FY2020-2021 Adopted Budget

Adopted: June 10, 2020

ROCKINGHAM COUNTY ADOPTED BUDGET

Fiscal Year Ended June 30, 2021

Prepared by:
Department of Finance
20 East Gay Street
Harrisonburg, VA 22802
(540) 564-3010

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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 2021 (FY21) Budget which reflects the County's long-range vision set forth in the County's Comprehensive Plan; addresses the strategic direction and issues identified in the Capital Improvement Plan, and provides a sound financial plan to support the mission of Rockingham County. Development and approval of the annual Budget is seen as the most important action taken by the Board of Supervisors. The Budget serves as a financial roadmap for programs and services offered in Rockingham County.

The FY21 Budget includes funds required for the operation of County services in the aggregate amount of $376,241,112. The General Operating Fund Budget is proposed for funding in the amount of $139,876,912, representing an increase of $2,150,397 or 1.56% more than the current fiscal year. It should be noted, due to the COVID-19 pandemic, the budget presented varies greatly from the original budget discussed during the budget work session and as advertised.

The Budget is balanced in accordance with State code and is proposed to reflect accurate revenue and expenditure projections with the best information that is available at the time of presentation. The revenue estimates are projected taking into consideration the current economic state since the COVID-19 Pandemic. Necessary reductions are proposed in order to respond to the projected loss in revenue.

The proposed FY21 budget includes the following projects and operational initiatives:

Education

Funding for Schools - The proposed budget recommends local funding to the schools level with FY20 with the exception of debt service which will increase $716,580. It is expected that Schools will delay the purchase of capital items such as buses, building maintenance and vehicles in order to meet the lower revenue expected.

Phase 2 of the school building program provides funding for Fulks Run Elementary and John C Myers Elementary Schools. The construction on Fulks Run Elementary is complete and the John C Myers Elementary Schools will be complete around mid-summer. Debt was issued in the fall of 2019; the first debt service payment is due in July of 2020 and requires an increase of $716,580 to school debt service in 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 construction of Rockingham Academy. Debt service payments are projected to be $10,129,088 for FY21.

Employee Benefits

Funding is provided in the FY21 budget for a 2% health insurance increase. The County and Schools are self-insured with a contracted claims administrator (currently Anthem). County and School staff are currently preparing the health insurance offerings for the next fiscal year. Based on the current projections related to COVID-19 the County is expecting an increase in claims.

Public Safety

Fire & Rescue - Included in the Fire and Rescue budget are nine additional fire and rescue employees; a Lieutenant, two Master Firefighters, three Firefighters which will make up a team to run calls with the Ladder Truck placed at Port Road Emergency Services Station. Three floaters are included in the budget to help reduce the use of overtime and wear on the full-time staff. Staff is researching possible staffing grants provided by the federal and state government. Currently, no grant funds are budgeted.

The Port Road Emergency Services Station will open this spring. Funding for the operation of the station is included in the Fire & Rescue budget.

Also included is the replacement of nine cardiac monitors in the amount of $315,000. The County is applying for a grant from the state that will supply 50% of the funds needed for the replacement of the monitors with a 50% local match.

Sheriff – Included in the Sheriff's budget is six Road Deputy positions. Four Road Deputies for the McGaheysville Area to start in September of 2020 and two Road Deputies to support increase demand across the County to begin in January of 2021.

The Sheriff has a vehicle replacement plan that typically replaces 10-12 vehicles per year. This year the plan called for replacement of ten vehicles, due to the current economic crisis the budget proposes the replacement of five vehicles, with a plan to re-review in January of 2021.

The costs for **Middle River Regional Jail (MRRJ)** in this budget are Rockingham County's share only. The City of Harrisonburg is billed directly for its costs. The annual operating and existing debt costs are split among the jurisdictions based on a rolling three year average of inmate population. MRRJ has been at capacity in the last several months and funding is provided to rent beds at another facility until an expansion 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 $348,738 is proposed. The recent early-release of 72 inmates to mitigate the potential for COVID-19 impact will provide short-term relief with regards to crowding.

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

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

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

<u>Other Areas:</u>

Reassessment of Property – The County has issued a request for proposals to outsource the assessment of real property. Projected is an expense of $750,000. The first quarter of the projected amount, $187,500, is proposed in the FY21 budget

Rockingham Park at the Crossroads – As the County prepares for a full year of the park in operation, the addition of two staff is necessary to perform field maintenance. One position is offset by a reduction in outsourced services expense.

Children's Services Act – The re-organization of the Children's Services Act department will place the employees under the direct report and supervision of the Department of Social Services allowing the County to leverage state and federal funding for the positions required to run the program. A savings of $132,674 is expected.

Facilities Upgrades and Maintenance – The County owns several buildings that have HVAC equipment and roof replacement needs. The FY21 budget includes funding in the amount of $157,000 to address these needs in the Administration Building. Security initiatives in the Administration Building and Courts building will also be a point of focus for FY21.

A maintenance building requested in the budget process for the last five plus years was proposed in the amount of $650,000 has been removed from the proposed budget. The building would have housed facilities staff, provide a workspace for performing general repairs, and provide storage for files that cannot be stored digitally. Staff acknowledges that this is an area of concern and would like the ability to add back into the budget after January of 2021 if revenues show more favorable than expected.

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In summary, the major focus of the proposed FY21 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;

* fund the operation and maintenance of the new Port Road Emergency Services Station;

* Support the Sheriff's department by adding needed personnel in essential areas of the County.

* Continue the Sheriff's vehicle replacement program, on a smaller scale

* continue to fund the increased operating needs of the Middle River Regional

* support the capital infrastructure upgrades in the Harrisonburg-Rockingham Emergency Communications Center

* continue to support employees by paying an estimated 2% health insurance increase

* add two positions in the Clerk of the Court office, funded 100% through passport and excess revenue

* continue to implement programs which reduce the level of incarceration and provide substance abuse and mental health services. Some of the programs and actions in recent years include: Crisis Intervention Team (CIT) 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)

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

General Government

Commissioner of Revenue - The budget includes funding for a new financial software package to hold personal property assessment data. $96,000

Reassessment & Equalization - The budget includes funding for a contractor to perform the real estate assessment that is due December 31, 2021. $187,500

Treasurer - The budget includes funding for new financial software that records payments collected in the Treasurer's office. This software directly communicates with the county general ledger software and provides efficiencies across the Treasurer and Finance departments. $87,000

Finance – The department shows a reduction in salaries due to the elimination of one position in the Payroll area during FY20. (28,928)

Finance - The department shows a reduction in maintenance service contracts due to charging the Commissioner, Treasurer, and Human Resources modules to the correct departments. ($125,000)

Human Resources – Additional funding is provided for the Human Resources module associated with the financial software package. $45,000

Technology – Funding provided in FY21 is captured in the Capital Projects Fund as many of the items are County-wide and will be charged out to the appropriate departments at the time of purchase or implementation. ($165,100)

Electoral Board – An increase in the department is proposed in order to account for the additional expense related to the Presidential election and no excuse absentee voting. $22,134

Judicial Administration

Clerk of Circuit Court – Two new positions are proposed in the Clerk of the Circuit Court. One position is to cover passport applications and has a direct revenue stream to cover 100% of the salary and benefits. The second position is to add a Deputy Clerk in order to help with the volume of cases that are handled on an annual basis. Funding is also provided by the Clerk of the Circuit Court excess fees to cover the salary and benefits. $94,443

Court Services – Court Services is increasing because of a transfer of $130,000 from the Jail department for Day Reporting. This is an administrative transfer. $130,000

Commonwealth's Attorney – The County has worked with the Commonwealth's Attorney for the past few years to increase compensation to a competitive rate for the Attorney's assigned to County and City cases. The increase is shared 50/50 with the City. $156,162

Public Safety

Sheriff – The Sheriff's department has an increase in salaries due to the addition of six new positions. Four assigned to the McGaheysville area and two assigned for coverage in other areas of need. Also included is the purchase of five replacement vehicles. $43,448

Fire & Rescue – Funding is provided for nine new positions ; a Lieutenant, two Master Firefighters, three Firefighters which will make up a team to run calls with the Ladder Truck placed at Port Road Emergency Services Station. Three floaters are included in the budget to help reduce the use of overtime and wear on the full-time staff. Staff is researching possible staffing grants provided by the federal and state government. Currently, no grant funds are budgeted. $534,543

Ambulance & Rescue Squads – Funding is provided for the replacement of nine cardiac monitors. An application for a state funded 50/50 grant is currently in progress. $322,296

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. $348,738

Jail – A reduction is shown partly due to the transfer of $100,000 to the Court Services Department and also to the Site Improvements planned for FY21. ($215,975)

Inspection Services – Reduction is due to the replacement of a vehicle in FY20 that is not planned in FY21 due to budget constraints. (22,500)

Animal Control – An increase to the Rockingham/Harrisonburg SPCA in the amount of $57,922 is provided due to an increase in the number of felines being seen at the facility and an increase in the amount of animals in general. $57,922

911 Operations and Maintenance – Upgrades to the Emergency Communications Center 911 System are happening in FY21 as planned. Harrisonburg is the fiscal agent and has reviewed the use of fund balance and other funds to assist with this project; Rockingham County's share is $910,000. $910,000

<u>Public Works</u>

Public Works Administration – The department is going to close into the County Maintenance of Properties department. ($92,855)

County Property Maintenance – Salaries and benefits were reallocated during FY20 to more accurately reflect the positions they represent. This caused a shift in the expenditure from the County Property Maintenance to Shared Property Maintenance, the Department of Social Services, Water and Sewer and the Landfill. Less maintenance is planned due to decrease in funding availability. ($272,085)

Shared Maintenance of Buildings - The increase in the Shared Maintenance facilities is due to the restructuring of payroll allocations from the County Maintenance Department and site improvements that are needed in the shared buildings. $24,826

Human Services Maintenance – Increase associated with re-allocated positions in the County Maintenance Department that more accurately reflects the time associated with performing the building maintenance. $82,567

Human Services

Local Health Services - The budget includes an increase of $32,095 to assist with the operations of the local health department. $32,095

Harrisonburg-Rockingham Community Services Board (CSB) - The department includes a decrease due to the budgeting of debt service payments in this account in FY20 in anticipation of the new debt associated with the renovation and construction of new operations building on the current CSB property. The expenditure is budgeted in County debt service for FY21. ($177,000)

Institutional Care - An increase of $40,427 to this line item will help cover an increase to the County contribution to the Shenandoah Valley Juvenile Detention Center. $40,427

Parks, Recreation and Cultural

Rockingham Park at the Crossroads – This department provides funding for the operation and maintenance of the new park in the County. Two full-time employees will be added in order to perform maintenance, cleaning, and upkeep of the facilities. $123,279

Community Development

Contributions – A reduction in the contributions for FY21 is due to the one-time contribution in the amount of $250,000 provided for the Explore More Museum expansion on the third floor. ($284,410)

Transfers – The reduction in the amount of transfers include transfer to Capital Projects and transfer to Children's Services Act. ($667,239)

County Debt Service – An increase in the amount of $188,738 is due to the debt issuance for the Harrisonburg-Rockingham Community Services Board. $188,738

School Debt Service – An increase in the amount of $716,580 is due to the debt issuance related to Phase 2 of the School Capital Projects at Fulks Run Elementary School and John C Myers Elementary School. Both projects are expected to be complete by mid-summer of 2020.

$716,580

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Revenue Projections

The County's economy has been growing at a steady pace over the past few years. Since the COVID-19 pandemic there is concern over the revenue projections for the next 12-18 months. The originally proposed budget showed modest growth in the areas of Real Estate, Personal Property and Machinery & Tools. In the last few weeks, as the economy has turned, new revenue estimates have been generated showing a much different picture. Details on each revenue source are outlined below:

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 FY20 can be expected. The Board advertised March 28th that they will keep the County's current real estate tax the same at $0.74 per $100 of assessed value. Adjusting the collection rate downward due to the current economic crisis, the projection is an increase of $800,000. $800,000

Personal Property Taxes – The County's Commissioner of Revenue is projecting a growth in Personal Property assessed values of 2.5%. An increase of $500,000 is projected once taking into account a reduced collection rate. $500,000

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 $500,000. $500,000

Food & Beverage – This tax is expected to decrease due to the current economic conditions. ($500,000)

Court Costs – Two new revenue accounts are added to the total court costs revenue due to the two new positions in the Clerk of Courts office. The passport clerk will generate passport fees that will directly cover the expense of the position. The Clerk reimbursement will be to reimburse the County for the costs associated with the new Deputy Clerk that is 100% locally funded to assist the office. $50,000

EMS Transport Fees – An increase of $200,000 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. $220,000

Sale of Property – The County does not have property for sale that is expected to generate a large amount of revenue in the next 12-18 months. ($105,000)

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 there portion resulting in an increase of $82,654. Also, the Community Services Board portion of the debt service payment is budgeted $162,883 $217,828

Communication Sales & Use Tax – A decrease of $200,000 is projected in this line item. The budget was increased to $1.6M in FY20 however collections are not coming in-line with the expectations. ($200,000)

ATV & Moped Sales Tax – A new revenue stream in FY20. $25,000

State Revenue - The County is applying for a 50/50 grant to purchase Cardiac Monitors. $123,500

Transfer from Insurance Fund – The General Fund funded the Self-Funded Health Insurance Fund at its inception. The Fund has been successfully operating for 10 years and is now in a place to pay back the General Fund. $990,426

Fund Reserve - Allocates $857,600 in fund balance reserves for one-time purchases, a decrease of $711,829 from FY20. The uncertainty of the economic times has caused the County to more conservatively used fund reserve. ($711,829)

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The budget as currently proposed requires $857,600 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 FY21 proposed budget, as revised, the County Administrator, working with the Superintendent of Schools, recommended that given the uncertainty of revenues, Schools work to operate with level funding from FY20. As the COVID-19 crisis continues, the County will re-evaluate the revenue stream and adjust the local funding level, as needed and downward if the economic conditions dictate.

In addition to the operating transfer, the County pays an additional $716,580 in Schools debt service for Phase 2 of the school building program for Fulks Run Elementary and John C Myers Elementary school renovations. The renovations are projected to be complete by mid-summer of 2020.

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. Although the Virginia General Assembly worked hard for equal taxing authority for County's, Towns and Cities, no changes to other revenue are recommended at this time.

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

Capital Projects (County and Schools)

County

The projects currently included in the proposed budget for the coming year are the continued technology upgrades required to keep County employees able to perform their duties and to also safeguard data housed on the County's servers. Also provided is $130,000 for the Commonwealth's Attorney Software Replacement. ($1,626,500)

Enterprise Operations

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

<u>Solid Waste</u>

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. The tire fee will increase from $125 to $165 per ton. These fees cover the long-term operation and maintenance of the County landfill and all container sites.

<u>Utilities</u>

For the coming year, staff is recommending no change in the fee structure for the water and sewer enterprise fund. However, staff recommended to the Smith Creek Water & Sewer Authority to increase the price per gallon above 1,000 gallons from $3.75 to $4.00.

As we continue to look ahead and beyond COVID-19, budget adjustments may need to be made during the fiscal year, as this proposed budget is based on projections utilizing the best information available at this time. 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

ROCKINGHAM COUNTY BOARD OF SUPERVISORS

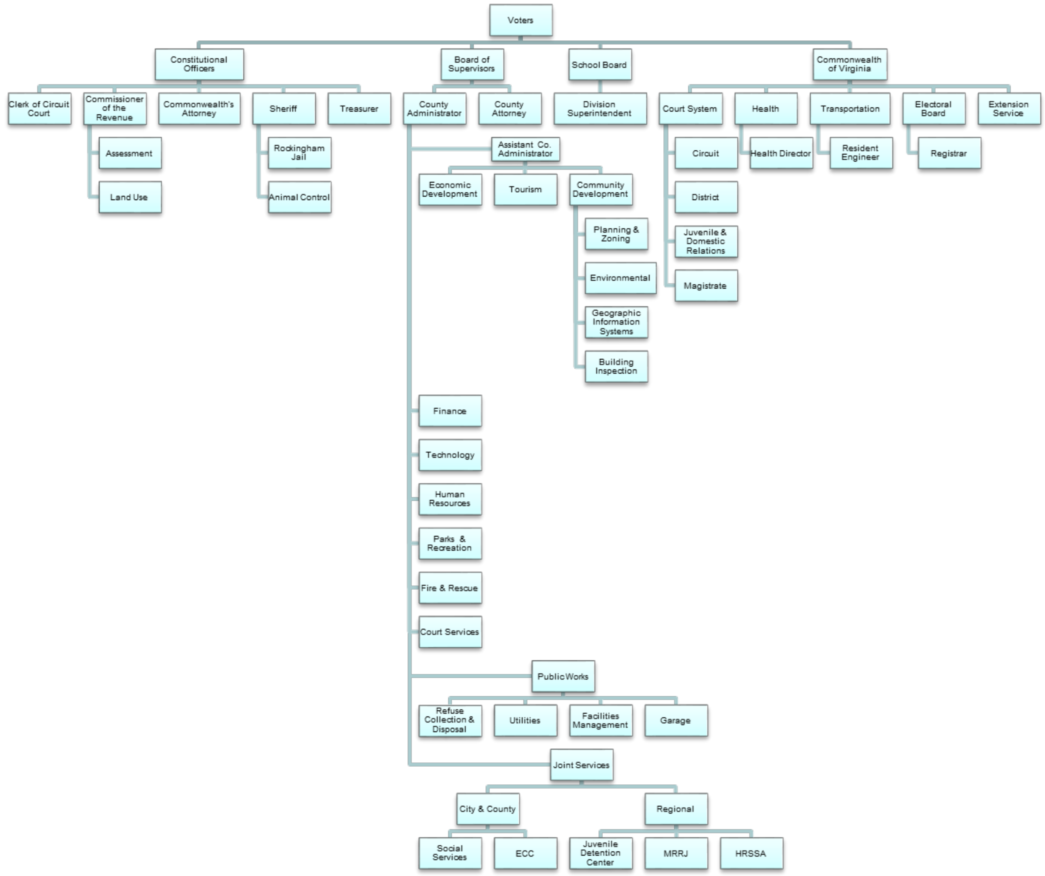
Rockingham County Board of Supervisors *(listed from left to right): Rick Chandler (District 3), William B. Kyger, Jr. (District 4), Brent Trumbo (District 1), Sallie Wolfe-Garrison (District 2), Michael A. Breeden (District 5)*

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



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.

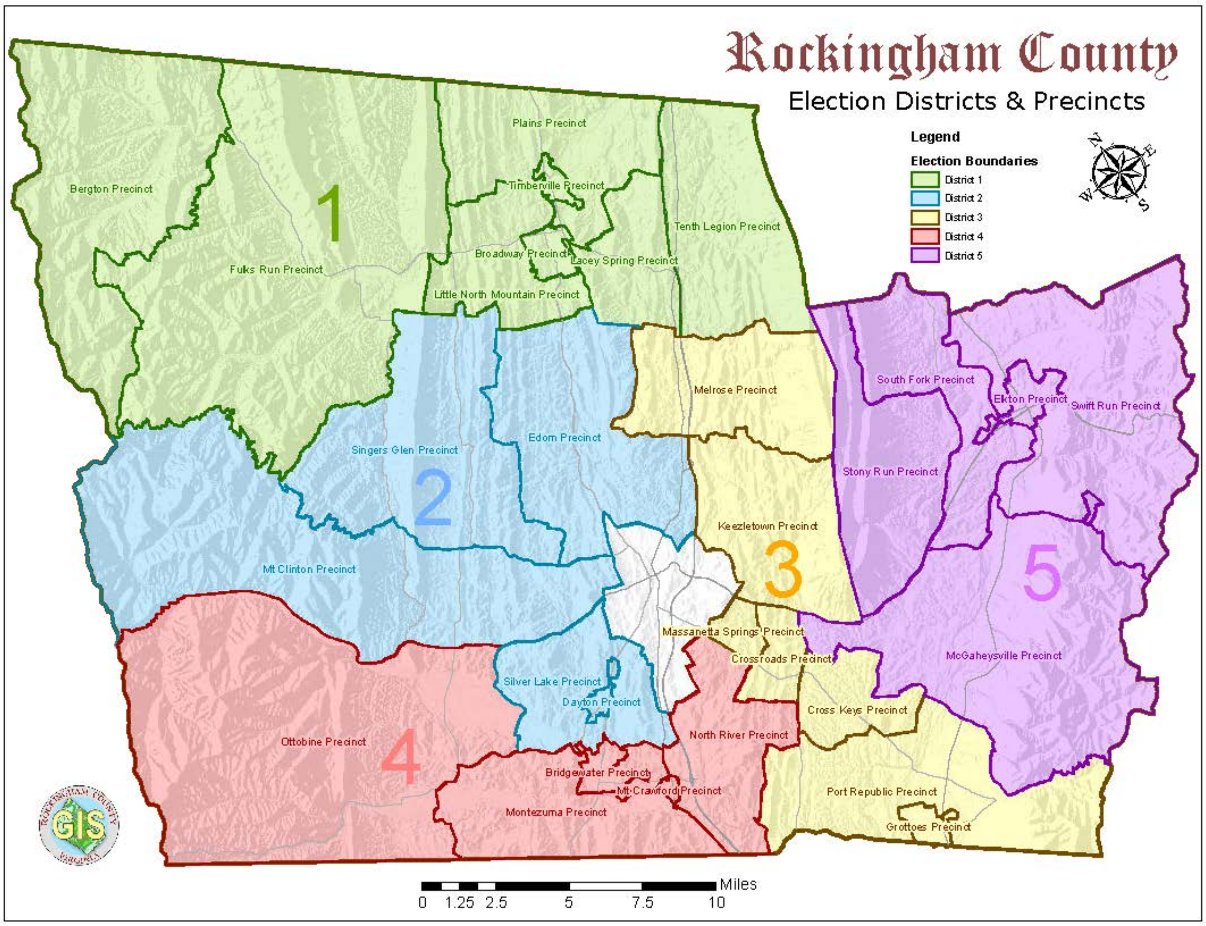
Today's Rockingham

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.

	Fiscal Year June 30,	
	2019	2010
Employer	Rank	Rank
Rockingham County School Board	1	1
Sentara Healthcare	2	-
Cargill Meat Solutions	3	2
Wal-Mart	4	4
Marshall's	5	7
Great Eastern Resort Management	6	3
Merck Sharp & Dohme Corp.	7	5
LSC Communications US, LLC *	8	6
Pilgrims Pride Corp.	9	9
County of Rockingham	10	10
Perdue Products	15	8

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.

Taxpayer	2019 Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Property Taxes Paid	Rank	Percentage of Total Property Taxes Paid
Great Eastern Resort Management	$ 415,170,780	1	4.40%	$ 3,328,196	2	3.40%
MillerCoors	259,982,530	2	2.70%	4,950,637	1	5.10%
Wal-Mart Retail and Distribution Centers	143,953,345	3	1.50%	1,930,172	5	2.00%
Merck & Company, Inc.	127,757,070	4	1.30%	1,987,163	3	2.10%
White Wave	110,985,810	5	1.20%	1,947,457	4	2.00%
Marshall's	76,043,565	6	0.80%	949,232	7	1.00%
LSC Communications (formerly RR Donnelley)	71,170,495	7	0.70%	1,039,298	6	1.10%
Sunnyside Retirement Community	55,423,200	8	0.60%	410,132	11	0.40%
Cargill	51,375,715	9	0.50%	818,171	8	0.80%
Sysco	50,433,230	10	0.50%	816,437	9	0.80%
Total	$ 1,362,295,740		14.20%	$ 18,176,895		18.70%

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.

PUBLIC SCHOOLS

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.

BUDGET IN BRIEF

The Total Adopted budget is $376,106,301, which is $16,313,874 less than the FY19/20 adopted budget.

The General Fund budget is $139,812,487, which is $2,085,972 greater than the FY19/20 adopted budget.

The adopted School Operating Budget is $142,866,648, with a local transfer in the amount of $64,366,510, which is the same as the FY19/20 adopted budgeted transfer.

The water/sewer fund budget is $8,091,990, $5,191,818 less than the FY19/20 adopted budget.

The projected use of fund balance is $636,332.

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 FY21 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.

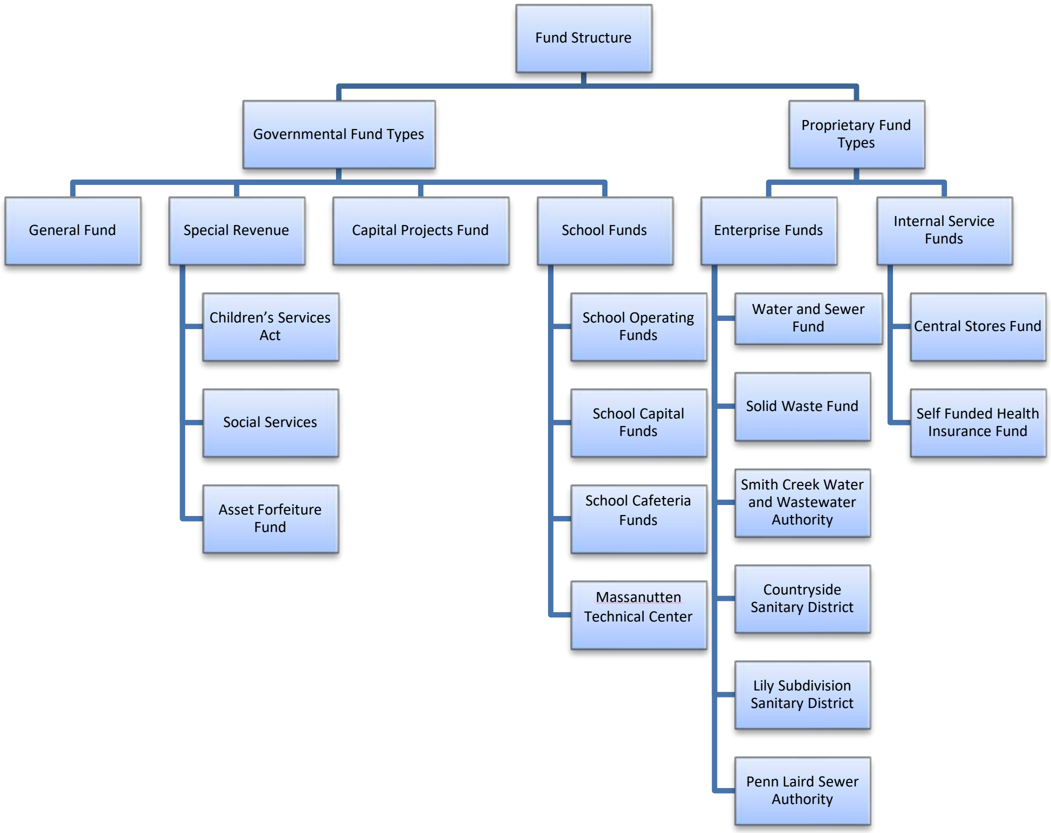
Non-Major Funds – Rockingham County Recreation Foundation - The Recreation Foundation of Rockingham County, Virginia was created as a non-stock corporation duly formed under the provisions of the Virginia Non-stock Corporation Act. The Foundation was organized on September 21, 2015 and is governed by 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 February 17, 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 late February 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.

This budget cycle took a different turn in March of this year. The County was faced with revenue losses due to the COVID-19 pandemic. Immediately the Finance department began re-running budget projections based on a completely different economy than the one the budget preparations started under. The Board was briefed immediately about the change in projections. The public hearing continued on as planned, the comment period was held open for two weeks in order to gather as much citizen input as possible. The budget adoption was delayed until June in order to understand the full effects of our new economic conditions.

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. All purchase orders automatically carry forward into the following fiscal year.

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

BUDGET CALENDAR

December 4 – Issue budget memo and forms

January 10 – Department Budget Requests due to Finance Director

January 13 – Revenue review with County Administrator, Assistant County Administrator and Finance Director

January 13 - Salary review with County Administrator, Finance Director and Human Resources Director

January 13 - January 24 – Budget meetings with Department Heads

February 3 – Finance Committee Review

February 17 – Memo with Recommendation to BOS

February 26 - Board Work Session

April 8 - Public Hearing on FY 2020-21 Budget, Capital Improvement Plan and Proposed Tax Rates

Public comment period held open through April 22

June 10 – Adoption of Budget, Capital Improvement Plan 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.

CAPITALIZATION GUIDELINES

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

1. Construction and/or acquisition of new assets, including buildings, vehicles, equipment, land improvements or hardware/software where the costs of construction or acquisition (including incidental costs) meet or exceed $25,000 and the useful life of the asset exceeds one year.
2. Upgrades or additions to existing buildings, equipment, or other assets that increase the value or greatly extend the estimated useful life of the asset where the costs of the upgrade or addition exceed $25,000.
3. The purchase or acquisition of land and easements regardless of the cost or value.
4. Any capital asset described in sections (a) and (b) that is purchased with funds from the Federal Government for more than $5,000 will be deemed to be a capital asset.

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

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

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

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

REVENUE SUMMARY

Fund	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
General Fund	137,649,150	137,726,515	146,934,796	139,812,487	(2,085,972)
Capital Projects Fund	11,718,215	2,110,000	4,853,286	483,500	1,626,500
Tourism Fund	281,763	290,739	494,317	354,650	(63,911)
Asset Forfeiture Fund	68,289	121,400	133,499	121,400	-
Social Services Fund	17,028,097	20,078,778	17,370,830	19,723,818	354,960
CSA Fund	4,181,458	11,266,518	3,951,099	11,000,000	266,518
Central Stores Fund	44,220	45,000	37,552	45,000	-
Health Insurance Fund	29,330,602	31,777,325	30,269,677	33,050,426	(1,273,101)
Law Library Fund	35,197	50,585	32,629	50,585	-
Economic Development Authority Fund	6,277	4,500	1,735,038	4,500	-
Emergency Medical Services Fund	1,455,121	1,460,000	1,571,586	1,460,000	-
Water & Sewer Utility Fund	7,898,661	13,283,808	9,329,251	8,091,990	5,191,818
Lily Subdividion Sanitary District	33,157	54,751	36,814	52,950	1,801
Smith Creek WW Authority	392,555	469,625	642,101	502,328	(32,703)
Countryside Sanitary District	10,011	12,038	14,464	21,455	(9,417)
Penn Laird Sewer Authority	16,097	29,011	18,540	29,497	(486)
Solid Waste Fund	7,454,044	4,708,399	6,966,100	5,292,135	(583,736)
School Operating Fund	136,014,419	142,085,548	90,977,890	142,866,648	(781,100)
School Cafeteria Fund	5,404,896	5,573,448	3,581,728	5,732,663	(159,215)
School Capital Projects Fund	1,802,345	15,000,000	21,063,560	1,400,000	13,600,000
Massanutten Technical Center	6,315,043	6,040,013	3,853,336	6,010,268	29,745
Total County Revenue Budget	**367,139,615**	**392,188,001**	**343,868,092**	**376,106,300**	**16,081,701**

Total Revenues decreased $16,081,701 due to the debt issuances in fiscal year 2020 that are not repeated in fiscal year 2021.

EXPENDITURE SUMMARY

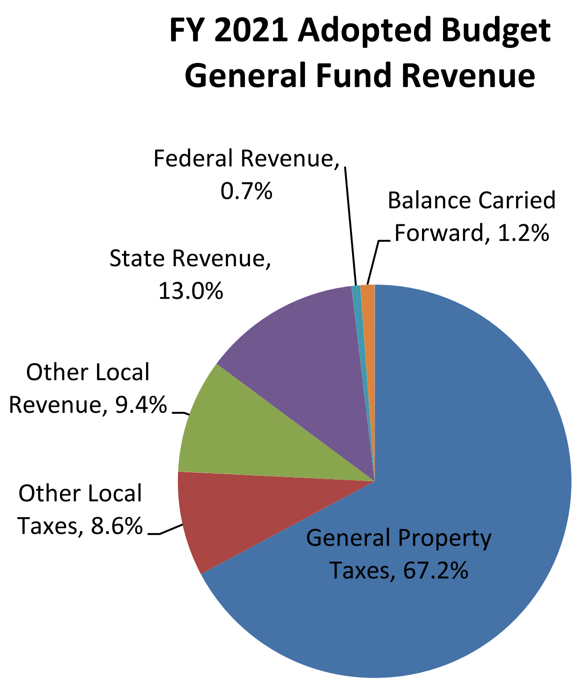
Fund	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
General Fund	139,225,256	137,726,515	144,621,177	139,812,487	2,085,972
Capital Projects Fund	9,028,893	2,110,000	9,828,876	483,500	(1,626,500)
Tourism Fund	22,500	290,739	150,762	354,650	63,911
Asset Forfeiture Fund	26,954	121,400	88,060	121,400	-
Social Services Fund	15,871,503	20,078,778	16,957,651	19,723,818	(354,960)
CSA Fund	9,891,381	11,266,518	10,642,913	11,000,000	(266,518)
Central Stores Fund	44,214	45,000	35,755	45,000	-
Health Insurance Fund	26,681,725	31,777,325	26,832,727	33,050,426	1,273,101
Law Library Fund	46,695	50,585	51,539	50,585	-
Economic Development Authority Fund	1,538,676	4,500	1,721,388	4,500	-
Emergency Medical Services Fund	1,470,552	1,460,000	1,578,139	1,460,000	-
Water & Sewer Utility Fund	7,280,874	13,283,808	9,949,257	8,091,990	(5,191,818)
Lily Subdividion Sanitary District	37,038	54,751	62,186	52,950	(1,801)
Smith Creek WW Authority	416,102	469,625	469,144	502,328	32,703
Countryside Sanitary District	18,900	12,038	21,454	21,455	9,417
Penn Laird Sewer Authority	30,160	29,011	28,020	29,497	486
Solid Waste Fund	7,833,673	4,708,399	7,963,089	5,292,135	583,736
School Operating Fund	136,014,419	142,085,548	94,247,655	142,866,648	781,100
School Cafeteria Fund	5,367,304	5,573,448	3,471,475	5,732,663	159,215
School Capital Projects Fund	-	15,000,000	9,730,754	1,400,000	(13,600,000)
Massanutten Technical Center	-	6,040,013	4,210,578	6,010,268	(29,745)
Total County Expenditure Budget Budget	**360,846,818**	**392,188,001**	**342,662,600**	**376,106,300**	**(16,081,700)**

The Total County Budget decreased $16,081,700 decreased due to the completion of projects in the School Capital Projects Fund and the Water and Sewer Utility Funds.

GENERAL FUND REVENUE

The General Fund is the primary fund used for Rockingham County. Revenue in the General Fund consists of money that goes directly to the Fund when realized by the County. There are five major categories of General Fund Revenue: General Property Taxes, Other Local Taxes, Other Local Revenue, Commonwealth Aid and Federal Aid. The chart below shows the percentage contribution of each of these five categories to the FY21 General Fund Revenue, the largest being General Property Tax revenues at 67.2 percent.

The Finance Director reviews all revenues and projects or estimates the next fiscal year budget by a combination of the use of trend analysis, estimates from the Commissioner of Revenue, and information derived from Community and Economic Development.



The County's Finance Committee reviews all estimates of local tax revenues. The Finance Committee consists of the Finance Director, County Administrator and two representatives from the Board of Supervisors.

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

GENERAL FUND REVENUE SUMMARY	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
GENERAL PROPERTY TAXES					
REAL PROPERTY TAXES	$ 58,690,436	$ 59,680,000	$ 59,746,341	$ 60,550,000	$ (870,000)
PUBLIC SERVICE CORP TAXES	2,481,007	2,340,000	3,783,583	2,340,000	-
PERSONAL PROPERTY TAXES	16,032,379	15,836,000	17,306,747	16,396,000	(560,000)
MACHINERY & TOOLS TAXES	11,561,024	11,010,000	11,805,736	11,510,000	(500,000)
MERCHANTS CAPITAL TAXES	1,435,702	1,401,000	1,483,386	1,401,000	-
PENALTIES	1,014,521	925,000	889,579	925,000	-
RECREATIONAL VEHICLES	155,676	161,500	176,556	166,500	(5,000)
ADVERTISING & ADMINISTRATION FEES	48,444	65,000	32,605	65,000	-
FARM MACHINERY	533,437	525,000	539,952	537,500	(12,500)
AIRCRAFT	36,532	40,000	28,084	30,000	10,000
TOTAL GENERAL PROPERTY TAXES	**$ 91,989,157**	**$ 91,983,500**	**$ 95,792,568**	**$ 93,921,000**	**$ (1,937,500)**
OTHER LOCAL TAXES					
LOCAL SALES & USE TAX	$ 6,650,321	$ 6,498,579	$ 8,015,055	$ 6,500,000	$ (1,421)
CONSUMER UTILITY TAX	1,114,925	1,609,650	1,733,524	1,643,100	(33,450)
VEHICLE & TRAILER LICENSES	1,350,626	1,300,000	1,342,514	1,300,000	-
BANK FRANCHISE TAX	151,654	125,000	123,430	125,000	-
TAX ON RECORDATION & WILLS	1,040,173	1,045,000	1,221,494	1,045,000	-
HOTEL & MOTEL ROOM TAXES	330,780	280,000	333,254	300,000	(20,000)
UTILITY GROSS RECEIPTS TAXES	48,770	75,000	44,822	50,000	25,000
CONSUMPTION TAX	287,106	285,000	281,524	285,000	-
FOOD & BEVERAGE TAX	1,274,850	1,300,000	1,186,885	800,000	500,000
TOTAL OTHER LOCAL TAXES	**$ 12,249,208**	**$ 12,518,229**	**$ 14,282,502**	**$ 12,048,100**	**$ 470,129**
LOCAL REVENUES					
DOG TAGS	$ 32,304	$ 20,000	$ 35,210	$ 20,000	$ -
PERMITS & OTHER FEES	1,133,795	1,619,300	1,276,903	1,620,800	(1,500)
FINES & FORFEITURES	156,451	175,750	120,321	175,750	-
USE OF PROPERTY	1,251,784	690,000	778,256	525,000	165,000
COURT COSTS	692,028	765,700	606,904	815,700	(50,000)
LAW ENFORCEMENT FEES	260,246	251,300	234,227	251,300	-
FIRE & RESCUE FEES	545,560	580,000	755,108	800,000	(220,000)
CORRECTIONAL FEES	598,254	651,115	474,096	651,115	-
CHARGES FOR ALL SERVICES	1,755,068	1,913,810	1,467,149	1,955,000	(41,190)
LOCAL MISCELLANEOUS REVENUES	2,183,884	210,000	521,171	10,000	200,000
RECOVERED COSTS	5,790,127	6,068,215	5,306,933	6,286,043	(217,828)
TOTAL ALL LOCAL REVENUES	**$ 118,637,867**	**$ 117,446,919**	**$ 121,651,348**	**$ 119,079,808**	**$ (1,632,889)**
STATE REVENUES					
STATE NON-CATEGORICAL AID	$ 7,922,082	$ 7,963,000	$ 7,906,434	$ 7,989,000	$ (26,000)
STATE SHARE OF CONSTITUTIONAL OFFICERS	8,696,233	8,987,271	8,688,291	9,144,114	(156,843)
OTHER STATE CATEGORICAL AID	892,707	848,881	907,063	981,940	(133,059)
TOTAL ALL STATE REVENUES	**$ 17,511,022**	**$ 17,799,152**	**$ 17,501,788**	**$ 18,115,054**	**$ (315,902)**
FEDERAL REVENUES					
FEDERAL NON-CATEGORICAL AID	$ 773,353	$ 655,000	$ 787,661	$ 725,000	$ (70,000)
FEDERAL CATEGORICAL AID	726,909	256,015	210,762	265,867	(9,852)
TOTAL ALL FEDERAL REVENUES	**$ 1,500,261**	**$ 911,015**	**$ 998,424**	**$ 990,867**	**$ (79,852)**
NON-REVENUE RECEIPTS	**$ -**	**$ -**	**$ 6,035,706**	**$ -**	**$ -**
TRANSFERS FROM OTHER FUNDS	**$ -**	**$ -**	**$ 747,530**	**$ 990,426**	**$ (990,426)**
FUND RESERVE USED	**$ -**	**$ 1,569,429**	**$ -**	**$ 636,332**	**$ 933,097**
TOTAL GENERAL FUND REVENUE	**$ 137,649,150**	**$ 137,726,515**	**$ 146,934,796**	**$ 139,812,487**	**$ (2,085,972)**

GENERAL PROPERTY TAXES

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

Real Property revenues are shown at the Tax Year 2019 and 2020 rate of $0.74 per $100 of assessed value. Each cent of the tax rate for tax year 2020 equates to about $770,000 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 2019 and 2020 rate of $3.00 per $100 of assessed value.

Machinery and Tools revenues are shown at the Tax Year 2019 and 2020 rate of $2.55 per $100 of assessed value.

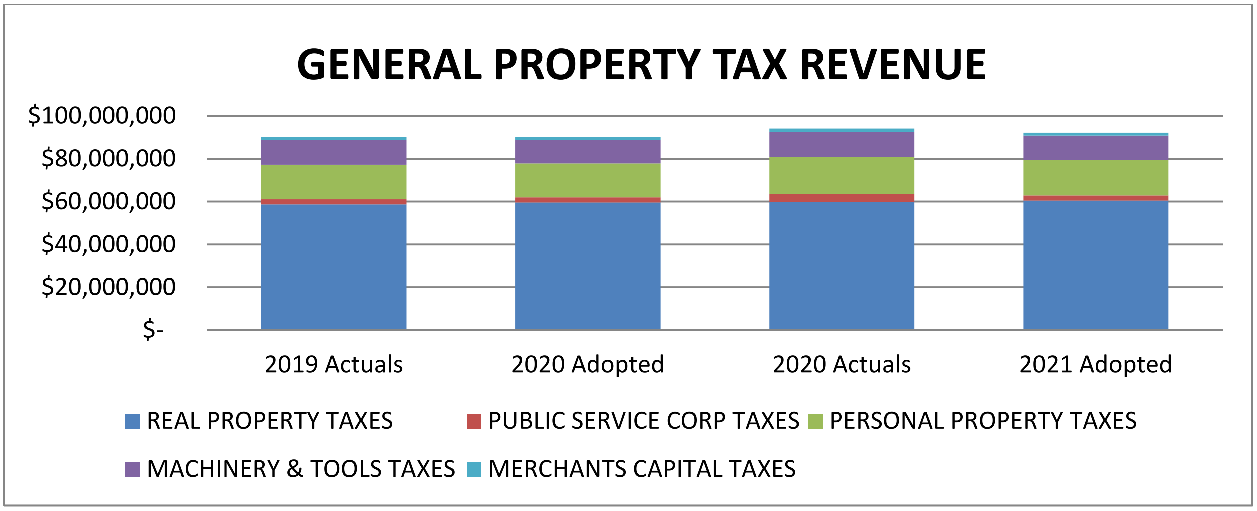
Merchants Capital revenues are shown at the Tax Year 2019 and 2020 rate of $0.87 per $100 of assessed value.

Recreational Vehicle revenues are shown at the Tax Year 2019 and 2020 rate of $3.00 per $100 of assessed value.

Farm Machinery revenues are shown at the Tax Year 2019 and 2020 rate of $0.44 per $100 of assessed value.

Aircraft revenues are shown at the Tax Year 2019 and 2020 rate of $0.90 per $100 of assessed value.

	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
GENERAL PROPERTY TAXES					
REAL PROPERTY TAXES	$ 58,690,436	$ 59,680,000	$ 59,746,341	$ 60,550,000	$ (870,000)
PUBLIC SERVICE CORP TAXES	2,481,007	2,340,000	3,783,583	2,340,000	-
PERSONAL PROPERTY TAXES	16,032,379	15,836,000	17,306,747	16,396,000	(560,000)
MACHINERY & TOOLS TAXES	11,561,024	11,010,000	11,805,736	11,510,000	(500,000)
MERCHANTS CAPITAL TAXES	1,435,702	1,401,000	1,483,386	1,401,000	-
PENALTIES	1,014,521	925,000	889,579	925,000	-
RECREATIONAL VEHICLES	155,676	161,500	176,556	166,500	(5,000)
ADVERTISING & ADMINISTRATION FEES	48,444	65,000	32,605	65,000	-
FARM MACHINERY	533,437	525,000	539,952	537,500	(12,500)
AIRCRAFT	36,532	40,000	28,084	30,000	10,000
TOTAL GENERAL PROPERTY TAXES	**$ 91,989,157**	**$ 91,983,500**	**$ 95,792,568**	**$ 93,921,000**	**$ (1,937,500)**



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

$ Tax per $100 Assessed Value

	CY17	CY18	CY19	CY20
Real Estate	0.74	0.74	0.74	0.74
Personal Property	3.00	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	0.90	0.90	0.90

OTHER LOCAL TAXES

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

Consumer Utility Tax – the 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, went 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

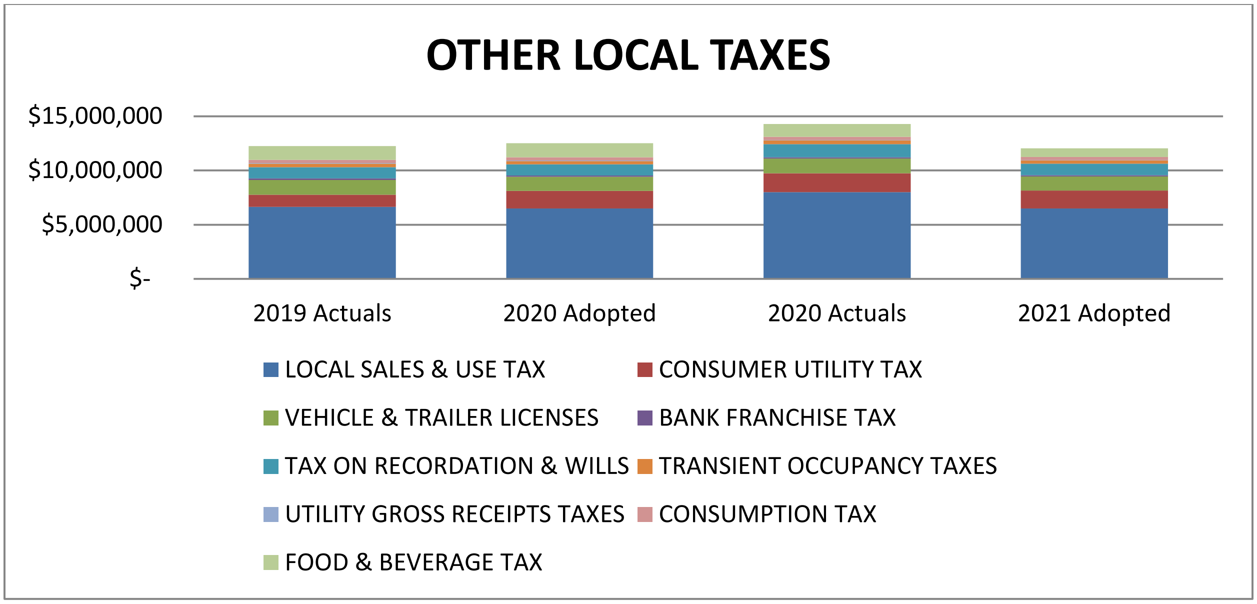
Bank Franchise Tax represents revenue received from the tax imposed on bank deposits in County bank branches, less certain allowable deductions.

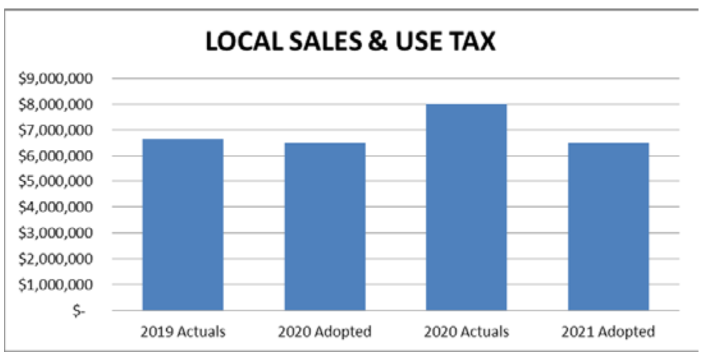
Tax on Recordation & Wills are fees levied for documents recorded at the Clerk of the Circuit Court's Office. Fees vary based on the type of document and the value of real estate.

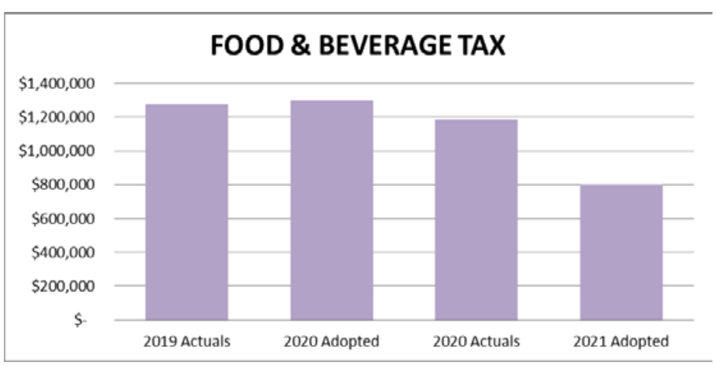
Transient Occupancy Room Tax revenues are those received from the 5.0% tax imposed on hotel, motel room sales, and rental condominium units. Forty percent of the tax is retained in the general fund for general county purposes. Sixty percent of this tax revenue is targeted toward tourism in compliance 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.

	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted
LOCAL SALES & USE TAX	$ 6,650,321	$ 6,498,579	$ 8,015,055	$ 6,500,000
CONSUMER UTILITY TAX	$ 1,114,925	$ 1,609,650	$ 1,733,524	$ 1,643,100
VEHICLE & TRAILER LICENSES	$ 1,350,626	$ 1,300,000	$ 1,342,514	$ 1,300,000
BANK FRANCHISE TAX	$ 151,654	$ 125,000	$ 123,430	$ 125,000
TAX ON RECORDATION & WILLS	$ 1,040,173	$ 1,045,000	$ 1,221,494	$ 1,045,000
TRANSIENT OCCUPANCY TAXES	$ 330,780	$ 280,000	$ 333,254	$ 300,000
UTILITY GROSS RECEIPTS TAXES	$ 48,770	$ 75,000	$ 44,822	$ 50,000
CONSUMPTION TAX	$ 287,106	$ 285,000	$ 281,524	$ 285,000
FOOD & BEVERAGE TAX	$ 1,274,850	$ 1,300,000	$ 1,186,885	$ 800,000
TOTAL OTHER LOCAL TAXES	**$ 12,249,208**	**$ 12,518,229**	**$ 14,282,502**	**$ 12,048,100**


OTHER LOCAL TAXES
$15,000,000
$10,000,000
$5,000,000
$-
2019 Actuals
2020 Adopted
2020 Actuals
2021 Adopted
LOCAL SALES & USE TAX
CONSUMER UTILITY TAX
VEHICLE & TRAILER LICENSES
BANK FRANCHISE TAX
TAX ON RECORDATION & WILLS
TRANSIENT OCCUPANCY TAXES
UTILITY GROSS RECEIPTS TAXES
CONSUMPTION TAX
FOOD & BEVERAGE TAX


LOCAL SALES & USE TAX
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
2019 Actuals
2020 Adopted
2020 Actuals
2021 Adopted


FOOD & BEVERAGE TAX
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
2019 Actuals
2020 Adopted
2020 Actuals
2021 Adopted

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.

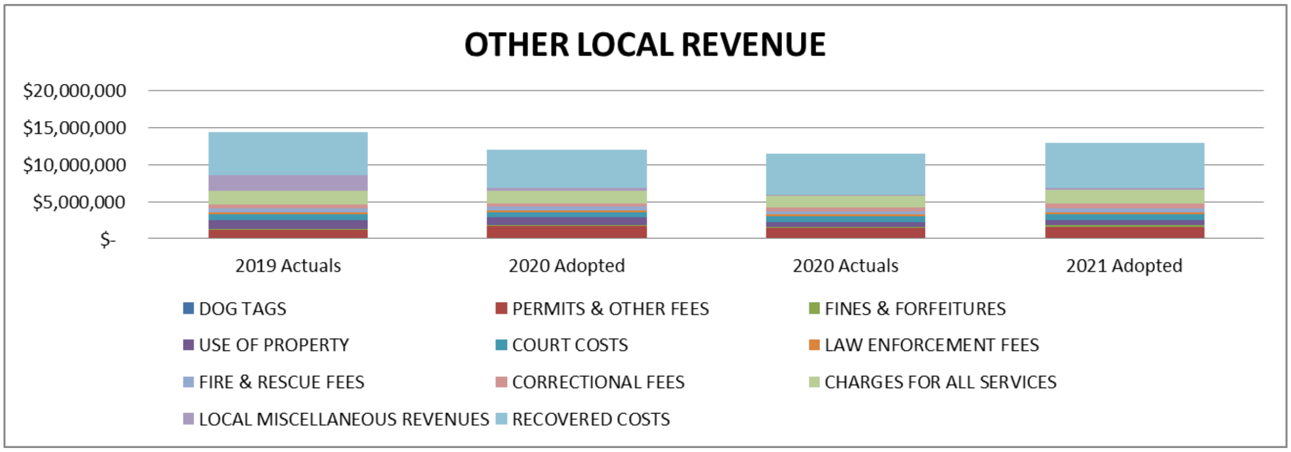
Correctional Fees – This section includes reimbursement from the federal government for the cost of housing federal inmates ($72/day), keep fees ($1/day) paid by inmates to help defray the costs of operating the Jail, inmate medical co-payments (flat amount based on service or a percentage if inmate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

	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted
DOG TAGS	$ 32,304	$ 20,833	$ 20,000	$ 20,000
PERMITS & OTHER FEES	1,133,795	1,709,226	1,450,300	1,619,300
FINES & FORFEITURES	156,451	160,451	151,500	175,750
USE OF PROPERTY	1,251,784	952,976	638,608	690,000
COURT COSTS	692,028	753,126	742,000	765,700
LAW ENFORCEMENT FEES	260,246	243,650	250,800	251,300
FIRE & RESCUE FEES	545,560	464,483	500,000	580,000
CORRECTIONAL FEES	598,254	510,349	462,004	651,115
CHARGES FOR ALL SERVICES	1,755,068	1,673,994	1,630,250	1,913,610
LOCAL MISCELLANEOUS REVENUES	2,183,884	410,140	100,000	210,000
RECOVERED COSTS	5,790,127	5,173,637	5,555,696	6,068,215
TOTAL LOCAL REVENUES	**$ 14,399,502**	**$ 12,072,864**	**$ 11,501,158**	**$ 12,944,990**

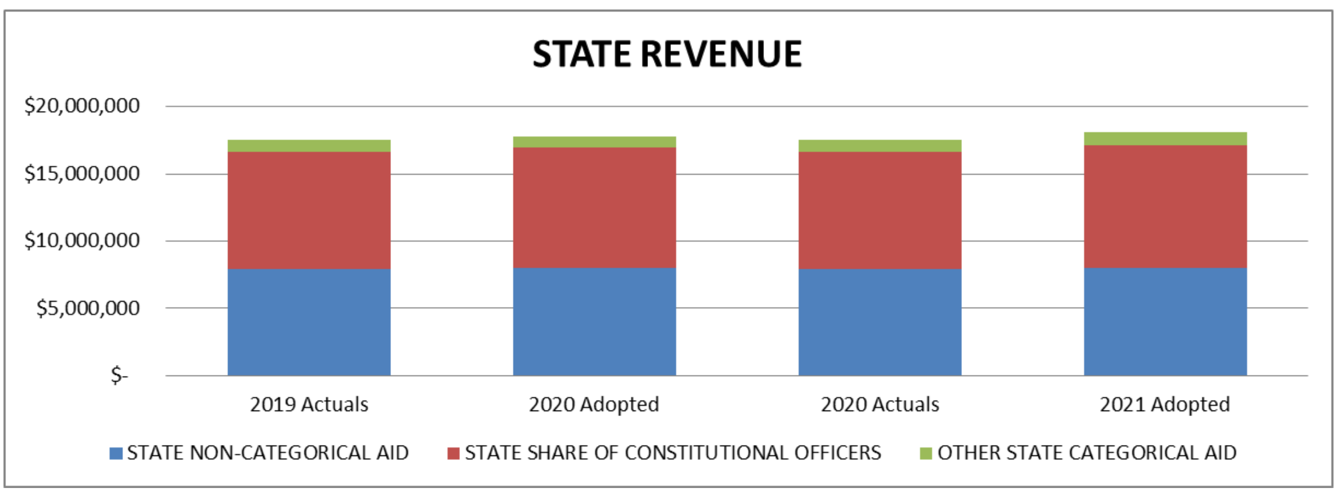


STATE REVENUE

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.

	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted
STATE NON-CATEGORICAL AID	$ 7,922,082	$ 7,963,000	$ 7,906,434	$ 7,989,000
STATE SHARE OF CONSTITUTIONAL OFF	8,696,233	8,987,271	8,688,291	9,144,114
OTHER STATE CATEGORICAL AID	892,707	848,881	907,063	981,940
TOTAL STATE REVENUES	**$ 17,511,022**	**$ 17,799,152**	**$ 17,501,788**	**$ 18,115,054**



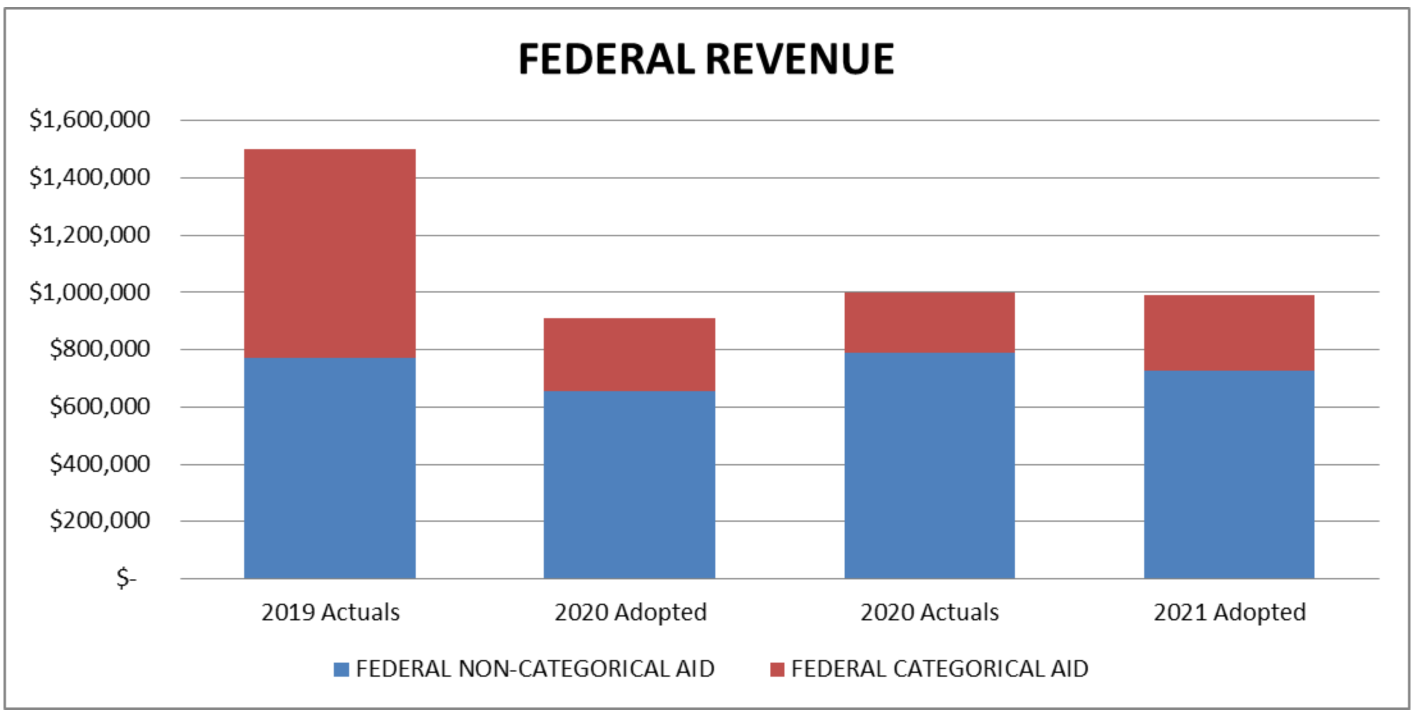
FEDERAL REVENUE

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.

	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted
FEDERAL NON-CATEGORICAL AID	$ 773,353	$ 655,000	$ 787,661	$ 725,000
FEDERAL CATEGORICAL AID	726,909	256,015	210,762	265,867
TOTAL FEDERAL REVENUES	**$ 1,500,261**	**$ 911,015**	**$ 998,424**	**$ 990,867**



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.

	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted
NON-REVENUE RECEIPTS	$ -	$ -	$ 6,035,706	$ -
TRANSFERS FROM OTHER FUNDS	$ -	$ -	$ -	$ -

FUND RESERVE

Fund reserves are typically used as a budgeting tool. Fund reserves are the excess of revenue over expenditure and calculated at the end of each fiscal year. The County requires at least 15% of the total annual adopted General Fund budget. The beginning fund reserve for FY20 was $29,579,398 with a projected use of $1,569,429 for one-time items. The County has appropriated funds during FY20 above the amount originally budgeted in the amount of $2,056,288. The calculation is outlined as follows:

Fund Balance, July 1, 2019	$29,579,398
FY20 Carry Forward	($1,569,429)
Computer Purchase	($167,270)
Microsoft SQL Licensing	($45,550)
Cash Proffer	($21,000)
Building Inspection Vehicles	($21,767)
Debt Payment for CSB	($116,629)
Court Renovation (County Portion)	($1,125,000)
FY21 Budget Balancing	($636,332)
Fund Balance, Projected June 30, 2020	$25,317,349
Fund Balance, % of Expenditures	18.26%

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 $636,332 in one-time items for fiscal year 2021. The items include roof replacement at the Administration Building, Public Safety Vehicle Replacements, furniture, equipment and other capital-type items.

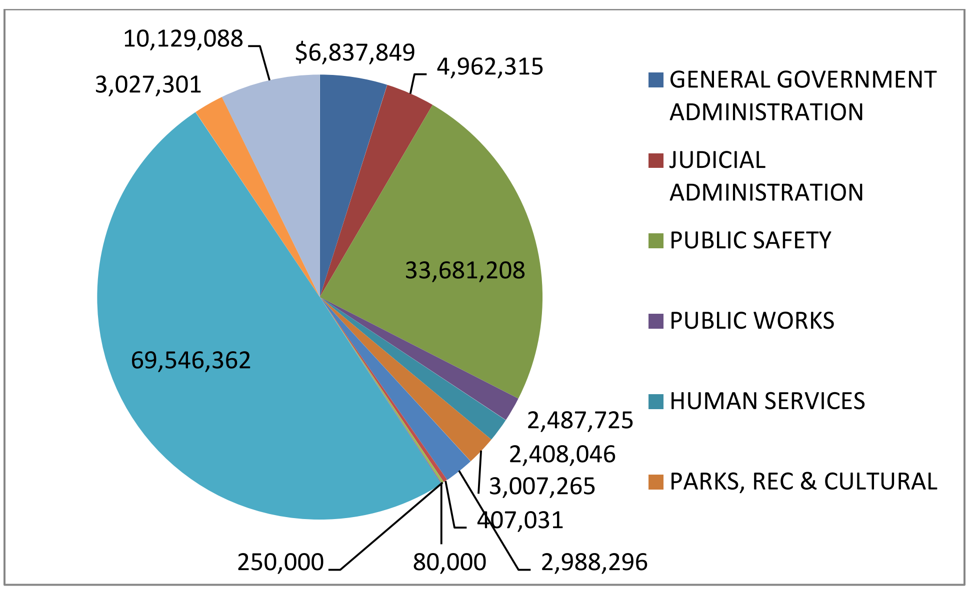
Unassigned fund balances in the General Fund at the close of each fiscal year shall be at least fifteen percent (15%) of the total annual adopted General Fund budget. The unassigned fund balance on June 30, 2019 was $24,456,492, which represents 18% of total General Fund Expenditures.

	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted
FUND RESERVE	-	-	1,686,669	1,569,629
FUND RESERVE TOTAL	**$ -**	**$ -**	**$ 1,686,669**	**$ 1,569,629**

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.

GENERAL FUND	2021 Adopted
GENERAL GOVERNMENT ADMINISTRATION	$ 6,837,849
JUDICIAL ADMINISTRATION	4,962,315
PUBLIC SAFETY	33,681,208
PUBLIC WORKS	2,487,725
HUMAN SERVICES	2,408,046
PARKS, REC & CULTURAL	3,007,265
COMMUNITY DEVELOPMENT	2,988,296
CONTRIBUTIONS	407,031
CONTINGENCY	250,000
OTHER BENEFITS	80,000
TRANSFERS	69,546,362
DEBT SERVICE-COUNTY	3,027,301
DEBT SERVICE-SCHOOL	10,129,088
TOTAL GENERAL FUND	**$ 139,812,487**



GENERAL FUND EXPENDITURE SUMMARY

ACCT DESCRIPTION	2017 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted
BOARD OF SUPERVISORS	178,167	187,269	200,735	204,419	185,423	186,939
EXECUTIVE ADMINISTRATION	431,206	300,281	333,309	358,020	291,704	361,338
LEGAL SERVICES	518,842	530,720	629,094	713,306	657,375	688,193
INDEPENDENT AUDITOR	83,000	89,200	86,000	106,000	98,500	102,000
COMMISSIONER OF THE REVENUE	624,107	640,521	646,085	701,292	790,596	793,583
REASSESSMENT & EQUALIZATION	240,912	258,528	183,592	214,623	178,679	402,730
TREASURER	570,996	565,301	577,101	616,614	735,874	702,007
FINANCE	995,010	964,105	995,874	1,041,585	840,084	879,239
HUMAN RESOURCES	279,844	397,975	368,859	417,409	405,770	452,872
TECHNOLOGY	1,175,245	1,064,497	1,163,185	1,254,727	968,464	1,062,289
LAND USE ASSESSMENT	61,480	62,191	62,806	68,170	65,120	66,070
CENTRAL GARAGE	679,010	783,296	733,071	798,471	668,694	807,883
CENTRAL SWITCHBOARD	48,391	66,993	-	-	(48,391)	-
ELECTORAL BOARD	155,112	133,207	132,113	126,755	184,478	148,889
REGISTRAR	162,546	155,629	160,629	179,287	178,812	183,818
GENERAL GOVERNMENT ADMINISTRATION	**6,203,868**	**6,199,715**	**6,272,454**	**6,800,678**	**6,201,182**	**6,837,849**
CIRCUIT COURT	260,972	205,300	192,484	223,894	214,781	226,321
GENERAL DISTRICT COURT	25,462	30,124	29,337	40,400	25,754	40,300
MAGISTRATE	9,455	8,499	8,545	9,350	12,233	9,950
JUVENILE & DOMESTIC RELATIONS	26,414	26,370	26,788	33,800	31,986	39,820
CLERK OF CIRCUIT COURT	1,180,911	1,150,125	1,364,117	1,073,076	1,216,873	1,166,127
COURT SERVICES	714,822	814,977	1,213,704	999,191	1,305,628	1,108,999
COMMONWEALTH'S ATTORNEY	1,938,667	1,997,533	2,071,080	2,216,240	2,274,908	2,370,798
JUDICIAL ADMINISTRATION	**4,156,703**	**4,232,928**	**4,906,055**	**4,595,951**	**5,082,163**	**4,962,315**
SHERIFF	6,072,910	6,244,116	6,210,768	6,749,807	5,909,623	6,835,462
RUSH TASK FORCE	98,706	104,387	121,460	152,123	126,491	143,473
EXTRA DUTY	192,418	181,502	147,572	218,800	130,623	218,800
GANG PREVENTION TASK FORCE	3,061	1,679	1,584	12,193	1,477	14,393
FIRE & RESCUE	6,293,360	6,761,306	7,132,666	7,705,332	5,625,190	8,230,736
VOLUNTEER FIRE COMPANIES	2,186,066	1,219,343	1,466,750	988,586	1,669,537	1,018,771
AMBULANCE & RESCUE SQUADS	303,821	563,436	280,182	351,404	370,721	673,700
FIRE EXTINCTION SERVICES	19,984	20,561	19,656	21,768	22,437	21,768
JAIL	8,352,164	8,726,793	8,700,410	9,486,763	8,534,221	9,262,480
MRRJ	1,981,242	1,997,302	2,107,286	2,496,894	2,517,215	2,840,077
INSPECTION SERVICES	637,050	674,000	725,488	797,279	761,121	740,812
ANIMAL CONTROL	408,453	432,315	407,118	454,903	420,117	486,005
911 OPERATIONS & MAINTENANCE	2,085,208	2,275,703	2,244,118	2,284,731	2,325,651	3,194,731
PUBLIC SAFETY	**28,634,442**	**29,202,444**	**29,565,055**	**31,720,583**	**28,414,424**	**33,681,208**
PUBLIC WORKS ADMINISTRATION	140,160	92,737	95,258	92,855	50,192	-
COUNTY MAINTENANCE OF PROPERTIES	980,195	997,623	1,009,496	1,278,438	930,622	1,005,911
SHARED MAINTENANCE OF PROPERTIES	952,366	800,106	984,223	1,043,116	874,785	1,067,360
HUMAN SERVICES MAINTENANCE	212,986	189,320	236,093	205,786	259,333	287,955
TV TRANSMISSION SYSTEM MAINT	7,380	5,989	9,641	7,200	39,204	11,700
RECREATIONAL FACILITIES MAINT	117,267	-	-	-	-	-
SRI BUILDING MAINTENANCE	37,394	58,695	53,541	67,850	49,843	114,800
PUBLIC WORKS	**2,447,748**	**2,144,470**	**2,388,252**	**2,695,245**	**2,203,978**	**2,487,725**

GENERAL FUND EXPENDITURE SUMMARY CONT.

ACCT DESCRIPTION	2017 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted
LOCAL HEALTH SERVICES	629,629	643,459	666,324	706,904	692,940	738,999
COMMUNITY SERVICES	798,710	871,098	906,773	1,201,773	2,845,890	951,773
PUBLIC ASSISTANCE	434,348	484,517	488,538	500,000	521,034	500,000
INSTITUTIONAL CARE	187,276	154,608	164,260	176,847	106,228	217,274
HUMAN SERVICES	**2,049,963**	**2,153,682**	**2,225,895**	**2,585,524**	**4,166,092**	**2,408,046**
PARKS & RECREATION ADMIN	223,616	217,507	264,039	254,617	236,130	256,831
ATHLETIC & RECREATION PROGRAMS	1,327,356	1,318,514	1,187,171	1,452,388	1,106,092	1,461,696
ROCKINGHAM PARK @ CROSSROADS	-	-	127,006	226,374	237,711	349,399
REGIONAL LIBRARY	814,882	856,367	897,853	939,339	939,339	939,339
PARKS, REC & CULTURAL	**2,365,854**	**2,392,388**	**2,476,070**	**2,872,718**	**2,519,273**	**3,007,265**
PLANNING	653,501	635,600	659,898	667,912	658,860	694,904
GEOGRAPHIC INFORMATION SYSTEMS	135,106	137,277	142,990	160,079	163,900	162,518
ECONOMIC DEVELOPMENT/TOURISM	2,256,001	1,737,332	1,868,440	1,669,646	1,961,897	1,695,417
SOIL & WATER CONSERVATION	54,000	57,500	37,606	37,500	38,599	37,500
COOPERATIVE EXTENSION PROGRAM	121,210	110,213	132,261	157,220	139,853	160,532
ENVIRONMENTAL MANAGEMENT	190,766	193,075	215,481	261,191	280,670	230,303
TRANSPORTATION PLANNING	9,660	12,296	9,999	10,104	10,122	7,122
COMMUNITY DEVELOPMENT	**3,420,244**	**2,883,293**	**3,066,675**	**2,963,652**	**3,253,901**	**2,988,296**
CONTRIBUTIONS	516,894	579,513	589,513	697,492	665,492	407,031
CONTINGENCY	-	-	-	250,000	-	250,000
OTHER BENEFITS	22,653	16,434	13,222	80,000	11,927	80,000
TRANSFERS	66,153,209	96,988,950	75,359,748	70,213,601	79,684,924	69,546,362
DEBT SERVICE-COUNTY	2,220,611	2,542,420	2,844,594	2,838,563	3,004,990	3,027,301
DEBT SERVICE-SCHOOL	9,147,415	8,012,185	9,517,724	9,412,508	9,412,833	10,129,088
DEBT SERVICE	**11,368,025**	**10,554,605**	**12,362,319**	**12,251,071**	**12,417,823**	**13,156,390**
TOTAL GENERAL FUND	**127,339,603**	**157,348,422**	**139,225,256**	**137,726,515**	**144,621,177**	**139,812,487**

GENERAL FUND EXPENDITURE SUMMARY CONT.

EXPENDITURES BY TYPE		FY18 ACTUAL	FY19 ACTUAL	FY20 ADOPTED	FY20 ACTUAL	FY21 ADOPTED
SALARIES	SALARIES	20,971,747.86	21,600,397.27	23,464,572.00	19,737,703.11	24,073,632.55
BENEFITS	BENEFITS	8,184,719.76	8,256,958.09	8,983,745.00	7,708,252.90	9,225,690.39
OPERATIONS	PURCHASED SERVICES	6,971,515.84	7,393,316.56	7,684,097.00	7,823,497.62	9,032,201.43
	INTERNAL SERVICES	424,440.20	386,666.58	402,075.00	341,313.68	406,085.25
	UTILITIES	935,148.20	941,290.56	951,600.00	877,892.91	1,053,700.00
	COMMUNICATIONS	404,725.13	445,492.10	461,432.00	428,417.73	501,792.00
	INSURANCE	266,939.87	297,334.20	321,995.00	303,974.27	331,799.21
	LEASES	147,115.43	183,338.42	224,766.00	181,671.06	189,466.00
	TRAVEL & TRAINING	312,230.92	306,451.81	382,005.00	251,637.95	382,380.00
	MISCELLANEOUS	484,517.26	488,537.66	500,000.00	521,033.63	500,000.00
	MATERIALS & SUPPLIES	2,305,879.97	2,396,138.62	2,478,460.00	2,594,566.57	3,132,990.93
	PAYMENT TO JOINT OPERATIONS	4,103,983.51	4,129,623.48	4,421,523.00	4,470,454.14	4,209,222.00
	CAPITAL OUTLAY	1,305,169.62	1,584,263.86	1,540,800.00	3,902,484.44	866,639.00
TRANSFERS, DEBT & CONTINGENCY	TRANSFER TO SCHOOL	59,678,229.61	60,011,766.81	64,366,510.00	51,677,181.11	64,366,510.00
	TRANSFER TO SCHOOL CAPITAL	25,302,256.09	1,679,861.00	-	21,012,254.76	-
	TRANSFER TO CSA	2,366,982.78	2,409,494.00	2,146,299.00	2,146,299.00	2,013,625.00
	TRANSFER TO DSS	2,409,481.68	2,440,424.00	2,239,437.00	2,239,437.00	2,614,025.00
	OTHER TRANSFERS	7,232,000.00	8,818,202.20	1,461,355.00	2,609,752.20	552,202.00
	CONTINGENCY	1,554,590.50	1,747,277.88	1,848,671.00	1,895,457.43	1,858,034.00
	DEBT SERVICE	11,923,407.78	13,708,421.08	13,847,173.00	13,946,286.65	14,502,491.89
	TOTAL EXPENDITURES	157,285,082.01	139,225,256.18	137,726,515.00	144,669,568.16	139,812,486.65

GENERAL GOVERNMENT ADMINISTRATION

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
BOARD OF SUPERVISORS	187,269	200,735	246,272	186,939	(17,480)
EXECUTIVE ADMINISTRATION	300,281	333,309	372,953	361,338	3,319
LEGAL SERVICES	530,720	629,094	712,276	688,193	(25,114)
INDEPENDENT AUDITOR	89,200	86,000	102,000	102,000	(4,000)
COMMISSIONER OF THE REVENUE	640,521	646,085	836,524	793,583	92,291
REASSESSMENT & EQUALIZATION	258,528	183,592	221,204	402,730	188,107
TREASURER	565,301	577,101	715,892	702,007	85,393
FINANCE	964,105	995,874	901,026	879,239	(162,346)
HUMAN RESOURCES	397,975	368,859	465,847	452,872	35,463
TECHNOLOGY	1,064,497	1,163,185	1,396,740	1,062,289	(192,438)
LAND USE ASSESSMENT	62,191	62,806	68,115	66,070	(2,100)
CENTRAL GARAGE	783,296	733,071	987,745	807,883	9,412
CENTRAL SWITCHBOARD	66,993	-	-	-	-
ELECTORAL BOARD	133,207	132,113	149,235	148,889	22,134
REGISTRAR	155,629	160,629	188,762	183,818	4,531
GENERAL GOVERNMENT ADMINISTRATION	**6,199,715**	**6,272,454**	**7,364,591**	**6,837,849**	**37,171**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
Supervisor	5	5	5	5	0
Board of Supervisors Total	**5**	**5**	**5**	**5**	**0**

Rockingham County FY 2020-2021 Budget
Department:01101 Board of Supervisors

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01101-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 57,154	$ 58,000	$ 58,000	$ 58,446	$ 58,000	$ -
1001-01101-00000-000-502100-000	502100	FICA / MEDICARE	$ 2,779	$ 2,281	$ 4,444	$ 2,500	$ 4,437	$ (7)
1001-01101-00000-000-502300-000	502300	HEALTH INSURANCE	$ 54,959	$ 63,840	$ 64,834	$ 59,835	$ 53,352	$ (11,482)
1001-01101-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 40	$ 41	$ 41	$ 29	$ 50	$ 9
1001-01101-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 22,425	$ 22,100	$ 25,000	$ 22,100	$ 25,000	$ -
1001-01101-00000-000-503600-000	503600	ADVERTISING	$ 6,926	$ 7,821	$ 7,500	$ 5,842	$ 7,500	$ -
1001-01101-00000-000-504300-000	504300	CENTRAL STORE	$ -	$ -	$ 100	$ -	$ 100	$ -
1001-01101-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 3,052	$ 3,531	$ 3,200	$ 2,626	$ 3,200	$ -
1001-01101-00000-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	$ 3,931	$ 3,931	$ 4,000	$ 3,931	$ 4,000	$ -
1001-01101-00000-000-505501-000	505501	MILEAGE	$ 3,848	$ 3,303	$ -	$ 3,248	$ -	$ -
1001-01101-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 4,440	$ 6,806	$ 5,000	$ 3,485	$ 5,000	$ -
1001-01101-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 6,906	$ 2,756	$ 8,000	$ 880	$ 5,000	$ (3,000)
1001-01101-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 18,270	$ 18,466	$ 19,000	$ 18,625	$ 19,000	$ -
1001-01101-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 99	$ 499	$ 300	$ 104	$ 300	$ -
1001-01101-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 190	$ -	$ 3,000	$ 137	$ 1,000	$ (2,000)
1001-01101-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 1,601	$ 714	$ 2,000	$ 215	$ 1,000	$ (1,000)
1001-01101-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 550	$ 6,647	$ -	$ 3,420	$ -	$ -
Total for 01101 BOARD OF SUPERVISORS:			**$ 187,269**	**$ 200,735**	**$ 204,419**	**$ 185,423**	**$ 186,939**	**$ (17,480)**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
ASST COUNTY ADMIN	1	1	1	1	0
COUNTY ADMINISTRATOR	1	1	1	1	0
DEPUTY COUNTY ADMIN	1	0	0	0	0
Executive Administration Total	**3**	**2**	**2**	**2**	**0**

Rockingham County FY 2020-2021 Budget
Department:01201 Executive Administration

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01201-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 211,442	$ 241,624	$ 250,412	$ 209,289	$ 252,622	$ 2,210
1001-01201-00000-000-501200-000	501200	OVERTIME	$ 74	$ 206	$ 1,000	$ -	$ 1,000	$ -
1001-01201-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 16,136	$ 16,152	$ 17,000	$ 16,978	$ 17,000	$ -
1001-01201-00000-000-502100-000	502100	FICA / MEDICARE	$ 12,980	$ 14,345	$ 20,534	$ 10,642	$ 20,703	$ 169
1001-01201-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 22,943	$ 24,885	$ 25,792	$ 21,577	$ 26,020	$ 228
1001-01201-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 112	$ -	$ -	$ -	$ -	$ -
1001-01201-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 7	$ -	$ -	$ -	$ -	$ -
1001-01201-00000-000-502300-000	502300	HEALTH INSURANCE	$ 24,438	$ 22,835	$ 23,748	$ 19,684	$ 25,953	$ 2,205
1001-01201-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 1,107	$ 1,258	$ 1,258	$ 1,071	$ 1,435	$ 177
1001-01201-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 159	$ 175	$ 175	$ 112	$ 155	$ (20)
1001-01201-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 100	$ -	$ 100	$ -	$ 100	$ -
1001-01201-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 2,907	$ 2,480	$ 3,000	$ 1,814	$ 3,000	$ -
1001-01201-00000-000-504300-000	504300	CENTRAL STORE	$ 140	$ 74	$ 200	$ 145	$ 100	$ (100)
1001-01201-00000-000-504500-000	504500	CENTRAL GARAGE	$ -	$ -	$ 500	$ -	$ 200	$ (300)
1001-01201-00000-000-505201-000	505201	POSTAGE	$ 90	$ 74	$ 500	$ 70	$ 200	$ (300)
1001-01201-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,436	$ 1,645	$ 2,000	$ 1,654	$ 1,800	$ (200)
1001-01201-00000-000-505305-000	505305	VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1001-01201-00000-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	$ -	$ -	$ 500	$ -	$ -	$ (500)
1001-01201-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 428	$ 510	$ 500	$ 451	$ 500	$ -
1001-01201-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 872	$ 2,496	$ 2,000	$ 864	$ 2,000	$ -
1001-01201-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 2,536	$ 1,969	$ 5,000	$ 790	$ 5,000	$ -
1001-01201-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 1,741	$ 1,887	$ 3,000	$ 2,279	$ 3,000	$ -
1001-01201-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 306	$ 83	$ 200	$ 116	$ 150	$ (50)
1001-01201-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ -	$ 200	$ -	$ 100	$ (100)
1001-01201-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 128	$ 278	$ 200	$ -	$ 200	$ -
1001-01201-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ 333	$ 200	$ 10	$ 100	$ (100)
1001-01201-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 200	$ -	$ -	$ 4,158	$ -	$ -
Total for 01201 EXECUTIVE ADMINISTRATION:			**$ 300,281**	**$ 333,309**	**$ 358,020**	**$ 291,704**	**$ 361,338**	**$ 3,319**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
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**

Rockingham County FY 2020-2021 Budget
Department:01204 Legal Services

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01204-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 386,043	$ 439,737	$ 512,759	$ 487,553	$ 499,982	$ (12,777)
1001-01204-00000-000-501200-000	501200	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -
1001-01204-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 279	$ -	$ 1,500	$ 357	$ 1,500	$ -
1001-01204-00000-000-501900-000	501900	SEVERANCE PAY	$ -	$ 3,954	$ -	$ -	$ -	$ -
1001-01204-00000-000-502100-000	502100	FICA / MEDICARE	$ 28,050	$ 31,824	$ 39,341	$ 34,276	$ 38,363	$ (978)
1001-01204-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 41,968	$ 44,506	$ 53,347	$ 42,310	$ 43,011	$ (10,336)
1001-01204-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ -	$ 807	$ -	$ 8,626	$ 5,603	$ 5,603
1001-01204-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABILITY	$ -	$ 39	$ -	$ 442	$ 435	$ 435
1001-01204-00000-000-502300-000	502300	HEALTH INSURANCE	$ 38,507	$ 39,985	$ 69,852	$ 54,427	$ 58,336	$ (11,516)
1001-01204-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 2,016	$ 2,301	$ 2,795	$ 2,544	$ 2,652	$ (143)
1001-01204-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 270	$ 310	$ 363	$ 292	$ 350	$ (13)
1001-01204-00000-000-503102-000	503102	LEGAL SERVICES	$ 4,993	$ 1,064	$ 1,000	$ 1,064	$ 1,000	$ -
1001-01204-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 6,943	$ 44,397	$ 4,000	$ 3,191	$ 4,000	$ -
1001-01204-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 2,907	$ 2,480	$ 2,800	$ 1,814	$ 2,800	$ -
1001-01204-00000-000-504300-000	504300	CENTRAL STORE	$ 71	$ 70	$ 600	$ 78	$ 600	$ -
1001-01204-00000-000-505201-000	505201	POSTAGE	$ 72	$ 69	$ 500	$ 27	$ 500	$ -
1001-01204-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,960	$ 2,337	$ 2,000	$ 2,421	$ 2,000	$ -
1001-01204-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 428	$ 510	$ 3,500	$ 451	$ 3,500	$ -
1001-01204-00000-000-505501-000	505501	MILEAGE	$ 435	$ 380	$ 500	$ 571	$ 500	$ -
1001-01204-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 327	$ 737	$ 1,500	$ 485	$ 1,500	$ -
1001-01204-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 3,162	$ 1,644	$ 2,400	$ 2,859	$ 3,000	$ 600
1001-01204-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 1,475	$ 1,485	$ 1,600	$ 1,890	$ 1,835	$ 235
1001-01204-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 142	$ 104	$ 950	$ 179	$ 950	$ -
1001-01204-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 10,365	$ 7,617	$ 12,000	$ 9,281	$ 12,000	$ -
1001-01204-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ 296	$ -	$ 19	$ -	$ -
1001-01204-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 307	$ 1,213	$ -	$ 2,202	$ 3,775	$ 3,775
Total for 01204 LEGAL SERVICES:			**$ 530,720**	**$ 629,094**	**$ 713,306**	**$ 657,375**	**$ 688,193**	**$ (25,114)**

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 2020-2021 Budget
Department:01208 Independent Auditor

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01208-00000-000-503103-000	503103	ACCOUNTING SERVICES	$ 79,700	$ 86,000	$ 95,000	$ 87,500	$ 91,000	$ (4,000)
1001-01208-00000-000-503113-000	503113	ACTUARIAL SERVICES	$ 9,500	$ -	$ 11,000	$ 11,000	$ 11,000	$ -
Total for 01208 INDEPENDENT AUDITOR:			**$ 89,200**	**$ 86,000**	**$ 106,000**	**$ 98,500**	**$ 102,000**	**$ (4,000)**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
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	2	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	**15**	**15**	**15**	**15**	**0**

Rockingham County FY 2020-2021 Budget
Department:01209 Commissioner of Revenue

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01209-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 395,606	$ 399,742	$ 427,995	$ 425,437	$ 424,975	$ (3,020)
1001-01209-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 21,081	$ 2,470	$ 17,500	$ 5,944	$ 18,200	$ 700
1001-01209-00000-000-501900-000	501900	SEVERANCE PAY	$ 3,858	$ -	$ -	$ -	$ -	$ -
1001-01209-00000-000-502100-000	502100	FICA / MEDICARE	$ 29,735	$ 27,958	$ 34,080	$ 29,957	$ 33,903	$ (177)
1001-01209-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 35,565	$ 33,624	$ 35,981	$ 36,401	$ 35,713	$ (268)
1001-01209-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 7,318	$ 7,786	$ 7,316	$ 8,217	$ 6,043	$ (1,273)
1001-01209-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 397	$ 444	$ 464	$ 420	$ 413	$ (51)
1001-01209-00000-000-502300-000	502300	HEALTH INSURANCE	$ 106,732	$ 110,418	$ 121,817	$ 117,477	$ 118,970	$ (2,847)
1001-01209-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 2,049	$ 2,098	$ 2,150	$ 2,233	$ 2,210	$ 60
1001-01209-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 1,598	$ 1,586	$ 1,039	$ 1,307	$ 2,805	$ 1,766
1001-01209-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 12,069	$ 11,927	$ 15,000	$ 11,877	$ 15,000	$ -
1001-01209-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ 1,500	$ -	$ 1,500	$ -
1001-01209-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ -	$ 19,039	$ -	$ 114,055	$ 96,000	$ 96,000
1001-01209-00000-000-503500-000	503500	PRINTING & BINDING	$ -	$ -	$ 3,000	$ 210	$ 3,000	$ -
1001-01209-00000-000-503600-000	503600	ADVERTISING	$ 949	$ 1,339	$ 1,000	$ 1,611	$ 1,500	$ 500
1001-01209-00000-000-504300-000	504300	CENTRAL STORE	$ 4,760	$ 3,320	$ 4,500	$ 2,371	$ 4,500	$ -
1001-01209-00000-000-504500-000	504500	CENTRAL GARAGE	$ 2,505	$ 5,261	$ 3,000	$ 1,820	$ 5,200	$ 2,200
1001-01209-00000-000-505201-000	505201	POSTAGE	$ 5,445	$ 7,675	$ 10,000	$ 8,044	$ 10,000	$ -
1001-01209-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 4,262	$ 3,787	$ 4,500	$ 2,779	$ 4,500	$ -
1001-01209-00000-000-505305-000	505305	VEHICLE INSURANCE	$ -	$ -	$ 250	$ -	$ 250	$ -
1001-01209-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 2,684	$ 2,531	$ 3,500	$ 2,691	$ 2,700	$ (800)
1001-01209-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 1,320	$ 1,400	$ 1,800	$ 1,580	$ 1,800	$ -
1001-01209-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 300	$ 300	$ 500	$ 1,278	$ 500	$ -
1001-01209-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 1,078	$ 2,061	$ 2,500	$ 854	$ 2,500	$ -
1001-01209-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ 170	$ 500	$ -	$ 200	$ (300)
1001-01209-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 1,209	$ 1,031	$ 1,200	$ 545	$ 1,200	$ -
1001-01209-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ 120	$ 200	$ 13,488	$ -	$ (200)
Total for 01209 COMMISSIONER OF THE REVENUE:			**$ 640,521**	**$ 646,085**	**$ 701,292**	**$ 790,596**	**$ 793,583**	**$ 92,291**

REASSSESSMENT & EQUALIZATION

Department managed by the Commissioner of the Revenue

Rockingham County FY 2020-2021 Budget
Department:01211 Reassessment & Equallization

Acct Number	Object	Acct Description	2016 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01211-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 111,754	$ 116,881	$ 118,872	$ 124,223	$ 112,689	$ 123,474	$ (749)
1001-01211-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 14,815	$ 46,049	$ 9,963	$ 18,900	$ 8,035	$ 18,900	$ -
1001-01211-00000-000-502100-000	502100	FICA / MEDICARE	$ 9,151	$ 11,790	$ 9,166	$ 10,949	$ 8,898	$ 10,892	$ (57)
1001-01211-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 10,165	$ 12,698	$ 12,244	$ 12,795	$ 11,661	$ 12,718	$ (77)
1001-01211-00000-000-502300-000	502300	HEALTH INSURANCE	$ 26,674	$ 29,533	$ 29,880	$ 31,075	$ 29,702	$ 31,560	$ 485
1001-01211-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 539	$ 608	$ 619	$ 624	$ 575	$ 642	$ 18
1001-01211-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION		$ 1,236	$ -	$ -	$ -	$ -	$ -
1001-01211-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 1,928	$ 1,821	$ 1,831	$ 1,907	$ 1,525	$ 1,794	$ (113)
1001-01211-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ 120	$ 120	$ -	$ -	$ 1,000	$ 1,000
1001-01211-00000-000-503302-000	503302	MAINTENANCE SERVICES CONTRAC	$ -	$ 940	$ 940	$ -	$ 940	$ -	$ -
1001-01211-00000-000-503500-000	503500	PRINTING & BINDING	$ -	$ 5,375	$ -	$ -	$ -	$ 700	$ 700
1001-01211-00000-000-503600-000	503600	ADVERTISING	$ -	$ 793	$ 754	$ -	$ 446	$ -	$ -
1001-01211-00000-000-504300-000	504300	CENTRAL STORE	$ -	$ 162	$ -	$ 500	$ -	$ 2,000	$ 1,500
1001-01211-00000-000-504500-000	504500	CENTRAL GARAGE	$ 1,001	$ 7,826	$ 2,026	$ 6,000	$ 2,103	$ 6,000	$ -
1001-01211-00000-000-505201-000	505201	POSTAGE	$ -	$ 19,574	$ (4,598)	$ 500	$ 46	$ 500	$ -
1001-01211-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 295	$ 251	$ 217	$ 500	$ 251	$ 1,500	$ 1,000
1001-01211-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 602	$ 2,420	$ 1,519	$ 1,600	$ 1,175	$ 50	$ (1,550)
1001-01211-00000-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	$ -	$ -	$ -	$ 50	$ -	$ 1,500	$ 1,450
1001-01211-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ 1,500	$ -	$ 1,000	$ (500)
1001-01211-00000-000-506001-000	506001	OFFICE SUPPLIES	$ -	$ 31	$ 39	$ 1,000	$ 38	$ 1,000	$ -
1001-01211-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ -	$ -	$ -	$ 2,500	$ 595	$ -	$ (2,500)
1001-01211-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 133	$ -	$ -	$ -	$ -	$ 187,500	$ 187,500
1001-01211-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 635	$ 418	$ -	$ -	$ -	$ -	$ -
Total for 01211 REASSESSMENT & EQUALIZATION:			**$ 178,631**	**$ 258,528**	**$ 183,592**	**$ 214,623**	**$ 178,679**	**$ 402,730**	**$ 188,107**

LAND USE ASSESSMENT

Department managed by the Commissioner of the Revenue

Rockingham County FY 2020-2021 Budget
Department:01224 Land Use Assessment

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01224-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 38,000	$ 38,380	$ 40,117	$ 40,207	$ 39,900	$ (217)
1001-01224-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ -	$ -	$ -	$ -	$ -	$ -
1001-01224-00000-000-502100-000	502100	FICA / MEDICARE	$ 2,750	$ 2,641	$ 3,069	$ 2,573	$ 3,052	$ (17)
1001-01224-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 4,134	$ 3,953	$ 4,132	$ 4,189	$ 4,110	$ (22)
1001-01224-00000-000-502300-000	502300	HEALTH INSURANCE	$ 15,812	$ 16,566	$ 18,820	$ 16,614	$ 16,968	$ (1,852)
1001-01224-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 198	$ 200	$ 202	$ 210	$ 208	$ 6
1001-01224-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 787	$ 794	$ 830	$ 662	$ 782	$ (48)
1001-01224-00000-000-503500-000	503500	PRINTING & BINDING	$ 274	$ -	$ 500	$ 297	$ 500	$ -
1001-01224-00000-000-505201-000	505201	POSTAGE	$ 120	$ 163	$ 200	$ 243	$ 200	$ -
1001-01224-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 117	$ 108	$ 200	$ 125	$ 250	$ 50
1001-01224-00000-000-506001-000	506001	OFFICE SUPPLIES	$ -	$ -	$ 100	$ -	$ 100	$ -
Total for 01224 LAND USE ASSESSMENT:			**$ 62,191**	**$ 62,806**	**$ 68,170**	**$ 65,120**	**$ 66,070**	**$ (2,100)**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
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**

Rockingham County FY 2020-2021 Budget
Department:01213 Treasurer

Acct Number	Object	Acct Description		2018 Actuals		2019 Actuals		2020 Adopted		2020 Actuals		2021 Adopted		Increase/ Decrease
1001-01213-00000-000-501100-000	501100	SALARIES & WAGES-FULL TIME	$	309,049	$	317,263	$	331,399	$	330,674	$	328,978	$	(2,421)
1001-01213-00000-000-501200-000	501200	SALARIES & WAGES-OVER TIME	$	-	$	-	$	4,000	$	-	$	4,000	$	-
1001-01213-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$	-	$	-	$	1,000	$	-	$	1,000	$	-
1001-01213-00000-000-501900-000	501900	SEVERANCE PAY	$	-	$	-	$	-	$	-	$	-	$	-
1001-01213-00000-000-502100-000	502100	FICA / MEDICARE	$	22,139	$	22,448	$	25,735	$	23,397	$	25,549	$	(186)
1001-01213-00000-000-502201-000	502201	RETIREMENT (VRS)	$	28,050	$	27,088	$	28,292	$	28,618	$	28,077	$	(215)
1001-01213-00000-000-502202-000	502202	RETIREMENT-HYBRID	$	5,576	$	5,598	$	4,991	$	5,918	$	4,611	$	(380)
1001-01213-00000-000-502203-000	502203	SHORT TERM LT DISABILITY	$	302	$	320	$	335	$	303	$	298	$	(37)
1001-01213-00000-000-502300-000	502300	HEALTH INSURANCE	$	58,962	$	71,802	$	62,150	$	76,798	$	63,121	$	971
1001-01213-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$	1,608	$	1,653	$	1,665	$	1,727	$	1,711	$	46
1001-01213-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$	216	$	222	$	232	$	166	$	2,341	$	2,109
1001-01213-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$	34,969	$	33,904	$	38,100	$	25,088	$	34,600	$	(3,500)
1001-01213-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$	-	$	-	$	400	$	-	$	400	$	-
1001-01213-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$	390	$	420	$	1,500	$	90,945	$	88,500	$	87,000
1001-01213-00000-000-503500-000	503500	PRINTING & BINDING	$	14,850	$	4,154	$	16,000	$	6,928	$	16,000	$	-
1001-01213-00000-000-503600-000	503600	ADVERTISING	$	14,187	$	4,569	$	7,000	$	11,516	$	7,000	$	-
1001-01213-00000-000-503900-000	503900	MISC CONTRACTED SERVICE	$	389	$	-	$	-	$	41,024	$	-	$	-
1001-01213-00000-000-504300-000	504300	CENTRAL STORE	$	2,606	$	2,218	$	1,000	$	2,192	$	2,500	$	1,500
1001-01213-00000-000-505201-000	505201	POSTAGE	$	64,240	$	66,786	$	70,000	$	73,926	$	70,000	$	-
1001-01213-00000-000-505203-000	505203	TELECOMMUNICATIONS	$	1,395	$	1,489	$	1,800	$	2,081	$	1,800	$	-
1001-01213-00000-000-505306-000	505306	SURETY BONDS	$	(3,447)	$	528	$	4,000	$	1,148	$	4,000	$	-
1001-01213-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$	2,362	$	2,644	$	2,500	$	3,209	$	2,700	$	200
1001-01213-00000-000-505501-000	505501	MILEAGE	$	770	$	750	$	1,000	$	421	$	1,000	$	-
1001-01213-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$	1,936	$	1,685	$	6,000	$	1,374	$	6,000	$	-
1001-01213-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$	915	$	920	$	915	$	920	$	920	$	5
1001-01213-00000-000-506001-000	506001	OFFICE SUPPLIES	$	1,861	$	4,273	$	5,300	$	1,114	$	5,300	$	-
1001-01213-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$	-	$	-	$	100	$	-	$	100	$	-
1001-01213-00000-000-506065-000	506065	MINOR EQUIPMENT	$	1,974	$	6,368	$	1,200	$	6,388	$	1,500	$	300
Total for 01213 TREASURER:			**$**	**565,301**	**$**	**577,101**	**$**	**616,614**	**$**	**735,874**	**$**	**702,007**	**$**	**85,393**

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	6,887	15,699

FY20	School	County
Number of purchase orders issued	2,524	110
Number of payroll checks processed	30,202	19,257
Number of accounts payable checks issued	5,879	14,170

Staffing:

Position	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
ACCOUNTING TECH I				1	1
ACCOUNTING TECH II	3	3	3	3	0
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	2	-1
PAYROLL SUPERVISOR	1	1	1	1	0
SENIOR ACCOUNTANT	1	1	1	1	0
Finance Total	**11**	**11**	**11**	**10**	**-1**

Rockingham County FY 2020-2021 Budget
Department:01215 Finance

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01215-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 464,708	$ 488,109	$ 513,447	$ 457,680	$ 484,519	$ (28,928)
1001-01215-00000-000-501200-000	501200	OVERTIME	$ 1,430	$ 105	$ 2,500	$ -	$ 2,000	$ (500)
1001-01215-00000-000-501900-000	501900	SEVERANCE PAY	$ -	$ -	$ -	$ 1,674	$ -	$ -
1001-01215-00000-000-502100-000	502100	FICA / MEDICARE	$ 32,754	$ 34,320	$ 39,470	$ 32,210	$ 37,219	$ (2,251)
1001-01215-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 30,013	$ 29,358	$ 30,771	$ 28,264	$ 31,131	$ 360
1001-01215-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 20,537	$ 20,923	$ 19,504	$ 19,722	$ 15,556	$ (3,948)
1001-01215-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 1,113	$ 1,198	$ 1,057	$ 1,010	$ 962	$ (95)
1001-01215-00000-000-502300-000	502300	HEALTH INSURANCE	$ 99,302	$ 98,391	$ 100,427	$ 93,042	$ 95,455	$ (4,972)
1001-01215-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 2,384	$ 2,503	$ 2,570	$ 2,344	$ 2,459	$ (111)
1001-01215-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 326	$ 342	$ 359	$ 237	$ 1,948	$ 1,589
1001-01215-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 1,320	$ 2,334	$ 3,000	$ 1,217	$ 3,000	$ -
1001-01215-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 264,734	$ 266,552	$ 275,000	$ 155,971	$ 150,000	$ (125,000)
1001-01215-00000-000-503500-000	503500	PRINTING & BINDING	$ 835	$ 1,835	$ 500	$ 2,075	$ 2,000	$ 1,500
1001-01215-00000-000-503600-000	503600	ADVERTISING	$ 1,583	$ 1,828	$ 2,000	$ 1,741	$ 2,000	$ -
1001-01215-00000-000-504300-000	504300	CENTRAL STORE	$ 1,190	$ 859	$ 1,500	$ 1,121	$ 1,000	$ (500)
1001-01215-00000-000-505201-000	505201	POSTAGE	$ 9,725	$ 9,667	$ 12,000	$ 9,692	$ 11,500	$ (500)
1001-01215-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,470	$ 2,607	$ 3,200	$ 2,511	$ 3,000	$ (200)
1001-01215-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 29	$ 28	$ 30	$ 33	$ 40	$ 10
1001-01215-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 2,737	$ 2,870	$ 2,800	$ 2,921	$ 3,000	$ 200
1001-01215-00000-000-505501-000	505501	MILEAGE	$ -	$ 1,633	$ -	$ 307	$ 200	$ 200
1001-01215-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 25	$ 40	$ -	$ -	$ -	$ -
1001-01215-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 15,446	$ 13,671	$ 15,000	$ 8,362	$ 15,000	$ -
1001-01215-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 1,572	$ 1,870	$ 2,500	$ 1,468	$ 2,500	$ -
1001-01215-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 10,508	$ 11,293	$ 10,500	$ 7,896	$ 11,500	$ 1,000
1001-01215-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ -	$ -	$ 450	$ -	$ 250	$ (200)
1001-01215-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 65	$ 467	$ 1,000	$ 112	$ 1,000	$ -
1001-01215-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 300	$ 3,071	$ 2,000	$ 8,475	$ 2,000	$ -
1001-01215-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
1001-01215-00000-000-508002-000	508002	FURNITURE & FIXTURES	$ -	$ -	$ -	$ -	$ -	$ -
Total for 01215 FINANCE:			**$ 964,105**	**$ 995,874**	**$ 1,041,585**	**$ 840,084**	**$ 879,239**	**$ (162,346)**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
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**

Rockingham County FY 2020-2021 Budget
Department:01218 Human Resources

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01218-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 233,838	$ 246,076	$ 260,618	$ 233,775	$ 263,782	$ 3,164
1001-01218-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	$ 5	$ -	$ -	$ -	$ -	$ -
1001-01218-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ -	$ -	$ 12,740	$ 423	$ 12,740	$ -
1001-01218-00000-000-501900-000	501900	SEVERANCE PAY	$ 1,537	$ -	$ 8,200	$ 7,161	$ -	$ (8,200)
1001-01218-00000-000-502100-000	502100	FICA / MEDICARE	$ 16,043	$ 16,730	$ 21,539	$ 16,417	$ 21,154	$ (385)
1001-01218-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 22,410	$ 22,506	$ 23,745	$ 19,119	$ 21,300	$ (2,445)
1001-01218-00000-000-502202-000	502202	RETIREMENT - HYBRID	$ 3,099	$ 2,733	$ 2,798	$ 5,298	$ 5,150	$ 2,352
1001-01218-00000-000-502203-000	502203	SHORT-TERM LT DISABILITY	$ 170	$ 156	$ -	$ 270	$ 301	$ 301
1001-01218-00000-000-502300-000	502300	HEALTH INSURANCE	$ 55,506	$ 56,265	$ 60,753	$ 52,710	$ 54,564	$ (6,189)
1001-01218-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 1,216	$ 1,285	$ 1,309	$ 1,215	$ 1,332	$ 23
1001-01218-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 165	$ 172	$ 182	$ 121	$ 158	$ (24)
1001-01218-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 38,667	$ 1,629	$ 3,000	$ 105	$ 3,000	$ -
1001-01218-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 3,548	$ 2,956	$ 3,500	$ 49,173	$ 48,500	$ 45,000
1001-01218-00000-000-503500-000	503500	PRINTING & BINDING	$ 90	$ 107	$ 200	$ -	$ 200	$ -
1001-01218-00000-000-503600-000	503600	ADVERTISING	$ 134	$ -	$ 300	$ 136	$ 300	$ -
1001-01218-00000-000-504300-000	504300	CENTRAL STORE	$ 858	$ 1,442	$ 650	$ 1,052	$ 1,000	$ 350
1001-01218-00000-000-504500-000	504500	CENTRAL GARAGE	$ 537	$ 130	$ 500	$ 90	$ 500	$ -
1001-01218-00000-000-505201-000	505201	POSTAGE	$ 190	$ 416	$ 500	$ 229	$ 500	$ -
1001-01218-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,573	$ 1,571	$ 1,600	$ 1,659	$ 1,600	$ -
1001-01218-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 346	$ 380	$ 400	$ 392	$ 400	$ -
1001-01218-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 5,017	$ 5,977	$ 3,000	$ 5,048	$ 3,000	$ -
1001-01218-00000-000-505501-000	505501	MILEAGE	$ 228	$ 45	$ 100	$ 51	$ 100	$ -
1001-01218-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 51	$ -	$ 100	$ -	$ 100	$ -
1001-01218-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 809	$ 649	$ 1,000	$ -	$ 1,000	$ -
1001-01218-00000-000-505505-000	505505	TRAINING	$ 7,248	$ 1,295	$ 3,000	$ -	$ 3,000	$ -
1001-01218-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 598	$ 939	$ 925	$ 834	$ 940	$ 15
1001-01218-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 1,602	$ 2,311	$ 3,000	$ 2,312	$ 3,500	$ 500
1001-01218-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 2,490	$ 3,091	$ 3,750	$ 3,729	$ 4,750	$ 1,000
1001-01218-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ -	$ 4,450	$ -	$ -
Total for 01218 HUMAN RESOURCES:			**$ 397,975**	**$ 368,859**	**$ 417,409**	**$ 405,770**	**$ 452,872**	**$ 35,463**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
ADMINISTRATIVE ASST	1	1	1	1	0
DATA ANALYST*(not yet filled)	1	1	0	0	0
DEPTY DIRECTOR OF TECH	1	1	1	1	0
DIRECTOR TECHNOLOGY	1	1	1	1	0
IT BUSINESS ANALYST	0	1	1	1	0
LEAD PC TECH	0	1	1	1	0
PC NETWORK TECH	3	3	3	3	0
SENIOR SYSTEM ANLYST	1	1	1	1	0
SOFTWARE/RECORDS ANLYST	0	1	1	1	0
SR PROGRAM/ANALYST	1	0	0	0	0
SYSTEMS ANALYST	2	2	2	2	0
TECH TRAIN COORDNTR	1	0	0	0	0
WEB DEVELOPER	1	0	0	0	0
Technology Total	**13**	**13**	**12**	**12**	**0**

Rockingham County FY 2020-2021 Budget
Department:01220 Technology

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01220-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 569,491	$ 636,679	$ 671,070	$ 566,018	$ 676,997	$ 5,927
1001-01220-00000-000-501200-000	501200	OVERTIME	$ -	$ -	$ 2,500	$ 1,035	$ 4,000	$ 1,500
1001-01220-00000-000-501900-000	501900	SEVERANCE PAY	$ -	$ -	$ -	$ -	$ -	$ -
1001-01220-00000-000-502100-000	502100	FICA / MEDICARE	$ 40,451	$ 44,771	$ 51,528	$ 39,999	$ 52,096	$ 568
1001-01220-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 52,568	$ 53,632	$ 56,239	$ 48,669	$ 56,394	$ 155
1001-01220-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 9,348	$ 12,085	$ 11,182	$ 11,297	$ 9,016	$ (2,166)
1001-01220-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 504	$ 688	$ 491	$ 468	$ 673	$ 182
1001-01220-00000-000-502300-000	502300	HEALTH INSURANCE	$ 115,790	$ 129,039	$ 140,225	$ 109,961	$ 127,236	$ (12,989)
1001-01220-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 2,972	$ 3,332	$ 3,372	$ 2,978	$ 3,500	$ 128
1001-01220-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 399	$ 445	$ 470	$ 308	$ 3,721	$ 3,251
1001-01220-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ 4,918	$ 5,000	$ 450	$ 5,000	$ -
1001-01220-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 80	$ -	$ 200	$ -	$ 200	$ -
1001-01220-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 91,600	$ 89,420	$ 195,100	$ 91,430	$ 30,000	$ (165,100)
1001-01220-00000-000-503600-000	503600	ADVERTISING	$ 134	$ -	$ 100	$ -	$ 100	$ -
1001-01220-00000-000-504300-000	504300	CENTRAL STORE	$ 89	$ 61	$ 100	$ 64	$ 100	$ -
1001-01220-00000-000-504500-000	504500	CENTRAL GARAGE	$ 1,623	$ 817	$ 1,000	$ 1,673	$ 400	$ (600)
1001-01220-00000-000-505201-000	505201	POSTAGE	$ 12	$ 96	$ 100	$ 1	$ 100	$ -
1001-01220-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 30,674	$ 43,902	$ 48,000	$ 34,101	$ 40,000	$ (8,000)
1001-01220-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 2,747	$ 2,786	$ 2,800	$ 3,362	$ 3,362	$ 562
1001-01220-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 1,037	$ 1,139	$ 1,200	$ 944	$ 944	$ (256)
1001-01220-00000-000-505501-000	505501	MILEAGE	$ -	$ -	$ 2,600	$ -	$ -	$ (2,600)
1001-01220-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 21	$ -	$ -	$ -	$ -	$ -
1001-01220-00000-000-505401-000	505401	LEASE RENT EQUIPMENT	$ 2,754	$ 2,988	$ -	$ 2,617	$ -	$ -
1001-01220-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 14,941	$ 26,019	$ 20,000	$ 6,314	$ 20,000	$ -
1001-01220-00000-000-505505-000	505505	TRAINING	$ 5,907	$ -	$ 11,000	$ 8,542	$ -	$ (11,000)
1001-01220-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 120	$ -	$ 250	$ 20	$ 250	$ -
1001-01220-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 224	$ 817	$ 200	$ 3,469	$ 200	$ -
1001-01220-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 6,023	$ 5,667	$ 6,000	$ 6,494	$ -	$ (6,000)
1001-01220-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 56	$ 347	$ -	$ 19	$ -	$ -
1001-01220-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 625	$ 799	$ 3,000	$ 19,534	$ 3,000	$ -
1001-01220-00000-000-508005-000	508005	VEHICLES	$ -	$ 22,522	$ -	$ -	$ -	$ -
1001-01220-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ 110,332	$ 61,760	$ 1,000	$ -	$ 5,000	$ 4,000
1001-01220-00000-000-508040-000	508040	SOFTWARE	$ 3,976	$ 18,454	$ 20,000	$ 8,699	$ 20,000	$ -
Total for 01220 TECHNOLOGY:			**$ 1,064,497**	**$ 1,163,185**	**$ 1,254,727**	**$ 968,464**	**$ 1,062,289**	**$ (192,438)**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
AUTOMOTIVE TECH	1	1	1	1	0
LEAD AUTOMOTIVE TECH	1	1	1	**1**	**0**
Central Garage Total	**2**	**2**	**2**	**2**	**0**

Rockingham County FY 2020-2021 Budget
Department:01221 Central Garage

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01221-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 90,780	$ 93,522	$ 97,754	$ 98,030	$ 97,281	$ (473)
1001-01221-00000-000-501200-000	501200	OVERTIME	$ 60	$ 305	$ 1,000	$ 664	$ 1,000	$ -
1001-01221-00000-000-502100-000	502100	FICA / MEDICARE	$ 6,460	$ 6,686	$ 7,555	$ 7,008	$ 7,518	$ (37)
1001-01221-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 9,877	$ 9,633	$ 10,069	$ 10,213	$ 10,020	$ (49)
1001-01221-00000-000-502300-000	502300	HEALTH INSURANCE	$ 19,490	$ 21,096	$ 20,380	$ 21,807	$ 20,749	$ 369
1001-01221-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 472	$ 487	$ 491	$ 511	$ 506	$ 15
1001-01221-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 1,726	$ 1,783	$ 1,857	$ 1,408	$ 1,664	$ (193)
1001-01221-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ -	$ 127	$ -	$ -	$ -	$ -
1001-01221-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 18,142	$ 20,665	$ 20,000	$ 22,008	$ 20,000	$ -
1001-01221-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 3,002	$ 2,477	$ 3,500	$ 3,302	$ 3,500	$ -
1001-01221-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	$ 1,939	$ 1,812	$ 1,500	$ 2,143	$ 1,800	$ 300
1001-01221-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	$ 123	$ 314	$ 100	$ 133	$ 100	$ -
1001-01221-00000-000-504300-000	504300	CENTRAL STORE	$ -	$ -	$ 75	$ -	$ 50	$ (25)
1001-01221-00000-000-505102-000	505102	HEATING SERVICES	$ 1,562	$ -	$ -	$ 1,294	$ -	$ -
1001-01221-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 2,220	$ 2,361	$ 2,500	$ 880	$ 1,200	$ (1,300)
1001-01221-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 23	$ 37	$ 40	$ 45	$ 45	$ 5
1001-01221-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 2,420	$ 3,038	$ 3,200	$ 713	$ 2,400	$ (800)
1001-01221-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 432	$ 514	$ 450	$ 445	$ 600	$ 150
1001-01221-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 63	$ -	$ -	$ -	$ -	$ -
1001-01221-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 55	$ 62	$ -	$ -	$ -	$ -
1001-01221-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 85	$ -	$ -	$ -	$ -	$ -
1001-01221-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 192	$ 830	$ -	$ 627	$ 750	$ 750
1001-01221-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 498,043	$ 484,102	$ 500,000	$ 403,436	$ 525,000	$ 25,000
1001-01221-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ 122,592	$ 62,464	$ 125,000	$ 88,107	$ 110,000	$ (15,000)
1001-01221-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 453	$ 635	$ 500	$ 136	$ 500	$ -
1001-01221-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 844	$ 2,839	$ 1,000	$ 2,271	$ 1,200	$ 200
1001-01221-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 2,241	$ 16,641	$ 1,500	$ 3,513	$ 2,000	$ 500
1001-01221-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
1001-01221-00000-000-508007-000	508001	COMPUTER EQUIPMENT	$ -	$ 640	$ -	$ -	$ -	$ -
1001-01221-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -
Total for 01221 CENTRAL GARAGE:			**$ 783,296**	**$ 733,071**	**$ 798,471**	**$ 668,694**	**$ 807,883**	**$ 9,412**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
DEPUTY REGISTRAR	1	1	1	1	0
REGISTRAR	1	1	1	1	0
Registrar Total	**2**	**2**	**2**	**2**	**0**

Rockingham County FY 2020-2021 Budget
Department:01301 Electoral Board

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01301-00000-000-501811-000	501811	BOARD & COMMISSION MEMBERS	$ 8,056	$ 7,385	$ 10,000	$ 7,836	$ 10,000	$ -
1001-01301-00000-000-502100-000	502100	FICA / MEDICARE	$ 822	$ 753	$ 765	$ 917	$ 765	$ -
1001-01301-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 8	$ 7	$ 15	$ 6	$ 15	$ -
1001-01301-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 8,921	$ 9,656	$ 15,700	$ 8,518	$ 15,700	$ -
1001-01301-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ 2,559	$ 5,000	$ 4,913	$ 1,000	$ (4,000)
1001-01301-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -
1001-01301-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 20,230	$ 17,706	$ 20,020	$ 17,500	$ 20,200	$ 180
1001-01301-00000-000-503500-000	503500	PRINTING & BINDING	$ 23,612	$ 22,091	$ 15,500	$ 32,480	$ 23,500	$ 8,000
1001-01301-00000-000-503600-000	503600	ADVERTISING	$ -	$ 252	$ 350	$ -	$ 350	$ -
1001-01301-00000-000-503902-000	503902	ELECTION WORKERS	$ 64,009	$ 60,156	$ 45,000	$ 95,528	$ 63,000	$ 18,000
1001-01301-00000-000-504300-000	504300	CENTRAL STORE	$ 159	$ 180	$ 150	$ 270	$ 160	$ 10
1001-01301-00000-000-505201-000	505201	POSTAGE	$ 1,944	$ 2,476	$ 2,000	$ 1,224	$ 3,000	$ 1,000
1001-01301-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 354	$ 359	$ 425	$ 433	$ 433	$ 8
1001-01301-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 300	$ 300	$ 150	$ 150	$ 150	$ -
1001-01301-00000-000-505501-000	505501	MILEAGE	$ 2,126	$ 2,022	$ 1,200	$ 3,583	$ 2,200	$ 1,000
1001-01301-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 1,014	$ 499	$ 500	$ 552	$ 500	$ -
1001-01301-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 180	$ 180	$ 180	$ 180	$ 180	$ -
1001-01301-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 1,358	$ 3,037	$ 2,000	$ 1,419	$ 3,000	$ 1,000
1001-01301-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ 711	$ 150	$ -	$ 700	$ 550
1001-01301-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ -	$ 400	$ 75	$ 36	$ (364)
1001-01301-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 114	$ 1,782	$ 250	$ 2,744	$ 2,000	$ 1,750
1001-01301-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ -	$ 6,000	$ 6,150	$ 1,000	$ (5,000)
Total for 01301 ELECTORAL BOARD:			**$ 133,207**	**$ 132,113**	**$ 126,755**	**$ 184,478**	**$ 148,889**	**$ 22,134**

Rockingham County FY 2020-2021 Budget
Department:01302 Registrar

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-01302-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 87,719	$ 92,185	$ 96,355	$ 96,473	$ 97,626	$ 1,271
1001-01302-00000-000-501200-000	501200	OVERTIME	$ 72	$ -	$ -	$ 53	$ -	$ -
1001-01302-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 13,200	$ 8,285	$ 15,600	$ 9,699	$ 20,000	$ 4,400
1001-01302-00000-000-501900-000	501900	SEVERANCE PAY	$ 119	$ -	$ -	$ 513	$ -	$ -
1001-01302-00000-000-502100-000	502100	FICA / MEDICARE	$ 6,914	$ 6,742	$ 8,565	$ 7,164	$ 8,998	$ 433
1001-01302-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 9,801	$ 9,495	$ 9,925	$ 9,998	$ 10,055	$ 130
1001-01302-00000-000-502300-000	502300	HEALTH INSURANCE	$ 26,833	$ 31,599	$ 33,396	$ 33,228	$ 33,936	$ 540
1001-01302-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 469	$ 481	$ 484	$ 501	$ 498	$ 14
1001-01302-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 72	$ 70	$ 67	$ 54	$ 59	$ (8)
1001-01302-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 91	$ -	$ -
1001-01302-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ 100	$ -	$ 100	$ -
1001-01302-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 2,228	$ 1,801	$ 1,000	$ 3,150	$ 1,000	$ -
1001-01302-00000-000-503500-000	503500	PRINTING & BINDING	$ 679	$ 2,193	$ 1,500	$ 1,001	$ 1,500	$ -
1001-01302-00000-000-503600-000	503600	ADVERTISING	$ 454	$ 429	$ 450	$ 834	$ 450	$ -
1001-01302-00000-000-504300-000	504300	CENTRAL STORE	$ 62	$ 210	$ 200	$ -	$ 200	$ -
1001-01302-00000-000-504500-000	504500	CENTRAL GARAGE	$ 82	$ -	$ -	$ -	$ -	$ -
1001-01302-00000-000-505201-000	505201	POSTAGE	$ 2,070	$ 1,686	$ 1,800	$ 2,918	$ 2,000	$ 200
1001-01302-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 993	$ 1,169	$ 1,100	$ 1,144	$ 1,100	$ -
1001-01302-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 677	$ 858	$ 1,000	$ -	$ 1,000	$ -
1001-01302-00000-000-505501-000	505501	MILEAGE	$ 119	$ 183	$ 350	$ 267	$ 350	$ -
1001-01302-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 1,236	$ 1,989	$ 2,250	$ 1,672	$ 2,250	$ -
1001-01302-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 215	$ 170	$ 295	$ -	$ 295	$ -
1001-01302-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 1,430	$ 889	$ 750	$ 1,096	$ 1,400	$ 650
1001-01302-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ -	$ 125	$ 200	$ 125	$ 200	$ -
1001-01302-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 186	$ 70	$ 200	$ 103	$ 200	$ -
1001-01302-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ 3,700	$ 8,729	$ 600	$ (3,100)
Total for 01302 REGISTRAR:			**$ 155,629**	**$ 160,629**	**$ 179,287**	**$ 178,812**	**$ 183,818**	**$ 4,531**

JUDICIAL ADMINISTRATION

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
CIRCUIT COURT	205,300	192,484	230,869	226,321	2,427
GENERAL DISTRICT COURT	30,124	29,337	44,800	40,300	(100)
MAGISTRATE	8,499	8,545	9,950	9,950	600
JUVENILE & DOMESTIC RELATIONS	26,370	26,788	43,570	39,820	6,020
CLERK OF CIRCUIT COURT	1,150,125	1,364,117	1,237,652	1,166,127	93,051
COURT SERVICES	814,977	1,213,704	1,216,767	1,108,999	109,808
COMMONWEALTH'S ATTORNEY	1,997,533	2,071,080	2,390,684	2,370,798	154,558
JUDICIAL ADMINISTRATION	**4,232,928**	**4,906,055**	**5,174,292**	**4,962,315**	**366,364**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
LAW CLERK	1	1	1	**1**	**0**
LEGAL SECRETARY	2	2	2	**2**	**0**
Circuit Court Total	**3**	**3**	**3**	**3**	**0**

Rockingham County FY 2020-2021 Budget
Department:02102 General District Court

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-02102-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 14,385	$ 13,674	$ 12,000	$ 6,689	$ 12,000	$ -
1001-02102-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ 150	$ 341	$ 150	$ -
1001-02102-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 4,049	$ 8,704	$ 8,000	$ 10,500	$ 15,000	$ 7,000
1001-02102-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 4,951	$ 5,314	$ 11,000	$ 5,200	$ 6,000	$ (5,000)
1001-02102-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 75	$ 150	$ 350	$ -	$ 350	$ -
1001-02102-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 75	$ 135	$ 200	$ 135	$ 200	$ -
1001-02102-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 665	$ 488	$ 1,500	$ 929	$ 1,500	$ -
1001-02102-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 295	$ 185	$ 500	$ 310	$ 600	$ 100
1001-02102-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 446	$ 291	$ 700	$ 414	$ 700	$ -
1001-02102-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 626	$ -	$ 2,000	$ 588	$ 2,000	$ -
1001-02102-00000-000-508002-000	508002	FURNITURE & FIXTURES	$ 4,557	$ 397	$ 4,000	$ 649	$ 500	$ (3,500)
1001-02102-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 500	$ 500
1001-02102-00000-000-505505-000	505505	EMPLOYEE TRAINING	$ -	$ -	$ -	$ -	$ 800	$ 800
Total for 02102 GENERAL DISTRICT COURT:			**$ 30,124**	**$ 29,337**	**$ 40,400**	**$ 25,754**	**$ 40,300**	**$ (100)**

Rockingham County FY 2020-2021 Budget
Department:02103 Magistrate

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-02103-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 4,163	$ 4,514	$ 4,700	$ 7,584	$ 5,200	$ 500
1001-02103-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 1,968	$ 2,249	$ 2,600	$ 2,469	$ 2,600	$ -
1001-02103-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ -	$ 120	$ 150	$ -	$ 150	$ -
1001-02103-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 730	$ 353	$ 900	$ 1,189	$ 1,000	$ 100
1001-02103-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 521	$ 591	$ 600	$ 698	$ 600	$ -
1001-02103-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 704	$ 529	$ -	$ -	$ -	$ -
1001-02103-00000-000-508002-000	508002	FURNITURE & FIXTURES	$ 413	$ 189	$ 400	$ 293	$ 400	$ -
Total for 02103 MAGISTRATE:			**$ 8,499**	**$ 8,545**	**$ 9,350**	**$ 12,233**	**$ 9,950**	**$ 600**

Rockingham County FY 2020-2021 Budget
Department:02105 Juvenile & Domestic Relations

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-02105-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 10,402	$ 9,238	$ 12,000	$ 9,984	$ 18,000	$ 6,000
1001-02105-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 12,416	$ 12,879	$ 11,500	$ 13,859	$ 13,000	$ 1,500
1001-02105-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 100	$ 325	$ 400	$ 100	$ 400	$ -
1001-02105-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 2,666	$ 2,533	$ 3,120	$ 3,700	$ 3,120	$ -
1001-02105-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 369	$ 389	$ 500	$ 389	$ 500	$ -
1001-02105-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 417	$ 228	$ 2,780	$ 1,001	$ 1,300	$ (1,480)
1001-02105-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ 1,196	$ 3,500	$ 2,954	$ 3,500	$ -
Total for 02105 JUVENILE & DOMESTIC RELATIONS:			**$ 26,370**	**$ 26,788**	**$ 33,800**	**$ 31,986**	**$ 39,820**	**$ 6,020**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
ASST CHIEF DPTY III	1	0	0	0	0
CHIEF DEPUTY CLERK II	1	1	1	1	0
CLERK OF COURT	1	1	1	1	0
DEPUTY CLERK I	8	8	8	9	1
PASSPORT CLERK	0	0	0	1	1
DEPUTY CLERK III	1	1	1	1	0
SENIOR CLERK TYPIST	3	3	3	3	0
SENIOR DEPUTY CLERK		1	1	1	0
Clerk of Circuit Court Total	**15**	**15**	**15**	**17**	**2**

Rockingham County FY 2020-2021 Budget
Department:02106 Clerk of Circuit Court

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-02106-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 610,583	$ 604,455	$ 648,099	$ 636,783	$ 642,456	$ (5,643)
1001-02106-00000-000-501200-000	501200	OVERTIME	$ 909	$ 199	$ -	$ -	$ -	$ -
1001-02106-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 1,822	$ 792		$ -	$ -	$ -
1001-02106-00000-000-501900-000	501900	SEVERANCE PAY	$ 3,989	$ -	$ -	$ 2,072	$ -	$ -
1001-02106-00000-000-502100-000	502100	FICA / MEDICARE	$ 42,681	$ 41,681	$ 49,580	$ 44,306	$ 49,148	$ (432)
1001-02106-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 54,224	$ 47,855	$ 48,896	$ 49,446	$ 48,512	$ (384)
1001-02106-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 12,168	$ 14,446	$ 15,821	$ 17,004	$ 10,552	$ (5,269)
1001-02106-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 658	$ 823	$ 867	$ 871	$ 755	$ (112)
1001-02106-00000-000-502300-000	502300	HEALTH INSURANCE	$ 141,284	$ 143,532	$ 143,308	$ 142,796	$ 148,044	$ 4,736
1001-02106-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 3,173	$ 3,155	$ 3,251	$ 3,325	$ 3,238	$ (13)
1001-02106-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 432	$ 424	$ 454	$ 321	$ 4,389	$ 3,935
1001-02106-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 12,000	$ 16,652	$ 5,000	$ 10,500	$ 12,000	$ 7,000
1001-02106-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 20,433	$ 24,531	$ 30,450	$ 32,577	$ 30,450	$ -
1001-02106-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 3,345	$ 26,640	$ 5,000	$ 4,218	$ 5,000	$ -
1001-02106-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACT	$ -	$ 3,900	$ -	$ 971	$ -	$ -
1001-02106-00000-000-503500-000	503500	PRINTING & BINDING	$ 8,417	$ 13,877	$ 6,400	$ 7,247	$ 6,400	$ -
1001-02106-00000-000-503600-000	503600	ADVERTISING	$ 375	$ 553	$ 750	$ 67	$ 750	$ -
1001-02106-00000-000-504300-000	504300	CENTRAL STORE	$ -	$ -	$ -	$ -	$ -	$ -
1001-02106-00000-000-505201-000	505201	POSTAGE	$ 12,007	$ 21,495	$ 12,500	$ 3,499	$ 12,000	$ (500)
1001-02106-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 10,480	$ 12,160	$ 6,500	$ 11,138	$ 6,500	$ -
1001-02106-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 85	$ 86	$ 100	$ 104	$ -	$ (100)
1001-02106-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 13,986	$ 15,321	$ 12,000	$ 14,304	$ 14,050	$ 2,050
1001-02106-00000-000-505501-000	505501	MILEAGE	$ 1,286	$ 1,245	$ 1,600	$ 1,477	$ 1,600	$ -
1001-02106-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 3,378	$ 1,104	$ 3,000	$ 1,144	$ 3,000	$ -
1001-02106-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 1,588	$ 1,167	$ 4,000	$ 1,654	$ 4,000	$ -
1001-02106-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 405	$ 480	$ 500	$ 810	$ 500	$ -
1001-02106-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 8,782	$ 11,334	$ 8,500	$ 11,668	$ 8,500	$ -
1001-02106-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ 38	$ -	$ -	$ -	$ -
1001-02106-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 162	$ 170	$ -	$ 267	$ -	$ -
1001-02106-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ 27,555	$ -	$ 21,067	$ -	$ -
1001-02106-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ 724	$ -	$ 886	$ -	$ -
1001-02106-00000-000-508002-000	508002	FURNITURE & FIXTURES	$ 895	$ 3,803	$ 1,500	$ 303	$ 1,500	$ -
1001-02106-00000-000-508007-000	508002	COMPUTER EQUIPMENT	$ -	$ 7,900	$ -	$ 523	$ -	$ -
TECHNOLOGY TRUST FUND:								
1001-02106-10201-000-501200-000	501200	OVERTIME	$ -	$ -	$ -	$ 35	$ -	$ -
1001-02106-10201-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 49,281	$ 61,968	$ -	$ 101,509	$ -	$ -
1001-02106-10201-000-502100-000	502100	FICA / MEDICARE	$ 3,770	$ 4,740	$ -	$ 7,768	$ -	$ -
1001-02106-10201-000-502703-000	502703	WORKERS COMP INSURANCE	$ 35	$ 43	$ -	$ 54	$ -	$ -
1001-02106-10201-000-503100-000	503100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 15,632	$ -	$ -
1001-02106-10201-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 1,143	$ 2,354	$ -	$ 567	$ -	$ -
1001-02106-10201-000-506001-000	506065	OFFICE SUPPLIES	$ -	$ -	$ -	$ 7,507	$ -	$ -
1001-02106-10201-000-508001-000	508001	MACHINERY & EQUIPMENT	$ 59,363	$ 161,681	$ -	$ 35	$ -	$ -
RECORDS PRESERVATION GRANT:								
1001-02106-10202-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ -	$ -	$ -	$ -	$ -	$ -
1001-02106-10202-000-502100-000	502100	FICA / MEDICARE	$ -	$ -	$ -	$ -	$ -	$ -
1001-02106-10202-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 4,098	$ 23,267	$ -	$ -	$ -	$ -
LAND ACCESS RECORDS:								
1001-02106-10203-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 62,890	$ 61,965	$ 65,000	$ 62,420	$ 65,000	$ -
CLERK SUPPORTED POSITIONS								
1001-02106-10204-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ -	$ -	$ -	$ -	$ 63,000	$ 63,000
1001-02106-10204-000-502100-000	502100	FICA / MEDICARE	$ -	$ -	$ -	$ -	$ 4,820	$ 4,820
1001-02106-10204-000-502201-000	502201	RETIREMENT (VRS)	$ -	$ -	$ -	$ -	$ -	$ -
1001-02106-10204-000-502202-000	502202	RETIREMENT-HYBRID	$ -	$ -	$ -	$ -	$ 4,284	$ 4,284
1001-02106-10204-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ -	$ -	$ -	$ -	$ 333	$ 333
1001-02106-10204-000-502300-000	502300	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000
1001-02106-10204-000-502400-000	502400	GROUP LIFE INSURANCE	$ -	$ -	$ -	$ -	$ 310	$ 310
1001-02106-10204-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -
1001-02106-10204-000-502703-000	502703	WORKERS COMP INSURANCE	$ -	$ -	$ -	$ -	$ 38	$ 38
Total for 02106 CLERK OF CIRCUIT COURT:			**$ 1,150,125**	**$ 1,364,117**	**$ 1,073,076**	**$ 1,216,873**	**$ 1,166,127**	**$ 93,051**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
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	1	1	1	0
NEW DATA POSITION	0	0	1	1	0
PRE TRIAL EVALUATOR	1	1	1	1	0
SR PRE-TRIAL OFFICER	1	1	1	1	0
Court Services Total	**11**	**12**	**13**	**13**	**0**

Rockingham County FY 2020-2021 Budget
Department:02110 Court Services

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-02110-10251-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 195,932	$ 217,223	$ 291,031	$ 202,085	$ 192,092	$ (98,939)
1001-02110-10251-000-501900-000	501900	SEVERANCE PAY	$ 8	$ 2,373	$ -	$ -	$ -	$ -
1001-02110-10251-000-502100-000	502100	FICA / MEDICARE	$ 14,263	$ 16,044	$ 22,264	$ 14,723	$ 14,695	$ (7,569)
1001-02110-10251-000-502201-000	502201	RETIREMENT (VRS)	$ 16,631	$ 14,675	$ 15,721	$ 15,491	$ 15,678	$ (43)
1001-02110-10251-000-502202-000	502202	RETIREMENT-HYBRID	$ 4,736	$ 7,729	$ 9,069	$ 5,796	$ 2,712	$ (6,357)
1001-02110-10251-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 256	$ 443	$ 459	$ 298	$ 211	$ (248)
1001-02110-10251-000-502300-000	502300	HEALTH INSURANCE	$ 38,588	$ 35,857	$ 44,767	$ 33,312	$ 30,839	$ (13,928)
1001-02110-10251-000-502400-000	502400	GROUP LIFE INSURANCE	$ 1,032	$ 1,133	$ 1,371	$ 1,059	$ 999	$ (372)
1001-02110-10251-000-502703-000	502703	WORKERS COMP INSURANCE	$ 167	$ 332	$ 189	$ 552	$ 2,077	$ 1,888
1001-02110-10251-000-503100-000	503100	PROFESSIONAL SERVICES	$ 292	$ 567	$ 300	$ 338	$ 300	$ -
1001-02110-10251-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 3,233	$ 18,865	$ -	$ 13,640	$ -	$ -
1001-02110-10251-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 173	$ 947	$ 2,000	$ 1,946	$ 2,000	$ -
1001-02110-10251-000-503500-000	503500	PRINTING & BINDING	$ 263	$ 348	$ 500	$ 1,095	$ 500	$ -
1001-02110-10251-000-504300-000	504300	CENTRAL STORE	$ 176	$ 691	$ 500	$ 238	$ 500	$ -
1001-02110-10251-000-505201-000	505201	CENTRAL STORE	$ -	$ -	$ -	$ -	$ -	$ -
1001-02110-10251-000-505203-000	505203	TELECOMMUNICATIONS	$ 2,396	$ 2,582	$ 2,500	$ 3,021	$ 2,500	$ -
1001-02110-10251-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 5,846	$ 6,210	$ 5,850	$ 5,846	$ 5,850	$ -
1001-02110-10251-000-505501-000	505501	MILEAGE	$ 128	$ 184	$ 150	$ 545	$ 150	$ -
1001-02110-10251-000-505503-000	505503	SUBSISTENCE & LODGING	$ -	$ 537	$ -	$ 737	$ -	$ -
1001-02110-10251-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ -	$ 181	$ -	$ 150	$ -	$ -
1001-02110-10251-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 80	$ 80	$ 100	$ 80	$ 100	$ -
1001-02110-10251-000-506001-000	506001	OFFICE SUPPLIES	$ 341	$ 1,453	$ 850	$ 1,246	$ 850	$ -
1001-02110-10251-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 55	$ 63	$ 55	$ 69	$ 55	$ -
1001-02110-10251-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 2,295	$ 6,126	$ 2,000	$ 9,081	$ 2,000	$ -
1001-02110-10251-000-506065-000	506065	MINOR EQUIPMENT	$ 2,176	$ -	$ 2,157	$ 11,360	$ 2,157	$ -
								$ -
COMMUNITY CORRECTIONS:								$ -
1001-02110-10252-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 175,872	$ 182,676	$ 171,085	$ 192,473	$ 208,753	$ 37,668
1001-02110-10252-000-501900-000	501900	SEVERANCE PAY	$ -	$ -	$ -	$ -	$ -	$ -
1001-02110-10252-000-502100-000	502100	FICA / MEDICARE	$ 12,386	$ 12,890	$ 13,088	$ 13,599	$ 15,970	$ 2,882
1001-02110-10252-000-502201-000	502201	RETIREMENT (VRS)	$ 19,333	$ 18,105	$ 17,622	$ 17,424	$ 17,573	$ (49)
1001-02110-10252-000-502202-000	502202	RETIREMENT-HYBRID	$ -	$ 623	$ -	$ 2,402	$ 3,070	$ 3,070
1001-02110-10252-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ -	$ 36	$ -	$ 121	$ 201	$ 201
1001-02110-10252-000-502300-000	502300	HEALTH INSURANCE	$ 38,272	$ 39,746	$ 36,077	$ 39,633	$ 43,927	$ 7,850
1001-02110-10252-000-502400-000	502400	GROUP LIFE INSURANCE	$ 928	$ 939	$ 860	$ 998	$ 1,086	$ 226
1001-02110-10252-000-502703-000	502703	WORKERS COMP INSURANCE	$ 630	$ 418	$ 120	$ 619	$ 1,591	$ 1,471
1001-02110-10252-000-503100-000	503100	PROFESSIONAL SERVICES	$ 1,668	$ 1,238	$ 2,000	$ 875	$ 2,000	$ -
1001-02110-10252-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1001-02110-10252-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 1,663	$ 1,348	$ 3,000	$ 990	$ 3,000	$ -
1001-02110-10252-000-503500-000	503500	PRINTING & BINDING	$ 881	$ 364	$ 500	$ 395	$ 500	$ -
1001-02110-10252-000-503600-000	503600	ADVERTISING	$ 167	$ 346	$ -	$ 758	$ -	$ -
1001-02110-10252-000-504300-000	504300	CENTRAL STORE	$ 882	$ 1,070	$ -	$ 1,141	$ -	$ -
1001-02110-10252-000-504500-000	504500	CENTRAL GARAGE	$ -	$ 16	$ -	$ 36	$ -	$ -
1001-02110-10252-000-505201-000	505201	POSTAGE	$ 152	$ 176	$ 200	$ 146	$ 200	$ -

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-02110-10252-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,160	$ 2,033	$ 2,200	$ 1,893	$ 2,200	$ -
1001-02110-10252-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 8,784	$ 8,413	$ 8,784	$ 8,784	$ 8,784	$ -
1001-02110-10252-000-505501-000	505501	MILEAGE	$ 229	$ 18	$ -	$ 211	$ -	$ -
1001-02110-10252-000-505503-000	505503	SUBSISTENCE & LODGING	$ 668	$ 242	$ -	$ -	$ -	$ -
1001-02110-10252-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ 700	$ -	$ 700	$ -
1001-02110-10252-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 150	$ 80	$ 180	$ 130	$ 180	$ -
1001-02110-10252-000-506001-000	506001	OFFICE SUPPLIES	$ 1,085	$ 666	$ 800	$ 819	$ 800	$ -
1001-02110-10252-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 55	$ 63	$ 55	$ 69	$ 55	$ -
1001-02110-10252-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 15,253	$ 13,381	$ 12,000	$ 10,804	$ 12,000	$ -
1001-02110-10252-000-506065-000	506065	MINOR EQUIPMENT	$ 2,163	$ -	$ 2,157	$ 820	$ 2,157	$ -
CRIMINAL JUSTICE PLANNER:								
1001-02110-10253-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ -	$ -	$ -	$ 12,615	$ 40,000	$ 40,000
1001-02110-10253-000-502100-000	502100	FICA / MEDICARE	$ -	$ -	$ -	$ 965	$ 3,060	$ 3,060
1001-02110-10253-000-502202-000	502202	RETIREMENT-HYBRID	$ -	$ -	$ -	$ 1,156	$ 2,720	$ 2,720
1001-02110-10253-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ -	$ -	$ -	$ 56	$ 211	$ 211
1001-02110-10253-000-502300-000	502300	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ 7,500	$ 7,500
1001-02110-10253-000-502400-000	502400	GROUP LIFE INSURANCE	$ -	$ -	$ -	$ 63	$ 136	$ 136
1001-02110-10253-000-502703-000	502703	WORKERS COMP INSURANCE	$ -	$ -	$ -	$ 4	$ 24	$ 24
ICHRIS GRANT:								
1001-02110-10257-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 8,068	$ 5,457	$ 9,253	$ 4,685	$ 9,298	$ 45
1001-02110-10257-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ -	$ -	$ -	$ -	$ -	$ -
1001-02110-10257-000-502100-000	502100	FICA / MEDICARE	$ 566	$ 383	$ 708	$ 332	$ 711	$ 3
1001-02110-10257-000-502201-000	502201	RETIREMENT (VRS)	$ 878	$ 589	$ 953	$ 488	$ 958	$ 5
1001-02110-10257-000-502300-000	502300	HEALTH INSURANCE	$ 940	$ 609	$ 981	$ 546	$ 994	$ 13
1001-02110-10257-000-502400-000	502400	GROUP LIFE INSURANCE	$ 42	$ 29	$ 46	$ 24	$ 48	$ 2
1001-02110-10257-000-502703-000	502703	WORKERS COMP INSURANCE	$ 6	$ 29	$ 6	$ 77	$ 191	$ 185
1001-02110-10257-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 54,409	$ 53,833	$ 52,000	$ 42,613	$ 37,075	$ (14,925)
1001-02110-10257-000-505203-000	505203	TELECOMMUNICATIONS	$ 138	$ 304	$ 400	$ 282	$ 300	$ (100)
1001-02110-10257-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 1,140	$ 955	$ 1,140	$ 1,140	$ 1,140	$ -
CRISIS INTERVENTION GRANT:								
1001-02110-10258-000-501100-000	501100	SALARIES & WAGES-FULL TIME	$ 35,947	$ 39,080	$ 40,848	$ 40,964	$ 40,651	$ (197)
1001-02110-10258-000-502100-000	502100	FICA / MEDICARE	$ 2,520	$ 2,729	$ 3,125	$ 2,950	$ 3,110	$ (15)
1001-02110-10258-000-502201-000	502201	RETIREMENT (VRS)	$ 3,910	$ 4,025	$ 4,207	$ 4,268	$ 4,187	$ (20)
1001-02110-10258-000-502300-000	502300	HEALTH INSURANCE	$ 3,402	$ -	$ 18,820	$ -	$ -	$ (18,820)
1001-02110-10258-000-502400-000	502400	GROUP LIFE INSURANCE	$ 188	$ 204	$ 205	$ 214	$ 211	$ 6
1001-02110-10258-000-502703-000	502703	WORKERS COMP INSURANCE	$ 25	$ 27	$ 29	$ 21	$ 24	$ (5)
1001-02110-10258-000-503100-000	503100	PROFESSIONAL SERVICES	$ 3,053	$ -	$ 3,200	$ -	$ 1,000	$ (2,200)
1001-02110-10258-000-503302-000	503302	MAINTENANCE SRVC CONTRACT	$ 774	$ 774	$ 1,500	$ 1,655	$ 800	$ (700)
1001-02110-10258-000-503500-000	503500	PRINTING & BINDING	$ 378	$ 303	$ 996	$ 709	$ 800	$ (196)
1001-02110-10258-000-504300-000	504300	CENTRAL STORE	$ -	$ 93	$ -	$ 793	$ 400	$ 400
1001-02110-10258-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,306	$ 1,874	$ 1,500	$ 1,659	$ 2,000	$ 500
1001-02110-10258-000-505501-000	505501	MILEAGE	$ 76	$ -	$ 250	$ -	$ 100	$ (150)
1001-02110-10258-000-505503-000	505503	SUBSISTENCE & LODGING	$ 770	$ 674	$ 2,200	$ 1,453	$ 2,000	$ (200)
1001-02110-10258-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 257	$ 130	$ 1,275	$ 395	$ 600	$ (675)
1001-02110-10258-000-506001-000	506001	OFFICE SUPPLIES	$ 916	$ 414	$ 500	$ 638	$ 500	$ -

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-02110-10258-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 5,825	$ 6,796	$ 9,000	$ 444	$ 9,000	$ -
LITTER CONTROL PROGRAM:								
1001-02110-10259-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 16,303	$ 14,432	$ 18,720	$ 14,223	$ 18,763	$ 43
1001-02110-10259-000-501200-000	501200	OVERTIME	$ 11,226	$ 11,832	$ 13,000	$ 12,285	$ 13,000	$ -
1001-02110-10259-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 5,486	$ 4,844	$ 7,700	$ 756	$ 7,700	$ -
1001-02110-10259-000-502100-000	502100	FICA / MEDICARE	$ 2,408	$ 2,276	$ 3,016	$ 1,990	$ 3,019	$ 3
1001-02110-10259-000-502201-000	502201	RETIREMENT (VRS)	$ 1,779	$ 1,513	$ 1,928	$ 1,482	$ 1,933	$ 5
1001-02110-10259-000-502300-000	502300	HEALTH INSURANCE	$ 2,078	$ 1,772	$ 2,190	$ 1,747	$ 2,220	$ 30
1001-02110-10259-000-502400-000	502400	GROUP LIFE INSURANCE	$ 85	$ 76	$ 94	$ 74	$ 98	$ 4
1001-02110-10259-000-502703-000	502703	WORKERS COMP INSURANCE	$ 491	$ 520	$ 13	$ 355	$ 372	$ 359
1001-02110-10259-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ 529	$ -	$ -	$ 500	$ 500
1001-02110-10259-000-504500-000	504500	CENTRAL GARAGE	$ 2,276	$ 4,598	$ 6,200	$ 1,278	$ 6,200	$ -
1001-02110-10259-000-505300-000	505300	INSURANCE - OTHER	$ 382	$ -	$ 400	$ -	$ 400	$ -
1001-02110-10259-000-505305-000	505305	VEHICLE INSURANCE	$ 691	$ 759	$ 800	$ 1,175	$ 1,000	$ 200
1001-02110-10259-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 157	$ 1,137	$ 1,500	$ -	$ 1,500	$ -
Drug Court								
1001-02110-10260-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 25,500	$ 34,340	$ 35,894	$ 28,220	$ 72,000	$ 36,106
1001-02110-10260-000-502100-000	502100	FICA	$ 1,887	$ 2,226	$ 2,746	$ 2,192	$ 5,508	$ 2,762
1001-02110-10260-000-502201-000	502202	RETIREMENT	$ 2,789	$ -	$ -	$ 1,040	$ -	$ -
1001-02110-10260-000-502202-000	502202	RETIREMENT-HYBRID	$ -	$ -	$ 3,338	$ -	$ -	$ (3,338)
1001-02110-10260-000-502203-000	502203	SHORT-TERM LTD	$ 150	$ 203	$ 210	$ 94	$ -	$ (210)
1001-02110-10260-000-502300-000	502300	HEALTH INSURANCE	$ 4,608	$ 12,231	$ 14,564	$ 8,421	$ 15,000	$ 436
1001-02110-10260-000-502400-000	502400	GROUP LIFE INSURANCE	$ 140	$ 179	$ 180	$ 144	$ -	$ (180)
1001-02110-10260-000-502703-000	502703	WORKERS COMP INSURANCE	$ 18	$ 24	$ 25	$ 15	$ 1,476	$ 1,451
1001-02110-10260-000-503100-000	503100	PROFEESSIONAL SERVICES	$ -	$ 1,136	$ 1,000	$ 38,746	$ 1,000	$ -
1001-02110-10260-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 31,649	$ 23,542	$ 48,600	$ 6,719	$ 49,600	$ 1,000
1001-02110-10260-000-505203-000	505203	TELECOMMUNICATIONS	$ 310	$ 453	$ 500	$ 392	$ 500	$ -
1001-02110-10260-000-505501-000	505501	MILEAGE	$ 239	$ 20	$ 50	$ -	$ 50	$ -
1001-02110-10260-000-505504-000	505504	PROFEESSIONAL DEVELOPMENT	$ 3,697	$ (210)	$ 6,000	$ 5,320	$ 2,000	$ (4,000)
1001-02110-10260-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ -	$ -	$ 120	$ -	$ 100	$ (20)
1001-02110-10260-000-506001-000	506014	OFFICE SUPPLIES	$ 3,648	$ 9	$ -	$ 45	$ 300	$ 300
1001-02110-10260-000-506014-000	506014	OTHER OPERATING SUPPLES	$ 3,648	$ 11,064	$ 4,000	$ 6,977	$ 4,000	$ -
DRUG COURT - HHS								
1001-02110-10261-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ -	$ 12,927	$ -	$ 18,739	$ -	$ -
1001-02110-10261-000-502100-000	502100	FICA	$ -	$ 913	$ -	$ 1,328	$ -	$ -
1001-02110-10261-000-502201-000	502201	RETIREMENT	$ -	$ 1,222	$ -	$ 1,952	$ -	$ -
1001-02110-10261-000-502300-000	502300	HEALTH INSURANCE	$ -	$ 1,336	$ -	$ 1,712	$ -	$ -
1001-02110-10261-000-502400-000	502400	GROUP LIFE INSURANCE	$ -	$ 66	$ -	$ 98	$ -	$ -
1001-02110-10261-000-502703-000	502703	WORKERS COMP INSURANCE	$ -	$ 109	$ -	$ 308	$ -	$ -
1001-02110-10261-000-503100-000	503100	PROFEESSIONAL SERVICES	$ -	$ 198,062	$ -	$ 321,605	$ -	$ -
1001-02110-10261-000-506014-000	506014	OTHER PROFESSIONAL SERVICES	$ -	$ 1,230	$ -	$ 18,270	$ -	$ -
1001-02110-10262-000-503117-000	503117	DAY REPORTING	$ -	$ 129,495	$ -	$ 67,477	$ 130,000	$ 130,000
Total for 02110 COURT SERVICES:			**$ 814,977**	**$ 1,213,704**	**$ 999,191**	**$ 1,305,628**	**$ 1,108,999**	**$ 109,808**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
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
BODY WORN CAMERA ATTY	0	0	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	3	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
VICTIM WTNS DIRECTOR	1	1	1	1	0
Commonwealth Attorney Total	**23**	**24**	**25**	**25**	**0**

Rockingham County FY 2020-2021 Budget
Department:02201 Commonwealth's Attorney

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-02201-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 1,004,283	$ 1,039,641	$ 1,102,983	$ 1,201,863	$ 1,219,099	$ 116,116
1001-02201-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	$ -	$ 31	$ -	$ 240	$ -	$ -
1001-02201-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 93,687	$ 103,740	$ 125,000	$ 73,136	$ 125,000	$ -
1001-02201-00000-000-501900-000	501900	SEVERANCE PAY	$ 74	$ 100	$ -	$ -	$ -	$ -
1001-02201-00000-000-502100-000	502100	FICA / MEDICARE	$ 79,648	$ 82,650	$ 93,941	$ 93,055	$ 102,824	$ 8,883
1001-02201-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 76,627	$ 68,740	$ 71,649	$ 72,768	$ 71,504	$ (145)
1001-02201-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 35,973	$ 41,003	$ 34,434	$ 52,329	$ 41,604	$ 7,170
1001-02201-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 1,954	$ 2,347	$ 2,065	$ 2,672	$ 2,771	$ 706
1001-02201-00000-000-502300-000	502300	HEALTH INSURANCE	$ 161,097	$ 162,528	$ 169,893	$ 167,410	$ 157,851	$ (12,042)
1001-02201-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 5,365	$ 5,555	$ 5,541	$ 6,284	$ 6,287	$ 746
1001-02201-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 769	$ 834	$ 772	$ 748	$ 5,017	$ 4,245
1001-02201-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 4,993	$ 3,771	$ 6,000	$ 4,220	$ 6,000	$ -
1001-02201-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ 500	$ 268	$ 500	$ -
1001-02201-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 22,115	$ 25,585	$ 22,000	$ 24,144	$ 26,000	$ 4,000
1001-02201-00000-000-503500-000	503500	PRINTING & BINDING	$ 9,214	$ 5,062	$ 9,000	$ 6,023	$ 9,000	$ -
1001-02201-00000-000-503600-000	503600	ADVERTISING	$ -	$ 642	$ -	$ -	$ -	$ -
1001-02201-00000-000-504300-000	504300	CENTRAL STORE	$ 9,565	$ 6,544	$ 4,000	$ 5,371	$ 7,000	$ 3,000
1001-02201-00000-000-504500-000	504500	CENTRAL GARAGE	$ 3,602	$ 1,416	$ 1,000	$ 1,163	$ 1,000	$ -
1001-02201-00000-000-505201-000	505201	POSTAGE	$ 3,697	$ 3,555	$ 6,000	$ 5,641	$ 6,000	$ -
1001-02201-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 15,703	$ 19,058	$ 17,000	$ 18,904	$ 20,000	$ 3,000
1001-02201-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 691	$ 759	$ 800	$ 783	$ 1,000	$ 200
1001-02201-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 258	$ -	$ 400	$ 258	$ 400	$ -
1001-02201-00000-000-505501-000	505501	MILEAGE	$ 6,097	$ 4,112	$ 6,000	$ 3,912	$ 6,000	$ -
1001-02201-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 879	$ 8,210	$ 10,000	$ 12,183	$ 10,000	$ -
1001-02201-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 3,509	$ 4,746	$ 6,500	$ 2,983	$ 10,000	$ 3,500
1001-02201-00000-000-505506-000	505506	INVESTIGATORY EXPENSE	$ 1,618	$ 1,387	$ 3,000	$ 2,394	$ 3,500	$ 500
1001-02201-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 12,105	$ 7,545	$ 12,000	$ 8,635	$ 12,000	$ -
1001-02201-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 13,684	$ 18,596	$ 13,700	$ 16,472	$ 20,000	$ 6,300
1001-02201-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 13,139	$ 16,485	$ 17,000	$ 19,302	$ 17,500	$ 500
1001-02201-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 19	$ 41	$ -	$ 41	$ -	$ -
1001-02201-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 2,993	$ 2,722	$ 3,000	$ 18,946	$ 3,500	$ 500
1001-02201-00000-000-508005-000	508005	VEHICLES	$ -	$ -	$ -	$ 23,140	$ -	$ -
COST COLLECTION UNIT:								
1001-02201-10271-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 60,388	$ 58,454	$ 41,536	$ 63,334	$ 62,435	$ 20,899
1001-02201-10271-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 39,214	$ 39,300	$ 40,905	$ 39,516	$ 40,905	$ -
1001-02201-10271-000-502100-000	502100	FICA / MEDICARE	$ 7,486	$ 7,205	$ 6,307	$ 7,583	$ 7,906	$ 1,599
1001-02201-10271-000-502201-000	502201	RETIREMENT (VRS)	$ 4,208	$ 4,113	$ 4,278	$ 4,357	$ 4,232	$ (46)
1001-02201-10271-000-502202-000	502202	RETIREMENT-HYBRID	$ 2,385	$ 1,954	$ -	$ 2,257	$ 1,451	$ 1,451
1001-02201-10271-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 130	$ 113	$ -	$ 115	$ 113	$ 113
1001-02201-10271-000-502300-000	502300	HEALTH INSURANCE	$ 6,635	$ 10,869	$ 9,295	$ 11,404	$ 11,375	$ 2,080
1001-02201-10271-000-502400-000	502400	GROUP LIFE INSURANCE	$ 315	$ 303	$ 209	$ 330	$ 327	$ 118
1001-02201-10271-000-502703-000	502703	WORKERS COMP INSURANCE	$ 70	$ 69	$ 29	$ 60	$ 44	$ 15

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
VICTIM WITNESS GRANT:								
1001-02201-10275-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 99,368	$ 113,429	$ 136,105	$ 135,337	$ 140,036	$ 3,931
1001-02201-10275-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 29,513	$ 15,898	$ 28,955	$ -	$ -	$ (28,955)
1001-02201-10275-000-501900-000	501900	SEVERANCE PAY	$ 69	$ -	$ -	$ -	$ -	$ -
1001-02201-10275-000-502100-000	502100	FICA / MEDICARE	$ 9,422	$ 9,444	$ 12,627	$ 9,894	$ 9,185	$ (3,442)
1001-02201-10275-000-502201-000	502201	RETIREMENT (VRS)	$ 14,070	$ 13,432	$ 14,019	$ 14,149	$ 11,799	$ (2,220)
1001-02201-10275-000-502202-000	502202	RETIREMENT-HYBRID	$ -	$ -	$ -	$ -	$ -	$ -
1001-02201-10275-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ -	$ -	$ -	$ -	$ -	$ -
1001-02201-10275-000-502300-000	502300	HEALTH INSURANCE	$ 18,634	$ 18,864	$ 19,619	$ 19,530	$ 19,950	$ 331
1001-02201-10275-000-502400-000	502400	GROUP LIFE INSURANCE	$ 673	$ 679	$ 684	$ 708	$ 1,749	$ 1,065
1001-02201-10275-000-502703-000	502703	WORKERS COMP INSURANCE	$ 90	$ 91	$ 95	$ 254	$ 144	$ 49
1001-02201-10275-000-503500-000	503500	PRINTING AND BINDING	$ 1,988	$ -	$ 2,380	$ -	$ -	$ (2,380)
1001-02201-10275-000-504300-000	504300	CENTRAL STORES	$ -	$ -	$ -	$ -	$ -	$ -
1001-02201-10275-000-505201-000	505201	POSTAGE	$ 3,555	$ 2,299	$ 2,299	$ 4,994	$ 1,539	$ (760)
1001-02201-10275-000-505203-000	505203	TELECOMMUNICATIONS	$ 463	$ 325	$ 500	$ 376	$ 600	$ 100
1001-02201-10275-000-505501-000	505501	MILEAGE	$ 1,054	$ 242	$ 1,100	$ 945	$ 1,100	$ -
1001-02201-10275-000-505503-000	505503	SUBSISTENCE & LODGING	$ 2,026	$ 2,542	$ 6,270	$ 1,079	$ 6,270	$ -
1001-02201-10275-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 1,102	$ 2,508	$ 1,400	$ 87	$ 2,400	$ 1,000
1001-02201-10275-000-506065-000	506065	EQUIPMENT	$ 2,477	$ 4,902	$ 5,460	$ -	$ -	$ (5,460)
1001-02201-10275-000-506001-000	506001	OFFICE SUPPLIES	$ -	$ 6,763	$ 9,155	$ 7,392	$ 9,294	$ 139
DOMESTIC VIOLENCE GRANT:								
1001-02201-10276-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ -	$ 12,943	$ 30,000	$ 30,244	$ 30,000	$ -
1001-02201-10276-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 25,688	$ 13,881	$ -	$ -	$ 24,960	$ 24,960
1001-02201-10276-000-502100-000	502100	FICA / MEDICARE	$ 1,905	$ 1,990	$ 2,295	$ 2,251	$ 1,909	$ (386)
1001-02201-10276-000-502202-000	502202	RETIREMENT-HYBRID	$ 2,802	$ 2,763	$ 2,790	$ 3,152	$ 2,640	$ (150)
1001-02201-10276-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 152	$ 158	$ 177	$ 161	$ 158	$ (19)
1001-02201-10276-000-502300-000	502300	HEALTH INSURANCE	$ 5,012	$ 5,191	$ 5,391	$ 5,360	$ 5,472	$ 81
1001-02201-10276-000-502400-000	502400	GROUP LIFE INSURANCE	$ 132	$ 140	$ 147	$ 158	$ 156	$ 9
1001-02201-10276-000-502703-000	502703	WORKERS COMP INSURANCE	$ 18	$ 19	$ 21	$ 15	$ 18	$ (3)
1001-02201-10276-000-505203-000	505203	TELECOMMUNICATIONS	$ -	$ -	$ 780	$ -	$ 780	$ -
1001-02201-10276-000-506014-000	505203	OTHER OPERATING SUPPLIES	$ -	$ -	$ 2,378	$ -	$ 3,158	$ 780
VA DOMESTIC VIOLENCE VICTIM:								
1001-02201-10279-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 55,968	$ 63,770	$ 66,088	$ 49,115	$ 59,323	$ (6,765)
1001-02201-10279-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ -	$ -	$ -	$ -	$ -	$ -
1001-02201-10279-000-502100-000	502100	FICA / MEDICARE	$ 4,193	$ 4,784	$ 5,056	$ 3,683	$ 4,538	$ (518)
1001-02201-10279-000-502201-000	502201	RETIREMENT (VRS)	$ -	$ -	$ -	$ -	$ -	$ -
1001-02201-10279-000-502202-000	502202	RETIREMENT-HYBRID	$ 5,720	$ 6,520	$ 6,146	$ 5,255	$ 5,517	$ (629)
1001-02201-10279-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 306	$ 373	$ -	$ 269	$ 313	$ 313
1001-02201-10279-000-502300-000	502300	HEALTH INSURANCE	$ 6,617	$ 6,970	$ 7,188	$ 5,968	$ 7,296	$ 108
1001-02201-10279-000-502400-000	502400	GROUP LIFE INSURANCE	$ 289	$ 332	$ 332	$ 262	$ 309	$ (23)
1001-02201-10279-000-502703-000	502703	WORKERS COMP INSURANCE	$ 39	$ 45	$ 46	$ 28	$ 42	$ (4)
Total for 02201 COMMONWEALTH'S ATTORNEY:			**$ 1,997,533**	**$ 2,071,080**	**$ 2,216,240**	**$ 2,274,908**	**$ 2,370,798**	**$ 154,558**

PUBLIC SAFETY

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
SHERIFF	6,244,116	6,210,768	7,405,215	6,835,462	85,897
RUSH TASK FORCE	104,387	121,460	153,630	143,473	(8,650)
EXTRA DUTY	181,502	147,572	218,800	218,800	-
GANG PREVENTION TASK FORCE	1,679	1,584	14,393	14,393	2,200
FIRE & RESCUE	6,761,306	7,132,666	8,839,571	8,230,736	525,404
VOLUNTEER FIRE COMPANIES	1,219,343	1,466,750	1,668,771	1,018,771	30,185
AMBULANCE & RESCUE SQUADS	563,436	280,182	673,700	673,700	322,296
FIRE EXTINCTION SERVICES	20,561	19,656	21,768	21,768	-
JAIL	8,726,793	8,700,410	9,442,832	9,262,480	(224,283)
MRRJ	1,997,302	2,107,286	2,845,632	2,840,077	343,183
INSPECTION SERVICES	674,000	725,488	797,470	740,812	(56,467)
ANIMAL CONTROL	432,315	407,118	489,799	486,005	31,102
911 OPERATIONS & MAINTENANCE	2,275,703	2,244,118	3,325,731	3,194,731	910,000
PUBLIC SAFETY	**29,202,444**	**29,565,055**	**35,897,313**	**33,681,208**	**1,960,867**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 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	4	4	4	0
CORPORAL	4	5	5	5	0
CPTN INVESTIGATIONS	1	1	1	1	0
DATA SUPPORT COORD	0	1	1	1	0
DEPTY SHERIFF/SCHOOL	2	5	5	5	0
DS PATROL DEPUTY	22	25	25	31	6
DEPUTY SHERIFF	5	0	0	0	0
EXECUTIVE SECRETARY	1	1	1	1	0
INVESTIGATOR	9	8	8	8	0
INVESTIGATOR RUSH DTF	0	3	3	3	0
LIEUTENANT PATROL	2	1	1	1	0
LT- INVESTIGATIONS	1	1	1	1	0
MAJOR	1	1	1	1	0
PATROL DEPUTY	3	0	0	0	0
PATROL DEPUTY COUNTY	1	0	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	0	0	0	0
SERGEANT	5	6	6	6	0
SHERIFF	1	1	1	1	0
SOU DEPUTY L9	1	5	5	5	0

SRG CIVIL PROCESS	1	1	1	1	0
TRAINING COORDINATOR	0	1	1	1	0
Sheriff's Office Total	**76**	**82**	**82**	**88**	**6**

Rockingham County FY 2020-2021 Budget
Department:03102 Sheriff

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03102-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 3,480,896	$ 3,505,024	$ 3,692,530	$ 3,140,097	$ 3,683,823	$ (8,707)
1001-03102-00000-000-501200-000	501200	OVERTIME	$ 33,260	$ 32,471	$ 50,000	$ 39,736	$ 70,000	$ 20,000
1001-03102-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 56,651	$ 39,316	$ 50,000	$ 38,868	$ 50,000	$ -
1001-03102-00000-000-501900-000	501900	SEVERANCE PAY	$ 1,183	$ 19,500	$ -	$ 13,061	$ -	$ -
1001-03102-00000-000-502100-000	502100	FICA / MEDICARE	$ 258,409	$ 257,640	$ 290,129	$ 230,908	$ 290,992	$ 863
1001-03102-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 372,002	$ 350,875	$ 360,758	$ 317,563	$ 357,845	$ (2,913)
1001-03102-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 6,251	$ 9,475	$ 8,670	$ 13,158	$ 16,945	$ 8,275
1001-03102-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 339	$ 540	$ 560	$ 673	$ 1,064	$ 504
1001-03102-00000-000-502300-000	502300	HEALTH INSURANCE	$ 710,313	$ 718,039	$ 803,200	$ 632,000	$ 827,296	$ 24,096
1001-03102-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 18,191	$ 18,192	$ 18,287	$ 16,431	$ 18,885	$ 598
1001-03102-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ -	$ 21	$ 1,500	$ (3)	$ -	$ (1,500)
1001-03102-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 58,931	$ 59,355	$ 60,973	$ 39,613	$ 57,785	$ (3,188)
1001-03102-00000-000-502302-000	502302	LINE OF DUTY ACT	$ 21,985	$ 23,068	$ 22,000	$ 25,385	$ 30,000	$ 8,000
1001-03102-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 2,303	$ 1,438	$ 2,000	$ 3,107	$ 2,000	$ -
1001-03102-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 1,859	$ 2,380	$ 1,000	$ 2,530	$ 2,000	$ 1,000
1001-03102-00000-000-503103-000	503103	ACCOUNTING SERVICES	$ 6,300	$ 6,700	$ 6,300	$ 6,800	$ 6,900	$ 600
1001-03102-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 9,027	$ 13,333	$ 15,000	$ 7,737	$ 15,000	$ -
1001-03102-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 21,037	$ 26,953	$ 31,543	$ 28,506	$ 35,000	$ 3,457
1001-03102-00000-000-503500-000	503500	PRINTING & BINDING	$ 1,193	$ 4,109	$ 1,500	$ 558	$ 1,500	$ -
1001-03102-00000-000-503600-000	503600	ADVERTISING	$ -	$ 75	$ -	$ -	$ -	$ -
1001-03102-00000-000-504300-000	504300	CENTRAL STORE	$ 237	$ 34	$ -	$ -	$ -	$ -
1001-03102-00000-000-504500-000	504500	CENTRAL GARAGE	$ 236,455	$ 210,436	$ 230,000	$ 177,036	$ 230,000	$ -
1001-03102-00000-000-505201-000	505201	POSTAGE	$ 3,731	$ 3,448	$ 2,500	$ 2,607	$ 2,500	$ -
1001-03102-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 39,992	$ 45,139	$ 40,000	$ 42,422	$ 42,000	$ 2,000
1001-03102-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 2	$ -	$ 300	$ -	$ 300	$ -
1001-03102-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 32,493	$ 36,831	$ 39,000	$ 38,861	$ 39,000	$ -
1001-03102-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 1,314	$ 1,847	$ 2,000	$ 2,449	$ 5,000	$ 3,000
1001-03102-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 47,344	$ 45,506	$ 50,000	$ 46,522	$ 55,000	$ 5,000
1001-03102-00000-000-505506-000	505506	INVESTIGATORY EXPENSE	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -
1001-03102-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 1,025	$ 885	$ 1,500	$ 665	$ 1,500	$ -
1001-03102-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 4,270	$ 5,401	$ 5,000	$ 4,549	$ 5,000	$ -
1001-03102-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	$ 3,761	$ 2,200	$ 3,500	$ 845	$ 3,500	$ -
1001-03102-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 16	$ 9	$ 100	$ -	$ 100	$ -
1001-03102-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 1,618	$ 2,873	$ 3,000	$ 2,402	$ 3,000	$ -
1001-03102-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ 300	$ 175	$ 2,000	$ 625	$ 2,000	$ -
1001-03102-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ -	$ 264	$ -	$ -	$ -	$ -
1001-03102-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ -	$ -	$ 600	$ -	$ 600	$ -
1001-03102-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 34,318	$ 32,392	$ 35,000	$ 33,076	$ 40,435	$ 5,435
1001-03102-00000-000-506016-000	506016	POLICE UNIFORMS	$ 36,769	$ 31,876	$ 35,000	$ 33,733	$ 35,000	$ -
1001-03102-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 84,703	$ 87,891	$ 75,000	$ 150,085	$ 72,000	$ (3,000)
1001-03102-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ 27,644	$ 24,528	$ 21,200	$ 21,200	$ 21,200	$ -
1001-03102-00000-000-508005-000	508005	VEHICLES	$ 189,177	$ 201,249	$ 358,788	$ 418,523	$ 164,789	$ (193,999)
1001-03102-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ -	$ 10,653	$ 15,000	$ 1,250	$ 13,000	$ (2,000)
1001-03102-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ 54,352	$ -	$ -	$ -	$ -	$ -

DONATIONS & GRANTS:							
1001-03102-10301-000-506014-000	506014 OTHER OPERATING SUPPLIES	$ 397	$ 842	$ -	$ 2,245	$ -	$ -
SCHOOL RESOURCE OFFICERS:							
1001-03102-10302-000-501100-000	501100 SALARIES & WAGES-FULLTIME	$ 218,372	$ 225,699	$ 233,884	$ 205,185	$ 226,530	$ (7,354)
1001-03102-10302-000-501200-000	501200 OVERTIME	$ 591	$ 100	$ 1,000	$ 126	$ 1,000	$ -
1001-03102-10302-000-501300-000	501300 SALARIES & WAGES-PART TIME	$ 5,017	$ -	$ 30,000	$ 15,775	$ 30,000	$ -
1001-03102-10302-000-502100-000	502100 FICA / MEDICARE	$ 16,091	$ 16,294	$ 20,264	$ 16,166	$ 19,701	$ (563)
1001-03102-10302-000-502201-000	502201 RETIREMENT (VRS)	$ 23,609	$ 23,213	$ 24,090	$ 21,799	$ 23,333	$ (757)
1001-03102-10302-000-502300-000	502300 HEALTH INSURANCE	$ 32,967	$ 35,834	$ 40,884	$ 30,087	$ 32,031	$ (8,610)
1001-03102-10302-000-502400-000	502400 GROUP LIFE INSURANCE	$ 1,137	$ 1,178	$ 1,175	$ 1,085	$ 1,012	$ (163)
1001-03102-10302-000-502703-000	502703 WORKERS COMP INSURANCE	$ 4,256	$ 4,290	$ 4,444	$ 2,890	$ 3,991	$ (453)
DMV REIMBURSABLE:							
1001-03102-10303-000-501200-000	501200 OVERTIME	$ 28,341	$ 24,673	$ 26,250	$ 22,114	$ 26,250	$ -
1001-03102-10303-000-502100-000	502100 FICA / MEDICARE	$ 2,155	$ 1,875	$ 2,008	$ 1,679	$ 2,008	$ 0
1001-03102-10303-000-502703-000	502703 WORKERS COMP INSURANCE	$ 528	$ 464	$ 500	$ 341	$ 500	$ -
1001-03102-10303-000-505504-000	505504 PROFESSIONAL DEVELOPMENT	$ 1,053	$ 909	$ 1,500	$ -	$ 1,500	$ -
1001-03102-10303-000-506065-000	506065 MINOR EQUIPMENT	$ 5,254	$ 2,370	$ 2,370	$ 2,370	$ 2,370	$ -
EXTRADITION & MISCELLANEOUS:							
1001-03102-10309-000-503500-000	503500 PRINTING & BINDING	$ 95	$ -	$ -	$ -	$ -	$ -
1001-03102-10309-000-505201-000	505201 POSTAGE	$ -	$ -	$ -	$ -	$ -	$ -
1001-03102-10309-000-505503-000	505503 SUBSISTENCE & LODGING	$ 24,982	$ 25,759	$ 20,000	$ 14,035	$ 20,000	$ -
1001-03102-10309-000-505504-000	505504 PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ 38	$ -	$ -
1001-03102-10309-000-506014-000	506014 OTHER OPERATING SUPPLIES	$ 8,977	$ 6,376	$ 5,000	$ 25,996	$ 5,000	$ -
INTERNET CRIMES AGAINST CHILD:							
1001-03102-10310-000-506065-000	506065 MINOR EQUIPMENT	$ 10,642	$ 8,750	$ -	$ 14,114	$ -	$ -
MASSANUTTEN AREA PATROL - 100% COUNTY							
1001-03102-10341-000-501100-000	501100 SALARIES & WAGES-FULLTIME	$ -	$ -	$ -	$ -	$ 122,265	$ 122,265
1001-03102-10341-000-501200-000	501200 OVERTIME	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
1001-03102-10341-000-502100-000	502100 FICA / MEDICARE	$ -	$ -	$ -	$ -	$ 9,430	$ 9,430
1001-03102-10341-000-502201-000	502201 RETIREMENT (VRS)	$ -	$ -	$ -	$ -	$ 12,593	$ 12,593
1001-03102-10341-000-502300-000	502300 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ 30,000	$ 30,000
1001-03102-10341-000-502400-000	502400 GROUP LIFE INSURANCE	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
1001-03102-10341-000-502703-000	502703 WORKERS COMP INSURANCE	$ -	$ -	$ -	$ -	$ 2,506	$ 2,506
INMATE WORK CREW - 100% CITY							
1001-03102-10340-000-501100-000	501100 SALARIES & WAGES-FULLTIME	$ -	$ -	$ -	$ -	$ 40,755	$ 40,755
1001-03102-10340-000-501200-000	501200 OVERTIME	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
1001-03102-10340-000-502100-000	502100 FICA / MEDICARE	$ -	$ -	$ -	$ -	$ 3,194	$ 3,194
1001-03102-10340-000-502201-000	502201 RETIREMENT (VRS)	$ -	$ -	$ -	$ -	$ 4,198	$ 4,198
1001-03102-10340-000-502300-000	502300 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ 7,500	$ 7,500
1001-03102-10340-000-502400-000	502400 GROUP LIFE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1001-03102-10340-000-502703-000	502703 WORKERS COMP INSURANCE	$ -	$ -	$ -	$ -	$ 835	$ 835
Total for 03102 SHERIFF:		**$ 6,244,116**	**$ 6,210,768**	**$ 6,749,807**	**$ 5,909,623**	**$ 6,835,462**	**$ 85,897**

Rockingham County FY 2020-2021 Budget
Department:03103 Rush Task Force

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03103-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 35,644	$ 36,057	$ 37,688	$ 37,773	$ 37,485	$ (203)
1001-03103-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	$ -	$ 72	$ -	$ -	$ -	$ -
1001-03103-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ -	$ -	$ 20,592	$ -	$ -	$ (20,592)
1001-03103-00000-000-502100-000	502100	FICA / MEDICARE	$ 2,646	$ 2,681	$ 4,458	$ 2,801	$ 2,868	$ (1,590)
1001-03103-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 3,878	$ 3,714	$ 3,882	$ 3,935	$ 3,861	$ (21)
1001-03103-00000-000-502300-000	502300	HEALTH INSURANCE	$ 6,772	$ 6,912	$ 7,188	$ 7,146	$ 7,296	$ 108
1001-03103-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 186	$ 188	$ 189	$ 197	$ 195	$ 6
1001-03103-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 25	$ 26	$ 26	$ 19	$ 768	$ 742
1001-03103-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 7,740	$ 5,489	$ 7,800	$ 9,504	$ 7,800	$ -
1001-03103-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ -	$ -	$ -	$ 250	$ -	$ -
1001-03103-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 3,635	$ 1,682	$ 1,000	$ 1,017	$ 1,000	$ -
1001-03103-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ -	$ -	$ -	$ -	$ -	$ -
1001-03103-00000-000-504500-000	504500	CENTRAL GARAGE	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -
1001-03103-00000-000-505201-000	505201	POSTAGE	$ 1,008	$ 204	$ 1,200	$ 37	$ 1,200	$ -
1001-03103-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 11,528	$ 11,958	$ 14,000	$ 12,321	$ 14,000	$ -
1001-03103-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 131	$ 132	$ 200	$ 160	$ 300	$ 100
1001-03103-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 346	$ 380	$ 400	$ 392	$ 500	$ 100
1001-03103-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 1,971	$ 1,711	$ 3,000	$ 1,833	$ 3,000	$ -
1001-03103-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 24,600	$ 35,854	$ 36,600	$ 36,600	$ 36,600	$ -
1001-03103-00000-000-505501-000	505501	MILEAGE	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -
1001-03103-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 71	$ 288	$ 500	$ 274	$ 500	$ -
1001-03103-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ -	$ 1,422	$ 2,400	$ 4,337	$ 3,600	$ 1,200
1001-03103-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 716	$ 333	$ 4,500	$ 375	$ 4,500	$ -
1001-03103-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -
1001-03103-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ -	$ -	$ 3,500	$ -	$ -	$ (3,500)
1001-03103-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 3,491	$ 6,611	$ -	$ 4,201	$ 15,000	$ 15,000
1001-03103-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ 5,745	$ -	$ 3,320	$ -	$ -
Total for 03103 RUSH TASK FORCE:			**$ 104,387**	**$ 121,460**	**$ 152,123**	**$ 126,491**	**$ 143,473**	**$ (8,650)**

Rockingham County FY 2020-2021 Budget
Department:03105 Extra Duty

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

Rockingham County FY 2020-2021 Budget
Department:03107 Gang Prevention Task Force

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03107-00000-000-501200-000	501200	OVERTIME	$ -	$ -	$ 2,000	$ -	$ 2,000	$ -
1001-03107-00000-000-502100-000	502100	FICA / MEDICARE	$ -	$ -	$ 153	$ -	$ 153	$ -
1001-03107-00000-000-502703-000	502703	WORKERS COMP INSUR	$ -	$ -	$ -	$ -	$ -	$ -
1001-03107-00000-000-504500-000	504500	CENTRAL GARAGE	$ 263	$ 306	$ 3,000	$ 285	$ 3,000	$ -
1001-03107-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ -	$ -	$ 750	$ -	$ 750	$ -
1001-03107-00000-000-505304-000	505304	OTHER PROPERTY INSU	$ 6	$ -	$ 10	$ -	$ 10	$ -
1001-03107-00000-000-505305-000	505305	VEHICLE INSURANCE	$ -	$ -	$ 1,250	$ -	$ 1,250	$ -
1001-03107-00000-000-505504-000	505504	PROFESSIONAL DEVEL(	$ 1,395	$ 1,267	$ 1,000	$ 965	$ 3,200	$ 2,200
1001-03107-00000-000-505506-000	505506	INVESTIGATORY EXPEN	$ -	$ -	$ 3,000	$ -	$ 3,000	$ -
1001-03107-00000-000-505801-000	505801	DUES & ASSOCIATION M	$ 15	$ -	$ 30	$ 15	$ 30	$ -
1001-03107-00000-000-506014-000	506014	OTHER OPERATING SUF	$ -	$ 10	$ 500	$ -	$ 500	$ -
1001-03107-00000-000-506016-000	506016	POLICE UNIFORMS	$ -	$ -	$ 500	$ 212	$ 500	$ -
Total for 03107 GANG PREVENTION TASK FORCE:			**$ 1,679**	**$ 1,584**	**$ 12,193**	**$ 1,477**	**$ 14,393**	**$ 2,200**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 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	5	7	7	7	0
CHIEF FIRE & RESCUE	1	1	1	1	0
CPT DEP FIRE MARSHAL	1	0	0	0	0
DEPUTY CHIEF (F&R)	3	1	1	1	0
EMS CAPTAIN	0	0	1	0	-1
EMS DIVISION CHIEF	0	0	0	1	1
FIRE & LIFE SAFETY DIV CHIEF	0	0	0	1	1
F&R TECHII AFTER0706	1	1	1	0	-1
FIRE & RESCUE TECH I	6	7	7	18	11
FIRE&RESCUE TECH II	32	37	37	30	-7
FR TECH1 24AFTER0706	4	4	4	6	2
FR TECHII 24AFTR0706	1	1	1	7	6
LT ASST FIRE MARSHALL	0	0	0	1	1
LT FIRE MARSHAL	1	1	1	0	-1
LT PUBLIC EDUC OFCR	1	1	1	1	0
LT STATION	6	8	8	8	0
LT TRAINING OFFICER	3	2	2	1	-1
LT TRAINING OFFICER EMS	0	0	0	1	1
LT TRAINING OFFICER FIRE	0	0	0	1	1
LT/INSTR/MAS VO TECH	1	1	1	1	0
MASTER F&R TECH	7	7	7	9	2
PUBLIC FIRE & SAFETY TECH	0	1	1	1	0
SAFER GRANT TECH I	9	9	9	4	-5
TRAINING BATTL CHIEF	0	1	1	0	-1

TRAINING CAPTAIN	0	0	0	1	1
TRAINING DIVISION CAPTAIN	0	0	1	0	-1
EAST SIDE BATALLION CHIEF	1	1	1	1	0
WEST SIDE BATALLION CHIEF	1	1	1	1	0
Fire & Rescue Total	**86**	**94**	**96**	**105**	**9**

Rockingham County FY 2020-2021 Budget
Department:03201 Fire & Rescue

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03201-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 3,398,167	$ 3,752,665	$ 4,262,384	$ 2,865,740	$ 4,700,180	$ 437,796
1001-03201-00000-000-501200-000	501200	OVERTIME	$ 472,249	$ 402,185	$ 250,000	$ 248,051	$ 200,000	$ (50,000)
1001-03201-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 143,959	$ 112,357	$ 150,000	$ 85,663	$ 150,000	$ -
1001-03201-00000-000-501900-000	501900	SEVERANCE PAY	$ 53,390	$ 25,094	$ 25,000	$ 26,165	$ 25,000	$ -
1001-03201-00000-000-502100-000	502100	FICA / MEDICARE	$ 288,391	$ 303,851	$ 358,585	$ 227,533	$ 388,251	$ 29,666
1001-03201-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 361,710	$ 378,416	$ 395,168	$ 306,483	$ 480,331	$ 85,163
1001-03201-00000-000-502300-000	502300	HEALTH INSURANCE	$ 834,908	$ 820,741	$ 934,989	$ 702,811	$ 961,505	$ 26,516
1001-03201-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 17,362	$ 19,253	$ 20,518	$ 15,045	$ 21,665	$ 1,147
1001-03201-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 141,589	$ 148,675	$ 140,073	$ 108,129	$ 129,184	$ (10,889)
1001-03201-00000-000-502302-000	502302	LINE OF DUTY ACT	$ 25,284	$ 26,722	$ 28,000	$ 29,616	$ 30,000	$ 2,000
1001-03201-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ -	$ 39	$ -	$ -	$ -	$ -
1001-03201-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 24,288	$ 24,320	$ 24,000	$ 23,368	$ 29,250	$ 5,250
1001-03201-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 57,746	$ 89,233	$ 47,000	$ 47,572	$ 47,000	$ -
1001-03201-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 12,272	$ 2,721	$ 9,000	$ 16,579	$ 30,500	$ 21,500
1001-03201-00000-000-503500-000	503500	PRINTING & BINDING	$ 781	$ 105	$ 800	$ 313	$ 800	$ -
1001-03201-00000-000-503600-000	503600	ADVERTISING	$ -	$ -	$ 150	$ -	$ 150	$ -
1001-03201-00000-000-504300-000	504300	CENTRAL STORE	$ 701	$ 496	$ 300	$ 609	$ 375	$ 75
1001-03201-00000-000-504500-000	504500	CENTRAL GARAGE	$ 51,868	$ 52,752	$ 40,000	$ 52,074	$ 40,000	$ -
1001-03201-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 109	$ 831	$ -	$ 275	$ 1,000	$ 1,000
1001-03201-00000-000-505102-000	505102	HEATING SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1001-03201-00000-000-505201-000	505201	POSTAGE	$ 779	$ 688	$ 500	$ 794	$ 500	$ -
1001-03201-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 18,842	$ 19,304	$ 15,000	$ 28,646	$ 19,800	$ 4,800
1001-03201-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 3,237	$ 4,141	$ 4,200	$ 7,672	$ 7,700	$ 3,500
1001-03201-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 10,417	$ 10,632	$ 11,200	$ 12,301	$ 12,300	$ 1,100
1001-03201-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 5,933	$ 6,852	$ 4,392	$ 7,444	$ 4,392	$ -
1001-03201-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 16	$ -	$ -	$ -	$ -	$ -
1001-03201-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 21,811	$ 27,787	$ 27,000	$ 15,829	$ 27,000	$ -
1001-03201-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 580	$ 457	$ 2,500	$ 3,367	$ 2,500	$ -
1001-03201-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 922	$ 1,346	$ 2,000	$ 2,693	$ 2,500	$ 500
1001-03201-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	$ -	$ -	$ 800	$ 845	$ 1,000	$ 200
1001-03201-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 3,932	$ 5,776	$ 2,500	$ 12,765	$ 5,000	$ 2,500
1001-03201-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ -	$ -	$ 2,253	$ -	$ -
1001-03201-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -
1001-03201-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 27,372	$ 38,070	$ 30,500	$ 33,471	$ 33,500	$ 3,000
1001-03201-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 2,520	$ 2,387	$ 2,500	$ 1,112	$ 2,500	$ -
1001-03201-00000-000-506013-000	506013	EDUCATIONAL SUPPLIES	$ 7,019	$ 6,689	$ 7,500	$ 4,298	$ 7,500	$ -
1001-03201-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 5,149	$ (1,532)	$ 6,000	$ 44,885	$ 6,000	$ -
1001-03201-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 53,435	$ 28,971	$ 53,000	$ 76,360	$ 62,000	$ 9,000
1001-03201-00000-000-508005-000	508005	VEHICLES	$ 62,000	$ 64,656	$ 62,000	$ 62,677	$ -	$ (62,000)
RADIO MAINTENANCE:								
1001-03201-10353-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 1,132	$ 392	$ -	$ -	$ -	$ -
1001-03201-10353-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 5,617	$ -	$ 40,000	$ -	$ 40,000	$ -
1001-03201-10353-000-506065-000	506065	MINOR EQUIPMENT	$ 12,775	$ 22,947	$ -	$ 14,625	$ -	$ -

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
F & R PRIOR YEAR FUNDS:								
1001-03201-10357-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	$ -
1001-03201-10357-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ 24,627	$ -	$ 7,834	$ -	$ -
HAZ-MAT FUNDS:								
1001-03201-10358-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 629	$ -	$ -	$ -	$ -	$ -
1001-03201-10358-000-506065-000	506065	MINOR EQUIPMENT	$ 9,802	$ 7,183	$ 12,000	$ 10,313	$ 12,000	$ -
FIRE PROGRAMS FUND:								
1001-03201-10359-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ -	$ 1,397	$ -	$ -	$ -	$ -
1001-03201-10359-000-505699-000	505699	OTHER CONTRIBUTIONS	$ 93,000	$ 121,500	$ -	$ 124,000	$ -	$ -
1001-03201-10359-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 666	$ -	$ -	$ -	$ -	$ -
1001-03201-10359-000-506065-000	506065	MINOR EQUIPMENT	$ 62,562	$ 52,835	$ 186,000	$ 50,447	$ 199,000	$ 13,000
EMERGENCY MANAGEMENT PLANNING:								
1001-03201-10360-000-506065-000	506065	MINOR EQUIPMENT	$ 18,977	$ 19,060	$ 19,022	$ 19,022	$ 19,022	$ -
SAFER GRANT:								
1001-03201-10361-000-501100-000	501100	SALARIES & WAGES-FULL TIME	$ 306,605	$ 345,741	$ 361,287	$ 210,936	$ 301,003	$ (60,284)
1001-03201-10361-000-502100-000	502100	FICA / MEDICARE	$ 22,579	$ 25,544	$ 27,638	$ 15,910	$ 23,027	$ (4,611)
1001-03201-10361-000-502201-000	502201	RETIREMENT (VRS)	$ 33,054	$ 35,599	$ 37,213	$ 23,079	$ 31,003	$ (6,210)
1001-03201-10361-000-502300-000	502300	HEALTH INSURANCE	$ 46,559	$ 48,672	$ 50,319	$ 31,895	$ 36,481	$ (13,838)
1001-03201-10361-000-502400-000	502400	GROUP LIFE INSURANCE	$ 1,585	$ 1,805	$ 1,816	$ 1,106	$ 1,557	$ (259)
1001-03201-10361-000-502703-000	502703	WORKERS COMP INSURANCE	$ 10,915	$ 12,308	$ 12,862	$ 7,426	$ 6,801	$ (6,061)
EAST ROCKINGHAM EMERGENCY SERVICES:								
1001-03201-10362-000-505101-000	505101	ELECTRICAL SERVICES	$ 5,302	$ 5,814	$ 5,500	$ 5,912	$ 5,500	$ -
1001-03201-10362-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 3,745	$ 2,171	$ 2,800	$ 2,043	$ 2,800	$ -
1001-03201-10362-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 4,035	$ 5,507	$ 4,406	$ 8,140	$ 5,500	$ 1,094
1001-03201-10362-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 75	$ 1,260	$ 1,000	$ 554	$ 1,000	$ -
1001-03201-10362-000-505102-000	505102	HEATING SERVICES	$ 6,080	$ 7,593	$ 6,600	$ 4,758	$ 6,600	$ -
1001-03201-10362-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,087	$ 2,931	$ 5,000	$ 3,640	$ 7,240	$ 2,240
1001-03201-10362-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 0	$ 3	$ 10	$ -	$ -	$ (10)
1001-03201-10362-000-506065-000	506065	MINOR EQUIPMENT	$ 987	$ 4,718	$ 5,500	$ 1,465	$ 5,500	$ -
1001-03201-10362-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 4,801	$ 6,378	$ 5,800	$ 5,649	$ 5,800	$ -
PORT ROAD EMERGENCY RESPONSE STATION:								
1001-03201-10364-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 2,800	$ 2,800
1001-03201-10364-000-503301-000	503301	REAPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ 2,000	$ 2,000
1001-03201-10364-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ -	$ -	$ -	$ -	$ 6,000	$ 6,000
1001-03201-10364-000-505101-000	505101	ELECTRICAL SERVICES	$ -	$ -	$ -	$ -	$ 11,100	$ 11,100
1001-03201-10364-000-505102-000	505102	HEATING SERVICES	$ -	$ -	$ -	$ -	$ 18,000	$ 18,000
1001-03201-10364-000-505103-000	505103	WATER & SEWER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1001-03201-10364-000-505203-000	505203	TELECOMUNICATIONS	$ -	$ -	$ -	$ -	$ 7,550	$ 7,550
1001-03201-10364-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1001-03201-10364-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ 6,000	$ 6,000
1001-03201-10364-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ 30,000	$ 30,000

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
Total for 03201 FIRE & RESCUE:			**$ 6,761,306**	**$ 7,132,666**	**$ 7,705,332**	**$ 5,625,190**	**$ 8,230,736**	**$ 525,404**

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 2020-2021 Budget
Department:03202 Volunteer Fire Companies

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03202-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 3,960	$ 12,710	$ 10,000	$ 8,683	$ 15,000	$ 5,000
1001-03202-00000-000-502302-000	502302	LINE OF DUTY ACT	$ 20,886	$ 21,899	$ 23,000	$ 23,975	$ 24,000	$ 1,000
1001-03202-00000-000-502100-000	502100	FICA / MEDICARE	$ 333	$ 972	$ 765	$ 664	$ 765	$ -
1001-03202-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 4,665	$ 3,240	$ 5,000	$ 6,480	$ 5,000	$ -
1001-03202-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 157	$ 453	$ 200	$ 247	$ 200	$ -
1001-03202-00000-000-502830-000	502830	OTHER INSURANCE	$ 23,391	$ 35,848	$ 28,123	$ 33,328	$ 33,000	$ 4,877
1001-03202-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 5,602	$ (5,191)	$ 3,000	$ 18,480	$ 15,000	$ 12,000
1001-03202-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 24,123	$ 46,186	$ 44,855	$ 36,781	$ 45,000	$ 145
1001-03202-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 69,362	$ 81,143	$ 84,000	$ 84,000	$ 84,000	$ -
1001-03202-00000-000-505616-000	505616	BRIDGEWATER VOL FIRE CO	$ 64,269	$ 65,580	$ 78,881	$ 78,881	$ 78,881	$ -
1001-03202-00000-000-505617-000	505617	BROADWAY VOL FIRE CO	$ 66,800	$ 68,163	$ 77,367	$ 43,862	$ 77,367	$ -
1001-03202-00000-000-505618-000	505618	BERGTON VOL FIRE CO	$ 41,945	$ 42,800	$ 44,768	$ 44,768	$ 45,663	$ 895
1001-03202-00000-000-505619-000	505619	CLOVERHILL VOL FIRE & RESCUE	$ 55,785	$ 56,923	$ 63,423	$ 63,423	$ 64,556	$ 1,133
1001-03202-00000-000-505620-000	505620	ELKTON VOL FIRE CO	$ 63,765	$ 65,066	$ 77,663	$ 77,663	$ 79,216	$ 1,553
1001-03202-00000-000-505621-000	505621	GROTTOES VOL FIRE CO	$ 54,470	$ 55,581	$ 63,291	$ 63,291	$ 64,556	$ 1,265
1001-03202-00000-000-505622-000	505622	HOSE CO 4 VOL FIRE CO	$ 86,379	$ 84,652	$ 84,652	$ 84,652	$ 82,958	$ (1,694)
1001-03202-00000-000-505624-000	505624	MCGAHEYSVILLE VOL FIRE CO	$ 58,123	$ 59,309	$ 68,500	$ 68,500	$ 69,870	$ 1,370
1001-03202-00000-000-505625-000	505625	TIMBERVILLE VOL FIRE CO	$ 52,687	$ 53,762	$ 57,462	$ 57,462	$ 58,611	$ 1,149
1001-03202-00000-000-505626-000	505626	WEYERS CAVE VOL FIRE CO	$ 23,328	$ -	$ 23,804	$ 23,804	$ 24,280	$ 476
1001-03202-00000-000-505640-000	505640	SINGERS GLEN VOL FIRE CO	$ 46,615	$ 47,566	$ 50,832	$ 50,832	$ 51,848	$ 1,016
1001-03202-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 1,334	$ 3,680	$ 5,000	$ 4,657	$ 5,000	$ -
1001-03202-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 3,313	$ 3,606	$ 4,000	$ 3,717	$ 4,000	$ -
1001-03202-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 156,852	$ 113,801	$ 90,000	$ 88,437	$ 90,000	$ -
1001-03202-00000-000-508005-000	508005	VEHICLES	$ 291,201	$ 549,000	$ -	$ 702,950	$ -	$ -
Total for 03202 VOLUNTEER FIRE COMPANIES:			**$ 1,219,343**	**$ 1,466,750**	**$ 988,586**	**$ 1,669,537**	**$ 1,018,771**	**$ 30,185**

Rockingham County FY 2020-2021 Budget
Department:03203 Ambulance & Rescue Squads

Acct Number	Object	Acct Description	2016 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03203-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 1,200	$ -	$ 1,080	$ 1,500	$ -	$ 1,500	$ -
1001-03203-00000-000-502302-000	502302	LINE OF DUTY ACT	$ 18,360	$ 20,886	$ 21,879	$ 21,879	$ 23,975	$ 24,000	$ 2,121
1001-03203-00000-000-502830-000	502830	OTHER INSURANCE	$ 25,248	$ 24,471	$ 33,328	$ 35,000	$ 33,328	$ 35,000	$ -
1001-03203-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 6,000	$ 6,000	$ 6,000	$ 18,000	$ 6,000	$ 18,000	$ -
1001-03203-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ (1,540)	$ 560	$ (948)	$ 500	$ -	$ 500	$ -
1001-03203-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 6,682	$ 29,883	$ 8,313	$ 3,500	$ 17,223	$ 3,500	$ -
1001-03203-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 57,795	$ 69,068	$ 78,162	$ 84,000	$ 80,460	$ 88,200	$ 4,200
1001-03203-00000-000-505628-000	505628	GROTTOES RESCUE SQUAD	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
1001-03203-00000-000-505629-000	505629	BROADWAY RESCUE SQUAD	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
1001-03203-00000-000-505630-000	505630	ELKTON RESCUE SQUAD	$ 15,390	$ 10,000	$ 3,714	$ 10,000	$ 10,000	$ 10,000	$ -
1001-03203-00000-000-505631-000	505631	HARRISONBURG RESCUE SQUAD	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ 5,000	$ -
1001-03203-00000-000-505633-000	505633	BRIDGEWATER RESCUE SQUAD	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
1001-03203-00000-000-505634-000	505634	CLOVERHILL RESCUE SQUAD	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -
1001-03203-00000-000-505635-000	505635	FOUR-FOR-LIFE FUNDING	$ 87,525	$ 72,458	$ 41,829	$ 87,525	$ 121,545	$ 88,000	$ 475
1001-03203-00000-000-505636-000	505636	SINGERS GLEN RESCUE SQUAD	$ 30,000	$ 25,000	$ 22,500	$ 18,500	$ 18,500	$ 16,500	$ (2,000)
1001-03203-00000-000-506004-000	506004	LAB & MEDICAL SUPPLIES	$ 5,754	$ -	$ -	$ 500	$ 503	$ 1,000	$ 500
1001-03203-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ (1,338)	$ 458	$ 3,993	$ 6,000	$ 2,908	$ 6,000	$ -
1001-03203-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 1,070	$ 3,172	$ 2,186	$ 3,000	$ 1,883	$ 3,000	$ -
1001-03203-00000-000-506065-000	506065	MINOR EQUIPMENT	$ (1,042)	$ 33,069	$ 12,688	$ 14,000	$ 14,148	$ 331,000	$ 317,000
1001-03203-00000-000-508005-000	508005	VEHICLES	$ -	$ 224,465	$ -	$ -	$ -	$ -	$ -
1001-03203-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ -	$ 3,947	$ 458	$ 2,500	$ 250	$ 2,500	$ -
Total for 03203 AMBULANCE & RESCUE SQUADS:			**$ 296,105**	**$ 563,436**	**$ 280,182**	**$ 351,404**	**$ 370,721**	**$ 673,700**	**$ 322,296**

Rockingham County FY 2020-2021 Budget
Department:03204 Fire Extinction Services

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

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
CAPTAIN JAIL	1	1	1	1	0
CENTL CONTROL DEPUTY	1	3	3	3	0
CIVIL DEPUTY	1	0	0	0	0
COOK (CB)	2	2	2	2	0
COOK (CB) SUPERVISOR	1	1	1	1	0
COOK (COUNTY)	2	2	2	2	0
CORR OFF COURT SEC	4	0	0	0	0
CORR OFFCR CORPORAL	3	5	5	5	0
CORR OFFCR LIDS TECH	1	1	1	1	0
CORRECTIONAL OFFICER	57	59	59	60	1
CORRECTIONAL OFFR CF	15	0	0	0	0
CS/TRANS CORPORAL	1	1	1	1	0
CSTRANSPORT SERGEANT	1	1	1	1	0
DEPUTY COURT SEC/TRA	0	14	16	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	2	2	2	0
JAIL SERGEANT	5	6	6	6	0
Jail Total	**101**	**103**	**105**	**106**	**1**

Rockingham County FY 2020-2021 Budget
Department:03302 Jail

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03302-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 4,007,153	$ 4,122,008	$ 4,501,003	$ 3,765,287	$ 4,447,591	$ (53,412)
1001-03302-00000-000-501200-000	501200	OVERTIME	$ 86,204	$ 85,243	$ 65,000	$ 48,627	$ 65,000	$ -
1001-03302-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 92,701	$ 80,190	$ 85,157	$ 70,603	$ 85,157	$ -
1001-03302-00000-000-501900-000	501900	SEVERANCE PAY	$ 27,535	$ 217	$ -	$ 1,254	$ -	$ -
1001-03302-00000-000-502100-000	502100	FICA / MEDICARE	$ 305,159	$ 310,604	$ 355,814	$ 280,687	$ 351,728	$ (4,086)
1001-03302-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 420,616	$ 413,805	$ 443,850	$ 387,490	$ 429,151	$ (14,699)
1001-03302-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 11,165	$ 8,988	$ 15,534	$ 8,496	$ 6,428	$ (9,106)
1001-03302-00000-000-502203-000	502203	SHORT TERM LONG TERM DISABILITY	$ 604	$ 516	$ 985	$ 435	$ 379	$ (606)
1001-03302-00000-000-502300-000	502300	HEALTH INSURANCE	$ 792,685	$ 755,838	$ 806,258	$ 763,215	$ 884,179	$ 77,921
1001-03302-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 20,652	$ 21,460	$ 22,114	$ 19,712	$ 22,376	$ 262
1001-03302-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 79,312	$ 81,239	$ 82,572	$ 53,438	$ 82,210	$ (362)
1001-03302-00000-000-502302-000	502302	LINE OF DUTY ACT	$ 31,884	$ 33,553	$ 34,000	$ 38,077	$ 40,000	$ 6,000
1001-03302-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 2,441	$ 8,259	$ 2,700	$ 3,298	$ 2,700	$ -
1001-03302-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 1,191,439	$ 1,102,354	$ 1,023,814	$ 916,727	$ 1,009,445	$ (14,369)
1001-03302-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 52	$ 451	$ 600	$ 400	$ 1,200	$ 600
1001-03302-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 66,385	$ 109,986	$ 82,000	$ 133,735	$ 92,000	$ 10,000
1001-03302-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 22,469	$ 39,983	$ 51,000	$ 31,516	$ 58,603	$ 7,603
1001-03302-00000-000-503500-000	503500	PRINTING & BINDING	$ 4,113	$ 2,567	$ 5,000	$ 1,345	$ 5,000	$ -
1001-03302-00000-000-503600-000	503600	ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -
1001-03302-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	$ -	$ -	$ 200	$ -	$ 200	$ -
1001-03302-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	$ 11	$ -	$ 375	$ -	$ 375	$ -
1001-03302-00000-000-504300-000	504300	CENTRAL STORE	$ -	$ -	$ -	$ -	$ -	$ -
1001-03302-00000-000-504500-000	504500	CENTRAL GARAGE	$ 14,896	$ 16,550	$ 19,000	$ 17,188	$ 19,000	$ -
1001-03302-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 191,534	$ 175,278	$ 175,000	$ 145,867	$ 175,000	$ -
1001-03302-00000-000-505102-000	505102	HEATING SERVICES	$ 81,135	$ 85,313	$ 95,000	$ 78,249	$ 95,000	$ -
1001-03302-00000-000-505103-000	505103	WATER & SEWER SERVICES	$ 87,269	$ 91,992	$ 70,000	$ 87,305	$ 70,000	$ -
1001-03302-00000-000-505201-000	505201	POSTAGE	$ 242	$ 169	$ 500	$ 114	$ 500	$ -
1001-03302-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 24,735	$ 24,629	$ 26,000	$ 17,617	$ 38,000	$ 12,000
1001-03302-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 10,362	$ 9,620	$ 10,500	$ 11,110	$ 8,285	$ (2,215)
1001-03302-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 3,111	$ 3,417	$ 3,600	$ 1,411	$ 4,750	$ 1,150
1001-03302-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ 4,658	$ 4,011	$ 4,500	$ 4,022	$ 4,500	$ -
1001-03302-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 1,057	$ -	$ -	$ 239	$ -	$ -
1001-03302-00000-000-505403-000	505403	LEASE/RENT PARKING	$ 14,943	$ 14,943	$ 17,500	$ 14,943	$ 17,500	$ -
1001-03302-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ -	$ 51	$ 1,000	$ 48	$ 1,000	$ -
1001-03302-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 69,151	$ 70,389	$ 72,000	$ 69,289	$ 75,000	$ 3,000
1001-03302-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 260	$ 100	$ 200	$ 100	$ 200	$ -
1001-03302-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 4,209	$ 4,605	$ 3,000	$ 7,201	$ 3,000	$ -
1001-03302-00000-000-506002-000	506002	FOOD SUPPLIES & FOOD SERVICE	$ 536,341	$ 566,232	$ 528,539	$ 586,275	$ 528,539	$ -
1001-03302-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 172	$ 172	$ 400	$ -	$ 400	$ -
1001-03302-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 41,342	$ 54,028	$ 40,000	$ 57,543	$ 40,000	$ -
1001-03302-00000-000-506006-000	506006	LINEN SUPPLIES	$ 18,437	$ 17,095	$ 10,000	$ 16,117	$ 15,000	$ 5,000
1001-03302-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 35,348	$ 39,279	$ 27,930	$ 62,047	$ 40,000	$ 12,070
1001-03302-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 3,883	$ 5,886	$ 5,000	$ 2,866	$ 5,000	$ -
1001-03302-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ 474	$ 443	$ 350	$ 2,002	$ 350	$ -
1001-03302-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 15,134	$ 17,356	$ 17,160	$ 16,276	$ 17,000	$ (160)
1001-03302-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ -	$ 359	$ -	$ 299	$ -	$ -

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03302-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 26,941	$ 30,819	$ 30,000	$ 36,447	$ 35,000	$ 5,000
1001-03302-00000-000-506016-000	506016	POLICE UNIFORMS	$ 30,202	$ 19,716	$ 20,000	$ 25,123	$ 20,000	$ -
1001-03302-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 17,763	$ 19,115	$ 23,000	$ 27,760	$ 48,626	$ 25,626
1001-03302-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ 16,640	$ 12,150	$ 28,000	$ 19,797	$ 26,900	$ (1,100)
1001-03302-00000-000-508005-000	508005	VEHICLES	$ -	$ 29,968	$ -	$ -	$ -	$ -
1001-03302-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ -	$ -	$ 2,600	$ -	$ 2,800	$ 200
1001-03302-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ 29,030	$ 73,613	$ 411,600	$ 608,140	$ 221,000	$ (190,600)
MENTAL HEALTH PROGRAMS:								
1001-03302-10331-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 15,960	$ 15,705	$ 15,000	$ 15,613	$ 15,000	$ -
1001-03302-10331-000-502100-000	502100	FICA / MEDICARE	$ 1,221	$ 1,201	$ 1,148	$ 1,194	$ 1,148	$ -
1001-03302-10331-000-502703-000	502703	WORKERS COMP INSURANCE	$ 303	$ 298	$ -	$ 195	$ -	$ -
1001-03302-10331-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 24,924	$ 24,924	$ 30,000	$ 18,693	$ 30,000	$ -
DAY REPORTING:								
1001-03302-10337-000-503117-000	503117	DAY REPORTING	$ 151,210	$ -	$ 100,000	$ -	$ -	$ (100,000)
CIT ASSESSMENT CENTER:								
1001-03302-10338-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 51,190	$ 51,190	$ 51,900	$ 38,393	$ 51,900	$ -
MOBILE CRISIS UNIT:								
1001-03302-10339-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 16,853	$ 15,527	$ 20,040	$ -	$ 20,040	$ -
1001-03302-10339-000-502100-000	502100	FICA/MEDICARE	$ 1,289	$ 1,188	$ 2,400	$ -	$ 2,400	$ -
1001-03302-10339-000-502703-000	502703	WORKER'S COMP INSURANCE	$ 12	$ 85	$ -	$ -	$ -	$ -
1001-03302-10339-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 21,980	$ 23,349	$ 21,980	$ 15,477	$ 21,980	$ -
1001-03302-10339-000-505503-000	505503	SUBSISTENCE & LODGING	$ -	$ 1,149	$ 1,200	$ -	$ 1,200	$ -
1001-03302-10339-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ 20,040	$ -	$ 20,040	$ -
1001-03302-10339-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ 1,126	$ 500	$ -	$ 500	$ -
1001-03302-10339-000-506016-000	506016	UNIFORMS	$ -	$ 107	$ 200	$ -	$ 200	$ -
1001-03302-10339-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ 2,000	$ -	$ 2,000	$ -
Total for 03302 JAIL:			**$ 8,726,793**	**$ 8,700,410**	**$ 9,486,763**	**$ 8,534,221**	**$ 9,262,480**	**$ (224,283)**

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.

The County Administrator, Sheriff and Finance Director are representatives on the Middle River Regional Jail Executive Board and assists in the decision making of policy, procedure and budget.

Rockingham County FY 2020-2021 Budget
Department:03302 MRRJ

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
MIDDLE RIVER JAIL FACILITY:								
1001-03302-10336-000-503800-000	503800	PURCHASED SERVICES-O	$ 628,499	$ 761,183	$ 1,150,792	$ 1,175,148	$ 1,493,975	$ 343,183
1001-03302-10336-000-509101-000	509101	PRINCIPAL	$ 906,453	$ 926,124	$ 946,220	$ 946,220	$ 966,753	$ 20,533
1001-03302-10336-000-509201-000	509201	INTEREST	$ 169,845	$ 150,175	$ 130,078	$ 130,078	$ 109,545	$ (20,533)
1001-03302-10336-000-509305-000	509305	SHARE OF DEBT SERVICE	$ 292,504	$ 269,804	$ 269,804	$ 265,768	$ 269,804	$ -
Total for 03302-10336 MIDDLE RIVER REGIONAL JAIL:			**$ 1,997,302**	**$ 2,107,286**	**$ 2,496,894**	**$ 2,517,215**	**$ 2,840,077**	**$ 343,183**
							1763779	

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
DEPUTY BLDG OFFICIAL	0	1	1	1	0
BUILDING INSPECTOR	5	5	5	5	0
BUILDING OFFICIAL	1	1	1	1	0
PERMIT SPECIALIST I	0	1	0	0	0
PERMIT SPECIALIST II	3	2	3	3	0
Inspection Services Total	**9**	**10**	**10**	**10**	**0**

Rockingham County FY 2020-2021 Budget
Department:03400 Inspection Services

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03400-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 393,305	$ 418,324	$ 450,472	$ 409,998	$ 426,017	$ (24,455)
1001-03400-00000-000-501200-000	501200	OVERTIME	$ -	$ 216	$ -	$ 166	$ -	$ -
1001-03400-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 5,244	$ 1,002	$ 12,500	$ 8,430	$ 12,500	$ -
1001-03400-00000-000-501900-000	501900	SEVERANCE PAY	$ 2,889	$ 2,391	$ -	$ 794	$ -	$ -
1001-03400-00000-000-502100-000	502100	FICA / MEDICARE	$ 27,757	$ 28,995	$ 35,417	$ 28,674	$ 33,547	$ (1,870)
1001-03400-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 34,893	$ 33,277	$ 35,141	$ 30,415	$ 29,017	$ (6,124)
1001-03400-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 7,434	$ 9,710	$ 10,165	$ 12,699	$ 15,590	$ 5,425
1001-03400-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 401	$ 554	$ 645	$ 648	$ 1,084	$ 439
1001-03400-00000-000-502300-000	502300	HEALTH INSURANCE	$ 110,342	$ 117,228	$ 127,296	$ 122,234	$ 115,271	$ (12,025)
1001-03400-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 2,049	$ 2,173	$ 2,264	$ 2,146	$ 1,988	$ (276)
1001-03400-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ 2,329	$ -	$ -	$ (2,329)
1001-03400-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 2,349	$ 3,504	$ -	$ 2,112	$ 5,298	$ 5,298
1001-03400-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 2,945	$ 500	$ 2,000	$ -	$ 2,000	$ -
1001-03400-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -
1001-03400-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 39,438	$ 40,000	$ 41,000	$ 40,373	$ 41,000	$ -
1001-03400-00000-000-503500-000	503500	PRINTING & BINDING	$ 601	$ 906	$ 500	$ 250	$ 500	$ -
1001-03400-00000-000-503600-000	503600	ADVERTISING	$ 167	$ 370	$ 250	$ 161	$ 250	$ -
1001-03400-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	$ 10,084	$ -	$ 13,500	$ 30,172	$ 13,500	$ -
1001-03400-00000-000-504300-000	504300	CENTRAL STORE	$ 58	$ 53	$ 100	$ 117	$ 100	$ -
1001-03400-00000-000-504500-000	504500	CENTRAL GARAGE	$ 17,573	$ 14,247	$ 22,500	$ 13,553	$ 22,500	$ -
1001-03400-00000-000-505201-000	505201	POSTAGE	$ 140	$ 25	$ 200	$ 8	$ 200	$ -
1001-03400-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 5,945	$ 6,881	$ 6,200	$ 6,031	$ 6,200	$ -
1001-03400-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 1,728	$ 1,899	$ 3,000	$ 1,147	$ 3,000	$ -
1001-03400-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 608	$ 1,038	$ 850	$ 2,789	$ 2,800	$ 1,950
1001-03400-00000-000-505501-000	505501	MILEAGE	$ 174	$ -	$ -	$ 5	$ -	$ -
1001-03400-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 211	$ 100	$ -	$ 703	$ -	$ -
1001-03400-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 3,565	$ 1,412	$ 4,000	$ 854	$ 4,000	$ -
1001-03400-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 390	$ 375	$ 300	$ 165	$ 300	$ -
1001-03400-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 1,030	$ 1,124	$ 750	$ 779	$ 750	$ -
1001-03400-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 50	$ 20	$ -	$ 20	$ -	$ -
1001-03400-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 1,341	$ 1,233	$ 1,500	$ 1,114	$ 1,500	$ -
1001-03400-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 790	$ 6,309	$ 1,500	$ -	$ 1,500	$ -
1001-03400-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 154	$ 405	$ 400	$ -	$ 400	$ -
1001-03400-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ -	$ 16	$ -	$ -
1001-03400-00000-000-508005-000	508005	VEHICLES	$ -	$ 29,900	$ 22,500	$ 44,334	$ -	$ (22,500)
1001-03400-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ 344	$ 1,318	$ -	$ 215	$ -	$ -
Total for 03400 INSPECTION SERVICES:			**$ 674,000**	**$ 725,488**	**$ 797,279**	**$ 761,121**	**$ 740,812**	**$ (56,467)**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
ANIMAL CNTRL OFFICER	2	2	2	2	0
Animal Control Total	**2**	**2**	**2**	**2**	**0**

Rockingham County FY 2020-2021 Budget
Department:03501 Animal Control

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03501-00000-000-501100-000	501100	SALARIES & WAGES-FULLTI	$ 78,646	$ 79,525	$ 83,095	$ 83,197	$ 82,562	$ (533)
1001-03501-00000-000-501200-000	501200	OVERTIME	$ 4,087	$ 4,171	$ 5,000	$ 4,743	$ 5,000	$ -
1001-03501-00000-000-501900-000	501900	SEVERANCE PAY	$ 64	$ -	$ -	$ -	$ -	$ -
1001-03501-00000-000-502100-000	502100	FICA / MEDICARE	$ 5,411	$ 6,021	$ 6,739	$ 6,449	$ 6,698	$ (41)
1001-03501-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 4,433	$ 4,243	$ 8,559	$ 4,487	$ 4,402	$ (4,157)
1001-03501-00000-000-502202-000	502202	RETIREMENT - HYBRID	$ 4,124	$ 3,949	$ 3,525	$ 4,183	$ 3,306	$ (219)
1001-03501-00000-000-502203-000	502203	SHORT TERM/LONG TERM D	$ 224	$ 226	$ 236	$ 214	$ 210	$ (26)
1001-03501-00000-000-502300-000	502300	HEALTH INSURANCE	$ 29,520	$ 14,004	$ 31,262	$ 10,881	$ 9,938	$ (21,324)
1001-03501-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 409	$ 414	$ 418	$ 434	$ 429	$ 11
1001-03501-00000-000-502703-000	502703	WORKERS COMP INSURANC	$ 828	$ 837	$ 1,191	$ 679	$ 760	$ (431)
1001-03501-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 227	$ -	$ 1,000	$ -	$ 1,000	$ -
1001-03501-00000-000-503500-000	503500	PRINTING & BINDING	$ 89	$ -	$ 100	$ -	$ 100	$ -
1001-03501-00000-000-503801-000	503801	PAYMENTS FOR ANIMAL SHI	$ 273,013	$ 274,783	$ 289,612	$ 291,161	$ 347,534	$ 57,922
1001-03501-00000-000-503803-000	503803	SUPP PAYMENT - ANIMAL SH	$ 9,366	$ -	$ 9,366	$ -	$ 9,366	$ -
1001-03501-00000-000-504500-000	504500	CENTRAL GARAGE	$ 15,923	$ 11,849	$ 7,000	$ 10,447	$ 7,000	$ -
1001-03501-00000-000-505201-000	505201	POSTAGE	$ -	$ -	$ 100	$ -	$ 100	$ -
1001-03501-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,309	$ 1,508	$ 1,400	$ 1,328	$ 1,100	$ (300)
1001-03501-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 691	$ 759	$ 800	$ 783	$ 1,000	$ 200
1001-03501-00000-000-505504-000	505504	PROFESSIONAL DEVELOPM	$ 1,312	$ 18	$ 1,500	$ 18	$ 1,500	$ -
1001-03501-00000-000-505802-000	505802	CLAIMS & BOUNTIES	$ -	$ -	$ 500	$ -	$ 500	$ -
1001-03501-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 420	$ 170	$ 500	$ 205	$ 500	$ -
1001-03501-00000-000-506014-000	506014	OTHER OPERATING SUPPLI	$ 2,221	$ 4,639	$ 3,000	$ 909	$ 3,000	$ -
Total for 03501 ANIMAL CONTROL:			**$ 432,315**	**$ 407,118**	**$ 454,903**	**$ 420,117**	**$ 486,005**	**$ 31,102**

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 2020-2021 Budget
Department:03506 911 Operations & Maintenance

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-03506-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	$ 2,275,703	$ 2,244,118	$ 2,284,731	$ 2,325,651	$ 3,194,731	$ 910,000
Total for 03506 911 OPERATIONS & MAINTENANCE:			**$ 2,275,703**	**$ 2,244,118**	**$ 2,284,731**	**$ 2,325,651**	**$ 3,194,731**	**$ 910,000**

PUBLIC WORKS

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
PUBLIC WORKS ADMINISTRATION	92,737	95,258	-	-	(92,855)
COUNTY MAINTENANCE OF PROPERTIES	997,623	1,009,496	1,051,185	1,005,911	(272,527)
SHARED MAINTENANCE OF PROPERTIES	800,106	984,223	1,069,923	1,067,360	24,244
HUMAN SERVICES MAINTENANCE	189,320	236,093	458,599	287,955	82,169
TV TRANSMISSION SYSTEM MAINT	5,989	9,641	11,700	11,700	4,500
RECREATIONAL FACILITIES MAINT	-	-	-	-	-
SRI BUILDING MAINTENANCE	58,695	53,541	81,800	114,800	46,950
PUBLIC WORKS	**2,144,470**	**2,388,252**	**2,673,207**	**2,487,725**	**(207,520)**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
BILLING TECHNICIAN	1	1	1	1	0
CIVIL ENGINEER	0	1	1	1	0
DEPUTY DIRECTOR - PW	1	0	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**

Rockingham County FY 2020-2021 Budget
Department:04100 Public Works Administration

Acct Number	Object	Acct Description		2018 Actuals		2019 Actuals		2020 Adopted		2020 Actuals		2021 Adopted		Increase/ Decrease
1001-04100-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$	30,863	$	30,649	$	33,270	$	12,675	$	-	$	(33,270)
1001-04100-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$	24,885	$	24,123	$	22,000	$	9,915	$	-	$	(22,000)
1001-04100-00000-000-501900-000	501900	SEVERANCE PAY	$	-	$	-	$	-	$	1,377	$	-	$	-
1001-04100-00000-000-502100-000	502100	FICA / MEDICARE	$	4,107	$	4,015	$	4,228	$	1,727	$	-	$	(4,228)
1001-04100-00000-000-502201-000	502201	RETIREMENT (VRS)	$	2,413	$	2,196	$	2,619	$	927	$	-	$	(2,619)
1001-04100-00000-000-502202-000	502202	RETIREMENT - HYBRID	$	785	$	778	$	729	$	484	$	-	$	(729)
1001-04100-00000-000-502203-000	502203	SHORT-TERM/LONG TERM DISABILITY	$	43	$	45	$	46	$	25	$	-	$	(46)
1001-04100-00000-000-502300-000	502300	HEALTH INSURANCE	$	6,244	$	5,454	$	6,223	$	2,967	$	-	$	(6,223)
1001-04100-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$	151	$	148	$	167	$	66	$	-	$	(167)
1001-04100-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$	-	$	-	$	-	$	-	$	-	$	-
1001-04100-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$	467	$	492	$	23	$	300	$	-	$	(23)
1001-04100-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$	-	$	-	$	-	$	214	$	-	$	-
1001-04100-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$	11,185	$	(1,391)	$	-	$	9,971	$	-	$	-
1001-04100-00000-000-503500-000	503500	PRINTING & BINDING	$	511	$	-	$	200	$	-	$	-	$	(200)
1001-04100-00000-000-503600-000	503600	ADVERTISING	$	1,140	$	83	$	-	$	42	$	-	$	-
1001-04100-00000-000-504300-000	504300	CENTRAL STORE	$	1,184	$	966	$	800	$	224	$	-	$	(800)
1001-04100-00000-000-504500-000	504500	CENTRAL GARAGE	$	3,236	$	3,311	$	3,000	$	2,744	$	-	$	(3,000)
1001-04100-00000-000-505201-000	505201	POSTAGE	$	210	$	301	$	300	$	1,991	$	-	$	(300)
1001-04100-00000-000-505203-000	505203	TELECOMMUNICATIONS	$	1,098	$	1,361	$	1,600	$	962	$	-	$	(1,600)
1001-04100-00000-000-505305-000	505305	VEHICLE INSURANCE	$	1,037	$	759	$	800	$	783	$	-	$	(800)
1001-04100-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$	575	$	584	$	550	$	438	$	-	$	(550)
1001-04100-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$	42	$	-	$	-	$	-	$	-	$	-
1001-04100-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$	276	$	-	$	-	$	100	$	-	$	-
1001-04100-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$	45	$	45	$	-	$	-	$	-	$	-
1001-04100-00000-000-506001-000	506001	OFFICE SUPPLIES	$	876	$	964	$	800	$	1,001	$	-	$	(800)
1001-04100-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$	-	$	17,719	$	15,000	$	853	$	-	$	(15,000)
1001-04100-00000-000-506011-000	506011	UNIFORMS/SAFETY	$	-	$	198	$	-	$	40	$	-	$	-
1001-04100-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$	1,365	$	2,272	$	500	$	365	$	-	$	(500)
1001-04100-00000-000-506065-000	506065	MINOR EQUIPMENT	$	-	$	186	$	-	$	-	$	-	$	-
1001-04100-00000-000-508005-000	508005	VEHICLES	$	-	$	-	$	-	$	-	$	-	$	-
Total for 04100 PUBLIC WORKS ADMINISTRATION:			**$**	**92,737**	**$**	**95,258**	**$**	**92,855**	**$**	**50,192**	**$**	**-**	**$**	**(92,855)**

FACILITIES

Staffing:

Position	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
CUSTODIAN	9	10	10	10	0
FACILITIES MANAGER	1	1	1	1	0
LEAD CUSTODIAN	1	1	1	1	0
MAINT TECHNICIAN	2	3	3	3	0
MAINT TECHNICIAN II	1	2	2	2	0
MAINTENANCE SUPERVSR	1	1	1	1	0
ADMIN ASSISTANT	1	0	0	0	0
Facilities Maintenance Total	**16**	**18**	**18**	**18**	**0**

Rockingham County FY 2020-2021 Budget
Department:04300 County Property Maintenance

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-04300-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 265,353	$ 262,556	$ 284,603	$ 187,657	$ 171,873	$ (112,730)
1001-04300-00000-000-501200-000	501200	OVERTIME	$ 412	$ 375	$ 1,500	$ -	$ 5,000	$ 3,500
1001-04300-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 11,127	$ 26,303	$ 17,472	$ 13,461	$ 39,472	$ 22,000
1001-04300-00000-000-501900-000	501900	SEVERANCE PAY	$ 371	$ -	$ -	$ -	$ -	$ -
1001-04300-00000-000-502100-000	502100	FICA / MEDICARE	$ 19,527	$ 20,452	$ 23,224	$ 14,429	$ 16,550	$ (6,674)
1001-04300-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 23,674	$ 22,795	$ 25,307	$ 14,897	$ 14,224	$ (11,083)
1001-04300-00000-000-502202-000	502202	RETIREMENT - HYBRID	$ 4,847	$ 3,846	$ 3,342	$ 3,272	$ 2,855	$ (487)
1001-04300-00000-000-502203-000	502203	SHORT TERM/LTD	$ 264	$ 220	$ 230	$ 168	$ 178	$ (52)
1001-04300-00000-000-502300-000	502300	HEALTH INSURANCE	$ 73,463	$ 71,147	$ 78,267	$ 48,598	$ 44,695	$ (33,572)
1001-04300-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 1,352	$ 1,357	$ 1,430	$ 946	$ 886	$ (544)
1001-04300-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 4,254	$ 4,617	$ 4,413	$ 2,086	$ 2,127	$ (2,286)
1001-04300-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ -	$ 495	$ -	$ 55	$ -	$ -
1001-04300-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 7,420	$ 11,421	$ 3,000	$ 9,026	$ 6,000	$ 3,000
1001-04300-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 66,192	$ 112,613	$ 80,000	$ 64,306	$ 82,000	$ 2,000
1001-04300-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 59,292	$ 66,765	$ 65,000	$ 66,687	$ 65,000	$ -
1001-04300-00000-000-503600-000	503600	ADVERTISING	$ 167	$ 1,713	$ 1,000	$ 672	$ 1,000	$ -
1001-04300-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	$ 3,555	$ 3,738	$ 2,750	$ 4,909	$ 4,000	$ 1,250
1001-04300-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	$ 23,119	$ 24,047	$ 28,500	$ 24,500	$ 28,500	$ -
1001-04300-00000-000-504300-000	504300	CENTRAL STORE	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
1001-04300-00000-000-504500-000	504500	CENTRAL GARAGE	$ 16,528	$ 15,205	$ 17,000	$ 17,662	$ 17,000	$ -
1001-04300-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 146,255	$ 149,873	$ 170,000	$ 149,297	$ 170,000	$ -
1001-04300-00000-000-505102-000	505102	HEATING SERVICES	$ 42,745	$ 48,723	$ 44,000	$ 34,435	$ 44,000	$ -
1001-04300-00000-000-505103-000	505103	WATER & SEWER SERVICES	$ 24,648	$ 15,511	$ 16,500	$ 14,653	$ 16,500	$ -
1001-04300-00000-000-505201-000	505201	POSTAGE	$ -	$ -	$ -	$ -	$ 300	$ 300
1001-04300-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 7,323	$ 9,807	$ 7,000	$ 10,848	$ 11,200	$ 4,200
1001-04300-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 13,290	$ 11,709	$ 12,000	$ 5,000	$ 12,000	$ -
1001-04300-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 3,111	$ 3,038	$ 3,200	$ 3,133	$ 3,200	$ -
1001-04300-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ 11,386	$ 12,480	$ 14,000	$ 12,511	$ 14,000	$ -
1001-04300-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ -	$ -	$ 1,000	$ -	$ 1,600	$ 600
1001-04300-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 315	$ -	$ -	$ -	$ -	$ -
1001-04300-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 484	$ 72	$ 150	$ 132	$ 650	$ 500
1001-04300-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 1,000	$ 1,472	$ 2,000	$ 800	$ 2,000	$ -
1001-04300-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 11,557	$ 15,455	$ 19,000	$ 20,839	$ 18,000	$ (1,000)
1001-04300-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 11,388	$ 11,389	$ 20,000	$ 11,735	$ 37,000	$ 17,000
1001-04300-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 563	$ -	$ -	$ -	$ -	$ -
1001-04300-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ 700	$ 495	$ 500	$ 216	$ 500	$ -
1001-04300-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 455	$ 329	$ 1,000	$ 422	$ 1,000	$ -
1001-04300-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 5,619	$ 9,223	$ 4,750	$ 7,168	$ 7,000	$ 2,250
1001-04300-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 6,894	$ 12,085	$ 8,700	$ 9,397	$ 7,600	$ (1,100)
1001-04300-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ 6,122	$ -	$ -	$ 1,395	$ -	$ -
1001-04300-00000-000-508005-000	508005	VEHICLES	$ 27,245	$ -	$ -	$ -	$ -	$ -
1001-04300-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ -	$ 12,686	$ 49,600	$ -	$ -	$ (49,600)
1001-04300-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ 95,609	$ 45,482	$ 268,000	$ 175,310	$ 157,000	$ (111,000)
Total for 04300 COUNTY PROPERTY MAINTENANCE:			**$ 997,623**	**$ 1,009,496**	**$ 1,278,438**	**$ 930,622**	**$ 1,005,911**	**$ (272,527)**

Rockingham County FY 2020-2021 Budget
Department:04301 Shared Property Maintenance

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-04301-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 152,119	$ 160,949	$ 158,073	$ 155,170	$ 212,923	$ 54,850
1001-04301-00000-000-501200-000	501200	OVERTIME	$ 4	$ -	$ 1,000	$ -	$ 1,000	$ -
1001-04301-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 4,100	$ 11,075	$ 10,000	$ 11,244	$ 2,500	$ (7,500)
1001-04301-00000-000-501900-000	501900	SEVERANCE PAY	$ -	$ 369	$ -	$ 3,240	$ -	$ -
1001-04301-00000-000-502100-000	502100	FICA / MEDICARE	$ 11,146	$ 12,308	$ 12,934	$ 11,969	$ 16,556	$ 3,622
1001-04301-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 14,897	$ 15,071	$ 13,723	$ 13,315	$ 18,160	$ 4,437
1001-04301-00000-000-502202-000	502202	RETIREMENT - HYBRID	$ 1,388	$ 2,029	$ 2,310	$ 2,730	$ 3,767	$ 1,457
1001-04301-00000-000-502203-000	502203	SHORT TERM/LTD	$ 75	$ 117	$ 147	$ 145	$ 249	$ 102
1001-04301-00000-000-502300-000	502300	HEALTH INSURANCE	$ 42,693	$ 45,535	$ 42,654	$ 40,385	$ 58,827	$ 16,173
1001-04301-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 784	$ 862	$ 794	$ 808	$ 1,245	$ 451
1001-04301-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 2,390	$ 2,638	$ 2,419	$ 2,167	$ 2,083	$ (336)
1001-04301-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 3,558	$ 467	$ 600	$ 2,202	$ 650	$ 50
1001-04301-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 50,032	$ 45,979	$ 75,000	$ 39,617	$ 75,000	$ -
1001-04301-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 35,280	$ 31,400	$ 38,700	$ 29,980	$ 38,700	$ -
1001-04301-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	$ 10,717	$ 10,729	$ 10,700	$ 14,433	$ 10,700	$ -
1001-04301-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 191,097	$ 199,210	$ 183,000	$ 188,169	$ 200,000	$ 17,000
1001-04301-00000-000-505102-000	505102	HEATING SERVICES	$ 83,107	$ 72,685	$ 79,000	$ 76,349	$ 79,000	$ -
1001-04301-00000-000-505103-000	505103	WATER AND SEWER SERVICES	$ 14,298	$ 15,668	$ 13,000	$ 16,371	$ 15,500	$ 2,500
1001-04301-00000-000-505201-000	505201	POSTAGE	$ 4	$ -	$ -	$ -	$ -	$ -
1001-04301-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 33,647	$ 36,499	$ 40,000	$ 26,124	$ 38,000	$ (2,000)
1001-04301-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 7,897	$ 8,435	$ 8,500	$ 9,833	$ 9,800	$ 1,300
1001-04301-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ -	$ 22,263	$ 52,000	$ 18,378	$ 10,000	$ (42,000)
1001-04301-00000-000-505403-000	505403	LEASE/RENT PARKING	$ 9,962	$ 9,962	$ 10,000	$ 9,962	$ 10,000	$ -
1001-04301-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 28	$ 64	$ 600	$ -	$ 600	$ -
1001-04301-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 18,139	$ 19,001	$ 18,000	$ 22,910	$ 20,000	$ 2,000
1001-04301-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 10,446	$ 7,469	$ 13,000	$ 8,791	$ 17,000	$ 4,000
1001-04301-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 246	$ 318	$ 600	$ 1,715	$ 600	$ -
1001-04301-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 907	$ 1,567	$ 1,500	$ 2,775	$ 1,500	$ -
1001-04301-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 4,359	$ 5,770	$ 4,450	$ 3,904	$ 4,000	$ (450)
1001-04301-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ 61,875	$ -	$ -	$ -	$ -	$ -
1001-04301-00000-000-508005-000	508005	VEHICLES	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
1001-04301-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ -	$ -	$ 59,500	$ -	$ -	$ (59,500)
1001-04301-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ 34,911	$ 245,352	$ 190,912	$ 161,913	$ 194,000	$ 3,088
Total for 04301 SHARED PROPERTY MAINTENANCE:			**$ 800,106**	**$ 984,223**	**$ 1,043,116**	**$ 874,785**	**$ 1,067,360**	**$ 24,244**

Rockingham County FY 2020-2021 Budget
Department:04308 TV TRANSMISSION SYSTEM MAINT

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-04308-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ 2,816	$ -	$ 34,524	$ 5,000	$ 5,000
1001-04308-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 260	$ -	$ -	$ -	$ -	$ -
1001-04308-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 5,567	$ 6,397	$ 7,000	$ 4,665	$ 6,500	$ (500)
1001-04308-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ -	$ -	$ 200	$ -	$ 200	$ -
1001-04308-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ 427	$ -	$ -	$ -	$ -
1001-04308-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 162	$ -	$ -	$ -	$ -	$ -
Total for 04308 TV TRANSMISSION SYSTEM MAINT:			**$ 5,989**	**$ 9,641**	**$ 7,200**	**$ 39,204**	**$ 11,700**	**$ 4,500**

Rockingham County FY 2020-2021 Budget
Department:04312 SRI Building Maintenance

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-04312-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 100	$ 68	$ -	$ 166	$ 1,000	$ 1,000
1001-04312-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 756	$ (679)	$ -	$ 447	$ 1,000	$ 1,000
1001-04312-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 4,365	$ 5,764	$ -	$ 4,572	$ 5,500	$ 5,500
1001-04312-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 29,782	$ 27,493	$ 40,000	$ 26,736	$ 66,000	$ 26,000
1001-04312-00000-000-505102-000	505102	HEATING SERVICES	$ 19,875	$ 16,582	$ 20,000	$ 14,041	$ 33,000	$ 13,000
1001-04312-00000-000-505103-000	505103	WATER & SEWER SERVICES	$ 1,623	$ 1,969	$ 3,000	$ 1,178	$ 3,500	$ 500
1001-04312-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 2,191	$ 2,344	$ 2,350	$ 2,703	$ 2,800	$ 450
1001-04312-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -
1001-04312-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ -	$ 1,500	$ -	$ 1,000	$ (500)
Total for 04312 SRI BUILDING MAINTENANCE:			**$ 58,695**	**$ 53,541**	**$ 67,850**	**$ 49,843**	**$ 114,800**	**$ 46,950**

HUMAN SERVICES

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
LOCAL HEALTH SERVICES	643,459	666,324	738,999	738,999	32,095
COMMUNITY SERVICES	871,098	906,773	1,024,773	951,773	(250,000)
PUBLIC ASSISTANCE	484,517	488,538	500,000	500,000	-
INSTITUTIONAL CARE	154,608	164,260	217,274	217,274	40,427
HUMAN SERVICES	**2,153,682**	**2,225,895**	**2,481,046**	**2,408,046**	**(177,478)**

Rockingham County FY 2020-2021 Budget
Department:04307 Human Services Maintenance

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-04307-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 86,663	$ 92,934	$ 82,736	$ 132,316	$ 131,643	$ 48,907
1001-04307-00000-000-501300-000	501300	SALARIES & WAGES-PART-TIME	$ -	$ -	$ -	$ 14	$ -	$ -
1001-04307-00000-000-502100-000	502100	FICA / MEDICARE	$ 6,074	$ 6,503	$ 6,329	$ 9,215	$ 10,071	$ 3,742
1001-04307-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 7,509	$ 7,555	$ 6,573	$ 11,100	$ 10,976	$ 4,403
1001-04307-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 1,849	$ 1,873	$ 1,476	$ 2,474	$ 2,678	$ 1,202
1001-04307-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 100	$ 107	$ 112	$ 127	$ 179	$ 67
1001-04307-00000-000-502300-000	502300	HEALTH INSURANCE	$ 26,512	$ 26,466	$ 24,478	$ 38,389	$ 40,254	$ 15,776
1001-04307-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 448	$ 480	$ 416	$ 682	$ 681	$ 265
1001-04307-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 1,326	$ 1,422	$ 1,266	$ 1,354	$ 1,523	$ 257
1001-04307-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 1,262	$ 1,474	$ 1,500	$ 2,378	$ 1,500	$ -
1001-04307-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 21,064	$ 56,733	$ 36,500	$ 18,058	$ 36,500	$ -
1001-04307-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 12,089	$ 12,147	$ 9,500	$ 11,692	$ 10,000	$ 500
1001-04307-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	$ -	$ -	$ -	$ 3	$ -	$ -
1001-04307-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ -	$ (125)	$ -	$ (424)	$ -	$ -
1001-04307-00000-000-505102-000	505102	HEATING SERVICES	$ -	$ -	$ -	$ 424	$ -	$ -
1001-04307-00000-000-505103-000	505103	WATER & SEWER SERVICES	$ -	$ 137	$ -	$ -	$ -	$ -
1001-04307-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,306	$ 1,608	$ 9,000	$ 1,502	$ 9,000	$ -
1001-04307-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 2,052	$ 1,954	$ 2,100	$ 2,257	$ 2,300	$ 200
1001-04307-00000-000-505401-000	505402	LEASE/RENT EQUIPMENT	$ -	$ 190	$ -	$ -	$ 500	$ 500
1001-04307-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	$ -	$ (5)	$ -	$ 469	$ -	$ -
1001-04307-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 250	$ 150	$ 500	$ 100	$ 500	$ -
1001-04307-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 14,874	$ 18,312	$ 18,000	$ 24,227	$ 19,000	$ 1,000
1001-04307-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 3,716	$ 5,312	$ 4,000	$ 2,163	$ 9,000	$ 5,000
1001-04307-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 38	$ 56	$ 100	$ 325	$ 150	$ 50
1001-04307-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 1,297	$ 181	$ 500	$ 469	$ 500	$ -
1001-04307-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 896	$ 629	$ 700	$ 19	$ 1,000	$ 300
1001-04307-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -
Total for 04307 HUMAN SERVICES MAINTENANCE:			**$ 189,320**	**$ 236,093**	**$ 205,786**	**$ 259,333**	**$ 287,955**	**$ 82,169**

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 2020-2021 Budget
Department:05101 Local Health Services

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-05101-00000-000-505601-000	505601	REGIONAL HEALTH DEPT PAYMENT	$ 643,459	$ 666,324	$ 706,904	$ 692,940	$ 738,999	$ 32,095
Total for 05101 LOCAL HEALTH SERVICES:			**$ 643,459**	**$ 666,324**	**$ 706,904**	**$ 692,940**	**$ 738,999**	**$ 32,095**

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 2020-2021 Budget
Department:05205 Community Services Board

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-05205-00000-000-505602-000	505602	COMMUNITY SERVICES BOARD PMT	$ 871,098	$ 906,773	$ 951,773	$ 894,690	$ 951,773	$ -
1001-05205-00000-000-509301-000	505602	COMMUNITY SERVICES BOARD DEBT SERVICE	$ -	$ -	$ -	$ 128,083	$ -	$ -
1001-05205-00000-000-508009-000	508009	COMMUNITY SERVICES BOARD BUILDING CONSTRUCTION	$ -	$ -	$ -	$ 1,636,720	$ -	$ -
1001-05205-00000-000-509214-000	509214	COMMUNITY SERVICES BOARD DEBT SERVICE - INTEREST	$ -	$ -	$ -	$ 58,314	$ -	$ -
1001-05205-00000-000-509301-000	509301	OTHER DEBT SERVICE	$ -	$ -	$ 250,000	$ 128,083	$ -	$ (250,000)
Total for 05205 COMMUNITY SERVICES:			**$ 871,098**	**$ 906,773**	**$ 1,201,773**	**$ 2,845,890**	**$ 951,773**	**$ (250,000)**

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 2020-2021 Budget
Department:05302 Public Assistance

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

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 2020-2021 Budget
Department:05309 Institutional Care

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-05309-10510-000-505615-000	505615	DETENTION HOME	$ 154,608	$ 164,260	$ 176,847	$ 106,228	$ 217,274	$ 40,427
Total for 05309 INSTITUTIONAL CARE:			**$ 154,608**	**$ 164,260**	**$ 176,847**	**$ 106,228**	**$ 217,274**	**$ 40,427**

PARKS, RECREATIONAL & CULTURAL

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
PARKS & RECREATION ADMIN	217,507	264,039	260,742	256,831	2,214
ATHLETIC & RECREATION PROGRAMS	1,318,514	1,187,171	1,483,570	1,461,696	9,308
ROCKINGHAM PARK @ CROSSROADS	-	127,006	371,420	349,399	123,025
REGIONAL LIBRARY	856,367	897,853	958,126	939,339	-
PARKS, REC & CULTURAL	**2,392,388**	**2,476,070**	**3,073,859**	**3,007,265**	**134,547**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
ADMIN ASSISTANT	1	1	1	1	0
ATHLETIC TECHNICIAN	3	2	2	2	0
ATHLTC PROGRAM SUPVR	1	0	0	0	0
CHILDCARE COORD	0	2	2	2	0
COMMUNITY CNTR COORD	1	1	1	1	0
DIRECTOR PARKS & REC	1	1	1	1	0
MAINTENANCE TECH	0	0	1	2	1
PARK GROUNDS TURF SUPER	0	0	0	1	1
PARK MANAGER	0	1	1	1	0
REC PROGRAM SUPERVSR	1	1	1	1	0
REC TECHNICIAN	3	1	1	1	0
Recreation Total	**11**	**10**	**11**	**13**	**2**

Rockingham County FY 2020-2021 Budget
Department:07101 Parks & Recreation Administration

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-07101-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 92,006	$ 118,557	$ 124,564	$ 126,291	$ 127,204	$ 2,640
1001-07101-00000-000-501200-000	501200	OVERTIME	$ -	$ 4	$ -	$ 106	$ -	$ -
1001-07101-00000-000-501300-000	501300	PART-TIME	$ 4,192	$ -	$ -	$ -	$ -	$ -
1001-07101-00000-000-501811-000	501811	BOARD & COMMISSION MEMBERS	$ 1,950	$ 1,500	$ 2,000	$ 1,500	$ 2,000	$ -
1001-07101-00000-000-501900-000	501900	SEVERANCE PAY	$ 2,985	$ -	$ -	$ -	$ -	$ -
1001-07101-00000-000-502100-000	502100	FICA / MEDICARE	$ 7,253	$ 8,632	$ 9,682	$ 9,207	$ 9,884	$ 202
1001-07101-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 10,357	$ 12,206	$ 12,830	$ 13,143	$ 13,102	$ 272
1001-07101-00000-000-502300-000	502300	HEALTH INSURANCE	$ 14,129	$ 16,344	$ 16,998	$ 16,884	$ 17,235	$ 237
1001-07101-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 497	$ 618	$ 626	$ 658	$ 645	$ 19
1001-07101-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ 3,402	$ -	$ 2,200	$ -	$ -	$ (2,200)
1001-07101-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 1,137	$ 1,513	$ 87	$ 1,266	$ 1,511	$ 1,424
1001-07101-00000-000-503500-000	503500	PRINTING & BINDING	$ 66,205	$ 73,203	$ 75,000	$ 47,675	$ 75,000	$ -
1001-07101-00000-000-503600-000	503600	ADVERTISING	$ 167	$ -	$ -	$ -	$ -	$ -
1001-07101-00000-000-504300-000	504300	CENTRAL STORE	$ 729	$ 754	$ 500	$ 705	$ 750	$ 250
1001-07101-00000-000-504500-000	504500	CENTRAL GARAGE	$ 662	$ 1,961	$ 1,500	$ 1,264	$ 1,000	$ (500)
1001-07101-00000-000-505201-000	505201	POSTAGE	$ 436	$ 645	$ 1,000	$ 352	$ 1,000	$ -
1001-07101-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 2,272	$ 2,061	$ 2,300	$ 2,116	$ 2,300	$ -
1001-07101-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 691	$ 759	$ 850	$ 392	$ 850	$ -
1001-07101-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 1,985	$ 2,205	$ 2,500	$ 5,315	$ 2,500	$ -
1001-07101-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 4,910	$ 590	$ 500	$ -	$ 500	$ -
1001-07101-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 200	$ 358	$ 630	$ 200	$ 500	$ (130)
1001-07101-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 1,342	$ 806	$ 850	$ 377	$ 850	$ -
1001-07101-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ -	$ -	$ -	$ -	$ -
1001-07101-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ -	$ -	$ 295	$ -	$ -
1001-07101-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ -	$ 8,384	$ -	$ -
1001-07101-00000-000-508005-000	506065	VEHICLES	$ -	$ 21,323	$ -	$ -	$ -	$ -
Total for 07101 PARKS & RECREATION ADMIN:			**$ 217,507**	**$ 264,039**	**$ 254,617**	**$ 236,130**	**$ 256,831**	**$ 2,214**

Rockingham County FY 2020-2021 Budget
Department:07104 Athletic & Rec Programs

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-07104-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 235,723	$ 210,652	$ 237,363	$ 241,836	$ 245,911	$ 8,548
1001-07104-00000-000-501200-000	501200	OVERTIME	$ 2,126	$ 1,659	$ 2,000	$ 223	$ 2,000	$ -
1001-07104-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 379,283	$ 365,232	$ 480,200	$ 305,182	$ 480,000	$ (200)
1001-07104-00000-000-501900-000	501900	SEVERANCE PAY	$ 10,731	$ 3,033	$ -	$ -	$ -	$ -
1001-07104-00000-000-502100-000	502100	FICA / MEDICARE	$ 46,954	$ 43,091	$ 55,047	$ 40,173	$ 55,685	$ 638
1001-07104-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 8,098	$ 4,189	$ 4,379	$ 4,441	$ 4,358	$ (21)
1001-07104-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 18,255	$ 18,056	$ 17,791	$ 20,751	$ 17,320	$ (471)
1001-07104-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 987	$ 1,037	$ 769	$ 1,059	$ 1,075	$ 306
1001-07104-00000-000-502300-000	502300	HEALTH INSURANCE	$ 51,906	$ 62,062	$ 72,733	$ 75,280	$ 73,496	$ 763
1001-07104-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 1,250	$ 1,120	$ 1,193	$ 1,263	$ 1,302	$ 109
1001-07104-00000-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ 5	$ -	$ -	$ 387	$ -	$ -
1001-07104-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 10,891	$ 10,057	$ 2,988	$ 8,124	$ 7,135	$ 4,147
1001-07104-00000-000-503107-000	503107	RECREATION SERVICES	$ 256,062	$ 245,086	$ 265,000	$ 177,727	$ 265,000	$ -
1001-07104-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 9,426	$ 4,845	$ 5,000	$ 4,958	$ 5,200	$ 200
1001-07104-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 2,202	$ 200	$ 750	$ 250	$ 750	$ -
1001-07104-00000-000-503500-000	503500	PRINTING & BINDING	$ -	$ -	$ -	$ -	$ -	$ -
1001-07104-00000-000-503600-000	503600	ADVERTISING	$ 1,359	$ 836	$ 2,000	$ 837	$ 2,000	$ -
1001-07104-00000-000-504300-000	504300	CENTRAL STORE	$ 54	$ -	$ -	$ -	$ -	$ -
1001-07104-00000-000-504500-000	504500	CENTRAL GARAGE	$ 10,852	$ 11,938	$ 14,000	$ 8,364	$ 14,000	$ -
1001-07104-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 3,159	$ 2,916	$ 3,500	$ 2,137	$ 3,500	$ -
1001-07104-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 10,252	$ 12,311	$ 12,000	$ 12,281	$ 14,000	$ 2,000
1001-07104-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 930	$ 2,141	$ 2,200	$ 2,952	$ 3,500	$ 1,300
1001-07104-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 2,765	$ 2,278	$ 3,000	$ 2,741	$ 3,000	$ -
1001-07104-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 3,155	$ 3,405	$ 3,500	$ 408	$ 3,500	$ -
1001-07104-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 5,327	$ 2,365	$ 5,000	$ 1,917	$ 12,500	$ 7,500
1001-07104-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 6,201	$ 3,334	$ 8,000	$ 5,188	$ 8,000	$ -
1001-07104-00000-000-505699-000	505699	OTHER CONTRIBUTIONS	$ 146,815	$ 73,455	$ 100,000	$ 75,000	$ 100,000	$ -
1001-07104-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 425	$ 845	$ 875	$ 800	$ 1,165	$ 290
1001-07104-00000-000-506002-000	506002	FOOD SUPPLIES & FOOD SERVICE	$ 16,063	$ 18,444	$ 27,000	$ 11,333	$ 25,000	$ (2,000)
1001-07104-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 5,330	$ 4,232	$ 10,000	$ 9,967	$ 5,000	$ (5,000)
1001-07104-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 478	$ 1,248	$ 850	$ 1,013	$ 1,300	$ 450
1001-07104-00000-000-506013-000	506013	EDUCATIONAL SUPPLIES	$ 67,356	$ 68,460	$ 93,250	$ 75,361	$ 89,500	$ (3,750)
1001-07104-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 3,929	$ 4,393	$ 4,500	$ 7,757	$ 4,500	$ -
1001-07104-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 161	$ 257	$ 5,500	$ -	$ 2,500	$ (3,000)
1001-07104-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ 3,995	$ -	$ -	$ -	$ -
1001-07104-00000-000-508005-000	508005	VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -
1001-07104-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ -	$ -	$ 12,000	$ 6,380	$ 9,500	$ (2,500)
Total for 07104 ATHLETIC & RECREATION PROGRAMS:			**$ 1,318,514**	**$ 1,187,171**	**$ 1,452,388**	**$ 1,106,092**	**$ 1,461,696**	**$ 9,308**

Rockingham County FY 2020-2021 Budget
Department:07105 Rockingham Park @ Crossroads

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-07105-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ -	$ 48,310	$ 78,507	$ 93,350	$ 166,008	$ 87,501
1001-07105-00000-000-501300-000	501300	SALARIES & WAGES-PARTTIME	$ -	$ 500	$ 19,872	$ 2,450	$ 19,872	$ -
1001-07105-00000-000-502100-000	502100	FICA / MEDICARE	$ -	$ 3,467	$ 7,526	$ 6,865	$ 14,220	$ 6,694
1001-07105-00000-000-502201-000	502201	RETIREMENT-VRS	$ -	$ -	$ -	$ 1,395	$ 1,423	$ 1,423
1001-07105-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ -	$ 4,750	$ 4,418	$ 8,085	$ 8,882	$ 4,464
1001-07105-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ -	$ 268	$ 280	$ 411	$ 648	$ 368
1001-07105-00000-000-502300-000	502300	HEALTH INSURANCE	$ -	$ 12,786	$ 13,191	$ 23,360	$ 40,629	$ 27,438
1001-07105-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ -	$ 249	$ 449	$ 489	$ 645	$ 196
1001-07105-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ -	$ 872	$ 1,360	$ 1,280	$ 2,474	$ 1,114
1001-07105-00000-000-503107-000	503107	RECREATION SERVICES	$ -	$ -	$ 45,471	$ -	$ -	$ (45,471)
1001-07105-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ 4,000	$ 6,844	$ 10,000	$ 6,000
1001-07105-00000-000-503301-000	503301	REPAIRS AND MAINTENANCE	$ -	$ 440	$ 2,500	$ 1,767	$ 2,500	$ -
1001-07105-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ -	$ 20,445	$ 500	$ 45,831	$ 500	$ -
1001-07105-00000-000-503600-000	503600	ADVERTISING	$ -	$ 1,343	$ -	$ 952	$ 1,000	$ 1,000
1001-07105-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ -	$ 3,191	$ 4,500	$ 11,046	$ 12,000	$ 7,500
1001-07105-00000-000-505103-000	505103	WATER & SEWER SERVICES	$ -	$ 14,240	$ 16,000	$ 15,157	$ 22,000	$ 6,000
1001-07105-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ -	$ 2,149	$ 3,000	$ 3,261	$ 4,200	$ 1,200
1001-07105-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ -	$ 585	$ 2,100	$ 1,192	$ 4,500	$ 2,400
1001-07105-00000-000-505402-000	505402	LEASE/RENT BUILDINGS	$ -	$ 130	$ 4,000	$ 918	$ -	$ (4,000)
1001-07105-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ -	$ 297	$ -	$ -	$ 500	$ 500
1001-07105-00000-000-506001-000	506001	OFFICE SUPPLIES	$ -	$ 69	$ -	$ -	$ -	$ -
1001-07105-00000-000-506002-000	506001	FOOD SUPPLIES	$ -	$ 1,827	$ -	$ -	$ -	$ -
1001-07105-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ -	$ 2,500	$ 10,000	$ 8,453	$ 28,000	$ 18,000
1001-07105-00000-000-506005-000	506005	LAUNDRY SUPPLIES	$ -	$ (335)	$ 2,400	$ 545	$ 2,400	$ -
1001-07105-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ 1,211	$ 1,000	$ 521	$ 1,000	$ -
1001-07105-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ -	$ 800	$ 282	$ 2,000	$ 1,200
1001-07105-00000-000-506013-000	506013	EDUCATIONAL SUPPLIES	$ -	$ 325	$ -	$ 642	$ -	$ -
1001-07105-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ 4,979	$ 2,000	$ 512	$ 1,500	$ (500)
1001-07105-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ 2,407	$ 2,500	$ 2,103	$ 2,500	$ -
Total for 07105 ROCKINGHAM PARK @ CROSSROADS:			**$ -**	**$ 127,006**	**$ 226,374**	**$ 237,711**	**$ 349,399**	**$ 123,025**

REGIONAL LIBRARY

The County participates in the Massanutten Regional Library.

Rockingham County FY 2020-2021 Budget
Department:07302 Regional Library

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-07302-00000-000-505604-000	505604	MASSANUTTEN REGIONAL LIBRARY	$ 856,367	$ 897,853	$ 939,339	$ 939,339	$ 939,339	$ -
Total for 07302 REGIONAL LIBRARY:			**$ 856,367**	**$ 897,853**	**$ 939,339**	**$ 939,339**	**$ 939,339**	**$ -**

COMMUNITY DEVELOPMENT

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
PLANNING	635,600	659,898	917,571	694,904	26,992
GEOGRAPHIC INFORMATION SYSTEMS	137,277	142,990	167,153	162,518	2,439
ECONOMIC DEVELOPMENT/TOURISM	1,737,332	1,868,440	1,698,144	1,695,417	25,771
SOIL & WATER CONSERVATION	57,500	37,606	37,500	37,500	-
COOPERATIVE EXTENSION PROGRAM	110,213	132,261	160,532	160,532	3,312
ENVIRONMENTAL MANAGEMENT	193,075	215,481	262,295	230,303	(30,888)
TRANSPORTATION PLANNING	12,296	9,999	10,122	7,122	(2,982)
COMMUNITY DEVELOPMENT	**2,883,293**	**3,066,675**	**3,253,317**	**2,988,296**	**24,644**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
DIRECTOR OF PLANNING	1	1	1	1	0
DIRECTOR COMM. DEV.	1	0	1	1	0
CODE CMPLNCE OFFICER	1	1	1	0	-1
PLAN REVIEWER	1	0	0	0	0
SENIOR PLANNER	0	0	0	1	1
SENIOR PLANNER/GIS MGR	1	0	0	0	0
DEVELOPMENT PLAN MGR	1	1	1	0	-1
DEPTY DIRECTOR - CD	0	1	1	1	0
ZONING ADMINISTRATOR	1	1	1	1	0
DPTY ZONING ADMINSTR	1	1	1	2	1
Planning Total	**8**	**6**	**7**	**7**	**0**

Rockingham County FY 2020-2021 Budget
Department:08101 Planning

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-08101-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 413,536	$ 430,568	$ 438,641	$ 423,925	$ 435,922	$ (2,719)
1001-08101-00000-000-501200-000	501200	OVERTIME	$ -	$ -	$ -	$ 14	$ -	$ -
1001-08101-00000-000-501811-000	501811	BOARD & COMMISSION MEMBERS	$ 4,500	$ 4,500	$ -	$ 4,275	$ 11,500	$ 11,500
1001-08101-00000-000-501900-000	501900	SEVERANCE PAY	$ 1,735	$ -	$ 4,500	$ 105	$ -	$ (4,500)
1001-08101-00000-000-502100-000	502100	FICA / MEDICARE	$ 30,206	$ 31,432	$ 33,900	$ 30,418	$ 34,228	$ 328
1001-08101-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 39,937	$ 31,558	$ 31,674	$ 34,930	$ 37,109	$ 5,435
1001-08101-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 5,366	$ 12,339	$ 10,817	$ 9,280	$ 6,657	$ (4,160)
1001-08101-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 288	$ 705	$ 774	$ 478	$ 399	$ (375)
1001-08101-00000-000-502300-000	502300	HEALTH INSURANCE	$ 77,292	$ 65,673	$ 60,448	$ 65,681	$ 74,184	$ 13,736
1001-08101-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 2,157	$ 2,238	$ 2,193	$ 2,204	$ 1,852	$ (341)
1001-08101-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 4,357	$ 4,303	$ 3,065	$ 2,523	$ 5,753	$ 2,688
1001-08101-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 865	$ 6,575	$ 15,000	$ 10,872	$ 20,000	$ 5,000
1001-08101-00000-000-503118-000	503118	CREDIT CARD FEES	$ 2,711	$ 2,958	$ 1,500	$ 4,643	$ 2,000	$ 500
1001-08101-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ 240	$ -	$ -	$ -	$ -
1001-08101-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 8,535	$ 8,628	$ 10,000	$ 11,096	$ 10,300	$ 300
1001-08101-00000-000-503500-000	503500	PRINTING & BINDING	$ 200	$ 258	$ 500	$ -	$ 500	$ -
1001-08101-00000-000-503600-000	503600	ADVERTISING	$ 15,477	$ 16,966	$ 20,000	$ 17,201	$ 20,000	$ -
1001-08101-00000-000-504300-000	504300	CENTRAL STORE	$ 189	$ 493	$ 500	$ 594	$ 500	$ -
1001-08101-00000-000-504500-000	504500	CENTRAL GARAGE	$ 6,198	$ 6,833	$ 3,500	$ 7,601	$ 3,500	$ -
1001-08101-00000-000-505201-000	505201	POSTAGE	$ 767	$ 1,011	$ 1,000	$ 1,032	$ 1,000	$ -
1001-08101-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 7,224	$ 10,966	$ 7,500	$ 7,427	$ 7,500	$ -
1001-08101-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 2,074	$ 2,658	$ 2,800	$ 2,741	$ 2,800	$ -
1001-08101-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 2,375	$ 2,672	$ 2,800	$ 3,176	$ 2,800	$ -
1001-08101-00000-000-505501-000	505501	MILEAGE	$ 1,037	$ 2,361	$ 1,300	$ 823	$ 1,300	$ -
1001-08101-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 3,822	$ 3,662	$ -	$ 1,686	$ -	$ -
1001-08101-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 2,635	$ 5,518	$ 12,500	$ 1,185	$ 12,500	$ -
1001-08101-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 1,119	$ 807	$ 1,100	$ 814	$ 1,100	$ -
1001-08101-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 308	$ 1,616	$ 600	$ 1,026	$ 600	$ -
1001-08101-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
1001-08101-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 50	$ 35	$ 100	$ -	$ 100	$ -
1001-08101-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 195	$ 206	$ 200	$ 404	$ 200	$ -
1001-08101-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 177	$ 1,101	$ 300	$ 36	$ 300	$ -
1001-08101-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 25	$ 402	$ 300	$ 12,364	$ 300	$ -
1001-08101-00000-000-508005-000	508005	VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -
1001-08101-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ 241	$ 617	$ 400	$ 306	$ -	$ (400)
Total for 08101 PLANNING:			**$ 635,600**	**$ 659,898**	**$ 667,912**	**$ 658,860**	**$ 694,904**	**$ 26,992**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
GIS SPECIALIST	1	1	1	1	0
GIS TECHNICIAN	1	1	1	1	0
GIS Total	**2**	**2**	**2**	**2**	**0**

Rockingham County FY 2020-2021 Budget
Department:08104 Geographic Information Systems

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-08104-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 76,990	$ 85,536	$ 91,690	$ 95,313	$ 94,586	$ 2,896
1001-08104-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	$ -	$ 29	$ -	$ -	$ -	$ -
1001-08104-00000-000-502100-000	502100	FICA / MEDICARE	$ 5,619	$ 6,234	$ 7,014	$ 6,972	$ 7,236	$ 222
1001-08104-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 8,376	$ 8,810	$ 9,444	$ 9,930	$ 9,742	$ 298
1001-08104-00000-000-502300-000	502300	HEALTH INSURANCE	$ 17,032	$ 16,119	$ 16,998	$ 16,884	$ 17,235	$ 237
1001-08104-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 402	$ 447	$ 449	$ 497	$ 492	$ 43
1001-08104-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 54	$ 60	$ 64	$ 48	$ 57	$ (7)
1001-08104-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 6,865	$ 5,500	$ 7,500	$ 7,500	$ 1,000	$ (6,500)
1001-08104-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 14,100	$ 15,592	$ 15,000	$ 20,609	$ 23,000	$ 8,000
1001-08104-00000-000-503600-000	503600	ADVERTISING	$ -	$ 26	$ -	$ -	$ -	$ -
1001-08104-00000-000-504300-000	504300	CENTRAL STORE	$ 162	$ 160	$ 150	$ -	$ 150	$ -
1001-08104-00000-000-504500-000	504500	CENTRAL GARAGE	$ 108	$ -	$ -	$ 439	$ -	$ -
1001-08104-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 3	$ 4	$ 100	$ 3	$ 100	$ -
1001-08104-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 346	$ 380	$ 400	$ 392	$ 400	$ -
1001-08104-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 2,416	$ 2,672	$ 3,000	$ 2,942	$ 3,000	$ -
1001-08104-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ -	$ -	$ -	$ 679	$ -	$ -
1001-08104-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 3,246	$ 415	$ 3,900	$ 598	$ 3,900	$ -
1001-08104-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ -	$ -	$ 220	$ -	$ 220	$ -
1001-08104-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 756	$ 613	$ 700	$ 720	$ 700	$ -
1001-08104-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ 13	$ 100	$ -	$ 100	$ -
1001-08104-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ -	$ -	$ 250	$ -	$ 250	$ -
1001-08104-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 80	$ 28	$ 100	$ -	$ 100	$ -
1001-08104-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ -	$ 3,000	$ -	$ -	$ (3,000)
1001-08104-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ 721	$ 352	$ -	$ 374	$ 250	$ 250
Total for 08104 GEOGRAPHIC INFORMATION SYSTEMS:			**$ 137,277**	**$ 142,990**	**$ 160,079**	**$ 163,900**	**$ 162,518**	**$ 2,439**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
ECON DEV TOURISM COORD	0	1	1	1	0
ECON DEV TOURISM MGR	1	0	0	0	0
Economic Development Total	**1**	**1**	**1**	**1**	**0**

Rockingham County FY 2020-2021 Budget
Department:08102 Economic Development/Tourism

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-08102-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 130,747	$ 85,690	$ 41,184	$ 62,481	$ 57,000	$ 15,816
1001-08102-00000-000-501200-000	501200	SALARIES & WAGES-OVERTIME	$ -	$ 22	$ -	$ -	$ -	$ -
1001-08102-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 95	$ 55	$ -	$ 669	$ 1,000	$ 1,000
1001-08102-00000-000-501900-000	501900	SEVERANCE PAY	$ 5,313	$ -	$ -	$ -	$ -	$ -
1001-08102-00000-000-502100-000	502100	FICA / MEDICARE	$ 10,020	$ 6,549	$ 3,151	$ 4,826	$ 4,437	$ 1,286
1001-08102-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 861	$ 5,205	$ 4,242	$ 5,906	$ 5,871	$ 1,629
1001-08102-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 13,230	$ 3,665	$ -	$ 640	$ -	$ -
1001-08102-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 722	$ 208	$ -	$ 33	$ -	$ -
1001-08102-00000-000-502300-000	502300	HEALTH INSURANCE	$ 17,358	$ 3,370	$ 2,696	$ 3,573	$ 3,648	$ 952
1001-08102-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 653	$ 448	$ 207	$ 328	$ 290	$ 83
1001-08102-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 358	$ 61	$ 29	$ 23	$ 34	$ 5
1001-08102-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 990	$ -	$ -	$ -	$ -	$ -
1001-08102-00000-000-503500-000	503500	PRINTING & BINDING	$ 159	$ 66	$ 6,000	$ 5,109	$ 6,000	$ -
1001-08102-00000-000-503600-000	503600	ADVERTISING	$ 11,690	$ 13,650	$ 15,000	$ 9,190	$ 15,000	$ -
1001-08102-00000-000-503601-000	503601	MARKETING & PROMOTION	$ 27,390	$ 39,416	$ 35,000	$ 24,343	$ 35,000	$ -
1001-08102-00000-000-504300-000	504300	CENTRAL STORE	$ 88	$ 53	$ -	$ 207	$ -	$ -
1001-08102-00000-000-504500-000	504500	CENTRAL GARAGE	$ 975	$ 1,834	$ 1,000	$ 1,307	$ 1,000	$ -
1001-08102-00000-000-505201-000	505201	POSTAGE	$ 192	$ 58	$ 250	$ 32	$ 250	$ -
1001-08102-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 1,292	$ 715	$ 1,000	$ 822	$ 1,000	$ -
1001-08102-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 21	$ 19	$ 30	$ 22	$ 30	$ -
1001-08102-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 691	$ 759	$ 800	$ 783	$ 800	$ -
1001-08102-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 2,708	$ 2,196	$ 2,500	$ -	$ 2,500	$ -
1001-08102-00000-000-505501-000	505501	MILEAGE	$ 29	$ 81	$ -	$ 51	$ -	$ -
1001-08102-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 3,168	$ 2,539	$ 5,000	$ 336	$ 5,000	$ -
1001-08102-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 2,668	$ 1,495	$ 9,000	$ 535	$ 9,000	$ -
1001-08102-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 107,791	$ 97,613	$ 95,000	$ 98,016	$ 100,000	$ 5,000
1001-08102-00000-000-505890-000	505890	ECONOMIC DEVELOPMENT GRANTS- EDA	$ 1,379,696	$ 1,537,476	$ 1,393,557	$ 1,717,588	$ 1,393,557	$ -
1001-08102-00000-000-505899-000	505899	OTHER ASSISTANCE	$ 15,000	$ 64,000	$ 50,000	$ 25,073	$ 50,000	$ -
1001-08102-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 793	$ 8	$ 500	$ -	$ 500	$ -
1001-08102-00000-000-506007-000	506007	REPAIRS & MAINTENANCE SUPPLIES	$ -	$ 10	$ -	$ 4	$ -	$ -
1001-08102-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 704	$ 41	$ 1,000	$ -	$ 1,000	$ -
1001-08102-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 19	$ 933	$ 2,500	$ -	$ 2,500	$ -
1001-08102-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 1,826	$ 204	$ -	$ -	$ -	$ -
1001-08102-00000-000-508005-000	508005	VEHICLES	$ 84	$ -	$ -	$ -	$ -	$ -
Total for 08102 ECONOMIC DEVELOPMENT/TOURISM:			**$ 1,737,332**	**$ 1,868,440**	**$ 1,669,646**	**$ 1,961,897**	**$ 1,695,417**	**$ 25,771**

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 2020-2021 Budget
Department:08300 Cooperative Extension Program

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-08300-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 500	$ 500	$ 500	$ -	$ 500	$ -
1001-08300-00000-000-502100-000	502100	FICA / MEDICARE	$ -	$ -	$ 38	$ -	$ 38	$ 0
1001-08300-00000-000-503802-000	503802	PAYMENTS-EXTENSION OFFICE	$ 104,821	$ 129,635	$ 153,182	$ 137,590	$ 156,493	$ 3,311
1001-08300-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 2,234	$ 2,126	$ 3,500	$ 2,263	$ 3,500	$ -
1001-08300-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 2,658	$ -	$ -	$ -	$ -	$ -
Total for 08300 COOPERATIVE EXTENSION PROGRAM:			**$ 110,213**	**$ 132,261**	**$ 157,220**	**$ 139,853**	**$ 160,532**	**$ 3,312**

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 2020-2021 Budget
Department:08300 Cooperative Extension Program

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-08300-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 500	$ 500	$ 500	$ -	$ 500	$ -
1001-08300-00000-000-502100-000	502100	FICA / MEDICARE	$ -	$ -	$ 38	$ -	$ 38	$ 0
1001-08300-00000-000-503802-000	503802	PAYMENTS-EXTENSION OFFICE	$ 104,821	$ 129,635	$ 153,182	$ 137,590	$ 156,493	$ 3,311
1001-08300-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 2,234	$ 2,126	$ 3,500	$ 2,263	$ 3,500	$ -
1001-08300-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 2,658	$ -	$ -	$ -	$ -	$ -
Total for 08300 COOPERATIVE EXTENSION PROGRAM:			**$ 110,213**	**$ 132,261**	**$ 157,220**	**$ 139,853**	**$ 160,532**	**$ 3,312**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
ENVIRO/LAND USE MGR	1	1	0	0	0
ENVIRO INSPECTOR	0	1	2	2	0
EROSION/SED CTRL ADM	1	0	0	0	0
DIR ENVIRONMENTAL SERVICES	0	0	1	1	0
STORMWATER ADMIN	1	1	1	1	0
Environmental Management Total	**3**	**3**	**4**	**4**	**0**

Rockingham County FY 2020-2021 Budget
Department:08106 Environmental Management

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-08106-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 126,408	$ 135,306	$ 179,115	$ 179,938	$ 145,857	$ (33,258)
1001-08106-00000-000-501200-000	501100	SALARIES & WAGES-OVERTIME	$ -	$ -	$ -	$ 11	$ -	$ -
1001-08106-00000-000-501900-000	501900	SEVERANCE PAY	$ -	$ 153	$ -	$ 990	$ -	$ -
1001-08106-00000-000-502100-000	502100	FICA / MEDICARE	$ 9,563	$ 10,068	$ 13,702	$ 13,495	$ 11,158	$ (2,544)
1001-08106-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 8,494	$ 5,765	$ 6,009	$ 8,433	$ 6,578	$ 569
1001-08106-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 5,603	$ 8,030	$ 6,520	$ 10,329	$ 6,305	$ (215)
1001-08106-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 304	$ 460	$ 498	$ 529	$ 433	$ (65)
1001-08106-00000-000-502300-000	502300	HEALTH INSURANCE	$ 8,611	$ 11,684	$ 20,380	$ 19,658	$ 11,393	$ (8,987)
1001-08106-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 664	$ 700	$ 928	$ 947	$ 759	$ (169)
1001-08106-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 2,372	$ 2,401	$ 1,514	$ 2,992	$ 1,645	$ 131
1001-08106-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 865	$ -	$ -	$ -	$ -	$ -
1001-08106-00000-000-503500-000	503500	PRINTING & BINDING	$ 12	$ 610	$ 100	$ 410	$ 600	$ 500
1001-08106-00000-000-503600-000	503600	ADVERTISING	$ 167	$ 178	$ -	$ 61	$ -	$ -
1001-08106-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVTS	$ 12,983	$ 23,375	$ 15,000	$ 23,359	$ 24,000	$ 9,000
1001-08106-00000-000-504300-000	504300	CENTRAL STORE	$ 1,055	$ 1,253	$ 150	$ 1,039	$ 500	$ 350
1001-08106-00000-000-504500-000	504500	CENTRAL GARAGE	$ 4,631	$ 4,084	$ 4,000	$ 4,859	$ 4,000	$ -
1001-08106-00000-000-505201-000	505201	POSTAGE	$ 68	$ 117	$ 75	$ 2,387	$ 75	$ -
1001-08106-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 493	$ 643	$ 500	$ 1,550	$ 500	$ -
1001-08106-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 1,037	$ 1,139	$ 1,200	$ 1,175	$ 1,200	$ -
1001-08106-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 2,331	$ 2,672	$ 2,800	$ 2,866	$ 2,800	$ -
1001-08106-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ -	$ 281	$ -	$ 884	$ 3,500	$ 3,500
1001-08106-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 6,921	$ 5,089	$ 6,660	$ 1,231	$ 3,160	$ (3,500)
1001-08106-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 240	$ 160	$ 240	$ 1,748	$ 4,190	$ 3,950
1001-08106-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 78	$ 889	$ 450	$ 1,084	$ 450	$ -
1001-08106-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ 30	$ 150	$ -	$ 100	$ (50)
1001-08106-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 114	$ -	$ 400	$ 544	$ 400	$ -
1001-08106-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 35	$ 179	$ 500	$ 77	$ 400	$ (100)
1001-08106-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
1001-08106-00000-000-508005-000	508005	VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -
1001-08106-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ 25	$ 216	$ 300	$ 75	$ 300	$ -
Total for 08106 ENVIRONMENTAL MANAGEMENT:			**$ 193,075**	**$ 215,481**	**$ 261,191**	**$ 280,670**	**$ 230,303**	**$ (30,888)**

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 2020-2021 Budget
Department:08107 Transportation Planning

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-08107-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 5,192	$ 3,000	$ 3,000	$ 3,000	$ -	$ (3,000)
1001-08107-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 7,104	$ 6,999	$ 7,104	$ 7,122	$ 7,122	$ 18
Total for 08107 TRANSPORTATION PLANNING:			**$ 12,296**	**$ 9,999**	**$ 10,104**	**$ 10,122**	**$ 7,122**	**$ (2,982)**

OTHER EXPENSES

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
CONTRIBUTIONS	579,513	589,513	427,108	407,031	(290,461)
CONTINGENCY	-	-	250,000	250,000	-
OTHER BENEFITS	16,434	13,222	80,000	80,000	-
OTHER EXPENSES TOTAL	595,947	602,735	757,108	737,031	(290,461)

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 2020-2021 Budget
Department:09103 Contributions

Acct Number	Object	Acct Description		2016 Actuals		2018 Actuals		2019 Actuals		2020 Adopted		2020 Actuals		2021 Adopted		Increase/ Decrease
1001-09103-00000-000-505642-000	505642	BLUE RIDGE COMMUNITY CC	$	131,663	$	131,663	$	131,663	$	131,663	$	131,663	$	131,663	$	-
1001-09103-00000-000-505643-000	505643	CENTRAL SHENANDOAH PLA	$	43,306	$	43,875	$	43,875	$	43,875	$	43,875	$	45,414	$	1,539
1001-09103-00000-000-505644-000	505644	R'HAM HISTORICAL SOCIETY	$	15,000	$	15,000	$	15,000	$	15,000	$	15,000	$	15,000	$	-
1001-09103-00000-000-505646-000	505646	VALLEY PROGRAM FOR THE	$	75,000	$	75,000	$	75,000	$	75,000	$	75,000	$	75,000	$	-
1001-09103-00000-000-505649-000	505649	SHEN VALLEY REGIONAL AIF	$	96,461	$	96,461	$	96,461	$	-	$	-	$	-	$	-
1001-09103-00000-000-505651-000	505651	FORT HARRISON	$	900	$	900	$	900	$	900	$	900	$	900	$	-
1001-09103-00000-000-505659-000	505659	BLUE RIDGE LEGAL SERVICE	$	8,054	$	8,054	$	8,054	$	8,054	$	8,054	$	8,054	$	-
1001-09103-00000-000-505670-000	505670	FRIENDSHIP INDUSTRIES	$	29,500	$	35,000	$	35,000	$	35,000	$	35,000	$	35,000	$	-
1001-09103-00000-000-505676-000	505676	HBURG-RHAM FREE CLINIC	$	35,000	$	35,000	$	35,000	$	35,000	$	35,000	$	35,000	$	-
1001-09103-00000-000-505681-000	505681	ARTS COUNCIL OF THE VALL	$	22,560	$	22,560	$	22,560	$	22,560	$	22,560	$	-	$	(22,560)
1001-09103-00000-000-505699-000	505699	VALLEY ASSOCIATES FOR IN	$	-	$	2,000	$	2,000	$	2,000	$	2,000	$	2,000	$	-
1001-09103-00000-000-505699-000	505699	BOYS AND GIRLS CLUBS	$	-	$	20,000	$	20,000	$	20,000	$	20,000	$	20,000	$	-
1001-09103-00000-000-505699-000	505699	ELKTON AREA UNITED SERV	$	-	$	5,000	$	5,000	$	5,000	$	5,000	$	5,000	$	-
1001-09103-00000-000-505699-000	505699	BIG BROTHERS BIG SISTERS	$	-	$	12,000	$	12,000	$	12,000	$	12,000	$	12,000	$	-
1001-09103-00000-000-505699-000	505699	GENERATIONS CROSSING	$	-	$	2,000	$	2,000	$	2,000	$	2,000	$	2,000	$	-
1001-09103-00000-000-505699-000	505699	FIRST NIGHT HARRISONBUR	$	-	$	5,000	$	5,000	$	5,000	$	5,000	$	-	$	(5,000)
1001-09103-00000-000-505699-000	505699	FIRST TEE	$	-	$	-	$	-	$	-	$	-	$	-	$	-
1001-09103-00000-000-505699-000	505699	PLAINS DISTRICT MEMORIAL	$	-	$	2,500	$	2,500	$	2,500	$	2,500	$	2,500	$	-
1001-09103-00000-000-505699-000	505699	ROCKINGHAM COUNTY FAIR	$	-	$	65,000	$	65,000	$	-	$	-	$	-	$	-
1001-09103-00000-000-505699-000	505699	OTHER CONTRIBUTIONS	$	38,500	$	-	$	10,000	$	279,440	$	247,440	$	10,000	$	(269,440)
1001-09103-00000-000-505801-000	505801	DUES & ASSOCIATION MEMB	$	2,500	$	2,500	$	2,500	$	2,500	$	2,500	$	2,500	$	-
Total for 09103 CONTRIBUTIONS:			**$**	**498,444**	**$**	**579,513**	**$**	**589,513**	**$**	**697,492**	**$**	**665,492**	**$**	**407,031**	**$**	**(290,461)**

Rockingham County FY 2020-2021 Budget
Department:09110 Contingency

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

TRANSFERS TO OTHER FUNDS

TRANSFERS

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

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
TRANSFERS	96,988,950	75,359,748	72,305,393	69,546,362	(667,239)

Rockingham County FY 2020-2021 Budget
Department:09301 Transfers

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-09301-00000-000-509511-000	509511	TRSF TO CAPITAL PROJECTS FUND	$ 7,232,000	$ 8,699,500	$ 1,310,000	$ 2,491,050	$ 433,500	$ (876,500)
1001-09301-00000-000-509513-000	509513	TRSF TO SCHOOL CAP PROJ FUND	$ 25,302,256	$ 1,679,861	$ -	$ 21,012,255	$ -	$ -
1001-09301-00000-000-509515-000	509515	TRSF FOR SCHOOL START-UP	$ -	$ -	$ -	$ -	$ -	$ -
1001-09301-00000-000-509521-000	509521	TRSF TO SCHOOL FUND	$ 59,678,230	$ 60,011,767	$ 64,366,510	$ 51,677,181	$ 64,366,510	$ -
1001-09301-00000-000-509527-000	509527	TRSF TO SOCIAL SERVICE DISTRIC	$ 2,310,983	$ 2,440,424	$ 2,239,437	$ 2,239,437	$ 2,614,025	$ 374,588
1001-09301-00000-000-509528-000	509528	TRSF TO H/R CSA	$ 2,366,983	$ 2,409,494	$ 2,146,299	$ 2,146,299	$ 2,013,625	$ (132,674)
1001-09301-00000-000-509530-000	509530	TRSF TO SOCIAL SERVICE FUTURE (	$ 98,499	$ 118,702	$ 128,804	$ 118,702	$ 118,702	$ (10,102)
1001-09301-00000-000-509534-000	509534	TRSF TO SELF-FUNDED INS FUND	$ -	$ -	$ -	$ -	$ -	$ -
1001-09301-00000-000-509543-000	509543	TRSF TO LILLY SUBDIVISION FUND	$ -	$ -	$ 22,551	$ -	$ -	$ (22,551)
1001-09301-00000-000-509553-000	509553	TRSF TO EDA	$ -	$ -	$ -	$ -		$ -
Total for 09301 TRANSFERS:			**$ 96,988,950**	**$ 75,359,748**	**$ 70,213,601**	**$ 79,684,924**	**$ 69,546,362**	**$ (667,239)**

DEBT SERVICE

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.

ACCT DESCRIPTION	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
DEBT SERVICE-COUNTY	2,542,420	2,844,594	3,027,301	3,027,301	188,738
DEBT SERVICE-SCHOOL	8,012,185	9,517,724	10,129,088	10,129,088	716,580
DEBT SERVICE	**10,554,605**	**12,362,319**	**13,156,390**	**13,156,390**	**905,319**

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

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

	Market Value of Taxable Property	Direct net debt	
Total assessed value	10,139,358,400	94,051,609	0.93%
Total taxable value	7,939,514,240	94,051,609	1.18%

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	
141,944,128	156,758,093	13,156,390	4.40%

Rockingham County FY 2020-2021 Budget
County & Schools Debt Service

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-09501-00000-000-509105-000	509105	PRINCIPAL ECC	$ 565,938	$ 587,218	$ 609,297	$ 609,297	$ -	$ (609,297)
1001-09501-00000-000-509106-000	509106	PRINCIPAL SRI	$ 1,305,000	$ 1,310,000	$ 1,310,000	$ 1,310,000	$ 1,315,000	$ 5,000
1001-09501-00000-000-509113-000	509111	PRINCIPAL RADIO ECC	$ 315,984	$ 639,954	$ 650,750	$ 650,750	$ 661,729	$ 10,979
1001-09501-00000-000-509114-000	509114	PRINCIPAL CSB	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
1001-09501-00000-000-509115-000	509115	PRINCIPAL PORT ROAD		$ -	$ -	$ -	$ 175,000	$ 175,000
1001-09501-00000-000-509202-000	509202	INTEREST JJC	$ -	$ -	$ -	$ -	$ -	$ -
1001-09501-00000-000-509205-000	509205	INTEREST ECC	$ 55,569	$ 33,888	$ 11,455	$ 11,328	$ -	$ (11,455)
1001-09501-00000-000-509206-000	509206	INTEREST SRI	$ 259,361	$ 224,883	$ 190,705	$ 190,322	$ 156,186	$ (34,519)
1001-09501-00000-000-509213-000	509213	INTEREST RADIO LEASE	$ 27,569	$ 47,153	$ 36,356	$ 36,356	$ 25,378	$ (10,978)
1001-09501-00000-000-509214-000	509214	INTEREST CSB	$ -	$ -	$ -	$ 116,629	$ 238,650	$ 238,650
1001-09501-00000-000-509215-000	509215	INTEREST PORT ROAD		$ -	$ -	$ 80,430	$ 175,359	$ 175,359
1001-09501-00000-000-509301-000	509301	OTHER DEBT SERVICE	$ 12,999	$ 1,500	$ 30,000	$ (121)	$ 30,000	$ -
Total for 09501 DEBT SERVICE-COUNTY:			**$ 2,542,420**	**$ 2,844,594**	**$ 2,838,563**	**$ 3,004,990**	**$ 3,027,301**	**$ 188,738**

Department:09502 DEBT SERVICE-SCHOOL

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1001-09502-00000-000-509107-000	509107	PRINCIPAL VPSA	$ 5,105,034	$ 5,771,477	$ 6,165,890	$ 6,165,890	$ 6,255,678	$ 89,788
1001-09502-00000-000-509108-000	509108	PRINCIPAL LITERARY	$ -	$ -	$ -	$ -	$ -	$ -
1001-09502-00000-000-509207-000	509207	INTEREST VPSA	$ 2,900,476	$ 3,739,322	$ 3,239,418	$ 3,239,418	$ 3,866,210	$ 626,792
1001-09502-00000-000-509208-000	509208	INTEREST LITERARY	$ -	$ -	$ -	$ -	$ -	$ -
1001-09502-00000-000-509301-000	509301	OTHER DEBT SERVICE	$ 6,675	$ 6,925	$ 7,200	$ 7,525	$ 7,200	$ -
Total for 09502 DEBT SERVICE-SCHOOL:			**$ 8,012,185**	**$ 9,517,724**	**$ 9,412,508**	**$ 9,412,833**	**$ 10,129,088**	**$ 716,580**

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 Capital Improvement Plan for the five years FY2021-2025. The complete document can be found at https://www.rockinghamcountyva.gov/DocumentCenter/View/16489/Capital-Improvements-Plan-FY21-25-?bidId=.

The Fiscal Year 2021 budget included funding for Technology upgrades in the case where software and hardware were nearing the end of life cycle. All other capital projects were not funded due to the uncertainty that was brought on by the COVID-19 pandemic. The County planned for completion of the Port Road Fire Station, Jail HVAC upgrade and Court Renovations. All project were started prior to the pandemic.

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

County of Rockingham, Virginia
Capital Projects Fund
FY20-21 Revenue Summary

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Amended	2020 Actuals (through 2/29)	2021 Department Request	2021 Proposed	2021 Revised Estimates	2021 Adopted	Increase/ Decrease
1101-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ 86	$ (51,415)	$ (207,045)	$ (50,000)	$ (50,000)	$ (151,983)	$ (100,000)	$ (100,000)	$ (50,000)	$ (50,000)	$ -
1101-00000-11899-000-318600-000	SHARE OF COSTS - HARRISONBURG	$ -	$ (284,852)	$ (1,592,396)	$ (750,000)	$ (2,427,736)	$ (1,787,951)	$ -	$ -	$ -	$ -	$ 750,000
1101-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ -	$ (37,575)	$ (1,219,274)	$ -	$ (1,995)	$ (355,096)	$ -	$ -	$ -	$ -	$ -
TOTAL: USE OF PROPERTY		**$ 86**	**$ (373,841)**	**$ (3,018,715)**	**$ (800,000)**	**$ (2,479,731)**	**$ (2,295,030)**	**$ (100,000)**	**$ (100,000)**	**$ (50,000)**	**$ (50,000)**	**$ 750,000**
1101-00000-12404-000-324010-000	VDOT REV SHARING - RESERVOIR S	$ -	$ (1,917,064)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1101-00000-12404-000-324012-000	VDOT REV SHARING - SE CONNECTO	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1101-00000-12404-000-324014-000	VDOT REV SHARING -RT 33	$ -	$ (1,223,867)	$ -	$ -	$ -	$ (67,206)	$ -	$ -	$ -	$ -	$ -
1101-00000-12404-000-324017-000	TAPS GRANT							$ (280,000)	$ (280,000)	$ -	$ -	$ -
TOTAL: ALL STATE REVENUES		**$ -**	**$ (3,140,931)**	**$ -**	**$ -**	**$ -**	**$ (67,206)**	**$ (280,000)**	**$ (280,000)**	**$ -**	**$ -**	**$ -**
1101-00000-15102-000-351000-000	FROM GENERAL FUND	$ (800,000)	$ (7,232,000)	$ (8,699,500)	-	$ (2,491,050)	$ (2,491,050)	$ (933,500)	$ (933,500)	$ (433,500)	$ (433,500)	$ (433,500)
TOTAL: TRANSFERS FROM OTHER FUNDS		**$ (800,000)**	**$ (7,232,000)**	**$ (8,699,500)**	**-**	**$ (2,491,050)**	**$ (2,491,050)**	**$ (933,500)**	**$ (933,500)**	**$ (433,500)**	**$ (433,500)**	**$ (433,500)**
1101-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ (1,310,000)	$ (8,345,304)	$ -	$ -	$ -	$ -	$ -	$ 1,310,000
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ (1,310,000)**	**$ (8,345,304)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,310,000**
TOTAL - COUNTY CAPITAL PROJECT FUND REVENUES		**$ (799,914)**	**$ (10,746,772)**	**$ (11,718,215)**	**$ (2,110,000)**	**$ (13,316,085)**	**$ (4,853,286)**	**$ (1,313,500)**	**$ (1,313,500)**	**$ (483,500)**	**$ (483,500)**	**$ 1,626,500**

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1101-09301-00000-000-509501-000	509501	TRSF TO GENERAL FUND	$ -	$ -	$ -	$ 747,530	$ -	$ -
1101-09301-00000-000-509513-000	509513	TRSF TO SCHOOL CAP PROJ FUND	$ 50,000	$ -	$ -	$ -	$ -	$ -
1101-09401-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ 2,594	$ -	$ -	$ 218,500	$ 218,500
1101-09401-00000-000-508004-000	508001	LADDER TRUCK	$ -	$ -	$ -	$ -	$ -	$ -
1101-09401-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ -	$ 151,709	$ 180,000	$ 227,904	$ 135,000	$ (45,000)
1101-09401-00000-000-508040-000	508040	SOFTWARE	$ -	$ -	$ 220,000	$ -	$ 130,000	$ (90,000)
1101-09401-00000-000-508300-000	508300	FINANCIAL SOFTWARE PROJECT	$ 250,447	$ 228,189	$ -	$ 33,511	$ -	$ -
1101-09401-00000-000-508316-000	508316	LAKE SHENANDOAH WATERSHED	$ -	$ 26,550	$ 60,000	$ -	$ -	$ (60,000)
1101-09401-00000-000-508340-000	508340	ECC PROJECT	$ 101,237	$ 630,845	$ -	$ 462,530	$ -	$ -
1101-09401-00000-000-508359-000	508359	ROCKINGHAM PARK	$ 3,725,772	$ 2,173,251	$ -	$ 692,647	$ -	$ -
1101-09401-00000-000-508366-000	508366	DOCUMENT IMAGING PROJECT	$ -	$ 112,399	$ 150,000	$ 15,005	$ -	$ (150,000)
1101-09401-00000-000-508367-000	508367	COURT FACILITY RESERVE	$ 15,357	$ 445,974	$ -	$ 18,572	$ -	$ -
1101-09401-00000-000-508370-000	508370	RESERVOIR STREET PROJECT	$ 3,953,704	$ 47,311	$ -	$ -	$ -	$ -
1101-09401-00000-000-508372-000	508372	SOUTHEAST CONNECTOR	$ -	$ -	$ -	$ -	$ -	$ -
1101-09401-00000-000-508376-000	508376	MASSANETTA SPRINGS ROAD	$ -	$ 1,964,234	$ -	$ 556,292	$ -	$ -
1101-09401-00000-000-508387-000	508387	SPOTSWOOD TRAIL	$ 2,447,734	$ -	$ -	$ -	$ -	$ -
1101-09401-00000-000-508378-000	508378	FIRE & RESCUE FACILITY	$ -	$ -	$ -	$ -	$ -	$ -
1101-09401-00000-000-508390-000	508390	JAIL HVAC	$ 569,703	$ 2,422,598	$ 1,500,000	$ 2,075,753	$ -	$ (1,500,000)
1101-09401-00000-000-508399-000	508399	MISCELLANEOUS PROJECTS	$ 3,104,423	$ 165,191	$ -	$ -	$ -	$ -
Total for 09401 COUNTY CAPITAL PROJECT FUND EXPENDITURES:			**$ 14,218,378**	**$ 9,028,893**	**$ 2,110,000**	**$ 9,828,876**	**$ 483,500**	**$ (1,626,500)**

we have a computer count
Move to 508040 from 508366 $85,000

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.

County of Rockingham, Virginia
Tourism Fund
FY20-21 Revenue Summary

Acct Number	Acct Description	2019 Actuals	2020 Adopted	2020 Amended	2020 Actuals (through 2/29)	2021 Department Request	2021 Proposed	2021 Revised Estimates	2021 Adopted
1212-00000-11210-000-310750-000	TRANSIENT OCCUPANCY TAX	$ (281,763)	$ (290,739)	$ (290,739)	$ (494,317)	(354,914)	(354,914)	(354,741)	(354,650)

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

Overall, revenue is projected to increase in FY20 to $950,000

General Fund	Tourism Fund	Total
380,000.00	570,000.00	950,000.00

Rockingham County FY 2020-2021 Budget
Tourism Fund

Acct Number	Object	Acct Description	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1212-08108-00000-000-501100-000	501100	SALARIES & WAGES-FULL TIME	$ -	$ 64,934	$ 45,783	$ 67,000	$ 2,066
1212-08108-00000-000-502100-000	502100	FICA / MEDICARE	$ -	$ 4,909	$ 3,463	$ 5,126	$ 217
1212-08108-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ -	$ 3,485	$ 3,320	$ 2,618	$ (867)
1212-08108-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLIT	$ -	$ 221	$ 170	$ 203	$ (18)
1212-08108-00000-000-502300-000	502300	HEALTH INSURANCE	$ -	$ 1,797	$ 4,214	$ 9,120	$ 7,323
1212-08108-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ -	$ 326	$ 236	$ 339	$ 13
1212-08108-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ -	$ 45	$ 16	$ 1,374	$ 1,329
1212-08108-00000-000-503109-000		OTHER PROFESSIONAL SERVICES				$ 3,000	$ 3,000
1212-08108-00000-000-503601-000	503601	MARKETING & PROMOTION	$ 22,500	$ 25,000	$ -	$ 25,000	$ -
1212-08108-00000-000-505699-000		COUNTY CONTRIBUTIONS	$ -	$ 190,022	$ 93,560	$ 240,871	$ 50,849
		Rockingham County Fair		*$ 65,000*	*$ 65,000*	*$ 65,000*	$ -
		Rockingham Historical Society		*$ 6,000*	*$ 6,000*	*$ 15,000*	$ 9,000
		Arts Council of the Valley		*$ 22,560*	*$ 22,560*	*$ 22,560*	$ -
		Shen Valley Regional Airport		*$ 96,461*	*$ 96,461*	*$ 138,311*	$ 41,850
Total for 08108 TOURISM FUND:			**$ 22,500**	**$ 290,739**	**$ 150,762**	**$ 354,650**	**$ 63,911**

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

Overall, revenue is projected to increase in FY20 to $950,000

General Fund	Tourism Fund
380,000.00	570,000.00

ASSET FORFEITURE FUND

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

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

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

County of Rockingham, Virginia
Asset Forfeiture Fund
FY20-21 Revenue Summary

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Amended	2020 Actuals (through 2/29)	2021 Department Request	2021 Proposed	2021 Revised Estimates	2021 Adopted
1211-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ 6	$ (2,752)	$ (7,686)	$ -	$ -	$ (8,158)	$ -	$ -	$ -	$ -
1211-00000-11899-000-318989-000	MISCELLANEOUS REVENUE - CA	$ -	$ (235)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1211-00000-11901-000-319000-000	RECOVERED COSTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL: USE OF PROPERTY		**$ 6**	**$ (2,987)**	**$ (7,686)**	**$ -**	**$ -**	**$ (8,158)**	**$ -**	**$ -**	**$ -**	**$ -**
1211-00000-12404-000-327400-000	STATE FORFEITURE - SHERIFF	$ (21,520)	$ (15,243)	$ (26,592)	$ (18,900)	$ (18,900)	$ (31,033)	$ (18,900)	$ (18,900)	$ (18,900)	$ (18,900)
1211-00000-12404-000-327500-000	STATE FORFEITURE - CA	$ (21,544)	$ (14,989)	$ (19,148)	$ (18,900)	$ (18,900)	$ (30,634)	$ (18,900)	$ (18,900)	$ (18,900)	$ (18,900)
TOTAL: ALL STATE REVENUES		**$ (43,064)**	**$ (30,232)**	**$ (45,740)**	**$ (37,800)**	**$ (37,800)**	**$ (61,667)**	**$ (37,800)**	**$ (37,800)**	**$ (37,800)**	**$ (37,800)**
1211-00000-13900-000-337100-000	FED FORFEITURE - SHERIFF	$ (155,984)	$ (23,101)	$ (4,644)	$ (41,800)	$ (41,800)	$ (60,244)	$ (41,800)	$ (41,800)	$ (41,800)	$ (41,800)
1211-00000-13900-000-337200-000	FED FORFEITURE - CA	$ 2,638	$ (7,862)	$ (10,219)	$ (41,800)	$ (41,800)	$ (3,431)	$ (41,800)	$ (41,800)	$ (41,800)	$ (41,800)
TOTAL: ALL FEDERAL REVENUES		**$ (153,345)**	**$ (30,963)**	**$ (14,863)**	**$ (83,600)**	**$ (83,600)**	**$ (63,675)**	**$ (83,600)**	**$ (83,600)**	**$ (83,600)**	**$ (83,600)**
1211-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL - ASSET FORFEITURE FUND REVENUES		**$ (196,404)**	**$ (64,183)**	**$ (68,289)**	**$ (121,400)**	**$ (121,400)**	**$ (133,499)**	**$ (121,400)**	**$ (121,400)**	**$ (121,400)**	**$ (121,400)**

Acct Number	Object Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
Department:02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:							
STATE ASSET FORFEITURE EXPENDITURES							
1211-02201-10232-000-501300-000	501300 SALARIES & WAGES-PART TIME	$ 24,142	$ (8,591)	$ -	$ 5,159	$ -	$ -
1211-02201-10232-000-502100-000	502100 FICA / MEDICARE	$ 1,847	$ (657)	$ -	$ 400	$ -	$ -
1211-02201-10232-000-502201-000	502201 RETIREMENT (VRS)	$ -	$ -	$ -	$ -	$ -	$ -
1211-02201-10232-000-502202-000	502201 RETIREMENT (HYBRID)	$ -	$ -	$ -	$ -	$ -	$ -
1211-02201-10232-000-502203-000	502201 SHORT-TERM DISABILITY	$ -	$ -	$ -	$ -	$ -	$ -
1211-02201-10232-000-502300-000	502201 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1211-02201-10232-000-502400-000	502400 GROUP LIFE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1211-02201-10232-000-502703-000	502703 WORKERS COMP INSURANCE	$ 17	$ (5)	$ -	$ 3	$ -	$ -
1211-02201-10232-000-503100-000	503100 PROFESSIONAL SERVICES	$ -	$ 1,635	$ 5,000	$ 150	$ 5,000	$ -
1211-02201-10232-000-503301-000	503301 REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -
1211-02201-10232-000-503302-000	503302 MAINTENANCE SERVICE CONTRACTS	$ -	$ -	$ -	$ -	$ -	$ -
1211-02201-10232-000-503500-000	503500 PRINTING & BINDING	$ -	$ -	$ 4,000	$ -	$ 4,000	$ -
1211-02201-10232-000-505201-000	505201 POSTAGE	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -
1211-02201-10232-000-505203-000	505203 TELECOMMUNICATIONS	$ 562	$ 619	$ -	$ -	$ -	$ -
1211-02201-10232-000-505401-000	505401 LEASE/RENT EQUIPMENT	$ -	$ -	$ 6,160	$ -	$ 6,160	$ -
1211-02201-10232-000-505501-000	505501 MILEAGE	$ 1,036	$ -	$ -	$ 284	$ -	$ -
1211-02201-10232-000-505503-000	505503 SUBSISTENCE & LODGING	$ 567	$ 855	$ -	$ 476	$ -	$ -
1211-02201-10232-000-505504-000	505504 PROFESSIONAL DEVELOPMENT	$ 898	$ -	$ -	$ -	$ -	$ -
1211-02201-10232-000-505506-000	505506 INVESTIGATORY EXPENSE	$ 6,365	$ 6,801	$ 7,000	$ 4,527	$ 7,000	$ -
1211-02201-10232-000-505801-000	505801 DUES & ASSOCIATION MEMBERSHIPS	$ -	$ -	$ 500	$ -	$ 500	$ -
1211-02201-10232-000-506001-000	506001 OFFICE SUPPLIES	$ -	$ -	$ 2,000	$ -	$ 2,000	$ -
1211-02201-10233-000-503100-000	503100 PROFESSIONAL SERVICES	$ 4,440	$ 735	$ 10,000	$ 3,325	$ 10,000	$ -
1211-02201-10233-000-503302-000	503302 MAINTENANCE SERVICE CONTRACTS	$ -	$ -	$ 10,000	$ -	$ 10,000	$ -
1211-02201-10233-000-505501-000	505501 MILEAGE	$ 251	$ -	$ -	$ -	$ -	$ -
1211-02201-10233-000-505503-000	505503 SUBSISTENCE & LODGING	$ 4,413	$ 1,262	$ -	$ 106	$ -	$ -
1211-02201-10233-000-505504-000	505504 PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	$ -
1211-02201-10233-000-505506-000	505506 INVESTIGATORY EXPENSE	$ -	$ -	$ 10,000	$ -	$ 10,000	$ -
1211-02201-10233-000-506065-000	506065 MINOR EQUIPMENT	$ 1,570	$ 5,411	$ 10,000	$ -	$ 10,000	$ -
Total for 02201 COMMONWEALTH'S ATTORNEY EXPENDITURES:		**$ 46,107**	**$ 8,064**	**$ 65,660**	**$ 14,430**	**$ 65,660**	**$ -**
STATE ASSET FORFEITURE EXPENDITURES							
1211-03507-10332-000-503100-000	503100 PROFESSIONAL SERVICES	$ 250	$ 636	$ -	$ -	$ -	$ -
1211-03507-10332-000-503301-000	503301 REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10332-000-505307-000	505307 PUBLIC OFFICIALS LIAB INSURANC	$ 730	$ 730	$ 1,000	$ 730	$ 1,000	$ -
1211-03507-10332-000-505503-000	505307 SUBSISTENCE & LODGING	$ -	$ 363	$ -	$ 198	$ -	$ -
1211-03507-10332-000-505504-000	505504 PROFESSIONAL DEVELOPMENT	$ 8,072	$ 2,662	$ 10,000	$ 10,811	$ 10,000	$ -
1211-03507-10332-000-505506-000	505506 INVESTIGATORY EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10332-000-505801-000	505801 DUES & ASSOCIATION MEMBERSHIPS	$ 140	$ 4,839	$ 5,240	$ 270	$ 5,240	$ -
1211-03507-10332-000-506001-000	506001 OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10332-000-506014-000	506014 OTHER OPERATING SUPPLIES	$ 1,113	$ 2,392	$ 5,000	$ 2,228	$ 5,000	$ -
1211-03507-10332-000-506016-000	506016 POLICE UNIFORMS	$ 1,512	$ 1,327	$ 1,500	$ 1,049	$ 1,500	$ -
1211-03507-10332-000-506065-000	506065 MINOR EQUIPMENT	$ 2,408	$ 1,297	$ 5,000	$ -	$ 5,000	$ -
FEDERAL ASSET FORFEITURE EXPENDITURES							
1211-03507-10333-000-503301-000	503301 REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10333-000-505503-000	505503 SUBSISTENCE & LODGING	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10333-000-505504-000	505504 PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ 1,475	$ -	$ -
1211-03507-10333-000-505801-000	505504 DUES & ASSOCIATION MEMBERSHIPS	$ 35	$ -	$ -	$ -	$ -	$ -
1211-03507-10333-000-506014-000	506014 OTHER OPERATING SUPPLIES	$ 674	$ -	$ 14,000	$ 3,794	$ 14,000	$ -
1211-03507-10333-000-506016-000	506016 POLICE UNIFORMS	$ -	$ -	$ 14,000	$ 1,350	$ 14,000	$ -
1211-03507-10333-000-506065-000	506065 MINOR EQUIPMENT	$ 9,624	$ 4,644	$ -	$ 24,625	$ -	$ -
1211-03507-10333-000-508005-000	508005 VEHICLES	$ 12,110	$ -	$ -	$ 27,100	$ -	$ -
1211-03507-10334-000-503100-000	503100 PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10334-000-505501-000	505501 MILEAGE	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10334-000-505503-000	505503 SUBSISTENCE & LODGING	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10334-000-505504-000	505504 PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10334-000-506014-000	506014 OTHER OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
1211-03507-10334-000-506065-000	506065 MINOR EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
Total for 03507 SHERIFF ASSET FORFEITURE EXPENDITURES:		**$ 36,668**	**$ 18,890**	**$ 55,740**	**$ 73,631**	**$ 55,740**	**$ -**
Total for Fund 1211 ASSET FORFEITURES EXPENDITURES:		**$ 82,775**	**$ 26,954**	**$ 121,400**	**$ 88,060**	**$ 121,400**	**$ -**

CHILDREN'S SERVICES ACT FUND

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

The Children's Services Act personnel were transferred to the Department of Social Services. The program was able to save funding and tap into State grant funding through that department where as a standalone that revenue source was unavailable. The only items reported in this fund are program service costs.

Staffing:

Position	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
CSA MANAGER	1	1	1	0	-1
DATA SPECIALIST	1	1	1	0	-1
UTILIZATION REVIEWER	1	1	1	0	-1
Comprehensive Services Act Total	**3**	**3**	**3**	**0**	**-3**

County of Rockingham, Virginia
Children's Services Act
FY20-21 Revenue Summary

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Amended	2020 Actuals (through 2/29)	2021 Department Request	2021 Proposed	2021 Revised Estimates	2021 Adopted	Increase/ Decrease
1225-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	(849)	(867)	(8,507)	-	-	(8,028)	-	-	-	-	-
1225-00000-15101-000-313100-000	INTEREST ON INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-
1225-00000-11803-000-318003-000	REFUNDS & REIMBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-
1225-00000-11899-000-318600-000	SHARE OF COSTS - CITY	(934,945)	(1,773,841)	(1,763,457)	(1,796,772)	(1,798,145)	(1,796,772)	(2,298,145)	(1,663,138)	(1,663,138)	(1,663,138)	133,634
1225-00000-11899-000-318610-000	SHARE OF COSTS MEDICAID-CITY	-	-	-	-	-	-	-	-	-	-	-
TOTAL: ALL LOCAL REVENUES		**(935,794)**	**(1,774,708)**	**(1,771,964)**	**(1,796,772)**	**(1,798,145)**	**(1,804,800)**	**(2,298,145)**	**(1,663,138)**	**(1,663,138)**	**(1,663,138)**	**133,634**
1225-00000-12401-000-324200-000	COMPREHENSIVE SERVICES ACT	(1,448,828)	-	-	(7,323,237)	(7,323,237)	-	(7,323,237)	(7,323,237)	(7,323,237)	(7,323,237)	(0)
1225-00000-12401-000-324210-000	MEDICAID ADJUSTMENT-COUNTY	-	-	-	-	-	-	-	-	-	-	-
1225-00000-12401-000-324211-000	MEDICAID ADJUSTMENT-CITY	-	-	-	-	-	-	-	-	-	-	-
TOTAL: ALL STATE REVENUES		**(1,448,828)**	**-**	**-**	**(7,323,237)**	**(7,323,237)**	**-**	**(7,323,237)**	**(7,323,237)**	**(7,323,237)**	**(7,323,237)**	**(0)**
1225-00000-13303-000-333200-000	COMPREHENSIVE SERVICES ACT	-	-	-	-	-	-	-	-	-	-	-
TOTAL: ALL FEDERAL REVENUES		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1225-00000-15101-000-351000-000	FROM GENERAL FUND	(763,038)	(2,366,983)	(2,409,494)	(2,146,509)	(2,146,509)	(2,146,299)	(2,646,509)	(2,013,625)	(2,013,625)	(2,013,625)	132,884
1225-00000-15101-000-351100-000	FROM GENERAL FUND-MEDICAID	-	-	-	-	-	-	-	-	-	-	-
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		**(763,038)**	**(2,366,983)**	**(2,409,494)**	**(2,146,509)**	**(2,146,509)**	**(2,146,299)**	**(2,646,509)**	**(2,013,625)**	**(2,013,625)**	**(2,013,625)**	**132,884**
1225-00000-15201-000-352000-000	FUND RESERVE	-	-	-	-	(1,373)	-	-	-	-	-	-
TOTAL: FUND RESERVE USED		**-**	**-**	**-**	**-**	**(1,373)**	**-**	**-**	**-**	**-**	**-**	**-**
Department: TOTAL COMPREHENSIVE SERVICES ACT REVENUES		**(3,147,660)**	**(4,141,691)**	**(4,181,458)**	**(11,266,518)**	**(11,269,264)**	**(3,951,099)**	**(12,267,891)**	**(11,000,000)**	**(11,000,000)**	**(11,000,000)**	**266,518**

Rockingham County FY 2020-2021 Budget
Children's Services Act Fund

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1225-05318-10100-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 62,915	$ 68,705	$ 77,230	$ 59,408	$ -	$ (77,230)
1225-05318-10100-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 9,621	$ 10,106	$ 9,200	$ 7,718	$ -	$ (9,200)
1225-05318-10100-000-501811-000	501811	BOARD & COMMISSION MEMBERS	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-501900-000	501900	SEVERANCE PAY	$ -	$ 372	$ -	$ 5,644	$ -	$ -
1225-05318-10100-000-502100-000	502100	FICA / MEDICARE	$ 5,099	$ 5,568	$ 6,612	$ 5,141	$ -	$ (6,612)
1225-05318-10100-000-502201-000	502201	RETIREMENT (VRS)	$ 4,246	$ 4,211	$ 4,401	$ 3,463	$ -	$ (4,401)
1225-05318-10100-000-502202-000	502202	RETIREMENT-HYBRID	$ 2,538	$ 2,925	$ 3,209	$ 2,944	$ -	$ (3,209)
1225-05318-10100-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 136	$ 168	$ 204	$ 151	$ -	$ (204)
1225-05318-10100-000-502300-000	502300	HEALTH INSURANCE	$ 16,039	$ 16,265	$ 16,915	$ 17,786	$ -	$ (16,915)
1225-05318-10100-000-502400-000	502400	GROUP LIFE INSURANCE	$ 327	$ 363	$ 384	$ 309	$ -	$ (384)
1225-05318-10100-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -	$ 567	$ -	$ -
1225-05318-10100-000-502703-000	502703	WORKERS COMP INSURANCE	$ 51	$ 55	$ 54	$ 43	$ -	$ (54)
1225-05318-10100-000-503100-000	503100	PROFESSIONAL SERVICES	$ -	$ 305	$ 600	$ 495	$ -	$ (600)
1225-05318-10100-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 132	$ 109	$ 150	$ 175	$ -	$ (150)
1225-05318-10100-000-503500-000	503500	PRINTING & BINDING	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-503600-000	503600	ADVERTISING	$ 125	$ 135	$ 50	$ -	$ -	$ (50)
1225-05318-10100-000-504300-000	504300	CENTRAL STORE	$ 261	$ 321	$ 200	$ 199	$ -	$ (200)
1225-05318-10100-000-504500-000	504500	CENTRAL GARAGE	$ 313	$ 237	$ 150	$ 382	$ -	$ (150)
1225-05318-10100-000-505101-000	505101	ELECTRICAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-505103-000	505103	WATER & SEWER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-505201-000	505201	POSTAGE	$ 1,270	$ 1,185	$ 1,500	$ 1,000	$ -	$ (1,500)
1225-05318-10100-000-505203-000	505203	TELECOMMUNICATIONS	$ 843	$ 1,243	$ 750	$ 1,034	$ -	$ (750)
1225-05318-10100-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-505305-000	505305	VEHICLE INSURANCE	$ 173	$ 190	$ 200	$ 196	$ -	$ (200)
1225-05318-10100-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 1,283	$ 1,365	$ 1,750	$ 1,115	$ -	$ (1,750)
1225-05318-10100-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 2,750	$ 3,000	$ 3,000	$ 2,500	$ -	$ (3,000)
1225-05318-10100-000-505501-000	505501	MILEAGE	$ 154	$ 70	$ 200	$ 35	$ -	$ (200)
1225-05318-10100-000-505503-000	505503	SUBSISTENCE & LODGING	$ 302	$ 418	$ 600	$ 272	$ -	$ (600)
1225-05318-10100-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 718	$ 345	$ 600	$ 10	$ -	$ (600)
1225-05318-10100-000-505714-000	505714	MANDATED/RESIDENTIAL/PRIVATE	$ 5,966,703	$ 5,616,555	$ 6,000,000	$ 6,532,145	$ 6,000,000	$ -
1225-05318-10100-000-505771-000	505771	MEDICAID ADJUSTMENT	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10100-000-506001-000	506001	OFFICE SUPPLIES	$ 749	$ 667	$ 700	$ 273	$ -	$ (700)
1225-05318-10100-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ 25	$ -	$ -	$ -	$ -
1225-05318-10100-000-506008-000		VEHICLE FUEL					$ -	$ -
1225-05318-10100-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ 526	$ 3,250	$ 45	$ -	$ (3,250)
1225-05318-10100-000-506065-000	506065	MINOR EQUIPMENT	$ 621	$ 115	$ 375	$ 1,437	$ -	$ (375)
1225-05318-10100-000-508005-000		VEHICLES	$ -	$ 11,198	$ -	$ -	$ -	$ -
1225-05318-10100-000-508007-000		COMPUTER EQUIPMENT	$ -	$ -	$ 600	$ -	$ -	$ (600)
SUBTOTAL COUNTY EXPENDITURES			**$ 6,077,368**	**$ 5,746,748**	**$ 6,132,884**	**$ 6,644,484**	**$ 6,000,000**	**$ (132,884)**
1225-05318-10200-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 62,916	$ 68,706	$ 77,230	$ 59,408	$ -	$ (77,230)
1225-05318-10200-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 9,621	$ 10,106	$ 9,200	$ 7,718	$ -	$ (9,200)
1225-05318-10200-000-501811-000	501811	BOARD & COMMISSION MEMBERS	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-501900-000	501900	SEVERANCE PAY	$ -	$ 372	$ -	$ -	$ -	$ -
1225-05318-10200-000-502100-000	502100	FICA / MEDICARE	$ 5,100	$ 5,569	$ 6,612	$ 4,711	$ -	$ (6,612)
1225-05318-10200-000-502201-000	502201	RETIREMENT (VRS)	$ 4,246	$ 4,211	$ 4,401	$ 3,463	$ -	$ (4,401)
1225-05318-10200-000-502202-000	502202	RETIREMENT-HYBRID	$ 2,538	$ 2,926	$ 3,209	$ 2,944	$ -	$ (3,209)
1225-05318-10200-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 137	$ 169	$ 204	$ 151	$ -	$ (204)
1225-05318-10200-000-502300-000	502300	HEALTH INSURANCE	$ 16,040	$ 16,265	$ 16,915	$ 17,786	$ -	$ (16,915)
1225-05318-10200-000-502400-000	502400	GROUP LIFE INSURANCE	$ 327	$ 363	$ 384	$ 309	$ -	$ (384)
1225-05318-10200-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -	$ 567	$ -	$ -
1225-05318-10200-000-502703-000	502703	WORKERS COMP INSURANCE	$ 51	$ 56	$ 54	$ 39	$ -	$ (54)
1225-05318-10200-000-503100-000	503100	PROFESSIONAL SERVICES	$ -	$ 305	$ 600	$ 561	$ -	$ (600)
1225-05318-10200-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 132	$ 109	$ 150	$ 175	$ -	$ (150)
1225-05318-10200-000-503500-000	503500	PRINTING & BINDING	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-503600-000	503600	ADVERTISING	$ 125	$ 135	$ 50	$ -	$ -	$ (50)
1225-05318-10200-000-504300-000	504300	CENTRAL STORE	$ 261	$ 321	$ 200	$ 199	$ -	$ (200)
1225-05318-10200-000-504500-000	504500	CENTRAL GARAGE	$ 313	$ 237	$ 150	$ 382	$ -	$ (150)
1225-05318-10200-000-505101-000	505101	ELECTRICAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-505103-000	505103	WATER & SEWER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-505201-000	505201	POSTAGE	$ 1,270	$ 1,185	$ 1,500	$ 1,000	$ -	$ (1,500)
1225-05318-10200-000-505203-000	505203	TELECOMMUNICATIONS	$ 847	$ 1,102	$ 1,500	$ 837	$ -	$ (1,500)
1225-05318-10200-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-505305-000	505305	VEHICLE INSURANCE	$ 173	$ 190	$ 200	$ 196	$ -	$ (200)
1225-05318-10200-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 1,283	$ 1,365	$ 1,750	$ 1,115	$ -	$ (1,750)
1225-05318-10200-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 2,750	$ 3,000	$ 3,000	$ 2,500	$ -	$ (3,000)
1225-05318-10200-000-505501-000	505501	MILEAGE	$ 154	$ 70	$ 200	$ 35	$ -	$ (200)
1225-05318-10200-000-505503-000	505503	SUBSISTENCE & LODGING	$ 302	$ 418	$ 600	$ 272	$ -	$ (600)
1225-05318-10200-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 718	$ 345	$ 600	$ 10	$ -	$ (600)
1225-05318-10200-000-505714-000	505714	MANDATED/RESIDENTIAL/PRIVATE	$ 3,560,683	$ 4,014,579	$ 5,000,000	$ 3,892,297	$ 5,000,000	$ -
1225-05318-10200-000-505771-000	505771	MEDICAID ADJUSTMENT	$ -	$ -	$ -	$ -	$ -	$ -
1225-05318-10200-000-506001-000	506001	OFFICE SUPPLIES	$ 748	$ 667	$ 700	$ 273	$ -	$ (700)
1225-05318-10200-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ 25	$ 3,250	$ -	$ -	$ (3,250)
1225-05318-10200-000-506008-000		FUEL					$ -	$ -
1225-05318-10200-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ 526	$ -	$ 45	$ -	$ -
1225-05318-10200-000-506065-000	506065	MINOR EQUIPMENT	$ 621	$ 115	$ 375	$ 1,437	$ -	$ (375)
1225-05318-10200-000-508005-000		VEHICLES	$ -	$ 11,198	$ -	$ -	$ -	$ -
1225-05318-10200-000-508007-000		COMPUTER EQUIPMENT	$ -	$ -	$ 600	$ -	$ -	$ (600)
SUBTOTAL CITY EXPENDITURES			**$ 3,671,353**	**$ 4,144,633**	**$ 5,133,634**	**$ 3,998,429**	**$ 5,000,000**	**$ (133,634)**
Department: TOTAL COMPREHENSIVE SERV		**Total Expenditures**	**$ 9,748,721**	**$ 9,891,381**	**$ 11,266,518**	**$ 10,642,913**	**$ 11,000,000**	**$ (266,518)**

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
ACCOUNTANT	2	0	0	0	0
ADM PROGRAM ASST I	7	5	5	5	0
ADM SERVICE MANAGER	1	0	0	0	0
ADMIN OFFICE MANAGER	1	0	0	0	0
BENEFIT PROG SUPER	3	4	4	5	1
BENEFIT SPECALIST II	1	10	10	10	0
BENEFIT SPECIALIST I	5	17	18	18	0
BENEFIT SPECIALISTIV	1	7	7	7	0
BENEFIT SPECIALST II	19	0	0	0	0
BENEFIT SPECIALST IV	4	0	0	0	0
BENEFIT SPECIALSTIII	5	14	14	14	0
FAM SRV SPECIALIST I	26	27	29	36	7
FAM SRV SPECIALIST II	2	11	11	11	0
FAM SRV SPECIALST IV	4	4	4	4	0
FAM SRV SPECIALSTIII	5	9	9	9	0
FAM SRV SPECLIST II	7	0	0	0	0
FAMLY SERVCS SUPVISR	5	7	7	7	0
FISCAL ASSISTANT III	4	5	5	5	0
FISCAL MANAGER	0	1	1	1	0
FRAUD INVESTIGATOR	0	1	1	1	0
FLEET COORD (CART)	1	0	0	0	0
HUMAN RESOURCE SPEC	0	1	1	1	0

HUMAN SERVC ASST II	2	2	2	3	1
HUMAN SRVC ASST III	7	15	16	16	0
MEDICAL TRANS COORD	1	0	0	0	0
OFFICE SUPERVISOR	0	1	1	1	0
SS ASS'T DIR III	1	2	2	2	0
SS DIRECTOR III	1	1	1	1	0
VJCCCA	1	1	1	1	0
Social Services Total	**116**	**145**	**149**	**158**	**9**

County of Rockingham, Virginia
Social Services Fund
FY20-21 Revenue Summary

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Amended	2020 Actuals (through 2/29)	2021 Department Request	2021 Proposed	2021 Revised Estimates	2021 Adopted	Increase/ Decrease
1220-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ (1,177)	$ (39,888)	$ (125,950)	$ -	$ -	$ (137,132)	$ (100,000)	$ (100,000)	$ (39,791)	$ (39,791)	$ (39,791)
1220-00000-11611-000-316981-000	HOSPITAL BASED ELIG WORKER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1220-00000-11623-000-316982-000	RTP RIDE CO-PAY	$ (3,925)	$ (6,505)	$ (4,932)	$ -	$ -	$ (3,716)	$ -	$ -	$ -	$ -	$ -
1220-00000-11803-000-316983-000	PUBLIC ASSISTANCE REIMB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1220-00000-11803-000-316984-000	SALARY REIMB - SOC SERV DIST	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1220-00000-11803-000-316985-000	SALARY REIMB - CSB	$ (18,186)	$ (42,087)	$ (42,015)	$ (43,672)	$ (43,672)	$ (43,502)	$ (43,945)	$ (43,479)	$ (42,779)	$ (42,779)	$ 893
1220-00000-11803-000-316986-000	SALARY REIMB-HCHC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -
1220-00000-11899-000-318950-000	SHARE OF COSTS - CITY	$ (850,270)	$ (1,659,107)	$ (1,759,115)	$ (1,623,378)	$ (1,623,378)	$ (1,623,378)	$ (1,961,938)	$ (1,869,199)	$ (1,869,199)	$ (1,869,199)	$ (245,821)
1220-00000-11899-000-318951-000	SALE OF DISTRICT PROPERTY	$ (15)	$ (238)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1220-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	$ (2,619)	$ -	$ -	$ -	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (873,572)**	**$ (1,747,826)**	**$ (1,932,012)**	**$ (1,667,050)**	**$ (1,667,050)**	**$ (1,810,347)**	**$ (2,105,883)**	**$ (2,012,678)**	**$ (1,951,769)**	**$ (1,951,769)**	**$ (284,719)**
1220-00000-12401-000-324983-000	PUB ASSISTANCE & ADMIN	$ (3,345,417)	$ (5,034,759)	$ (5,142,885)	$ (7,508,859)	$ (7,508,859)	$ (5,282,800)	$ (6,055,473)	$ (6,039,094)	$ (6,022,715)	$ (6,022,715)	$ 1,486,144
1220-00000-12401-000-324986-000	FAMILY SUPPORT & PRESERVATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1220-00000-12401-000-333300-000	INDIRECT COST ALLOCATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1220-00000-12404-000-324987-000	VJCCCA	$ (40,119)	$ (86,831)	$ (72,416)	$ (93,211)	$ (93,211)	$ (67,801)	$ (89,100)	$ (88,524)	$ (87,807)	$ (87,807)	$ 5,404
TOTAL: ALL STATE REVENUES		**$ (3,385,536)**	**$ (5,121,590)**	**$ (5,215,301)**	**$ (7,602,070)**	**$ (7,602,070)**	**$ (5,350,601)**	**$ (6,144,573)**	**$ (6,127,618)**	**$ (6,110,522)**	**$ (6,110,522)**	**$ 1,491,548**
1220-00000-13303-000-333300-000	INDIRECT COST ALLOCATION	$ -	$ -	$ -								
1220-00000-13303-000-338983-000	PUB ASSISTANCE & ADMIN	$ (3,109,414)	$ (6,956,814)	$ (7,321,658)	$ (8,071,219)	$ (8,071,219)	$ (7,851,743)	$ (9,026,170)	$ (8,956,892)	$ (8,907,502)	$ (8,907,502)	$ (836,283)
1220-00000-13303-000-338984-000	PUB ASST & ADMIN - ARRA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1220-00000-13303-000-338986-000	FAMILY SUPPORT & PRESERVATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL: ALL FEDERAL REVENUES		**$ (3,109,414)**	**$ (6,956,814)**	**$ (7,321,658)**	**$ (8,071,219)**	**$ (8,071,219)**	**$ (7,851,743)**	**$ (9,026,170)**	**$ (8,956,892)**	**$ (8,907,502)**	**$ (8,907,502)**	**$ (836,283)**
1220-00000-14101-000-341100-000	INSURANCE RECOVERIES	$ -	$ -	$ -	$ -	$ -	$ (2,715)	$ -	$ -	$ -	$ -	$ -
TOTAL: NON-REVENUE RECEIPTS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,715)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
1220-00000-15101-000-351000-000	FROM GENERAL FUND	$ (1,105,576)	$ (2,310,983)	$ (2,440,424)	$ (2,239,437)	$ (2,239,437)	$ (2,239,437)	$ (2,746,811)	$ (2,614,025)	$ (2,614,025)	$ (2,614,025)	$ (374,588)
1220-00000-15101-000-351001-000	FROM GENERAL FUND FOR FUTURE CAI	$ (85,869)	$ (98,499)	$ (118,702)	$ -	$ -	$ (118,702)	$ -	$ -	$ -	$ -	$ -
1220-00000-15101-000-351310-000	TRANSFER FROM INSURANCE FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL: TRANSFERS FROM OTHER FUNDS		**$ (1,191,445)**	**$ (2,409,482)**	**$ (2,559,126)**	**$ (2,239,437)**	**$ (2,239,437)**	**$ (2,358,139)**	**$ (2,746,811)**	**$ (2,614,025)**	**$ (2,614,025)**	**$ (2,614,025)**	**$ (374,588)**
1220-00000-15102-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ (499,002)	$ (499,002)	$ -	$ (44,067)	$ (156,167)	$ -	$ (70,000)	$ 429,002
1220-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ -	$ -	$ -	$ (44,067)	$ (156,167)	$ -	$ (70,000)	$ (70,000)
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ (499,002)**	**$ (499,002)**	**$ -**	**$ (88,134)**	**$ (312,333)**	**$ -**	**$ (140,000)**	**$ 359,002**
Department: TOTAL SOCIAL SERVICES DISTRICT FUND REVENUES		**$ (8,559,968)**	**$ (16,235,711)**	**$ (17,028,097)**	**$ (20,078,778)**	**$ (20,078,778)**	**$ (17,370,830)**	**$ (20,111,571)**	**$ (20,023,546)**	**$ (19,583,818)**	**$ (19,723,818)**	**$ 354,960**

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
Department:05301 SOCIAL SERVICES ADMINISTRATION								
1220-05301-10300-000-501100-001	501100	SALARIES & WAGES-FULLTIME	$ 5,094,054	$ 5,227,862	$ 5,974,132	$ 5,826,477	$ 6,226,229	252,097
1220-05301-10300-000-501100-002	501100	SALARIES & WAGES-FULLTIME	$ -	$ -	$ -	$ -	$ -	-
1220-05301-10300-000-501200-001	501200	OVERTIME	$ 1,041	$ 12,221	$ -	$ 12,215	$ 30,000	30,000
1220-05301-10300-000-501200-002	501200	OVERTIME	$ 24,568	$ 18,306	$ 40,000	$ 18,854	$ 10,000	(30,000)
1220-05301-10300-000-501200-003		OVERTIME	$ -	$ -	$ -	$ -	$ -	-
1220-05301-10300-000-501300-001	501300	SALARIES & WAGES-PART TIME	$ 78,246	$ 60,998	$ 40,789	$ 43,279	$ 40,000	(789)
1220-05301-10300-000-501900-001	501900	SEVERANCE PAY	$ 87,577	$ 48,465	$ -	$ 62,066	$ 25,000	25,000
1220-05301-10300-000-502100-001	502100	FICA / MEDICARE	$ 376,399	$ 383,298	$ 463,201	$ 426,237	$ 481,279	18,078
1220-05301-10300-000-502100-002	502100	FICA / MEDICARE	$ 1,857	$ 1,382	$ -	$ 1,367	$ 3,060	3,060
1220-05301-10300-000-502100-003	502100	FICA / MEDICARE	$ -	$ -	$ -	$ -	$ -	-
1220-05301-10300-000-502201-001	502201	RETIREMENT (VRS)	$ 414,934	$ 331,604	$ 348,214	$ 324,476	$ 350,000	1,786
1220-05301-10300-000-502201-002	502201	RETIREMENT (VRS)	$ -	$ -	$ -	$ -	$ -	-
1220-05301-10300-000-502202-001	502202	RETIREMENT-HYBRID	$ 140,414	$ 206,835	$ 236,085	$ 280,813	$ 275,719	39,634
1220-05301-10300-000-502203-001	502203	SHORT TERM/LONG TERM DISABL	$ 7,593	$ 11,820	$ 13,767	$ 14,345	$ 15,000	1,233
1220-05301-10300-000-502220-001	502220	HEALTH INSURANCE-SS RETIREES	$ 3,504	$ 3,814	$ 7,830	$ 3,514	$ 7,830	-
1220-05301-10300-000-502300-001	502300	HEALTH INSURANCE	$ 1,030,590	$ 1,040,283	$ 1,082,852	$ 1,124,504	$ 1,281,670	198,818
1220-05301-10300-000-502300-002	502300	HEALTH INSURANCE	$ (15)	$ 15	$ -	$ 2,679	$ 250	250
1220-05301-10300-000-502400-001	502400	GROUP LIFE INSURANCE	$ 26,511	$ 27,331	$ 30,709	$ 30,202	$ 32,337	1,628
1220-05301-10300-000-502400-002		GROUP LIFE INSURANCE					$ 10	10
1220-05301-10300-000-502600-001	502600	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ 6,000	$ 1,345	$ -	(6,000)
1220-05301-10300-000-502703-001	502703	WORKERS COMP INSURANCE	$ 19,461	$ 20,242	$ 21,156	$ 18,065	$ 22,975	1,819
1220-05301-10300-000-502703-002	502703	WORKERS COMP INSURANCE	$ 106	$ 79	$ -	$ 57	$ 10	10
1220-05301-10300-000-502703-003	502703	WORKERS COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	-
1220-05301-10300-000-503102-000	503102	LEGAL SERVICES	$ 215,861	$ 210,230	$ 325,000	$ 302,667	$ 325,000	-
1220-05301-10300-000-503103-000	503103	ACCOUNTING SERVICES	$ 17,000	$ 17,800	$ 20,600	$ 18,200	$ 20,600	-
1220-05301-10300-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 57,445	$ 46,797	$ 65,000	$ 48,186	$ 65,000	-
1220-05301-10300-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 5,054	$ 3,600	$ 6,000	$ 1,052	$ 6,000	-
1220-05301-10300-000-503302-000	503302	MAINTENANCE SERVICE CONTRA	$ -	$ -	$ 2,000	$ 3,230	$ 2,000	-
1220-05301-10300-000-503330-000	503330	COMPUTER SOFTWARE MAINTEN.	$ 2,562	$ 2,219	$ 2,000	$ 25,614	$ 2,000	-
1220-05301-10300-000-503500-000	503500	PRINTING & BINDING	$ 1,451	$ 2,280	$ 4,000	$ 2,084	$ 4,000	-
1220-05301-10300-000-503600-000	503600	ADVERTISING	$ 5,994	$ 3,489	$ 7,000	$ 5,292	$ 7,000	-
1220-05301-10300-000-503800-000	503800	PURCHASED SERVICES-OTHER G	$ 3,232	$ 3,506	$ 5,000	$ 2,814	$ 5,000	-
1220-05301-10300-000-504300-000	504300	CENTRAL STORE	$ 16,807	$ 19,510	$ 17,500	$ 15,831	$ 21,000	3,500
1220-05301-10300-000-504500-000	504500	CENTRAL GARAGE	$ 33,816	$ 35,305	$ 40,000	$ 28,626	$ 40,000	-
1220-05301-10300-000-505101-000	505101	ELECTRICAL SERVICES	$ 51,064	$ 55,265	$ 58,933	$ 53,514	$ 58,933	-
1220-05301-10300-000-505102-000	505102	HEATING SERVICES	$ 4,663	$ 4,851	$ 8,000	$ 5,181	$ 8,000	-
1220-05301-10300-000-505103-000	505103	WATER & SEWER SERVICES	$ 2,808	$ 3,120	$ 3,000	$ 3,089	$ 3,250	250
1220-05301-10300-000-505201-000	505201	POSTAGE	$ 1,192	$ 50,024	$ 37,000	$ 30,255	$ 30,000	(7,000)
1220-05301-10300-000-505203-000	505203	TELECOMMUNICATIONS	$ 85,293	$ 107,934	$ 99,000	$ 89,096	$ 100,250	1,250
1220-05301-10300-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 2,523	$ 1,967	$ 3,500	$ 3,515	$ 3,500	-
1220-05301-10300-000-505305-000	505305	VEHICLE INSURANCE	$ 8,791	$ 12,182	$ 15,000	$ 11,662	$ 15,000	-
1220-05301-10300-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	$ 1,928	$ -	$ 2,000	$ 2,117	$ 2,000	-
1220-05301-10300-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ 2,700	$ 1,159	$ 3,000	$ 2,900	$ 3,000	-
1220-05301-10300-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 25,902	$ 30,041	$ 30,000	$ 27,629	$ 30,000	-
1220-05301-10300-000-505402-000	505402	LEASE/RENT BUILDINGS	$ 138,374	$ 190,186	$ 204,500	$ 192,463	$ 204,500	-
1220-05301-10300-000-505403-000	505403	LEASE/RENT PARKING	$ 22,620	$ 29,998	$ 25,000	$ 20,020	$ 30,000	5,000

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1220-05301-10300-000-505501-000	505501	MILEAGE	$ 192	$ 353	$ 1,000	$ 476	$ 1,000	-
1220-05301-10300-000-505503-000	505503	SUBSISTENCE & LODGING	$ 3,631	$ 3,781	$ 5,500	$ (92)	$ 5,500	-
1220-05301-10300-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 11,801	$ 19,396	$ 12,500	$ 17,285	$ 17,000	4,500
1220-05301-10300-000-505507-000		OTHER PAYMENTS					$ 2,000	2,000
1220-05301-10300-000-505801-000	505801	DUES & ASSOCIATION MEMBERSH	$ 1,578	$ 2,620	$ 1,450	$ 1,763	$ 1,700	250
1220-05301-10300-000-506001-000	506001	OFFICE SUPPLIES	$ 15,602	$ 25,021	$ 15,000	$ 17,079	$ 15,000	-
1220-05301-10300-000-506002-000		FOOD SUPPLIES					$ 2,000	2,000
1220-05301-10300-000-506005-000	506005	JANITORIAL SUPPLIES	$ -	$ -	$ -	$ -	$ -	-
1220-05301-10300-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIE	$ 2,330	$ 662	$ 2,000	$ 9	$ 1,000	(1,000)
1220-05301-10300-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 1,660	$ 1,481	$ 2,000	$ 1,421	$ 2,000	-
1220-05301-10300-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ -	$ 287	$ -	$ -	$ -	-
1220-05301-10300-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 709	$ (174)	$ 300	$ 137	$ 300	-
1220-05301-10300-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 16,033	$ 12,855	$ 16,000	$ 5,534	$ 16,000	-
1220-05301-10300-000-506065-000	506065	MINOR EQUIPMENT	$ 95,762	$ 17,045	$ 10,800	$ 5,984	$ 12,000	1,200
1220-05301-10300-000-508002-000	508002	FURNITURE & FIXTURES	$ 46,796	$ 41,508	$ 15,000	$ 3,132	$ 30,000	15,000
1220-05301-10300-000-508003-000	508003	COMMUNICATIONS EQUIPMENT	$ -	$ -	$ -	$ -	$ -	-
1220-05301-10300-000-508005-000	508005	VEHICLES	$ 29,151	$ 80,471	$ 30,000	$ 82,807	$ 40,000	10,000
1220-05301-10300-000-508007-000	508007	COMPUTER EQUIPMENT	$ 513	$ 10,718	$ -	$ 2,060	$ 1,000	1,000
1220-05301-10300-000-508305-000		SITE IMPROVEMENTS	$ -	$ -	$ 210,000	$ 10,000	$ 140,000	(70,000)
Total for 05301 SOCIAL SERVICES ADMINISTRATION:			**$ 8,239,676**	**$ 8,442,042**	**$ 9,569,318**	**$ 9,233,128**	**$ 10,073,902**	**$ 504,584**
Department:05302 PUBLIC ASSISTANCE								
1220-05302-10100-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 471	$ -	$ 29,000	$ -	$ 9,000	(20,000)
1220-05302-10100-000-501300-001	501300	SALARIES & WAGES-PART TIME	$ 4,742	$ 5,039	$ -	$ 4,713	$ -	-
1220-05302-10100-000-502100-000	502100	FICA / MEDICARE	$ 36	$ -	$ 2,500	$ -	$ 1,000	(1,500)
1220-05302-10100-000-502100-001	502100	FICA / MEDICARE	$ 291	$ 385	$ -	$ 361	$ -	-
1220-05302-10100-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ 1,500	$ -	$ -	(1,500)
1220-05302-10100-000-505702-000	505702	AUX GRANTS - AGED	$ 116,344	$ 94,282	$ 235,000	$ 70,469	$ 105,000	(130,000)
1220-05302-10100-000-505704-000	505704	AUX GRANTS - DISABLED	$ 68,457	$ 72,712	$ 100,750	$ 73,417	$ 85,000	(15,750)
1220-05302-10100-000-505705-000	505705	AID TO DEPENDENT CHILDREN	$ 1,340,972	$ 1,088,613	$ 1,507,000	$ 1,202,650	$ 1,400,000	(107,000)
1220-05302-10100-000-505707-000	505707	EMERGENCY ASSISTANCE	$ -	$ -	$ 1,000	$ -	$ 500	(500)
1220-05302-10100-000-505711-000	505711	OTHER PURCHASED SERVICES	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505712-000	505712	HOSPITALIZATION - INDIGENT	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505715-000	505715	REFUGEE RESETTLEMENT	$ 3,818	$ 1,396	$ 5,000	$ 5,096	$ 5,000	-
1220-05302-10100-000-505719-000	505719	ADULT SERVICES	$ 1,040	$ 4,565	$ -	$ 1,924	$ 10,000	10,000
1220-05302-10100-000-505721-000	505721	ADOPTION SUBSIDY PAYMENTS	$ 1,263,923	$ 1,387,830	$ 1,600,000	$ 1,633,250	$ 1,700,000	100,000
1220-05302-10100-000-505722-000	505722	CHILD DAY CARE - FEE SYSTEM	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505723-000	505723	FAMILY PRESERVATION	$ 4,573	$ 7,821	$ 18,000	$ 11,215	$ 10,000	(8,000)
1220-05302-10100-000-505724-000	505724	OTHER LOCAL ONLY	$ 41,015	$ 42,057	$ 30,000	$ 43,333	$ 30,000	-
1220-05302-10100-000-505726-000	505726	ENERGY ASSISTANCE	$ 886	$ 1,122	$ 1,000	$ (586)	$ 1,000	-
1220-05302-10100-000-505727-000	505727	RESPITE CARE-FOSTER PARENTS	$ 825	$ 400	$ 3,000	$ 825	$ 1,500	(1,500)
1220-05302-10100-000-505733-000	505733	FOSTER FUTURES-FOSTER CARE	$ -	$ -	$ -	$ -	$ 105,000	105,000
1220-05302-10100-000-505734-000	505730	FOSTERING FUTURES	$ 60,428	$ 96,773	$ 65,000	$ 93,383	$ 750,000	685,000
1220-05302-10100-000-505735-000	505735	SPECIAL ADOPTION	$ 536,571	$ 480,609	$ 1,182,000	$ 482,847	$ 60,000	(1,122,000)
1220-05302-10100-000-505738-000	505738	ADULT PROTECTIVE SERVICES	$ 2,364	$ 517	$ 3,500	$ 3,592	$ 2,360	(1,140)
1220-05302-10100-000-505739-000	505739	HEAD START TRANSITION TO WOI	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505742-000	505742	ADULT PROT SVCS GUARDIAN FEI	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505743-000	505743	ETV-YTHS AGING OUT FOSTER C/	$ 8,377	$ 7,855	$ 20,000	$ 5,797	$ 10,000	(10,000)
1220-05302-10100-000-505744-000	505744	EMPLOYMENT-ADVANCEMENT TA	$ 13,629	$ 30,223	$ 50,000	$ 14,600	$ 88,284	38,284
1220-05302-10100-000-505745-000		IVE APPROVED TRAINING					$ 1,500	1,500
1220-05302-10100-000-505752-000	505752	TRANSITIONAL DAY CARE	$ -	$ -	$ -	$ -	$ -	-

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1220-05302-10100-000-505753-000	505753	TANF WORKING DAY CARE	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505754-000	505754	VIEW - AFDC WORKING DAY CARE	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505755-000	505755	VIEW - TRANSITIONAL DAY CARE	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505756-000	505756	LEARNFARE DAY CARE	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505757-000	505757	VIEW - PURCHASED SERVICE	$ 62,011	$ 60,259	$ 150,000	$ 29,143	$ 130,000	(20,000)
1220-05302-10100-000-505758-000	505758	CDC FEE AT RISK - FED	$ (400)	$ (276)	$ -	$ (532)	$ -	-
1220-05302-10100-000-505759-000	505759	PREVENTION - SUBSTANCE	$ 17,540	$ 21,250	$ 35,000	$ 12,569	$ 35,000	-
1220-05302-10100-000-505765-000	505765	FOSTER PARENT TRAINING	$ 11,925	$ 14,088	$ 20,000	$ 7,523	$ 20,000	-
1220-05302-10100-000-505766-000	505766	FUEL ASSISTANCE	$ 482	$ 1,111	$ 11,000	$ 60	$ 5,000	(6,000)
1220-05302-10100-000-505768-000		TANF MANUAL CHECKS					$ 1,000	1,000
1220-05302-10100-000-505769-000		TANF-UP MANUAL CHECKS					$ 1,000	1,000
1220-05302-10100-000-505767-000	505767	ADOPTION INCENTIVES	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505770-000	505770	INDEPENDENT LIVING PURCHASE	$ 10,488	$ 3,711	$ 16,000	$ 7,112	$ 8,770	(7,230)
1220-05302-10100-000-505780-000	505780	FOSTER CHILDREN FUNDS	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10100-000-505790-000	505790	LOCAL ONLY DISCRETIONARY	$ 4,091	$ 5,000	$ 10,000	$ 5,000	$ 10,000	-
Total for 05302 COUNTY SOCIAL SERVICES:			**$ 3,574,899**	**$ 3,427,340**	**$ 5,096,250**	**$ 3,707,758**	**$ 4,585,914**	**$ (510,336)**
1220-05302-10200-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ -	$ -	$ 36,480	$ -	$ -	(36,480)
1220-05302-10200-000-502100-000	502100	FICA / MEDICARE	$ (98)	$ -	$ 2,791	$ -	$ -	(2,791)
1220-05302-10200-000-502600-000	502600	UNEMPLOYMENT COMPENSATION	$ 31	$ -	$ 2,189	$ -	$ -	(2,189)
1220-05302-10200-000-505701-000	505701	GENERAL RELIEF	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505702-000	505702	AUX GRANTS - AGED	$ 23,772	$ 23,572	$ 35,000	$ 16,385	$ 35,000	-
1220-05302-10200-000-505704-000	505704	AUX GRANTS - DISABLED	$ 42,281	$ 44,338	$ 65,000	$ 39,174	$ 65,000	-
1220-05302-10200-000-505705-000	505705	AID TO DEPENDENT CHILDREN	$ 1,134,855	$ 993,221	$ 1,310,000	$ 860,720	$ 1,302,000	(8,000)
1220-05302-10200-000-505707-000	505707	EMERGENCY ASSISTANCE	$ -	$ -	$ 1,000	$ -	$ 500	(500)
1220-05302-10200-000-505711-000	505711	OTHER PURCHASED SERVICES	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505712-000	505712	HOSPITALIZATION - INDIGENT	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505715-000	505715	REFUGEE RESETTLEMENT	$ 6,363	$ 9,911	$ 50,000	$ 11,326	$ 20,000	(30,000)
1220-05302-10200-000-505719-000	505719	ADULT SERVICES	$ -	$ 1,977	$ 30,000	$ 2,485	$ 10,000	(20,000)
1220-05302-10200-000-505721-000	505721	ADOPTION SUBSIDY PAYMENTS	$ 1,694,474	$ 1,857,882	$ 2,100,000	$ 2,115,812	$ 2,200,000	100,000
1220-05302-10200-000-505722-000	505722	CHILD DAY CARE - FEE SYSTEM	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505723-000	505723	FAMILY PRESERVATION	$ 3,621	$ 5,109	$ 15,000	$ 4,015	$ 10,000	(5,000)
1220-05302-10200-000-505724-000	505724	OTHER LOCAL ONLY	$ 23,647	$ 28,427	$ 30,000	$ 32,441	$ 30,000	-
1220-05302-10200-000-505726-000	505726	ENERGY ASSISTANCE	$ 454	$ -	$ 1,000	$ -	$ 1,000	-
1220-05302-10200-000-505727-000	505727	RESPITE CARE-FOSTER PARENTS	$ 475	$ 1,825	$ 3,500	$ 1,100	$ 1,500	(2,000)
1220-05302-10200-000-505733-000	505733	FOSTER FUTURES-FOSTER CARE	$ -	$ -	$ 200,000	$ -	$ -	(200,000)
1220-05302-10200-000-505734-000		FOSTER FUTURES	$ 104,919	$ 108,788	$ -	$ 135,079	$ 165,000	165,000
1220-05302-10200-000-505735-000	505735	SPECIAL ADOPTION	$ 546,884	$ 392,819	$ 750,000	$ 349,680	$ 500,000	(250,000)
1220-05302-10200-000-505737-000		KIN GAP					$ 60,000	60,000
1220-05302-10200-000-505738-000	505738	ADULT PROTECTIVE SERVICES	$ 1,775	$ 1,858	$ 8,000	$ 438	$ 5,000	(3,000)
1220-05302-10200-000-505739-000	505739	HEAD START TRANSITION TO WOI	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505740-000	505740	DAY CARE QUALITY INITIATIVE PG	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505742-000	505742	ADULT PROT SVCS GUARDIAN FEI	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505743-000	505743	ETV-YTHS AGING OUT FOSTER CA	$ 8,395	$ 3,755	$ 20,000	$ 7,489	$ 8,198	(11,802)
1220-05302-10200-000-505744-000	505744	EMPLOYMENT-ADVANCEMENT TA	$ 78,913	$ 64,967	$ 70,000	$ 9,210	$ -	(70,000)
1220-05302-10200-000-505745-000		IVE APPROVED TRAINING					$ 1,000	1,000
1220-05302-10200-000-505752-000	505752	TRANSITIONAL DAY CARE	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505753-000	505753	TANF WORKING DAY CARE	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505754-000	505754	VIEW - AFDC WORKING DAY CARE	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505755-000	505755	VIEW - TRANSITIONAL DAY CARE	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505756-000	505756	LEARNFARE DAY CARE	$ -	$ -	$ -	$ -	$ -	-

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1220-05302-10200-000-505757-000	505757	VIEW - PURCHASED SERVICE	$ 187,556	$ 150,108	$ 270,000	$ 112,196	$ 235,114	(34,886)
1220-05302-10200-000-505758-000	505758	CDC FEE AT RISK - FED	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505759-000	505759	PREVENTION-SUBSTANCE	$ 6,985	$ 12,470	$ 20,000	$ 6,850	$ 20,000	-
1220-05302-10200-000-505760-000	505760	TANF ED/TRAIN - NON-JOBS-FED	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505765-000	505765	FOSTER PARENT TRAINING	$ -	$ 1,099	$ 8,001	$ 188	$ 8,000	(1)
1220-05302-10200-000-505766-000	505766	FUEL ASSISTANCE	$ 940	$ 225	$ 10,000	$ 190	$ 5,000	(5,000)
1220-05302-10200-000-505767-000	505767	ADOPTION INCENTIVES	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505768-000		TANF MANUAL CHECKS					$ 1,000	1,000
1220-05302-10200-000-505769-000		TANF-UP MANUAL CHECKS					$ 1,000	1,000
1220-05302-10200-000-505770-000	505770	INDEPENDENT LIVING PURCHASE	$ 5,993	$ 4,545	$ 20,000	$ 5,989	$ 10,000	(10,000)
1220-05302-10200-000-505780-000	505780	FOSTER CHILDREN FUNDS	$ -	$ -	$ -	$ -	$ -	-
1220-05302-10200-000-505790-000	505790	LOCAL ONLY DISCRETIONARY	$ 4,091	$ 5,000	$ 10,000	$ 5,000	$ 10,000	-
1220-05302-10300-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	-
Total for 05302 CITY SOCIAL SERVICES:			**$ 3,876,326**	**$ 3,711,895**	**$ 5,067,961**	**$ 3,715,767**	**$ 4,704,312**	**$ (363,649)**
Total for 05302 PUBLIC ASSISTANCE:			**$ 15,690,901**	**$ 15,581,277**	**$ 19,733,529**	**$ 16,656,654**	**$ 19,364,128**	**$ (369,401)**
Department:05315 INDIRECT COST ALLOCATION								
1220-05315-10300-000-503103-000	503103	ACCOUNTING SERVICES	$ 8,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	-
Total for 05315 INDIRECT COST ALLOCATION:			**$ 8,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ -**
Department:05319 FEDERAL FAMILY PRESERVATION								
1220-05319-10100-000-505713-000	505713	FED FAMILY PRESERVATION ACT	$ 21,723	$ 27,511	$ 30,000	$ 37,756	$ 30,000	-
1220-05319-10200-000-505713-000	505713	FED FAMILY PRESERVATION ACT	$ 18,221	$ 19,287	$ 30,000	$ 21,000	$ 30,000	-
Total for 05319 FEDERAL FAMILY PRESERVATION:			**$ 39,944**	**$ 46,798**	**$ 60,000**	**$ 58,756**	**$ 60,000**	**$ -**
Department:05332 RHAM TRANSPORTATION PROGRAM								
1220-05332-10300-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 67,261	$ 66,273	$ 71,008	$ 64,689	$ 70,666	(342)
1220-05332-10300-000-501900-000	501900	SEVERANCE PAY	$ -	$ -	$ -	$ 1,596	$ -	-
1220-05332-10300-000-502100-000	502100	FICA / MEDICARE	$ 4,990	$ 4,876	$ 5,248	$ 4,889	$ 5,406	158
1220-05332-10300-000-502201-000	502201	RETIREMENT (VRS)	$ 3,828	$ 3,660	$ 3,826	$ 3,881	$ 7,279	3,453
1220-05332-10300-000-502202-000	502202	RETIREMENT-HYBRID	$ 3,490	$ 3,366	$ 2,303	$ 2,844	$ -	(2,303)
1220-05332-10300-000-502203-000	502203	SHORT TERM/LONG TERM DISABL	$ 189	$ 191	$ 200	$ 148	$ -	(200)
1220-05332-10300-000-502300-000	502300	HEALTH INSURANCE	$ 9,306	$ 12,096	$ 14,377	$ 13,690	$ 14,737	360
1220-05332-10300-000-502400-000	502400	GROUP LIFE INSURANCE	$ 350	$ 354	$ 357	$ 333	$ 367	10
1220-05332-10300-000-502703-000	502703	WORKERS COMP INSURANCE	$ 634	$ 450	$ 669	$ 135	$ 666	(3)
1220-05332-10300-000-503410-000	503410	TRANSPORT BY PUBLIC CARRIER	$ 508	$ -	$ 1,200	$ -	$ 1,200	-
1220-05332-10300-000-503600-000	503600	ADVERTISING	$ -	$ -	$ 150	$ -	$ 150	-
1220-05332-10300-000-503800-000	503800	PURCHASED SERVICES-OTHER G	$ -	$ -	$ 100	$ 45	$ 100	-
1220-05332-10300-000-504500-000	504500	CENTRAL GARAGE	$ 5,400	$ 3,275	$ 9,000	$ 4,329	$ 9,000	-
1220-05332-10300-000-505101-000	505101	ELECTRICAL SERVICES	$ -	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-505102-000	505102	HEATING SERVICES	$ -	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-505103-000	505103	WATER & SEWER SERVICES	$ -	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-505201-000	505201	POSTAGE	$ -	$ -	$ 100	$ -	$ 100	-
1220-05332-10300-000-505203-000	505203	TELECOMMUNICATIONS	$ 4,264	$ 5,131	$ 4,900	$ 4,025	$ 4,900	-
1220-05332-10300-000-505305-000	505305	VEHICLE INSURANCE	$ 2,410	$ 2,207	$ 2,600	$ 1,958	$ 2,600	-
1220-05332-10300-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ 685	$ 590	$ 662	$ 800	$ 662	-
1220-05332-10300-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ -	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-505402-000	505402	LEASE/RENT BUILDINGS	$ -	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-505501-000	505501	MILEAGE	$ -	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-505503-000	505503	SUBSISTENCE & LODGING	$ -	$ -	$ 50	$ -	$ 50	-

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1220-05332-10300-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 4	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-505801-000	505801	DUES & ASSOCIATION MEMBERSH	$ 143	$ 143	$ 150	$ 140	$ 150	-
1220-05332-10300-000-506001-000	506001	OFFICE SUPPLIES	$ 74	$ -	$ 350	$ 143	$ 350	-
1220-05332-10300-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIE	$ -	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ -	$ -	$ 50	$ -	$ 50	-
1220-05332-10300-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 8	$ 442	$ 100	$ 308	$ 100	-
1220-05332-10300-000-506065-000	506065	MINOR EQUIPMENT	$ 700	$ -	$ 500	$ -	$ 500	-
1220-05332-10300-000-508002-000	508002	FURNITURE & FIXTURES	$ -	$ -	$ -	$ -	$ -	-
1220-05332-10300-000-508005-000	508005	VEHICLES	$ -	$ -	$ -	$ -	$ 25,000	25,000
Total for 05332 RHAM TRANSPORTATION PROGRAM:			**$ 104,244**	**$ 103,054**	**$ 117,900**	**$ 103,953**	**$ 144,033**	**$ 26,133**
Department:05334 CSB BASED ELIGIBILITY WORKERS								
1220-05334-10300-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 47,803	$ 48,281	$ 50,466	$ 50,608	$ 48,759	(1,707)
1220-05334-10300-000-501900-000	501900	SEVERANCE PAY	$ -	$ -	$ -	$ -	$ -	-
1220-05334-10300-000-502100-000	502100	FICA / MEDICARE	$ 3,535	$ 3,575	$ 3,805	$ 3,662	$ 3,730	(75)
1220-05334-10300-000-502201-000	502201	RETIREMENT (VRS)	$ 5,201	$ 4,973	$ 5,198	$ 5,272	$ 5,022	(176)
1220-05334-10300-000-502300-000	502300	HEALTH INSURANCE	$ 6,980	$ 6,510	$ 5,990	$ 6,510	$ 5,875	(115)
1220-05334-10300-000-502400-000	502400	GROUP LIFE INSURANCE	$ 249	$ 252	$ 254	$ 264	$ 254	-
1220-05334-10300-000-502703-000	502703	WORKERS COMP INSURANCE	$ 206	$ 208	$ 217	$ 170	$ 210	(7)
Total for 05334 CSB BASED ELIGIBILITY WORKERS:			**$ 63,973**	**$ 63,799**	**$ 65,930**	**$ 66,487**	**$ 63,850**	**$ (2,080)**
Department:05336 HBURG COMM HEALTH CTR								
1220-05336-10300-000-501100-000	501100	SALARIES & WAGES-FULL TIME	$ -	$ -	$ -	$ -	$ -	-
1220-05336-10300-000-501900-000	501900	SEVERANCE PAY	$ -	$ -	$ -	$ -	$ -	-
1220-05336-10300-000-502100-000	502100	FICA / MEDICARE	$ -	$ -	$ -	$ -	$ -	-
1220-05336-10300-000-502201-000	502201	RETIREMENT (VRS)	$ -	$ -	$ -	$ -	$ -	-
1220-05336-10300-000-502300-000	502300	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	-
1220-05336-10300-000-502400-000	502400	GROUP LIFE INSURANCE	$ -	$ -	$ -	$ -	$ -	-
1220-05336-10300-000-502703-000	502703	WORKERS COMP INSURANCE	$ -	$ -	$ -	$ -	$ -	-
Total for 05336 HBURG COMM HEALTH CTR:			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Department:05337 VA JUVENILE COMM CRIME CONTROL								
1220-05337-10300-000-501100-000	501100	SALARIES & WAGES-FULL TIME	$ 32,077	$ 24,994	$ 40,622	$ 29,041	$ 36,228	(4,394)
1220-05337-10300-000-501300-000		SALARIES & WAGES-PART TIME	$ -	$ -	$ -	$ -	$ -	-
1220-05337-10300-000-501900-000		SEVERANCE PAY	$ 861	$ 77	$ -	$ 634	$ -	-
1220-05337-10300-000-502100-000	502100	FICA / MEDICARE	$ 2,283	$ 1,818	$ 2,786	$ 2,225	$ 2,771	(15)
1220-05337-10300-000-502201-000	502201	RETIREMENT (VRS)	$ 2,917	$ 2,652	$ 3,751	$ 333	$ 3,731	(20)
1220-05337-10300-000-502202-000	502202	RETIREMENT-HYBRID	$ 312	$ -	$ 12,550	$ 2,913	$ -	(12,550)
1220-05337-10300-000-502203-000	502203	SHORT TERM/LONG TERM DISABL	$ 18	$ -	$ -	$ 147	$ -	-
1220-05337-10300-000-502300-000	502300	HEALTH INSURANCE	$ 7,347	$ 5,448	$ -	$ 5,392	$ 7,368	7,368
1220-05337-10300-000-502400-000	502400	GROUP LIFE INSURANCE	$ 156	$ 134	$ 189	$ 159	$ 188	(1)
1220-05337-10300-000-502703-000	502703	WORKERS COMP INSURANCE	$ 142	$ 108	$ 157	$ 95	$ 156	(1)
1220-05337-10300-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 36,915	$ 35,045	$ 35,164	$ 25,397	$ 35,165	1
1220-05337-10300-000-503600-000	503600	ADVERTISING	$ 167	$ 167	$ 200	$ -	$ 200	-
1220-05337-10300-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 2,793	$ -	$ -	$ -	$ -	-
1220-05337-10300-000-506001-000	506001	OFFICE SUPPLIES	$ 583	$ 9	$ -	$ 716	$ -	-
1220-05337-10300-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 101	$ 2,124	$ 1,000	$ 150	$ 1,000	-
1220-05337-10300-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ 1,000	$ 600	$ 1,000	-
1220-05337-10300-000-503109-001	503109	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	-
Total for 05337 VA JUVENILE COMM CRIME CONTROL:			**$ 86,672**	**$ 72,575**	**$ 97,419**	**$ 67,801**	**$ 87,807**	**$ (9,612)**

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
Department:09401 COUNTY CAPITAL PROJECTS								
1220-09401-00000-000-508009-000	508009	BUILDING CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	-
Total for 09401 COUNTY CAPITAL PROJECTS:			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Department: TOTAL SOCIAL SERVICES DISTRICT FUND EXPENDITURES			**$ 15,993,736**	**$ 15,871,503**	**$ 20,078,778**	**$ 16,957,651**	**$ 19,723,818**	**$ (354,960)**

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 FY2020-2021 Adopted School Budget can be viewed on the Rockingham County Public Schools website.

https://drive.google.com/drive/folders/1wTh-XnI7l5sOr3LBC8ku3yhP9ObwtQEp

SELF-INSURANCE FUND

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

County of Rockingham, Virginia
Self-Funded Health Insurance Fund
FY20-21 Revenue Summary

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Amended	2020 Actuals (through 2/29)	2021 Department Request	2021 Proposed	2021 Revised Estimates	2021 Adopted
1310-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ (4)	$ (95,491)	$ (280,685)	$ -	$ -	$ (327,331)	$ -	$ -	$ -	$ -
1310-00000-11624-000-316010-000	COUNTY ACTIVE HEALTH PREMIUMS	$ (4,381,372)	$ (7,000,286)	$ (6,987,338)	$ -	$ -	$ (7,240,352)	$ -	$ -	$ -	$ -
1310-00000-11624-000-316011-000	COUNTY RETIREE HEALTH PREMIUMS	$ (192,474)	$ (236,304)	$ (203,336)	$ -	$ -	$ (188,925)	$ -	$ -	$ -	$ -
1310-00000-11624-000-316012-000	COUNTY COBRA HEALTH PREMIUMS	$ (10,927)	$ (47,040)	$ (21,760)	$ -	$ -	$ (34,014)	$ -	$ -	$ -	$ -
1310-00000-11624-000-316020-000	SCHOOL ACTIVE HEALTH PREMIUMS	$ (13,235,001)	$ (20,883,236)	$ (21,101,883)	$ (31,777,325)	$ (31,777,325)	$ (21,750,489)	$ (32,060,000)	$ (32,060,000)	$ (32,060,000)	$ (32,060,000)
1310-00000-11624-000-316021-000	SCHOOL RETIREE HEALTH PREMIUM	$ (373,176)	$ (746,121)	$ (680,068)	$ -	$ -	$ (619,604)	$ -	$ -	$ -	$ -
1310-00000-11624-000-316022-000	SCHOOL COBRA HEALTH PREMIUMS	$ (35,237)	$ (60,456)	$ (55,532)	$ -	$ -	$ (33,962)	$ -	$ -	$ -	$ -
1310-00000-11899-000-316090-000	COBRA PREMIUM ADMIN FEE	$ (923)	$ (12)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1310-00000-11899-000-316095-000	WELLNESS INITIATIVE	$ -	$ (30,000)	$ -	$ -	$ -	$ (75,000)	$ -	$ -	$ -	$ -
	FUND RESERVE	$ -	$ -	$ -	$ -	$ -	$ -	$ (990,426)	$ (990,426)	$ (990,426)	$ (990,426)
Department: TOTAL SELF-FUNDED HEALTH INS PLAN REVENUES		**$ (18,229,114)**	**$ (29,098,945)**	**$ (29,330,602)**	**$ (31,777,325)**	**$ (31,777,325)**	**$ (30,269,677)**	**$ (33,050,426)**	**$ (33,050,426)**	**$ (33,050,426)**	**$ (33,050,426)**

Rockingham County FY 2020-2021 Budget
Self-Funded Health Insurance Fund

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
Department: SELF-FUNDED HEALTH INS PLAN EXPENDITURES:								
1310-01401-10101-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 7,409,057	$ 5,975,361	$ 31,777,325	$ 6,707,482	$ 32,000,000	222,675
1310-01401-00000-000-503111-000		STOP LOSS CREDIT	$ (1,723,200)	$ (2,733,772)	$ -	$ (1,729,529)	$ -	-
1310-01401-10101-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	$ 683,781	$ 777,316	$ -	$ 584,842	$ -	-
1310-01401-10101-000-503116-000	503116	ACA REINSURANCE CONTRIBUTIONS	$ 6,280	$ -	$ -	$ -	$ -	-
1310-01401-10102-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 722,829	$ 365,134	$ -	$ 483,371	$ -	-
1310-01401-10102-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	$ 36,965	$ 34,987	$ -	$ 22,873	$ -	-
1310-01401-10103-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 67,922	$ 25,385	$ -	$ 50,690	$ -	-
1310-01401-10103-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	$ 5,690	$ 4,268	$ -	$ 5,930	$ -	-
1310-01401-10104-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 18,295,091	$ 18,381,628	$ -	$ 17,893,479	$ -	-
1310-01401-10104-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	$ 1,998,255	$ 2,285,573	$ -	$ 1,657,920	$ -	-
1310-01401-10104-000-503116-000	503116	ACA REINSURANCE CONTRIBUTIONS	$ 18,997	$ -	$ -	$ -	$ -	-
1310-01401-10105-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 1,266,784	$ 1,337,230	$ -	$ 970,872	$ -	-
1310-01401-10105-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	$ 103,280	$ 104,259	$ -	$ 64,715	$ -	-
1310-01401-10106-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 205,944	$ 40,789	$ -	$ 12,118	$ -	-
1310-01401-10106-000-503114-000	503114	SELF-FUNDED HEALTH ADMIN FEES	$ 8,929	$ 10,377	$ -	$ 9,870	$ -	-
Total for 01401 HEALTH INSURANCE CLAIMS:			**$ 29,106,606**	**$ 26,608,533**	**$ 31,777,325**	**$ 26,734,634**	**$ 32,000,000**	**222,675**
Department:01402 WELLNESS INITIATIVE PROGRAM								
1310-01402-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 2,000	$ -	$ -	$ -	$ -	-
1310-01402-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 16,532	$ 14,377	$ -	$ 19,278	$ -	-
Total for 01402 WELLNESS INITIATIVE PROGRAM:			**$ 18,532**	**$ 14,377**	**$ -**	**$ 19,278**	**$ -**	**-**
Department:01403 HEALTH PLANNING								
1310-01403-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 35,000	$ 58,814	$ -	$ 78,816	$ 60,000	60,000
Total for 01403 HEALTH PLANNING:			**$ 35,000**	**$ 58,814**	**$ -**	**$ 78,816**	**$ 60,000**	**60,000**
Department:09301 TRANSFERS								
1310-09301-00000-000-509501-000	509501	TRSF TO GENERAL FUND	$ 1,525,000	$ -	$ -	$ -	$ 990,426	990,426
Total for 09301 TRANSFERS:			**$ 1,525,000**	**$ -**	**$ -**	**$ -**	**$ 990,426**	**990,426**
Department: TOTAL SELF-FUNDED HEALTH INS PLAN EXPENDITURES			**$ 30,685,138**	**$ 26,681,725**	**$ 31,777,325**	**$ 26,832,727**	**$ 33,050,426**	**1,273,101**

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
FY20-21 Revenue Summary

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Adopted	2020 Amended	2020 Actuals (through 2/29)	2021 Department Request	2021 Proposed	2021 Revised Estimates	2021 Adopted
1505-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ 2	$ -	$ (277)	$ -	$ -	$ (449)	$ -	$ -	$ -	$ -
1505-00000-11625-000-316225-000	ASSESSMENT/APPLICATION FEE	$ (3,000)	$ (6,000)	$ (6,000)	$ (4,500)	$ (4,500)	$ (17,000)	$ (4,500)	$ (4,500)	$ (4,500)	$ (4,500)
1505-00000-11899-000-318400-000	GRANTS - LOCAL MONEY	$ (1,412,058)	$ (1,379,696)	$ -	$ -	$ -	$ (1,717,588)	$ -	$ -	$ -	$ -
1505-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1505-00000-15101-000-351000-000	FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND RI		**$ (1,415,056)**	**$ (1,385,696)**	**$ (6,277)**	**$ (4,500)**	**$ (4,500)**	**$ (1,735,038)**	**$ (4,500)**	**$ (4,500)**	**$ (4,500)**	**$ (4,500)**

Rockingham County FY 2020-2021 Budget
Economic Development Authority Fund

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1505-01223-00000-000-501811-000	501811	BOARD & COMMISSION MEMBERS	$ -	$ 1,200	$ -	$ 3,800	$ -	$ -
1505-01223-00000-000-503102-000	503102	LEGAL SERVICES	$ 118	$ -	$ 2,000	$ -	$ 2,000	$ -
1505-01223-00000-000-503103-000	503103	ACCOUNTING SERVICES	$ 1,500	$ -	$ 1,000	$ -	$ 1,000	$ -
1505-01223-00000-000-505201-000	505201	POSTAGE	$ -	$ -	$ 1,500	$ -	$ 1,500	$ -
1505-01223-00000-000-505890-000	505890	TECHNOLOGY ZONE GRANT - EDA	$ 1,379,696	$ 1,537,476	$ -	$ 1,717,588	$ -	$ -
1505-01223-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
Fund:1505 - TOTAL ECONOMIC DEVELOPMENT AUTHORITY FUND EXPENDITURES			**$ 1,381,314**	**$ 1,538,676**	**$ 4,500**	**$ 1,721,388**	**$ 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.

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1410-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ -	$ (190,135)	$ (232,327)	$ -
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	$ (5,814,197)	$ (6,027,546)	$ (5,991,978)	$ (5,500,000)
1410-00000-11608-000-316965-000	CITY DISPOSAL FEES	$ (235,811)	$ (539,799)	$ (527,240)	$ (100,000)
1410-00000-11803-000-318200-000	CHARGES FOR OTHER PERS SERV	$ (587)	$ -	$ -	$ -
1410-00000-11899-000-318615-000	SALE OF EQUIPMENT	$ (5,208)	$ -	$ (1,048)	$ -
1410-00000-11899-000-318620-000	SALE OF RECYCLABLES-OTHER	$ (118,055)	$ (121,623)	$ (99,661)	$ (60,000)
1410-00000-11899-000-318630-000	SALE OF PROCESSED GAS	$ (488,493)	$ (499,023)	$ -	$ -
1410-00000-11899-000-318640-000	CARBON CREDITS	$ -	$ -	$ (92,921)	$ -
1410-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (2,042)	$ -	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (6,664,393)**	**$ (7,378,126)**	**$ (6,945,174)**	**$ (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.

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1410-00000-12404-000-324220-000	LITTER CONTROL	$ (73,273)	$ (75,918)	$ (20,926)	$ (20,000)
TOTAL: ALL STATE REVENUES		**$ (73,273)**	**$ (75,918)**	**$ (20,926)**	**$ (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.

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1410-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ 387,865
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ 387,865**

County of Rockingham, Virginia
Solid Waste Fund
FY20-21 Revenue Summary

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
1410-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ -	$ (190,135)	$ (232,327)	$ -	$ -
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	$ (5,814,197)	$ (6,027,546)	$ (5,991,978)	$ (5,500,000)	$ -
1410-00000-11608-000-316965-000	CITY DISPOSAL FEES	$ (235,811)	$ (539,799)	$ (527,240)	$ (100,000)	$ -
1410-00000-11803-000-318200-000	CHARGES FOR OTHER PERS SERV	$ (587)	$ -	$ -	$ -	$ -
1410-00000-11899-000-318615-000	SALE OF EQUIPMENT	$ (5,208)	$ -	$ (1,048)	$ -	$ -
1410-00000-11899-000-318620-000	SALE OF RECYCLABLES-OTHER	$ (118,055)	$ (121,623)	$ (99,661)	$ (60,000)	$ -
1410-00000-11899-000-318630-000	SALE OF PROCESSED GAS	$ (488,493)	$ (499,023)	$ -	$ -	$ -
1410-00000-11899-000-318640-000	CARBON CREDITS	$ -	$ -	$ (92,921)	$ -	$ -
1410-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (2,042)	$ -	$ -	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (6,664,393)**	**$ (7,378,126)**	**$ (6,945,174)**	**$ (5,660,000)**	**$ -**
1410-00000-12404-000-324220-000	LITTER CONTROL	$ (73,273)	$ (75,918)	$ (20,926)	$ (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		**$ (73,273)**	**$ (75,918)**	**$ (20,926)**	**$ (20,000)**	**$ (40,000)**
1410-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ 387,865	$ (543,736)
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ 387,865**	**$ (543,736)**
Department: TOTAL SOLID WASTE FUND REVENUES		**$ (6,737,666)**	**$ (7,454,044)**	**$ (6,966,100)**	**$ (5,292,135)**	**$ (583,736)**

Tire Fee Increase from $125 to $165 per ton

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	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
ADMINISTRATIVE ASST	1	1	1	1	0
ASST LANDFILL MGR	1	0	0	1	1
ENGINEERING TECH	0	1	1	0	-1
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	2	2	2	0
MOTR EQUP OPERTOR II	4	5	5	7	2
SITE CONTAINER OPR	0	0	0	0	0
SCALE OPERATOR	2	2	2	2	0
Landfill Total	**19**	**19**	**19**	**21**	**2**

Position	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Adopted	Change
REFUSE/RECYL COORD	1	1	1	0	0
RECYCLING TECH	0	1	1	1	0
LANDFILL DRIVER	1	1	1	1	0
SITE CONTAINER OPR	5	5	5	5	0
TRUCK DRIVER	2	2	2	3	1
Recycling/Refuse Total	**9**	**10**	**10**	**10**	**1**

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
Department:04203 REFUSE COLLECTION & RECYCLING								
1410-04203-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 235,278	$ 258,553	$ 289,613	$ 278,291	$ 256,890	$ (32,723)
1410-04203-00000-000-501200-000	501200	OVERTIME	$ 15,367	$ 25,905	$ 15,000	$ 31,573	$ 15,000	$ -
1410-04203-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 169,141	$ 156,107	$ 170,000	$ 162,897	$ 165,000	$ (5,000)
1410-04203-00000-000-501900-000	501900	SEVERANCE PAY	$ 1,527	$ 1,942	$ -	$ -	$ -	$ -
1410-04203-00000-000-502100-000	502100	FICA / MEDICARE	$ 31,052	$ 33,342	$ 36,308	$ 34,123	$ 33,422	$ (2,886)
1410-04203-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 19,435	$ 18,584	$ 21,073	$ 16,433	$ 16,123	$ (4,950)
1410-04203-00000-000-502202-000		RETIREMENT HYBRID	$ 6,455	$ 8,178	$ 7,780	$ 11,525	$ 8,391	$ 611
1410-04203-00000-000-502203-000		SHORT TERM DISABILITY	$ 349	$ 468	$ 355	$ 587	$ 530	$ 175
1410-04203-00000-000-502209-000	502209	PENSION EXPENSE	$ 16,804	$ (294,277)	$ -	$ 5,336	$ -	$ -
1410-04203-00000-000-502300-000	502300	HEALTH INSURANCE	$ 79,233	$ 71,881	$ 65,602	$ 81,263	$ 53,716	$ (11,886)
1410-04203-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 1,240	$ 1,344	$ 1,455	$ 1,407	$ 1,336	$ (119)
1410-04203-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 16,149	$ 17,091	$ 10,779	$ 10,933	$ 8,093	$ (2,686)
1410-04203-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 8,202	$ 6,655	$ 20,000	$ 24,324	$ 24,000	$ 4,000
1410-04203-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 204	$ 6,093	$ -	$ 921	$ 1,000	$ 1,000
1410-04203-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ -	$ 50	$ -	$ 450	$ -	$ -
1410-04203-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 117,376	$ 115,815	$ 118,500	$ 125,974	$ 115,000	$ (3,500)
1410-04203-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 10,330	$ 10,855	$ 12,000	$ 10,993	$ 11,000	$ (1,000)
1410-04203-00000-000-503303-000	503303	SOLID WASTE COLLECTION	$ -	$ -	$ -	$ -	$ -	$ -
1410-04203-00000-000-503500-000	503500	PRINTING & BINDING	$ 202	$ -	$ 600	$ -	$ 500	$ (100)
1410-04203-00000-000-503600-000	503600	ADVERTISING	$ 1,097	$ 687	$ 800	$ 1,626	$ 800	$ -
1410-04203-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	$ 418	$ 303	$ 750	$ 808	$ 500	$ (250)
1410-04203-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOV	$ -	$ 75	$ -	$ -	$ -	$ -
1410-04203-00000-000-504300-000	504300	CENTRAL STORE	$ -	$ -	$ -	$ -	$ -	$ -
1410-04203-00000-000-504500-000	504500	CENTRAL GARAGE	$ 41,163	$ 43,664	$ 40,000	$ 41,414	$ 40,000	$ -
1410-04203-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 9,927	$ 9,812	$ 9,000	$ 9,208	$ 9,000	$ -
1410-04203-00000-000-505103-000	505103	WATER & SEWER SERVICES	$ 557	$ 529	$ 600	$ 685	$ 750	$ 150
1410-04203-00000-000-505201-000	505201	POSTAGE	$ 101	$ -	$ -	$ -	$ -	$ -
1410-04203-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 5,941	$ 6,548	$ 6,000	$ 5,843	$ 6,000	$ -
1410-04203-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 23	$ 21	$ 25	$ 79	$ 35	$ 10
1410-04203-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 2,420	$ 2,658	$ 2,800	$ 3,133	$ 3,500	$ 700
1410-04203-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ 414	$ 401	$ 450	$ 402	$ 450	$ -
1410-04203-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 3,363	$ 3,120	$ 3,600	$ 5,621	$ 4,500	$ 900
1410-04203-00000-000-505501-000	505501	MILEAGE	$ -	$ -	$ -	$ -	$ -	$ -
1410-04203-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 345	$ -	$ 400	$ -	$ 500	$ 100
1410-04203-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 401	$ 25	$ 300	$ -	$ 500	$ 200
1410-04203-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 150	$ 175	$ 200	$ -	$ 250	$ 50
1410-04203-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 611	$ 120	$ 250	$ 462	$ 250	$ -
1410-04203-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 627	$ 304	$ 100	$ -	$ 100	$ -
1410-04203-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 541	$ 513	$ 600	$ 198	$ 500	$ (100)
1410-04203-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 3,642	$ 4,314	$ 200	$ 1,670	$ 2,000	$ 1,800
1410-04203-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 370	$ 489	$ 500	$ 658	$ 500	$ -
1410-04203-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ 16,862	$ 13,880	$ 15,000	$ 17,122	$ 20,000	$ 5,000
1410-04203-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 2,215	$ 3,254	$ 2,500	$ 1,952	$ 2,000	$ (500)
1410-04203-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	$ -
1410-04203-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 52,672	$ 52,747	$ 3,000	$ 3,465	$ 2,000	$ (1,000)
1410-04203-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 1,246	$ 872	$ -	$ 2,795	$ -	$ -
1410-04203-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ 16,429	$ 75,000	$ 9,416	$ 85,000	$ 10,000
		VEHICLES	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000
1410-04203-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ 4,187	$ 13,977	$ 10,000	$ -	$ -	$ (10,000)
Total for 04203 REFUSE COLLECTION & RECYCLING:			**$ 877,635**	**$ 613,503**	**$ 941,140**	**$ 903,586**	**$ 909,136**	**$ (32,004)**
Department:04204 REFUSE DISPOSAL								
1410-04204-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 645,167	$ 651,267	$ 701,982	$ 730,507	$ 737,154	$ 35,172
1410-04204-00000-000-501200-000	501200	OVERTIME	$ 13,961	$ 17,927	$ 22,000	$ 24,780	$ 22,000	$ -
1410-04204-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 16,014	$ 14,211	$ 16,000	$ 17,674	$ 16,000	$ -
1410-04204-00000-000-501900-000	501900	SEVERANCE PAY	$ 4,638	$ 14,688	$ -	$ 5,609	$ -	$ -
1410-04204-00000-000-502100-000	502100	FICA / MEDICARE	$ 49,330	$ 50,392	$ 56,609	$ 55,465	$ 59,299	$ 2,690
1410-04204-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 49,373	$ 38,383	$ 31,540	$ 37,890	$ 35,072	$ 3,532
1410-04204-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 21,421	$ 29,391	$ 28,540	$ 38,458	$ 30,068	$ 1,528

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1410-04204-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 1,159	$ 1,682	$ 1,328	$ 1,962	$ 1,920	$ 592
1410-04204-00000-000-502209-000	502209	PENSION EXPENSE	$ 103,793	$ 237,373	$ -	$ 33,153	$ -	$ -
1410-04204-00000-000-502300-000	502300	HEALTH INSURANCE	$ 180,885	$ 153,806	$ 160,623	$ 213,780	$ 173,645	$ 13,022
1410-04204-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 3,381	$ 3,421	$ 3,735	$ 3,829	$ 3,656	$ (79)
1410-04204-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 24,106	$ 25,048	$ -	$ 20,472	$ 22,511	$ 22,511
1410-04204-00000-000-503000-000	503000	PURCHASED SERVICES	$ 580	$ 580	$ 24,136	$ -	$ 1,000	$ (23,136)
1410-04204-00000-000-503100-000	503100	PROFESSIONAL SERVICES	$ 175,104	$ 122,264	$ 155,000	$ 323,332	$ 155,000	$ -
1410-04204-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 495	$ 1,680	$ -	$ 1,271	$ 500	$ 500
1410-04204-00000-000-503104-000	503104	GROUNDWATER MONITORING SVCS	$ 97,988	$ 237,217	$ 160,000	$ 109,566	$ 165,000	$ 5,000
1410-04204-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 147,346	$ 87,797	$ 150,000	$ 126,954	$ 150,000	$ -
1410-04204-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 80,080	$ 138,341	$ 140,000	$ 263,148	$ 180,000	$ 40,000
1410-04204-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 11,391	$ 15,675	$ 10,000	$ 15,280	$ 12,000	$ 2,000
1410-04204-00000-000-503303-000	503303	SOLID WASTE COLLECTION	$ 41,930	$ 59,853	$ 45,000	$ 121,253	$ 85,000	$ 40,000
1410-04204-00000-000-503500-000	503500	PRINTING & BINDING	$ 424	$ 99	$ 300	$ 750	$ 400	$ 100
1410-04204-00000-000-503600-000	503600	ADVERTISING	$ 688	$ 1,656	$ 750	$ 1,058	$ 750	$ -
1410-04204-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	$ 7,498	$ 8,244	$ 8,000	$ 10,091	$ 9,000	$ 1,000
1410-04204-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOV	$ 20,661	$ 21,303	$ 19,000	$ 27,644	$ 22,000	$ 3,000
1410-04204-00000-000-504300-000	504300	CENTRAL STORE	$ 2,164	$ 1,887	$ 2,000	$ 2,179	$ 2,000	$ -
1410-04204-00000-000-504500-000	504500	CENTRAL GARAGE	$ 3,709	$ 3,066	$ 4,000	$ 4,094	$ 2,500	$ (1,500)
1410-04204-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 19,625	$ 22,317	$ 18,000	$ 20,191	$ 18,000	$ -
1410-04204-00000-000-505102-000	505102	HEATING SERVICES	$ 1,711	$ 684	$ 1,000	$ -	$ 1,000	$ -
1410-04204-00000-000-505103-000	505103	WATER & SEWER SERVICES	$ 29,837	$ 43,950	$ 45,000	$ 69,604	$ 40,000	$ (5,000)
1410-04204-00000-000-505201-000	505201	POSTAGE	$ 1,120	$ 1,294	$ 1,200	$ 1,211	$ 1,300	$ 100
1410-04204-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 8,331	$ 9,587	$ 9,500	$ 8,857	$ 9,500	$ -
1410-04204-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 3,071	$ 3,317	$ 3,500	$ 3,973	$ 4,000	$ 500
1410-04204-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 3,457	$ 2,658	$ 2,800	$ 3,525	$ 3,500	$ 700
1410-04204-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ 1,099	$ 981	$ 1,100	$ 983	$ 1,000	$ (100)
1410-04204-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 15,702	$ 4,109	$ 2,000	$ 41,915	$ 15,000	$ 13,000
1410-04204-00000-000-505501-000	505501	MILEAGE	$ 127	$ -	$ 200	$ -	$ 500	$ 300
1410-04204-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 8	$ -	$ -	$ 460	$ 500	$ 500
1410-04204-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 914	$ 2,147	$ 1,000	$ 1,020	$ 1,000	$ -
1410-04204-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ -	$ -	$ -	$ 50	$ -	$ -
1410-04204-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 998	$ 1,429	$ 1,500	$ 573	$ 1,000	$ (500)
1410-04204-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 67	$ 50	$ 1,000	$ 55	$ 500	$ (500)
1410-04204-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 1,681	$ 1,295	$ 1,500	$ 1,407	$ 1,000	$ (500)
1410-04204-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 43,530	$ 126,086	$ 75,000	$ 154,837	$ 100,000	$ 25,000
1410-04204-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 105,647	$ 117,942	$ 110,000	$ 110,015	$ 105,000	$ (5,000)
1410-04204-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ 20,118	$ 27,287	$ 30,000	$ 32,699	$ 25,000	$ (5,000)
1410-04204-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 10,073	$ 6,273	$ 5,500	$ 8,060	$ 5,500	$ -
1410-04204-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 46	$ -	$ -	$ -	$ -	$ -
1410-04204-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 6,209	$ 5,298	$ 6,500	$ 8,807	$ 6,000	$ (500)
1410-04204-00000-000-506050-000	506050	BAD DEBTS	$ 6,000	$ 300	$ -	$ 1,000	$ -	$ -
1410-04204-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 6,578	$ 3,322	$ -	$ 1,979	$ 2,000	$ 2,000
1410-04204-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ -	$ 475,000	$ -	$ 884,000	$ 409,000
1410-04204-00000-000-508005-000	508005	VEHICLES	$ -	$ -	$ -	$ (57,586)	$ 25,000	$ 25,000
1410-04204-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ 726	$ -	$ -	$ 99	$ -	$ -
1410-04204-00000-000-508011-000	508011	DEPRECIATION	$ 1,661,110	$ 1,695,641	$ -	$ 2,224,130	$ -	$ -
1410-04204-00000-000-508012-000	508012	AMORTIZATION	$ 7,334	$ -	$ -	$ -	$ -	$ -
1410-04204-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ -	$ -	$ -	$ 57,586	$ 15,000	$ 15,000
1410-04204-00000-000-508311-000	508311	LANDFILL CLOSURE	$ 1,095,446	$ 1,279,532	$ -	$ 1,609,032	$ -	$ -
1410-04204-10401-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
1410-04204-10401-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
Total for 04204 REFUSE DISPOSAL:			**$ 4,753,851**	**$ 5,292,752**	**$ 2,531,843**	**$ 6,494,679**	**$ 3,151,775**	**$ 619,932**
Department:04205 LANDFILL GAS UTILIZATION								
1410-04205-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 109,737	$ 93,319	$ 116,000	$ 94,094	$ 116,000	$ -
1410-04205-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 420	$ -	$ -	$ -	$ -	$ -
1410-04205-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 8,154	$ 16,307	$ -	$ -	$ -	$ -
1410-04205-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 20,626	$ 6,072	$ 6,000	$ 7,404	$ 6,000	$ -
1410-04205-00000-000-505201-000	505201	POSTAGE	$ -	$ -	$ -	$ -	$ -	$ -
1410-04205-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 162	$ 162	$ 300	$ 139	$ 300	$ -
1410-04205-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ 207	$ 178	$ 200	$ 179	$ 200	$ -
1410-04205-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ (305)	$ 1,420	$ -	$ -	$ -	$ -
1410-04205-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 98	$ -	$ -	$ -	$ -	$ -

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1410-04205-00000-000-508011-000	508011	DEPRECIATION	$ 52,210	$ 52,210	$ -	$ 52,210	$ -	$ -
1410-04205-00000-000-509101-000	509101	PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ -
1410-04205-00000-000-509201-000	509201	INTEREST	$ (1,251)	$ (10,516)	$ -	$ 2,883	$ -	$ -
Total for 04205 LANDFILL GAS UTILIZATION:			**$ 190,057**	**$ 159,153**	**$ 122,500**	**$ 156,908**	**$ 122,500**	**$ -**
1410-09301-00000-000-509548-000	509101	TRANSFER	$ -	$ 1,334,760	$ -	$ -	$ -	$ -
Department:09501 DEBT SERVICE-COUNTY								
1410-09501-00000-000-509101-000	509101	PRINCIPAL	$ -	$ -	$ 705,000	$ -	$ 730,000	$ 25,000
1410-09501-00000-000-509201-000	509201	INTEREST	$ 298,319	$ 433,505	$ 407,916	$ 407,916	$ 378,724	$ (29,192)
1410-09501-00000-000-509301-000			$ -	$ -	$ -	$ -	$ -	$ -
								$ -
Total for 09501 DEBT SERVICE-COUNTY:			**$ 298,319**	**$ 433,505**	**$ 1,112,916**	**$ 407,916**	**$ 1,108,724**	**$ (4,192)**
Department: TOTAL SOLID WASTE FUND EXPENDITURES			**$ 6,119,863**	**$ 7,833,673**	**$ 4,708,399**	**$ 7,963,089**	**$ 5,292,135**	**$ 583,736**

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.

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1401-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ (135,808)	$ (325,426)	$ (305,593)	$ (150,000)
1401-00000-11502-000-315100-000	GAIN/LOSS ON SALE OF PROPERTY	$ -	$ -	$ -	$ -
1401-00000-11620-000-315500-000	MONTHLY WATER CHARGES	$ (3,158,301)	$ (3,292,453)	$ (3,438,944)	$ (3,200,000)
1401-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	$ (3,834,300)	$ (4,046,419)	$ (4,031,310)	$ (4,039,990)
1401-00000-11620-000-315700-000	CONNECTION FEES	$ (57,861)	$ (106,664)	$ (50,294)	$ (600,000)
1401-00000-11620-000-315800-000	STREET LIGHT CHARGES	$ -	$ -	$ -	$ -
1401-00000-11621-000-314100-000	INTEREST INCOME	$ (5,638)	$ (2,885)	$ (10,272)	$ -
1401-00000-11803-000-318330-000	CHARGES FOR OTHER PERS SERV	$ (13,480)	$ (8,140)	$ (8,986)	$ -
1401-00000-11803-000-318331-000	PAYMENT FROM MT CRAWFORD	$ (30,506)	$ (38,787)	$ (41,513)	$ (30,000)
1401-00000-11803-000-318332-000	PAYMENT FROM SCHOOLS	$ (14,772)	$ (16,164)	$ (16,434)	$ (14,000)
1401-00000-11803-000-318333-000	PAYMENT FROM LILLY SUBDIVISION	$ (6,518)	$ (6,438)	$ (15,307)	$ (5,000)
1401-00000-11803-000-318334-000	PAYMENT FROM COUNTRYSIDE	$ (2,511)	$ (3,658)	$ (6,621)	$ (3,000)
1401-00000-11803-000-318335-000	PAYMENT FROM SMITH CREEK	$ (84,081)	$ (47,071)	$ (45,326)	$ (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	$ -	$ -	$ (5,399)	$ -
1401-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (8,302)	$ (4,557)	$ (24,322)	$ -
1401-00000-11899-000-318999-000	EXCESS TAP FEES	$ (1,099,364)	$ -	$ (1,328,931)	$ -
1401-00000-11901-000-319102-000	WATER & SEWER	$ -	$ -	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (8,451,441)**	**$ (7,898,661)**	**$ (9,329,251)**	**$ (8,091,990)**

County of Rockingham, Virginia
Water & Sewer Utility Fund
FY20-21 Revenue Summary

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
1401-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ (135,808)	$ (325,426)	$ (305,593)	$ (150,000)	$ (70,000)
1401-00000-11502-000-315100-000	GAIN/LOSS ON SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ -
1401-00000-11620-000-315500-000	MONTHLY WATER CHARGES	$ (3,158,301)	$ (3,292,453)	$ (3,438,944)	$ (3,200,000)	$ (200,000)
1401-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	$ (3,834,300)	$ (4,046,419)	$ (4,031,310)	$ (4,039,990)	$ (239,990)
1401-00000-11620-000-315700-000	CONNECTION FEES	$ (57,861)	$ (106,664)	$ (50,294)	$ (600,000)	$ (100,000)
1401-00000-11620-000-315800-000	STREET LIGHT CHARGES	$ -	$ -	$ -	$ -	$ -
1401-00000-11621-000-314100-000	INTEREST INCOME	$ (5,638)	$ (2,885)	$ (10,272)	$ -	$ -
1401-00000-11803-000-318330-000	CHARGES FOR OTHER PERS SERV	$ (13,480)	$ (8,140)	$ (8,986)	$ -	$ -
1401-00000-11803-000-318331-000	PAYMENT FROM MT CRAWFORD	$ (30,506)	$ (38,787)	$ (41,513)	$ (30,000)	$ -
1401-00000-11803-000-318332-000	PAYMENT FROM SCHOOLS	$ (14,772)	$ (16,164)	$ (16,434)	$ (14,000)	$ -
1401-00000-11803-000-318333-000	PAYMENT FROM LILLY SUBDIVISION	$ (6,518)	$ (6,438)	$ (15,307)	$ (5,000)	$ (1,000)
1401-00000-11803-000-318334-000	PAYMENT FROM COUNTRYSIDE	$ (2,511)	$ (3,658)	$ (6,621)	$ (3,000)	$ (1,000)
1401-00000-11803-000-318335-000	PAYMENT FROM SMITH CREEK	$ (84,081)	$ (47,071)	$ (45,326)	$ (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	$ -	$ -	$ (5,399)	$ -	$ -
1401-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (8,302)	$ (4,557)	$ (24,322)	$ -	$ -
1401-00000-11899-000-318999-000	EXCESS TAP FEES	$ (1,099,364)	$ -	$ (1,328,931)	$ -	$ -
1401-00000-11901-000-319102-000	WATER & SEWER	$ -	$ -	$ -	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (8,451,441)**	**$ (7,898,661)**	**$ (9,329,251)**	**$ (8,091,990)**	**$ (611,990)**
1401-00000-12404-000-324990-000	OTHER STATE FUNDS	$ -	$ -	$ -	$ -	$ -
TOTAL: ALL STATE REVENUES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
1401-00000-13900-000-339100-000	OTHER FEDERAL FUNDS	$ -	$ -	$ -	$ -	$ -
TOTAL: ALL FEDERAL REVENUES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
1401-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ -	$ 5,803,808
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,803,808**
Department: TOTAL WATER & SEWER UTILITY FUND REVENUES		**$ (8,451,441)**	**$ (7,898,661)**	**$ (9,329,251)**	**$ (8,091,990)**	**$ 5,191,818**

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	**FY18 Adopted**	**FY19 Adopted**	**FY20 Adopted**	**FY21 Adopted**	**Change**
ASST PUMP STATION	1	1	1	0	-1
CONSTRUCTION INSPCTR	1	1	1	1	0
CREW LEADER	3	3	3	2	-1
OPERATIONS MANAGER	1	1	1	1	0
PUMP STATION TECH II	1	1	2	3	1
TREATMENT OP MANAGER	1	1	1	1	0
UTILITY WORKER	6	5	5	6	1
UTILTS MAIN PLANNER	1	1	1	1	0
WATER METER TECH II	0	1	1	1	0
WATERWORKS OPERATOR I	2	2	2	2	0
Utilities Total	**17**	**17**	**18**	**18**	**0**

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1401-04402-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 647,010	$ 687,432	$ 794,709	$ 706,905	$ 776,870	$ (17,839)
1401-04402-00000-000-501200-000	501200	OVERTIME	$ 66,943	$ 69,082	$ 65,000	$ 63,925	$ 65,000	$ -
1401-04402-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ 8,855	$ 5,654	$ 18,200	$ 2	$ -	$ (18,200)
1401-04402-00000-000-501900-000	501900	SEVERANCE PAY	$ 3,948	$ 9,285	$ -	$ 19,040	$ -	$ -
1401-04402-00000-000-502100-000	502100	FICA / MEDICARE	$ 50,809	$ 53,505	$ 67,160	$ 56,121	$ 64,403	$ (2,757)
1401-04402-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 52,065	$ 47,799	$ 52,611	$ 41,558	$ 41,792	$ (10,819)
1401-04402-00000-000-502202-000	502202	RETIREMENT-HYBRID	$ 20,053	$ 22,869	$ 23,091	$ 32,194	$ 28,848	$ 5,757
1401-04402-00000-000-502203-000	502203	SHORT TERM/LONG TERM DISABLITY	$ 1,087	$ 1,310	$ 1,486	$ 1,643	$ 1,794	$ 308
1401-04402-00000-000-502209-000	502209	PENSION EXPENSE	$ 61,730	$ (91,557)	$ -	$ 15,021	$ -	$ -
1401-04402-00000-000-502300-000	502300	HEALTH INSURANCE	$ 184,572	$ 166,348	$ 197,137	$ 190,856	$ 182,489	$ (14,648)
1401-04402-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 3,442	$ 3,572	$ 4,034	$ 3,680	$ 3,806	$ (228)
1401-04402-00000-000-502600-000		UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -
1401-04402-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 15,909	$ 17,164	$ 16,922	$ 12,156	$ 13,723	$ (3,199)
1401-04402-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 381	$ 385	$ 300	$ 1,368	$ 750	$ 450
1401-04402-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 63,835	$ 53,292	$ 50,000	$ 46,693	$ 100,000	$ 50,000
1401-04402-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 260,126	$ 268,476	$ 250,000	$ 343,204	$ 300,000	$ 50,000
1401-04402-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 42,890	$ 56,975	$ 186,500	$ 150,641	$ 227,000	$ 40,500
1401-04402-00000-000-503500-000	503500	PRINTING & BINDING	$ 736	$ -	$ 500	$ -	$ 500	$ -
1401-04402-00000-000-503600-000	503600	ADVERTISING	$ 1,404	$ 655	$ 600	$ 877	$ 600	$ -
1401-04402-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	$ 5,073	$ 5,775	$ 5,500	$ 8,598	$ 6,500	$ 1,000
1401-04402-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVT	$ 5,311	$ 8,744	$ 5,000	$ 7,407	$ 7,500	$ 2,500
1401-04402-00000-000-504300-000	504300	CENTRAL STORE	$ 91	$ 371	$ 200	$ 69	$ 200	$ -
1401-04402-00000-000-504500-000	504500	CENTRAL GARAGE	$ 59,313	$ 57,790	$ 60,000	$ 60,551	$ 60,000	$ -
1401-04402-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 216,939	$ 254,674	$ 200,000	$ 228,697	$ 225,000	$ 25,000
1401-04402-00000-000-505103-000	505103	WATER & SEWER SERVICES	$ 755	$ 2,271	$ 600	$ 5,701	$ 3,500	$ 2,900
1401-04402-00000-000-505201-000	505201	POSTAGE	$ 23,732	$ 24,060	$ 28,000	$ 23,621	$ 30,000	$ 2,000
1401-04402-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 14,866	$ 18,735	$ 16,000	$ 17,194	$ 18,000	$ 2,000
1401-04402-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 7,174	$ 6,769	$ 7,200	$ 7,861	$ 8,000	$ 800
1401-04402-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 11,753	$ 7,594	$ 800	$ 7,805	$ 8,000	$ 7,200
1401-04402-00000-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	$ -	$ -	$ -	$ -	$ -	$ -
1401-04402-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ 1,509	$ 1,337	$ 1,500	$ 1,341	$ 1,500	$ -
1401-04402-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 14,341	$ 9,645	$ 10,000	$ 32,486	$ 14,000	$ 4,000
1401-04402-00000-000-505501-000	505501	MILEAGE	$ 289	$ 269	$ 300	$ 305	$ 400	$ 100
1401-04402-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 1,079	$ 356	$ 300	$ 227	$ 400	$ 100
1401-04402-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 1,308	$ 1,691	$ 5,000	$ 6,375	$ 2,500	$ (2,500)
1401-04402-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 425	$ 50	$ 300	$ 100	$ 300	$ -
1401-04402-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 1,237	$ 329	$ 500	$ 835	$ 750	$ 250
1401-04402-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 1,828	$ 2,543	$ 2,000	$ 2,147	$ 2,500	$ 500
1401-04402-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	$ 30	$ -	$ 500	$ 2,522	$ 500	$ -
1401-04402-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 70	$ 76	$ 100	$ 127	$ 100	$ -
1401-04402-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 86,805	$ 104,959	$ 85,000	$ 134,122	$ 100,000	$ 15,000
1401-04402-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 1,745	$ 3,332	$ 5,000	$ 4,555	$ 5,000	$ -
1401-04402-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ 5,729	$ 5,695	$ 5,000	$ 5,094	$ 5,000	$ -
1401-04402-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 7,808	$ 11,023	$ 12,000	$ 5,203	$ 10,000	$ (2,000)
1401-04402-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ 40	$ 554	$ -	$ -	$ -	$ -
1401-04402-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 41,755	$ 15,179	$ 25,000	$ 45,488	$ 30,000	$ 5,000
1401-04402-00000-000-506015-000	506015	MERCHANDISE FOR RESALE	$ 102,746	$ 100,625	$ 10,000	$ 108,901	$ 100,000	$ 90,000
1401-04402-00000-000-506050-000	506050	BAD DEBTS	$ 3,300	$ -	$ -	$ 4,600	$ -	$ -
1401-04402-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 34,123	$ 17,380	$ 5,000	$ 25,280	$ 20,000	$ 15,000
1401-04402-00000-000-507001-000	507001	HBURG/RHAM REGIONAL SEWER AUT	$ 1,274,756	$ 1,281,961	$ 1,406,432	$ 1,437,270	$ 1,468,591	$ 62,159
1401-04402-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ 20,702	$ 8,850	$ -	$ -	$ 15,000	$ 15,000
1401-04402-00000-000-508005-000	508005	VEHICLES	$ -	$ 24,140	$ -	$ -	$ 95,000	$ 95,000
1401-04402-00000-000-508007-000	508007	COMPUTER EQUIPMENT	$ -	$ 1,795	$ 500	$ 595	$ 500	$ -
1401-04402-00000-000-508011-000	508011	DEPRECIATION	$ 1,033,352	$ 1,015,690	$ -	$ 1,054,854	$ -	$ -
1401-04402-00000-000-508305-000	508305	SITE IMPROVEMENTS	$ -	$ -	$ 200,000	$ -	$ 40,000	$ (160,000)
1401-04402-00000-000-508306-000	508306	WATER LINE CONSTRUCTION	$ -	$ -	$ 977,750	$ -	$ -	$ (977,750)
1401-04402-00000-000-508307-000	508307	SEWER LINE CONSTRUCTION	$ -	$ -	$ 35,000	$ -	$ 65,000	$ 30,000
1401-04402-00000-000-508309-000	508309	WATER CONNECTIONS	$ 176,570	$ 196,464	$ 200,000	$ 284,242	$ 175,000	$ (25,000)
1401-04402-00000-000-508351-000	508351	PLEASANT RUN WATER & SEWER	$ -	$ -	$ -	$ -	$ -	$ -
1401-04402-00000-000-508353-000	508353	BELMONT/HIGHLAND PUMP STN	$ -	$ -	$ -	$ -	$ -	$ -

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1401-04402-00000-000-508369-000	508369	DONNELLEY PUMP STATION	$ -	$ -	$ -	$ -	$ -	$ -
1401-04402-00000-000-508375-000	508375	ALBERT LONG PARK W&S PROJECT	$ -	$ -	$ -	$ -	$ -	$ -
1401-04402-00000-000-508380-000	508380	PLEASANT VALLEY	$ -	$ -	$ -	$ -	$ -	$ -
1401-04402-00000-000-508381-000	508381	RT 33E WATERLINE	$ -	$ -	$ -	$ -	$ -	$ -
1401-04402-00000-000-508383-000	508383	MCGAHEYSVILLE WTR LN PROJECT	$ -	$ -	$ -	$ -	$ -	$ -
1401-04402-00000-000-508394-000	508386	HRSSA ALLOCATION EXPANSION	$ -	$ -	$ 3,700,000	$ 1,996,455	$ -	$ (3,700,000)
1401-04402-00000-000-508395-000		MONTEVIDEO WATER BOOSTER	$ -	$ -	$ 1,000,000	$ -	$ -	$ (1,000,000)
Department:04402 - TOTAL WATER & SEWER DISTRIBUTION EXPENDITURES			**$ 4,642,351**	**$ 4,562,969**	**$ 9,738,732**	**$ 7,206,512**	**$ 4,326,316**	**$ (5,412,416)**
Department:04403 WATER TREATMENT EXPENDITURES:								
1401-04403-00000-000-501100-000	501100	SALARIES & WAGES-FULLTIME	$ 145,816	$ 153,545	$ 160,597	$ 172,069	$ 186,041	$ 25,444
1401-04403-00000-000-501200-000	501200	OVERTIME	$ 13,820	$ 13,828	$ 5,000	$ 13,700	$ 7,000	$ 2,000
1401-04403-00000-000-501300-000	501300	SALARIES & WAGES-PART TIME	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-501900-000	501900	SEVERANCE PAY	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-502100-000	502100	FICA / MEDICARE	$ 11,445	$ 11,792	$ 12,668	$ 12,919	$ 14,768	$ 2,100
1401-04403-00000-000-502201-000	502201	RETIREMENT (VRS)	$ 15,742	$ 15,823	$ 16,541	$ 17,504	$ 18,836	$ 2,295
1401-04403-00000-000-502209-000	502209	PENSION EXPENSE	$ 14,517	$ 55,420	$ -	$ 6,602	$ -	$ -
1401-04403-00000-000-502300-000	502300	HEALTH INSURANCE	$ 32,200	$ 32,764	$ 37,400	$ 47,933	$ 40,618	$ 3,218
1401-04403-00000-000-502400-000	502400	GROUP LIFE INSURANCE	$ 752	$ 800	$ 807	$ 894	$ 964	$ 157
1401-04403-00000-000-502703-000	502703	WORKERS COMP INSURANCE	$ 4,088	$ 4,314	$ 4,039	$ 3,100	$ 3,717	$ (322)
1401-04403-00000-000-503101-000	503101	PROFESSIONAL HEALTH SERVICES	$ 483	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 10,598	$ 3,908	$ 8,500	$ 7,140	$ 11,500	$ 3,000
1401-04403-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 31,766	$ 18,975	$ 20,000	$ 24,812	$ 36,000	$ 16,000
1401-04403-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACTS	$ 3,385	$ 3,660	$ 4,000	$ 1,805	$ 4,000	$ -
1401-04403-00000-000-503500-000	503500	PRINTING & BINDING	$ 2,313	$ 2,409	$ -	$ 3,470	$ -	$ -
1401-04403-00000-000-503600-000	503600	ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-503700-000	503700	LAUNDRY & DRY CLEANING	$ 103	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GOVT	$ 4,136	$ -	$ 2,500	$ -	$ 2,000	$ (500)
1401-04403-00000-000-504300-000	504300	CENTRAL STORE	$ -	$ -	$ 50	$ -	$ 50	$ -
1401-04403-00000-000-504500-000	504500	CENTRAL GARAGE	$ 9,670	$ 6,482	$ 5,000	$ 9,184	$ 70,000	$ 65,000
1401-04403-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 118,424	$ 127,561	$ 132,000	$ 136,096	$ 145,000	$ 13,000
1401-04403-00000-000-505102-000	505102	HEATING SERVICES	$ -	$ -	$ -	$ 1,807	$ -	$ -
1401-04403-00000-000-505201-000	505201	POSTAGE	$ 1,177	$ 1,291	$ 50	$ 902	$ 50	$ -
1401-04403-00000-000-505203-000	505203	TELECOMMUNICATIONS	$ 2,846	$ 4,669	$ 9,000	$ 8,667	$ 9,000	$ -
1401-04403-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 3,424	$ 3,180	$ 3,500	$ 4,382	$ 4,500	$ 1,000
1401-04403-00000-000-505305-000	505305	VEHICLE INSURANCE	$ 691	$ 759	$ 800	$ 783	$ 800	$ -
1401-04403-00000-000-505307-000	505307	PUBLIC OFFICIALS LIAB INSURANC	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ -	$ 267	$ 300	$ 268	$ 300	$ -
1401-04403-00000-000-505401-000	505401	LEASE/RENT EQUIPMENT	$ 22,414	$ 1,395	$ 1,000	$ -	$ 1,000	$ -
1401-04403-00000-000-505404-000	505404	LEASE/RENT LAND	$ 750	$ 750	$ 750	$ 750	$ 750	$ -
1401-04403-00000-000-505501-000	505501	MILEAGE	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 744	$ 1,081	$ 500	$ (420)	$ 1,000	$ 500
1401-04403-00000-000-505504-000	505504	PROFESSIONAL DEVELOPMENT	$ 863	$ 420	$ 800	$ 458	$ 1,000	$ 200
1401-04403-00000-000-505801-000	505801	DUES & ASSOCIATION MEMBERSHIPS	$ 600	$ 650	$ 600	$ 550	$ 600	$ -
1401-04403-00000-000-506001-000	506001	OFFICE SUPPLIES	$ 219	$ 221	$ 300	$ 616	$ 300	$ -
1401-04403-00000-000-506003-000	506003	AGRICULTURAL SUPPLIES	$ 144	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	$ 13,707	$ 12,886	$ 15,000	$ 6,697	$ 12,000	$ (3,000)
1401-04403-00000-000-506005-000	506005	LAUNDRY & JANITORIAL SUPPLIES	$ 355	$ 447	$ 500	$ 56	$ 250	$ (250)
1401-04403-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 3,597	$ 6,044	$ 4,000	$ 4,527	$ 4,000	$ -
1401-04403-00000-000-506008-000	506008	VEHICLE & EQUIPMENT FUEL	$ 747	$ 845	$ 3,000	$ 320	$ 1,500	$ (1,500)
1401-04403-00000-000-506009-000	506009	VEHICLE & EQUIPMENT SUPPLIES	$ -	$ 22	$ 250	$ -	$ 250	$ -
1401-04403-00000-000-506011-000	506011	UNIFORMS/SAFETY	$ 690	$ 949	$ 100	$ 754	$ 500	$ 400
1401-04403-00000-000-506012-000	506012	BOOKS & SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 740	$ 1,851	$ 1,000	$ 556	$ 1,000	$ -
1401-04403-00000-000-506024-000	506024	WATER TREATMENT CHEMICALS	$ 45,743	$ 39,075	$ 50,000	$ 45,079	$ 55,000	$ 5,000
1401-04403-00000-000-506065-000	506065	MINOR EQUIPMENT	$ 1,999	$ 1,808	$ 1,000	$ -	$ 1,000	$ -
1401-04403-00000-000-508001-000	508001	MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-508005-000	508005	VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-508302-000	508302	3 SPRINGS WATER RESOURCING	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-508305-000		SITE IMPROVEMENTS	$ -	$ -	$ 35,001	$ -	$ -	$ (35,001)
1401-04403-00000-000-508355-000	508355	3 SPRINGS WATER SYSTEM EXP	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-508360-000	508360	3 SPRINGS PHASE 4 PEAK ZONE	$ -	$ -	$ -	$ -	$ -	$ -
1401-04403-00000-000-508384-000	508384	3 SPRINGS FINISHED PUMP	$ -	$ -	$ -	$ -	$ -	$ -
Department:04403 - TOTAL WATER TREATMENT EXPENDITURES			**$ 520,706**	**$ 529,892**	**$ 536,553**	**$ 533,980**	**$ 635,293**	**$ 98,740**

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
Department:09501 - DEBT SERVICE-COUNTY:								
1401-09501-00000-000-509103-000	509103	PRINCIPAL VRA	$ -	$ -	$ 790,000	$ -	$ 830,000	$ 40,000
1401-09501-00000-000-509203-000	509203	INTEREST VRA	$ 426,750	$ 453,065	$ 429,463	$ 428,337	$ 491,231	$ 61,768
1401-09501-00000-000-509301-000	509301	OTHER DEBT SERVICE	$ 11,839	$ -	$ -	$ -	$ -	$ -
1401-09501-00000-000-509304-000	509304	SHARE OF DEBT SERVICE - HRRSA	$ 1,611,468	$ 1,685,389	$ 1,739,500	$ 1,730,869	$ 1,809,150	$ 69,650
1401-09501-00000-000-509702-000	509702	DEFERRED CHARGE ON REFUNDING	$ 49,560	$ 49,560	$ 49,560	$ 49,560	$ -	$ (49,560)
Department:09501 - TOTAL DEBT SERVICE-COUNTY			**$ 2,099,617**	**$ 2,188,014**	**$ 3,008,523**	**$ 2,208,766**	**$ 3,130,381**	**$ 121,858**
Total for Fund 1401 - WATER & SEWER UTILITY FUND EXPENDITURES			**$ 7,262,675**	**$ 7,280,874**	**$ 13,283,808**	**$ 9,949,257**	**$ 8,091,990**	**$ (5,191,818)**

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	$ 4.00

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

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

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

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.

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1404-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ -	$ (1,104)	$ (4,449)	$ -
1404-00000-11620-000-315500-000	MONTHLY WATER CHARGES	$ (159,946)	$ (166,446)	$ (177,274)	$ (165,000)
1404-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	$ (188,737)	$ (208,998)	$ (220,384)	$ (200,000)
1404-00000-11620-000-315700-000	CONNECTION FEES	$ (12,753)	$ (15,456)	$ (11,960)	$ (136,828)
1404-00000-11621-000-314100-000	INTEREST INCOME	$ (1,479)	$ (502)	$ (668)	$ (500)
1404-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (445)	$ (50)	$ (125)	$ -
1404-00000-11899-000-318999-000	EXCESS TAP FEES	$ (242,298)	$ -	$ (227,240)	$ -
TOTAL: ALL LOCAL REVENUES		**$ (605,656)**	**$ (392,555)**	**$ (642,101)**	**$ (502,328)**

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.

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1404-04401-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 9,656	$ 1,406	$ 2,500	$ 7,924	$ 1,500	$ (1,000)
1404-04401-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 97,661	$ 56,352	$ 45,000	$ 53,929	$ 65,000	$ 20,000
1404-04401-00000-000-503302-000	503302	MAINTENANCE SERVICE CONTRACT	$ 1,800	$ 4,090	$ 4,000	$ 5,035	$ 4,000	$ -
1404-04401-00000-000-503500-000	503500	PRINTING & BINDING	$ 170	$ 176	$ -	$ 254	$ -	$ -
1404-04401-00000-000-503600-000	503600	ADVERTISING	$ 1,106	$ -	$ -	$ 236	$ -	$ -
1404-04401-00000-000-503800-000	503800	PURCHASED SERVICES-OTHER GO\	$ 13,293	$ 18,590	$ 8,000	$ 9,140	$ 9,600	$ 1,600
1404-04401-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ 12,275	$ 14,554	$ 12,000	$ 13,650	$ 12,000	$ -
1404-04401-00000-000-505201-000	505201	POSTAGE	$ 1,076	$ 1,091	$ 1,200	$ 1,065	$ 1,200	$ -
1404-04401-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 93	$ 86	$ -	$ 100	$ 100	$ 100
1404-04401-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1404-04401-00000-000-505503-000	505503	SUBSISTENCE & LODGING	$ 95	$ -	$ -	$ -	$ -	$ -
1404-04401-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	$ 1,258	$ 1,126	$ -	$ 640	$ 400	$ 400
1404-04401-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ 1,279	$ 771	$ 2,000	$ -	$ 2,000	$ -
1404-04401-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 238	$ -	$ -	$ -	$ -	$ -
1404-04401-00000-000-506015-000	506015	MERCHANDISE FOR RESALE	$ 131,114	$ 147,850	$ 160,000	$ 166,317	$ 170,000	$ 10,000
1404-04401-00000-000-506050-000	506050	BAD DEBTS	$ 2,800	$ (1,600)	$ -	$ 1,500	$ -	$ -
1404-04401-00000-000-506065-000	506065	MINOR EQUIPMENT	$ -	$ -	$ -	$ 44,918	$ -	$ -
1404-04401-00000-000-508011-000	508011	DEPRECIATION	$ 132,325	$ 132,325	$ -	$ 132,325	$ -	$ -
1404-04401-00000-000-508309-000	508309	WATER CONNECTIONS	$ -	$ -	$ -	$ -	$ -	$ -
Total for 04401 UTILITIES:			**$ 406,237**	**$ 376,817**	**$ 234,700**	**$ 437,032**	**$ 265,800**	**$ 31,100**
Department:09501 DEBT SERVICE-COUNTY								
1404-09501-00000-000-509101-000	509101	PRINCIPAL	$ -	$ -	$ 204,682	$ -	$ 210,620	$ 5,938
1404-09501-00000-000-509201-000	509201	INTEREST	$ 41,737	$ 39,285	$ 30,243	$ 32,112	$ 25,908	$ (4,335)
1404-09501-00000-000-509301-000	509301	OTHER DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -
1404-09501-00000-000-509701-000	509701	AMORTIZATION - DEBT ISSUE	$ -	$ -	$ -	$ -	$ -	$ -
Total for 09501 DEBT SERVICE-COUNTY:			**$ 41,737**	**$ 39,285**	**$ 234,925**	**$ 32,112**	**$ 236,528**	**$ 1,603**
Department: TOTAL SMITH CREEK W & W AUTHORITY EXPENDITURES			**$ 447,975**	**$ 416,102**	**$ 469,625**	**$ 469,144**	**$ 502,328**	**$ 32,703**

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

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

Meter Size	Water Connection Fee
3/4"	$ 7,500

**An additional fee of $30 per linear foot is charged if not on Clover Hill Road.

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

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1403-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ -	$ -	$ (288)	$ -
1403-00000-11620-000-315500-000	MONTHLY WATER CHARGES	$ (36,627)	$ (33,109)	$ (36,489)	$ (33,000)
1403-00000-11620-000-316980-000	MONTHLY RECEIPTS	$ -	$ -	$ -	$ -
1403-00000-11621-000-314100-000	INTEREST INCOME	$ (266)	$ (48)	$ (37)	$ -
	CONNECTION FEES	$ -	$ -	$ -	$ (25,000)
1403-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (21)	$ -	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (36,914)**	**$ (33,157)**	**$ (36,814)**	**$ (58,000)**

County of Rockingham, Virginia
Lilly Subdivision Sanitary District
FY20-21 Revenue Summary

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
1403-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ -	$ -	$ (288)	$ -	$ -
1403-00000-11620-000-315500-000	MONTHLY WATER CHARGES	$ (36,627)	$ (33,109)	$ (36,489)	$ (33,000)	$ (1,000)
1403-00000-11620-000-316980-000	MONTHLY RECEIPTS	$ -	$ -	$ -	$ -	$ -
1403-00000-11621-000-314100-000	INTEREST INCOME	$ (266)	$ (48)	$ (37)	$ -	$ -
	CONNECTION FEES	$ -	$ -	$ -	$ (25,000)	$ (25,000)
1403-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (21)	$ -	$ -	$ -	$ 200
TOTAL: ALL LOCAL REVENUES		**$ (36,914)**	**$ (33,157)**	**$ (36,814)**	**$ (58,000)**	**$ (25,800)**
1403-00000-14104-000-341700-000	LOAN PROCEEDS	$ -	$ -	$ -	$ -	$ -
TOTAL: NON-REVENUE RECEIPTS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
1403-00000-15102-000-351000-000	FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ 22,551
TOTAL: TRANSFERS FROM OTHER FUNDS		**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,551**
1403-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ 5,050	$ 5,050
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ 5,050**	**$ 5,050**
Department: TOTAL LILLY SANITARY DISTRICT REVENUES		**$ (36,914)**	**$ (33,157)**	**$ (36,814)**	**$ (52,950)**	**$ 1,801**

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.

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1403-04401-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 349	$ 364	$ 350	$ (1,753)	$ 500	$ 150
1403-04401-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 6,998	$ 6,438	$ 5,000	$ 33,970	$ 12,000	$ 7,000
1403-04401-00000-000-503500-000	503500	PRINTING & BINDING	$ 34	$ 34	$ -	$ 49	$ -	$ -
1403-04401-00000-000-503600-000	503600	ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -
1403-04401-00000-000-505101-000	505101	ELECTRICAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
1403-04401-00000-000-505201-000	505201	POSTAGE	$ 390	$ 393	$ 400	$ 388	$ 450	$ 50
1403-04401-00000-000-505304-000	505304	OTHER PROPERTY INSURANCE	$ 10	$ -	$ -	$ -	$ -	$ -
1403-04401-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1403-04401-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	$ 188	$ 320	$ 200	$ 188	$ -	$ (200)
1403-04401-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
1403-04401-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
1403-04401-00000-000-506015-000	506015	MERCHANDISE FOR RESALE	$ 11,912	$ 11,396	$ 14,000	$ 14,511	$ 15,000	$ 1,000
1403-04401-00000-000-506050-000	506050	BAD DEBTS	$ 3,000	$ -	$ -	$ -	$ -	$ -
1403-04401-00000-000-508011-000	508011	DEPRECIATION	$ 10,819	$ 9,717	$ -	$ 9,717	$ -	$ -
1403-04401-00000-000-508306-000	508306	WATER LINE CONSTRUCTION	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
1403-04401-00000-000-508314-000	508314	WELL ABANDONMENT/TANK REMOV	$ -	$ -	$ -	$ -	$ -	$ -
Total for 04401 UTILITIES:			**$ 33,702**	**$ 28,663**	**$ 19,950**	**$ 57,071**	**$ 52,950**	**$ 33,000**
Department:09501 DEBT SERVICE-COUNTY								
1403-09501-00000-000-509103-000	509103	PRINCIPAL VRA	$ -	$ -	$ 20,765	$ -	$ -	$ (20,765)
1403-09501-00000-000-509104-000	509104	PRINCIPAL GENERAL FUND	$ -	$ -	$ 6,500	$ -	$ -	$ (6,500)
1403-09501-00000-000-509203-000	509203	INTEREST VRA	$ 7,680	$ 7,072	$ 6,445	$ 3,848	$ -	$ (6,445)
1403-09501-00000-000-509204-000	509204	INTEREST GENERAL FUND	$ 1,514	$ 1,303	$ 1,091	$ 1,268	$ -	$ (1,091)
1403-09501-00000-000-509701-000	509701	AMORTIZATION - DEBT ISSUE	$ -	$ -	$ -	$ -	$ -	$ -
Total for 09501 DEBT SERVICE-COUNTY:			**$ 9,194**	**$ 8,375**	**$ 34,801**	**$ 5,116**	**$ -**	**$ (34,801)**
Department: TOTAL LILLY SANITARY DISTRICT EXPENDITURES			**$ 42,896**	**$ 37,038**	**$ 54,751**	**$ 62,186**	**$ 52,950**	**$ (1,801)**

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.

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1405-00000-11101-000-300100-000	RE TAXES	$ (4,179)	$ (4,839)	$ (4,870)	$ -
1405-00000-11101-000-300101-000	RE TAXES	$ -	$ -	$ (4,542)	$ -
1405-00000-11101-000-300153-000	RE TAXES 2016 - SECOND BILLIN	$ -	$ -	$ -	$ -
1405-00000-11101-000-300154-000	RE TAXES 2017 - FIRST BILLING	$ -	$ -	$ -	$ (9,600)
1405-00000-11106-000-306130-000	PENALTIES 2015	$ -	$ -	$ -	$ -
1405-00000-11106-000-306131-000	PENALTIES 2016	$ -	$ -	$ -	$ -
1405-00000-11106-000-306200-000	INTEREST	$ -	$ (3)	$ (6)	$ -
TOTAL: REAL PROPERTY TAXES		**$ (4,179)**	**$ (4,842)**	**$ (9,418)**	**$ (9,600)**

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.

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1405-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ (239)	$ (446)	$ (294)	$ -
1405-00000-11620-000-315500-000	MONTHLY WATER CHARGES	$ (4,856)	$ (4,719)	$ (4,749)	$ (4,700)
1405-00000-11621-000-314100-000	INTEREST INCOME	$ (7)	$ (4)	$ (2)	$ -
TOTAL: ALL LOCAL REVENUES		**$ (5,101)**	**$ (5,169)**	**$ (5,046)**	**$ (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.

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1405-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ (7,155)
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ (7,155)**

County of Rockingham, Virginia
Countryside Sanitary District
FY20-21 Revenue Summary

Acct Number	Acct Description	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
1405-00000-11101-000-300100-000	RE TAXES	$ (4,179)	$ (4,839)	$ (4,870)	$ -	$ -
1405-00000-11101-000-300101-000	RE TAXES	$ -	$ -	$ (4,542)	$ -	$ -
1405-00000-11101-000-300154-000	RE TAXES 2017 - FIRST BILLING	$ -	$ -	$ -	$ (9,600)	$ (9,600)
1405-00000-11106-000-306200-000	INTEREST	$ -	$ (3)	$ (6)	$ -	$ -
TOTAL: REAL PROPERTY TAXES		**$ (4,179)**	**$ (4,842)**	**$ (9,418)**	**$ (9,600)**	**$ (9,600)**
1405-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ (239)	$ (446)	$ (294)	$ -	$ -
1405-00000-11620-000-315500-000	MONTHLY WATER CHARGES	$ (4,856)	$ (4,719)	$ (4,749)	$ (4,700)	$ -
1405-00000-11620-000-316980-000	MONTHLY RECEIPTS	$ -	$ -	$ -	$ -	$ -
1405-00000-11621-000-314100-000	INTEREST INCOME	$ (7)	$ (4)	$ (2)	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (5,101)**	**$ (5,169)**	**$ (5,046)**	**$ (4,700)**	**$ -**
1405-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ (7,155)	$ 183
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ (7,155)**	**$ 183**
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT REVENUES		**$ (9,280)**	**$ (10,011)**	**$ (14,464)**	**$ (21,455)**	**$ (9,417)**

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 2020-2021 Budget
Countryside Sanitary District

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
Department: COUNTRYSIDE SANITARY DISTRICT EXPENDITURES:								
1405-04401-00000-000-503109-000	503109	OTHER PROFESSIONAL SERVICES	$ 109	$ 109	$ 100	$ 111	$ 120	$ 20
1405-04401-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ 2,511	$ 3,658	$ 100	$ 6,621	$ 3,500	$ 3,400
1405-04401-00000-000-503500-000	503500	PRINTING & BINDING	$ 9	$ 13	$ -	$ 19	$ -	$ -
1405-04401-00000-000-505201-000	505201	POSTAGE	$ 129	$ 130	$ 200	$ 145	$ 200	$ -
1405-04401-00000-000-505308-000	505308	GENERAL LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -
1405-04401-00000-000-506004-000	506004	MEDICAL & LAB SUPPLIES	$ 188	$ 320	$ -	$ 188	$ -	$ -
1405-04401-00000-000-506007-000	506004	REPAIRS & MAINTENANCE	$ -	$ 331	$ -	$ -	$ -	$ -
1405-04401-00000-000-506015-000	506015	MERCHANDISE FOR RESALE	$ 9,819	$ 5,703	$ -	$ 6,036	$ 6,000	$ 6,000
1405-04401-00000-000-508011-000	508011	DEPRECIATION	$ 6,120	$ 6,120	$ -	$ 6,120	$ -	$ -
Total for 04401 UTILITIES:			**$ 18,885**	**$ 16,384**	**$ 400**	**$ 19,240**	**$ 9,820**	**$ 9,420**
Department:09501 DEBT SERVICE-COUNTY								
1405-09501-00000-000-509101-000	509101	PRINCIPAL	$ -	$ -	$ 9,424	$ -	$ 9,732	$ 308
1405-09501-00000-000-509201-000	509201	INTEREST	$ 2,807	$ 2,515	$ 2,214	$ 2,214	$ 1,903	$ (311)
Total for 09501 DEBT SERVICE-COUNTY:			**$ 2,807**	**$ 2,515**	**$ 11,638**	**$ 2,214**	**$ 11,635**	**$ (3)**
Department: TOTAL COUNTRYSIDE SANITARY DISTRICT EXPENDITURES			**$ 21,692**	**$ 18,900**	**$ 12,038**	**$ 21,454**	**$ 21,455**	**$ 9,417**

PENN LAIRD SEWER AUTHORITY

REVENUE

LOCAL REVENUE

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

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

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

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1406-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ 49	$ (424)	$ (835)	$ (537)	$ -
1406-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	$ (11,658)	$ (16,201)	$ (15,188)	$ (17,926)	$ (16,000)
1406-00000-11621-000-314100-000	INTEREST INCOME	$ (773)	$ (284)	$ (74)	$ (77)	$ -
1406-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (3)	$ 3	$ -	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (12,385)**	**$ (16,905)**	**$ (16,097)**	**$ (18,540)**	**$ (16,000)**

FUND RESERVE

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

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted
1406-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ -	$ (13,497)
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ -**	**$ (13,497)**

County of Rockingham, Virginia
Penn Laird Sewer Authority
FY20-21 Revenue Summary

Acct Number	Acct Description	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	Increase/ Decrease
1406-00000-11501-000-313100-000	INTEREST ON INVESTMENTS	$ 49	$ (424)	$ (835)	$ (537)	$ -	$ -
1406-00000-11620-000-315600-000	MONTHLY SEWER CHARGES	$ (11,658)	$ (16,201)	$ (15,188)	$ (17,926)	$ (16,000)	$ (1,000)
1406-00000-11620-000-315700-000	CONNECTION FEES	$ -	$ -	$ -	$ -	$ -	$ -
1406-00000-11621-000-314100-000	INTEREST INCOME	$ (773)	$ (284)	$ (74)	$ (77)	$ -	$ -
1406-00000-11899-000-318990-000	MISCELLANEOUS REVENUE	$ (3)	$ 3	$ -	$ -	$ -	$ -
TOTAL: ALL LOCAL REVENUES		**$ (12,385)**	**$ (16,905)**	**$ (16,097)**	**$ (18,540)**	**$ (16,000)**	**$ (1,000)**
1406-00000-13900-000-335100-000	RURAL DEVELOPMENT SEWEF	$ -	$ -	$ -			
TOTAL: ALL FEDERAL REVENUES		**$ -**	**$ -**	**$ -**			
1406-00000-15201-000-352000-000	FUND RESERVE	$ -	$ -	$ -	$ -	$ (13,497)	$ 514
TOTAL: FUND RESERVE USED		**$ -**	**$ -**	**$ -**	**$ -**	**$ (13,497)**	**$ 514**
Department: TOTAL PENN LAIRD SEWER AUTHORITY REVENUES		**$ (12,385)**	**$ (16,905)**	**$ (16,097)**	**$ (18,540)**	**$ (29,497)**	**$ (486)**

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 2020-2021 Budget
Penn Laird Sewer Authority

Acct Number	Object	Acct Description	2018 Actuals	2019 Actuals	2020 Adopted	2020 Actuals	2021 Adopted	Increase/ Decrease
1406-04401-00000-000-503301-000	503301	REPAIRS & MAINTENANCE	$ -	$ -	$ 500	$ -	$ 500	$ -
1406-04401-00000-000-503600-000	503600	ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -
1406-04401-00000-000-506007-000	506007	REPAIR & MAINTENANCE SUPPLIE!	$ -	$ -	$ 500	$ -	$ 500	$ -
1406-04401-00000-000-506014-000	506014	OTHER OPERATING SUPPLIES	$ 19	$ -	$ -	$ -	$ -	$ -
1406-04401-00000-000-506050-000	506050	BAD DEBTS	$ 1,500	$ (700)	$ -	$ (400)	$ -	$ -
1406-04401-00000-000-508011-000	508011	DEPRECIATION	$ 25,289	$ 23,844	$ -	$ 22,399	$ -	$ -
Total for 04401 UTILITIES:			**$ 26,807**	**$ 23,144**	**$ 1,000**	**$ 21,999**	**$ 1,000**	**$ -**
Department:09501 DEBT SERVICE-COUNTY								
1406-09501-00000-000-509101-000	509101	PRINCIPAL	$ -	$ -	$ 22,544	$ -	$ 23,152	$ 608
1406-09501-00000-000-509201-000	509201	INTEREST	$ 6,648	$ 7,017	$ 5,467	$ 6,021	$ 5,346	$ (121)
Total for 09501 DEBT SERVICE-COUNTY:			**$ 6,648**	**$ 7,017**	**$ 28,011**	**$ 6,021**	**$ 28,497**	**$ 486**
Department: TOTAL PENN LAIRD SEWER AUTHORITY EXPENDITURES			**$ 33,456**	**$ 30,160**	**$ 29,011**	**$ 28,020**	**$ 29,497**	**$ 486**

POSITION CONTROL CHART

Department	Position	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 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	0	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	9	1
	DEPUTY CLERK III	1	1	1	1	0
	PASSPORT CLERK	0	0	0	1	1
	SENIOR CLERK TYPIST	3	3	3	3	0
	SENIOR DEPUTY CLERK	0	1	1	1	0
Clerk of Circuit Court Total	**Clerk of Circuit Court Total**	**15**	**15**	**15**	**17**	**2**
Commissioner of Revenue	APPRAISER I	2	2	2	3	1
	APPRAISER II	1	1	1	0	-1
	CHIEF DEP COM OF REV	1	1	1	1	0
	COMM OF THE REVENUE	1	1	1	1	0
	DEPUTY I	2	2	2	1	-1
	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	4	1
Commissioner of Revenue Total		**15**	**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
	Body Worn Camera Attorney			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	3	3	3	0
	VICTIM WTNS ADVOCATE	1	1	1	1	0
	VICTIM WTNS ASST	1	1	1	1	0
	VICTIM WTNS DIRECTOR	1	1	1	1	0
Commonwealth Attorney Total		**23**	**24**	**25**	**25**	**0**
Inspection Services	DEPUTY BLDG OFFICIAL	0	1	1	0	-1
	BUILDING INSPECTOR	5	5	5	5	0
	BUILDING OFFICIAL	1	1	1	1	0
	LEAD PERMIT SPECIALIST	0	0	0	1	1
	PERMIT SPECIALIST I	0	1	1	2	1
	PERMIT SPECIALIST II	3	2	2	0	-2
	PLAN REVIEWER	0	0	0	1	1
Inspection Services Total		**9**	**10**	**10**	**10**	**0**
Planning	DIRECTOR COMM. DEV.	1	0	1	1	0
	DIRECTOR OF PLANNING	1	1	1	1	0
	CODE CMPLNCE OFFICER	1	1	1	0	-1
	PLAN REVIEWER	1	0	0	0	0
	SENIOR PLANNER	0	0	0	1	1
	SENIOR PLANNER/GIS MGR	1	0	0	0	0
	DEVELOPMENT PLAN MGR	1	1	1	0	-1
	DPTY ZONING ADMINSTR	1	1	1	2	1
	DEPTY DIRECTOR - CD	0	1	1	1	0
	ZONING ADMINISTRATOR	1	1	1	1	0
Planning Total		**8**	**6**	**7**	**7**	**0**
Environmental Management	STORMWATER ADMIN	1	1	1	1	0
	DIR ENVIRONMENTAL SERVI(	0	0	1	1	0
	ENVIRO/LAND USE MGR	1	1	0	0	0
	ENVIRO INSPECTOR	0	1	2	2	0
	EROSION/SED CTRL ADM	1	0	0	0	0
Environmental Management Total		**3**	**3**	**4**	**4**	**0**
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	0	-1
	DATA SPECIALIST	1	1	1	0	-1
	UTILIZATION REVIEWER	1	1	1	0	-1
Comprehensive Services Act Total		**3**	**3**	**3**	**0**	**-3**
Court Services	ADMINISTRATIVE ASST	1	1	1	1	0
	CIT COORDINATOR	1	1	1	1	0
	COURT SERVC OFFICER	6	6	6	6	0
	CRIMINAL JUSTICE PLANNER	0	0	0	1	1

	DIRECTOR COURT SRVCS	1	1	1	1	0
	DRUG COURT COORDINATOR	0	1	1	1	0
	NEW DATA POSITION (XSFR F	0	0	1	0	-1
	PRE TRIAL EVALUATOR	1	1	1	1	0
	SR PRE-TRIAL OFFICER	1	1	1	1	0
Court Services Total		**11**	**12**	**13**	**13**	**0**
	ECON DEV TOURISM COORD	0	1	1	1	0
Economic Development	ECON DEV TOURISM MGR	1	0	0	0	0
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	0	0	0	0
Executive Administration Total		**3**	**2**	**2**	**2**	**0**
Facilities Maintenance	CUSTODIAN	9	10	10	10	0
	FACILITIES MANAGER	1	1	1	1	0
	LEAD CUSTODIAN	1	1	1	1	0
	MAINT TECHNICIAN	2	3	3	4	1
	MAINT TECHNICIAN II	1	2	2	1	-1
	MAINTENANCE SUPERVSR	1	1	1	1	0
	ADMIN ASSISTANT	1	0	0	0	0
Facilities Maintenance Total		**16**	**18**	**18**	**18**	**0**
Finance	ACCOUNTING TECH II	3	3	3	3	0
	ACCOUNTING TECH I	0	0	1	1	0
	ADMINSTRATIVE ASST	1	1	0	0	0
	DPTY FINANCE DIR	1	1	1	1	0
	DIRECTOR OF FINANCE	1	1	1	1	0
	PAYROLL SPECIALIST	3	3	3	2	-1
	PAYROLL SUPERVISOR	1	1	1	1	0
	SENIOR ACCOUNTANT	1	1	1	1	0
Finance Total		**11**	**11**	**11**	**10**	**-1**
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	5	7	7	7	0
	CHIEF FIRE & RESCUE	1	1	1	1	0
	CPT DEP FIRE MARSHAL	1	0	0	0	0
	DEPUTY CHIEF (F&R)	3	1	1	1	0
	EMS CAPTAIN	0	0	1	0	-1
	EMS DIVISION CHIEF	0	0	0	1	1
	FIRE & LIFE SAFETY DIV CHIEF	0	0	0	1	1
	F&R TECHII AFTER0706	1	1	1	0	-1

	FIRE & RESCUE TECH I	6	7	7	18	11
	FIRE&RESCUE TECH II	32	37	37	30	-7
	FR TECH1 24AFTER0706	4	4	4	6	2
	FR TECHII 24AFTR0706	1	1	1	7	6
	LT ASST FIRE MASHAL				1	1
	LT FIRE MARSHAL	1	1	1	0	-1
	LT. PUBLIC EDUC OFCR	1	1	1	1	0
	LT. STATION	6	8	8	8	0
	LT. TRAINING OFFICER	3	2	2	1	-1
	LT. TRAINING OFF EMS				1	1
	LT. TRAINING OFF FIRE				1	1
	LT/INSTR/MAS VO TECH	1	1	1	1	0
	MASTER F&R TECH	7	7	7	9	2
	PUBLIC FIRE & SAFETY TECH	0	1	1	1	0
	SAFER GRANT TECH I	9	9	9	4	-5
	TRAINING BATTL CHIEF	0	1	1	0	-1
	TRAINING CAPTAIN				1	1
	TRAINING DIVISION CAPTAIN	0	0	1	0	-1
	EAST SIDE BATALLION CHIEF	1	1	1	1	0
	WEST SIDE BATALLION CHIEF	1	1	1	1	0
Fire & Rescue Total	**Fire & Rescue Total**	**86**	**94**	**96**	**105**	**9**
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*(now in Crt Sv	1	1	0	0	0
	DEPTY DIRTOR OF TECH	1	1	1	1	0
	DIRECTOR TECHNOLOGY	1	1	1	1	0
	IT BUSINESS ANALYST	0	1	1	1	0
	LEAD PC TECH	0	1	1	1	0
	PC NETWORK TECH	3	3	3	2	-1
	SECURITY TECHNICIAN	0	0	0	1	1
	SENIOR SYSTEM ANLYST	1	1	1	1	0
	SOFTWARE/RECORDS ANLYST	0	1	1	1	0
	SR PROGRAM/ANALYST	1	0	0	0	0
	SYSTEMS ANALYST	2	2	2	2	0
	TECH TRAIN COORDNTR	1	0	0	0	0
	WEB DEVELOPER	1	0	0	0	0
Information Technology Total		**13**	**13**	**12**	**12**	**0**

Jail	CAPTAIN JAIL	1	1	1	1	0
	CENTL CONTROL DEPUTY	1	3	3	3	0
	CIVIL DEPUTY	1	0	0	0	0
	COOK (CB)	2	2	2	2	0
	COOK (CB) SUPERVISOR	1	1	1	1	0
	COOK (COUNTY)	2	2	2	2	0
	CORR OFF COURT SEC	4	0	0	0	0
	CORR OFFCR CORPORAL	3	5	5	5	0
	CORR OFFCR LIDS TECH	1	1	1	1	0
	CORRECTIONAL OFFICER	57	59	59	60	1
	CORRECTIONAL OFFR CF	15	0	0	0	0
	CS/TRANS CORPORAL	1	1	1	1	0
	CSTRANSPORT SERGEANT	1	1	1	1	0
	DEPUTY COURT SEC/TRA	0	14	16	16	0
	MAINTENANCE TECHNICIAN	1	1	1	1	0
	MAINTENANCE TECHNICIAN	1	1	1	1	0
	JAIL LIEUTENANT	2	2	2	2	0
	JAIL PHYSICIAN	1	1	1	1	0
	JAIL RECORDS DEPUTY	1	2	2	2	0
	JAIL SERGEANT	5	6	6	6	0
Jail Total	**Jail Total**	**101**	**103**	**105**	**106**	**1**
Landfill	ADMINISTRATIVE ASST	1	1	1	1	0
	ASST LANDFILL MGR	1	0	0	1	1
	ENGINEERING TECH	0	1	1	0	-1
	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	2	2	2	0
	MOTR EQUP OPERTOR II	4	5	5	7	2
	SITE CONTAINER OPR	0	0	0	0	0
	SCALE OPERATOR	2	2	2	2	0
Landfill Total		**19**	**19**	**19**	**21**	**2**
Legal Services	ASST COUNTY ATTORNEY	2	2	3	3	0
	COUNTY ATTORNEY	1	1	1	1	0
	EXECUTIVE ASSISTANT	2	2	2	2	0
Legal Services Total		**5**	**5**	**6**	**6**	**0**
Parks & Recreation	ADMIN ASSISTANT	1	1	1	1	0
	ATHLETIC TECHNICIAN	3	2	2	2	0
	ATHLTC PROGRAM SUPVR	1	0	0	0	0

	CHILDCARE COORD	0	2	2	2	0
	COMMUNITY CNTR COORD	1	1	1	1	0
	DIRECTOR PARKS & REC	1	1	1	1	0
	MAINTENANCE TECH	0	0	1	2	1
	PARK GRNDS & TURF SUPV	0	0	0	1	1
	PARK MANAGER	0	1	1	1	0
	REC PROGRAM SUPERVSR	1	1	1	1	0
	REC TECHNICIAN	3	1	1	1	0
Parks & Recreation Total		**11**	**10**	**11**	**13**	**2**
Public Works	BILLING TECHNICIAN	1	1	1	1	0
	CIVIL ENGINEER	0	1	1	1	0
	DEPUTY DIRECTOR - PW	1	0	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	0	0	0
	RECYCLING TECH	0	1	1	1	0
	LANDFILL DRIVER	1	1	1	1	0
	SITE CONTAINER OPR	5	5	5	5	0
	TRUCK DRIVER	2	2	2	3	1
Recycling/Refuse Total		**9**	**10**	**9**	**10**	**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	4	4	4	0
	CORPORAL	4	5	5	5	0
	CPTN INVESTIGATIONS	1	1	1	1	0
	DATA SUPPORT COORD	0	1	1	1	0
	DEPTY SHERIFF/SCHOOL	2	5	5	5	0
	DS PATROL DEPUTY	22	25	25	31	6
	DEPUTY SHERIFF	5	0	0	0	0
	EXECUTIVE SECRETARY	1	1	1	1	0
	INVESTIGATOR	9	8	8	8	0
	INVESTIGATOR RUSH DTF	0	3	3	3	0
	LIEUTENANT PATROL	2	1	1	1	0
	LT- INVESTIGATIONS	1	1	1	1	0
	MAJOR	1	1	1	1	0

	PATROL DEPUTY	3	0	0	0	0
	PATROL DEPUTY COUNTY	1	0	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	0	0	0	0
	SERGEANT	5	6	6	6	0
	SHERIFF	1	1	1	1	0
	SOU DEPUTY L9	1	5	5	5	0
	SRG CIVIL PROCESS	1	1	1	1	0
	TRAINING COORDINATOR	0	1	1	1	0
	Sheriff's Office Total	**76**	**82**	**82**	**88**	**6**
Social Services	ACCOUNTANT	2	0	0	0	0
	ADM PROGRAM ASST I	7	5	5	5	0
	ADM SERVICE MANAGER	1	0	0	0	0
	ADMIN OFFICE MANAGER	1	0	0	0	0
	BENEFIT PROG SUPER	3	4	4	5	1
	BENEFIT SPECALIST II	1	10	10	10	0
	BENEFIT SPECIALIST I	5	17	18	18	0
	BENEFIT SPECIALISTIV	1	7	7	7	0
	BENEFIT SPECIALST II	19	0	0	0	0
	BENEFIT SPECIALST IV	4	0	0	0	0
	BENEFIT SPECIALSTIII	5	14	14	14	0
	FAM SRV SPECIALIST I	26	27	29	36	7
	FAM SRV SPECIALIST II	2	11	11	11	0
	FAM SRV SPECIALST IV	4	4	4	4	0
	FAM SRV SPECIALSTIII	5	9	9	9	0
	FAM SRV SPECLIST II	7	0	0	0	0
	FAMLY SERVCS SUPVISR	5	7	7	7	0
	FISCAL ASSISTANT III	4	5	5	5	0
	FISCAL MANAGER	0	1	1	1	0
	FRAUD INVESTIGATOR	0	1	1	1	0
	FLEET COORD (CART)	1	0	0	0	0
	HUMAN RESOURCE SPEC	0	1	1	1	0
	HUMAN SERVC ASST II	2	2	2	3	1
	HUMAN SRVC ASST III	7	15	16	16	0
	MEDICAL TRANS COORD	1	0	0	0	0
	OFFICE SUPERVISOR	0	1	1	1	0
	SS ASS'T DIR III	1	2	2	2	0
	SS DIRECTOR III	1	1	1	1	0
	VJCCCA	1	1	1	1	0
Social Services Total		**116**	**145**	**149**	**158**	**9**

Soil & Water	ADM ASST/OUTREACH	1	0	0	0	0
	ADMIN COORDINATOR	1	1	1	2	1
	ADMINSTRATIVE ASST	1	0	0	1	1
	CONSERVATION & DAM TECH	1	1	1	1	0
	CONS TECH & OPS MGR	0	1	1	1	0
	DISTRICT MANAGER	1	1	1	1	0
	DISTRICT TECH ASST	0	1	1	1	0
	RESIDENTIAL TECH	1	1	1	1	0
	SOIL & WATER TECH	1	0	0	0	0
Soil & Water Total		**7**	**6**	**6**	**8**	**2**
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	0	-1
	CONSTRUCTION INSPCTR	1	1	1	1	0
	CREW LEADER	3	3	3	2	-1
	OPERATIONS MANAGER	1	1	1	1	0
	PUMP STATION TECH	1	1	2	3	1
	TREATMENT OP MANAGER	1	1	1	1	0
	UTILITY WORKER	6	5	5	6	1
	UTILTS MAIN PLANNER	1	1	1	1	0
	WATER METER TECH	0	1	1	1	0
	WATERWORKS OPERATOR I	2	2	2	2	0
Utilities Total		**17**	**17**	**18**	**18**	**0**
Grand Total		**588**	**635**	**646**	**676**	**30**

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 activates 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