

COUNTY OF ROCKINGHAM, VIRGINIA
APPROVED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2017,
ADOPTED TAX RATES FOR THE CALENDAR YEAR 2017
AND ADOPTED WATER AND SEWER RATE CHANGES

	REVENUES			
	BUDGETED	AMENDMENTS	AMENDED	ADOPTED
	FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18
<u>GENERAL FUND</u>				
General Property Taxes	\$ 79,562,500	\$ -	\$ 79,562,500	\$ 85,274,500
Other Local Taxes	10,991,300	0	10,991,300	11,521,350
Other Local Revenue	12,402,206	672	12,402,878	12,011,315
State Revenue	17,148,391	278,940	17,427,331	17,402,035
Federal Revenue	1,303,413	679,153	1,982,566	1,410,594
Insurance Recoveries	0	8,750	8,750	0
Transfer from Other Funds	0	0	0	0
Balance Carried Forward	4,710,605	3,317,282	8,027,887	2,960,045
TOTAL GENERAL FUND	\$ 126,118,415	\$ 4,284,797	\$ 130,403,212	\$ 130,579,839
Capital Projects Fund	9,193,458	11,239,284	20,432,742	550,000
School Capital Projects Fund	3,849,500	2,237,124	6,086,624	19,363,000
School Fund	131,434,538	0	131,434,538	137,268,400
School Cafeteria Fund	5,396,946	0	5,396,946	5,460,535
Massanutten Technical Center	5,536,364	0	5,536,364	5,913,027
Asset Forfeiture Fund	115,900	0	115,900	115,900
H'burg Rockingham Soc Services District	17,803,052	72,517	17,875,569	18,029,644
H'burg Rockingham Children's Services Act	9,235,150	0	9,235,150	9,287,883
Central Stores Fund	45,000	0	45,000	45,000
Self-Funded Health Insurance Plan Fund	27,810,885	0	27,810,885	29,956,000
Water & Sewer Utilities Fund	13,069,609	0	13,069,609	14,054,087
Lilly Subdivision Sanitary District	53,958	0	53,958	53,740
Smith Creek Water & Wastewater Auth	414,999	0	414,999	414,943
Countryside Sanitary District	19,145	0	19,145	19,042
Penn Laird Sewer Authority	29,031	0	29,031	29,024
Solid Waste Fund	9,601,261	0	9,601,261	4,682,958
Laird L Conrad Law Library Fund	50,585	0	50,585	50,585
Economic Development Authority	0	0	0	7,500
Human Resources Rental Fund	232,774	0	232,774	232,774
Emergency Medical Services Transp Fund	1,312,926	0	1,312,926	1,460,000
TOTAL REVENUES	\$ 361,323,496	\$ 17,833,722	\$ 379,157,218	\$ 377,573,881

EXPENDITURES

	BUDGETED		AMENDMENTS		AMENDED		ADOPTED
	FY 2015-16		FY 2015-16		FY 2015-16		FY 2016-17
GENERAL FUND							
General Government Administration	\$ 6,521,587	\$	(30,100)	\$	6,491,487	\$	6,653,019
Judicial Administration	3,953,594		70,240		4,023,834		4,325,410
Public Safety	29,168,741		957,533		30,126,274		31,569,941
Public Works	3,527,272		0		3,527,272		2,741,657
Human Services	2,004,295		0		2,004,295		2,110,390
Parks, Recreation & Cultural	2,407,827		0		2,407,827		2,552,573
Community Development	2,733,159		340,000		3,073,159		2,460,400
Contributions	608,394		-90,000		518,394		594,513
Contingency	500,000		0		500,000		304,557
Other Expenses	85,000		0		85,000		80,000
Transfers to Other Funds	63,238,780		3,037,124		66,275,904		66,990,301
Debt Service – County	2,220,801		0		2,220,801		2,186,118
Debt Service – Schools	9,148,965		0		9,148,965		8,010,960
TOTAL GENERAL FUND	\$ 126,118,415	\$	4,284,797	\$	130,403,212	\$	130,579,839
Capital Projects Fund	\$ 9,193,458	\$	11,239,284	\$	20,432,742	\$	550,000
School Capital Projects Fund	3,849,500		2,237,124		6,086,624		19,363,000
School Fund	131,434,538		0		131,434,538		137,268,400
School Cafeteria Fund	5,396,946		0		5,396,946		5,460,535
Massanutten Technical Center Fund	5,536,364		0		5,536,364		5,913,027
Asset Forfeiture Fund	115,900		0		115,900		115,900
H'burg-Rockingham Soc Services District	17,803,052		72,517		17,875,569		18,029,644
H'burg-Rockingham Children's Services Act	9,235,150		0		9,235,150		9,287,883
Central Stores Fund	45,000		0		45,000		45,000
Self-Funded Health Insurance Plan Fund	27,810,885		0		27,810,885		29,956,000
Water & Sewer Utilities Fund	13,069,609		0		13,069,609		14,054,087
Lilly Subdivision Sanitary District	53,958		0		53,958		53,740
Smith Creek Water & Wastewater Auth	414,999		0		414,999		414,943
Countryside Sanitary District	19,145		0		19,145		19,042
Penn Laird Sewer Authority	29,031		0		29,031		29,024
Solid Waste Fund	9,601,261		0		9,601,261		4,682,958
Laird L Conrad Law Library Fund	50,585		0		50,585		50,585
Economic Development Authority	-		0		-		7,500
Human Resources Rental Fund	232,774		0		232,774		232,774
Emergency Medical Services Transp Fund	1,312,926		0		1,312,926		1,460,000
TOTAL EXPENDITURES	\$ 361,323,496	\$	17,833,722	\$	379,157,218	\$	377,573,881

ADOPTED TAX RATES

<u>Classification of Tax</u>	Actual 2016	Adopted 2017
Real Estate	\$0.70	\$0.74
Manufactured Home	0.70	0.74
Countryside Sanitary District	0.29	0.29
Personal Property	2.90	3.00
Recreational Vehicles	2.90	3.00
Machinery & Tools	2.55	2.55
Merchants Capital	0.87	0.87
Farm Machinery	0.44	0.44

Property taxes are levied for each one hundred dollars of assessed value as of January 1. Property is assessed at fair market value for all classes, except personal property vehicles, which are assessed at loan value, and merchants capital, which is based on 67% of fair market value. Tax rates are effective January 1, 2017.

Adopted Water/Sewer Rates

Changes to the Rockingham County code Section 2-33 is proposed below:

Monthly Service Fees

	FY16 Rate	Adopted FY17 Rate
Water		
Base Rate (up to 3.5kgal)	\$11.50	\$12.50
3,500 to 5,000 gallons	\$2.58	\$3.80
Over 5,000 gallons	\$3.80	\$3.80
Sewer	Current Rate	Proposed Rate
Minimum to 999 gallons	\$0.00	\$6.00
Over 1,000 gallons	\$5.09	\$5.15