

**COUNTY OF ROCKINGHAM, VIRGINIA**  
**PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2016,**  
**AND PROPOSED TAX RATES FOR THE CALENDAR YEAR 2016**

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 on Wednesday, April 13, 2016 at East Rockingham High School, 250 Eagle Rock Road, Elkton, to receive public comment on these recommendations. 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, or ask questions concerning the County's proposed FY2016-17 budget, within reasonable time limits established by the Board of Supervisors.

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

	<b>REVENUES</b>			
	<b>BUDGETED</b>	<b>AMENDMENTS</b>	<b>AMENDED</b>	<b>PROPOSED</b>
	<b>FY 2015-16</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>
<b><u>GENERAL FUND</u></b>				
General Property Taxes	\$ 75,539,000	\$ -	\$ 75,539,000	\$ 79,562,500
Other Local Taxes	10,216,300	0	10,216,300	10,991,300
Other Local Revenue	10,896,223	20,449	10,916,672	12,365,206
State Revenue	17,434,269	431,243	17,865,512	17,127,694
Federal Revenue	1,061,859	138,696	1,200,555	1,218,323
Insurance Recoveries	0	15,675	15,675	0
Transfer from Other Funds	0	0	0	0
Balance Carried Forward	3,310,664	2,221,953	5,532,617	4,671,185
<b>TOTAL GENERAL FUND</b>	<b>\$ 118,458,315</b>	<b>\$ 2,828,016</b>	<b>\$ 121,286,331</b>	<b>\$ 125,936,207</b>
Capital Projects Fund	10,063,000	0	10,063,000	8,988,458
School Capital Projects Fund	669,000	1,070,000	1,739,000	3,849,500
School Fund	124,770,834	0	124,770,834	131,434,538
School Cafeteria Fund	5,368,279	0	5,368,279	5,396,946
School Textbook Fund	662,000	0	662,000	0
Massanutten Technical Center	5,190,731	0	5,190,731	5,536,364
Asset Forfeiture Fund	130,000	0	130,000	115,900
H'burg Rockingham Soc Services District	16,861,442	0	16,861,442	17,803,052
H'burg Rockingham Children's Services Act	9,622,556	0	9,622,556	9,235,150
Central Stores Fund	45,000	0	45,000	45,000
Self-Funded Health Insurance Plan Fund	23,720,000	0	23,720,000	27,810,885
Water & Sewer Utilities Fund	11,728,200	2,026,157	13,754,357	13,069,609
Lily Subdivision Sanitary District	56,754	0	56,754	53,958
Smith Creek Water & Wastewater Auth	411,266	0	411,266	414,999
Countryside Sanitary District	18,910	0	18,910	19,145
Penn Laird Sewer Authority	29,037	0	29,037	29,031
Solid Waste Fund	7,082,072	175,064	7,257,136	9,601,261
Laird L Conrad Law Library Fund	50,585	0	50,585	50,585
Human Resources Rental Fund	232,774	0	232,774	232,774
Emergency Medical Services Trans Fund	1,312,926	0	1,312,926	1,312,926
<b>TOTAL REVENUES</b>	<b>\$ 336,483,681</b>	<b>\$ 6,099,237</b>	<b>\$ 342,582,918</b>	<b>\$ 360,936,288</b>

	<b>EXPENDITURES</b>			
	<b>BUDGETED</b>	<b>AMENDMENTS</b>	<b>AMENDED</b>	<b>PROPOSED</b>
	<b>FY 2015-16</b>	<b>FY 2015-16</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>
<b><u>GENERAL FUND</u></b>				
General Government Administration	\$ 5,864,238	\$ 34,000	\$ 5,898,238	\$ 6,443,527
Judicial Administration	3,773,671	318,243	4,091,914	3,829,324
Public Safety	25,878,961	366,177	26,245,138	29,008,738

Public Works	2,271,519	195,276	2,466,795	3,527,272
Human Services	1,970,359	0	1,970,359	2,058,838
Parks, Recreation & Cultural	2,342,181	2,500	2,344,681	2,407,829
Community Development	2,797,648	208,500	3,006,148	2,823,158
Contributions	498,444	7,500	505,944	518,394
Contingency	500,000	0	500,000	500,000
Other Expenses	195,000	-50,000	145,000	195,000
Transfers to Other Funds	60,884,775	1,745,820	62,630,595	63,254,360
Debt Service – County	2,284,843	0	2,284,843	2,220,801
Debt Service – Schools	9,196,676	0	9,196,676	9,148,965
<b>TOTAL GENERAL FUND</b>	<b>\$ 118,458,315</b>	<b>\$ 2,828,016</b>	<b>\$ 121,286,331</b>	<b>\$ 125,936,207</b>
Capital Projects Fund	\$ 10,063,000	\$ -	\$ 10,063,000	\$ 8,988,458
School Capital Projects Fund	669,000	1,070,000	1,739,000	3,849,500
School Fund	124,770,834	0	124,770,834	131,434,538
School Cafeteria Fund	5,368,279	0	5,368,279	5,396,946
School Textbook Fund	662,000	0	662,000	-
Massanutten Technical Center Fund	5,190,731	0	5,190,731	5,536,364
Asset Forfeiture Fund	130,000	0	130,000	115,900
H'burg-Rockingham Soc Services District	16,861,442	0	16,861,442	17,803,052
H'burg-Rockingham Comp Services Act	9,622,556	0	9,622,556	9,235,150
Central Stores Fund	45,000	0	45,000	45,000
Self-Funded Health Insurance Plan Fund	23,720,000	0	23,720,000	27,810,885
Water & Sewer Utilities Fund	11,728,200	2,026,157	13,754,357	13,069,609
Lilly Subdivision Sanitary District	56,754	0	56,754	53,958
Smith Creek Water & Wastewater Auth	411,266	0	411,266	414,999
Countryside Sanitary District	18,910	0	18,910	19,145
Penn Laird Sewer Authority	29,037	0	29,037	29,031
Solid Waste Fund	7,082,072	175,064	7,257,136	9,601,261
Laird L Conrad Law Library Fund	50,585	0	50,585	50,585
Human Resources Rental Fund	232,774	0	232,774	232,774
Emergency Medical Services Transp Fund	1,312,926	0	1,312,926	1,312,926
<b>TOTAL EXPENDITURES</b>	<b>\$ 336,483,681</b>	<b>\$ 6,099,237</b>	<b>\$ 342,582,918</b>	<b>\$ 360,936,288</b>

\*\*School Textbook Fund consolidated into School Operating Fund in FY17

#### PROPOSED TAX RATES

Classification of Tax	Actual		Proposed	
	2015		2016	
Real Estate*	\$ 0.68	\$	0.70	
Manufactured Home	\$ 0.68	\$	0.70	
Countryside Sanitary District	\$ 0.29	\$	0.29	
Personal Property	\$ 2.90	\$	2.90	
Recreational Vehicles	\$ 2.90	\$	2.90	
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.

The Board of Supervisors will meet on Wednesday, April 27, 2016 at the Rockingham County Administration Center to consider adoption of the budget for fiscal year 2016-17 and to establish property tax rates for the calendar year 2016.

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

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