 3,000	\$ 4,000	\$ 1,000
Total for 02110 COURT SERVICES:		\$ 668,187	\$ 714,822	\$ 814,977	\$ 936,682	\$ 999,193	\$ 62,511

COMMONWEALTH'S ATTORNEY

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ADMINISTRATIVE ASST	2	2	2	2	2	0
ATTORNEY I CNTY FUND	1	1	1	1	1	0
ATTORNEY I COMP BRD	6	6	6	6	6	0
ATTORNEY IV COMP BRD	1	1	1	1	1	0
ATTY- DOM VIOL GRANT	1	1	1	1	1	0
CAREER PROSECUTOR	1	1	1	1	1	0
COMMWEALTH'S ATTRNY	1	1	1	1	1	0
DOMESTIC VIOL. COORD	1	1	1	1	1	0
JUV JSTC CAR ATT CB	1	1	1	1	1	0
JUV JUSTC SEC A (CB)	0	0	0	0	0	0
PARALEGAL ASSIST CB	3	3	3	3	3	0
SECRETARY (CB)	2	2	3	3	3	0
SPECIAL INVESTIGATOR (PT)	0	0	0	0	0	0
VICTIM WTNS ADVOCATE	1	1	1	1	1	0
VICTIM WTNS ASST	1	1	1	1	1	0
VICTIM WTNS DIRECTOR	1	1	1	1	1	0
Commonwealth Attorney Total	23	23	24	24	24	0

Rockingham County FY 2019-2020 Budget
 Department:02201 Commonwealth's Attorney

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-02201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 937,480	\$ 981,444	\$ 1,004,283	\$ 1,078,518	\$ 1,102,983	\$ 24,465
1001-02201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 98,412	\$ 99,698	\$ 93,687	\$ 125,000	\$ 125,000	\$ -
1001-02201-00000-000-501900-000	SEVERANCE PAY	\$ 4,379	\$ 1,842	\$ 74	\$ -	\$ -	\$ -
1001-02201-00000-000-502100-000	FICA / MEDICARE	\$ 75,254	\$ 77,878	\$ 79,648	\$ 92,069	\$ 93,941	\$ 1,872
1001-02201-00000-000-502201-000	RETIREMENT (VRS)	\$ 68,514	\$ 83,805	\$ 76,627	\$ 75,741	\$ 71,649	\$ (4,092)
1001-02201-00000-000-502202-000	RETIREMENT-HYBRID	\$ 27,040	\$ 25,134	\$ 35,973	\$ 28,228	\$ 34,434	\$ 6,206
1001-02201-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 1,250	\$ 1,352	\$ 1,954	\$ 2,025	\$ 2,065	\$ 40
1001-02201-00000-000-502300-000	HEALTH INSURANCE	\$ 127,475	\$ 154,389	\$ 161,097	\$ 167,437	\$ 169,893	\$ 2,456
1001-02201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 4,666	\$ 5,226	\$ 5,365	\$ 5,381	\$ 5,541	\$ 160
1001-02201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 939	\$ 771	\$ 769	\$ 755	\$ 772	\$ 17
1001-02201-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 7,505	\$ 6,112	\$ 4,993	\$ 12,000	\$ 6,000	\$ (6,000)
1001-02201-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-02201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,829	\$ 20,205	\$ 22,115	\$ 5,000	\$ 22,000	\$ 17,000
1001-02201-00000-000-503500-000	PRINTING & BINDING	\$ 6,763	\$ 10,989	\$ 9,214	\$ 7,000	\$ 9,000	\$ 2,000
1001-02201-00000-000-503600-000	ADVERTISING	\$ 76	\$ -	\$ -	\$ 200	\$ -	\$ (200)
1001-02201-00000-000-504300-000	CENTRAL STORE	\$ 5,993	\$ 4,731	\$ 9,565	\$ 4,000	\$ 4,000	\$ -
1001-02201-00000-000-504500-000	CENTRAL GARAGE	\$ 1,392	\$ 1,319	\$ 3,602	\$ 1,000	\$ 1,000	\$ -
1001-02201-00000-000-505201-000	POSTAGE	\$ 5,824	\$ 4,063	\$ 3,697	\$ 6,000	\$ 6,000	\$ -
1001-02201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 13,512	\$ 16,201	\$ 15,703	\$ 20,000	\$ 17,000	\$ (3,000)
1001-02201-00000-000-505305-000	VEHICLE INSURANCE	\$ 730	\$ 743	\$ 691	\$ 1,000	\$ 800	\$ (200)
1001-02201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 390	\$ 387	\$ 258	\$ 400	\$ 400	\$ -
1001-02201-00000-000-505501-000	MILEAGE	\$ 2,922	\$ 3,393	\$ 6,097	\$ 4,000	\$ 6,000	\$ 2,000
1001-02201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 3,994	\$ 5,400	\$ 879	\$ 6,000	\$ 10,000	\$ 4,000
1001-02201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,166	\$ 818	\$ 3,509	\$ 2,500	\$ 6,500	\$ 4,000
1001-02201-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ 145	\$ 3,086	\$ 1,618	\$ 3,500	\$ 3,000	\$ (500)
1001-02201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 9,189	\$ 3,909	\$ 12,105	\$ 8,000	\$ 12,000	\$ 4,000
1001-02201-00000-000-506001-000	OFFICE SUPPLIES	\$ 11,718	\$ 8,684	\$ 13,684	\$ 13,500	\$ 13,700	\$ 200
1001-02201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 15,262	\$ 15,456	\$ 13,139	\$ 16,000	\$ 17,000	\$ 1,000
1001-02201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 65	\$ 80	\$ 19	\$ -	\$ -	\$ -
1001-02201-00000-000-506065-000	MINOR EQUIPMENT	\$ 1,778	\$ 1,620	\$ 2,993	\$ 2,000	\$ 3,000	\$ 1,000
COST COLLECTION UNIT:							
1001-02201-10271-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 53,825	\$ 56,536	\$ 60,388	\$ 61,132	\$ 41,536	\$ (19,596)
1001-02201-10271-000-501300-000	SALARIES & WAGES-PART TIME	\$ 39,450	\$ 39,365	\$ 39,214	\$ 40,905	\$ 40,905	\$ -
1001-02201-10271-000-502100-000	FICA / MEDICARE	\$ 7,050	\$ 7,253	\$ 7,486	\$ 7,806	\$ 6,307	\$ (1,499)
1001-02201-10271-000-502201-000	RETIREMENT (VRS)	\$ 4,147	\$ 4,129	\$ 4,208	\$ 4,250	\$ 4,278	\$ 28
1001-02201-10271-000-502202-000	RETIREMENT-HYBRID	\$ 1,072	\$ 2,048	\$ 2,385	\$ 2,065	\$ -	\$ (2,065)
1001-02201-10271-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 47	\$ 111	\$ 130	\$ 124	\$ -	\$ (124)
1001-02201-10271-000-502300-000	HEALTH INSURANCE	\$ 7,646	\$ 7,826	\$ 6,635	\$ 5,243	\$ 9,295	\$ 4,052
1001-02201-10271-000-502400-000	GROUP LIFE INSURANCE	\$ 260	\$ 300	\$ 315	\$ 300	\$ 209	\$ (91)
1001-02201-10271-000-502703-000	WORKERS COMP INSURANCE	\$ 84	\$ 67	\$ 70	\$ 43	\$ 29	\$ (4)

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
VICTIM WITNESS GRANT:							
1001-02201-10275-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 49,930	\$ 98,075	\$ 99,368	\$ 131,267	\$ 136,105	\$ 4,838
1001-02201-10275-000-501300-000	SALARIES & WAGES-PART TIME	\$ 17,159	\$ 29,217	\$ 29,513	\$ 10,100	\$ 28,955	\$ 18,855
1001-02201-10275-000-501900-000		\$ -	\$ -	\$ 69	\$ -	\$ -	\$ -
1001-02201-10275-000-502100-000	FICA / MEDICARE	\$ 5,052	\$ 9,547	\$ 9,422	\$ 10,815	\$ 12,627	\$ 1,812
1001-02201-10275-000-502201-000	RETIREMENT (VRS)	\$ 6,102	\$ 10,206	\$ 14,070	\$ 13,521	\$ 14,019	\$ 498
1001-02201-10275-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ 3,569	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ 197	\$ -	\$ -	\$ -	\$ -
1001-02201-10275-000-502300-000	HEALTH INSURANCE	\$ 7,419	\$ 11,768	\$ 18,634	\$ 18,864	\$ 19,619	\$ 755
1001-02201-10275-000-502400-000	GROUP LIFE INSURANCE	\$ 332	\$ 658	\$ 673	\$ 673	\$ 684	\$ 11
1001-02201-10275-000-502703-000	WORKERS COMP INSURANCE	\$ 67	\$ 98	\$ 90	\$ 92	\$ 95	\$ 3
1001-02201-10275-000-503500-000	PRINTING AND BINDING	\$ -	\$ 1,220	\$ 1,988	\$ -	\$ 2,380	\$ 2,380
1001-02201-10275-000-504300-000	CENTRAL STORES	\$ -	\$ 694	\$ -	\$ 1,500	\$ -	\$ (1,500)
1001-02201-10275-000-505201-000	POSTAGE	\$ 2,174	\$ 7,375	\$ 3,555	\$ 3,555	\$ 2,299	\$ (1,256)
1001-02201-10275-000-505203-000	TELECOMMUNICATIONS	\$ 1	\$ 523	\$ 463	\$ 540	\$ 500	\$ (40)
1001-02201-10275-000-505501-000	MILEAGE	\$ -	\$ -	\$ 1,054	\$ -	\$ 1,100	\$ 1,100
1001-02201-10275-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 332	\$ 2,026	\$ 4,770	\$ 6,270	\$ 1,500
1001-02201-10275-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,618	\$ 200	\$ 1,102	\$ 3,600	\$ 1,400	\$ (2,200)
1001-02201-10275-000-506065-000	EQUIPMENT	\$ -	\$ 1,289	\$ 2,477	\$ 2,200	\$ 5,460	\$ 3,260
1001-02201-10275-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 9,775	\$ 9,155	\$ (620)
DOMESTIC VIOLENCE GRANT:							
1001-02201-10276-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ 26,142	\$ 30,000	\$ 3,858
1001-02201-10276-000-501300-000	SALARIES & WAGES-PART TIME	\$ 26,655	\$ 23,840	\$ 25,688	\$ -	\$ -	\$ -
1001-02201-10276-000-502100-000	FICA / MEDICARE	\$ 2,008	\$ 1,703	\$ 1,905	\$ 2,000	\$ 2,295	\$ 295
1001-02201-10276-000-502201-000	RETIREMENT (VRS)	\$ 1,274	\$ -	\$ -	\$ -	\$ -	\$ -
1001-02201-10276-000-502202-000	RETIREMENT-HYBRID	\$ 2,261	\$ 1,617	\$ 2,802	\$ 2,431	\$ 2,790	\$ 359
1001-02201-10276-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 104	\$ 88	\$ 152	\$ 154	\$ 177	\$ 23
1001-02201-10276-000-502300-000	HEALTH INSURANCE	\$ 2,527	\$ 6,633	\$ 5,012	\$ 5,184	\$ 5,391	\$ 207
1001-02201-10276-000-502400-000	GROUP LIFE INSURANCE	\$ 158	\$ 83	\$ 132	\$ 134	\$ 147	\$ 13
1001-02201-10276-000-502703-000	WORKERS COMP INSURANCE	\$ 32	\$ 11	\$ 18	\$ 18	\$ 21	\$ 3
1001-02201-10276-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 780	\$ 780	\$ -
1001-02201-10276-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,378	\$ 2,378
VA DOMESTIC VIOLENCE VICTIM:							
1001-02201-10279-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 42,924	\$ 55,890	\$ 55,968	\$ 63,667	\$ 66,088	\$ 2,421
1001-02201-10279-000-502100-000	FICA / MEDICARE	\$ 3,208	\$ 4,199	\$ 4,193	\$ 4,871	\$ 5,056	\$ 185
1001-02201-10279-000-502201-000	RETIREMENT (VRS)	\$ 2,499	\$ 5,041	\$ -	\$ -	\$ -	\$ -
1001-02201-10279-000-502202-000	RETIREMENT-HYBRID	\$ 1,910	\$ 1,032	\$ 5,720	\$ 4,699	\$ 6,146	\$ 1,447
1001-02201-10279-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 89	\$ 55	\$ 306	\$ 376	\$ -	\$ (376)
1001-02201-10279-000-502300-000	HEALTH INSURANCE	\$ 5,947	\$ 6,808	\$ 6,617	\$ 6,912	\$ 7,188	\$ 276
1001-02201-10279-000-502400-000	GROUP LIFE INSURANCE	\$ 210	\$ 291	\$ 289	\$ 294	\$ 332	\$ 38
1001-02201-10279-000-502703-000	WORKERS COMP INSURANCE	\$ 39	\$ 39	\$ 39	\$ 45	\$ 46	\$ 1

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
Total for 02201 COMMONWEALTH'S ATTORNEY:		\$ 1,731,944	\$ 1,938,667	\$ 1,997,533	\$ 2,138,601	\$ 2,216,239	\$ 77,638

PUBLIC SAFETY

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
SHERIFF	5,670,236	6,072,910	6,244,116	6,476,140	6,749,808	273,668
RUSH TASK FORCE	107,252	98,706	104,387	149,931	152,125	2,194
EXTRA DUTY	238,434	192,418	181,502	218,800	218,800	-
GANG PREVENTION TASK FORCE	2,218	3,061	1,679	12,040	12,193	153
FIRE & RESCUE	6,017,706	6,293,360	6,761,306	7,099,982	7,705,332	605,350
VOLUNTEER FIRE COMPANIES	931,912	2,186,066	1,219,343	1,546,490	988,586	(557,904)
AMBULANCE & RESCUE SQUADS	296,105	303,821	563,436	330,131	351,404	21,273
FIRE EXTINCTION SERVICES	23,703	19,984	20,561	20,954	21,768	814
JAIL	8,108,958	8,352,164	8,726,793	8,583,195	9,486,763	903,568
MRRJ	1,911,767	1,981,242	1,997,302	2,148,824	2,496,894	348,070
INSPECTION SERVICES	601,035	637,050	674,000	759,960	797,279	37,319
ANIMAL CONTROL	420,397	408,453	432,315	428,783	454,904	26,121
911 OPERATIONS & MAINTENANCE	1,880,205	2,085,208	2,275,703	2,270,348	2,284,731	14,383
PUBLIC SAFETY TOTAL	26,209,927	28,634,442	29,202,444	30,045,578	31,720,587	1,675,009

SHERIFF

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

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

Staffing:

Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
ANALYST DRG TSK FRCE	1	1	1	1	0
CAPTAIN PATROL	1	1	1	1	0
CC CLERK I	1	1	1	1	0
CITAC OFFICER	1	1	1	1	0
CIVIL DEPUTY	3	3	4	4	0
CORPORAL	4	4	5	5	0
CPTN INVESTIGATIONS	1	1	1	1	0
DATA SUPPORT COORD	0	0	1	1	0
DEPTY SHERIFF/SCHOOL	1	2	5	5	0
DS PATROL DEPUTY	21	22	25	25	0
DEPUTY SHERIFF	5	5	0	0	0
EXECUTIVE SECRETARY	1	1	1	1	0
INVESTIGATOR	9	9	8	8	0
INVESTIGATOR RUSH DTF	0	0	3	3	0
LIEUTENANT PATROL	2	2	1	1	0
LT- INVESTIGATIONS	1	1	1	1	0
MAJOR	1	1	1	1	0
PATROL DEPUTY	3	3	0	0	0
PATROL DEPUTY COUNTY	1	1	0	0	0
PCA	4	4	4	4	0
PCA ASSISTANT	1	1	1	1	0
PCA SUPERVISOR	1	1	1	1	0
RECORDS CLERK	2	2	2	2	0
SECRETARY-SHERIFF OFFICE	1	1	0	0	0
SERGEANT	5	5	6	6	0
SHERIFF	1	1	1	1	0
SOU DEPUTY L9	1	1	5	5	0

SRG CIVIL PROCESS	1	1	1	1	0
TRAINING COORDINATOR	0	0	1	1	0
Sheriff's Office Total	74	76	82	82	0

Rockingham County FY 2019-2020 Budget
 Department:03102 Sheriff

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03102-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 3,002,837	\$ 3,224,299	\$ 3,480,896	\$ 3,603,075	\$ 3,692,530	\$ 89,455
1001-03102-00000-000-501200-000	OVERTIME	\$ 34,281	\$ 23,309	\$ 33,260	\$ 50,000	\$ 50,000	\$ -
1001-03102-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 53,279	\$ 44,414	\$ 56,651	\$ 53,640	\$ 50,000	\$ (3,640)
1001-03102-00000-000-501900-000	SEVERANCE PAY	\$ 16,489	\$ 7,575	\$ 1,183	\$ -	\$ -	\$ -
1001-03102-00000-000-502100-000	FICA / MEDICARE	\$ 225,316	\$ 239,684	\$ 258,409	\$ 283,564	\$ 290,129	\$ 6,565
1001-03102-00000-000-502201-000	RETIREMENT (VRS)	\$ 493,752	\$ 341,257	\$ 372,002	\$ 371,752	\$ 360,758	\$ (10,994)
1001-03102-00000-000-502202-000	RETIREMENT-HYBRID	\$ 8,091	\$ 7,851	\$ 6,251	\$ 11,286	\$ 8,670	\$ (2,616)
1001-03102-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 375	\$ 425	\$ 339	\$ 763	\$ 560	\$ (203)
1001-03102-00000-000-502300-000	HEALTH INSURANCE	\$ 553,831	\$ 633,908	\$ 710,313	\$ 766,092	\$ 803,200	\$ 37,108
1001-03102-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 14,425	\$ 17,137	\$ 18,191	\$ 19,276	\$ 18,287	\$ (989)
1001-03102-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 1,439	\$ 711	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-03102-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 49,172	\$ 40,702	\$ 58,931	\$ 62,525	\$ 60,973	\$ (1,552)
1001-03102-00000-000-502302-000	LINE OF DUTY ACT	\$ 18,523	\$ 18,456	\$ 21,985	\$ 22,000	\$ 22,000	\$ -
1001-03102-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 1,641	\$ 1,532	\$ 2,303	\$ 2,000	\$ 2,000	\$ -
1001-03102-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 1,980	\$ 1,440	\$ 1,859	\$ 1,000	\$ 1,000	\$ -
1001-03102-00000-000-503103-000	ACCOUNTING SERVICES	\$ 6,300	\$ 6,400	\$ 6,300	\$ 6,300	\$ 6,300	\$ -
1001-03102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 14,558	\$ 24,793	\$ 9,027	\$ 15,000	\$ 15,000	\$ -
1001-03102-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 23,845	\$ 22,944	\$ 21,037	\$ 29,000	\$ 31,543	\$ 2,543
1001-03102-00000-000-503500-000	PRINTING & BINDING	\$ 717	\$ 1,270	\$ 1,193	\$ 1,500	\$ 1,500	\$ -
1001-03102-00000-000-503600-000	ADVERTISING	\$ 95	\$ 105	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-504300-000	CENTRAL STORE	\$ 1,272	\$ 326	\$ 237	\$ -	\$ -	\$ -
1001-03102-00000-000-504500-000	CENTRAL GARAGE	\$ 182,271	\$ 187,346	\$ 236,455	\$ 230,000	\$ 230,000	\$ -
1001-03102-00000-000-505201-000	POSTAGE	\$ 3,537	\$ 3,031	\$ 3,731	\$ 2,500	\$ 2,500	\$ -
1001-03102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 30,313	\$ 46,643	\$ 39,992	\$ 42,000	\$ 40,000	\$ (2,000)
1001-03102-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 449	\$ 2	\$ 2	\$ 300	\$ 300	\$ -
1001-03102-00000-000-505305-000	VEHICLE INSURANCE	\$ 33,600	\$ 37,621	\$ 32,493	\$ 37,250	\$ 39,000	\$ 1,750
1001-03102-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 63	\$ 2,211	\$ 1,314	\$ 2,000	\$ 2,000	\$ -
1001-03102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 44,024	\$ 45,494	\$ 47,344	\$ 50,000	\$ 50,000	\$ -
1001-03102-00000-000-505506-000	INVESTIGATORY EXPENSE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 545	\$ 1,215	\$ 1,025	\$ 1,300	\$ 1,500	\$ 200
1001-03102-00000-000-506001-000	OFFICE SUPPLIES	\$ 3,062	\$ 4,114	\$ 4,270	\$ 5,000	\$ 5,000	\$ -
1001-03102-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 975	\$ 1,605	\$ 3,761	\$ 3,500	\$ 3,500	\$ -
1001-03102-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 85	\$ -	\$ 16	\$ 100	\$ 100	\$ -
1001-03102-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 1,777	\$ 2,175	\$ 1,618	\$ 3,000	\$ 3,000	\$ -
1001-03102-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 199	\$ 299	\$ 300	\$ 2,000	\$ 2,000	\$ -
1001-03102-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ 72	\$ -	\$ -	\$ -	\$ -
1001-03102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 795	\$ 881	\$ -	\$ 600	\$ 600	\$ -

1001-03102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$	30,708	\$	22,343	\$	34,318	\$	32,000	\$	35,000	\$	3,000
1001-03102-00000-000-506016-000	POLICE UNIFORMS	\$	29,568	\$	34,698	\$	36,769	\$	35,000	\$	35,000	\$	-
1001-03102-00000-000-506065-000	MINOR EQUIPMENT	\$	84,991	\$	148,025	\$	84,703	\$	71,309	\$	75,000	\$	3,691
1001-03102-00000-000-508001-000	MACHINERY & EQUIPMENT	\$	18,800	\$	25,401	\$	27,644	\$	25,500	\$	21,200	\$	(4,300)
1001-03102-00000-000-508005-000	VEHICLES	\$	334,842	\$	510,975	\$	189,177	\$	191,491	\$	358,788	\$	167,297
1001-03102-00000-000-508007-000	COMPUTER EQUIPMENT	\$	-	\$	-	\$	-	\$	30,000	\$	15,000	\$	(15,000)
1001-03102-00000-000-508305-000	SITE IMPROVEMENTS	\$	-	\$	-	\$	54,352	\$	-	\$	-	\$	-
DONATIONS & GRANTS:													
1001-03102-10301-000-506014-000	OTHER OPERATING SUPPLIES	\$	2,644	\$	2,071	\$	397	\$	-	\$	-	\$	-
1001-03102-10301-000-506065-000	MINOR EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
SCHOOL RESOURCE OFFICERS:													
1001-03102-10302-000-501100-000	SALARIES & WAGES-FULLTIME	\$	161,032	\$	164,459	\$	218,372	\$	223,270	\$	233,884	\$	10,614
1001-03102-10302-000-501200-000	OVERTIME	\$	-	\$	1,059	\$	591	\$	1,000	\$	1,000	\$	-
1001-03102-10302-000-501300-000	SALARIES & WAGES-PART TIME	\$	28,314	\$	29,166	\$	5,017	\$	30,000	\$	30,000	\$	-
1001-03102-10302-000-502100-000	FICA / MEDICARE	\$	13,736	\$	14,247	\$	16,091	\$	19,452	\$	20,264	\$	812
1001-03102-10302-000-502201-000	RETIREMENT (VRS)	\$	27,085	\$	17,986	\$	23,609	\$	22,997	\$	24,090	\$	1,093
1001-03102-10302-000-502300-000	HEALTH INSURANCE	\$	29,018	\$	28,175	\$	32,967	\$	32,400	\$	40,884	\$	8,484
1001-03102-10302-000-502400-000	GROUP LIFE INSURANCE	\$	777	\$	857	\$	1,137	\$	1,144	\$	1,175	\$	31
1001-03102-10302-000-502703-000	WORKERS COMP INSURANCE	\$	3,432	\$	2,730	\$	4,256	\$	4,242	\$	4,444	\$	202
DMV REIMBURSABLE:													
1001-03102-10303-000-501200-000	OVERTIME	\$	27,813	\$	25,621	\$	28,341	\$	26,250	\$	26,250	\$	-
1001-03102-10303-000-502100-000	FICA / MEDICARE	\$	2,102	\$	1,946	\$	2,155	\$	2,008	\$	2,008	\$	0
1001-03102-10303-000-502703-000	WORKERS COMP INSURANCE	\$	503	\$	313	\$	528	\$	500	\$	500	\$	-
1001-03102-10303-000-505504-000	PROFESSIONAL DEVELOPMENT	\$	-	\$	924	\$	1,053	\$	1,500	\$	1,500	\$	-
1001-03102-10303-000-506065-000	MINOR EQUIPMENT	\$	5,541	\$	4,994	\$	5,254	\$	5,254	\$	2,370	\$	(2,884)
EXTRADITION & MISCELLANEOUS:													
1001-03102-10309-000-503600-000	ADVERTISING	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1001-03102-10309-000-503500-000	PRINTING & BINDING	\$	-	\$	-	\$	95	\$	-	\$	-	\$	-
1001-03102-10309-000-505201-000	POSTAGE	\$	247	\$	293	\$	-	\$	-	\$	-	\$	-
1001-03102-10309-000-505503-000	SUBSISTENCE & LODGING	\$	20,855	\$	23,865	\$	24,982	\$	20,000	\$	20,000	\$	-
1001-03102-10309-000-505504-000	PROFESSIONAL DEVELOPMENT	\$	-	\$	302	\$	-	\$	-	\$	-	\$	-
1001-03102-10309-000-506014-000	OTHER OPERATING SUPPLIES	\$	9,316	\$	6,213	\$	8,977	\$	5,000	\$	5,000	\$	-
INTERNET CRIMES AGAINST CHILD:													
1001-03102-10310-000-506065-000	MINOR EQUIPMENT	\$	15,000	\$	15,000	\$	10,642	\$	15,000	\$	-	\$	(15,000)
Total for 03102 SHERIFF:		\$	5,670,236	\$	6,072,910	\$	6,244,116	\$	6,476,140	\$	6,749,808	\$	273,668

Rockingham County FY 2019-2020 Budget
 Department:03103 Rush Task Force

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03103-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 36,288	\$ 29,890	\$ 35,644	\$ 36,237	\$ 37,688	\$ 1,451
1001-03103-00000-000-501200-000	SALARIES & WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 20,592	\$ 20,592	\$ -
1001-03103-00000-000-502100-000	FICA / MEDICARE	\$ 2,320	\$ 2,174	\$ 2,646	\$ 4,347	\$ 4,458	\$ 111
1001-03103-00000-000-502201-000	RETIREMENT (VRS)	\$ 3,300	\$ 3,192	\$ 3,878	\$ 3,732	\$ 3,882	\$ 150
1001-03103-00000-000-502300-000	HEALTH INSURANCE	\$ 14,118	\$ 7,276	\$ 6,772	\$ 6,912	\$ 7,188	\$ 276
1001-03103-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 175	\$ 153	\$ 186	\$ 186	\$ 189	\$ 3
1001-03103-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 36	\$ 22	\$ 25	\$ 25	\$ 26	\$ 1
1001-03103-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 3,537	\$ 5,049	\$ 7,740	\$ 7,600	\$ 7,800	\$ 200
1001-03103-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 359	\$ -	\$ 3,635	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 93	\$ -	\$ -	\$ -	\$ -
1001-03103-00000-000-504500-000	CENTRAL GARAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-505201-000	POSTAGE	\$ 855	\$ 1,515	\$ 1,008	\$ 1,200	\$ 1,200	\$ -
1001-03103-00000-000-505203-000	TELECOMMUNICATIONS	\$ 12,192	\$ 11,233	\$ 11,528	\$ 13,800	\$ 14,000	\$ 200
1001-03103-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 78	\$ 78	\$ 131	\$ 300	\$ 200	\$ (100)
1001-03103-00000-000-505305-000	VEHICLE INSURANCE	\$ 461	\$ 804	\$ 346	\$ 500	\$ 400	\$ (100)
1001-03103-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,378	\$ 1,821	\$ 1,971	\$ 3,000	\$ 3,000	\$ -
1001-03103-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 24,600	\$ 24,600	\$ 24,600	\$ 36,600	\$ 36,600	\$ -
1001-03103-00000-000-505501-000	MILEAGE	\$ 76	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-505503-000	SUBSISTENCE & LODGING	\$ (0)	\$ 756	\$ 71	\$ 500	\$ 500	\$ -
1001-03103-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 221	\$ 5,136	\$ -	\$ 2,400	\$ 2,400	\$ -
1001-03103-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,284	\$ 1,082	\$ 716	\$ 4,500	\$ 4,500	\$ -
1001-03103-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 17	\$ 143	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03103-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 4,804	\$ 3,690	\$ 3,491	\$ 3,500	\$ 3,500	\$ -
1001-03103-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03103 RUSH TASK FORCE:		\$ 107,252	\$ 98,706	\$ 104,387	\$ 149,931	\$ 152,125	\$ 2,194

Rockingham County FY 2019-2020 Budget
 Department:03105 Extra Duty

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03105-00000-000-501200-000	OVERTIME	\$ 217,998	\$ 176,476	\$ 165,829	\$ 200,000	\$ 200,000	\$ -
1001-03105-00000-000-502100-000	FICA / MEDICARE	\$ 16,500	\$ 13,333	\$ 12,527	\$ 15,300	\$ 15,300	\$ -
1001-03105-00000-000-502703-000	WORKERS COMP II	\$ 3,936	\$ 2,610	\$ 3,146	\$ 3,500	\$ 3,500	\$ -
Total for 03105 EXTRA DUTY:		\$ 238,434	\$ 192,418	\$ 181,502	\$ 218,800	\$ 218,800	\$ -

Rockingham County FY 2019-2020 Budget
 Department:03107 Gang Prevention Task Force

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03107-00000-000-501200-000	OVERTIME	\$ 256	\$ 564	\$ -	\$ 2,000	\$ 2,000	\$ -
1001-03107-00000-000-502100-000	FICA / MEDICARE	\$ 20	\$ 42	\$ -	\$ -	\$ 153	\$ 153
1001-03107-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03107-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03107-00000-000-502703-000	WORKERS COMP INSUR	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
1001-03107-00000-000-504500-000	CENTRAL GARAGE	\$ 1,072	\$ 264	\$ 263	\$ 3,000	\$ 3,000	\$ -
1001-03107-00000-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ -
1001-03107-00000-000-505304-000	OTHER PROPERTY INSU	\$ -	\$ 4	\$ 6	\$ 10	\$ 10	\$ -
1001-03107-00000-000-505305-000	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ -
1001-03107-00000-000-505504-000	PROFESSIONAL DEVELC	\$ 484	\$ 694	\$ 1,395	\$ 1,000	\$ 1,000	\$ -
1001-03107-00000-000-505506-000	INVESTIGATORY EXPEN	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
1001-03107-00000-000-505801-000	DUES & ASSOCIATION M	\$ -	\$ -	\$ 15	\$ 30	\$ 30	\$ -
1001-03107-00000-000-506014-000	OTHER OPERATING SUP	\$ 288	\$ 1,482	\$ -	\$ 500	\$ 500	\$ -
1001-03107-00000-000-506016-000	POLICE UNIFORMS	\$ 99	\$ -	\$ -	\$ 500	\$ 500	\$ -
Total for 03107 GANG PREVENTION TASK FORCE:		\$ 2,218	\$ 3,061	\$ 1,679	\$ 12,040	\$ 12,193	\$ 153

FIRE & RESCUE

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

Staffing:

Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
ACCT TECHNICIAN II	1	1	1	1	0
ADMIN ASSISTANT	1	1	1	1	0
ASST. FIRE MARSHAL	0	0	0	0	0
CAPTAIN STATION	6	5	7	7	0
CHIEF FIRE & RESCUE	1	1	1	1	0
CPT DEP FIRE MARSHAL	1	1	0	0	0
DEPUTY CHIEF (F&R)	1	3	1	1	0
EMS CAPTAIN	0	0	0	1	1
F&R TECHII AFTER0706	1	1	1	1	0
FIRE & RESCUE TECH I	6	6	7	7	0
FIRE&RESCUE TECH II	32	32	37	37	0
FR TECH1 24AFTER0706	4	4	4	4	0
FR TECHII 24AFTR0706	1	1	1	1	0
LT FIRE MARSHAL	1	1	1	1	0
LT. PUBLIC EDUC OFCR	1	1	1	1	0
LT. STATION	7	6	8	8	0
LT. TRAINING OFFICER	3	3	2	2	0
LT/INSTR/MAS VO TECH	1	1	1	1	0
MASTER F&R TECH	7	7	7	7	0
PUBLIC FIRE & SAFETY TECH	0	0	1	1	0
SAFER GRANT TECH I	9	9	9	9	0
TRAINING BATTL CHIEF	1	0	1	1	0
TRAINING DIVISION CAPTAIN	0	0	0	1	1
EAST SIDE BATALION CHIEF	0	1	1	1	0
WEST SIDE BATALION CHIEF	0	1	1	1	0
Fire & Rescue Total	85	86	94	96	2

Rockingham County FY 2019-2020 Budget
 Department:03201 Fire & Rescue

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03201-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 3,179,519	\$ 3,275,873	\$ 3,398,167	\$ 3,774,337	\$ 4,262,384	\$ 488,047
1001-03201-00000-000-501200-000	OVERTIME	\$ 332,287	\$ 435,105	\$ 472,249	\$ 250,000	\$ 250,000	\$ -
1001-03201-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 148,744	\$ 147,176	\$ 143,959	\$ 150,000	\$ 150,000	\$ -
1001-03201-00000-000-501900-000	SEVERANCE PAY	\$ 15,220	\$ 17,906	\$ 53,390	\$ -	\$ 25,000	\$ 25,000
1001-03201-00000-000-502100-000	FICA / MEDICARE	\$ 261,503	\$ 275,289	\$ 288,391	\$ 319,337	\$ 358,585	\$ 39,248
1001-03201-00000-000-502201-000	RETIREMENT (VRS)	\$ 523,119	\$ 346,950	\$ 361,710	\$ 412,530	\$ 395,168	\$ (17,362)
1001-03201-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ 19,500	\$ -	\$ (19,500)
1001-03201-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ 1,359	\$ -	\$ (1,359)
1001-03201-00000-000-502300-000	HEALTH INSURANCE	\$ 745,443	\$ 795,948	\$ 834,908	\$ 907,812	\$ 934,989	\$ 27,177
1001-03201-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 14,995	\$ 16,711	\$ 17,362	\$ 18,514	\$ 20,518	\$ 2,004
1001-03201-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 173,122	\$ 138,776	\$ 141,589	\$ 127,746	\$ 140,073	\$ 12,327
1001-03201-00000-000-502302-000	LINE OF DUTY ACT	\$ 21,863	\$ 21,226	\$ 25,284	\$ 26,000	\$ 28,000	\$ 2,000
1001-03201-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 23,465	\$ 22,884	\$ 24,288	\$ 23,000	\$ 24,000	\$ 1,000
1001-03201-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 27,339	\$ 55,860	\$ 57,746	\$ 25,000	\$ 47,000	\$ 22,000
1001-03201-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 11,541	\$ 4,310	\$ 12,272	\$ 9,000	\$ 9,000	\$ -
1001-03201-00000-000-503500-000	PRINTING & BINDING	\$ 310	\$ 780	\$ 781	\$ 800	\$ 800	\$ -
1001-03201-00000-000-503600-000	ADVERTISING	\$ -	\$ 334	\$ -	\$ 150	\$ 150	\$ -
1001-03201-00000-000-504300-000	CENTRAL STORE	\$ 1,394	\$ 671	\$ 701	\$ 300	\$ 300	\$ -
1001-03201-00000-000-504500-000	CENTRAL GARAGE	\$ 44,795	\$ 45,411	\$ 51,868	\$ 40,000	\$ 40,000	\$ -
1001-03201-00000-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ -	\$ 109	\$ -	\$ -	\$ -
1001-03201-00000-000-505102-000	HEATING SERVICES	\$ (27)	\$ 479	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-505201-000	POSTAGE	\$ 719	\$ 608	\$ 779	\$ 500	\$ 500	\$ -
1001-03201-00000-000-505203-000	TELECOMMUNICATIONS	\$ 14,902	\$ 18,356	\$ 18,842	\$ 18,000	\$ 15,000	\$ (3,000)
1001-03201-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,191	\$ 1,627	\$ 3,237	\$ 3,500	\$ 4,200	\$ 700
1001-03201-00000-000-505305-000	VEHICLE INSURANCE	\$ 9,686	\$ 10,168	\$ 10,417	\$ 10,500	\$ 11,200	\$ 700
1001-03201-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 4,536	\$ 4,833	\$ 5,933	\$ 4,392	\$ 4,392	\$ -
1001-03201-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 343	\$ -	\$ 16	\$ -	\$ -	\$ -
1001-03201-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 16,327	\$ 23,795	\$ 21,811	\$ 27,000	\$ 27,000	\$ -
1001-03201-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 2,055	\$ 2,291	\$ 580	\$ 2,500	\$ 2,500	\$ -
1001-03201-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,068	\$ 948	\$ 922	\$ 2,000	\$ 2,000	\$ -
1001-03201-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 372	\$ 371	\$ -	\$ 800	\$ 800	\$ -
1001-03201-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 2,627	\$ 1,350	\$ 3,932	\$ 2,000	\$ 2,500	\$ 500
1001-03201-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 221	\$ 62	\$ -	\$ -	\$ -	\$ -
1001-03201-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
1001-03201-00000-000-506011-000	UNIFORMS/SAFETY	\$ 26,913	\$ 29,804	\$ 27,372	\$ 30,500	\$ 30,500	\$ -
1001-03201-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 1,951	\$ 517	\$ 2,520	\$ 2,500	\$ 2,500	\$ -
1001-03201-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 4,345	\$ 6,988	\$ 7,019	\$ 7,500	\$ 7,500	\$ -
1001-03201-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 4,755	\$ 5,527	\$ 5,149	\$ 5,000	\$ 6,000	\$ 1,000
1001-03201-00000-000-506065-000	MINOR EQUIPMENT	\$ 31,127	\$ 46,428	\$ 53,435	\$ 46,000	\$ 53,000	\$ 7,000
1001-03201-00000-000-508005-000	VEHICLES	\$ 45,500	\$ 27,402	\$ 62,000	\$ 64,650	\$ 62,000	\$ (2,650)

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
RADIO MAINTENANCE:							
1001-03201-10353-000-503301-000	REPAIRS & MAINTENANCE	\$ 11,418	\$ -	\$ 1,132	\$ -	\$ -	\$ -
1001-03201-10353-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,420	\$ -	\$ 5,617	\$ 50,000	\$ 40,000	\$ (10,000)
1001-03201-10353-000-506065-000	MINOR EQUIPMENT	\$ 34,730	\$ 42,635	\$ 12,775	\$ -	\$ -	\$ -
F & R PRIOR YEAR FUNDS:							
1001-03201-10357-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,170	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03201-10357-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 420	\$ 50	\$ -	\$ -	\$ -	\$ -
1001-03201-10357-000-506065-000	MINOR EQUIPMENT	\$ 37,563	\$ 29,563	\$ -	\$ -	\$ -	\$ -
HAZ-MAT FUNDS:							
1001-03201-10358-000-503301-000	REPAIRS & MAINTENANCE	\$ 369	\$ 35	\$ 629	\$ -	\$ -	\$ -
1001-03201-10358-000-506065-000	MINOR EQUIPMENT	\$ 11,329	\$ 7,475	\$ 9,802	\$ 12,000	\$ 12,000	\$ -
FIRE PROGRAMS FUND:							
1001-03201-10359-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 3,740	\$ -	\$ -	\$ -	\$ -
1001-03201-10359-000-505699-000	OTHER CONTRIBUTIONS	\$ 133,500	\$ 150,066	\$ 93,000	\$ -	\$ -	\$ -
1001-03201-10359-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 666	\$ -	\$ -	\$ -
1001-03201-10359-000-506065-000	MINOR EQUIPMENT	\$ 20,575	\$ 26,557	\$ 62,562	\$ 186,000	\$ 186,000	\$ -
EMERGENCY MANAGEMENT PLANNING:							
1001-03201-10360-000-506065-000	MINOR EQUIPMENT	\$ 17,023	\$ 18,173	\$ 18,977	\$ 19,022	\$ 19,022	\$ -
SAFER GRANT:							
1001-03201-10361-000-501100-000	SALARIES & WAGES-FULL TIME	\$ -	\$ 153,202	\$ 306,605	\$ 339,862	\$ 361,287	\$ 21,425
1001-03201-10361-000-502100-000	FICA / MEDICARE	\$ -	\$ 11,069	\$ 22,579	\$ 25,999	\$ 27,638	\$ 1,639
1001-03201-10361-000-502201-000	RETIREMENT (VRS)	\$ -	\$ 14,781	\$ 33,054	\$ 34,503	\$ 37,213	\$ 2,710
1001-03201-10361-000-502300-000	HEALTH INSURANCE	\$ -	\$ 23,423	\$ 46,559	\$ 47,232	\$ 50,319	\$ 3,087
1001-03201-10361-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ 767	\$ 1,585	\$ 1,632	\$ 1,816	\$ 184
1001-03201-10361-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ 4,399	\$ 10,915	\$ 12,099	\$ 12,862	\$ 763
EAST ROCKINGHAM EMERGENCY SERVICES:							
1001-03201-10362-000-505101-000	ELECTRICAL SERVICES	\$ 1,831	\$ 4,488	\$ 5,302	\$ 5,000	\$ 5,500	\$ 500
1001-03201-10362-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,761	\$ 3,766	\$ 3,745	\$ 2,800	\$ 2,800	\$ -
1001-03201-10362-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,744	\$ 2,359	\$ 4,035	\$ 4,406	\$ 4,406	\$ -
1001-03201-10362-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 75	\$ -	\$ 1,000	\$ 1,000
1001-03201-10362-000-505102-000	HEATING SERVICES	\$ 1,231	\$ 5,065	\$ 6,080	\$ 6,600	\$ 6,600	\$ -
1001-03201-10362-000-505203-000	TELECOMMUNICATIONS	\$ 316	\$ 566	\$ 1,087	\$ 5,600	\$ 5,000	\$ (600)
1001-03201-10362-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 133	\$ 0	\$ 200	\$ 10	\$ (190)
1001-03201-10362-000-506065-000	MINOR EQUIPMENT	\$ 1,222	\$ 2,362	\$ 987	\$ 5,500	\$ 5,500	\$ -
1001-03201-10362-000-506014-000	OTHER OPERATING SUPPLIES	\$ 243	\$ 5,927	\$ 4,801	\$ 5,800	\$ 5,800	\$ -
Total for 03201 FIRE & RESCUE:		\$ 6,017,706	\$ 6,293,360	\$ 6,761,306	\$ 7,099,982	\$ 7,705,332	\$ 605,350

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.

Rockingham County FY 2019-2020 Budget
 Department:03202 Volunteer Fire Companies

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03202-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03202-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 1,108	\$ 2,918	\$ 3,960	\$ 2,500	\$ 10,000	\$ 7,500
1001-03202-00000-000-502302-000	LINE OF DUTY ACT	\$ 18,360	\$ 17,533	\$ 20,886	\$ 20,886	\$ 23,000	\$ 2,114
1001-03202-00000-000-502100-000	FICA / MEDICARE	\$ 85	\$ 223	\$ 333	\$ 191	\$ 765	\$ 574
1001-03202-00000-000-502201-000	RETIREMENT (VRS)	\$ 3,085	\$ 6,570	\$ 4,665	\$ 3,650	\$ 5,000	\$ 1,350
1001-03202-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 53	\$ 99	\$ 157	\$ 175	\$ 200	\$ 25
1001-03202-00000-000-502830-000	OTHER INSURANCE	\$ 26,184	\$ 22,067	\$ 23,391	\$ 28,123	\$ 28,123	\$ -
1001-03202-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 104	\$ 3,086	\$ 5,602	\$ 3,000	\$ 3,000	\$ -
1001-03202-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 38,133	\$ 18,190	\$ 24,123	\$ 44,855	\$ 44,855	\$ -
1001-03202-00000-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ (700)
1001-03202-00000-000-505305-000	VEHICLE INSURANCE	\$ 65,853	\$ 64,422	\$ 69,362	\$ 72,204	\$ 84,000	\$ 11,796
1001-03202-00000-000-505616-000	BRIDGEWATER VOL FIRE CO	\$ 64,269	\$ 64,269	\$ 64,269	\$ 65,580	\$ 78,881	\$ 13,301
1001-03202-00000-000-505617-000	BROADWAY VOL FIRE CO	\$ 66,800	\$ 66,800	\$ 66,800	\$ 68,163	\$ 77,367	\$ 9,204
1001-03202-00000-000-505618-000	BERGTON VOL FIRE CO	\$ 41,945	\$ 41,945	\$ 41,945	\$ 42,800	\$ 44,768	\$ 1,968
1001-03202-00000-000-505619-000	CLOVERHILL VOL FIRE & RESCUE	\$ 55,785	\$ 55,785	\$ 55,785	\$ 56,923	\$ 63,423	\$ 6,500
1001-03202-00000-000-505620-000	ELKTON VOL FIRE CO	\$ 64,765	\$ 63,765	\$ 63,765	\$ 65,066	\$ 77,663	\$ 12,597
1001-03202-00000-000-505621-000	GROTTOES VOL FIRE CO	\$ 58,970	\$ 54,470	\$ 54,470	\$ 55,581	\$ 63,291	\$ 7,710
1001-03202-00000-000-505622-000	HOSE CO 4 VOL FIRE CO	\$ 86,379	\$ 86,379	\$ 86,379	\$ 84,652	\$ 84,652	\$ -
1001-03202-00000-000-505624-000	MCGAHEYSVILLE VOL FIRE CO	\$ 59,123	\$ 58,123	\$ 58,123	\$ 59,309	\$ 68,500	\$ 9,191
1001-03202-00000-000-505625-000	TIMBERVILLE VOL FIRE CO	\$ 52,687	\$ 52,687	\$ 52,687	\$ 53,762	\$ 57,462	\$ 3,700
1001-03202-00000-000-505626-000	WEYERS CAVE VOL FIRE CO	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,804	\$ 23,804	\$ -
1001-03202-00000-000-505640-000	SINGERS GLEN VOL FIRE CO	\$ 46,615	\$ 46,615	\$ 46,615	\$ 47,566	\$ 50,832	\$ 3,266
1001-03202-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 2,486	\$ 1,245	\$ 1,334	\$ 3,500	\$ 5,000	\$ 1,500
1001-03202-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,876	\$ 3,253	\$ 3,313	\$ 3,500	\$ 4,000	\$ 500
1001-03202-00000-000-506065-000	MINOR EQUIPMENT	\$ 153,918	\$ 73,600	\$ 156,852	\$ 120,000	\$ 90,000	\$ (30,000)
1001-03202-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03202-00000-000-508005-000	VEHICLES	\$ -	\$ 611,626	\$ 291,201	\$ 620,000	\$ -	\$ (620,000)
1001-03202-10363-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 747,068	\$ -	\$ -	\$ -	\$ -
Total for 03202 VOLUNTEER FIRE COMPANIES:		\$ 931,912	\$ 2,186,066	\$ 1,219,343	\$ 1,546,490	\$ 988,586	\$ (557,904)

Rockingham County FY 2019-2020 Budget
 Department:03203 Ambulance & Rescue Squads

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03203-00000-000-502201-000	RETIREMENT (VRS)	\$ 1,200	\$ 750	\$ -	\$ 1,500	\$ 1,500	\$ -
1001-03203-00000-000-502302-000	LINE OF DUTY ACT	\$ 18,360	\$ 17,533	\$ 20,886	\$ 20,866	\$ 21,879	\$ 1,013
1001-03203-00000-000-502830-000	OTHER INSURANCE	\$ 25,248	\$ 22,067	\$ 24,471	\$ 26,162	\$ 35,000	\$ 8,838
1001-03203-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 6,000	\$ 6,000	\$ 6,000	\$ 18,000	\$ 18,000	\$ -
1001-03203-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ (1,540)	\$ 5,036	\$ 560	\$ 500	\$ 500	\$ -
1001-03203-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 6,682	\$ 8,800	\$ 29,883	\$ 3,500	\$ 3,500	\$ -
1001-03203-00000-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-505305-000	VEHICLE INSURANCE	\$ 57,795	\$ 65,660	\$ 69,068	\$ 71,578	\$ 84,000	\$ 12,422
1001-03203-00000-000-505628-000	GROTTOES RESCUE SQUAD	\$ 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	\$ -
1001-03203-00000-000-505630-000	ELKTON RESCUE SQUAD	\$ 15,390	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
1001-03203-00000-000-505631-000	HARRISONBURG RESCUE SQUAD	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
1001-03203-00000-000-505633-000	BRIDGEWATER RESCUE SQUAD	\$ 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	\$ -
1001-03203-00000-000-505635-000	FOUR-FOR-LIFE FUNDING	\$ 87,525	\$ 78,211	\$ 72,458	\$ 87,525	\$ 87,525	\$ -
1001-03203-00000-000-505636-000	SINGERS GLEN RESCUE SQUAD	\$ 30,000	\$ 30,000	\$ 25,000	\$ 22,500	\$ 18,500	\$ (4,000)
1001-03203-00000-000-505637-000	EMERGENCY SERVICES COUNCIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03203-00000-000-506004-000	LAB & MEDICAL SUPPLIES	\$ 5,754	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-03203-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ (1,338)	\$ 4,671	\$ 458	\$ 3,000	\$ 6,000	\$ 3,000
1001-03203-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,070	\$ 1,018	\$ 3,172	\$ 3,000	\$ 3,000	\$ -
1001-03203-00000-000-506065-000	MINOR EQUIPMENT	\$ (1,042)	\$ 8,529	\$ 33,069	\$ 14,000	\$ 14,000	\$ -
1001-03203-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 224,465	\$ -	\$ -	\$ -
1001-03203-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 545	\$ 3,947	\$ 2,500	\$ 2,500	\$ -
Total for 03203 AMBULANCE & RESCUE SQUADS:		\$ 296,105	\$ 303,821	\$ 563,436	\$ 330,131	\$ 351,404	\$ 21,273

Rockingham County FY 2019-2020 Budget
 Department:03204 Fire Extinction Services

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03204-00000-000-501200-000	OVERTIME	\$ 7,892	\$ 4,519	\$ 5,012	\$ 5,280	\$ 5,280	\$ -
1001-03204-00000-000-502100-000	FICA / MEDICARE	\$ 595	\$ 343	\$ 381	\$ 400	\$ 404	\$ 4
1001-03204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 143	\$ 48	\$ 95	\$ 200	\$ 200	\$ -
1001-03204-00000-000-503860-000	STATE FORESTER	\$ 15,074	\$ 15,074	\$ 15,074	\$ 15,074	\$ 15,884	\$ 810
Total for 03204 FIRE EXTINCTION SERVICES:		\$ 23,703	\$ 19,984	\$ 20,561	\$ 20,954	\$ 21,768	\$ 814

JAIL

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

Staffing:

Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
CAPTAIN JAIL	1	1	1	1	0
CENTL CONTROL DEPUTY	1	1	3	3	0
CIVIL DEPUTY	1	1	0	0	0
COOK (CB)	2	2	2	2	0
COOK (CB) SUPERVISOR	1	1	1	1	0
COOK (COUNTY)	1	2	2	2	0
CORR OFF COURT SEC	4	4	0	0	0
CORR OFFCR CORPORAL	3	3	5	5	0
CORR OFFCR LIDS TECH	1	1	1	1	0
CORRECTIONAL OFFICER	57	57	59	59	0
CORRECTIONAL OFFR CF	15	15	0	0	0
CS/TRANS CORPORAL	1	1	1	1	0
CSTRANSPO RT SERGEANT	1	1	1	1	0
DEPUTY COURT SEC/TRA	0	0	14	16	2
MAINTENANCE TECHNICIAN	1	1	1	1	0
MAINTENANCE TECHNICIAN II	1	1	1	1	0
JAIL LIEUTENANT	2	2	2	2	0
JAIL PHYSICIAN	1	1	1	1	0
JAIL RECORDS DEPUTY	1	1	2	2	0
JAIL SERGEANT	5	5	6	6	0
Jail Total	100	101	103	105	2

Rockingham County FY 2019-2020 Budget
 Department:03302 Jail

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03302-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 3,836,591	\$ 3,975,195	\$ 4,007,153	\$ 4,096,382	\$ 4,501,003	\$ 404,621
1001-03302-00000-000-501200-000	OVERTIME	\$ 52,156	\$ 81,745	\$ 86,204	\$ 65,000	\$ 65,000	\$ -
1001-03302-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 60,403	\$ 83,775	\$ 92,701	\$ 72,360	\$ 85,157	\$ 12,797
1001-03302-00000-000-501900-000	SEVERANCE PAY	\$ 9,717	\$ 13,669	\$ 27,535	\$ -	\$ -	\$ -
1001-03302-00000-000-502100-000	FICA / MEDICARE	\$ 288,004	\$ 301,670	\$ 305,159	\$ 323,881	\$ 355,814	\$ 31,933
1001-03302-00000-000-502201-000	RETIREMENT (VRS)	\$ 638,313	\$ 422,791	\$ 420,616	\$ 385,785	\$ 443,850	\$ 58,065
1001-03302-00000-000-502202-000	RETIREMENT-HYBRID	\$ 7	\$ 2,278	\$ 11,165	\$ 19,885	\$ 15,534	\$ (4,351)
1001-03302-00000-000-502203-000	SHORT TERM LONG TERM DISABILITY	\$ -	\$ 123	\$ 604	\$ 1,299	\$ 985	\$ (314)
1001-03302-00000-000-502300-000	HEALTH INSURANCE	\$ 748,046	\$ 796,336	\$ 792,685	\$ 777,756	\$ 806,258	\$ 28,502
1001-03302-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 18,327	\$ 20,552	\$ 20,652	\$ 20,656	\$ 22,114	\$ 1,458
1001-03302-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 4,668	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 71,462	\$ 58,556	\$ 79,312	\$ 74,856	\$ 82,572	\$ 7,716
1001-03302-00000-000-502302-000	LINE OF DUTY ACT	\$ 27,329	\$ 26,764	\$ 31,884	\$ 32,000	\$ 34,000	\$ 2,000
1001-03302-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 1,464	\$ 1,098	\$ 2,441	\$ 2,700	\$ 2,700	\$ -
1001-03302-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 831,072	\$ 918,750	\$ 1,191,439	\$ 1,023,814	\$ 1,023,814	\$ -
1001-03302-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 222	\$ 348	\$ 52	\$ 600	\$ 600	\$ -
1001-03302-00000-000-503115-000	HOUSING OF INMATES	\$ 1,730	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 102,674	\$ 142,699	\$ 66,385	\$ 82,000	\$ 82,000	\$ -
1001-03302-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 46,373	\$ 71,483	\$ 22,469	\$ 51,000	\$ 51,000	\$ -
1001-03302-00000-000-503500-000	PRINTING & BINDING	\$ 2,891	\$ 3,731	\$ 4,113	\$ 5,000	\$ 5,000	\$ -
1001-03302-00000-000-503600-000	ADVERTISING	\$ 276	\$ 334	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
1001-03302-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ 11	\$ 375	\$ 375	\$ -
1001-03302-00000-000-504300-000	CENTRAL STORE	\$ 1,448	\$ 689	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-504500-000	CENTRAL GARAGE	\$ 12,735	\$ 11,485	\$ 14,896	\$ 19,000	\$ 19,000	\$ -
1001-03302-00000-000-505101-000	ELECTRICAL SERVICES	\$ 171,840	\$ 178,220	\$ 191,534	\$ 175,000	\$ 175,000	\$ -
1001-03302-00000-000-505102-000	HEATING SERVICES	\$ 88,764	\$ 74,278	\$ 81,135	\$ 95,000	\$ 95,000	\$ -
1001-03302-00000-000-505103-000	WATER & SEWER SERVICES	\$ 74,292	\$ 79,648	\$ 87,269	\$ 70,000	\$ 70,000	\$ -
1001-03302-00000-000-505201-000	POSTAGE	\$ 135	\$ 183	\$ 242	\$ 500	\$ 500	\$ -
1001-03302-00000-000-505203-000	TELECOMMUNICATIONS	\$ 22,848	\$ 26,062	\$ 24,735	\$ 38,000	\$ 26,000	\$ (12,000)
1001-03302-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 8,285	\$ 10,760	\$ 10,362	\$ 8,285	\$ 10,500	\$ 2,215
1001-03302-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,508	\$ 3,764	\$ 3,111	\$ 4,750	\$ 3,600	\$ (1,150)
1001-03302-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 3,966	\$ 4,343	\$ 4,658	\$ 4,500	\$ 4,500	\$ -
1001-03302-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ 1,635	\$ 1,057	\$ -	\$ -	\$ -
1001-03302-00000-000-505403-000	LEASE/RENT PARKING	\$ 14,047	\$ 14,271	\$ 14,943	\$ 17,500	\$ 17,500	\$ -
1001-03302-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 16	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-03302-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 58,502	\$ 62,700	\$ 69,151	\$ 68,000	\$ 72,000	\$ 4,000
1001-03302-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 78	\$ 218	\$ 260	\$ 200	\$ 200	\$ -
1001-03302-00000-000-506001-000	OFFICE SUPPLIES	\$ 2,057	\$ 4,653	\$ 4,209	\$ 3,000	\$ 3,000	\$ -
1001-03302-00000-000-506002-000	FOOD SUPPLIES & FOOD SERVICE	\$ 429,161	\$ 514,339	\$ 536,341	\$ 528,539	\$ 528,539	\$ -
1001-03302-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 168	\$ 172	\$ 172	\$ 400	\$ 400	\$ -

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03302-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 35,898	\$ 44,494	\$ 41,342	\$ 40,000	\$ 40,000	\$ -
1001-03302-00000-000-506006-000	LINEN SUPPLIES	\$ 9,858	\$ 13,785	\$ 18,437	\$ 10,000	\$ 10,000	\$ -
1001-03302-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 58,217	\$ 44,160	\$ 35,348	\$ 26,300	\$ 27,930	\$ 1,630
1001-03302-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ (9,886)	\$ (12,733)	\$ 3,883	\$ 5,000	\$ 5,000	\$ -
1001-03302-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ 474	\$ 350	\$ 350	\$ -
1001-03302-00000-000-506011-000	UNIFORMS/SAFETY	\$ 5,327	\$ 5,982	\$ 15,134	\$ 17,160	\$ 17,160	\$ -
1001-03302-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 359	\$ -	\$ -	\$ -	\$ -
1001-03302-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 35,954	\$ 25,845	\$ 26,941	\$ 30,000	\$ 30,000	\$ -
1001-03302-00000-000-506016-000	POLICE UNIFORMS	\$ 34,606	\$ 23,631	\$ 30,202	\$ 20,000	\$ 20,000	\$ -
1001-03302-00000-000-506065-000	MINOR EQUIPMENT	\$ (12,623)	\$ 1,242	\$ 17,763	\$ 24,684	\$ 23,000	\$ (1,684)
1001-03302-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 21,610	\$ 15,122	\$ 16,640	\$ 10,000	\$ 28,000	\$ 18,000
1001-03302-00000-000-508005-000	VEHICLES	\$ 19,764	\$ -	\$ -	\$ 65,850	\$ -	\$ (65,850)
1001-03302-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ 4,500	\$ 2,600	\$ (1,900)
1001-03302-00000-000-508305-000	SITE IMPROVEMENTS	\$ 149,199	\$ 50,657	\$ 29,030	\$ 25,000	\$ 411,600	\$ 386,600
MENTAL HEALTH PROGRAMS:							
1001-03302-10331-000-501100-000	SALARIES & WAGES-FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10331-000-501300-000	SALARIES & WAGES-PART TIME	\$ 14,505	\$ 14,740	\$ 15,960	\$ 15,000	\$ 15,000	\$ -
1001-03302-10331-000-502100-000	FICA / MEDICARE	\$ 1,110	\$ 1,128	\$ 1,221	\$ 1,148	\$ 1,148	\$ (1)
1001-03302-10331-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10331-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10331-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10331-000-502703-000	WORKERS COMP INSURANCE	\$ 263	\$ 206	\$ 303	\$ -	\$ -	\$ -
1001-03302-10331-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 7,344	\$ 12,462	\$ 24,924	\$ 15,000	\$ 30,000	\$ 15,000
1001-03302-10331-000-503117-000	DAY REPORTING	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)
DAY REPORTING:							
1001-03302-10337-000-503117-000	DAY REPORTING	\$ 41,580	\$ 99,190	\$ 151,210	\$ -	\$ 100,000	\$ 100,000
CIT ASSESSMENT CENTER:							
1001-03302-10338-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 32,206	\$ 51,190	\$ 51,190	\$ 51,900	\$ 51,900	\$ -
MOBILE CRISIS UNIT:							
1001-03302-10339-000-501300-000	SALARIES & WAGES-PART TIME	\$ 5,573	\$ 17,598	\$ 16,853	\$ 20,040	\$ 20,040	\$ -
1001-03302-10339-000-502100-000	FICA/MEDICARE	\$ 426	\$ 1,346	\$ 1,289	\$ 2,400	\$ 2,400	\$ -
1001-03302-10339-000-502703-000	WORKER'S COMP INSURANCE	\$ 6	\$ 13	\$ 12	\$ -	\$ -	\$ -
1001-03302-10339-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 11,791	\$ 32,193	\$ 21,980	\$ -	\$ 21,980	\$ 21,980
1001-03302-10339-000-505503-000	SUBSISTENCE & LODGING	\$ 3,204	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
1001-03302-10339-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 20,040	\$ 20,040	\$ -
1001-03302-10339-000-506014-000	OTHER OPERATING SUPPLIES	\$ 203	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-03302-10339-000-506016-000	UNIFORMS	\$ -	\$ 222	\$ -	\$ -	\$ 200	\$ 200
1001-03302-10339-000-506065-000	MINOR EQUIPMENT	\$ 9,267	\$ -	\$ -	\$ 9,600	\$ 2,000	\$ (7,600)
Total for 03302 JAIL:		\$ 8,108,958	\$ 8,352,164	\$ 8,726,793	\$ 8,583,195	\$ 9,486,763	\$ 903,568

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 has an inmate capacity of 902.

Rockingham County FY 2019-2020 Budget
 Department:03302 MRRJ

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
MIDDLE RIVER JAIL FACILITY:							
1001-03302-10336-000-503102-000	LEGAL SERVICES	\$ 39,298	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03302-10336-000-503800-000	PURCHASED SERVICES-O	\$ 599,168	\$ 589,567	\$ 628,499	\$ 802,721	\$ 1,150,792	\$ 348,071
1001-03302-10336-000-509101-000	PRINCIPAL	\$ 980,462	\$ 887,201	\$ 906,453	\$ 926,124	\$ 946,220	\$ 20,096
1001-03302-10336-000-509201-000	INTEREST	\$ 95,837	\$ 189,097	\$ 169,845	\$ 150,175	\$ 130,078	\$ (20,097)
1001-03302-10336-000-509305-000	SHARE OF DEBT SERVICE	\$ 197,003	\$ 315,376	\$ 292,504	\$ 269,804	\$ 269,804	\$ -
Total for 03302-10336 MIDDLE RIVER REGIONAL JAIL:		\$ 1,911,767	\$ 1,981,242	\$ 1,997,302	\$ 2,148,824	\$ 2,496,894	\$ 348,070

INSPECTION SERVICES

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
DEPUTY BLDG OFFICIAL	0	0	1	1	1	0
BUILDING INSPECTOR	4	5	5	5	5	0
BUILDING OFFICIAL	1	1	1	1	1	0
PERMIT SPECIALIST I	0	0	1	0	0	0
PERMIT SPECIALIST II	3	3	2	3	3	0
Inspection Services Total	8	9	10	10	10	0

Rockingham County FY 2019-2020 Budget
 Department:03400 Inspection Services

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03400-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 368,557	\$ 363,308	\$ 393,305	\$ 435,311	\$ 450,472	\$ 15,161
1001-03400-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 10,992	\$ 5,244	\$ -	\$ 12,500	\$ 12,500
1001-03400-00000-000-501900-000	SEVERANCE PAY	\$ 31	\$ 6,448	\$ 2,889	\$ -	\$ -	\$ -
1001-03400-00000-000-502100-000	FICA / MEDICARE	\$ 25,770	\$ 26,396	\$ 27,757	\$ 33,301	\$ 35,417	\$ 2,116
1001-03400-00000-000-502201-000	RETIREMENT (VRS)	\$ 33,529	\$ 36,425	\$ 34,893	\$ 41,407	\$ 35,141	\$ (6,266)
1001-03400-00000-000-502202-000	RETIREMENT-HYBRID	\$ 1	\$ 3,633	\$ 7,434	\$ 2,553	\$ 10,165	\$ 7,612
1001-03400-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ 196	\$ 401	\$ 162	\$ 645	\$ 483
1001-03400-00000-000-502300-000	HEALTH INSURANCE	\$ 88,737	\$ 94,616	\$ 110,342	\$ 115,776	\$ 127,296	\$ 11,520
1001-03400-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,780	\$ 1,938	\$ 2,049	\$ 2,120	\$ 2,264	\$ 144
1001-03400-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 4,953	\$ 2,699	\$ 2,349	\$ 3,880	\$ 2,329	\$ (1,551)
1001-03400-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,300	\$ 615	\$ 2,945	\$ 2,000	\$ 2,000	\$ -
1001-03400-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 37,316	\$ 38,876	\$ 39,438	\$ 40,000	\$ 41,000	\$ 1,000
1001-03400-00000-000-503500-000	PRINTING & BINDING	\$ 374	\$ 804	\$ 601	\$ 500	\$ 500	\$ -
1001-03400-00000-000-503600-000	ADVERTISING	\$ 236	\$ 167	\$ 167	\$ 250	\$ 250	\$ -
1001-03400-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 201	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 10,670	\$ 14,908	\$ 10,084	\$ 13,500	\$ 13,500	\$ -
1001-03400-00000-000-504300-000	CENTRAL STORE	\$ 187	\$ 992	\$ 58	\$ 100	\$ 100	\$ -
1001-03400-00000-000-504500-000	CENTRAL GARAGE	\$ 13,469	\$ 13,720	\$ 17,573	\$ 22,500	\$ 22,500	\$ -
1001-03400-00000-000-505201-000	POSTAGE	\$ 186	\$ 284	\$ 140	\$ 200	\$ 200	\$ -
1001-03400-00000-000-505203-000	TELECOMMUNICATIONS	\$ 5,058	\$ 6,804	\$ 5,945	\$ 6,600	\$ 6,200	\$ (400)
1001-03400-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,303	\$ 2,353	\$ 1,728	\$ 3,000	\$ 3,000	\$ -
1001-03400-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 546	\$ 608	\$ 608	\$ 850	\$ 850	\$ -
1001-03400-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ 174	\$ -	\$ -	\$ -
1001-03400-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 796	\$ 118	\$ 211	\$ -	\$ -	\$ -
1001-03400-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,690	\$ 2,181	\$ 3,565	\$ 3,500	\$ 4,000	\$ 500
1001-03400-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 440	\$ 135	\$ 390	\$ 300	\$ 300	\$ -
1001-03400-00000-000-506001-000	OFFICE SUPPLIES	\$ 243	\$ 410	\$ 1,030	\$ 750	\$ 750	\$ -
1001-03400-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 10	\$ 25	\$ 50	\$ -	\$ -	\$ -
1001-03400-00000-000-506011-000	UNIFORMS/SAFETY	\$ 1,041	\$ 996	\$ 1,341	\$ 1,500	\$ 1,500	\$ -
1001-03400-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 633	\$ 790	\$ 6,500	\$ 1,500	\$ (5,000)
1001-03400-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 120	\$ 340	\$ 154	\$ 400	\$ 400	\$ -
1001-03400-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-506065-000	MINOR EQUIPMENT	\$ 488	\$ 24	\$ -	\$ -	\$ -	\$ -
1001-03400-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ 22,500	\$ 22,500	\$ -
1001-03400-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 5,313	\$ 344	\$ 500	\$ -	\$ (500)
Total for 03400 INSPECTION SERVICES:		\$ 601,035	\$ 637,050	\$ 674,000	\$ 759,960	\$ 797,279	\$ 37,319

ANIMAL CONTROL

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ANIMAL CNTRL OFFICER	2	2	2	2	2	0
Animal Control Total	2	2	2	2	2	0

Rockingham County FY 2019-2020 Budget
 Department:03501 Animal Control

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03501-00000-000-501100-000	SALARIES & WAGES-FULLTII	\$ 76,489	\$ 77,569	\$ 78,646	\$ 79,951	\$ 83,095	\$ 3,144
1001-03501-00000-000-501200-000	OVERTIME	\$ 3,931	\$ 3,781	\$ 4,087	\$ 5,000	\$ 5,000	\$ -
1001-03501-00000-000-501900-000	SEVERANCE PAY	\$ 10,869	\$ 440	\$ 64	\$ -	\$ -	\$ -
1001-03501-00000-000-502100-000	FICA / MEDICARE	\$ 6,274	\$ 5,464	\$ 5,411	\$ 6,499	\$ 6,739	\$ 240
1001-03501-00000-000-502201-000	RETIREMENT (VRS)	\$ 4,691	\$ 4,358	\$ 4,433	\$ 4,267	\$ 8,559	\$ 4,292
1001-03501-00000-000-502202-000	RETIREMENT - HYBRID	\$ 3,105	\$ 4,059	\$ 4,124	\$ 3,390	\$ 3,525	\$ 135
1001-03501-00000-000-502203-000	SHORT TERM/LONG TERM D	\$ 144	\$ 220	\$ 224	\$ 227	\$ 236	\$ 9
1001-03501-00000-000-502300-000	HEALTH INSURANCE	\$ 24,882	\$ 26,985	\$ 29,520	\$ 30,060	\$ 31,262	\$ 1,202
1001-03501-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 365	\$ 404	\$ 409	\$ 410	\$ 418	\$ 8
1001-03501-00000-000-502703-000	WORKERS COMP INSURANC	\$ 1,647	\$ 990	\$ 828	\$ 800	\$ 1,191	\$ 391
1001-03501-00000-000-503109-000	OTHER PROFESSIONAL SER	\$ 16,984	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ (65)	\$ -	\$ 227	\$ 1,000	\$ 1,000	\$ -
1001-03501-00000-000-503500-000	PRINTING & BINDING	\$ 87	\$ -	\$ 89	\$ 100	\$ 100	\$ -
1001-03501-00000-000-503800-000	PURCHASED SERVICES-OTI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-503801-000	PAYMENTS FOR ANIMAL SHI	\$ 249,411	\$ 264,059	\$ 273,013	\$ 273,013	\$ 289,612	\$ 16,599
1001-03501-00000-000-503803-000	SUPP PAYMENT - ANIMAL SH	\$ 9,366	\$ 9,366	\$ 9,366	\$ 9,366	\$ 9,366	\$ -
1001-03501-00000-000-504300-000	CENTRAL STORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-504500-000	CENTRAL GARAGE	\$ 6,195	\$ 7,252	\$ 15,923	\$ 7,000	\$ 7,000	\$ -
1001-03501-00000-000-505201-000	POSTAGE	\$ 12	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-03501-00000-000-505203-000	TELECOMMUNICATIONS	\$ 887	\$ 1,457	\$ 1,309	\$ 1,100	\$ 1,400	\$ 300
1001-03501-00000-000-505305-000	VEHICLE INSURANCE	\$ 921	\$ 941	\$ 691	\$ 1,000	\$ 800	\$ (200)
1001-03501-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-505308-000	GENERAL LIABILITY INSURA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-505504-000	PROFESSIONAL DEVELOPM	\$ 1,278	\$ 4	\$ 1,312	\$ 1,500	\$ 1,500	\$ -
1001-03501-00000-000-505802-000	CLAIMS & BOUNTIES	\$ 250	\$ -	\$ -	\$ 500	\$ 500	\$ -
1001-03501-00000-000-506011-000	UNIFORMS/SAFETY	\$ 480	\$ 48	\$ 420	\$ 500	\$ 500	\$ -
1001-03501-00000-000-506014-000	OTHER OPERATING SUPPLII	\$ 2,194	\$ 1,057	\$ 2,221	\$ 3,000	\$ 3,000	\$ -
1001-03501-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03501-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03501 ANIMAL CONTROL:		\$ 420,397	\$ 408,453	\$ 432,315	\$ 428,783	\$ 454,904	\$ 26,121

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.

Rockingham County FY 2019-2020 Budget
 Department:03506 911 Operations & Maintenance

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-03506-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03506-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 1,880,205	\$ 2,085,208	\$ 2,275,703	\$ 2,270,348	\$ 2,284,731	\$ 14,383
1001-03506-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-03506-10360-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 03506 911 OPERATIONS & MAINTENANCE:		\$ 1,880,205	\$ 2,085,208	\$ 2,275,703	\$ 2,270,348	\$ 2,284,731	\$ 14,383

PUBLIC WORKS

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
PUBLIC WORKS ADMINISTRATION	67,091	140,160	92,737	98,928	92,856	(6,072)
COUNTY MAINTENANCE OF PROPERTIES	1,139,365	914,925	997,623	1,153,509	1,278,438	124,929
SHARED MAINTENANCE OF PROPERTIES	888,491	952,366	800,106	963,744	1,043,116	79,372
HUMAN SERVICES MAINTENANCE	215,989	212,986	189,320	241,733	205,786	(35,947)
TV TRANSMISSION SYSTEM MAINT	-	-	5,989	72,200	7,200	(65,000)
SRI BUILDING MAINTENANCE	-	37,394	58,695	125,000	67,850	(57,150)
PUBLIC WORKS TOTAL	2,310,936	2,429,146	2,144,470	2,655,114	2,695,246	40,132

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

PUBLIC WORKS ADMINISTRATION

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
BILLING TECHNICIAN	1	1	1	1	1	0
CIVIL ENGINEER	0	0	1	1	1	0
DEPUTY DIRECTOR - PW	1	1	0	0	0	0
DIRECTOR PUBLICWORKS	1	1	1	1	1	0
GIS TECHNICIAN	1	1	1	1	1	0
Public Works Total	4	4	4	4	4	0

Rockingham County FY 2019-2020 Budget
 Department:04100 Public Works Administration

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-04100-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 34,683	\$ 34,375	\$ 30,863	\$ 34,781	\$ 33,270	\$ (1,511)
1001-04100-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 12,906	\$ 24,885	\$ 25,750	\$ 22,000	\$ (3,750)
1001-04100-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-502100-000	FICA / MEDICARE	\$ 2,593	\$ 3,519	\$ 4,107	\$ 4,631	\$ 4,228	\$ (403)
1001-04100-00000-000-502201-000	RETIREMENT (VRS)	\$ 3,155	\$ 3,347	\$ 2,413	\$ 1,943	\$ 2,619	\$ 676
1001-04100-00000-000-502202-000	RETIREMENT - HYBRID	\$ -	\$ 388	\$ 785	\$ 1,480	\$ 729	\$ (751)
1001-04100-00000-000-502203-000	SHORT-TERM/LONG TERM DISABILITY	\$ -	\$ 21	\$ 43	\$ 104	\$ 46	\$ (58)
1001-04100-00000-000-502300-000	HEALTH INSURANCE	\$ 4,812	\$ 5,402	\$ 6,244	\$ 7,727	\$ 6,223	\$ (1,504)
1001-04100-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 167	\$ 179	\$ 151	\$ 512	\$ 167	\$ (345)
1001-04100-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ 1,436	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 298	\$ 390	\$ 467	\$ 300	\$ 23	\$ (277)
1001-04100-00000-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ (80)	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 13,711	\$ 14,898	\$ 11,185	\$ -	\$ -	\$ -
1001-04100-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-503500-000	PRINTING & BINDING	\$ 202	\$ 620	\$ 511	\$ 200	\$ 200	\$ -
1001-04100-00000-000-503600-000	ADVERTISING	\$ 92	\$ 236	\$ 1,140	\$ -	\$ -	\$ -
1001-04100-00000-000-504300-000	CENTRAL STORE	\$ 700	\$ 824	\$ 1,184	\$ 700	\$ 800	\$ 100
1001-04100-00000-000-504500-000	CENTRAL GARAGE	\$ 1,531	\$ 3,394	\$ 3,236	\$ 2,000	\$ 3,000	\$ 1,000
1001-04100-00000-000-505201-000	POSTAGE	\$ 421	\$ 300	\$ 210	\$ 600	\$ 300	\$ (300)
1001-04100-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,072	\$ 1,574	\$ 1,098	\$ 2,200	\$ 1,600	\$ (600)
1001-04100-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-505305-000	VEHICLE INSURANCE	\$ 871	\$ 880	\$ 1,037	\$ 1,000	\$ 800	\$ (200)
1001-04100-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 509	\$ 547	\$ 575	\$ 500	\$ 550	\$ 50
1001-04100-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 8	\$ -	\$ 42	\$ -	\$ -	\$ -
1001-04100-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 150	\$ 190	\$ 276	\$ -	\$ -	\$ -
1001-04100-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -
1001-04100-00000-000-506001-000	OFFICE SUPPLIES	\$ 1,476	\$ 1,852	\$ 876	\$ 800	\$ 800	\$ -
1001-04100-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 126	\$ 1,848	\$ -	\$ 12,000	\$ 15,000	\$ 3,000
1001-04100-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)
1001-04100-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ 256	\$ -	\$ 100	\$ -	\$ (100)
1001-04100-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04100-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 160	\$ 309	\$ 1,365	\$ 100	\$ 500	\$ 400
1001-04100-00000-000-506065-000	MINOR EQUIPMENT	\$ 435	\$ -	\$ -	\$ -	\$ -	\$ -

1001-04100-00000-000-508001-000	MACHINERY & EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1001-04100-00000-000-508005-000	VEHICLES	\$	-	\$	50,467	\$	-	\$	-	\$	-	\$	-
Total for 04100 PUBLIC WORKS ADMINISTRATION:		\$	67,091	\$	140,160	\$	92,737	\$	98,928	\$	92,856	\$	(6,072)

FACILITIES**Staffing:**

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
CUSTODIAN	10	9	10	10	10	0
FACILITIES MANAGER	1	1	1	1	1	0
LEAD CUSTODIAN	1	1	1	1	1	0
MAINT TECHNICIAN	2	2	3	3	3	0
MAINT TECHNICIAN II	1	1	2	2	2	0
MAINTENANCE SUPERVSR	1	1	1	1	1	0
ADMIN ASSISTANT	1	1	0	0	0	0
Facilities Maintenance Total	17	16	18	18	18	0

Rockingham County FY 2019-2020 Budget
 Department:04300 County Property Maintenance

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-04300-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 290,790	\$ 286,237	\$ 265,353	\$ 306,674	\$ 284,603	\$ (22,071)
1001-04300-00000-000-501200-000	OVERTIME	\$ 2,643	\$ 23	\$ 412	\$ 2,000	\$ 1,500	\$ (500)
1001-04300-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 21,001	\$ 8,519	\$ 11,127	\$ 17,472	\$ 17,472	\$ -
1001-04300-00000-000-501900-000	SEVERANCE PAY	\$ 2,239	\$ 159	\$ 371	\$ -	\$ -	\$ -
1001-04300-00000-000-502100-000	FICA / MEDICARE	\$ 22,343	\$ 20,987	\$ 19,527	\$ 24,950	\$ 23,224	\$ (1,726)
1001-04300-00000-000-502201-000	RETIREMENT (VRS)	\$ 22,471	\$ 25,747	\$ 23,674	\$ 24,125	\$ 25,307	\$ 1,182
1001-04300-00000-000-502202-000	RETIREMENT - HYBRID	\$ 5,496	\$ 4,864	\$ 4,847	\$ 7,013	\$ 3,342	\$ (3,671)
1001-04300-00000-000-502203-000	SHORT TERM/LTD	\$ 254	\$ 262	\$ 264	\$ 440	\$ 230	\$ (210)
1001-04300-00000-000-502300-000	HEALTH INSURANCE	\$ 86,590	\$ 76,389	\$ 73,463	\$ 94,414	\$ 78,267	\$ (16,147)
1001-04300-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,404	\$ 1,490	\$ 1,352	\$ 1,662	\$ 1,430	\$ (232)
1001-04300-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 6,687	\$ 4,064	\$ 4,254	\$ 4,809	\$ 4,413	\$ (396)
1001-04300-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 165	\$ 165	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,975	\$ 1,764	\$ 7,420	\$ 1,400	\$ 3,000	\$ 1,600
1001-04300-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 56,915	\$ 54,000	\$ 66,192	\$ 78,000	\$ 80,000	\$ 2,000
1001-04300-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 69,492	\$ 60,000	\$ 59,292	\$ 111,500	\$ 65,000	\$ (46,500)
1001-04300-00000-000-503600-000	ADVERTISING	\$ 1,747	\$ 126	\$ 167	\$ 750	\$ 1,000	\$ 250
1001-04300-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 2,903	\$ 3,872	\$ 3,555	\$ 2,750	\$ 2,750	\$ -
1001-04300-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 32,410	\$ 3,686	\$ 23,119	\$ 28,500	\$ 28,500	\$ -
1001-04300-00000-000-504300-000	CENTRAL STORE	\$ 88	\$ 86	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-504500-000	CENTRAL GARAGE	\$ 16,192	\$ 12,184	\$ 16,528	\$ 17,000	\$ 17,000	\$ -
1001-04300-00000-000-505101-000	ELECTRICAL SERVICES	\$ 185,892	\$ 180,000	\$ 146,255	\$ 179,000	\$ 170,000	\$ (9,000)
1001-04300-00000-000-505102-000	HEATING SERVICES	\$ 34,851	\$ 33,490	\$ 42,745	\$ 44,500	\$ 44,000	\$ (500)
1001-04300-00000-000-505103-000	WATER & SEWER SERVICES	\$ 17,621	\$ 17,176	\$ 24,648	\$ 16,500	\$ 16,500	\$ -
1001-04300-00000-000-505203-000	TELECOMMUNICATIONS	\$ 5,284	\$ 4,143	\$ 7,323	\$ 6,900	\$ 7,000	\$ 100
1001-04300-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 11,825	\$ 10,000	\$ 13,290	\$ 11,700	\$ 12,000	\$ 300
1001-04300-00000-000-505305-000	VEHICLE INSURANCE	\$ 3,187	\$ 3,187	\$ 3,111	\$ 3,250	\$ 3,200	\$ (50)
1001-04300-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 12,755	\$ 12,755	\$ 11,386	\$ 14,000	\$ 14,000	\$ -
1001-04300-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 991	\$ 991	\$ -	\$ 1,000	\$ 1,000	\$ -
1001-04300-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04300-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 628	\$ -	\$ 315	\$ -	\$ -	\$ -
1001-04300-00000-000-506001-000	OFFICE SUPPLIES	\$ 5	\$ -	\$ 484	\$ 150	\$ 150	\$ -
1001-04300-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 1,270	\$ 966	\$ 1,000	\$ 2,750	\$ 2,000	\$ (750)
1001-04300-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 18,284	\$ 16,237	\$ 11,557	\$ 19,000	\$ 19,000	\$ -
1001-04300-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 17,441	\$ 12,606	\$ 11,388	\$ 23,000	\$ 20,000	\$ (3,000)
1001-04300-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ 563	\$ -	\$ -	\$ -
1001-04300-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ 700	\$ -	\$ 500	\$ 500
1001-04300-00000-000-506011-000	UNIFORMS/SAFETY	\$ 1,294	\$ 60	\$ 455	\$ 1,000	\$ 1,000	\$ -
1001-04300-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 7,730	\$ 4,514	\$ 5,619	\$ 4,750	\$ 4,750	\$ -
1001-04300-00000-000-506065-000	MINOR EQUIPMENT	\$ 3,699	\$ 146	\$ 6,894	\$ 10,700	\$ 8,700	\$ (2,000)
1001-04300-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 6,122	\$ -	\$ -	\$ -
1001-04300-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 27,245	\$ -	\$ -	\$ -
1001-04300-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 49,600	\$ 49,600
1001-04300-00000-000-508305-000	SITE IMPROVEMENTS	\$ 171,699	\$ 54,032	\$ 95,609	\$ 91,850	\$ 268,000	\$ 176,150
Total for 04300 COUNTY PROPERTY MAINTENANCE:		\$ 1,139,365	\$ 914,925	\$ 997,623	\$ 1,153,509	\$ 1,278,438	\$ 124,929

Rockingham County FY 2019-2020 Budget
 Department:04301 Shared Property Maintenance

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-04301-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 130,428	\$ 132,899	\$ 152,119	\$ 145,082	\$ 158,073	\$ 12,991
1001-04301-00000-000-501200-000	OVERTIME	\$ 174	\$ -	\$ 4	\$ 2,000	\$ 1,000	\$ (1,000)
1001-04301-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ 4,100	\$ 3,640	\$ 10,000	\$ 6,360
1001-04301-00000-000-501900-000	SEVERANCE PAY	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04301-00000-000-502100-000	FICA / MEDICARE	\$ 9,063	\$ 9,505	\$ 11,146	\$ 11,530	\$ 12,934	\$ 1,404
1001-04301-00000-000-502201-000	RETIREMENT (VRS)	\$ 11,841	\$ 14,158	\$ 14,897	\$ 14,943	\$ 13,723	\$ (1,220)
1001-04301-00000-000-502202-000	RETIREMENT - HYBRID	\$ -	\$ -	\$ 1,388	\$ -	\$ 2,310	\$ 2,310
1001-04301-00000-000-502203-000	SHORT TERM/LTD	\$ -	\$ -	\$ 75	\$ -	\$ 147	\$ 147
1001-04301-00000-000-502300-000	HEALTH INSURANCE	\$ 38,673	\$ 38,003	\$ 42,693	\$ 38,849	\$ 42,654	\$ 3,805
1001-04301-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 624	\$ 426	\$ 784	\$ 710	\$ 794	\$ 84
1001-04301-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,900	\$ 2,264	\$ 2,390	\$ 2,220	\$ 2,419	\$ 199
1001-04301-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 2,044	\$ 3,558	\$ 570	\$ 600	\$ 30
1001-04301-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 46,000	\$ 78,153	\$ 50,032	\$ 100,000	\$ 75,000	\$ (25,000)
1001-04301-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 37,166	\$ 44,689	\$ 35,280	\$ 38,700	\$ 38,700	\$ -
1001-04301-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 8,689	\$ 9,793	\$ 10,717	\$ 8,500	\$ 10,700	\$ 2,200
1001-04301-00000-000-505101-000	ELECTRICAL SERVICES	\$ 183,589	\$ 187,975	\$ 191,097	\$ 183,000	\$ 183,000	\$ -
1001-04301-00000-000-505102-000	HEATING SERVICES	\$ 86,085	\$ 81,618	\$ 83,107	\$ 79,000	\$ 79,000	\$ -
1001-04301-00000-000-505103-000	WATER AND SEWER SERVICES	\$ 13,703	\$ 14,688	\$ 14,298	\$ 13,000	\$ 13,000	\$ -
1001-04301-00000-000-505201-000	POSTAGE	\$ -	\$ 5	\$ 4	\$ -	\$ -	\$ -
1001-04301-00000-000-505203-000	TELECOMMUNICATIONS	\$ 29,822	\$ 31,063	\$ 33,647	\$ 30,000	\$ 40,000	\$ 10,000
1001-04301-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 10,677	\$ 8,882	\$ 7,897	\$ 11,200	\$ 8,500	\$ (2,700)
1001-04301-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ 1,648	\$ -	\$ 1,500	\$ 52,000	\$ 50,500
1001-04301-00000-000-505403-000	LEASE/RENT PARKING	\$ 7,023	\$ 11,855	\$ 9,962	\$ 9,300	\$ 10,000	\$ 700
1001-04301-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 355	\$ 60	\$ 28	\$ 600	\$ 600	\$ -
1001-04301-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 17,448	\$ 20,711	\$ 18,139	\$ 15,300	\$ 18,000	\$ 2,700
1001-04301-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 12,795	\$ 15,099	\$ 10,446	\$ 13,500	\$ 13,000	\$ (500)
1001-04301-00000-000-506011-000	UNIFORMS/SAFETY	\$ 227	\$ 486	\$ 246	\$ 600	\$ 600	\$ -
1001-04301-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,210	\$ 959	\$ 907	\$ 1,000	\$ 1,500	\$ 500
1001-04301-00000-000-506065-000	MINOR EQUIPMENT	\$ 5,223	\$ 2,538	\$ 4,359	\$ 4,000	\$ 4,450	\$ 450
1001-04301-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 61,875	\$ -	\$ -	\$ -
1001-04301-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 59,500	\$ 59,500
1001-04301-00000-000-508305-000	SITE IMPROVEMENTS	\$ 234,637	\$ 242,845	\$ 34,911	\$ 235,000	\$ 190,912	\$ (44,088)
Total for 04301 SHARED PROPERTY MAINTENANCE:		\$ 888,491	\$ 952,366	\$ 800,106	\$ 963,744	\$ 1,043,116	\$ 79,372

Rockingham County FY 2019-2020 Budget
 Department:04312 SRI Building Maintenance

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-04312-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04312-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04312-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04312-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
1001-04312-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 756	\$ -	\$ -	\$ -
1001-04312-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ 4,448	\$ 4,365	\$ -	\$ -	\$ -
1001-04312-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04312-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04312-00000-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ 24,187	\$ 29,782	\$ 70,000	\$ 40,000	\$ (30,000)
1001-04312-00000-000-505102-000	HEATING SERVICES	\$ -	\$ 8,088	\$ 19,875	\$ 35,000	\$ 20,000	\$ (15,000)
1001-04312-00000-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ 671	\$ 1,623	\$ 17,750	\$ 3,000	\$ (14,750)
1001-04312-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ 2,191	\$ 2,250	\$ 2,350	\$ 100
1001-04312-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-04312-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
1001-04312-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04312-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
1001-04312-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04312-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04312 SRI BUILDING MAINTENANCE:		\$ -	\$ 37,394	\$ 58,695	\$ 125,000	\$ 67,850	\$ (57,150)

HUMAN SERVICES

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/ Decrease
LOCAL HEALTH SERVICES	633,576	629,629	643,459	662,108	706,904	44,796
COMMUNITY SERVICES	731,100	798,710	871,098	1,031,773	1,201,773	170,000
PUBLIC ASSISTANCE	400,073	434,348	484,517	450,000	500,000	50,000
INSTITUTIONAL CARE	192,936	187,276	154,608	164,258	176,847	12,589
HUMAN SERVICES TOTAL	1,957,685	2,049,963	2,153,682	2,308,139	2,585,524	277,385

Rockingham County FY 2019-2020 Budget
 Department:04307 Human Services Maintenance

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-04307-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 89,868	\$ 91,060	\$ 86,663	\$ 114,746	\$ 82,736	\$ (32,010)
1001-04307-00000-000-501300-000	SALARIES & WAGES-PART-TIME	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-501900-000	SEVERANCE PAY	\$ 1,259	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-502100-000	FICA / MEDICARE	\$ 6,339	\$ 6,380	\$ 6,074	\$ 8,778	\$ 6,329	\$ (2,449)
1001-04307-00000-000-502201-000	RETIREMENT (VRS)	\$ 6,900	\$ 8,046	\$ 7,509	\$ 7,485	\$ 6,573	\$ (912)
1001-04307-00000-000-502202-000	RETIREMENT-HYBRID	\$ 1,705	\$ 1,782	\$ 1,849	\$ 4,601	\$ 1,476	\$ (3,125)
1001-04307-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 79	\$ 96	\$ 100	\$ 316	\$ 112	\$ (204)
1001-04307-00000-000-502300-000	HEALTH INSURANCE	\$ 27,215	\$ 29,660	\$ 26,512	\$ 33,574	\$ 24,478	\$ (9,096)
1001-04307-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 430	\$ 470	\$ 448	\$ 584	\$ 416	\$ (168)
1001-04307-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 2,027	\$ 1,589	\$ 1,326	\$ 1,799	\$ 1,266	\$ (533)
1001-04307-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,544	\$ 120	\$ 1,262	\$ 400	\$ 1,500	\$ 1,100
1001-04307-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 27,433	\$ 12,089	\$ 21,064	\$ 36,000	\$ 36,500	\$ 500
1001-04307-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 12,865	\$ 10,994	\$ 12,089	\$ 9,500	\$ 9,500	\$ -
1001-04307-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ (1,250)
1001-04307-00000-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ (226)	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-505102-000	HEATING SERVICES	\$ 200	\$ 226	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-505103-000	WATER & SEWER SERVICES	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,022	\$ 1,476	\$ 1,306	\$ -	\$ 9,000	\$ 9,000
1001-04307-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,132	\$ 2,207	\$ 2,052	\$ 2,500	\$ 2,100	\$ (400)
1001-04307-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ (5)	\$ (5)	\$ (5)	\$ -	\$ -	\$ -
1001-04307-00000-000-505403-000	LEASE/RENT PARKING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-04307-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 828	\$ 200	\$ 250	\$ 500	\$ 500	\$ -
1001-04307-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 12,360	\$ 16,052	\$ 14,874	\$ 15,000	\$ 18,000	\$ 3,000
1001-04307-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 2,163	\$ 2,466	\$ 3,716	\$ 3,500	\$ 4,000	\$ 500
1001-04307-00000-000-506011-000	UNIFORMS/SAFETY	\$ -	\$ -	\$ 38	\$ -	\$ 100	\$ 100
1001-04307-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 245	\$ 304	\$ 1,297	\$ 500	\$ 500	\$ -
1001-04307-00000-000-506065-000	MINOR EQUIPMENT	\$ 2,563	\$ -	\$ 896	\$ 700	\$ 700	\$ -
1001-04307-00000-000-508305-000	SITE IMPROVEMENTS	\$ 15,630	\$ 28,000	\$ -	\$ -	\$ -	\$ -
Total for 04307 HUMAN SERVICES MAINTENANCE:		\$ 215,989	\$ 212,986	\$ 189,320	\$ 241,733	\$ 205,786	\$ (35,947)

LOCAL HEALTH SERVICES

CENTRAL SHENANDOAH HEALTH DISTRICT



Vision: Healthy People in Healthy Communities

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

Rockingham County FY 2019-2020 Budget
 Department:05101 Local Health Services

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-05101-00000-000-505601-000	REGIONAL HEALTH DEPT PAYMENT	\$ 633,576	\$ 629,629	\$ 643,459	\$ 662,108	\$ 706,904	\$ 44,796
Total for 05101 LOCAL HEALTH SERVICES:		\$ 633,576	\$ 629,629	\$ 643,459	\$ 662,108	\$ 706,904	\$ 44,796

COMMUNITY SERVICES

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

Rockingham County FY 2019-2020 Budget
 Department:05205 Community Services Board

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2019 Amended	2019 Actuals (through 1/28)	2020 Department Request	2020 County Admin Proposed	2020 Adopted	Increase/Decrease
1001-05205-00000-000-505602-000	COMMUNITY SERVICES BOARD PMT	\$ 731,100	\$ 798,710	\$ 871,098	\$ 906,773	\$ 906,773	\$ 680,080	\$ 951,773	\$ 951,773	\$ 951,773	\$ 45,000
1001-05205-00000-000-505602-000	COMMUNITY SERVICES BOARD DEBT	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 125,000
Total for 05205 COMMUNITY SERVICES:		\$ 731,100	\$ 798,710	\$ 871,098	\$ 1,031,773	\$ 1,031,773	\$ 680,080	\$ 1,201,773	\$ 1,201,773	\$ 1,201,773	\$ 170,000

237,943.25
 236,693.25
 1,250.00

946773
 236693.25

PUBLIC ASSISTANCE

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

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

Rockingham County FY 2019-2020 Budget
 Department:05302 Public Assistance

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-05302-00000-000-505736-000	PROPERTY TAX RELIEF-ELDERLY	\$ 400,073	\$ 434,348	\$ 484,517	\$ 450,000	\$ 500,000	\$ 50,000
Total for 05302 PUBLIC ASSISTANCE:		\$ 400,073	\$ 434,348	\$ 484,517	\$ 450,000	\$ 500,000	\$ 50,000

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.

Rockingham County FY 2019-2020 Budget
Department:05309 Institutional Care

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-05309-10510-000-505615-000	DETENTION HOME	\$ 192,936	\$ 187,276	\$ 154,608	\$ 164,258	\$ 176,847	\$ 12,589
Total for 05309 INSTITUTIONAL CARE:		\$ 192,936	\$ 187,276	\$ 154,608	\$ 164,258	\$ 176,847	\$ 12,589

PARKS, RECREATIONAL & CULTURAL

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
PARKS & RECREATION ADMIN	198,520	223,616	217,507	243,516	254,617	11,101
ATHLETIC & RECREATION PROGRAMS	1,243,065	1,327,349	1,318,514	1,388,310	1,452,387	64,077
ROCKINGHAM PARK @ CROSSROADS	-	-	-	-	226,374	226,374
REGIONAL LIBRARY	773,396	814,882	856,367	897,853	939,339	41,486
PARKS, REC & CULTURAL TOTAL	2,214,980	2,365,847	2,392,388	2,529,679	2,872,717	343,038

PARKS AND RECREATION

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ADMIN ASSISTANT	1	1	1	1	1	0
ATHLETIC TECHNICIAN	3	3	2	2	2	0
ATHLTC PROGRAM SUPVR	1	1	0	0	0	0
CHILDCARE COORD	0	0	2	2	2	0
COMMUNITY CNTR COORD	1	1	1	1	1	0
DIRECTOR PARKS & REC	1	1	1	1	1	0
MAINTENANCE TECH	0	0	0	0	1	1
PARK MANAGER	0	0	1	1	1	0
REC PROGRAM SUPERVSR	1	1	1	1	1	0
REC TECHNICIAN	3	3	1	1	1	0
Recreation Total	11	11	10	10	11	1

Rockingham County FY 2019-2020 Budget
 Department:07101 Parks & Recreation Administration

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-07101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 113,716	\$ 115,548	\$ 92,006	\$ 117,738	\$ 124,564	\$ 6,826
1001-07101-00000-000-501200-000	OVERTIME	\$ -	\$ 155	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-501300-000	PART-TIME	\$ -	\$ -	\$ 4,192	\$ -	\$ -	\$ -
1001-07101-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 2,700	\$ 2,550	\$ 1,950	\$ 2,000	\$ 2,000	\$ -
1001-07101-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 2,985	\$ -	\$ -	\$ -
1001-07101-00000-000-502100-000	FICA / MEDICARE	\$ 8,447	\$ 8,587	\$ 7,253	\$ 9,160	\$ 9,682	\$ 522
1001-07101-00000-000-502201-000	RETIREMENT (VRS)	\$ 10,343	\$ 12,524	\$ 10,357	\$ 12,553	\$ 12,830	\$ 277
1001-07101-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-502300-000	HEALTH INSURANCE	\$ 15,446	\$ 16,281	\$ 14,129	\$ 16,344	\$ 16,998	\$ 654
1001-07101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 548	\$ 602	\$ 497	\$ 591	\$ 626	\$ 35
1001-07101-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 3,402	\$ 2,200	\$ 2,200	\$ -
1001-07101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,825	\$ 1,428	\$ 1,137	\$ -	\$ 87	\$ 87
1001-07101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-503500-000	PRINTING & BINDING	\$ 34,564	\$ 55,011	\$ 66,205	\$ 70,000	\$ 75,000	\$ 5,000
1001-07101-00000-000-503600-000	ADVERTISING	\$ 84	\$ -	\$ 167	\$ -	\$ -	\$ -
1001-07101-00000-000-504300-000	CENTRAL STORE	\$ 1,065	\$ 500	\$ 729	\$ 500	\$ 500	\$ -
1001-07101-00000-000-504500-000	CENTRAL GARAGE	\$ 2,251	\$ 1,563	\$ 662	\$ 1,500	\$ 1,500	\$ -
1001-07101-00000-000-505201-000	POSTAGE	\$ 874	\$ 931	\$ 436	\$ 1,000	\$ 1,000	\$ -
1001-07101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,175	\$ 2,588	\$ 2,272	\$ 2,600	\$ 2,300	\$ (300)
1001-07101-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-505305-000	VEHICLE INSURANCE	\$ 461	\$ 470	\$ 691	\$ 850	\$ 850	\$ -
1001-07101-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,381	\$ 2,382	\$ 1,985	\$ 2,500	\$ 2,500	\$ -
1001-07101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 24	\$ 1,884	\$ 4,910	\$ 2,500	\$ 500	\$ (2,000)
1001-07101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 715	\$ 200	\$ 200	\$ 630	\$ 630	\$ -
1001-07101-00000-000-506001-000	OFFICE SUPPLIES	\$ 879	\$ 392	\$ 1,342	\$ 850	\$ 850	\$ -
1001-07101-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 22	\$ 20	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07101-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 07101 PARKS & RECREATION ADMIN:		\$ 198,520	\$ 223,616	\$ 217,507	\$ 243,516	\$ 254,617	\$ 11,101

Rockingham County FY 2019-2020 Budget
 Department:07104 Athletic & Rec Programs

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-07104-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 264,954	\$ 284,944	\$ 235,723	\$ 287,480	\$ 237,363	\$ (50,117)
1001-07104-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ 2,126	\$ 2,000	\$ 2,000	\$ -
1001-07104-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 387,010	\$ 406,672	\$ 379,283	\$ 410,000	\$ 480,200	\$ 70,200
1001-07104-00000-000-501900-000	SEVERANCE PAY	\$ 2,227	\$ 3,464	\$ 10,731	\$ -	\$ -	\$ -
1001-07104-00000-000-502100-000	FICA / MEDICARE	\$ 49,179	\$ 51,519	\$ 46,954	\$ 53,510	\$ 55,047	\$ 1,537
1001-07104-00000-000-502201-000	RETIREMENT (VRS)	\$ 15,246	\$ 16,132	\$ 8,098	\$ 4,210	\$ 4,379	\$ 169
1001-07104-00000-000-502202-000	RETIREMENT-HYBRID	\$ 12,557	\$ 14,558	\$ 18,255	\$ 21,367	\$ 17,791	\$ (3,576)
1001-07104-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 581	\$ 786	\$ 987	\$ 1,377	\$ 769	\$ (608)
1001-07104-00000-000-502300-000	HEALTH INSURANCE	\$ 57,158	\$ 72,356	\$ 51,906	\$ 61,920	\$ 72,733	\$ 10,813
1001-07104-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,284	\$ 1,485	\$ 1,250	\$ 1,479	\$ 1,193	\$ (286)
1001-07104-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
1001-07104-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 13,919	\$ 11,519	\$ 10,891	\$ 8,242	\$ 2,988	\$ (5,254)
1001-07104-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-503107-000	RECREATION SERVICES	\$ 193,688	\$ 263,306	\$ 256,062	\$ 265,000	\$ 265,000	\$ -
1001-07104-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 8,030	\$ 13,130	\$ 9,426	\$ 5,000	\$ 5,000	\$ -
1001-07104-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 200	\$ 562	\$ 2,202	\$ 750	\$ 750	\$ -
1001-07104-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 4,484	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 7,267	\$ -	\$ -	\$ -	\$ -
1001-07104-00000-000-503600-000	ADVERTISING	\$ 1,500	\$ 1,193	\$ 1,359	\$ 2,000	\$ 2,000	\$ -
1001-07104-00000-000-504300-000	CENTRAL STORE	\$ 18	\$ 90	\$ 54	\$ -	\$ -	\$ -
1001-07104-00000-000-504500-000	CENTRAL GARAGE	\$ 13,174	\$ 10,693	\$ 10,852	\$ 12,000	\$ 14,000	\$ 2,000
1001-07104-00000-000-505101-000	ELECTRICAL SERVICES	\$ 2,906	\$ 3,094	\$ 3,159	\$ 3,500	\$ 3,500	\$ -
1001-07104-00000-000-505203-000	TELECOMMUNICATIONS	\$ 6,653	\$ 11,503	\$ 10,252	\$ 10,000	\$ 12,000	\$ 2,000
1001-07104-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 966	\$ 1,000	\$ 930	\$ 1,000	\$ 2,200	\$ 1,200
1001-07104-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,841	\$ 2,701	\$ 2,765	\$ 3,000	\$ 3,000	\$ -
1001-07104-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,156	\$ 3,233	\$ 3,155	\$ 3,500	\$ 3,500	\$ -
1001-07104-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ 3,087	\$ 5,028	\$ 5,327	\$ 5,000	\$ 5,000	\$ -
1001-07104-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 6,036	\$ 8,213	\$ 6,201	\$ 5,000	\$ 8,000	\$ 3,000
1001-07104-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ 82,342	\$ 13,095	\$ 146,815	\$ 100,000	\$ 100,000	\$ -
1001-07104-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 528	\$ 875	\$ 425	\$ 875	\$ 875	\$ -
1001-07104-00000-000-506002-000	FOOD SUPPLIES & FOOD SERVICE	\$ 18,531	\$ 19,204	\$ 16,063	\$ 19,000	\$ 27,000	\$ 8,000
1001-07104-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 6,645	\$ 9,158	\$ 5,330	\$ 10,000	\$ 10,000	\$ -
1001-07104-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 347	\$ 815	\$ 478	\$ 850	\$ 850	\$ -
1001-07104-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ 81,375	\$ 85,776	\$ 67,356	\$ 88,000	\$ 93,250	\$ 5,250
1001-07104-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,394	\$ 3,621	\$ 3,929	\$ 2,000	\$ 4,500	\$ 2,500
1001-07104-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 355	\$ 161	\$ 250	\$ 5,500	\$ 5,250
1001-07104-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
Total for 07104 ATHLETIC & RECREATION PROGRAMS:		\$ 1,243,065	\$ 1,327,349	\$ 1,318,514	\$ 1,388,310	\$ 1,452,387	\$ 64,077

Rockingham County FY 2019-2020 Budget
 Department:07105 Rockingham Park @ Crossroads

Acct Number	Acct Description	2016 Actuals	2017 Adopted	2017 Actuals	2018 Adopted	2018 Amended	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-07105-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,507	\$ 78,507
1001-07105-00000-000-501300-000	SALARIES & WAGES-PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,872	\$ 19,872
1001-07105-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,526	\$ 7,526
1001-07105-00000-000-502202-000	RETIREMENT-HYBRID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,418	\$ 4,418
1001-07105-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ 280
1001-07105-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,191	\$ 13,191
1001-07105-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449	\$ 449
1001-07105-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,360	\$ 1,360
1001-07105-00000-000-503107-000	RECREATION SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,471	\$ 45,471
1001-07105-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1001-07105-00000-000-503301-000	REPAIRS AND MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
1001-07105-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
1001-07105-00000-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500
1001-07105-00000-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000
1001-07105-00000-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
1001-07105-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100
1001-07105-00000-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
1001-07105-00000-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506002-000	FOOD SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
1001-07105-00000-000-506005-000	LAUNDRY SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
1001-07105-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1001-07105-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800
1001-07105-00000-000-506013-000	EDUCATIONAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-07105-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
1001-07105-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
Total for 07105 ROCKINGHAM PARK @ CROSSROADS:		\$ -	\$ 226,374	\$ 226,374						

REGIONAL LIBRARY

The County participates in the Massanutten Regional Library.

Rockingham County FY 2019-2020 Budget
 Department:07302 Regional Library

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-07302-00000-000-505604-000	MASSANUTTEN REGIONAL LIBRARY	\$ 773,396	\$ 814,882	\$ 856,367	\$ 897,853	\$ 939,339	\$ 41,486
Total for 07302 REGIONAL LIBRARY:		\$ 773,396	\$ 814,882	\$ 856,367	\$ 897,853	\$ 939,339	\$ 41,486

COMMUNITY DEVELOPMENT

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
PLANNING	613,538	653,501	635,600	703,172	667,913	(35,259)
GEOGRAPHIC INFORMATION SYSTEMS	125,773	135,106	137,277	149,857	160,080	10,223
ECONOMIC DEVELOPMENT/TOURISM	1,495,395	2,256,001	1,737,332	1,739,173	1,669,646	(69,527)
SOIL & WATER CONSERVATION	34,000	54,000	57,500	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	116,306	121,210	110,213	149,532	157,221	7,689
ENVIRONMENTAL MANAGEMENT	170,906	190,766	193,075	205,308	261,191	55,883
TRANSPORTATION PLANNING	9,558	9,660	12,296	10,104	10,104	-
COMMUNITY DEVELOPMENT TOTAL	2,565,476	3,420,244	2,883,293	2,994,646	2,963,654	(30,992)

PLANNING

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
DIRECTOR OF PLANNING	1	1	1	1	1	0
DIRECTOR COMM. DEV.	1	1	0	1	1	0
CODE CMLNCE OFFICER	1	1	1	1	1	0
PLAN REVIEWER	1	1	0	0	0	0
SENIOR PLANNER/GIS MGR	1	1	0	0	0	0
DEVELOPMENT PLAN MGR	1	1	1	1	1	0
DEPTY DIRECTOR - CD	0	0	1	0	0	0
ZONING ADMINISTRATOR	1	1	1	1	1	0
DPTY ZONING ADMINSTR	1	1	1	1	1	0
Planning Total	8	8	6	6	6	0

Rockingham County FY 2019-2020 Budget
 Department:08101 Planning

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-08101-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 398,581	\$ 414,033	\$ 413,536	\$ 441,589	\$ 438,641	\$ (2,948)
1001-08101-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ (12,500)
1001-08101-00000-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 3,150	\$ 3,300	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
1001-08101-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 1,735	\$ -	\$ -	\$ -
1001-08101-00000-000-502100-000	FICA / MEDICARE	\$ 29,237	\$ 30,174	\$ 30,206	\$ 35,082	\$ 33,900	\$ (1,182)
1001-08101-00000-000-502201-000	RETIREMENT (VRS)	\$ 32,254	\$ 39,953	\$ 39,937	\$ 38,550	\$ 31,674	\$ (6,876)
1001-08101-00000-000-502202-000	RETIREMENT-HYBRID	\$ 5,717	\$ 5,117	\$ 5,366	\$ 6,163	\$ 10,817	\$ 4,654
1001-08101-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 265	\$ 277	\$ 288	\$ 413	\$ 774	\$ 361
1001-08101-00000-000-502300-000	HEALTH INSURANCE	\$ 72,663	\$ 68,934	\$ 77,292	\$ 78,792	\$ 60,448	\$ (18,344)
1001-08101-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,931	\$ 2,165	\$ 2,157	\$ 2,158	\$ 2,193	\$ 35
1001-08101-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 6,318	\$ 4,365	\$ 4,357	\$ 3,864	\$ 3,065	\$ (799)
1001-08101-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 9,755	\$ 5,000	\$ 865	\$ 18,500	\$ 15,000	\$ (3,500)
1001-08101-00000-000-503118-000	CREDIT CARD FEES	\$ -	\$ 1,230	\$ 2,711	\$ 200	\$ 1,500	\$ 1,300
1001-08101-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 142	\$ 62	\$ -	\$ 200	\$ -	\$ (200)
1001-08101-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 6,000	\$ 7,576	\$ 8,535	\$ 9,400	\$ 10,000	\$ 600
1001-08101-00000-000-503500-000	PRINTING & BINDING	\$ 320	\$ 449	\$ 200	\$ 500	\$ 500	\$ -
1001-08101-00000-000-503600-000	ADVERTISING	\$ 22,605	\$ 17,406	\$ 15,477	\$ 20,000	\$ 20,000	\$ -
1001-08101-00000-000-504300-000	CENTRAL STORE	\$ 974	\$ 380	\$ 189	\$ 500	\$ 500	\$ -
1001-08101-00000-000-504500-000	CENTRAL GARAGE	\$ 2,069	\$ 4,035	\$ 6,198	\$ 3,500	\$ 3,500	\$ -
1001-08101-00000-000-505201-000	POSTAGE	\$ 955	\$ 1,036	\$ 767	\$ 1,000	\$ 1,000	\$ -
1001-08101-00000-000-505203-000	TELECOMMUNICATIONS	\$ 5,747	\$ 8,174	\$ 7,224	\$ 5,736	\$ 7,500	\$ 1,764
1001-08101-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,535	\$ 1,365	\$ 2,074	\$ 1,500	\$ 2,800	\$ 1,300
1001-08101-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,133	\$ 2,356	\$ 2,375	\$ 2,800	\$ 2,800	\$ -
1001-08101-00000-000-505501-000	MILEAGE	\$ 1,151	\$ 863	\$ 1,037	\$ 1,150	\$ 1,300	\$ 150
1001-08101-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 3,459	\$ 3,021	\$ 3,822	\$ 5,500	\$ -	\$ (5,500)
1001-08101-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 3,914	\$ 7,331	\$ 2,635	\$ 6,000	\$ 12,500	\$ 6,500
1001-08101-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,026	\$ 1,032	\$ 1,119	\$ 1,000	\$ 1,100	\$ 100
1001-08101-00000-000-506001-000	OFFICE SUPPLIES	\$ 268	\$ 378	\$ 308	\$ 750	\$ 600	\$ (150)
1001-08101-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 20	\$ 57	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 122	\$ 65	\$ 50	\$ 150	\$ 100	\$ (50)
1001-08101-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 100	\$ 278	\$ 195	\$ 175	\$ 200	\$ 25
1001-08101-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 258	\$ 586	\$ 177	\$ 300	\$ 300	\$ -
1001-08101-00000-000-506065-000	MINOR EQUIPMENT	\$ 870	\$ 707	\$ 25	\$ 300	\$ 300	\$ -
1001-08101-00000-000-508005-000	VEHICLES	\$ -	\$ 21,796	\$ -	\$ -	\$ -	\$ -
1001-08101-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 241	\$ 400	\$ 400	\$ -
Total for 08101 PLANNING:		\$ 613,538	\$ 653,501	\$ 635,600	\$ 703,172	\$ 667,913	\$ (35,259)

GEOGRAPHICAL INFORMATION SYSTEMS

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
GIS SPECIALIST	1	1	1	1	1	0
GIS TECHNICIAN	1	1	1	1	1	0
GIS Total	2	2	2	2	2	0

Rockingham County FY 2019-2020 Budget
 Department:08104 Geographic Information Systems

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-08104-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 74,547	\$ 75,765	\$ 76,990	\$ 85,964	\$ 91,690	\$ 5,726
1001-08104-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-502100-000	FICA / MEDICARE	\$ 5,450	\$ 5,515	\$ 5,619	\$ 6,576	\$ 7,014	\$ 438
1001-08104-00000-000-502201-000	RETIREMENT (VRS)	\$ 6,782	\$ 8,212	\$ 8,376	\$ 8,854	\$ 9,444	\$ 590
1001-08104-00000-000-502300-000	HEALTH INSURANCE	\$ 12,348	\$ 15,585	\$ 17,032	\$ 16,644	\$ 16,998	\$ 354
1001-08104-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 360	\$ 394	\$ 402	\$ 401	\$ 449	\$ 48
1001-08104-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 801	\$ 542	\$ 54	\$ 60	\$ 64	\$ 4
1001-08104-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 5,815	\$ 5,000	\$ 6,865	\$ 7,200	\$ 7,500	\$ 300
1001-08104-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ (150)
1001-08104-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 14,100	\$ 15,600	\$ 14,100	\$ 14,100	\$ 15,000	\$ 900
1001-08104-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-504300-000	CENTRAL STORE	\$ 339	\$ 383	\$ 162	\$ 150	\$ 150	\$ -
1001-08104-00000-000-504500-000	CENTRAL GARAGE	\$ 87	\$ 955	\$ 108	\$ -	\$ -	\$ -
1001-08104-00000-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-505203-000	TELECOMMUNICATIONS	\$ 0	\$ 1	\$ 3	\$ 528	\$ 100	\$ (428)
1001-08104-00000-000-505305-000	VEHICLE INSURANCE	\$ 461	\$ 273	\$ 346	\$ 250	\$ 400	\$ 150
1001-08104-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,133	\$ 2,324	\$ 2,416	\$ 3,000	\$ 3,000	\$ -
1001-08104-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 28	\$ 496	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,979	\$ 3,468	\$ 3,246	\$ 3,900	\$ 3,900	\$ -
1001-08104-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 220	\$ 220	\$ -
1001-08104-00000-000-506001-000	OFFICE SUPPLIES	\$ 542	\$ 537	\$ 756	\$ 850	\$ 700	\$ (150)
1001-08104-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08104-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1001-08104-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 55	\$ -	\$ 250	\$ 250	\$ -
1001-08104-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 80	\$ -	\$ 100	\$ 100
1001-08104-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
1001-08104-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 721	\$ 660	\$ -	\$ (660)
Total for 08104 GEOGRAPHIC INFORMATION SYSTEMS:		\$ 125,773	\$ 135,106	\$ 137,277	\$ 149,857	\$ 160,080	\$ 10,223

ECONOMIC DEVELOPMENT

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ECON DEV TOURISM COORD	0	0	1	1	1	0
ECON DEV TOURISM MGR	1	1	0	0	0	0
Economic Development Total	1	1	1	1	1	0

Rockingham County FY 2019-2020 Budget
 Department:08102 Economic Development/Tourism

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-08102-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 51,388	\$ 52,217	\$ 130,747	\$ 73,976	\$ 41,184	\$ (32,792)
1001-08102-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 185	\$ 85	\$ 95	\$ -	\$ -	\$ -
1001-08102-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 5,313	\$ -	\$ -	\$ -
1001-08102-00000-000-502100-000	FICA / MEDICARE	\$ 3,945	\$ 4,001	\$ 10,020	\$ 5,659	\$ 3,151	\$ (2,508)
1001-08102-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 861	\$ -	\$ 4,242	\$ 4,242
1001-08102-00000-000-502202-000	RETIREMENT-HYBRID	\$ 6,497	\$ 5,674	\$ 13,230	\$ 3,493	\$ -	\$ (3,493)
1001-08102-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 301	\$ 307	\$ 722	\$ 209	\$ -	\$ (209)
1001-08102-00000-000-502300-000	HEALTH INSURANCE	\$ 9,539	\$ 10,055	\$ 17,358	\$ 10,391	\$ 2,696	\$ (7,695)
1001-08102-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 248	\$ 272	\$ 653	\$ 405	\$ 207	\$ (198)
1001-08102-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ 226	\$ -	\$ (226)
1001-08102-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 55	\$ 40	\$ 358	\$ 314	\$ 29	\$ (285)
1001-08102-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 308	\$ -	\$ 990	\$ -	\$ -	\$ -
1001-08102-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-503500-000	PRINTING & BINDING	\$ 2,816	\$ 118	\$ 159	\$ 4,500	\$ 6,000	\$ 1,500
1001-08102-00000-000-503600-000	ADVERTISING	\$ 9,973	\$ 24,778	\$ 11,690	\$ 15,000	\$ 15,000	\$ -
1001-08102-00000-000-503601-000	MARKETING & PROMOTION	\$ 136,462	\$ 33,968	\$ 27,390	\$ 55,000	\$ 35,000	\$ (20,000)
1001-08102-00000-000-504300-000	CENTRAL STORE	\$ 99	\$ 81	\$ 88	\$ -	\$ -	\$ -
1001-08102-00000-000-504500-000	CENTRAL GARAGE	\$ 203	\$ 1,648	\$ 975	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-505201-000	POSTAGE	\$ 216	\$ 24	\$ 192	\$ 250	\$ 250	\$ -
1001-08102-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,015	\$ 1,535	\$ 1,292	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 19	\$ 21	\$ -	\$ 30	\$ 30
1001-08102-00000-000-505305-000	VEHICLE INSURANCE	\$ 461	\$ 470	\$ 691	\$ 1,250	\$ 800	\$ (450)
1001-08102-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,710	\$ 2,821	\$ 2,708	\$ 2,500	\$ 2,500	\$ -
1001-08102-00000-000-505501-000	MILEAGE	\$ 55	\$ -	\$ 29	\$ -	\$ -	\$ -
1001-08102-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 10,992	\$ 10,303	\$ 3,168	\$ 12,500	\$ 5,000	\$ (7,500)
1001-08102-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 3,622	\$ 6,895	\$ 2,668	\$ 2,500	\$ 9,000	\$ 6,500
1001-08102-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 73,987	\$ 91,396	\$ 107,791	\$ 95,000	\$ 95,000	\$ -
1001-08102-00000-000-505890-000	ECONOMIC DEVELOPMENT GRANTS- EDA	\$ 871,562	\$ 1,412,058	\$ 1,379,696	\$ 1,400,000	\$ 1,393,557	\$ (6,443)
1001-08102-00000-000-505899-000	OTHER ASSISTANCE	\$ 263,300	\$ 471,900	\$ 15,000	\$ 50,000	\$ 50,000	\$ -
1001-08102-00000-000-506001-000	OFFICE SUPPLIES	\$ 247	\$ 618	\$ 793	\$ 500	\$ 500	\$ -
1001-08102-00000-000-506007-000	REPAIRS & MAINTENANCE SUPPLIES	\$ 9,660	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 938	\$ 983	\$ 704	\$ 1,000	\$ 1,000	\$ -
1001-08102-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08102-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,659	\$ 3,478	\$ 19	\$ 2,500	\$ 2,500	\$ -
1001-08102-00000-000-506065-000	MINOR EQUIPMENT	\$ 3,951	\$ 258	\$ 1,826	\$ -	\$ -	\$ -
1001-08102-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ 84	\$ -	\$ -	\$ -
1001-08102-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08102 ECONOMIC DEVELOPMENT/TOURISM:		\$ 1,495,395	\$ 2,136,001	\$ 1,737,332	\$ 1,739,173	\$ 1,669,646	\$ (69,527)

SOIL & WATER CONSERVATION

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

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

Rockingham County FY 2019-2020 Budget
 Department:08203 Soil & Water Conservation

Acct Number	Acct Description	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-08203-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08203-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 34,000	\$ 34,000	\$ 34,000	\$ 54,000	\$ 57,500	\$ 37,500	\$ 37,500	\$ -
1001-08203-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 08203 SOIL & WATER CONSERVATION:		\$ 34,000	\$ 34,000	\$ 34,000	\$ 54,000	\$ 57,500	\$ 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.

Rockingham County FY 2019-2020 Budget
 Department:08300 Cooperative Extension Program

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-08300-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08300-00000-000-501200-000	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08300-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500
1001-08300-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08300-00000-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 38
1001-08300-00000-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08300-00000-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08300-00000-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08300-00000-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08300-00000-000-503802-000	PAYMENTS-EXTENSION OFFICE	\$ 113,961	\$ 117,003	\$ 104,821	\$ 146,032	\$ 153,182	\$ 7,150
1001-08300-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,344	\$ 2,750	\$ 2,234	\$ 3,500	\$ 3,500	\$ -
1001-08300-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08300-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 1,457	\$ 2,658	\$ -	\$ -	\$ -
Total for 08300 COOPERATIVE EXTENSION PROGRAM:		\$ 116,306	\$ 121,210	\$ 110,213	\$ 149,532	\$ 157,221	\$ 7,689

ENVIRONMENTAL MANAGEMENT

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ENVIRO/LAND USE MGR	1	1	1	1	1	0
ENVIRO INSPECTOR	0	0	1	1	2	1
EROSION/SED CTRL ADM	1	1	0	0	0	0
DIR ENVIRONMENTAL SERVICES	0	0	0	1	1	0
STORMWATER ADMIN	1	1	1	1	1	0
Environmental Management Total	3	3	3	4	5	1

Rockingham County FY 2019-2020 Budget
 Department:08106 Environmental Management

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-08106-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 115,910	\$ 122,589	\$ 126,408	\$ 134,335	\$ 179,115	\$ 44,780
1001-08106-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 2,384	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-502100-000	FICA / MEDICARE	\$ 8,974	\$ 9,274	\$ 9,563	\$ 10,277	\$ 13,702	\$ 3,425
1001-08106-00000-000-502201-000	RETIREMENT (VRS)	\$ 7,601	\$ 9,826	\$ 8,494	\$ 5,613	\$ 6,009	\$ 396
1001-08106-00000-000-502202-000	RETIREMENT-HYBRID	\$ 4,419	\$ 4,148	\$ 5,603	\$ 8,432	\$ 6,520	\$ (1,912)
1001-08106-00000-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 205	\$ 223	\$ 304	\$ 471	\$ 498	\$ 27
1001-08106-00000-000-502300-000	HEALTH INSURANCE	\$ 5,469	\$ 11,046	\$ 8,611	\$ 12,684	\$ 20,380	\$ 7,696
1001-08106-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 573	\$ 670	\$ 664	\$ 658	\$ 928	\$ 270
1001-08106-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 1,920	\$ 1,567	\$ 2,372	\$ 2,021	\$ 1,514	\$ (507)
1001-08106-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ -	\$ 3,920	\$ 865	\$ -	\$ -	\$ -
1001-08106-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-503500-000	PRINTING & BINDING	\$ 1,010	\$ 343	\$ 12	\$ 300	\$ 100	\$ (200)
1001-08106-00000-000-503600-000	ADVERTISING	\$ -	\$ 167	\$ 167	\$ -	\$ -	\$ -
1001-08106-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVTS	\$ 9,203	\$ 16,122	\$ 12,983	\$ 13,500	\$ 15,000	\$ 1,500
1001-08106-00000-000-504300-000	CENTRAL STORE	\$ 169	\$ 76	\$ 1,055	\$ 150	\$ 150	\$ -
1001-08106-00000-000-504500-000	CENTRAL GARAGE	\$ 3,484	\$ 3,121	\$ 4,631	\$ 4,000	\$ 4,000	\$ -
1001-08106-00000-000-505201-000	POSTAGE	\$ 64	\$ 81	\$ 68	\$ 75	\$ 75	\$ -
1001-08106-00000-000-505203-000	TELECOMMUNICATIONS	\$ 1,200	\$ 1,205	\$ 493	\$ 1,872	\$ 500	\$ (1,372)
1001-08106-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,382	\$ 1,412	\$ 1,037	\$ 1,500	\$ 1,200	\$ (300)
1001-08106-00000-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 2,134	\$ 2,324	\$ 2,331	\$ 2,800	\$ 2,800	\$ -
1001-08106-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 1,421	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 2,674	\$ 2,106	\$ 6,921	\$ 4,660	\$ 6,660	\$ 2,000
1001-08106-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 140	\$ 150	\$ 240	\$ 160	\$ 240	\$ 80
1001-08106-00000-000-506001-000	OFFICE SUPPLIES	\$ 135	\$ 158	\$ 78	\$ 450	\$ 450	\$ -
1001-08106-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 49	\$ -	\$ -	\$ 150	\$ 150	\$ -
1001-08106-00000-000-506011-000	UNIFORMS/SAFETY	\$ 296	\$ 100	\$ 114	\$ 400	\$ 400	\$ -
1001-08106-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 93	\$ 116	\$ 35	\$ 500	\$ 500	\$ -
1001-08106-00000-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08106-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 25	\$ 300	\$ 300	\$ -
Total for 08106 ENVIRONMENTAL MANAGEMENT:		\$ 170,906	\$ 190,766	\$ 193,075	\$ 205,308	\$ 261,191	\$ 55,883

TRANSPORTATION PLANNING

ESTABLISHMENT OF THE METROPOLITAN PLANNING ORGANIZATION

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

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

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

Rockingham County FY 2019-2020 Budget
 Department:08107 Transportation Planning

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-08107-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 3,000	\$ 3,000	\$ 5,192	\$ 3,000	\$ 3,000	\$ -
1001-08107-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-08107-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 6,558	\$ 6,660	\$ 7,104	\$ 7,104	\$ 7,104	\$ -
Total for 08107 TRANSPORTATION PLANNING:		\$ 9,558	\$ 9,660	\$ 12,296	\$ 10,104	\$ 10,104	\$ -

OTHER EXPENSES

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
CONTRIBUTIONS	592,444	516,894	579,513	601,513	697,492	95,979
CONTINGENCY	-	-	-	250,000	250,000	-
OTHER BENEFITS	19,461	22,653	16,434	29,680	80,000	50,320
OTHER EXPENSES TOTAL	611,905	539,547	595,947	881,193	1,027,492	146,299

CONTRIBUTIONS

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

CONTINGENCY

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

OTHER BENEFITS

Rockingham County FY 2019-2020 Budget
 Department:09103 Contributions

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/ Decrease
1001-09103-00000-000-505642-000	BLUE RIDGE COMMUNITY CC	\$ 131,663	\$ 131,663	\$ 131,663	\$ 131,663	\$ -
1001-09103-00000-000-505643-000	CENTRAL SHENANDOAH PLA	\$ 43,756	\$ 43,875	\$ 43,875	\$ 43,875	\$ -
1001-09103-00000-000-505644-000	R'HAM HISTORICAL SOCIETY	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
1001-09103-00000-000-505646-000	VALLEY PROGRAM FOR THE	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
1001-09103-00000-000-505649-000	SHEN VALLEY REGIONAL AIR	\$ 96,461	\$ 96,461	\$ 96,461	\$ -	\$ (96,461)
1001-09103-00000-000-505651-000	FORT HARRISON	\$ 900	\$ 900	\$ 900	\$ 900	\$ -
1001-09103-00000-000-505659-000	BLUE RIDGE LEGAL SERVICE	\$ 8,054	\$ 8,054	\$ 8,054	\$ 8,054	\$ -
1001-09103-00000-000-505670-000	FRIENDSHIP INDUSTRIES	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
1001-09103-00000-000-505676-000	HBURG-RHAM FREE CLINIC	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
1001-09103-00000-000-505681-000	ARTS COUNCIL OF THE VALL	\$ 22,560	\$ 22,560	\$ 22,560	\$ -	\$ (22,560)
1001-09103-00000-000-505699-000	VALLEY ASSOCIATES FOR IN	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
1001-09103-00000-000-505699-000	BOYS AND GIRLS CLUBS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
1001-09103-00000-000-505699-000	ELKTON AREA UNITED SERV	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
1001-09103-00000-000-505699-000	BIG BROTHERS BIG SISTERS	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
1001-09103-00000-000-505699-000	CAT'S CRADLE	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09103-00000-000-505699-000	GENERATIONS CROSSING	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
1001-09103-00000-000-505699-000	FIRST NIGHT HARRISONBUR	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
1001-09103-00000-000-505699-000	FIRST TEE	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
1001-09103-00000-000-505699-000	BRIERY BRANCH COMMUNIT	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
1001-09103-00000-000-505699-000	JAMES MADISON UNIVERSIT'	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -
1001-09103-00000-000-505699-000	PLAINS DISTRICT MEMORIAL	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
1001-09103-00000-000-505699-000	MTC FOUNDATION	\$ -	\$ -	\$ 5,000	\$ 15,000	\$ 10,000
1001-09103-00000-000-505699-000	ROCKINGHAM COUNTY FAIR	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ (65,000)
1001-09103-00000-000-505699-000	ELKTON DOWNTOWN REVIT,	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
1001-09103-00000-000-505699-000	OPEN DOORS	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09103-00000-000-505699-000	OTHER CONTRIBUTIONS	\$ 41,000	\$ -	\$ 10,000	\$ 260,000	\$ 250,000
1001-09103-00000-000-505801-000	DUES & ASSOCIATION MEMB	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Total for 09103 CONTRIBUTIONS:		\$ 636,894	\$ 579,513	\$ 601,513	\$ 697,492	\$ 95,979

Rockingham County FY 2019-2020 Budget
Department:09110 Contingency

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-09110-00000-000-505800-000	CONTINGENCY	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
Total for 09110 CONTINGENCY:		\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -

Rockingham County FY 2019-2020 Budget
 Department:09120 Other Benefits

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-09120-00000-000-501101-000	EMPLOYEE COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
1001-09120-00000-000-502301-000	HEALTH INSURANCE-RETIREEES	\$ 19,461	\$ 22,653	\$ 16,434	\$ 29,680	\$ 30,000	\$ 320
1001-09120-00000-000-502302-000	LINE OF DUTY ACT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09120-00000-000-502303-000	EMPLOYEE SHARE HEALTH INS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09120-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09120 OTHER BENEFITS:		\$ 19,461	\$ 22,653	\$ 16,434	\$ 29,680	\$ 80,000	\$ 50,320

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.

Rockingham County FY 2019-2020 Budget
 Department:09301 Transfers

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-09301-00000-000-509511-000	TRSF TO CAPITAL PROJECTS FUND	\$ 800,000	\$ 800,000	\$ 7,232,000	\$ 1,550,000	\$ 1,310,000	\$ (240,000)
1001-09301-00000-000-509513-000	TRSF TO SCHOOL CAP PROJ FUND	\$ 945,820	\$ 4,485,262	\$ 25,302,256	\$ -	\$ -	\$ -
1001-09301-00000-000-509515-000	TRSF FOR SCHOOL START-UP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09301-00000-000-509521-000	TRSF TO SCHOOL FUND	\$ 53,440,622	\$ 56,271,432	\$ 59,678,230	\$ 62,723,163	\$ 64,366,510	\$ 1,643,347
1001-09301-00000-000-509523-000	TRSF TO SCHOOL TEXTBOOK FUND	\$ 562,000	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09301-00000-000-509527-000	TRSF TO SOCIAL SERVICE DISTRIC	\$ 2,009,833	\$ 2,211,152	\$ 2,310,983	\$ 2,440,424	\$ 2,239,437	\$ (200,987)
1001-09301-00000-000-509528-000	TRSF TO H/R CSA	\$ 2,130,306	\$ 2,256,559	\$ 2,366,983	\$ 1,809,494	\$ 2,146,299	\$ 336,805
1001-09301-00000-000-509529-000	TRSF TO H/R CSA MEDICAID	\$ 74,535	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09301-00000-000-509530-000	TRSF TO SOCIAL SERVICE FUTURE (\$ 128,804	\$ 128,804	\$ 98,499	\$ 128,804	\$ 128,804	\$ -
1001-09301-00000-000-509534-000	TRSF TO SELF-FUNDED INS FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09301-00000-000-509543-000	TRSF TO LILLY SUBDIVISION FUND	\$ -	\$ -	\$ -	\$ 27,771	\$ 22,551	\$ (5,220)
1001-09301-00000-000-509553-000	TRSF TO EDA	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09301 TRANSFERS:		\$ 60,099,420	\$ 66,153,209	\$ 96,988,950	\$ 68,679,656	\$ 70,213,601	\$ 1,533,945

DEBT SERVICE

Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
DEBT SERVICE-COUNTY	2,247,080	2,220,611	2,542,420	2,843,444	2,838,563	(4,881)
DEBT SERVICE-SCHOOL	9,298,004	9,147,415	8,012,185	9,517,249	9,412,508	(104,741)
DEBT SERVICE TOTAL	11,545,084	11,368,025	10,554,605	12,360,693	12,251,071	(109,622)

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

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

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

Market Value of Taxable Property	Direct net debt	
9,703,239,006	83,339,596	0.86%

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	
164,288,903	162,739,989	12,251,071	3.75%

Rockingham County FY 2019-2020 Budget

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-09501-00000-000-509102-000	PRINCIPAL JJC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09501-00000-000-509105-000	PRINCIPAL ECC	\$ 523,665	\$ 545,430	\$ 565,938	\$ 587,218	\$ 609,297	\$ 22,079
1001-09501-00000-000-509106-000	PRINCIPAL SRI	\$ 1,300,000	\$ 1,305,000	\$ 1,305,000	\$ 1,310,000	\$ 1,310,000	\$ -
1001-09501-00000-000-509113-000	PRINCIPAL RADIO ECC	\$ -	\$ -	\$ 315,984	\$ 639,954	\$ 650,750	\$ 10,796
1001-09501-00000-000-509202-000	INTEREST JJC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09501-00000-000-509205-000	INTEREST ECC	\$ 96,567	\$ 76,522	\$ 55,569	\$ 33,949	\$ 11,455	\$ (22,494)
1001-09501-00000-000-509206-000	INTEREST SRI	\$ 326,849	\$ 293,658	\$ 259,361	\$ 225,170	\$ 190,705	\$ (34,465)
1001-09501-00000-000-509213-000	INTEREST RADIO LEASE	\$ -	\$ -	\$ 27,569	\$ -	\$ 36,356	\$ 36,356
1001-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ -	\$ -	\$ 12,999	\$ 47,153	\$ 30,000	\$ (17,153)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 2,247,080	\$ 2,220,611	\$ 2,542,420	\$ 2,843,444	\$ 2,838,563	\$ (4,881)

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1001-09502-00000-000-509107-000	PRINCIPAL VPSA	\$ 5,805,656	\$ 5,958,636	\$ 5,105,034	\$ 5,771,477	\$ 6,165,890	\$ 394,413
1001-09502-00000-000-509108-000	PRINCIPAL LITERARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09502-00000-000-509207-000	INTEREST VPSA	\$ 3,485,798	\$ 3,183,329	\$ 2,900,476	\$ 3,739,322	\$ 3,239,418	\$ (499,904)
1001-09502-00000-000-509208-000	INTEREST LITERARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1001-09502-00000-000-509301-000	OTHER DEBT SERVICE	\$ 6,550	\$ 5,450	\$ 6,675	\$ 6,450	\$ 7,200	\$ 750
Total for 09502 DEBT SERVICE-SCHOOL:		\$ 9,298,004	\$ 9,147,415	\$ 8,012,185	\$ 9,517,249	\$ 9,412,508	\$ (104,741)

CAPITAL PROJECTS FUND

The Capital Improvement Funds account for financial resources used for the acquisition or construction of capital resources. Funding for capital projects is derived from various sources such as borrowed funds, transfers from the General Fund, and other federal, state, and local revenues. Capital expenditures are identified as the purchase or acquisition of an asset greater than \$5,000.

The County completed a Rockingham 2020 Plan in 2014. Staff will begin a formal Capital Improvement Process (CIP) in the fall of 2019 that will tie to its Comprehensive Plan and will be updated on a normal basis. Many of the items completed in the last five years were derived from the Rockingham 2020 plan and the new, formal CIP process will be a continuation of the brainstorming sessions that started in 2014 and continued every year thereafter.

Capital expenditures planned for fiscal year 2020 include continued investment in the County Document Imaging Software \$150,000, Technology Hardware and Software \$400,000, and the upgrade of the Heating, Ventilation and Air Conditioning System at the Harrisonburg-Rockingham Regional Jail \$1,500,000. Total appropriated expenditures of \$2,110,000.

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

Capital Projects Fund
County of Rockingham, Virginia
FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2018		2019		2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	2019 Amended	Adopted			
1101-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (40,478)	\$ 86	\$ (51,415)	\$ -	\$ -	\$ -	\$ (77,044)	\$ (50,000)	\$ (50,000)
1101-00000-11899-000-318600-000	SHARE OF COSTS - HARRISONBURG	\$ -	\$ -	\$ (284,852)	\$ (1,000,000)	\$ (1,212,500)	\$ (470,909)	\$ (750,000)	\$ (750,000)	\$ 250,000
1101-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (62,486)	\$ -	\$ (37,575)	\$ -	\$ (1,242,486)	\$ -	\$ -	\$ -	\$ -
TOTAL: USE OF PROPERTY		\$ (102,964)	\$ 86	\$ (373,841)	\$ (1,000,000)	\$ (2,454,986)	\$ (547,953)	\$ (800,000)	\$ (800,000)	\$ 200,000
1101-00000-12404-000-324010-000	VDOT REV SHARING - RESERVOIR S	\$ (160,000)	\$ -	\$ (1,917,064)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-12404-000-324012-000	VDOT REV SHARING - SE CONNECTO	\$ (93,442)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-12404-000-324014-000	VDOT REV SHARING -RT 33	\$ -	\$ -	\$ (1,223,867)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ (253,442)	\$ -	\$ (3,140,931)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1101-00000-15102-000-351000-000	FROM GENERAL FUND	\$ (800,000)	\$ (800,000)	\$ (7,232,000)	\$ (1,550,000)	\$ (6,814,500)	\$ (5,264,500)	\$ (1,310,000)	\$ (1,310,000)	\$ 240,000
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (800,000)	\$ (800,000)	\$ (7,232,000)	\$ (1,550,000)	\$ (6,814,500)	\$ (5,264,500)	\$ (1,310,000)	\$ (1,310,000)	\$ 240,000
1101-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (11,611,560)	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ (11,611,560)	\$ -	\$ -	\$ -	\$ -
TOTAL - COUNTY CAPITAL PROJECT FUND REVENUES		\$ (1,156,406)	\$ (799,914)	\$ (10,746,772)	\$ (2,550,000)	\$ (20,881,046)	\$ (5,812,453)	\$ (2,110,000)	\$ (2,110,000)	\$ 440,000

Rockingham County FY 2019-2020 Budget
Capital Projects Fund

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1101-09301-00000-000-509513-000	TRSF TO SCHOOL CAP PROJ FUND	\$ 563,180	\$ 205,000	\$ 50,000	\$ -	\$ -	\$ -
1101-09401-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 183,183	\$ 8,400	\$ -	\$ 500,000	\$ 180,000	\$ (320,000)
1101-09401-00000-000-508040-000	SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ 220,000
1101-09401-00000-000-508300-000	FINANCIAL SOFTWARE PROJECT	\$ 23,235	\$ 431,706	\$ 250,447	\$ -	\$ -	\$ -
1101-09401-00000-000-508316-000	LAKE SHENANDOAH WATERSHED	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
1101-09401-00000-000-508340-000	ECC PROJECT	\$ 548,372	\$ 101,192	\$ 101,237	\$ -	\$ -	\$ -
1101-09401-00000-000-508359-000	ROCKINGHAM PARK	\$ 1,226,444	\$ 2,023,589	\$ 3,725,772	\$ -	\$ -	\$ -
1101-09401-00000-000-508366-000	DOCUMENT IMAGING PROJECT	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
1101-09401-00000-000-508367-000	COURT FACILITY RESERVE	\$ -	\$ -	\$ 15,357	\$ -	\$ -	\$ -
1101-09401-00000-000-508370-000	RESERVOIR STREET PROJECT	\$ 320,000	\$ 288,801	\$ 3,953,704	\$ -	\$ -	\$ -
1101-09401-00000-000-508372-000	SOUTHEAST CONNECTOR	\$ 1,329,085	\$ 127,365	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508376-000	MASSANETTA SPRINGS ROAD	\$ -	\$ 14,750	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508387-000	SPOTSWOOD TRAIL	\$ -	\$ 152,563	\$ 2,447,734	\$ -	\$ -	\$ -
1101-09401-00000-000-508378-000	FIRE & RESCUE FACILITY	\$ 25,000	\$ 745,938	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508379-000	ELECTION EQUIPMENT	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ -
1101-09401-00000-000-508390-000	JAIL HVAC	\$ -	\$ -	\$ 569,703	\$ 2,000,000	\$ 1,500,000	\$ (500,000)
1101-09401-00000-000-508399-000	MISCELLANEOUS PROJECTS	\$ -	\$ -	\$ 3,104,423	\$ 50,000	\$ -	\$ (50,000)
Total for 09401 COUNTY CAPITAL PROJECT FUND EXPENDITURES:		\$ 4,528,499	\$ 4,099,304	\$ 14,218,378	\$ 2,550,000	\$ 2,110,000	\$ (440,000)

TOURISM FUND

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

Tourism Fund
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2020 Dept Request	2020 County Admin Proposed	2020 Adopted	Increase/ Decrease
1212-00000-11210-000-310750-000	TRANSIENT OCCUPANCY TAX	\$ (290,739)	\$ (290,739)	\$ (290,739)	\$ (290,739)

**Rockingham County FY 2019-2020 Budget
Tourism Fund**

Acct Number	Acct Description	2020 Adopted	Increase/ Decrease
1212-08108-00000-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 64,934	\$ 64,934
1212-08108-00000-000-502100-000	FICA / MEDICARE	\$ 4,909	\$ 4,909
1212-08108-00000-000-502202-000	RETIREMENT-HYBRID	\$ 3,485	\$ 3,485
1212-08108-00000-000-502203-000	SHORT TERM/LONG TERM DISABLIT	\$ 221	\$ 221
1212-08108-00000-000-502300-000	HEALTH INSURANCE	\$ 1,797	\$ 1,797
1212-08108-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 326	\$ 326
1212-08108-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 45	\$ 45
1212-08108-00000-000-503601-000	MARKETING & PROMOTION	\$ 25,000	\$ 25,000
1212-08108-00000-000-505699-000	COUNTY CONTRIBUTIONS	\$ 190,021	\$ 190,021
	<i>Rockingham County Fair</i>		
	<i>Rockingham Historical Society</i>		
	<i>Arts Council of the Valley</i>		
	<i>Shen Valley Regional Airport</i>		
Total for 08108 TOURISM FUND:		\$ 290,739	\$ 290,739

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.

Asset Forfeiture Fund
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2018		2019		2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	2019 Amended				
1211-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (954)	\$ 6	\$ (2,752)	\$ -	\$ -	\$ (2,754)	\$ -	\$ -	\$ -
1211-00000-11899-000-318989-000	MISCELLANEOUS REVENUE - CA	\$ (171)	\$ -	\$ (235)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-00000-11901-000-319000-000	RECOVERED COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: USE OF PROPERTY		\$ (1,125)	\$ 6	\$ (2,987)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1211-00000-12404-000-327400-000	STATE FORFEITURE - SHERIFF	\$ (15,274)	\$ (21,520)	\$ (15,243)	\$ (17,900)	\$ (17,900)	\$ (17,178)	\$ (18,900)	\$ (1,000)	\$ (1,000)
1211-00000-12404-000-327500-000	STATE FORFEITURE - CA	\$ (15,275)	\$ (21,544)	\$ (14,989)	\$ (17,900)	\$ (17,900)	\$ (12,763)	\$ (18,900)	\$ (1,000)	\$ (1,000)
TOTAL: ALL STATE REVENUES		\$ (30,549)	\$ (43,064)	\$ (30,232)	\$ (35,800)	\$ (35,800)	\$ (29,941)	\$ (37,800)	\$ (2,000)	\$ (2,000)
1211-00000-13900-000-337100-000	FED FORFEITURE - SHERIFF	\$ (65,661)	\$ (155,984)	\$ (23,101)	\$ (40,050)	\$ (40,050)	\$ (129,977)	\$ (41,800)	\$ (1,750)	\$ (1,750)
1211-00000-13900-000-337200-000	FED FORFEITURE - CA	\$ (26,963)	\$ 2,638	\$ (7,862)	\$ (40,050)	\$ (40,050)	\$ 18,000	\$ (41,800)	\$ (1,750)	\$ (1,750)
TOTAL: ALL FEDERAL REVENUES		\$ (92,624)	\$ (153,345)	\$ (30,963)	\$ (80,100)	\$ (80,100)	\$ (111,977)	\$ (83,600)	\$ (3,500)	\$ (3,500)
1211-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - ASSET FORFEITURE FUND REVENUES		\$ (124,298)	\$ (196,404)	\$ (64,183)	\$ (115,900)	\$ (115,900)	\$ (141,918)	\$ (121,400)	\$ (5,500)	\$ (5,500)

Rockingham County FY 2019-2020 Budget
 Asset Forfeiture Fund

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	Adopted		
1211-02201-10232-000-501300-000	SALARIES & WAGES-PART TIME	\$ 13,999	\$ 15,809	\$ 24,142	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-502100-000	FICA / MEDICARE	\$ 1,064	\$ 1,209	\$ 1,847	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-502400-000	GROUP LIFE INSURANCE	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-502703-000	WORKERS COMP INSURANCE	\$ 111	\$ 10	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-503100-000	PROFESSIONAL SERVICES	\$ 3,357	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	-
1211-02201-10232-000-503301-000	REPAIRS & MAINTENANCE	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	-
1211-02201-10232-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	-
1211-02201-10232-000-505203-000	TELECOMMUNICATIONS	\$ -	\$ -	\$ 562	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-505401-000	LEASE/RENT EQUIPMENT	\$ 161	\$ -	\$ -	\$ 6,160	\$ 6,160	\$ -	\$ -	\$ -	-
1211-02201-10232-000-505501-000	MILEAGE	\$ -	\$ 886	\$ 1,036	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 61	\$ 567	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 75	\$ 898	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10232-000-505506-000	INVESTIGATORY EXPENSE	\$ 6,741	\$ 5,736	\$ 6,365	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	-
1211-02201-10232-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 321	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	-
1211-02201-10232-000-506001-000	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	-
1211-02201-10233-000-503100-000	PROFESSIONAL SERVICES	\$ 2,461	\$ 5,394	\$ 4,440	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	-
1211-02201-10233-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 16,027	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	-
1211-02201-10233-000-505501-000	MILEAGE	\$ -	\$ 594	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10233-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 814	\$ 4,413	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10233-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 5,167	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-02201-10233-000-505506-000	INVESTIGATORY EXPENSE	\$ 3,308	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	-
1211-02201-10233-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 598	\$ 1,570	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	-
Total for 02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:		\$ 54,677	\$ 31,286	\$ 46,107	\$ 65,660	\$ 65,660	\$ -	\$ -	\$ -	-
1211-03507-10332-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10332-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ 730	\$ 730	\$ 730	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	-
1211-03507-10332-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10332-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 4,657	\$ 2,130	\$ 8,072	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	-
1211-03507-10332-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 5,295	\$ 5,210	\$ 140	\$ 5,240	\$ 5,240	\$ -	\$ -	\$ -	-
1211-03507-10332-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,521	\$ 1,720	\$ 1,113	\$ 1,000	\$ 5,000	\$ -	\$ -	\$ 4,000	4,000
1211-03507-10332-000-506016-000	POLICE UNIFORMS	\$ -	\$ 5,054	\$ 1,512	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	1,500
1211-03507-10332-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 3,441	\$ 2,408	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	-
1211-03507-10333-000-503301-000	REPAIRS & MAINTENANCE	\$ 2,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10333-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10333-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10333-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10333-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 341	\$ 674	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	-
1211-03507-10333-000-506016-000	POLICE UNIFORMS	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	-
1211-03507-10333-000-506065-000	MINOR EQUIPMENT	\$ 26,204	\$ 12,218	\$ 9,624	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10333-000-508005-000	VEHICLES	\$ -	\$ -	\$ 12,110	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10334-000-503100-000	PROFESSIONAL SERVICES	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10334-000-505501-000	MILEAGE	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10334-000-505503-000	SUBSISTENCE & LODGING	\$ 745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10334-000-506014-000	OTHER OPERATING SUPPLIES	\$ 12,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1211-03507-10334-000-506065-000	MINOR EQUIPMENT	\$ 21,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total for 03507 SHERIFF ASSET FORFEITURE EXPENDITURES:		\$ 76,404	\$ 31,319	\$ 36,668	\$ 50,240	\$ 55,740	\$ 5,500	\$ -	\$ -	5,500
Total for Fund 1211 ASSET FORFEITURES EXPENDITURES:		\$ 131,081	\$ 62,605	\$ 82,775	\$ 115,900	\$ 121,400	\$ 5,500	\$ -	\$ -	5,500

CHILDREN'S SERVICES ACT FUND

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
CSA MANAGER	1	1	1	1	1	0
DATA SPECIALIST	1	1	1	1	1	0
UTILIZATION REVIEWER	1	1	1	1	1	0
Comprehensive Services Act Total	3	3	3	3	3	0

Children's Services Act
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2019		2019 Amended	2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actuals	2018 Actuals	Adopted				
1225-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (913)	\$ (849)	\$ (867)	\$ -	\$ -	\$ (6,809)	\$ -	\$ -
1225-00000-15101-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-00000-11803-000-318003-000	REFUNDS & REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,450)	\$ -	\$ -
1225-00000-11899-000-318600-000	SHARE OF COSTS - CITY	\$ (1,900,000)	\$ (934,945)	\$ (1,773,841)	\$ (1,763,458)	\$ (1,763,458)	\$ (1,763,457)	\$ (1,796,772)	\$ (33,314)
1225-00000-11899-000-318610-000	SHARE OF COSTS MEDICAID-CITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (1,900,913)	\$ (935,794)	\$ (1,774,708)	\$ (1,763,458)	\$ (1,763,458)	\$ (1,775,716)	\$ (1,796,772)	\$ (33,314)
1225-00000-12401-000-324200-000	COMPREHENSIVE SERVICES ACT	\$ (4,835,400)	\$ (1,448,828)	\$ -	\$ (6,635,481)	\$ (6,635,481)	\$ -	\$ (7,323,237)	\$ (687,756)
1225-00000-12401-000-324210-000	MEDICAID ADJUSTMENT-COUNTY	\$ 14,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-00000-12401-000-324211-000	MEDICAID ADJUSTMENT-CITY	\$ 30,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ (4,790,104)	\$ (1,448,828)	\$ -	\$ (6,635,481)	\$ (6,635,481)	\$ -	\$ (7,323,237)	\$ (687,756)
1225-00000-13303-000-333200-000	COMPREHENSIVE SERVICES ACT	\$ (323,495)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (323,495)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (2,130,306)	\$ (763,038)	\$ (2,366,983)	\$ (1,809,494)	\$ (1,809,494)	\$ (1,357,121)	\$ (2,146,509)	\$ (337,015)
1225-00000-15101-000-351100-000	FROM GENERAL FUND-MEDICAID	\$ (74,535)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-00000-15101-000-351220-000	TRANSFER FROM SOCIAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-00000-15101-000-351310-000	TRANSFER FROM INSURANCE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (2,204,841)	\$ (763,038)	\$ (2,366,983)	\$ (1,809,494)	\$ (1,809,494)	\$ (1,357,121)	\$ (2,146,509)	\$ (337,015)
1225-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL COMPREHENSIVE SERVICES ACT REVENUES		\$ (9,219,353)	\$ (3,147,660)	\$ (4,141,691)	\$ (10,208,433)	\$ (10,208,433)	\$ (3,132,836)	\$ (11,266,518)	\$ (1,058,085)

Rockingham County FY 2019-2020 Budget
Children's Services Act Fund

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/ Decrease
1225-05318-10100-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 50,241	\$ 48,631	\$ 62,915	\$ 70,733	\$ 77,230	\$ 6,497
1225-05318-10100-000-501300-000	SALARIES & WAGES-PART TIME	\$ 8,930	\$ 10,153	\$ 9,621	\$ 9,200	\$ 9,200	\$ -
1225-05318-10100-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-501900-000	SEVERANCE PAY	\$ 410	\$ 46	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502100-000	FICA / MEDICARE	\$ 4,286	\$ 4,081	\$ 5,099	\$ 6,115	\$ 6,612	\$ 497
1225-05318-10100-000-502201-000	RETIREMENT (VRS)	\$ 3,331	\$ 4,119	\$ 4,246	\$ 4,288	\$ 4,401	\$ 113
1225-05318-10100-000-502202-000	RETIREMENT-HYBRID	\$ 1,829	\$ 1,031	\$ 2,538	\$ 2,942	\$ 3,209	\$ 267
1225-05318-10100-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 86	\$ 56	\$ 136	\$ 253	\$ 204	\$ (49)
1225-05318-10100-000-502300-000	HEALTH INSURANCE	\$ 11,360	\$ 13,627	\$ 16,039	\$ 24,293	\$ 16,915	\$ (7,378)
1225-05318-10100-000-502400-000	GROUP LIFE INSURANCE	\$ 246	\$ 250	\$ 327	\$ 417	\$ 384	\$ (33)
1225-05318-10100-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-502703-000	WORKERS COMP INSURANCE	\$ 59	\$ 44	\$ 51	\$ 50	\$ 54	\$ 4
1225-05318-10100-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ 166	\$ -	\$ 250	\$ 600	\$ 350
1225-05318-10100-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 612	\$ -	\$ 132	\$ 150	\$ 150	\$ -
1225-05318-10100-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-503600-000	ADVERTISING	\$ -	\$ 236	\$ 125	\$ 50	\$ 50	\$ -
1225-05318-10100-000-504300-000	CENTRAL STORE	\$ 414	\$ 486	\$ 261	\$ 200	\$ 200	\$ -
1225-05318-10100-000-504500-000	CENTRAL GARAGE	\$ 62	\$ 42	\$ 313	\$ 100	\$ 150	\$ 50
1225-05318-10100-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505201-000	POSTAGE	\$ 1,108	\$ 1,327	\$ 1,270	\$ 1,200	\$ 1,500	\$ 300
1225-05318-10100-000-505203-000	TELECOMMUNICATIONS	\$ 553	\$ 976	\$ 843	\$ 750	\$ 750	\$ -
1225-05318-10100-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505305-000	VEHICLE INSURANCE	\$ 230	\$ 236	\$ 173	\$ 300	\$ 200	\$ (100)
1225-05318-10100-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,609	\$ 1,359	\$ 1,283	\$ 1,750	\$ 1,750	\$ -
1225-05318-10100-000-505402-000	LEASE/RENT BUILDINGS	\$ 2,750	\$ 3,250	\$ 2,750	\$ 3,000	\$ 3,000	\$ -
1225-05318-10100-000-505501-000	MILEAGE	\$ 91	\$ 299	\$ 154	\$ 100	\$ 200	\$ 100
1225-05318-10100-000-505503-000	SUBSISTENCE & LODGING	\$ 210	\$ 377	\$ 302	\$ 400	\$ 600	\$ 200
1225-05318-10100-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 370	\$ 159	\$ 718	\$ 400	\$ 600	\$ 200
1225-05318-10100-000-505714-000	MANDATED/RESIDENTIAL/PRIVATE	\$ 4,950,158	\$ 5,384,930	\$ 5,966,703	\$ 4,986,000	\$ 6,000,000	\$ 1,014,000
1225-05318-10100-000-505771-000	MEDICAID ADJUSTMENT	\$ (14,485)	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-506001-000	OFFICE SUPPLIES	\$ 283	\$ 568	\$ 749	\$ 500	\$ 700	\$ 200
1225-05318-10100-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10100-000-506014-000	OTHER OPERATING SUPPLIES	\$ 37	\$ -	\$ -	\$ -	\$ 3,250	\$ 3,250
1225-05318-10100-000-506065-000	MINOR EQUIPMENT	\$ 102	\$ -	\$ 621	\$ 375	\$ 375	\$ -
1225-05318-10100-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ (14,000)
1225-05318-10100-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600
SUBTOTAL COUNTY EXPENDITURES		\$ 5,025,133	\$ 5,476,448	\$ 6,077,368	\$ 5,127,816	\$ 6,132,884	\$ 1,005,068
1225-05318-10200-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 50,225	\$ 48,632	\$ 62,916	\$ 70,734	\$ 77,230	\$ 6,496
1225-05318-10200-000-501300-000	SALARIES & WAGES-PART TIME	\$ 8,930	\$ 10,153	\$ 9,621	\$ 9,200	\$ 9,200	\$ -
1225-05318-10200-000-501811-000	BOARD & COMMISSION MEMBERS	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502100-000	FICA / MEDICARE	\$ 4,254	\$ 4,078	\$ 5,100	\$ 6,115	\$ 6,612	\$ 497
1225-05318-10200-000-502201-000	RETIREMENT (VRS)	\$ 3,328	\$ 4,119	\$ 4,246	\$ 4,288	\$ 4,401	\$ 113
1225-05318-10200-000-502202-000	RETIREMENT-HYBRID	\$ 1,827	\$ 1,031	\$ 2,538	\$ 2,942	\$ 3,209	\$ 267
1225-05318-10200-000-502203-000	SHORT TERM/LONG TERM DISABLITY	\$ 86	\$ 56	\$ 137	\$ 253	\$ 204	\$ (49)
1225-05318-10200-000-502300-000	HEALTH INSURANCE	\$ 11,346	\$ 13,628	\$ 16,040	\$ 24,293	\$ 16,915	\$ (7,378)
1225-05318-10200-000-502400-000	GROUP LIFE INSURANCE	\$ 243	\$ 250	\$ 327	\$ 417	\$ 384	\$ (33)
1225-05318-10200-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-502703-000	WORKERS COMP INSURANCE	\$ 59	\$ 45	\$ 51	\$ 50	\$ 54	\$ 4
1225-05318-10200-000-503100-000	PROFESSIONAL SERVICES	\$ -	\$ 166	\$ -	\$ 250	\$ 600	\$ 350

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	Adopted		
1225-05318-10200-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 612	\$ -	\$ 132	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
1225-05318-10200-000-503500-000	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-503600-000	ADVERTISING	\$ -	\$ 236	\$ 125	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ -
1225-05318-10200-000-504300-000	CENTRAL STORE	\$ 414	\$ 486	\$ 261	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
1225-05318-10200-000-504500-000	CENTRAL GARAGE	\$ 62	\$ 42	\$ 313	\$ 100	\$ 100	\$ 150	\$ 150	\$ 150	\$ 50
1225-05318-10200-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505201-000	POSTAGE	\$ 1,108	\$ 1,327	\$ 1,270	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500
1225-05318-10200-000-505203-000	TELECOMMUNICATIONS	\$ 589	\$ 979	\$ 847	\$ 750	\$ 750	\$ 1,500	\$ 1,500	\$ 1,500	\$ 750
1225-05318-10200-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505305-000	VEHICLE INSURANCE	\$ 230	\$ 236	\$ 173	\$ 300	\$ 300	\$ 200	\$ 200	\$ 200	\$ (100)
1225-05318-10200-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,609	\$ 1,359	\$ 1,283	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ -
1225-05318-10200-000-505402-000	LEASE/RENT BUILDINGS	\$ 2,750	\$ 3,250	\$ 2,750	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
1225-05318-10200-000-505501-000	MILEAGE	\$ 91	\$ 299	\$ 154	\$ 100	\$ 100	\$ 200	\$ 200	\$ 200	\$ 100
1225-05318-10200-000-505503-000	SUBSISTENCE & LODGING	\$ 210	\$ 377	\$ 302	\$ 400	\$ 400	\$ 600	\$ 600	\$ 600	\$ 200
1225-05318-10200-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 370	\$ 159	\$ 718	\$ 400	\$ 400	\$ 600	\$ 600	\$ 600	\$ 200
1225-05318-10200-000-505714-000	MANDATED/RESIDENTIAL/PRIVATE	\$ 3,804,565	\$ 4,001,075	\$ 3,560,683	\$ 4,939,000	\$ 4,939,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 61,000
1225-05318-10200-000-505771-000	MEDICAID ADJUSTMENT	\$ (30,811)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506001-000	OFFICE SUPPLIES	\$ 283	\$ 568	\$ 748	\$ 500	\$ 500	\$ 700	\$ 700	\$ 700	\$ 200
1225-05318-10200-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250
1225-05318-10200-000-506014-000	OTHER OPERATING SUPPLIES	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1225-05318-10200-000-506065-000	MINOR EQUIPMENT	\$ 102	\$ -	\$ 621	\$ 375	\$ 375	\$ 375	\$ 375	\$ 375	\$ -
1225-05318-10200-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	\$ (14,000)
1225-05318-10200-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	\$ 600
SUBTOTAL CITY EXPENDITURES		\$ 3,862,769	\$ 4,092,549	\$ 3,671,353	\$ 5,080,617	\$ 5,080,617	\$ 5,133,634	\$ 5,133,634	\$ 5,133,634	\$ 53,017
Department: TOTAL COMPREHENSIVE SER Total Expenditures		\$ 8,887,902	\$ 9,568,997	\$ 9,748,721	\$ 10,208,433	\$ 10,208,433	\$ 11,266,518	\$ 11,266,518	\$ 11,266,518	\$ 1,058,085

HARRISONBURG-ROCKINGHAM DISTRICT OF SOCIAL SERVICES

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

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ACCOUNTANT	2	2	0	0	0	0
ADM PROGRAM ASST I	7	7	5	5	5	0
ADM SERVICE MANAGER	1	1	0	0	0	0
ADMIN OFFICE MANAGER	1	1	0	0	0	0
BENEFIT PROG SUPER	3	3	4	4	4	0
BENEFIT SPECIALIST II	1	1	10	10	10	0
BENEFIT SPECIALIST I	5	5	17	17	18	1
BENEFIT SPECIALISTIV	1	1	7	7	7	0
BENEFIT SPECIALST II	19	19	0	0	0	0
BENEFIT SPECIALST IV	4	4	0	0	0	0
BENEFIT SPECIALSTIII	5	5	14	14	14	0
FAM SRV SPECIALIST I	26	26	27	27	29	2
FAM SRV SPECIALIST II	2	2	11	11	11	0
FAM SRV SPECIALST IV	4	4	4	4	4	0
FAM SRV SPECIALSTIII	5	5	9	9	9	0
FAM SRV SPECLIST II	7	7	0	0	0	0
FAMILY SERVCS SUPVISR	5	5	7	7	7	0
FISCAL ASSISTANT III	4	4	5	5	5	0
FISCAL MANAGER	0	0	1	1	1	0
FRAUD INVESTIGATOR	0	0	1	1	1	0
FLEET COORD (CART)	1	1	0	0	0	0
HUMAN RESOURCE SPEC	0	0	1	1	1	0

HUMAN SERVC ASST II	2	2	2	2	2	0
HUMAN SRVC ASST III	7	7	15	15	16	1
MEDICAL TRANS COORD	1	1	0	0	0	0
OFFICE SUPERVISOR	0	0	1	1	1	0
SS ASS'T DIR III	1	1	2	2	2	0
SS DIRECTOR III	1	1	1	1	1	0
VJCCCA	1	1	1	1	1	0
Social Services Total	116	116	145	145	149	4

Social Services Fund
County of Rockingham, Virginia
FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2019		2019 Amended	2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actuals	2018 Actuals	Adopted				
1220-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (11,449)	\$ (1,177)	\$ (39,888)	\$ -	\$ -	\$ (46,551)	\$ -	\$ -
1220-00000-11611-000-316981-000	HOSPITAL BASED ELIG WORKER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-11623-000-316982-000	RTP RIDE CO-PAY	\$ (7,987)	\$ (3,925)	\$ (6,505)	\$ -	\$ -	\$ (3,671)	\$ -	\$ -
1220-00000-11803-000-316983-000	PUBLIC ASSISTANCE REIMB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,860)	\$ -	\$ -
1220-00000-11803-000-316984-000	SALARY REIMB - SOC SERV DIST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-11803-000-316985-000	SALARY REIMB - CSB	\$ (40,314)	\$ (18,186)	\$ (42,087)	\$ (46,179)	\$ (46,179)	\$ (21,123)	\$ (43,672)	\$ 2,507
1220-00000-11803-000-316986-000	SALARY REIMB-HCHC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-11899-000-318950-000	SHARE OF COSTS - CITY	\$ (1,479,132)	\$ (850,270)	\$ (1,659,107)	\$ (1,759,115)	\$ (1,759,115)	\$ (1,759,115)	\$ (1,623,378)	\$ 135,737
1220-00000-11899-000-318951-000	SALE OF DISTRICT PROPERTY	\$ (359)	\$ (15)	\$ (238)	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (1,539,241)	\$ (873,572)	\$ (1,747,826)	\$ (1,805,294)	\$ (1,805,294)	\$ (1,842,321)	\$ (1,667,050)	\$ 138,244
1220-00000-12401-000-324983-000	PUB ASSISTANCE & ADMIN	\$ (4,748,681)	\$ (3,345,417)	\$ (5,034,759)	\$ (7,687,589)	\$ (7,687,589)	\$ (4,537,576)	\$ (7,508,859)	\$ 178,730
1220-00000-12401-000-324986-000	FAMILY SUPPORT & PRESERVATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-12401-000-333300-000	INDIRECT COST ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-12404-000-324987-000	VJCCA	\$ (102,030)	\$ (40,119)	\$ (86,831)	\$ (95,496)	\$ (95,496)	\$ (64,965)	\$ (93,211)	\$ 2,285
TOTAL: ALL STATE REVENUES		\$ (4,850,710)	\$ (3,385,536)	\$ (5,121,590)	\$ (7,783,085)	\$ (7,783,085)	\$ (4,602,541)	\$ (7,602,070)	\$ 181,015
1220-00000-13303-000-333300-000	INDIRECT COST ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-13303-000-338983-000	PUB ASSISTANCE & ADMIN	\$ (6,076,245)	\$ (3,109,414)	\$ (6,956,814)	\$ (7,626,328)	\$ (7,626,328)	\$ (3,185,539)	\$ (8,071,219)	\$ (444,891)
1220-00000-13303-000-338984-000	PUB ASST & ADMIN - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-13303-000-338986-000	FAMILY SUPPORT & PRESERVATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ (6,076,245)	\$ (3,109,414)	\$ (6,956,814)	\$ (7,626,328)	\$ (7,626,328)	\$ (3,185,539)	\$ (8,071,219)	\$ (444,891)
1220-00000-14101-000-341100-000	INSURANCE RECOVERIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: NON-REVENUE RECEIPTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-00000-15101-000-351000-000	FROM GENERAL FUND	\$ (2,009,833)	\$ (1,105,576)	\$ (2,310,983)	\$ (2,353,078)	\$ (2,353,078)	\$ (1,830,318)	\$ (2,239,437)	\$ 113,641
1220-00000-15101-000-351001-000	FROM GENERAL FUND FOR FUTURE CAPI	\$ (128,804)	\$ (85,869)	\$ (98,499)	\$ -	\$ -	\$ (89,027)	\$ -	\$ -
1220-00000-15101-000-351310-000	TRANSFER FROM INSURANCE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ (2,138,637)	\$ (1,191,445)	\$ (2,409,482)	\$ (2,353,078)	\$ (2,353,078)	\$ (1,919,345)	\$ (2,239,437)	\$ 113,641
1220-00000-15102-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (499,002)	\$ (499,002)
1220-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (499,002)	\$ (499,002)
Department: TOTAL SOCIAL SERVICES DISTRICT FUND REVENUES		\$ (14,604,833)	\$ (8,559,968)	\$ (16,235,711)	\$ (19,567,785)	\$ (19,567,785)	\$ (11,549,746)	\$ (20,078,778)	\$ (510,993)

for admin only

Rockingham County FY 2019-2020 Budget
Social Services Fund

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
Department:05301 SOCIAL SERVICES ADMINISTRATION							
1220-05301-10300-000-501100-001	SALARIES & WAGES-FULLTIME	\$ 4,655,193	\$ 4,922,952	\$ 5,094,054	\$ 5,607,495	\$ 5,974,132	\$ 366,637
1220-05301-10300-000-501100-002	SALARIES & WAGES-FULLTIME	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-501200-001	OVERTIME	\$ 14,459	\$ 5,470	\$ 1,041	\$ -	\$ -	\$ -
1220-05301-10300-000-501200-002	OVERTIME	\$ 28,290	\$ 23,056	\$ 24,568	\$ 40,000	\$ 40,000	\$ -
1220-05301-10300-000-501200-003	OVERTIME	\$ -	\$ 9,685	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-501300-001	SALARIES & WAGES-PART TIME	\$ 70,834	\$ 72,405	\$ 78,246	\$ 47,000	\$ 40,789	\$ (6,211)
1220-05301-10300-000-501900-001	SEVERANCE PAY	\$ 21,800	\$ 64,159	\$ 87,577	\$ -	\$ -	\$ -
1220-05301-10300-000-502100-001	FICA / MEDICARE	\$ 340,681	\$ 362,900	\$ 376,399	\$ 435,629	\$ 463,201	\$ 27,572
1220-05301-10300-000-502100-002	FICA / MEDICARE	\$ 2,137	\$ 1,740	\$ 1,857	\$ -	\$ -	\$ -
1220-05301-10300-000-502100-003	FICA / MEDICARE	\$ -	\$ 717	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-502201-001	RETIREMENT (VRS)	\$ 360,442	\$ 441,491	\$ 414,934	\$ 393,374	\$ 348,214	\$ (45,160)
1220-05301-10300-000-502201-002	RETIREMENT (VRS)	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-502202-001	RETIREMENT-HYBRID	\$ 87,964	\$ 91,337	\$ 140,414	\$ 160,407	\$ 236,085	\$ 75,678
1220-05301-10300-000-502203-001	SHORT TERM/LONG TERM DISABL	\$ 4,086	\$ 4,937	\$ 7,593	\$ 10,642	\$ 13,767	\$ 3,125
1220-05301-10300-000-502220-001	HEALTH INSURANCE-SS RETIREES	\$ 3,600	\$ 3,726	\$ 3,504	\$ 7,830	\$ 7,830	\$ -
1220-05301-10300-000-502300-001	HEALTH INSURANCE	\$ 898,734	\$ 955,154	\$ 1,030,590	\$ 1,091,724	\$ 1,082,852	\$ (8,872)
1220-05301-10300-000-502300-002	HEALTH INSURANCE	\$ 237	\$ -	\$ (15)	\$ -	\$ -	\$ -
1220-05301-10300-000-502400-001	GROUP LIFE INSURANCE	\$ 22,585	\$ 25,638	\$ 26,511	\$ 28,328	\$ 30,709	\$ 2,381
1220-05301-10300-000-502600-001	UNEMPLOYMENT COMPENSATION	\$ 3,909	\$ 6,448	\$ -	\$ 5,507	\$ 6,000	\$ 493
1220-05301-10300-000-502703-001	WORKERS COMP INSURANCE	\$ 26,696	\$ 22,334	\$ 19,461	\$ 21,123	\$ 21,156	\$ 33
1220-05301-10300-000-502703-002	WORKERS COMP INSURANCE	\$ 189	\$ 110	\$ 106	\$ -	\$ -	\$ -
1220-05301-10300-000-502703-003	WORKERS COMP INSURANCE	\$ -	\$ 41	\$ -	\$ -	\$ -	\$ -
1220-05301-10300-000-503102-000	LEGAL SERVICES	\$ 210,485	\$ 209,050	\$ 215,861	\$ 210,000	\$ 325,000	\$ 115,000
1220-05301-10300-000-503103-000	ACCOUNTING SERVICES	\$ 16,533	\$ 16,600	\$ 17,000	\$ 20,600	\$ 20,600	\$ -
1220-05301-10300-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 60,703	\$ 66,561	\$ 57,445	\$ 65,000	\$ 65,000	\$ -
1220-05301-10300-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,675	\$ 3,954	\$ 5,054	\$ 8,000	\$ 6,000	\$ (2,000)
1220-05301-10300-000-503302-000	MAINTENANCE SERVICE CONTRA	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
1220-05301-10300-000-503330-000	COMPUTER SOFTWARE MAINTEN/	\$ 822	\$ 1,434	\$ 2,562	\$ 2,000	\$ 2,000	\$ -
1220-05301-10300-000-503500-000	PRINTING & BINDING	\$ 3,944	\$ 3,505	\$ 1,451	\$ 5,000	\$ 4,000	\$ (1,000)
1220-05301-10300-000-503600-000	ADVERTISING	\$ 5,133	\$ 4,161	\$ 5,994	\$ 7,000	\$ 7,000	\$ -
1220-05301-10300-000-503800-000	PURCHASED SERVICES-OTHER G	\$ 5,301	\$ 4,636	\$ 3,232	\$ 5,500	\$ 5,000	\$ (500)
1220-05301-10300-000-504300-000	CENTRAL STORE	\$ 661	\$ 12,712	\$ 16,807	\$ 17,500	\$ 17,500	\$ -
1220-05301-10300-000-504500-000	CENTRAL GARAGE	\$ 29,143	\$ 34,757	\$ 33,816	\$ 40,000	\$ 40,000	\$ -
1220-05301-10300-000-505101-000	ELECTRICAL SERVICES	\$ 35,085	\$ 39,199	\$ 51,064	\$ 58,932	\$ 58,933	\$ 1
1220-05301-10300-000-505102-000	HEATING SERVICES	\$ 2,988	\$ 4,520	\$ 4,663	\$ 8,000	\$ 8,000	\$ -
1220-05301-10300-000-505103-000	WATER & SEWER SERVICES	\$ 2,739	\$ 2,763	\$ 2,808	\$ 3,000	\$ 3,000	\$ -
1220-05301-10300-000-505201-000	POSTAGE	\$ 35,978	\$ 36,647	\$ 1,192	\$ 37,000	\$ 37,000	\$ -
1220-05301-10300-000-505203-000	TELECOMMUNICATIONS	\$ 77,287	\$ 91,903	\$ 85,293	\$ 99,000	\$ 99,000	\$ -
1220-05301-10300-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,581	\$ 2,759	\$ 2,523	\$ 3,500	\$ 3,500	\$ -
1220-05301-10300-000-505305-000	VEHICLE INSURANCE	\$ 8,451	\$ 7,881	\$ 8,791	\$ 9,000	\$ 15,000	\$ 6,000
1220-05301-10300-000-505307-000	PUBLIC OFFICIALS LIAB INSURANC	\$ 1,337	\$ 1,158	\$ 1,928	\$ 1,400	\$ 2,000	\$ 600
1220-05301-10300-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 1,205	\$ 1,242	\$ 2,700	\$ 1,300	\$ 3,000	\$ 1,700
1220-05301-10300-000-505401-000	LEASE/RENT EQUIPMENT	\$ 19,563	\$ 22,780	\$ 25,902	\$ 30,000	\$ 30,000	\$ -
1220-05301-10300-000-505402-000	LEASE/RENT BUILDINGS	\$ 220,492	\$ 141,788	\$ 138,374	\$ 214,600	\$ 204,500	\$ (10,100)
1220-05301-10300-000-505403-000	LEASE/RENT PARKING	\$ 24,180	\$ 24,960	\$ 22,620	\$ 25,000	\$ 25,000	\$ -
1220-05301-10300-000-505501-000	MILEAGE	\$ 72	\$ 594	\$ 192	\$ 1,000	\$ 1,000	\$ -
1220-05301-10300-000-505503-000	SUBSISTENCE & LODGING	\$ 3,088	\$ 4,077	\$ 3,631	\$ 5,500	\$ 5,500	\$ -
1220-05301-10300-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 12,004	\$ 12,068	\$ 11,801	\$ 12,500	\$ 12,500	\$ -
1220-05301-10300-000-505801-000	DUES & ASSOCIATION MEMBERSH	\$ 1,065	\$ 281	\$ 1,578	\$ 1,450	\$ 1,450	\$ -
1220-05301-10300-000-506001-000	OFFICE SUPPLIES	\$ 26,455	\$ 15,395	\$ 15,602	\$ 11,000	\$ 15,000	\$ 4,000

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	Adopted		
1220-05301-10300-000-506005-000	JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)		
1220-05301-10300-000-506007-000	REPAIR & MAINTENANCE SUPPLIE	\$ -	\$ -	\$ 2,330	\$ -	\$ 2,000	\$ 2,000	\$ 2,000		
1220-05301-10300-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 605	\$ 901	\$ 1,660	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000		
1220-05301-10300-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1220-05301-10300-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 238	\$ 253	\$ 709	\$ 300	\$ 300	\$ -	\$ -		
1220-05301-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 7,174	\$ 10,828	\$ 16,033	\$ 11,500	\$ 16,000	\$ 4,500	\$ 4,500		
1220-05301-10300-000-506065-000	MINOR EQUIPMENT	\$ 11,183	\$ 14,517	\$ 95,762	\$ 10,800	\$ 10,800	\$ -	\$ -		
1220-05301-10300-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ -	\$ 46,796	\$ 25,000	\$ 15,000	\$ (10,000)	\$ (10,000)		
1220-05301-10300-000-508003-000	COMMUNICATIONS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1220-05301-10300-000-508005-000	VEHICLES	\$ 20,753	\$ 42,681	\$ 29,151	\$ 30,000	\$ 30,000	\$ -	\$ -		
1220-05301-10300-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ -	\$ 513	\$ -	\$ -	\$ -	\$ -		
	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000	\$ 210,000		
Total for 05301 SOCIAL SERVICES ADMINISTRATION:		\$ 7,390,742	\$ 7,850,862	\$ 8,239,676	\$ 8,831,441	\$ 9,569,319	\$ 737,878			

Department:05302 PUBLIC ASSISTANCE

1220-05302-10100-000-501300-000	SALARIES & WAGES-PART TIME	\$ 9,701	\$ 7,540	\$ 471	\$ 29,000	\$ 29,000	\$ -	\$ -
1220-05302-10100-000-501300-001	SALARIES & WAGES-PART TIME	\$ -	\$ 457	\$ 4,742	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-502100-000	FICA / MEDICARE	\$ 742	\$ 437	\$ 36	\$ 2,500	\$ 2,500	\$ -	\$ -
1220-05302-10100-000-502100-001	FICA / MEDICARE	\$ -	\$ (64)	\$ 291	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 182	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
1220-05302-10100-000-505702-000	AUX GRANTS - AGED	\$ 134,038	\$ 99,831	\$ 116,344	\$ 250,000	\$ 235,000	\$ (15,000)	\$ (15,000)
1220-05302-10100-000-505704-000	AUX GRANTS - DISABLED	\$ 92,694	\$ 90,986	\$ 68,457	\$ 100,750	\$ 100,750	\$ -	\$ -
1220-05302-10100-000-505705-000	AID TO DEPENDENT CHILDREN	\$ 843,435	\$ 1,060,474	\$ 1,340,972	\$ 1,507,000	\$ 1,507,000	\$ -	\$ -
1220-05302-10100-000-505707-000	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
1220-05302-10100-000-505711-000	OTHER PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505712-000	HOSPITALIZATION - INDIGENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505715-000	REFUGEE RESETTLEMENT	\$ 5,190	\$ 12,542	\$ 3,818	\$ 7,000	\$ 5,000	\$ (2,000)	\$ (2,000)
1220-05302-10100-000-505719-000	ADULT SERVICES	\$ -	\$ -	\$ 1,040	\$ 33,000	\$ -	\$ (33,000)	\$ (33,000)
1220-05302-10100-000-505721-000	ADOPTION SUBSIDY PAYMENTS	\$ 1,003,222	\$ 1,080,496	\$ 1,263,923	\$ 1,450,000	\$ 1,600,000	\$ 150,000	\$ 150,000
1220-05302-10100-000-505722-000	CHILD DAY CARE - FEE SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505723-000	FAMILY PRESERVATION	\$ 17,579	\$ 20,955	\$ 4,573	\$ 18,000	\$ 18,000	\$ -	\$ -
1220-05302-10100-000-505724-000	OTHER LOCAL ONLY	\$ 26,644	\$ 28,964	\$ 41,015	\$ 30,000	\$ 30,000	\$ -	\$ -
1220-05302-10100-000-505726-000	ENERGY ASSISTANCE	\$ -	\$ -	\$ 886	\$ 1,000	\$ 1,000	\$ -	\$ -
1220-05302-10100-000-505727-000	RESPIRE CARE-FOSTER PARENTS	\$ 1,025	\$ 950	\$ 825	\$ 3,000	\$ 3,000	\$ -	\$ -
1220-05302-10100-000-505733-000	FOSTER FUTURES-FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505734-000	FOSTERING FUTURES	\$ -	\$ 5,315	\$ 60,428	\$ 65,000	\$ 65,000	\$ -	\$ -
1220-05302-10100-000-505735-000	SPECIAL ADOPTION	\$ 827,113	\$ 629,277	\$ 536,571	\$ 1,182,000	\$ 1,182,000	\$ -	\$ -
1220-05302-10100-000-505738-000	ADULT PROTECTIVE SERVICES	\$ 4,247	\$ 2,766	\$ 2,364	\$ 3,500	\$ 3,500	\$ -	\$ -
1220-05302-10100-000-505739-000	HEAD START TRANSITION TO WOF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505742-000	ADULT PROT SVCS GUARDIAN FEI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505743-000	ETV-YTHS AGING OUT FOSTER CA	\$ 5,738	\$ 7,595	\$ 8,377	\$ 20,000	\$ 20,000	\$ -	\$ -
1220-05302-10100-000-505744-000	EMPLOYMENT-ADVANCEMENT TAI	\$ 11,936	\$ 50,224	\$ 13,629	\$ 50,000	\$ 50,000	\$ -	\$ -
1220-05302-10100-000-505752-000	TRANSITIONAL DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505753-000	TANF WORKING DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505754-000	VIEW - AFDC WORKING DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505755-000	VIEW - TRANSITIONAL DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505756-000	LEARNFARE DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505757-000	VIEW - PURCHASED SERVICE	\$ 48,590	\$ 45,354	\$ 62,011	\$ 150,000	\$ 150,000	\$ -	\$ -
1220-05302-10100-000-505758-000	CDC FEE AT RISK - FED	\$ (219)	\$ (350)	\$ (400)	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505759-000	PREVENTION - SUBSTANCE	\$ -	\$ 885	\$ 17,540	\$ 22,000	\$ 35,000	\$ 13,000	\$ 13,000
1220-05302-10100-000-505765-000	FOSTER PARENT TRAINING	\$ 12,760	\$ 12,291	\$ 11,925	\$ 20,000	\$ 20,000	\$ -	\$ -
1220-05302-10100-000-505766-000	FUEL ASSISTANCE	\$ 2,324	\$ 403	\$ 482	\$ 11,000	\$ 11,000	\$ -	\$ -
1220-05302-10100-000-505767-000	ADOPTION INCENTIVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10100-000-505770-000	INDEPENDENT LIVING PURCHASEI	\$ 10,237	\$ 6,627	\$ 10,488	\$ 16,000	\$ 16,000	\$ -	\$ -
1220-05302-10100-000-505780-000	FOSTER CHILDREN FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1220-05302-10100-000-505790-000	LOCAL ONLY DISCRETIONARY	\$ 3,262	\$ 8,058	\$ 4,091	\$ 10,000	\$ 10,000	\$ -
Total for 05302 COUNTY SOCIAL SERVICES:		\$ 3,060,439	\$ 3,172,014	\$ 3,574,899	\$ 4,981,750	\$ 5,096,250	\$ 114,500
1220-05302-10200-000-501300-000	SALARIES & WAGES-PART TIME	\$ 3,658	\$ 3,103	\$ -	\$ -	\$ 36,480	\$ 36,480
1220-05302-10200-000-502100-000	FICA / MEDICARE	\$ 213	\$ 237	\$ (98)	\$ -	\$ 2,791	\$ 2,791
1220-05302-10200-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ 90	\$ 373	\$ 31	\$ -	\$ 2,189	\$ 2,189
1220-05302-10200-000-505701-000	GENERAL RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505702-000	AUX GRANTS - AGED	\$ 46,262	\$ 41,636	\$ 23,772	\$ 50,000	\$ 35,000	\$ (15,000)
1220-05302-10200-000-505704-000	AUX GRANTS - DISABLED	\$ 33,763	\$ 49,219	\$ 42,281	\$ 50,000	\$ 65,000	\$ 15,000
1220-05302-10200-000-505705-000	AID TO DEPENDENT CHILDREN	\$ 667,036	\$ 997,528	\$ 1,134,855	\$ 1,310,000	\$ 1,310,000	\$ -
1220-05302-10200-000-505707-000	EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
1220-05302-10200-000-505711-000	OTHER PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505712-000	HOSPITALIZATION - INDIGENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505715-000	REFUGEE RESETTLEMENT	\$ 20,447	\$ 48,616	\$ 6,363	\$ 55,000	\$ 50,000	\$ (5,000)
1220-05302-10200-000-505719-000	ADULT SERVICES	\$ -	\$ -	\$ -	\$ 41,533	\$ 30,000	\$ (11,533)
1220-05302-10200-000-505721-000	ADOPTION SUBSIDY PAYMENTS	\$ 1,571,875	\$ 1,591,676	\$ 1,694,474	\$ 2,100,000	\$ 2,100,000	\$ -
1220-05302-10200-000-505722-000	CHILD DAY CARE - FEE SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505723-000	FAMILY PRESERVATION	\$ 8,835	\$ 7,400	\$ 3,621	\$ 15,000	\$ 15,000	\$ -
1220-05302-10200-000-505724-000	OTHER LOCAL ONLY	\$ 22,088	\$ 33,537	\$ 23,647	\$ 30,000	\$ 30,000	\$ -
1220-05302-10200-000-505726-000	ENERGY ASSISTANCE	\$ 87	\$ -	\$ 454	\$ 1,000	\$ 1,000	\$ -
1220-05302-10200-000-505727-000	RESPITE CARE-FOSTER PARENTS	\$ 1,250	\$ 1,125	\$ 475	\$ 2,940	\$ 3,500	\$ 560
1220-05302-10200-000-505733-000	FOSTER FUTURES-FOSTER CARE	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
1220-05302-10200-000-505734-000	FOSTER FUTURES	\$ -	\$ 23,759	\$ 104,919	\$ -	\$ -	\$ -
1220-05302-10200-000-505735-000	SPECIAL ADOPTION	\$ 745,867	\$ 597,299	\$ 546,884	\$ 1,154,678	\$ 750,000	\$ (404,678)
1220-05302-10200-000-505738-000	ADULT PROTECTIVE SERVICES	\$ 1,291	\$ 847	\$ 1,775	\$ 5,125	\$ 8,000	\$ 2,875
1220-05302-10200-000-505739-000	HEAD START TRANSITION TO WOF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505740-000	DAY CARE QUALITY INITIATIVE PG	\$ 20,280	\$ 20,280	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505742-000	ADULT PROT SVCS GUARDIAN FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505743-000	ETV-YTHS AGING OUT FOSTER CA	\$ 9,469	\$ 16,078	\$ 8,395	\$ 20,000	\$ 20,000	\$ -
1220-05302-10200-000-505744-000	EMPLOYMENT-ADVANCEMENT TAI	\$ 29,116	\$ 47,348	\$ 78,913	\$ 45,240	\$ 70,000	\$ 24,760
1220-05302-10200-000-505752-000	TRANSITIONAL DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505753-000	TANF WORKING DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505754-000	VIEW - AFDC WORKING DAY CARE	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505755-000	VIEW - TRANSITIONAL DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505756-000	LEARNFARE DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505757-000	VIEW - PURCHASED SERVICE	\$ 135,004	\$ 155,550	\$ 187,556	\$ 270,000	\$ 270,000	\$ -
1220-05302-10200-000-505758-000	CDC FEE AT RISK - FED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505759-000	PREVENTION-SUBSTANCE	\$ -	\$ 1,015	\$ 6,985	\$ 20,000	\$ 20,000	\$ -
1220-05302-10200-000-505760-000	TANF ED/TRAIN - NON-JOBS-FED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505765-000	FOSTER PARENT TRAINING	\$ 824	\$ 42	\$ -	\$ 8,000	\$ 8,000	\$ -
1220-05302-10200-000-505766-000	FUEL ASSISTANCE	\$ 1,270	\$ 471	\$ 940	\$ 10,000	\$ 10,000	\$ -
1220-05302-10200-000-505767-000	ADOPTION INCENTIVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505770-000	INDEPENDENT LIVING PURCHASE	\$ 12,887	\$ 9,133	\$ 5,993	\$ 20,000	\$ 20,000	\$ -
1220-05302-10200-000-505780-000	FOSTER CHILDREN FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05302-10200-000-505790-000	LOCAL ONLY DISCRETIONARY	\$ 3,000	\$ 475	\$ 4,091	\$ 10,000	\$ 10,000	\$ -
1220-05302-10300-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05302 CITY SOCIAL SERVICES:		\$ 3,336,610	\$ 3,644,747	\$ 3,876,326	\$ 5,419,516	\$ 5,067,960	\$ (351,556)
Total for 05302 PUBLIC ASSISTANCE:		\$ 13,787,791	\$ 14,667,623	\$ 15,690,901	\$ 19,232,707	\$ 19,733,529	\$ 500,822
Department:05315 INDIRECT COST ALLOCATION							
1220-05315-10300-000-503103-000	ACCOUNTING SERVICES	\$ 8,000	\$ 4,000	\$ 8,000	\$ 4,000	\$ 4,000	\$ -
Total for 05315 INDIRECT COST ALLOCATION:		\$ 8,000	\$ 4,000	\$ 8,000	\$ 4,000	\$ 4,000	\$ -
Department:05319 FEDERAL FAMILY PRESERVATION							

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1220-05319-10100-000-505713-000	FED FAMILY PRESERVATION ACT	\$ 22,917	\$ 23,654	\$ 21,723	\$ 30,000	\$ 30,000	\$ -
1220-05319-10200-000-505713-000	FED FAMILY PRESERVATION ACT	\$ 20,943	\$ 13,945	\$ 18,221	\$ 22,100	\$ 30,000	\$ 7,900
Total for 05319 FEDERAL FAMILY PRESERVATION:		\$ 43,860	\$ 37,599	\$ 39,944	\$ 52,100	\$ 60,000	\$ 7,900
Department:05332 RHAM TRANSPORTATION PROGRAM							
1220-05332-10300-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 65,141	\$ 66,191	\$ 67,261	\$ 67,934	\$ 71,008	\$ 3,074
1220-05332-10300-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-502100-000	FICA / MEDICARE	\$ 4,837	\$ 4,915	\$ 4,990	\$ 5,197	\$ 5,248	\$ 51
1220-05332-10300-000-502201-000	RETIREMENT (VRS)	\$ 3,099	\$ 3,753	\$ 3,828	\$ 3,660	\$ 3,826	\$ 166
1220-05332-10300-000-502202-000	RETIREMENT-HYBRID	\$ 3,928	\$ 3,430	\$ 3,490	\$ 2,851	\$ 2,303	\$ (548)
1220-05332-10300-000-502203-000	SHORT TERM/LONG TERM DISABL	\$ 182	\$ 186	\$ 189	\$ 191	\$ 200	\$ 9
1220-05332-10300-000-502300-000	HEALTH INSURANCE	\$ 13,101	\$ 13,809	\$ 9,306	\$ 13,824	\$ 14,377	\$ 553
1220-05332-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 314	\$ 344	\$ 350	\$ 350	\$ 357	\$ 7
1220-05332-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 789	\$ 617	\$ 634	\$ 640	\$ 669	\$ 29
1220-05332-10300-000-503410-000	TRANSPORT BY PUBLIC CARRIER	\$ 1,234	\$ 1,828	\$ 508	\$ 1,200	\$ 1,200	\$ -
1220-05332-10300-000-503600-000	ADVERTISING	\$ 67	\$ -	\$ -	\$ 150	\$ 150	\$ -
1220-05332-10300-000-503800-000	PURCHASED SERVICES-OTHER GR	\$ 60	\$ -	\$ -	\$ 100	\$ 100	\$ -
1220-05332-10300-000-504500-000	CENTRAL GARAGE	\$ 5,022	\$ 4,088	\$ 5,400	\$ 9,000	\$ 9,000	\$ -
1220-05332-10300-000-505101-000	ELECTRICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505102-000	HEATING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505103-000	WATER & SEWER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505201-000	POSTAGE	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
1220-05332-10300-000-505203-000	TELECOMMUNICATIONS	\$ 3,495	\$ 4,496	\$ 4,264	\$ 4,900	\$ 4,900	\$ -
1220-05332-10300-000-505305-000	VEHICLE INSURANCE	\$ 2,523	\$ 2,610	\$ 2,410	\$ 2,600	\$ 2,600	\$ -
1220-05332-10300-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ 685	\$ 662	\$ 662	\$ -
1220-05332-10300-000-505401-000	LEASE/RENT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505402-000	LEASE/RENT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505501-000	MILEAGE	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ 23	\$ -	\$ 50	\$ 50	\$ -
1220-05332-10300-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
1220-05332-10300-000-505801-000	DUES & ASSOCIATION MEMBERSH	\$ 143	\$ 143	\$ 143	\$ 150	\$ 150	\$ -
1220-05332-10300-000-506001-000	OFFICE SUPPLIES	\$ -	\$ 40	\$ 74	\$ 350	\$ 350	\$ -
1220-05332-10300-000-506007-000	REPAIR & MAINTENANCE SUPPLIE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 15	\$ 51	\$ -	\$ 50	\$ 50	\$ -
1220-05332-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 117	\$ 22	\$ 8	\$ 100	\$ 100	\$ -
1220-05332-10300-000-506065-000	MINOR EQUIPMENT	\$ -	\$ 573	\$ 700	\$ 500	\$ 500	\$ -
1220-05332-10300-000-508002-000	FURNITURE & FIXTURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05332-10300-000-508005-000	VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05332 RHAM TRANSPORTATION PROGRAM:		\$ 104,068	\$ 107,146	\$ 104,244	\$ 114,559	\$ 117,900	\$ 3,341
Department:05334 CSB BASED ELIGIBILITY WORKERS							
1220-05334-10300-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 43,314	\$ 47,043	\$ 47,803	\$ 48,281	\$ 50,466	\$ 2,185
1220-05334-10300-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05334-10300-000-502100-000	FICA / MEDICARE	\$ 3,236	\$ 3,492	\$ 3,535	\$ 3,693	\$ 3,805	\$ 112
1220-05334-10300-000-502201-000	RETIREMENT (VRS)	\$ 3,935	\$ 5,099	\$ 5,201	\$ 4,973	\$ 5,198	\$ 225
1220-05334-10300-000-502300-000	HEALTH INSURANCE	\$ 7,153	\$ 7,540	\$ 6,980	\$ 11,520	\$ 5,990	\$ (5,530)
1220-05334-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 209	\$ 245	\$ 249	\$ 249	\$ 254	\$ 5
1220-05334-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 290	\$ 243	\$ 206	\$ 208	\$ 217	\$ 9
Total for 05334 CSB BASED ELIGIBILITY WORKERS:		\$ 58,138	\$ 63,662	\$ 63,973	\$ 68,924	\$ 65,930	\$ (2,994)
Department:05336 HBURG COMM HEALTH CTR							
1220-05336-10300-000-501100-000	SALARIES & WAGES-FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05336-10300-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05336-10300-000-502100-000	FICA / MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05336-10300-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1220-05336-10300-000-502300-000	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05336-10300-000-502400-000	GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220-05336-10300-000-502703-000	WORKERS COMP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05336 HBURG COMM HEALTH CTR:		\$ -	\$ -				
Department:05337 VA JUVENILE COMM CRIME CONTROL							
1220-05337-10300-000-501100-000	SALARIES & WAGES-FULL TIME	\$ 31,256	\$ 36,331	\$ 32,077	\$ 40,622	\$ 40,622	\$ -
1220-05337-10300-000-501300-000	SALARIES & WAGES-PART TIME	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -
1220-05337-10300-000-501900-000	SEVERANCE PAY	\$ -	\$ -	\$ 861	\$ -	\$ -	\$ -
1220-05337-10300-000-502100-000	FICA / MEDICARE	\$ 2,325	\$ 2,706	\$ 2,283	\$ 3,108	\$ 2,786	\$ (322)
1220-05337-10300-000-502201-000	RETIREMENT (VRS)	\$ -	\$ -	\$ 2,917	\$ 2,917	\$ 3,751	\$ 834
1220-05337-10300-000-502202-000	RETIREMENT-HYBRID	\$ 3,778	\$ 3,947	\$ 312	\$ 3,295	\$ 12,550	\$ 9,255
1220-05337-10300-000-502203-000	SHORT TERM/LONG TERM DISABL	\$ 175	\$ 214	\$ 18	\$ 209	\$ -	\$ (209)
1220-05337-10300-000-502300-000	HEALTH INSURANCE	\$ 4,512	\$ 6,269	\$ 7,347	\$ 7,570	\$ -	\$ (7,570)
1220-05337-10300-000-502400-000	GROUP LIFE INSURANCE	\$ 149	\$ 189	\$ 156	\$ 177	\$ 189	\$ 12
1220-05337-10300-000-502703-000	WORKERS COMP INSURANCE	\$ 209	\$ 188	\$ 142	\$ 233	\$ 157	\$ (76)
1220-05337-10300-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 36,189	\$ 34,022	\$ 36,915	\$ 35,164	\$ 35,164	\$ -
1220-05337-10300-000-503600-000	ADVERTISING	\$ -	\$ 236	\$ 167	\$ 200	\$ 200	\$ -
1220-05337-10300-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 2,793	\$ -	\$ -	\$ -
1220-05337-10300-000-506001-000	OFFICE SUPPLIES	\$ 933	\$ 57	\$ 583	\$ -	\$ -	\$ -
1220-05337-10300-000-506014-000	OTHER OPERATING SUPPLIES	\$ 2,434	\$ 2,395	\$ 101	\$ 1,000	\$ 1,000	\$ -
1220-05337-10300-000-506065-000	MINOR EQUIPMENT	\$ 1,515	\$ 573	\$ -	\$ 1,000	\$ 1,000	\$ -
1220-05337-10300-000-503109-001	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 05337 VA JUVENILE COMM CRIME CONTROL:		\$ 83,474	\$ 87,171	\$ 86,672	\$ 95,495	\$ 97,419	\$ 1,924
Department:09401 COUNTY CAPITAL PROJECTS							
1220-09401-00000-000-508009-000	BUILDING CONSTRUCTION	\$ 10,430	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 09401 COUNTY CAPITAL PROJECTS:		\$ 10,430	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL SOCIAL SERVICES DISTRICT FUND EXPENDITURE		\$ 14,095,762	\$ 14,967,201	\$ 15,993,736	\$ 19,567,785	\$ 20,078,778	\$ 510,993

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 FY2019-2020 Adopted School Budget can be viewed on the Rockingham County Public Schools website.

https://drive.google.com/drive/folders/0B53zuDMHtd_LQUdPZWdPS1RgVWs

SELF-INSURANCE FUND

The Self-Insurance Fund provides for fiscal management of the County and School Board health insurance costs. The employer's share of health insurance costs and retiree healthcare liability costs are budgeted in departmental budgets, but this internal service fund accounts for the payment of claims, receives employee health insurance deductions and provides adequate reserves to mitigate increases in claims beyond those anticipated. The revenue for the fund comes primarily from employer contributions and employee deductions. Each employee has a deduction based on the level of coverage selected in the program.

Self-Funded Health Insurance Fund
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2018		2019		2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	2019 Amended	Adopted			
1310-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (34,177)	\$ (4)	\$ (95,491)	\$ -	\$ -	\$ (103,619)	\$ -	\$ -	\$ -
1310-00000-11624-000-316010-000	COUNTY ACTIVE HEALTH PREMIUMS	\$ (6,066,995)	\$ (4,381,372)	\$ (7,000,286)	\$ (7,650,000)	\$ (7,650,000)	\$ (5,807,126)	\$ -	\$ 7,650,000	\$ -
1310-00000-11624-000-316011-000	COUNTY RETIREE HEALTH PREMIUMS	\$ (236,827)	\$ (192,474)	\$ (236,304)	\$ (255,000)	\$ (255,000)	\$ (156,662)	\$ -	\$ 255,000	\$ -
1310-00000-11624-000-316012-000	COUNTY COBRA HEALTH PREMIUMS	\$ (15,613)	\$ (10,927)	\$ (47,040)	\$ (15,300)	\$ (15,300)	\$ (17,920)	\$ -	\$ 15,300	\$ -
1310-00000-11624-000-316020-000	SCHOOL ACTIVE HEALTH PREMIUMS	\$ (18,555,846)	\$ (13,235,001)	\$ (20,883,236)	\$ (21,930,000)	\$ (21,930,000)	\$ (17,588,155)	\$ (31,777,325)	\$ (9,847,325)	\$ -
1310-00000-11624-000-316021-000	SCHOOL RETIREE HEALTH PREMIUM	\$ (630,724)	\$ (373,176)	\$ (746,121)	\$ (663,000)	\$ (663,000)	\$ (526,304)	\$ -	\$ 663,000	\$ -
1310-00000-11624-000-316022-000	SCHOOL COBRA HEALTH PREMIUMS	\$ (21,772)	\$ (35,237)	\$ (60,456)	\$ (40,800)	\$ (40,800)	\$ (38,982)	\$ -	\$ 40,800	\$ -
1310-00000-11899-000-316090-000	COBRA PREMIUM ADMIN FEE	\$ (758)	\$ (923)	\$ (12)	\$ (1,020)	\$ (1,020)	\$ -	\$ -	\$ 1,020	\$ -
1310-00000-11899-000-316095-000	WELLNESS INITIATIVE	\$ -	\$ -	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department: TOTAL SELF-FUNDED HEALTH INS PLAN REVENUES		\$ (25,562,713)	\$ (18,229,114)	\$ (29,098,945)	\$ (30,555,120)	\$ (30,555,120)	\$ (24,238,767)	\$ (31,777,325)	\$ (1,222,205)	\$ -

Rockingham County FY 2019-2020 Budget
Self-Funded Health Insurance Fund

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
Department: SELF-FUNDED HEALTH INS PLAN EXPENDITURES:							
1310-01401-10101-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 6,110,693	\$ 5,756,083	\$ 7,409,057	\$ 30,555,120	\$ 31,777,325	\$ 1,222,205
1310-01401-00000-000-503111-000	STOP LOSS CREDIT	\$ -	\$ -	\$ (1,723,200)	\$ -	\$ -	\$ -
1310-01401-10101-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 551,620	\$ 630,665	\$ 683,781	\$ -	\$ -	\$ -
1310-01401-10101-000-503116-000	ACA REINSURANCE CONTRIBUTIONS	\$ 48,485	\$ 37,485	\$ 6,280	\$ -	\$ -	\$ -
1310-01401-10102-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 747,802	\$ 464,704	\$ 722,829	\$ -	\$ -	\$ -
1310-01401-10102-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 31,548	\$ 41,426	\$ 36,965	\$ -	\$ -	\$ -
1310-01401-10103-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 33,185	\$ 53,782	\$ 67,922	\$ -	\$ -	\$ -
1310-01401-10103-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 2,558	\$ 3,279	\$ 5,690	\$ -	\$ -	\$ -
1310-01401-10104-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 15,750,293	\$ 15,815,495	\$ 18,295,091	\$ -	\$ -	\$ -
1310-01401-10104-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 1,657,271	\$ 1,862,261	\$ 1,998,255	\$ -	\$ -	\$ -
1310-01401-10104-000-503116-000	ACA REINSURANCE CONTRIBUTIONS	\$ 147,822	\$ 113,741	\$ 18,997	\$ -	\$ -	\$ -
1310-01401-10105-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 775,689	\$ 1,264,044	\$ 1,266,784	\$ -	\$ -	\$ -
1310-01401-10105-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 86,487	\$ 90,165	\$ 103,280	\$ -	\$ -	\$ -
1310-01401-10106-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 57,200	\$ 240,429	\$ 205,944	\$ -	\$ -	\$ -
1310-01401-10106-000-503114-000	SELF-FUNDED HEALTH ADMIN FEES	\$ 3,269	\$ 8,267	\$ 8,929	\$ -	\$ -	\$ -
Total for 01401 HEALTH INSURANCE CLAIMS:		\$ 26,003,922	\$ 26,381,826	\$ 29,106,606	\$ 30,555,120	\$ 31,777,325	\$ 1,222,205
Department:01402 WELLNESS INITIATIVE PROGRAM							
1310-01402-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 21,245	\$ 32,000	\$ 2,000	\$ -	\$ -	\$ -
1310-01402-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ 16,532	\$ -	\$ -	\$ -
Total for 01402 WELLNESS INITIATIVE PROGRAM:		\$ 21,245	\$ 32,000	\$ 18,532	\$ -	\$ -	\$ -
Department:01403 HEALTH PLANNING							
1310-01403-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 17,170	\$ 28,461	\$ 35,000	\$ -	\$ -	\$ -
Total for 01403 HEALTH PLANNING:		\$ 17,170	\$ 28,461	\$ 35,000	\$ -	\$ -	\$ -
Department:09301 TRANSFERS							
1310-09301-00000-000-509501-000	TRSF TO GENERAL FUND	\$ -	\$ -	\$ 1,525,000	\$ -	\$ -	\$ -
Total for 09301 TRANSFERS:		\$ -	\$ -	\$ 1,525,000	\$ -	\$ -	\$ -
Department: TOTAL SELF-FUNDED HEALTH INS PLAN EXPENDITURES		\$ 26,042,337	\$ 26,442,287	\$ 30,685,138	\$ 30,555,120	\$ 31,777,325	\$ 1,222,205

ECONOMIC DEVELOPMENT AUTHORITY

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

Economic Development Authority
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2019		2019 Actuals	2020 Adopted	Increase/ Decrease
		Actuals	2018 Actuals	Adopted	2019 Amended			
1505-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ 2	\$ -	\$ -	\$ -	\$ (118)	\$ -	\$ -
1505-00000-11625-000-316225-000	ASSESSMENT/APPLICATION FEE	\$ (3,000)	\$ (6,000)	\$ (4,500)	\$ (4,500)	\$ -	\$ (4,500)	\$ -
1505-00000-11899-000-318400-000	GRANTS - LOCAL MONEY	\$ (1,412,058)	\$ (1,379,696)	\$ -	\$ -	\$ -	\$ -	\$ -
1505-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1505-00000-15101-000-351000-000	FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND REVENU		\$ (1,415,056)	\$ (1,385,696)	\$ (4,500)	\$ (4,500)	\$ (118)	\$ (4,500)	\$ -

Rockingham County FY 2019-2020 Budget
Economic Development Authority Fund

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1505-01223-00000-000-501811-000	BOARD & COMMISSION MEMBERS	2,000	\$ 2,400	\$ -	\$ -	\$ -	\$ -
1505-01223-00000-000-503102-000	LEGAL SERVICES	3,095	\$ 990	\$ 118	\$ 2,000	\$ 2,000	\$ -
1505-01223-00000-000-503103-000	ACCOUNTING SERVICES	5,000	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ -
1505-01223-00000-000-505201-000	POSTAGE	0	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
1505-01223-00000-000-505890-000	TECHNOLOGY ZONE GRANT - EDA	871,562	\$ 1,412,058	\$ 1,379,696	\$ -	\$ -	\$ -
1505-01223-00000-000-506014-000	OTHER OPERATING SUPPLIES	0	\$ -	\$ -	\$ -	\$ -	\$ -
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND EXPEND		\$ 881,657	\$ 1,416,948	\$ 1,381,314	\$ 4,500	\$ 4,500	\$ -

SOLID WASTE FUND

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

REVENUE

LOCAL REVENUE

Waste Collection & Disposal - This includes all fees collected from customers for the disposal of their waste.

Fee Schedule:

Commercial and Industrial	\$52 per ton
Construction and wood debris	\$52 per ton
Residential (Non County Residents)	\$52 per ton
Residential over 1,000 pounds (County Residents)	\$52 per ton
Residential under 1,000 pounds (County Residents)	No charge

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

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

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

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

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

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

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

	FY16 ACUTAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
INTEREST ON INVESTMENTS	\$ (17,938)	\$ 1,253	\$ -	\$ -	\$ -
RENTAL OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
GAIN/LOSS ON SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
WASTE COLLECTION & DISPOSAL	\$ (5,331,989)	\$ (2,840,470)	\$ (5,814,197)	\$ (4,770,792)	\$ (5,500,000)
CITY DISPOSAL FEES	\$ (156,893)	\$ (48,823)	\$ (235,811)	\$ (100,000)	\$ (100,000)
CHARGES FOR OTHER PERS SERV	\$ -	\$ (201)	\$ (587)	\$ -	\$ -
SALE OF EQUIPMENT	\$ -	\$ (213)	\$ (5,208)	\$ -	\$ -
SALE OF RECYCLABLES-OTHER	\$ (65,180)	\$ (60,562)	\$ (118,055)	\$ (60,000)	\$ (60,000)
SALE OF PROCESSED GAS	\$ (561,182)	\$ (280,370)	\$ (488,493)	\$ -	\$ -
CARBON CREDITS	\$ (69,756)	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ -	\$ -	\$ (2,042)	\$ -	\$ -
ALL LOCAL REVENUES	\$ (6,202,938)	\$ (3,229,385)	\$ (6,664,393)	\$ (4,930,792)	\$ (5,660,000)

STATE REVENUE

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

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

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

	FY16 ACUTAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
LITTER CONTROL	\$ (24,678)	\$ (23,830)	\$ (73,273)	\$ (20,000)	\$ 20,000
PLASTIC PEST CONTAINER GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER STATE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
ALL STATE REVENUES	\$ (24,678)	\$ (23,830)	\$ (73,273)	\$ (20,000)	\$ 20,000

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.

	FY16 ACUTAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
FUND RESERVE	\$ -	\$ -	\$ -	\$ (46,334)	\$ 931,601
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (46,334)	\$ 931,601

Solid Waste Fund
County of Rockingham, Virginia
FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2019		2019 Amended	2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actuals	2018 Actuals	Adopted				
1410-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (17,938)	\$ 1,253	\$ -	\$ -	\$ -	\$ (83,521)	\$ -	\$ -
1410-00000-11502-000-313300-000	RENTAL OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11502-000-315100-000	GAIN/LOSS ON SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11608-000-316960-000	WASTE COLLECTION & DISPOSAL	\$ (5,331,989)	\$ (2,840,470)	\$ (5,814,197)	\$ (4,770,792)	\$ (4,770,792)	\$ (3,495,328)	\$ (5,500,000)	\$ (729,208)
1410-00000-11608-000-316965-000	CITY DISPOSAL FEES	\$ (156,893)	\$ (48,823)	\$ (235,811)	\$ (100,000)	\$ (100,000)	\$ (316,391)	\$ (100,000)	\$ -
1410-00000-11803-000-318200-000	CHARGES FOR OTHER PERS SERV	\$ -	\$ (201)	\$ (587)	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318615-000	SALE OF EQUIPMENT	\$ -	\$ (213)	\$ (5,208)	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318620-000	SALE OF RECYCLABLES-OTHER	\$ (65,180)	\$ (60,562)	\$ (118,055)	\$ (60,000)	\$ (60,000)	\$ (76,416)	\$ (60,000)	\$ -
1410-00000-11899-000-318630-000	SALE OF PROCESSED GAS	\$ (561,182)	\$ (280,370)	\$ (488,493)	\$ -	\$ -	\$ (332,682)	\$ -	\$ -
1410-00000-11899-000-318640-000	CARBON CREDITS	\$ (69,756)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ (2,042)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (6,202,938)	\$ (3,229,385)	\$ (6,664,393)	\$ (4,930,792)	\$ (4,930,792)	\$ (4,304,338)	\$ (5,660,000)	\$ (729,208)
1410-00000-12404-000-324220-000	LITTER CONTROL	\$ (24,678)	\$ (23,830)	\$ (73,273)	\$ (20,000)	\$ (70,000)	\$ (75,918)	\$ 20,000	\$ 40,000
1410-00000-12404-000-324225-000	PLASTIC PEST CONTAINER GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ (24,678)	\$ (23,830)	\$ (73,273)	\$ (20,000)	\$ (70,000)	\$ (75,918)	\$ 20,000	\$ 40,000
1410-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (46,334)	\$ (1,381,094)	\$ -	\$ 931,601	\$ 977,935
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (46,334)	\$ (1,381,094)	\$ -	\$ 931,601	\$ 977,935
Department: TOTAL SOLID WASTE FUND REVENUES		\$ (6,227,616)	\$ (3,253,215)	\$ (6,737,666)	\$ (4,997,126)	\$ (6,381,886)	\$ (4,380,256)	\$ (4,708,399)	\$ 288,727

EXPENDITURES

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

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

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ADMINISTRATIVE ASST	1	1	1	1	1	0
ASST LANDFILL MGR	1	1	0	0	0	0
ENGINEERING TECH	0	0	1	1	1	0
LANDFILL MANAGER	1	1	1	1	1	0
LANDFILL WORKER	5	5	5	5	5	0
LEAD EQUIP OPERATOR	1	1	1	1	1	0
MECHANIC	1	1	1	1	1	0
MOTOR EQUIP OPERATOR	3	3	2	2	2	0
MOTR EQUP OPERTOR II	4	4	5	5	5	0
SITE CONTAINER OPR	0	0	0	0	0	0
SCALE OPERATOR	2	2	2	2	2	0
Landfill Total	19	19	19	19	19	0

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
REFUSE/RECYL COORD	1	1	1	1	0	-1
RECYCLING TECH	0	0	1	1	1	0
LANDFILL DRIVER	1	1	1	1	1	0
SITE CONTAINER OPR	5	5	5	5	5	0
TRUCK DRIVER	2	2	2	2	2	0
Recycling/Refuse Total	9	9	10	10	9	-1

Rockingham County FY 2019-2020 Budget
Solid Waste Fund

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	Adopted		
Department:04203 REFUSE COLLECTION & RECYCLING										
1410-04203-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 263,910	\$ 232,384	\$ 235,278	\$ 288,687	\$ 289,613	\$ 289,613	\$ 926		
1410-04203-00000-000-501200-000	OVERTIME	\$ 4,322	\$ 23,700	\$ 15,367	\$ 15,000	\$ 15,000	\$ 15,000	\$ -		
1410-04203-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 157,526	\$ 166,509	\$ 169,141	\$ 170,000	\$ 170,000	\$ 170,000	\$ -		
1410-04203-00000-000-501900-000	SEVERANCE PAY	\$ 860	\$ -	\$ 1,527	\$ -	\$ -	\$ -	\$ -		
1410-04203-00000-000-502100-000	FICA / MEDICARE	\$ 30,434	\$ 31,387	\$ 31,052	\$ 36,238	\$ 36,308	\$ 36,308	\$ 70		
1410-04203-00000-000-502201-000	RETIREMENT (VRS)	\$ 22,298	\$ 23,659	\$ 19,435	\$ 23,538	\$ 21,073	\$ 21,073	\$ (2,465)		
1410-04203-00000-000-502202-000	RETIREMENT HYBRID	\$ -	\$ 1,766	\$ 6,455	\$ -	\$ 7,780	\$ 7,780	\$ 7,780		
1410-04203-00000-000-502203-000	SHORT TERM DISABILITY	\$ -	\$ 95	\$ 349	\$ -	\$ 355	\$ 355	\$ 355		
1410-04203-00000-000-502209-000	PENSION EXPENSE	\$ (23,873)	\$ (8,510)	\$ 16,804	\$ -	\$ -	\$ -	\$ -		
1410-04203-00000-000-502300-000	HEALTH INSURANCE	\$ 89,551	\$ 82,713	\$ 79,233	\$ 61,963	\$ 65,602	\$ 65,602	\$ 3,639		
1410-04203-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 1,238	\$ 1,246	\$ 1,240	\$ 1,262	\$ 1,455	\$ 1,455	\$ 193		
1410-04203-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 22,390	\$ 17,876	\$ 16,149	\$ 10,353	\$ 10,779	\$ 10,779	\$ 426		
1410-04203-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 10,122	\$ 22,642	\$ 8,202	\$ 25,000	\$ 20,000	\$ 20,000	\$ (5,000)		
1410-04203-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 259	\$ 286	\$ 204	\$ 300	\$ -	\$ -	\$ (300)		
1410-04203-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 129,307	\$ 116,688	\$ 117,376	\$ 116,000	\$ 118,500	\$ 118,500	\$ 2,500		
1410-04203-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 1,130	\$ -	\$ 10,330	\$ 12,000	\$ 12,000	\$ 12,000	\$ -		
1410-04203-00000-000-503303-000	SOLID WASTE COLLECTION	\$ -	\$ 1,699	\$ -	\$ -	\$ -	\$ -	\$ -		
1410-04203-00000-000-503500-000	PRINTING & BINDING	\$ -	\$ 546	\$ 202	\$ 900	\$ 600	\$ 600	\$ (300)		
1410-04203-00000-000-503600-000	ADVERTISING	\$ 1,181	\$ 535	\$ 1,097	\$ 800	\$ 800	\$ 800	\$ -		
1410-04203-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 842	\$ 993	\$ 418	\$ 750	\$ 750	\$ 750	\$ -		
1410-04203-00000-000-504300-000	CENTRAL STORE	\$ 60	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -		
1410-04203-00000-000-504500-000	CENTRAL GARAGE	\$ 39,591	\$ 29,590	\$ 41,163	\$ 40,000	\$ 40,000	\$ 40,000	\$ -		
1410-04203-00000-000-505101-000	ELECTRICAL SERVICES	\$ 8,601	\$ 9,063	\$ 9,927	\$ 9,000	\$ 9,000	\$ 9,000	\$ -		
1410-04203-00000-000-505103-000	WATER & SEWER SERVICES	\$ 638	\$ 503	\$ 557	\$ 1,000	\$ 600	\$ 600	\$ (400)		
1410-04203-00000-000-505201-000	POSTAGE	\$ 46	\$ -	\$ 101	\$ -	\$ -	\$ -	\$ -		
1410-04203-00000-000-505203-000	TELECOMMUNICATIONS	\$ 3,335	\$ 5,986	\$ 5,941	\$ 6,000	\$ 6,000	\$ 6,000	\$ -		
1410-04203-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 25	\$ 23	\$ 25	\$ 25	\$ 25	\$ -		
1410-04203-00000-000-505305-000	VEHICLE INSURANCE	\$ 2,061	\$ 2,565	\$ 2,420	\$ 2,500	\$ 2,800	\$ 2,800	\$ 300		
1410-04203-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 405	\$ 385	\$ 414	\$ 450	\$ 450	\$ 450	\$ -		
1410-04203-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 3,380	\$ 3,528	\$ 3,363	\$ 3,600	\$ 3,600	\$ 3,600	\$ -		
1410-04203-00000-000-505501-000	MILEAGE	\$ -	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -		
1410-04203-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 282	\$ 435	\$ 345	\$ 600	\$ 400	\$ 400	\$ (200)		
1410-04203-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 350	\$ 225	\$ 401	\$ 400	\$ 300	\$ 300	\$ (100)		
1410-04203-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIP:	\$ -	\$ -	\$ 150	\$ -	\$ 200	\$ 200	\$ 200		
1410-04203-00000-000-506001-000	OFFICE SUPPLIES	\$ 293	\$ 164	\$ 611	\$ 200	\$ 250	\$ 250	\$ 50		
1410-04203-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 150	\$ 211	\$ 627	\$ 300	\$ 100	\$ 100	\$ (200)		
1410-04203-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,404	\$ 501	\$ 541	\$ 400	\$ 600	\$ 600	\$ 200		
1410-04203-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 4,337	\$ 1,529	\$ 3,642	\$ 2,000	\$ 200	\$ 200	\$ (1,800)		
1410-04203-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 538	\$ 362	\$ 370	\$ 500	\$ 500	\$ 500	\$ -		
1410-04203-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 23,083	\$ 11,510	\$ 16,862	\$ 15,000	\$ 15,000	\$ 15,000	\$ -		
1410-04203-00000-000-506011-000	UNIFORMS/SAFETY	\$ 2,565	\$ 2,779	\$ 2,215	\$ 2,000	\$ 2,500	\$ 2,500	\$ 500		
1410-04203-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -		
1410-04203-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,947	\$ 2,327	\$ 52,672	\$ 3,000	\$ 3,000	\$ 3,000	\$ -		
1410-04203-00000-000-506065-000	MINOR EQUIPMENT	\$ 4,248	\$ 1,609	\$ 1,246	\$ 1,500	\$ -	\$ -	\$ (1,500)		
1410-04203-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 235,000	\$ 75,000	\$ 75,000	\$ (160,000)		
1410-04203-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ 63,555	\$ 4,187	\$ 58,000	\$ 10,000	\$ 10,000	\$ (48,000)		
Total for 04203 REFUSE COLLECTION & RECYCLING:		\$ 808,808	\$ 853,403	\$ 877,635	\$ 1,144,266	\$ 941,140	\$ 941,140	\$ (203,126)		
Department:04204 REFUSE DISPOSAL										
1410-04204-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 564,104	\$ 638,597	\$ 645,167	\$ 655,367	\$ 701,982	\$ 701,982	\$ 46,615		
1410-04204-00000-000-501200-000	OVERTIME	\$ 19,960	\$ 15,588	\$ 13,961	\$ 15,000	\$ 22,000	\$ 22,000	\$ 7,000		
1410-04204-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 19,950	\$ 17,910	\$ 16,014	\$ 15,000	\$ 16,000	\$ 16,000	\$ 1,000		
1410-04204-00000-000-501900-000	SEVERANCE PAY	\$ 3,229	\$ 2,134	\$ 4,638	\$ -	\$ -	\$ -	\$ -		
1410-04204-00000-000-502100-000	FICA / MEDICARE	\$ 43,805	\$ 48,129	\$ 49,330	\$ 52,431	\$ 56,609	\$ 56,609	\$ 4,178		

Acct Number	Acct Description						Increase/ Decrease
		2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	
1410-04204-00000-000-502201-000	RETIREMENT (VRS)	\$ 43,752	\$ 49,707	\$ 49,373	\$ 45,652	\$ 31,540	\$ (14,112)
1410-04204-00000-000-502202-000	RETIREMENT-HYBRID	\$ 9,770	\$ 18,334	\$ 21,421	\$ 19,303	\$ 28,540	\$ 9,237
1410-04204-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 452	\$ 990	\$ 1,159	\$ 1,256	\$ 1,328	\$ 72
1410-04204-00000-000-502209-000	PENSION EXPENSE	\$ (43,073)	\$ (57,362)	\$ 103,793	\$ -	\$ -	\$ -
1410-04204-00000-000-502300-000	HEALTH INSURANCE	\$ 156,449	\$ 187,810	\$ 180,885	\$ 188,276	\$ 160,623	\$ (27,653)
1410-04204-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,723	\$ 3,277	\$ 3,381	\$ 3,497	\$ 3,735	\$ 238
1410-04204-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 25,714	\$ 22,169	\$ 24,106	\$ 21,623	\$ -	\$ (21,623)
1410-04204-00000-000-503000-000	PURCHASED SERVICES	\$ 4,793	\$ 5,915	\$ 580	\$ -	\$ 24,136	\$ 24,136
1410-04204-00000-000-503100-000	PROFESSIONAL SERVICES	\$ 217,895	\$ 160,026	\$ 175,104	\$ 155,000	\$ 155,000	\$ -
1410-04204-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 622	\$ 550	\$ 495	\$ -	\$ -	\$ -
1410-04204-00000-000-503104-000	GROUNDWATER MONITORING SVCS	\$ 126,610	\$ 225,480	\$ 97,988	\$ 160,000	\$ 160,000	\$ -
1410-04204-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 209,624	\$ 301,137	\$ 147,346	\$ 150,000	\$ 150,000	\$ -
1410-04204-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 238,262	\$ 98,841	\$ 80,080	\$ 100,000	\$ 140,000	\$ 40,000
1410-04204-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 328	\$ 3,440	\$ 11,391	\$ 7,500	\$ 10,000	\$ 2,500
1410-04204-00000-000-503303-000	SOLID WASTE COLLECTION	\$ 23,870	\$ 22,484	\$ 41,930	\$ 28,000	\$ 45,000	\$ 17,000
1410-04204-00000-000-503500-000	PRINTING & BINDING	\$ 290	\$ 330	\$ 424	\$ 300	\$ 300	\$ -
1410-04204-00000-000-503600-000	ADVERTISING	\$ 1,844	\$ 1,092	\$ 688	\$ 500	\$ 750	\$ 250
1410-04204-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 6,547	\$ 7,788	\$ 7,498	\$ 7,000	\$ 8,000	\$ 1,000
1410-04204-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 19,789	\$ 19,592	\$ 20,661	\$ 18,000	\$ 19,000	\$ 1,000
1410-04204-00000-000-504300-000	CENTRAL STORE	\$ 1,919	\$ 1,080	\$ 2,164	\$ 2,000	\$ 2,000	\$ -
1410-04204-00000-000-504500-000	CENTRAL GARAGE	\$ 2,776	\$ 5,041	\$ 3,709	\$ 5,000	\$ 4,000	\$ (1,000)
1410-04204-00000-000-505101-000	ELECTRICAL SERVICES	\$ 16,663	\$ 14,693	\$ 19,625	\$ 17,000	\$ 18,000	\$ 1,000
1410-04204-00000-000-505102-000	HEATING SERVICES	\$ 252	\$ 705	\$ 1,711	\$ 1,000	\$ 1,000	\$ -
1410-04204-00000-000-505103-000	WATER & SEWER SERVICES	\$ 53,243	\$ 29,817	\$ 29,837	\$ 45,000	\$ 45,000	\$ -
1410-04204-00000-000-505201-000	POSTAGE	\$ 1,297	\$ 1,776	\$ 1,120	\$ 1,200	\$ 1,200	\$ -
1410-04204-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,623	\$ 4,249	\$ 8,331	\$ 4,500	\$ 9,500	\$ 5,000
1410-04204-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,758	\$ 5,908	\$ 3,071	\$ 6,900	\$ 3,500	\$ (3,400)
1410-04204-00000-000-505305-000	VEHICLE INSURANCE	\$ 1,792	\$ 1,623	\$ 3,457	\$ 3,500	\$ 2,800	\$ (700)
1410-04204-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 890	\$ 965	\$ 1,099	\$ 1,100	\$ 1,100	\$ -
1410-04204-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,457	\$ 2,447	\$ 15,702	\$ 3,000	\$ 2,000	\$ (1,000)
1410-04204-00000-000-505501-000	MILEAGE	\$ 566	\$ 175	\$ 127	\$ 250	\$ 200	\$ (50)
1410-04204-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 736	\$ -	\$ 8	\$ -	\$ -	\$ -
1410-04204-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 525	\$ 816	\$ 914	\$ 500	\$ 1,000	\$ 500
1410-04204-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIP	\$ 337	\$ -	\$ -	\$ 250	\$ -	\$ (250)
1410-04204-00000-000-506001-000	OFFICE SUPPLIES	\$ 740	\$ 2,261	\$ 998	\$ 750	\$ 1,500	\$ 750
1410-04204-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 12	\$ 1,449	\$ 67	\$ 1,000	\$ 1,000	\$ -
1410-04204-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 1,512	\$ 3,526	\$ 1,681	\$ 1,500	\$ 1,500	\$ -
1410-04204-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 16,413	\$ 21,007	\$ 43,530	\$ 30,000	\$ 75,000	\$ 45,000
1410-04204-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 88,203	\$ 105,164	\$ 105,647	\$ 110,000	\$ 110,000	\$ -
1410-04204-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 27,896	\$ 34,011	\$ 20,118	\$ 30,000	\$ 30,000	\$ -
1410-04204-00000-000-506011-000	UNIFORMS/SAFETY	\$ 5,624	\$ 7,896	\$ 10,073	\$ 5,500	\$ 5,500	\$ -
1410-04204-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -
1410-04204-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 4,689	\$ 4,888	\$ 6,209	\$ 6,500	\$ 6,500	\$ -
1410-04204-00000-000-506050-000	BAD DEBTS	\$ 11,400	\$ (20,000)	\$ 6,000	\$ -	\$ -	\$ -
1410-04204-00000-000-506065-000	MINOR EQUIPMENT	\$ 22,129	\$ 16,209	\$ 6,578	\$ -	\$ -	\$ -
1410-04204-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ -	\$ 15,132	\$ -	\$ 335,000	\$ 475,000	\$ 140,000
1410-04204-00000-000-508005-000	VEHICLES	\$ -	\$ 4,706	\$ -	\$ -	\$ -	\$ -
1410-04204-00000-000-508007-000	COMPUTER EQUIPMENT	\$ -	\$ 5,000	\$ 726	\$ -	\$ -	\$ -
1410-04204-00000-000-508011-000	DEPRECIATION	\$ 913,830	\$ 1,518,630	\$ 1,661,110	\$ -	\$ -	\$ -
1410-04204-00000-000-508012-000	AMORTIZATION	\$ 14,668	\$ 14,668	\$ 7,334	\$ -	\$ -	\$ -
1410-04204-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ (90,000)
1410-04204-00000-000-508311-000	LANDFILL CLOSURE	\$ 542,661	\$ 1,133,978	\$ 1,095,446	\$ -	\$ -	\$ -
1410-04204-10401-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 3,771	\$ 829	\$ -	\$ -	\$ -	\$ -
1410-04204-10401-000-506014-000	OTHER OPERATING SUPPLIES	\$ 66	\$ 8	\$ -	\$ -	\$ -	\$ -
Total for 04204 REFUSE DISPOSAL:		\$ 3,439,048	\$ 4,732,614	\$ 4,753,851	\$ 2,345,155	\$ 2,531,843	\$ 186,688

Department:04205 LANDFILL GAS UTILIZATION

1410-04205-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 128,681	\$ 108,082	\$ 109,737	\$ 120,000	\$ 116,000	\$ (4,000)
---------------------------------	-----------------------------	------------	------------	------------	------------	------------	------------

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	Adopted		
1410-04205-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 1,150	\$ 698	\$ 420	\$ 2,500	\$ -	\$ -	\$ -	\$ (2,500)	
1410-04205-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ -	\$ -	\$ 8,154	\$ -	\$ -	\$ -	\$ -	\$ -	
1410-04205-00000-000-505101-000	ELECTRICAL SERVICES	\$ 36,242	\$ 36,601	\$ 20,626	\$ 35,000	\$ 6,000	\$ -	\$ -	\$ (29,000)	
1410-04205-00000-000-505201-000	POSTAGE	\$ 180	\$ 182	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ (200)	
1410-04205-00000-000-505203-000	TELECOMMUNICATIONS	\$ 178	\$ 155	\$ 162	\$ 300	\$ 300	\$ -	\$ -	\$ -	
1410-04205-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 99	\$ 127	\$ 207	\$ 200	\$ 200	\$ -	\$ -	\$ -	
1410-04205-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 287	\$ -	\$ (305)	\$ 500	\$ -	\$ -	\$ -	\$ (500)	
1410-04205-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 125	\$ -	\$ 98	\$ 500	\$ -	\$ -	\$ -	\$ (500)	
1410-04205-00000-000-508011-000	DEPRECIATION	\$ 52,210	\$ 52,210	\$ 52,210	\$ -	\$ -	\$ -	\$ -	\$ -	
1410-04205-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ (225,000)	
1410-04205-00000-000-509201-000	INTEREST	\$ 21,875	\$ 10,280	\$ (1,251)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total for 04205 LANDFILL GAS UTILIZATION:		\$ 241,028	\$ 208,335	\$ 190,057	\$ 384,200	\$ 122,500	\$ -	\$ -	\$ (261,700)	
1410-09301-00000-000-509548-000	TRANSFER	\$ -	\$ 11,001,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Department:09501 DEBT SERVICE-COUNTY										
1410-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 690,000	\$ 705,000	\$ -	\$ -	\$ 15,000	
1410-09501-00000-000-509201-000	INTEREST	\$ 11,500	\$ (19,787)	\$ 298,319	\$ 433,505	\$ 407,916	\$ -	\$ -	\$ (25,589)	
1410-09501-00000-000-509301-000		\$ -	\$ 130,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total for 09501 DEBT SERVICE-COUNTY:		\$ 11,500	\$ 110,735	\$ 298,319	\$ 1,123,505	\$ 1,112,916	\$ -	\$ -	\$ (10,589)	
Department: TOTAL SOLID WASTE FUND EXPENDITURES		\$ 4,500,384	\$ 16,906,757	\$ 6,119,863	\$ 4,997,126	\$ 4,708,399	\$ -	\$ -	\$ (288,727)	

WATER AND SEWER FUND

REVENUE

LOCAL REVENUE

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

Water and Sewer Fund Water	Rate
Minimum- 3,500 gallons	\$12.50
Over 3,500 gallons	\$ 3.80

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	\$ 6.00
Over 1,000 gallons	\$ 5.15

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

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

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

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

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

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

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

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

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

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

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

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
INTEREST ON INVESTMENTS	\$ (34,328)	\$ (2,583)	\$ (135,808)	\$ -	\$ (80,000)
GAIN/LOSS ON SALE OF PROPERTY	\$ (7,095)	\$ -	\$ -	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (2,768,075)	\$ (1,514,940)	\$ (3,158,301)	\$ (2,750,000)	\$ (3,000,000)
MONTHLY SEWER CHARGES	\$ (3,395,415)	\$ (1,779,657)	\$ (3,834,300)	\$ (3,400,000)	\$ (3,800,000)
CONNECTION FEES	\$ (36,841)	\$ (545,800)	\$ (57,861)	\$ (500,000)	\$ (500,000)
STREET LIGHT CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ (8,665)	\$ (3,817)	\$ (5,638)	\$ -	\$ -
CHARGES FOR OTHER PERS SERV	\$ (6,813)	\$ (5,231)	\$ (13,480)	\$ -	\$ -
PAYMENT FROM MT CRAWFORD	\$ (38,896)	\$ (14,855)	\$ (30,506)	\$ (32,000)	\$ (30,000)
PAYMENT FROM SCHOOLS	\$ (19,473)	\$ -	\$ (14,772)	\$ (13,000)	\$ (14,000)
PAYMENT FROM LILLY SUBDIVISION	\$ (7,773)	\$ (4,481)	\$ (6,518)	\$ (5,000)	\$ (4,000)
PAYMENT FROM COUNTRYSIDE	\$ (3,345)	\$ (1,007)	\$ (2,511)	\$ (2,000)	\$ (2,000)
PAYMENT FROM SMITH CREEK	\$ (54,823)	\$ (31,371)	\$ (84,081)	\$ (50,000)	\$ (50,000)
CHARGES FOR SAMPLING ANALYSIS	\$ -	\$ -	\$ -	\$ -	\$ -
PAYMENT FROM PENN LAIRD	\$ -	\$ -	\$ -	\$ -	\$ -
SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ (2,683)	\$ (24,932)	\$ (8,302)	\$ -	\$ -
EXCESS TAP FEES	\$ (884,184)	\$ -	\$ (1,099,364)	\$ -	\$ -
WATER & SEWER	\$ -	\$ -	\$ -	\$ -	\$ -
ALL LOCAL REVENUES	\$ (7,268,408)	\$ (3,928,676)	\$ (8,451,441)	\$ (6,752,000)	\$ (7,480,000)

STATE REVENUE

Other State Funds - This includes revenue received from the State of Virginia, typically in the form of grants or other assistance.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
OTHER STATE FUNDS	\$ (1,962)	\$ -	\$ -	\$ -	\$ -
ALL STATE REVENUES	\$ (1,962)	\$ -	\$ -	\$ -	\$ -

FEDERAL REVENUE

Other Federal Funds - This includes revenue received from the Federal Government, typically in the form of grants or other assistance.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
OTHER FEDERAL FUNDS	\$ -	\$ (9,750)	\$ -	\$ -	\$ -
ALL FEDERAL REVENUES	\$ -	\$ (9,750)	\$ -	\$ -	\$ -

FUND RESERVE

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
FUND RESERVE	\$ -	\$ -	\$ -	\$ (369,125)	\$ (5,803,808)
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (369,125)	\$ (5,803,808)

Water & Sewer Utility Fund
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2017			2019		2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actuals	2018 Actuals	Adopted	2019 Amended			
1401-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (34,328)	\$ (2,583)	\$ (135,808)	\$ -	\$ -	\$ (131,818)	\$ (80,000)	\$ (80,000)
1401-00000-11502-000-315100-000	GAIN/LOSS ON SALE OF PROPERTY	\$ (7,095)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (2,768,075)	\$ (1,514,940)	\$ (3,158,301)	\$ (2,750,000)	\$ (2,750,000)	\$ (2,195,420)	\$ (3,000,000)	\$ (250,000)
1401-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (3,395,415)	\$ (1,779,657)	\$ (3,834,300)	\$ (3,400,000)	\$ (3,400,000)	\$ (2,742,532)	\$ (3,800,000)	\$ (400,000)
1401-00000-11620-000-315700-000	CONNECTION FEES	\$ (36,841)	\$ (545,800)	\$ (57,861)	\$ (500,000)	\$ (500,000)	\$ (796,075)	\$ (500,000)	\$ -
1401-00000-11620-000-315800-000	STREET LIGHT CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11621-000-314100-000	INTEREST INCOME	\$ (8,665)	\$ (3,817)	\$ (5,638)	\$ -	\$ -	\$ (1,625)	\$ -	\$ -
1401-00000-11803-000-318330-000	CHARGES FOR OTHER PERS SERV	\$ (6,813)	\$ (5,231)	\$ (13,480)	\$ -	\$ -	\$ (4,450)	\$ -	\$ -
1401-00000-11803-000-318331-000	PAYMENT FROM MT CRAWFORD	\$ (38,896)	\$ (14,855)	\$ (30,506)	\$ (32,000)	\$ (32,000)	\$ (20,035)	\$ (30,000)	\$ 2,000
1401-00000-11803-000-318332-000	PAYMENT FROM SCHOOLS	\$ (19,473)	\$ -	\$ (14,772)	\$ (13,000)	\$ (13,000)	\$ (8,227)	\$ (14,000)	\$ (1,000)
1401-00000-11803-000-318333-000	PAYMENT FROM LILLY SUBDIVISION	\$ (7,773)	\$ (4,481)	\$ (6,518)	\$ (5,000)	\$ (5,000)	\$ (2,112)	\$ (4,000)	\$ 1,000
1401-00000-11803-000-318334-000	PAYMENT FROM COUNTRYSIDE	\$ (3,345)	\$ (1,007)	\$ (2,511)	\$ (2,000)	\$ (2,000)	\$ (2,660)	\$ (2,000)	\$ -
1401-00000-11803-000-318335-000	PAYMENT FROM SMITH CREEK	\$ (54,823)	\$ (31,371)	\$ (84,081)	\$ (50,000)	\$ (50,000)	\$ (28,822)	\$ (50,000)	\$ -
1401-00000-11803-000-318336-000	CHARGES FOR SAMPLING ANALYSIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11803-000-318337-000	PAYMENT FROM PENN LAIRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11899-000-318950-000	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (2,683)	\$ (24,932)	\$ (8,302)	\$ -	\$ -	\$ (3,238)	\$ -	\$ -
1401-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (884,184)	\$ -	\$ (1,099,364)	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-11901-000-319102-000	WATER & SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (7,268,408)	\$ (3,928,676)	\$ (8,451,441)	\$ (6,752,000)	\$ (6,752,000)	\$ (5,937,013)	\$ (7,480,000)	\$ (728,000)
1401-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ (1,962)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ (1,962)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-13900-000-339100-000	OTHER FEDERAL FUNDS	\$ -	\$ (9,750)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ -	\$ (9,750)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1401-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (369,125)	\$ (5,413,708)	\$ -	\$ (5,803,808)	\$ (5,434,683)
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (369,125)	\$ (5,413,708)	\$ -	\$ (5,803,808)	\$ (5,434,683)
Department: TOTAL WATER & SEWER UTILITY FUND REVENUES		\$ (7,270,371)	\$ (3,938,426)	\$ (8,451,441)	\$ (7,121,125)	\$ (12,165,708)	\$ (5,937,013)	\$ (13,283,808)	\$ (6,162,683)

EXPENDITURES

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

Staffing:

Position	FY17 Approved	FY18 Adopted	FY19 Adopted	FY19 Amended	FY20 Adopted	Change
ASST PUMP STATION	1	1	1	0	0	0
CONSTRUCTION INSPCTR	1	1	1	1	1	0
CREW LEADER	3	3	3	3	3	0
OPERATIONS MANAGER	1	1	1	1	1	0
PUMP STATION TECH I				0	1	
PUMP STATION TECH II	1	1	1	2	2	0
TREATMENT OP MANAGER	1	1	1	1	1	0
UTILITY WORKER	6	6	5	4	4	0
UTILITY WORKER II				1	1	
UTILTS MAIN PLANNER	1	1	1	1	1	0
WATER METER TECH II	0	0	1	1	1	0
WATERWORKS OPERATOR I	2	2	2	2	2	0
Utilities Total	17	17	17	17	18	0

Rockingham County FY 2019-2020 Budget
Water & Sewer Utility Fund

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	Adopted		
1401-04402-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 645,110	\$ 629,481	\$ 647,010	\$ 735,939	\$ 794,709	\$ 58,770		\$ 58,770	
1401-04402-00000-000-501200-000	OVERTIME	\$ 61,016	\$ 58,124	\$ 66,943	\$ 50,000	\$ 65,000	\$ 15,000		\$ 15,000	
1401-04402-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 25,605	\$ 21,167	\$ 8,855	\$ 18,200	\$ 18,200	\$ -		\$ -	
1401-04402-00000-000-501900-000	SEVERANCE PAY	\$ 41	\$ 2,947	\$ 3,948	\$ -	\$ -	\$ -		\$ -	
1401-04402-00000-000-502100-000	FICA / MEDICARE	\$ 50,164	\$ 49,022	\$ 50,809	\$ 61,517	\$ 67,160	\$ 5,643		\$ 5,643	
1401-04402-00000-000-502201-000	RETIREMENT (VRS)	\$ 48,329	\$ 50,679	\$ 52,065	\$ 51,608	\$ 52,611	\$ 1,003		\$ 1,003	
1401-04402-00000-000-502202-000	RETIREMENT-HYBRID	\$ 11,181	\$ 16,662	\$ 20,053	\$ 21,394	\$ 23,091	\$ 1,697		\$ 1,697	
1401-04402-00000-000-502203-000	SHORT TERM/LONG TERM DISABILITY	\$ 518	\$ 900	\$ 1,087	\$ 1,379	\$ 1,486	\$ 107		\$ 107	
1401-04402-00000-000-502209-000	PENSION EXPENSE	\$ (30,960)	\$ (26,944)	\$ 61,730	\$ -	\$ -	\$ -		\$ -	
1401-04402-00000-000-502300-000	HEALTH INSURANCE	\$ 157,501	\$ 186,395	\$ 184,572	\$ 205,853	\$ 197,137	\$ (8,716)		\$ (8,716)	
1401-04402-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 2,984	\$ 3,238	\$ 3,442	\$ 3,836	\$ 4,034	\$ 198		\$ 198	
1401-04402-00000-000-502600-000	UNEMPLOYMENT COMPENSATION	\$ -	\$ 8,141	\$ -	\$ -	\$ -	\$ -		\$ -	
1401-04402-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 21,183	\$ 15,919	\$ 15,909	\$ 14,647	\$ 16,922	\$ 2,275		\$ 2,275	
1401-04402-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ 292	\$ 232	\$ 381	\$ 300	\$ 300	\$ -		\$ -	
1401-04402-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 29,682	\$ 52,088	\$ 63,835	\$ 35,000	\$ 50,000	\$ 15,000		\$ 15,000	
1401-04402-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 203,319	\$ 278,249	\$ 260,126	\$ 200,000	\$ 250,000	\$ 50,000		\$ 50,000	
1401-04402-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 17,508	\$ 16,074	\$ 42,890	\$ 53,000	\$ 186,500	\$ 133,500		\$ 133,500	
1401-04402-00000-000-503500-000	PRINTING & BINDING	\$ 490	\$ 2,879	\$ 736	\$ 500	\$ 500	\$ -		\$ -	
1401-04402-00000-000-503600-000	ADVERTISING	\$ -	\$ 867	\$ 1,404	\$ 500	\$ 600	\$ 100		\$ 100	
1401-04402-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 4,310	\$ 5,745	\$ 5,073	\$ 5,000	\$ 5,500	\$ 500		\$ 500	
1401-04402-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVT	\$ 2,707	\$ 3,635	\$ 5,311	\$ 3,000	\$ 5,000	\$ 2,000		\$ 2,000	
1401-04402-00000-000-504300-000	CENTRAL STORE	\$ 347	\$ 404	\$ 91	\$ 200	\$ 200	\$ -		\$ -	
1401-04402-00000-000-504500-000	CENTRAL GARAGE	\$ 66,505	\$ 62,260	\$ 59,313	\$ 60,000	\$ 60,000	\$ -		\$ -	
1401-04402-00000-000-505101-000	ELECTRICAL SERVICES	\$ 213,909	\$ 205,504	\$ 216,939	\$ 190,000	\$ 200,000	\$ 10,000		\$ 10,000	
1401-04402-00000-000-505103-000	WATER & SEWER SERVICES	\$ 461	\$ 505	\$ 755	\$ 500	\$ 600	\$ 100		\$ 100	
1401-04402-00000-000-505201-000	POSTAGE	\$ 19,407	\$ 21,591	\$ 23,732	\$ 25,000	\$ 28,000	\$ 3,000		\$ 3,000	
1401-04402-00000-000-505203-000	TELECOMMUNICATIONS	\$ 8,608	\$ 12,241	\$ 14,866	\$ 11,500	\$ 16,000	\$ 4,500		\$ 4,500	
1401-04402-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 6,413	\$ 7,785	\$ 7,174	\$ 7,500	\$ 7,200	\$ (300)		\$ (300)	
1401-04402-00000-000-505305-000	VEHICLE INSURANCE	\$ 6,668	\$ 6,799	\$ 11,753	\$ 11,500	\$ 800	\$ (10,700)		\$ (10,700)	
1401-04402-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 864	\$ 1,045	\$ 1,509	\$ 1,500	\$ 1,500	\$ -		\$ -	
1401-04402-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 15,323	\$ 12,810	\$ 14,341	\$ 10,000	\$ 10,000	\$ -		\$ -	
1401-04402-00000-000-505501-000	MILEAGE	\$ 364	\$ 506	\$ 289	\$ 300	\$ 300	\$ -		\$ -	
1401-04402-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 263	\$ 479	\$ 1,079	\$ 250	\$ 300	\$ 50		\$ 50	
1401-04402-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ 1,395	\$ 810	\$ 1,308	\$ 500	\$ 5,000	\$ 4,500		\$ 4,500	
1401-04402-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 80	\$ -	\$ 425	\$ 375	\$ 300	\$ (75)		\$ (75)	
1401-04402-00000-000-506001-000	OFFICE SUPPLIES	\$ 824	\$ 743	\$ 1,237	\$ 1,000	\$ 500	\$ (500)		\$ (500)	
1401-04402-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 1,398	\$ 1,824	\$ 1,828	\$ 2,000	\$ 2,000	\$ -		\$ -	
1401-04402-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 378	\$ 552	\$ 30	\$ 500	\$ 500	\$ -		\$ -	
1401-04402-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 110	\$ 483	\$ 70	\$ 100	\$ 100	\$ -		\$ -	
1401-04402-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 61,129	\$ 113,364	\$ 86,805	\$ 60,000	\$ 85,000	\$ 25,000		\$ 25,000	
1401-04402-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 2,093	\$ 742	\$ 1,745	\$ 15,000	\$ 5,000	\$ (10,000)		\$ (10,000)	
1401-04402-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 9,010	\$ 25,364	\$ 5,729	\$ 5,000	\$ 5,000	\$ -		\$ -	
1401-04402-00000-000-506011-000	UNIFORMS/SAFETY	\$ 8,956	\$ 10,551	\$ 7,808	\$ 10,000	\$ 12,000	\$ 2,000		\$ 2,000	
1401-04402-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ 40	\$ 40	\$ 40	\$ -	\$ -	\$ -		\$ -	
1401-04402-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 37,844	\$ 33,260	\$ 41,755	\$ 35,000	\$ 25,000	\$ (10,000)		\$ (10,000)	
1401-04402-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 91,993	\$ 108,518	\$ 102,746	\$ 90,000	\$ 10,000	\$ (80,000)		\$ (80,000)	
1401-04402-00000-000-506050-000	BAD DEBTS	\$ 5,500	\$ (21,500)	\$ 3,300	\$ -	\$ -	\$ -		\$ -	
1401-04402-00000-000-506065-000	MINOR EQUIPMENT	\$ 49,162	\$ 22,732	\$ 34,123	\$ 5,000	\$ 5,000	\$ -		\$ -	
1401-04402-00000-000-507001-000	HBURG/RHAM REGIONAL SEWER AUT	\$ 939,447	\$ 1,107,402	\$ 1,274,756	\$ 1,298,531	\$ 1,406,432	\$ 107,901		\$ 107,901	
1401-04402-00000-000-508001-000	MACHINERY & EQUIPMENT	\$ 3,629	\$ 12,415	\$ 20,702	\$ -	\$ -	\$ -		\$ -	
1401-04402-00000-000-508005-000	VEHICLES	\$ -	\$ 478	\$ -	\$ 76,000	\$ -	\$ (76,000)		\$ (76,000)	
1401-04402-00000-000-508007-000	COMPUTER EQUIPMENT	\$ 1,310	\$ 1,539	\$ -	\$ -	\$ 500	\$ 500		\$ 500	
1401-04402-00000-000-508011-000	DEPRECIATION	\$ 884,941	\$ 1,001,904	\$ 1,033,352	\$ -	\$ -	\$ -		\$ -	
1401-04402-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000		\$ 200,000	
1401-04402-00000-000-508306-000	WATER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ 50,000	\$ 977,750	\$ 927,750		\$ 927,750	

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1401-04402-00000-000-508307-000	SEWER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
1401-04402-00000-000-508309-000	WATER CONNECTIONS	\$ 99,699	\$ 94,155	\$ 176,570	\$ 250,000	\$ 200,000	\$ (50,000)
1401-04402-00000-000-508381-000	RT 33E WATERLINE	\$ -	\$ 5,855	\$ -	\$ -	\$ -	\$ -
1401-04402-00000-000-000	HRSSA ALLOCATION EXPANSION	\$ -	\$ -	\$ -	\$ -	\$ 3,700,000	\$ 3,700,000
	MONTEVIDEO WATER BOOSTER	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Department:04402 - TOTAL WATER & SEWER DISTRIBUTION EXPENDITURE		\$ 3,807,891	\$ 4,228,660	\$ 4,642,351	\$ 3,678,929	\$ 9,738,732	\$ 6,059,803

Department:04403 WATER TREATMENT EXPENDITURES:

1401-04403-00000-000-501100-000	SALARIES & WAGES-FULLTIME	\$ 130,387	\$ 142,814	\$ 145,816	\$ 154,022	\$ 160,597	\$ 6,575
1401-04403-00000-000-501200-000	OVERTIME	\$ 14,225	\$ 10,526	\$ 13,820	\$ 5,000	\$ 5,000	\$ -
1401-04403-00000-000-501300-000	SALARIES & WAGES-PART TIME	\$ 559	\$ 323	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-501900-000	SEVERANCE PAY	\$ -	\$ 5,196	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-502100-000	FICA / MEDICARE	\$ 11,709	\$ 11,689	\$ 11,445	\$ 12,165	\$ 12,668	\$ 503
1401-04403-00000-000-502201-000	RETIREMENT (VRS)	\$ 13,272	\$ 15,067	\$ 15,742	\$ 15,289	\$ 16,541	\$ 1,252
1401-04403-00000-000-502209-000	PENSION EXPENSE	\$ (13,555)	\$ (8,923)	\$ 14,517	\$ -	\$ -	\$ -
1401-04403-00000-000-502300-000	HEALTH INSURANCE	\$ 30,778	\$ 30,183	\$ 32,200	\$ 36,782	\$ 37,400	\$ 618
1401-04403-00000-000-502400-000	GROUP LIFE INSURANCE	\$ 703	\$ 723	\$ 752	\$ 1,040	\$ 807	\$ (233)
1401-04403-00000-000-502703-000	WORKERS COMP INSURANCE	\$ 5,629	\$ 4,286	\$ 4,088	\$ 3,864	\$ 4,039	\$ 175
1401-04403-00000-000-503101-000	PROFESSIONAL HEALTH SERVICES	\$ -	\$ -	\$ 483	\$ -	\$ -	\$ -
1401-04403-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 2,500	\$ 15,701	\$ 10,598	\$ 8,500	\$ 8,500	\$ -
1401-04403-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 22,096	\$ 36,306	\$ 31,766	\$ 15,000	\$ 20,000	\$ 5,000
1401-04403-00000-000-503302-000	MAINTENANCE SERVICE CONTRACTS	\$ 2,872	\$ 495	\$ 3,385	\$ 500	\$ 4,000	\$ 3,500
1401-04403-00000-000-503500-000	PRINTING & BINDING	\$ 920	\$ 155	\$ 2,313	\$ -	\$ -	\$ -
1401-04403-00000-000-503600-000	ADVERTISING	\$ -	\$ 1,006	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-503700-000	LAUNDRY & DRY CLEANING	\$ 612	\$ 1	\$ 103	\$ -	\$ -	\$ -
1401-04403-00000-000-503800-000	PURCHASED SERVICES-OTHER GOVT	\$ 3,523	\$ 4,875	\$ 4,136	\$ 2,500	\$ 2,500	\$ -
1401-04403-00000-000-504300-000	CENTRAL STORE	\$ 267	\$ -	\$ -	\$ 50	\$ 50	\$ -
1401-04403-00000-000-504500-000	CENTRAL GARAGE	\$ 6,681	\$ 4,438	\$ 9,670	\$ 5,000	\$ 5,000	\$ -
1401-04403-00000-000-505101-000	ELECTRICAL SERVICES	\$ 153,979	\$ 114,643	\$ 118,424	\$ 135,000	\$ 132,000	\$ (3,000)
1401-04403-00000-000-505201-000	POSTAGE	\$ 1,933	\$ 38	\$ 1,177	\$ 50	\$ 50	\$ -
1401-04403-00000-000-505203-000	TELECOMMUNICATIONS	\$ 2,744	\$ 3,255	\$ 2,846	\$ 3,250	\$ 9,000	\$ 5,750
1401-04403-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 2,950	\$ 3,686	\$ 3,424	\$ 4,000	\$ 3,500	\$ (500)
1401-04403-00000-000-505305-000	VEHICLE INSURANCE	\$ 921	\$ 941	\$ 691	\$ 1,000	\$ 800	\$ (200)
1401-04403-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 264	\$ 280	\$ -	\$ 300	\$ 300	\$ -
1401-04403-00000-000-505401-000	LEASE/RENT EQUIPMENT	\$ 1,134	\$ -	\$ 22,414	\$ 1,500	\$ 1,000	\$ (500)
1401-04403-00000-000-505404-000	LEASE/RENT LAND	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ -
1401-04403-00000-000-505501-000	MILEAGE	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ (200)
1401-04403-00000-000-505503-000	SUBSISTENCE & LODGING	\$ 1,210	\$ 930	\$ 744	\$ 500	\$ 500	\$ -
1401-04403-00000-000-505504-000	PROFESSIONAL DEVELOPMENT	\$ -	\$ 583	\$ 863	\$ 800	\$ 800	\$ -
1401-04403-00000-000-505801-000	DUES & ASSOCIATION MEMBERSHIPS	\$ 1,221	\$ 1,409	\$ 600	\$ 450	\$ 600	\$ 150
1401-04403-00000-000-506001-000	OFFICE SUPPLIES	\$ 418	\$ 389	\$ 219	\$ 150	\$ 300	\$ 150
1401-04403-00000-000-506003-000	AGRICULTURAL SUPPLIES	\$ 54	\$ 35	\$ 144	\$ -	\$ -	\$ -
1401-04403-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 11,300	\$ 15,740	\$ 13,707	\$ 15,000	\$ 15,000	\$ -
1401-04403-00000-000-506005-000	LAUNDRY & JANITORIAL SUPPLIES	\$ 295	\$ 328	\$ 355	\$ 400	\$ 500	\$ 100
1401-04403-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 4,729	\$ 6,441	\$ 3,597	\$ 3,000	\$ 4,000	\$ 1,000
1401-04403-00000-000-506008-000	VEHICLE & EQUIPMENT FUEL	\$ 938	\$ 1,588	\$ 747	\$ 5,000	\$ 3,000	\$ (2,000)
1401-04403-00000-000-506009-000	VEHICLE & EQUIPMENT SUPPLIES	\$ 311	\$ 1,043	\$ -	\$ 250	\$ 250	\$ -
1401-04403-00000-000-506011-000	UNIFORMS/SAFETY	\$ 1,127	\$ 941	\$ 690	\$ 1,000	\$ 100	\$ (900)
1401-04403-00000-000-506012-000	BOOKS & SUBSCRIPTIONS	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
1401-04403-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ 1,730	\$ 1,724	\$ 740	\$ 750	\$ 1,000	\$ 250
1401-04403-00000-000-506024-000	WATER TREATMENT CHEMICALS	\$ 50,938	\$ 41,494	\$ 45,743	\$ 60,000	\$ 50,000	\$ (10,000)
1401-04403-00000-000-506065-000	MINOR EQUIPMENT	\$ 8,585	\$ 10,535	\$ 1,999	\$ 3,500	\$ 1,000	\$ (2,500)
1401-04403-00000-000-508305-000	SITE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
1401-04403-00000-000-508384-000	3 SPRINGS FINISHED PUMP	\$ 538	\$ -	\$ -	\$ -	\$ -	\$ -
Department:04403 - TOTAL WATER TREATMENT EXPENDITURES		\$ 481,245	\$ 481,735	\$ 520,706	\$ 496,562	\$ 536,553	\$ 39,991

Department:09501 - DEBT SERVICE-COUNTY:

1401-09501-00000-000-509103-000	PRINCIPAL VRA	\$ -	\$ -	\$ -	\$ 750,000	\$ 790,000	\$ 40,000
---------------------------------	---------------	------	------	------	------------	------------	-----------

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	Adopted		
1401-09501-00000-000-509203-000	INTEREST VRA	\$ 247,025	\$ 302,596	\$ 426,750	\$ 459,822	\$ 429,463	\$ -	\$ -	\$ (30,359)	
1401-09501-00000-000-509301-000	OTHER DEBT SERVICE	\$ 109,790	\$ -	\$ 11,839	\$ -	\$ -	\$ -	\$ -	\$ -	
1401-09501-00000-000-509304-000	SHARE OF DEBT SERVICE - HRRSA	\$ 1,558,926	\$ 1,576,441	\$ 1,611,468	\$ 1,686,252	\$ 1,739,500	\$ -	\$ -	\$ 53,248	
1401-09501-00000-000-509702-000	DEFERRED CHARGE ON REFUNDING	\$ 45,430	\$ 49,560	\$ 49,560	\$ 49,560	\$ 49,560	\$ -	\$ -	\$ -	
Department:09501 - TOTAL DEBT SERVICE-COUNTY		\$ 1,961,172	\$ 1,928,597	\$ 2,099,617	\$ 2,945,634	\$ 3,008,523	\$ -	\$ -	\$ 62,889	
Total for Fund 1401 - WATER & SEWER UTILITY FUND EXPENDITURES		\$ 6,268,828	\$ 6,638,991	\$ 7,262,675	\$ 7,121,125	\$ 13,283,808	\$ -	\$ -	\$ 6,162,683	

SMITH CREEK WATER & WASTE AUTHORITY

REVENUE

LOCAL REVENUE

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

Smith Creek Water	Rate
Minimum- 4,000 gallons	\$20.00
Over 4,000 gallons	\$ 3.75

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

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

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

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

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

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

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (131,853)	\$ (68,255)	\$ (159,946)	\$ (135,000)	\$ (150,000)
MONTHLY SEWER CHARGES	\$ (149,574)	\$ (84,593)	\$ (188,737)	\$ (155,000)	\$ (180,000)
CONNECTION FEES	\$ (3,600)	\$ (116,400)	\$ (12,753)	\$ (30,000)	\$ (15,000)
INTEREST INCOME	\$ (1,452)	\$ (983)	\$ (1,479)	\$ -	\$ (1,500)
MISCELLANEOUS REVENUE	\$ (150)	\$ (125)	\$ (445)	\$ -	\$ -
EXCESS TAP FEES	\$ (68,400)	\$ -	\$ (242,298)	\$ -	\$ -
ALL LOCAL REVENUES	\$ (355,029)	\$ (270,356)	\$ (605,656)	\$ (320,000)	\$ (346,500)

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.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
FUND RESERVE	\$ -	\$ -	\$ -	\$ (185,414)	\$ (123,125)
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (185,414)	\$ (123,125)

Smith Creek Water & Waste Water Authority
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2019		2019 Amended	2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actuals	2018 Actuals	Adopted				
1404-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1404-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (131,853)	\$ (68,255)	\$ (159,946)	\$ (135,000)	\$ (135,000)	\$ (111,810)	\$ (150,000)	\$ (15,000)
1404-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (149,574)	\$ (84,593)	\$ (188,737)	\$ (155,000)	\$ (155,000)	\$ (138,996)	\$ (180,000)	\$ (25,000)
1404-00000-11620-000-315700-000	CONNECTION FEES	\$ (3,600)	\$ (116,400)	\$ (12,753)	\$ (30,000)	\$ (30,000)	\$ (174,800)	\$ (15,000)	\$ 15,000
1404-00000-11621-000-314100-000	INTEREST INCOME	\$ (1,452)	\$ (983)	\$ (1,479)	\$ -	\$ -	\$ (369)	\$ (1,500)	\$ (1,500)
1404-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (150)	\$ (125)	\$ (445)	\$ -	\$ -	\$ (50)	\$ -	\$ -
1404-00000-11899-000-318999-000	EXCESS TAP FEES	\$ (68,400)	\$ -	\$ (242,298)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (355,029)	\$ (270,356)	\$ (605,656)	\$ (320,000)	\$ (320,000)	\$ (426,023)	\$ (346,500)	\$ (26,500)
1404-00000-12404-000-324990-000	OTHER STATE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL STATE REVENUES		\$ -							
1404-00000-13900-000-339100-000	OTHER FEDERAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL FEDERAL REVENUES		\$ -							
1404-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (185,414)	\$ (185,414)	\$ -	\$ (123,125)	\$ 62,289
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (185,414)	\$ (185,414)	\$ -	\$ (123,125)	\$ 62,289
Department: TOTAL SMITH CREEK W & W AUTHORITY REVENUES		\$ (355,029)	\$ (270,356)	\$ (605,656)	\$ (505,414)	\$ (505,414)	\$ (426,023)	\$ (469,625)	\$ 35,789

EXPENDITURES

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

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

Rockingham County FY 2019-2020 Budget
Smith Creek W&W Authority

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	Adopted		
1404-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 1,107	\$ 1,155	\$ 9,656	\$ 130	\$ 2,500	\$ 2,370			\$ 2,370
1404-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 60,227	\$ 65,920	\$ 97,661	\$ 35,000	\$ 45,000	\$ 10,000			\$ 10,000
1404-04401-00000-000-503302-000	MAINTENANCE SERVICE CONTRACT	\$ 2,175	\$ 900	\$ 1,800	\$ 2,000	\$ 4,000	\$ 2,000			\$ 2,000
1404-04401-00000-000-503500-000	PRINTING & BINDING	\$ 58	\$ 207	\$ 170	\$ -	\$ -	\$ -			\$ -
1404-04401-00000-000-503600-000	ADVERTISING	\$ -	\$ -	\$ 1,106	\$ -	\$ -	\$ -			\$ -
1404-04401-00000-000-503800-000	PURCHASED SERVICES-OTHER GOV	\$ 9,304	\$ 11,130	\$ 13,293	\$ 7,000	\$ 8,000	\$ 1,000			\$ 1,000
1404-04401-00000-000-505101-000	ELECTRICAL SERVICES	\$ 12,018	\$ 11,923	\$ 12,275	\$ 12,000	\$ 12,000	\$ -			\$ -
1404-04401-00000-000-505201-000	POSTAGE	\$ 1,043	\$ 874	\$ 1,076	\$ 1,200	\$ 1,200	\$ -			\$ -
1404-04401-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ 97	\$ 100	\$ 93	\$ -	\$ -	\$ -			\$ -
1404-04401-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ 91	\$ 95	\$ -	\$ -	\$ -	\$ -			\$ -
1404-04401-00000-000-505503-000	SUBSISTENCE & LODGING	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ -			\$ -
1404-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 604	\$ 906	\$ 1,258	\$ 600	\$ -	\$ (600)			\$ (600)
1404-04401-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ 1,732	\$ -	\$ 1,279	\$ 2,500	\$ 2,000	\$ (500)			\$ (500)
1404-04401-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 12	\$ 238	\$ -	\$ -	\$ -			\$ -
1404-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 99,236	\$ 121,226	\$ 131,114	\$ 120,000	\$ 160,000	\$ 40,000			\$ 40,000
1404-04401-00000-000-506050-000	BAD DEBTS	\$ 5,800	\$ (10,473)	\$ 2,800	\$ -	\$ -	\$ -			\$ -
1404-04401-00000-000-506065-000	MINOR EQUIPMENT	\$ 9,904	\$ -	\$ -	\$ 90,000	\$ -	\$ (90,000)			\$ (90,000)
1404-04401-00000-000-508011-000	DEPRECIATION	\$ 145,489	\$ 138,907	\$ 132,325	\$ -	\$ -	\$ -			\$ -
1404-04401-00000-000-508309-000	WATER CONNECTIONS	\$ -	\$ 255	\$ -	\$ -	\$ -	\$ -			\$ -
Total for 04401 UTILITIES:		\$ 348,885	\$ 343,137	\$ 406,237	\$ 270,430	\$ 234,700	\$ (35,730)			
Department:09501 DEBT SERVICE-COUNTY										
1404-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 198,912	\$ 204,682	\$ 5,770			\$ 5,770
1404-09501-00000-000-509201-000	INTEREST	\$ 52,602	\$ 47,242	\$ 41,737	\$ 36,072	\$ 30,243	\$ (5,829)			\$ (5,829)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 52,602	\$ 47,242	\$ 41,737	\$ 234,984	\$ 234,925	\$ (59)			
Department: TOTAL SMITH CREEK W & W AUTHORITY EXPENDITURES		\$ 401,487	\$ 390,379	\$ 447,975	\$ 505,414	\$ 469,625	\$ (35,789)			

LILLY SUBDIVISION SANITARY DISTRICT

REVENUE

LOCAL REVENUE

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.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (33,760)	\$ (16,514)	\$ (36,627)	\$ (29,000)	\$ (32,000)
MONTHLY RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ (435)	\$ (205)	\$ (266)	\$ -	\$ (200)
MISCELLANEOUS REVENUE	\$ (13,436)	\$ -	\$ (21)	\$ -	\$ -
ALL LOCAL REVENUES	\$ (47,631)	\$ (16,719)	\$ (36,914)	\$ (29,000)	\$ (32,200)

TRANSFERS FROM OTHER FUNDS

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ (27,771)	\$ (22,551)
TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ (27,771)	\$ (22,551)

Lilly Subdivision Sanitary District
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2017		2019		2019 Amended	2019 Actuals	2020 Adopted	Increase/ Decrease
		2016 Actuals	Actual	2018 Actuals	Adopted				
1403-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (33,760)	\$ (16,514)	\$ (36,627)	\$ (29,000)	\$ (29,000)	\$ (22,318)	\$ (32,000)	\$ (3,000)
1403-00000-11620-000-316980-000	MONTHLY RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1403-00000-11621-000-314100-000	INTEREST INCOME	\$ (435)	\$ (205)	\$ (266)	\$ -	\$ -	\$ (40)	\$ (200)	\$ (200)
1403-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ (13,436)	\$ -	\$ (21)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (47,631)	\$ (16,719)	\$ (36,914)	\$ (29,000)	\$ (29,000)	\$ (22,358)	\$ (32,200)	\$ (3,200)
1403-00000-14104-000-341700-000	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: NON-REVENUE RECEIPTS		\$ -							
1403-00000-15102-000-351000-000	FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ (27,771)	\$ (27,771)	\$ -	\$ (22,551)	\$ 5,220
TOTAL: TRANSFERS FROM OTHER FUNDS		\$ -	\$ -	\$ -	\$ (27,771)	\$ (27,771)	\$ -	\$ (22,551)	\$ 5,220
1403-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: FUND RESERVE USED		\$ -							
Department: TOTAL LILLY SANITARY DISTRICT REVENUES		\$ (47,631)	\$ (16,719)	\$ (36,914)	\$ (56,771)	\$ (56,771)	\$ (22,358)	\$ (54,751)	\$ 2,020

EXPENDITURES

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

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

Rockingham County FY 2019-2020 Budget
Lilly Sanitary District

Acct Number	Acct Description	2017		2018		2019		2020		Increase/ Decrease
		2016 Actuals	Actuals	Actuals	Adopted	Adopted	Adopted			
1403-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 340	\$ 347	\$ 349	\$ 350	\$ 350	\$ 350	\$ -	\$ -	
1403-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 8,384	\$ 6,889	\$ 6,998	\$ 5,200	\$ 5,000	\$ 5,000	\$ (200)	\$ (200)	
1403-04401-00000-000-503500-000	PRINTING & BINDING	\$ 15	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	
1403-04401-00000-000-505201-000	POSTAGE	\$ 331	\$ 362	\$ 390	\$ 450	\$ 400	\$ 400	\$ (50)	\$ (50)	
1403-04401-00000-000-505304-000	OTHER PROPERTY INSURANCE	\$ -	\$ 9	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	
1403-04401-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1403-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 392	\$ 248	\$ 188	\$ 250	\$ 200	\$ 200	\$ (50)	\$ (50)	
1403-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 10,209	\$ 12,608	\$ 11,912	\$ 15,500	\$ 14,000	\$ 14,000	\$ (1,500)	\$ (1,500)	
1403-04401-00000-000-506050-000	BAD DEBTS	\$ 200	\$ (2,600)	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
1403-04401-00000-000-508011-000	DEPRECIATION	\$ 11,777	\$ 10,819	\$ 10,819	\$ -	\$ -	\$ -	\$ -	\$ -	
Total for 04401 UTILITIES:		\$ 31,648	\$ 28,692	\$ 33,702	\$ 21,750	\$ 19,950	\$ 19,950	\$ (1,800)	\$ (1,800)	
Department:09501 DEBT SERVICE-COUNTY										
1403-09501-00000-000-509103-000	PRINCIPAL VRA	\$ -	\$ -	\$ -	\$ 20,146	\$ 20,765	\$ 20,765	\$ 619	\$ 619	
1403-09501-00000-000-509104-000	PRINCIPAL GENERAL FUND	\$ -	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ -	
1403-09501-00000-000-509203-000	INTEREST VRA	\$ 8,843	\$ 8,270	\$ 7,680	\$ 7,072	\$ 6,445	\$ 6,445	\$ (627)	\$ (627)	
1403-09501-00000-000-509204-000	INTEREST GENERAL FUND	\$ 1,936	\$ 1,725	\$ 1,514	\$ 1,303	\$ 1,091	\$ 1,091	\$ (212)	\$ (212)	
Total for 09501 DEBT SERVICE-COUNTY:		\$ 10,780	\$ 9,996	\$ 9,194	\$ 35,021	\$ 34,801	\$ 34,801	\$ (220)	\$ (220)	
Department: TOTAL LILLY SANITARY DISTRICT EXPENDITURES		\$ 42,427	\$ 38,688	\$ 42,896	\$ 56,771	\$ 54,751	\$ 54,751	\$ (2,020)	\$ (2,020)	

COUNTRYSIDE SANITARY DISTRICT

REVENUE

LOCAL REVENUE

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
RE TAXES 2015 - SECOND BILLING	\$ (4,395)	\$ -	\$ -	\$ -	\$ -
RE TAXES 2016 - FIRST BILLING	\$ (4,395)	\$ -	\$ -	\$ -	\$ -
RE TAXES 2016 - SECOND BILLING	\$ -	\$ (4,729)	\$ -	\$ (4,700)	\$ (4,700)
RE TAXES 2017 - FIRST BILLING	\$ -	\$ -	\$ -	\$ (3,700)	\$ (3,700)
RE DELINQUENT 2011 2ND HALF	\$ (320)	\$ -	\$ -	\$ -	\$ -
RE DELINQUENT 2012 1ST HALF	\$ (320)	\$ -	\$ -	\$ -	\$ -
RE DELINQUENT 2012 2ND HALF	\$ (320)	\$ -	\$ -	\$ -	\$ -
RE DELINQUENT 2013 1ST HALF	\$ (345)	\$ -	\$ -	\$ -	\$ -
RE DELINQUENT 2013 2ND HALF	\$ (636)	\$ -	\$ -	\$ -	\$ -
RE DELINQUENT 2014 1ST HALF	\$ (634)	\$ -	\$ -	\$ -	\$ -
RE DELINQUENT 2014 2ND HALF	\$ (634)	\$ -	\$ -	\$ -	\$ -
RE DELINQUENT 2015 1ST HALF	\$ (610)	\$ (334)	\$ -	\$ -	\$ -
RE DELINQUENT 2015 2ND HALF	\$ -	\$ (334)	\$ -	\$ -	\$ -
RE DELINQUENT 2016 1ST HALF	\$ -	\$ (334)	\$ -	\$ -	\$ -
PENALTIES 2011	\$ (32)	\$ -	\$ -	\$ -	\$ -
PENALTIES 2012	\$ (64)	\$ -	\$ -	\$ -	\$ -
PENALTIES 2013	\$ (98)	\$ -	\$ -	\$ -	\$ -
PENALTIES 2014	\$ (127)	\$ -	\$ -	\$ -	\$ -
PENALTIES 2015	\$ (61)	\$ (67)	\$ -	\$ -	\$ -
PENALTIES 2016	\$ -	\$ (33)	\$ -	\$ -	\$ -
INTEREST	\$ (780)	\$ (64)	\$ -	\$ -	\$ -
REAL PROPERTY TAXES	\$ (13,772)	\$ (5,895)	\$ -	\$ (8,400)	\$ (8,400)

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- 4,000 gallons	\$20.00
Over 4,000 gallons	\$ 5.00

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
INTEREST ON INVESTMENTS	\$ (130)	\$ 0	\$ (239)	\$ -	\$ -
MONTHLY WATER CHARGES	\$ (4,927)	\$ (2,505)	\$ (4,856)	\$ (4,700)	\$ (4,700)
MONTHLY RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ (5)	\$ (2)	\$ (7)	\$ -	\$ -
ALL LOCAL REVENUES	\$ (5,061)	\$ (2,507)	\$ (5,101)	\$ (4,700)	\$ (4,700)

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.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
FUND RESERVE	\$ -	\$ -	\$ -	\$ (6,090)	\$ (7,338)
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (6,090)	\$ (7,338)

Countryside Sanitary District
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2019 Amended	2019 Actuals	2020 Adopted	Increase/Decrease
1405-00000-11101-000-300151-000	RE TAXES 2015 - SECOND BILLIN	\$ (4,395)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300152-000	RE TAXES 2016 - FIRST BILLING	\$ (4,395)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300153-000	RE TAXES 2016 - SECOND BILLIN	\$ -	\$ (4,729)	\$ -	\$ (4,700)	\$ (4,700)	\$ -	\$ (4,700)	\$ -
1405-00000-11101-000-300154-000	RE TAXES 2017 - FIRST BILLING	\$ -	\$ -	\$ -	\$ (3,700)	\$ (3,700)	\$ -	\$ (3,700)	\$ -
1405-00000-11101-000-300248-000	RE DELINQUENT 2011 2ND HALF	\$ (320)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300249-000	RE DELINQUENT 2012 1ST HALF	\$ (320)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300250-000	RE DELINQUENT 2012 2ND HALF	\$ (320)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300251-000	RE DELINQUENT 2013 1ST HALF	\$ (345)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300252-000	RE DELINQUENT 2013 2ND HALF	\$ (636)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300253-000	RE DELINQUENT 2014 1ST HALF	\$ (634)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300254-000	RE DELINQUENT 2014 2ND HALF	\$ (634)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300255-000	RE DELINQUENT 2015 1ST HALF	\$ (610)	\$ (334)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300256-000	RE DELINQUENT 2015 2ND HALF	\$ -	\$ (334)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11101-000-300257-000	RE DELINQUENT 2016 1ST HALF	\$ -	\$ (334)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306126-000	PENALTIES 2011	\$ (32)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306127-000	PENALTIES 2012	\$ (64)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306128-000	PENALTIES 2013	\$ (98)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306129-000	PENALTIES 2014	\$ (127)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306130-000	PENALTIES 2015	\$ (61)	\$ (67)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306131-000	PENALTIES 2016	\$ -	\$ (33)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11106-000-306200-000	INTEREST	\$ (780)	\$ (64)	\$ -	\$ -	\$ -	\$ (3)	\$ -	\$ -
TOTAL: REAL PROPERTY TAXES		\$ (13,772)	\$ (5,895)	\$ -	\$ (8,400)	\$ (8,400)	\$ (3)	\$ (8,400)	\$ -
1405-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (130)	\$ 0	\$ (239)	\$ -	\$ -	\$ (187)	\$ -	\$ -
1405-00000-11620-000-315500-000	MONTHLY WATER CHARGES	\$ (4,927)	\$ (2,505)	\$ (4,856)	\$ (4,700)	\$ (4,700)	\$ (3,165)	\$ (4,700)	\$ -
1405-00000-11620-000-316980-000	MONTHLY RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1405-00000-11621-000-314100-000	INTEREST INCOME	\$ (5)	\$ (2)	\$ (7)	\$ -	\$ -	\$ (2)	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (5,061)	\$ (2,507)	\$ (5,101)	\$ (4,700)	\$ (4,700)	\$ (3,354)	\$ (4,700)	\$ -
1405-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (6,090)	\$ (6,090)	\$ -	\$ (7,338)	\$ (1,248)
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (6,090)	\$ (6,090)	\$ -	\$ (7,338)	\$ (1,248)
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT REVENUES		\$ (18,833)	\$ (8,402)	\$ (5,101)	\$ (19,190)	\$ (19,190)	\$ (3,357)	\$ (20,438)	\$ (1,248)

EXPENDITURES

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

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

Rockingham County FY 2019-2020 Budget
 Countryside Sanitary District

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
Department: COUNTRYSIDE SANITARY DISTRICT EXPENDITURES:						\$ -	\$ -
1405-04401-00000-000-503109-000	OTHER PROFESSIONAL SERVICES	\$ 102	\$ 103	\$ 109	\$ 100	\$ 100	\$ -
1405-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ 3,345	\$ 2,101	\$ 2,511	\$ 2,000	\$ 2,500	\$ 500
1405-04401-00000-000-503500-000	PRINTING & BINDING	\$ 4	\$ 379	\$ 9	\$ -	\$ -	\$ -
1405-04401-00000-000-505201-000	POSTAGE	\$ 108	\$ 283	\$ 129	\$ 250	\$ 200	\$ (50)
1405-04401-00000-000-505308-000	GENERAL LIABILITY INSURANCE	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
1405-04401-00000-000-506004-000	MEDICAL & LAB SUPPLIES	\$ 241	\$ 248	\$ 188	\$ -	\$ -	\$ -
1405-04401-00000-000-506015-000	MERCHANDISE FOR RESALE	\$ 5,165	\$ 6,375	\$ 9,819	\$ 5,200	\$ 6,000	\$ 800
1405-04401-00000-000-508011-000	DEPRECIATION	\$ 6,120	\$ 6,120	\$ 6,120	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 15,084	\$ 15,613	\$ 18,885	\$ 7,550	\$ 8,800	\$ 1,250
Department:09501 DEBT SERVICE-COUNTY							
1405-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 9,125	\$ 9,424	\$ 299
1405-09501-00000-000-509201-000	INTEREST	\$ 3,363	\$ 3,090	\$ 2,807	\$ 2,515	\$ 2,214	\$ (301)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 3,363	\$ 3,090	\$ 2,807	\$ 11,640	\$ 11,638	\$ (2)
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT EXPENDITURES		\$ 18,448	\$ 18,703	\$ 21,692	\$ 19,190	\$ 20,438	\$ 1,248

PENN LAIRD SEWER AUTHORITY

REVENUE

LOCAL REVENUE

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

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

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
INTEREST ON INVESTMENTS	\$ (216)	\$ 49	\$ (424)	\$ -	\$ -
MONTHLY SEWER CHARGES	\$ (22,513)	\$ (11,658)	\$ (16,201)	\$ (10,000)	\$ (15,000)
CONNECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ (1,263)	\$ (773)	\$ (284)	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ -	\$ (3)	\$ 3	\$ -	\$ -
ALL LOCAL REVENUES	\$ (23,992)	\$ (12,385)	\$ (16,905)	\$ (10,000)	\$ (15,000)

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.

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ADOPTED	FY20 ADOPTED
FUND RESERVE	\$ -	\$ -	\$ -	\$ (19,018)	\$ (14,011)
FUND RESERVE USED	\$ -	\$ -	\$ -	\$ (19,018)	\$ (14,011)

Penn Laird Sewer Authority
 County of Rockingham, Virginia
 FY19-20 Revenue Summary

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019		2019 Actuals	2020 Adopted	Increase/ Decrease
					Adopted	2019 Amended			
1406-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	\$ (216)	\$ 49	\$ (424)	\$ -	\$ -	\$ (285)	\$ -	\$ -
1406-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	\$ (22,513)	\$ (11,658)	\$ (16,201)	\$ (10,000)	\$ (10,000)	\$ (9,949)	\$ (15,000)	\$ (5,000)
1406-00000-11620-000-315700-000	CONNECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1406-00000-11621-000-314100-000	INTEREST INCOME	\$ (1,263)	\$ (773)	\$ (284)	\$ -	\$ -	\$ (58)	\$ -	\$ -
1406-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	\$ -	\$ (3)	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL: ALL LOCAL REVENUES		\$ (23,992)	\$ (12,385)	\$ (16,905)	\$ (10,000)	\$ (10,000)	\$ (10,292)	\$ (15,000)	\$ (5,000)
1406-00000-15201-000-352000-000	FUND RESERVE	\$ -	\$ -	\$ -	\$ (19,018)	\$ (19,018)	\$ -	\$ (14,011)	\$ 5,007
TOTAL: FUND RESERVE USED		\$ -	\$ -	\$ -	\$ (19,018)	\$ (19,018)	\$ -	\$ (14,011)	\$ 5,007
Department: TOTAL PENN LAIRD SEWER AUTHORITY REVENUES		\$ (23,992)	\$ (12,385)	\$ (16,905)	\$ (29,018)	\$ (29,018)	\$ (10,292)	\$ (29,011)	\$ 7

EXPENDITURES

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

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

Rockingham County FY 2019-2020 Budget
Penn Laird Sewer Authority

Acct Number	Acct Description	2016 Actuals	2017 Actuals	2018 Actuals	2019 Adopted	2020 Adopted	Increase/Decrease
1406-04401-00000-000-503301-000	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1406-04401-00000-000-503600-000	ADVERTISING	\$ -	\$ 402	\$ -	\$ -	\$ -	\$ -
1406-04401-00000-000-506007-000	REPAIR & MAINTENANCE SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
1406-04401-00000-000-506014-000	OTHER OPERATING SUPPLIES	\$ -	\$ 6	\$ 19	\$ -	\$ -	\$ -
1406-04401-00000-000-506050-000	BAD DEBTS	\$ 900	\$ (200)	\$ 1,500	\$ -	\$ -	\$ -
1406-04401-00000-000-508011-000	DEPRECIATION	\$ 25,289	\$ 25,289	\$ 25,289	\$ -	\$ -	\$ -
1406-04401-00000-000-508307-000	SEWER LINE CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total for 04401 UTILITIES:		\$ 26,189	\$ 25,497	\$ 26,807	\$ 1,000	\$ 1,000	\$ -
Department:09501 DEBT SERVICE-COUNTY							
1406-09501-00000-000-509101-000	PRINCIPAL	\$ -	\$ -	\$ -	\$ 21,952	\$ 22,544	\$ 592
1406-09501-00000-000-509201-000	INTEREST	\$ 7,771	\$ 7,216	\$ 6,648	\$ 6,066	\$ 5,467	\$ (599)
Total for 09501 DEBT SERVICE-COUNTY:		\$ 7,771	\$ 7,216	\$ 6,648	\$ 28,018	\$ 28,011	\$ (7)
Department: TOTAL PENN LAIRD SEWER AUTHORITY EXPENDITURES		\$ 33,960	\$ 32,713	\$ 33,456	\$ 29,018	\$ 29,011	\$ (7)

POSITION CONTROL CHART

Department	Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
Animal Control	ANIMAL CNTRL OFFICER	2	2	2	2	0
Animal Control Total		2	2	2	2	0
Board of Supervisors	SUPERVISOR	5	5	5	5	0
Board of Supervisors Total		5	5	5	5	0
Central Garage	AUTOMOTIVE TECH	1	1	1	1	0
	LEAD AUTOMOTIVE TECH	1	1	1	1	0
Central Garage Total		2	2	2	2	0
Circuit Court	LAW CLERK	1	1	1	1	0
	LEGAL SECRETARY	2	2	2	2	0
Circuit Court Total		3	3	3	3	0
Clerk of Circuit Court	ASST CHIEF DPTY III	1	1	0	0	0
	CHIEF DEPUTY CLERKII	1	1	1	1	0
	CLERK OF COURT	1	1	1	1	0
	DEPUTY CLERK I	8	8	8	8	0
	DEPUTY CLERK III	1	1	1	1	0
	SENIOR CLERK TYPIST	3	3	3	3	0
	SENIOR DEPUTY CLERK	0	0	1	1	0
Clerk of Circuit Court Total	Clerk of Circuit Court Total	15	15	15	15	0
Commissioner of Revenue	APPRAISER I	2	2	2	2	0
	APPRAISER II	1	1	1	1	0
	CHIEF DEP COM OF REV	1	1	1	1	0
	COMM OF THE REVENUE	1	1	1	1	0
	DEPUTY I	1	2	2	2	0
	DEPUTY III	2	2	2	2	0
	DEPUTY IV	2	2	2	2	0
	GIS SPEC/MAP/ASSESOR	1	1	1	1	0
	OFFICE ASSISTANT	3	3	3	3	0
Commissioner of Revenue Total		14	15	15	15	0
Commonwealth Attorney	ADMINISTRATIVE ASST	2	2	2	2	0
	ATTORNEY I CNTY FUND	1	1	1	1	0
	ATTORNEY I COMP BRD	6	6	6	6	0
	ATTORNEY IV COMP BRD	1	1	1	1	0
	ATTY- DOM VIOL GRANT	1	1	1	1	0
	CAREER PROSECUTOR	1	1	1	1	0
	COMMWEALTH'S ATTRNY	1	1	1	1	0
	DOMESTIC VIOL. COORD	1	1	1	1	0
	JUV JSTC CAR ATT CB	1	1	1	1	0
	JUV JUSTC SEC A (CB)	0	0	0	0	0
	PARALEGAL ASSIST CB	3	3	3	3	0
	SECRETARY (CB)	2	2	3	3	0
	SPECIAL INVESTIGATOR (PT)	0	0	0	0	0
	VICTIM WTNS ADVOCATE	1	1	1	1	0
	VICTIM WTNS ASST	1	1	1	1	0

Department	Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
	VICTIM WTNS DIRECTOR	1	1	1	1	0
Commonwealth Attorney Total		23	23	24	24	0
Inspection Services	DEPUTY BLDG OFFICIAL	0	0	1	1	0
	BUILDING INSPECTOR	4	5	5	5	0
	BUILDING OFFICIAL	1	1	1	1	0
	PERMIT SPECIALIST I	0	0	1	1	0
	PERMIT SPECIALIST II	3	3	2	2	0
Inspection Services Total		8	9	10	10	0
Planning	DIRECTOR COMM. DEV.	1	1	0	0	0
	DIRECTOR OF PLANNING	1	1	1	1	0
	CODE CMLPNCE OFFICER	1	1	1	1	0
	PLAN REVIEWER	1	1	0	0	0
	SENIOR PLANNER/GIS MGR	1	1	0	0	0
	DEVELOPMENT PLAN MGR	1	1	1	1	0
	DPTY ZONING ADMINSTR	1	1	1	1	0
	DEPTY DIRECTOR - CD	0	0	1	1	0
	ZONING ADMINISTRATOR	1	1	1	1	0
Planning Total		8	8	6	6	0
Environmental Management	STORMWATER ADMIN	1	1	1	1	0
	DIR ENVIRONMENTAL SERVICES	0	0	0	1	0
	ENVIRO/LAND USE MGR	1	1	1	1	0
	ENVIRO INSPECTOR	0	0	1	2	1
	EROSION/SED CTRL ADM	1	1	0	0	0
Environmental Management Total		3	3	3	5	1
Geographical Information Systems	GIS SPECIALIST	1	1	1	1	0
	GIS TECHNICIAN	1	1	1	1	0
Geographical Information Systems Total		2	2	2	2	0
Comprehensive Services Act	CSA COORDINATOR	1	1	1	1	0
	DATA SPECIALIST	1	1	1	1	0
	UTILIZATION REVIEWER	1	1	1	1	0
Comprehensive Services Act Total		3	3	3	3	0
Court Services	ADMINISTRATIVE ASST	1	1	1	1	0
	CIT COORDINATOR	1	1	1	1	0
	COURT SERVC OFFICER	6	6	6	6	0
	DIRECTOR COURT SRVCS	1	1	1	1	0
	DRUG COURT COORDINATOR	0	0	1	1	0
	NEW DATA POSITION (XSFR FRO	0	0	0	1	1
	PRE TRIAL EVALUATOR	1	1	1	1	0
	SR PRE-TRIAL OFFICER	1	1	1	1	0
Court Services Total		11	11	12	13	1
Economic Development	ECON DEV TOURISM COORD	0	0	1	1	0
	ECON DEV TOURISM MGR	1	1	0	0	0

Department	Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
Economic Development Total		1	1	1	1	0
Executive Administration	ASST COUNTY ADMIN	1	1	1	1	0
	COUNTY ADMINISTRATOR	1	1	1	1	0
	DEPUTY COUNTY ADMIN	1	1	0	0	0
Executive Administration Total		3	3	2	2	0
Facilities Maintenance	CUSTODIAN	10	9	10	10	0
	FACILITIES MANAGER	1	1	1	1	0
	LEAD CUSTODIAN	1	1	1	1	0
	MAINT TECHNICIAN	2	2	3	3	0
	MAINT TECHNICIAN II	1	1	2	2	0
	MAINTENANCE SUPERVSR	1	1	1	1	0
	ADMIN ASSISTANT	1	1	0	0	0
Facilities Maintenance Total		17	16	18	18	0
Finance	ACCOUNTING TECH II	3	3	3	3	0
	ACCOUNTING TECH I	0	0	0	1	1
	ADMINSTRATIVE ASST	1	1	1	0	-1
	DPTY FINANCE DIR	1	1	1	1	0
	DIRECTOR OF FINANCE	1	1	1	1	0
	PAYROLL SPECIALIST	3	3	3	3	0
	PAYROLL SUPERVISOR	1	1	1	1	0
	SENIOR ACCOUNTANT	1	1	1	1	0
Finance Total		11	11	11	11	0
Fire & Rescue	ACCT TECHNICIAN II	1	1	1	1	0
	ADMIN ASSISTANT	1	1	1	1	0
	ASST. FIRE MARSHAL	0	0	0	0	0
	CAPTAIN STATION	6	5	7	7	0
	CHIEF FIRE & RESCUE	1	1	1	1	0
	CPT DEP FIRE MARSHAL	1	1	0	0	0
	DEPUTY CHIEF (F&R)	1	3	1	1	0
	EMS CAPTAIN	0	0	0	1	1
	F&R TECHII AFTER0706	1	1	1	1	0
	FIRE & RESCUE TECH I	6	6	7	7	0
	FIRE&RESCUE TECH II	32	32	37	37	0
	FR TECH1 24AFTER0706	4	4	4	4	0
	FR TECHII 24AFTR0706	1	1	1	1	0
	LT FIRE MARSHAL	1	1	1	1	0
	LT. PUBLIC EDUC OFCR	1	1	1	1	0
	LT. STATION	7	6	8	8	0
	LT. TRAINING OFFICER	3	3	2	2	0
	LT/INSTR/MAS VO TECH	1	1	1	1	0
	MASTER F&R TECH	7	7	7	7	0
	PUBLIC FIRE & SAFETY TECH	0	0	1	1	0

Department	Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
	SAFER GRANT TECH I	9	9	9	9	0
	TRAINING BATTL CHIEF	1	0	1	1	0
	TRAINING DIVISION CAPTAIN	0	0	0	1	1
	EAST SIDE BATALION CHIEF	0	1	1	1	0
	WEST SIDE BATALION CHIEF	0	1	1	1	0
Fire & Rescue Total		85	86	94	96	2
Human Resources	ADMIN ASSISTANT	1	1	1	1	0
	BENEFIT SPECIALIST	1	1	1	1	0
	DIRECTOR OF HR	1	1	1	1	0
	HR SUPERVISOR	1	1	1	1	0
	RECEPTIONIST II	1	1	1	1	0
Human Resources Total		5	5	5	5	0
Information Technology	ADMINISTRATIVE ASST	1	1	1	1	0
	DATA ANALYST*(not yet filled)	1	1	1	0	-1
	DEPTY DIRTOR OF TECH	1	1	1	1	0
	DIRECTOR TECHNOLOGY	1	1	1	1	0
	IT BUSINESS ANALYST	0	0	1	1	0
	LEAD PC TECH	0	0	1	1	0
	PC NETWORK TECH	2	3	3	3	0
	SENIOR SYSTEM ANLYST	1	1	1	1	0
	SOFTWARE/RECORDS ANLYST	0	0	1	1	0
	SR PROGRAM/ANALYST	2	1	0	0	0
	SYSTEMS ANALYST	2	2	2	2	0
	TECH TRAIN COORDNTR	1	1	0	0	0
	WEB DEVELOPER	1	1	0	0	0
Information Technology Total		13	13	13	12	-1
Jail	CAPTAIN JAIL	1	1	1	1	0
	CENTL CONTROL DEPUTY	1	1	3	3	0
	CIVIL DEPUTY	1	1	0	0	0
	COOK (CB)	2	2	2	2	0
	COOK (CB) SUPERVISOR	1	1	1	1	0
	COOK (COUNTY)	1	2	2	2	0
	CORR OFF COURT SEC	4	4	0	0	0
	CORR OFFCR CORPORAL	3	3	5	5	0
	CORR OFFCR LIDS TECH	1	1	1	1	0
	CORRECTIONAL OFFICER	57	57	59	59	0
	CORRECTIONAL OFFR CF	15	15	0	0	0
	CS/TRANS CORPORAL	1	1	1	1	0
	CSTRANSport SERGEANT	1	1	1	1	0
	DEPUTY COURT SEC/TRA	0	0	14	16	2
	MAINTENANCE TECHNICIAN	1	1	1	1	0
	MAINTENANCE TECHNICIAN II	1	1	1	1	0

Department	Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
	JAIL LIEUTENANT	2	2	2	2	0
	JAIL PHYSICIAN	1	1	1	1	0
	JAIL RECORDS DEPUTY	1	1	2	2	0
	JAIL SERGEANT	5	5	6	6	0
Jail Total		100	101	103	105	2
Landfill	ADMINISTRATIVE ASST	1	1	1	1	0
	ASST LANDFILL MGR	1	1	0	0	0
	ENGINEERING TECH	0	0	1	1	0
	LANDFILL MANAGER	1	1	1	1	0
	LANDFILL WORKER	5	5	5	5	0
	LEAD EQUIP OPERATOR	1	1	1	1	0
	MECHANIC	1	1	1	1	0
	MOTOR EQUIP OPERATOR	3	3	2	2	0
	MOTR EQUIP OPERTOR II	4	4	5	5	0
	SITE CONTAINER OPR	0	0	0	0	0
	SCALE OPERATOR	2	2	2	2	0
Landfill Total		19	19	19	19	0
Legal Services	ASST COUNTY ATTORNEY	2	2	2	3	1
	COUNTY ATTORNEY	1	1	1	1	0
	EXECUTIVE ASSISTANT	2	2	2	2	0
Legal Services Total		5	5	5	6	1
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	0
	ATHLETIC TECHNICIAN	3	3	2	2	0
	ATHLTC PROGRAM SUPVR	1	1	0	0	0
	CHILDCARE COORD	0	0	2	2	0
	COMMUNITY CNTR COORD	1	1	1	1	0
	DIRECTOR PARKS & REC	1	1	1	1	0
	MAINTENANCE TECH	0	0	0	1	1
	PARK MANAGER	0	0	1	1	0
	REC PROGRAM SUPERVSR	1	1	1	1	0
	REC TECHNICIAN	3	3	1	1	0
Parks & Recreation Total		11	11	10	11	1
Public Works	BILLING TECHNICIAN	1	1	1	1	0
	CIVIL ENGINEER	0	0	1	1	0
	DEPUTY DIRECTOR - PW	1	1	0	0	0
	DIRECTOR PUBLICWORKS	1	1	1	1	0
	GIS TECHNICIAN	1	1	1	1	0
Public Works Total		4	4	4	4	0
Recycling/Refuse	REFUSE/RECYL COORD	1	1	1	0	-1
	RECYCLING TECH	0	0	1	1	0
	LANDFILL DRIVER	1	1	1	1	0
	SITE CONTAINER OPR	5	5	5	5	0

Department	Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
	TRUCK DRIVER	2	2	2	2	0
Recycling/Refuse Total		9	9	10	9	-1
Registrar	DEPUTY REGISTRAR	1	1	1	1	0
	REGISTRAR	1	1	1	1	0
Registrar Total		2	2	2	2	0
Sheriff's Office	ANALYST DRG TSK FRCE	1	1	1	1	0
	CAPTAIN PATROL	1	1	1	1	0
	CC CLERK I	1	1	1	1	0
	CITAC OFFICER	1	1	1	1	0
	CIVIL DEPUTY	3	3	4	4	0
	CORPORAL	4	4	5	5	0
	CPTN INVESTIGATIONS	1	1	1	1	0
	DATA SUPPORT COORD	0	0	1	1	0
	DEPTY SHERIFF/SCHOOL	1	2	5	5	0
	DS PATROL DEPUTY	21	22	25	25	0
	DEPUTY SHERIFF	5	5		0	0
	EXECUTIVE SECRETARY	1	1	1	1	0
	INVESTIGATOR	9	9	8	8	0
	INVESTIGATOR RUSH DTF	0	0	3	3	0
	LIEUTENANT PATROL	2	2	1	1	0
	LT- INVESTIGATIONS	1	1	1	1	0
	MAJOR	1	1	1	1	0
	PATROL DEPUTY	3	3		0	0
	PATROL DEPUTY COUNTY	1	1		0	0
	PCA	4	4	4	4	0
	PCA ASSISTANT	1	1	1	1	0
	PCA SUPERVISOR	1	1	1	1	0
	RECORDS CLERK	2	2	2	2	0
	SECRETARY-SHERIFF OFFICE	1	1		0	0
	SERGEANT	5	5	6	6	0
	SHERIFF	1	1	1	1	0
	SOU DEPUTY L9	1	1	5	5	0
	SRG CIVIL PROCESS	1	1	1	1	0
	TRAINING COORDINATOR	0	0	1	1	0
Sheriff's Office Total		74	76	82	82	0
Social Services	ACCOUNTANT	2	2	0	0	0
	ADM PROGRAM ASST I	7	7	5	5	0
	ADM SERVICE MANAGER	1	1	0	0	0
	ADMIN OFFICE MANAGER	1	1	0	0	0
	BENEFIT PROG SUPER	3	3	4	4	0
	BENEFIT SPECIALIST II	1	1	10	10	0
	BENEFIT SPECIALIST I	5	5	17	18	1

Department	Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
	BENEFIT SPECIALISTIV	1	1	7	7	0
	BENEFIT SPECIALST II	19	19	0	0	0
	BENEFIT SPECIALST IV	4	4	0	0	0
	BENEFIT SPECIALSTIII	5	5	14	14	0
	FAM SRV SPECIALIST I	26	26	27	29	2
	FAM SRV SPECIALIST II	2	2	11	11	0
	FAM SRV SPECIALST IV	4	4	4	4	0
	FAM SRV SPECIALSTIII	5	5	9	9	0
	FAM SRV SPECLIST II	7	7	0	0	0
	FAMILY SERVCS SUPVISR	5	5	7	7	0
	FISCAL ASSISTANT III	4	4	5	5	0
	FISCAL MANAGER	0	0	1	1	0
	FRAUD INVESTIGATOR	0	0	1	1	0
	FLEET COORD (CART)	1	1	0	0	0
	HUMAN RESOURCE SPEC	0	0	1	1	0
	HUMAN SERVC ASST II	2	2	2	2	0
	HUMAN SRVC ASST III	7	7	15	16	1
	MEDICAL TRANS COORD	1	1	0	0	0
	OFFICE SUPERVISOR	0	0	1	1	0
	SS ASS'T DIR III	1	1	2	2	0
	SS DIRECTOR III	1	1	1	1	0
	VJCCA	1	1	1	1	0
Social Services Total		116	116	145	149	4
Soil & Water	ADM ASST/OUTREACH	1	1	0	0	0
	ADMIN COORDINATOR	1	1	1	1	0
	ADMINSTRATIVE ASST	1	1	0	0	0
	CONSERVATION & DAM TECH	1	1	1	1	0
	CONS TECH & OPS MGR	0	0	1	1	0
	DISTRICT MANAGER	1	1	1	1	0
	DISTRICT TECH ASST	0	0	1	1	0
	RESIDENTIAL TECH	1	1	1	1	0
	SOIL & WATER TECH	1	1	0	0	0
Soil & Water Total		7	7	6	6	0
Treasurer	CHF DPTY 1 TREASURER	1	1	1	1	0
	DEPUTY CLERK II	2	2	2	2	0
	DEPUTY CLERK III	1	1	1	1	0
	DEPUTY CLERK IV	1	1	1	1	0
	OFFICE ASST/DPTY CLK I (CO)	1	1	1	1	0
	TREASURER	1	1	1	1	0
Treasurer Total		7	7	7	7	0
Utilities	ASST PUMP STATION	1	1	1	1	0
	CONSTRUCTION INSPCTR	1	1	1	1	0

Department	Position	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	Change
	CREW LEADER	3	3	3	3	0
	OPERATIONS MANAGER	1	1	1	1	0
	PUMP STATION TECH	1	1	1	2	1
	TREATMENT OP MANAGER	1	1	1	1	0
	UTILITY WORKER	6	6	5	5	0
	UTILTS MAIN PLANNER	1	1	1	1	0
	WATER METER TECH	0	0	1	1	0
	WATERWORKS OPERATOR I	2	2	2	2	0
Utilities Total		17	17	17	18	1
Grand Total		584	588	636	646	10

The County is adding a net of ten positions in fiscal year 2020. The positions include Environmental Specialist in Community Development, a Data Specialist position in Court Services (Actual title and job description still under discussion) (position transferred from Technology), an upgrade in position for an Administrative Assistant to an Accounting Technician I, EMS Captain and a Training Captain in Fire and Rescue. Additionally, two Deputies in the Jail, one to assist with the new court room and the other to report full-time in the Court Services department. In the Department of Social Services: Two Family Services Specialists, One Human Services Specialist, One Benefits Specialist. Lastly, one Pump Station Technician in the Water and Sewer Area.

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 of time (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