

COUNTY OF ROCKINGHAM, VIRGINIA
PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2019,
PROPOSED TAX RATES FOR THE CALENDAR YEAR 2019

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

The Board of Supervisors will hold a public hearing to receive public comment on these recommendations on April 10, 2019, at 6:00 p.m. at Spotswood High School, 386 Blazer Dr, Penn Laird VA 22846. This public hearing is being held pursuant to section 15.2-2506, Code of Virginia, 1950, as amended. All citizens of the County are invited and encouraged to attend and provide the Board with written or oral comments and ask questions concerning the County's proposed FY2019-20 budget, within reasonable time limits that are established by the Board of Supervisors.

A copy of the proposed budget and ordinance changes may be inspected by the public in the Department of Finance, County Administration Center, 20 East Gay Street, Harrisonburg, and in each of the County's branch libraries.

REVENUES				
	BUDGETED	AMENDMENTS	AMENDED	PROPOSED
	FY 2018-19	FY 2018-19	FY 2018-19	FY 2019-20
<u>GENERAL FUND</u>				
General Property Taxes	\$ 89,633,000	\$ -	\$ 89,633,000	\$ 91,983,500
Other Local Taxes	11,741,350	-	11,741,350	12,518,229
Other Local Revenue	11,501,158	-	11,501,158	12,945,190
State Revenue	17,557,677	49,219	17,606,896	17,799,153
Federal Revenue	1,188,472	-	1,188,472	911,014
Balance Carried Forward	1,686,669	7,549,542	9,236,211	1,785,796
TOTAL GENERAL FUND	\$ 133,308,326	\$ 7,598,761	\$ 140,907,087	\$ 137,942,882
Capital Projects Fund	2,550,000	18,331,046	20,881,046	2,110,000
Tourism Fund	-	-	-	290,739
School Capital Projects Fund	5,900,000	1,679,861	7,579,861	15,000,000
School Operating Fund	137,427,511	-	137,427,511	142,085,548
School Cafeteria Fund	5,529,935	-	5,529,935	5,594,448
Massanutten Technical Center	5,987,508	-	5,987,508	6,010,013
Asset Forfeiture Fund	115,900	-	115,900	121,400
H'burg Rockingham Soc Services District	19,567,785	-	19,567,785	20,078,778
H'burg Rockingham Children's Services Act	10,208,433	-	10,208,433	11,266,518
Central Stores Fund	45,000	-	45,000	45,000
Self-Funded Health Insurance Plan Fund	30,555,120	-	30,555,120	31,777,325
Water & Sewer Utilities Fund	7,121,125	5,044,583	12,165,708	9,583,808
Lilly Subdivision Sanitary District	56,771	-	56,771	54,751
Smith Creek Water & Wastewater Auth	505,414	-	505,414	469,625
Countryside Sanitary District	19,190	-	19,190	20,438
Penn Laird Sewer Authority	29,018	-	29,018	29,011
Solid Waste Fund	4,997,126	1,384,760	6,381,886	4,708,399
Laird L Conrad Law Library Fund	50,585	-	50,585	50,585
Economic Development Authority	4,500	-	4,500	4,500
Human Resources Rental Fund	232,774	-	232,774	232,774
Emergency Medical Services Transp Fund	1,460,000	-	1,460,000	1,460,000
TOTAL REVENUES	\$ 365,672,021	\$ 34,039,011	\$ 399,711,032	\$ 388,936,542

EXPENDITURES				
	BUDGETED	AMENDMENTS	AMENDED	PROPOSED
	FY 2018-19	FY 2018-19	FY 2018-19	FY 2019-20
<u>GENERAL FUND</u>				
General Government Administration	\$ 5,764,472	\$ 69,806	\$ 5,834,278	\$ 6,025,214
Judicial Administration	2,296,488	11,219	2,307,707	2,379,714
Public Safety	32,184,179	418,386	32,602,565	34,152,767
Public Works	3,309,181	129,989	3,439,170	3,493,717
Human Services	2,308,139	-	2,308,139	2,572,935
Parks, Recreation & Cultural	2,529,679	31,600	2,561,279	2,872,717
Community Development	2,994,646	25,000	3,019,646	2,963,654
Contributions	601,513	-	601,513	687,492
Contingency	250,000	(31,600.00)	218,400	250,000
Other Expenses	29,680	-	29,680	80,000
Transfers to Other Funds	68,679,656	6,944,361	75,624,017	70,213,601
Debt Service – County	2,843,444	-	2,843,444	2,838,563

Debt Service – Schools	9,517,249	-	9,517,249	9,412,508
TOTAL GENERAL FUND	\$ 133,308,326	\$ 7,598,761	\$ 140,907,087	\$ 137,942,882
Capital Projects Fund	\$ 2,550,000	\$ 18,331,046	\$ 20,881,046	\$ 2,110,000
Tourism Fund	-	-	-	290,739
School Capital Projects Fund	5,900,000	1,679,861	7,579,861	15,000,000
School Operating Fund	137,427,511	-	137,427,511	142,085,548
School Cafeteria Fund	5,529,935	-	5,529,935	5,594,448
Massanutten Technical Center Fund	5,987,508	-	5,987,508	6,010,013
Asset Forfeiture Fund	115,900	-	115,900	121,400
H'burg Rockingham Soc Services District	19,567,785	-	19,567,785	20,078,778
H'burg Rockingham Children's Services Act	10,208,433	-	10,208,433	11,266,518
Central Stores Fund	45,000	-	45,000	45,000
Self-Funded Health Insurance Plan Fund	30,555,120	-	30,555,120	31,777,325
Water & Sewer Utilities Fund	7,121,125	5,044,583	12,165,708	9,583,808
Lilly Subdivision Sanitary District	56,771	-	56,771	54,751
Smith Creek Water & Wastewater Auth	505,414	-	505,414	469,625
Countryside Sanitary District	19,190	-	19,190	20,438
Penn Laird Sewer Authority	29,018	-	29,018	29,011
Solid Waste Fund	4,997,126	1,384,760	6,381,886	4,708,399
Laird L Conrad Law Library Fund	50,585	-	50,585	50,585
Economic Development Authority	4,500	-	4,500	4,500
Human Resources Rental Fund	232,774	-	232,774	232,774
Emergency Medical Services Transp Fund	1,460,000	-	1,460,000	1,460,000
TOTAL EXPENDITURES	\$ 365,672,021	\$ 34,039,011	\$ 399,711,032	\$ 388,936,542

PROPOSED TAX RATES

<u>Classification of Tax</u>	Actual 2018	Proposed 2019
Real Estate	\$0.74	\$0.74
Manufactured Home	0.74	0.74
Countryside Sanitary District	0.29	0.29
Personal Property	3.00	3.00
Recreational Vehicles	3.00	3.00
Machinery & Tools	2.55	2.55
Merchants Capital	0.87	0.87
Farm Machinery	0.44	0.44
Consumer Utility Tax, Residential	20% of first \$10	20% of first \$15
Consumer Utility Tax, Non-Residential	20% of first \$100	20% of first \$200

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, 2019.

The Board of Supervisors will meet on Wednesday, April 24, 2019 at the Rockingham County Administration Center to consider adoption of the budget for fiscal year 2019-20, and to establish property tax rates for the calendar year 2019.

*For historical reference, the tax rate in 2000 was \$0.71.

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