

COUNTY OF ROCKINGHAM, VIRGINIA
PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2025
PROPOSED CAPITAL IMPROVEMENTS PLAN FY26-FY30

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 Constitutional Officers and Department Heads submitted to the County Administrator, and the Board of Supervisors' proposed level of funding for those requests.

The Board of Supervisors will hold a public hearing to receive public comment on these recommendations on April 9, 2025, at 6:00 p.m. at the Rockingham County Administration Building, 20 E Gay Street, Harrisonburg, VA 22801. 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, provide the Board with written or oral comments, and ask questions concerning the County's proposed FY2025-FY2026 budget and Capital Improvements Plan for FY2026-FY2030.

A copy of the proposed budget and Capital Improvements Plan may be inspected by the public in the Department of Finance, County Administration Center, 20 East Gay Street, Harrisonburg, and on the County website.

	REVENUES			
	BUDGETED FY 2024-25	AMENDMENTS FY 2024-25	AMENDED FY 2024-25	PROPOSED FY 2025-26
<u>GENERAL FUND</u>				
General Property Taxes	132,163,013	-	132,163,013	134,103,334
Other Local Taxes	19,315,000	-	19,315,000	21,485,000
Other Local Revenue	18,080,347	242,961	18,323,308	19,540,715
State Revenue	22,555,905	457,466	23,013,371	27,178,801
Federal Revenue	1,909,713	-	1,909,713	1,375,731
Balance Carried Forward	29,761,588	9,139,447	38,901,035	21,075,000
TOTAL GENERAL FUND	223,785,566	9,839,874	233,625,440	224,758,581
Capital Projects Fund	19,672,000	10,003,941	29,675,941	8,469,654
Technology Capital Fund	-	-	-	750,000
Apparatus Replacement Fund	2,196,544	5,947,275	8,143,819	2,300,000
Debt Service Fund	13,000,000	4,972,208	17,972,208	11,904,394
Tourism Fund	9,115,459	-	9,115,459	1,462,152
Recreation Center Fund	155,000	-	155,000	366,178
Asset Forfeiture Fund	121,400	-	121,400	121,400
Covid Relief Fund	890,000	-	890,000	-
Opioid Settlement Funds	-	290,053	290,053	-
H'burg Rockingham Soc Services District	24,534,375	135,539	24,669,914	25,340,190
H'burg Rockingham Children's Services Act	16,131,957	-	16,131,957	18,946,143
Self-Funded Health Insurance Plan Fund	38,000,000	-	38,000,000	38,000,000
Self-Funded Dental Insurance Plan Fund	1,463,200	-	1,463,200	1,716,650
Laird L Conrad Law Library Fund	31,000	-	31,000	25,700
Economic Development Authority	7,758,495	-	7,758,495	4,175,077
Emergency Medical Services Transp Fund	2,000,000	-	2,000,000	2,400,000
Water & Sewer Utilities Fund	16,900,413	3,096,153	19,996,566	15,969,707
Lilly Subdivision Sanitary District	32,325	-	32,325	33,750
Smith Creek Water & Waste Auth	665,777	-	665,777	986,952
Countryside Sanitary District	8,725	-	8,725	9,325
Penn Laird Sewer Authority	-	-	-	-
Solid Waste Fund	7,684,051	6,490,461	14,174,511	14,249,473
Lake Shenandoah Stormwater Control Authority	846,336	-	846,336	786,852
School Operating Fund	176,376,914	265,935	176,642,849	189,244,497
School Cafeteria Fund	6,360,460	-	6,360,460	7,500,000
School Capital Projects Fund	16,349,900	-	16,349,900	34,680,788
Massanutten Technical Center Fund	7,607,828	-	7,607,828	7,624,944
TOTAL REVENUES	591,687,725	41,041,439	632,729,164	611,822,407

	EXPENDITURES			
	BUDGETED FY 2024-25	AMENDMENTS FY 2024-25	AMENDED FY 2024-25	PROPOSED FY 2025-26
<u>GENERAL FUND</u>				
General Government Administration	10,257,840	39,909	10,297,749	10,524,445
Judicial Administration	8,423,397	114,497	8,537,894	8,340,829
Public Safety	49,755,799	780,754	50,536,554	52,919,755

Public Works	3,911,216	940,511	4,851,727	4,758,298
Human Services	3,350,747	-	3,350,747	3,463,592
Parks, Recreation & Cultural	2,757,636	102,482	2,860,118	2,897,655
Community Development	11,448,339	140,553	11,588,892	11,990,843
Contributions	866,973	-	866,973	692,473
Contingency	225,000	-	225,000	220,000
Other Benefits	80,000	-	80,000	120,000
Transfers to Other Funds	132,708,618	7,721,168	140,429,786	128,830,692
Debt Service – County	-	-	-	-
Debt Service – Schools	-	-	-	-
TOTAL GENERAL FUND	223,785,566	9,839,874	233,625,440	224,758,581
Capital Projects Fund	19,672,000	10,003,941	29,675,941	8,469,654
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TOTAL EXPENDITURES	591,687,725	41,041,439	632,729,164	611,822,407

The Board of Supervisors will meet on Wednesday, April 23, 2025 at the Rockingham County Administration Center to consider adoption of the budget for FY2025-FY2026, and the adoption of the Capital Improvements Plan for FY2026-FY2030.

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