



COUNTY of ROCKINGHAM

To: Rockingham County Board of Supervisors
CC: Stephen King, County Administrator
Meeting Date: April 28, 2021
Subject: FY22 Proposed Budget for Adoption and Appropriation

The Board of Supervisors held a public hearing on the Fiscal Year 2022 Proposed Budget and Tax Rates on April 14th. After the public hearing, the Finance Committee instructed for two changes to be made 1) exclude the newly proposed Cigarette Tax and 2) remove the vehicle allowance from the Board of Supervisors budget.

Also, after the budget discussion with the City, they requested a decrease in their share in the amount of \$100,000. Taking into consideration the courts and the expectation that they will return to a full schedule next fiscal year, I was able to adjust the revenue expectations.

All changes are shown in the following pages. Staff recommends the adoption and appropriation of the Fiscal Year 2022 Budget, as amended and presented below.

Please approve the following guidelines in accordance with the FY2022 budget adoption:

1. All outstanding encumbrances in all County funds at June 30, 2021 shall be an amendment to the FY2022 budget, and appropriated to the FY2022 budget to the same department and account for which they were encumbered in the previous year.
2. All unexpended funds in the capital fund at June 30, 2021 shall be an amendment to the FY2022 budget, and appropriated to the FY2022 budget for the same project and account for which they were budgeted in the previous year.
3. The Director of Finance is authorized to transfer funds within the same fund as long as the transfer does not cause an increase to the total appropriated budget.

Changes to the Proposed Budget

The Board held a public hearing on the proposed budget for the General Fund in the amount of \$150,993,617. Changes to the proposed budget are outlined below:

Description of Change	Change (+ Increase Deficit, - Decrease Deficit)
Proposed General Fund Budget	(\$150,993,617)
Reduce Revenue Expectations:	
Remove the proposed Cigarette Tax	500,000.00
Increase Excess Fees - Clerk of Court	(56,000.00)
Increase Delinq Court Fees - General District	(5,000.00)
Increase Delinq Court Fees - JDR	(2,500.00)
Increase Delinq Court Fees - Circuit Court	(20,000.00)
Increase Federal Board/Care of Prisoners	(100,000.00)
Increase Pay Telephone Service	(24,000.00)
Increase Keep Fees	(5,000.00)
Decrease Share of Costs - Harrisonburg	100,000.00
Increase Other State Funds	(15,000.00)
Increase Fund Reserve to pay for Registrar Tech Improvements and Tool Storage for the Garage	(354,500.00)
Total Reduction to Revenue:	18,000.00
Reduce Expenditure Expectations:	
Remove the proposed Vehicle Allowance for the Board of Supervisors	(18,000.00)
Total Reduction to Expenditure:	(18,000.00)
Adopted General Fund Budget	(\$150,975,617)
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No other changes to the total budget are proposed. The total budget amount is:	\$402,902,964

COUNTY OF ROCKINGHAM, VIRGINIA
ADOPTED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2021
ADOPTED TAX RATES FOR THE CALENDAR YEAR 2021

REVENUES

**ADOPTED
FY 2021-22**

GENERAL FUND

General Property Taxes	\$	101,297,000
Other Local Taxes		13,931,500
Other Local Revenue		13,324,277
State Revenue		18,133,525
Federal Revenue		1,621,000
Insurance Recoveries/Debt Issuance		-
Transfer from Other Funds		-
Balance Carried Forward		2,668,314
TOTAL GENERAL FUND	\$	150,975,617
Capital Projects Fund	\$	2,667,000
Tourism Fund		253,156
Asset Forfeiture Fund		121,400
H'burg Rockingham Soc Services District		19,787,472
H'burg Rockingham Children's Services Act		11,000,000
Central Stores Fund		45,000
Self-Funded Health Insurance Plan Fund		32,380,600
Laird L Conrad Law Library Fund		50,585
Economic Development Authority		4,500
Emergency Medical Services Transp Fund		1,460,000
Water & Sewer Utilities Fund		10,315,493
Lilly Subdivision Sanitary District		30,450
Smith Creek Water & Waste Auth		606,342
Countryside Sanitary District		80,535
Penn Laird Sewer Authority		29,217
Solid Waste Fund		6,047,438
Lake Shenandoah Stormwater Control Authority		347,080
School Operating Fund		154,566,630
School Cafeteria Fund		5,777,714
School Capital Projects Fund		-
Massanutten Technical Center Fund		6,356,735
TOTAL REVENUES	\$	402,902,964

EXPENDITURES

**ADOPTED
FY 2021-22**

GENERAL FUND

General Government Administration	\$	8,097,810
Judicial Administration		6,134,874
Public Safety		35,721,944
Public Works		3,237,589
Human Services		2,380,452
Parks, Recreation & Cultural		3,177,151
Community Development		3,597,298
Contributions		410,464
Contingency		250,000
Other Expenses		80,000
Transfers to Other Funds		76,093,126
Debt Service – County		2,000,737
Debt Service – Schools		9,794,171
TOTAL GENERAL FUND	\$	150,975,617

Capital Projects Fund	\$	2,667,000
Tourism Fund		253,156.36
Asset Forfeiture Fund		121,400
H'burg Rockingham Soc Services District		19,787,472
H'burg Rockingham Children's Services Act		11,000,000
Central Stores Fund		45,000
Self-Funded Health Insurance Plan Fund		32,380,600
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School Operating Fund		154,566,630
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Massanutten Technical Center Fund		6,356,735
TOTAL EXPENDITURES	\$	402,902,964

ADOPTED TAX RATES

<u>Classification of Tax</u>		ADOPTED
		2021
Real Estate	\$	0.74
Manufactured Home	\$	0.74
Personal Property	\$	3.00
Recreational Vehicles	\$	3.00
Machinery & Tools	\$	2.55
Merchants Capital	\$	0.87
Farm Machinery	\$	0.44

Also proposed are changes to the Food & Beverage Tax, currently at a rate of 4%, proposed is 6%.