

**COUNTY OF ROCKINGHAM, VIRGINIA,
ADOPTED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2006,
AND ADOPTED TAX RATES.**

EXPENDITURES

	BUDGETED FY 05-06	ADOPTED FY 06-07
<u>GENERAL FUND</u>		
General Government Administration	\$ 5,012,680	\$ 5,088,987
Judicial Administration	3,068,926	3,040,637
Public Safety	15,491,426	16,590,383
Public Works	1,448,159	1,719,574
Human Services	1,319,185	1,375,126
Parks, Recreation & Cultural	1,920,460	2,011,725
Community Development	2,161,378	2,174,622
Contributions	707,235	381,144
Contingency	281,433	500,000
Other Expenses	65,000	65,000
Transfers to Other Funds	52,671,529	51,618,183
Debt Service - County	571,369	571,413
Debt Service - Schools	<u>13,388,277</u>	<u>6,018,649</u>
TOTAL - GENERAL FUND	<u>\$ 98,107,057</u>	<u>\$ 91,155,443</u>
Capital Projects Fund	\$ 8,281,899	\$ 8,574,000
School Capital Projects Fund	10,706,500	13,400,000
School Fund	95,422,153	103,967,838
School Cafeteria Fund	3,978,025	4,163,373
School Textbook Fund	760,373	1,160,000
Massanutten Technical Center Fund	4,737,838	4,785,213
E911 Communications Fund	8,398,090	1,801,113
Asset Forfeiture Fund	80,000	81,800
Harrisonburg-Rockingham Soc Serv Dist	17,693,523	18,579,580
Central Stores Fund	35,000	44,000
Utilities Fund	4,052,350	8,206,600
Lilly Subdivision Sanitary District	27,830	835,955
Smith Creek Water & Wastewater Auth	258,105	268,412
Countryside Sanitary District	125,925	22,896
Penn Laird Sewer Authority	1,043,800	437,696
Solid Waste Fund	3,545,773	5,193,867
Human Resources Rental Fund	<u>233,672</u>	<u>233,672</u>
TOTAL EXPENDITURES	<u>\$257,487,913</u>	<u>\$262,911,458</u>

REVENUES

	BUDGETED FY 05-06	ADOPTED FY 06-07
<u>GENERAL FUND</u>		
General Property Taxes	\$ 46,165,000	\$ 50,825,000
Other Local Taxes	7,594,000	8,635,900
Other Local Revenue	6,067,452	7,265,007
State Revenue	14,642,685	14,764,181
Federal Revenue	1,406,209	710,856
Proceeds from Indebtedness	9,922,832	0
Balance Carried Forward	<u>12,308,879</u>	<u>8,954,499</u>
TOTAL GENERAL FUND	<u>\$ 98,107,057</u>	<u>\$ 91,155,443</u>
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TAX RATES:

<u>Classification of Tax</u>	<u>2005</u>	<u>2006</u>
Real Estate	\$0.71	\$0.58
Personal Property	2.80	2.80
Recreational Vehicles	2.80	2.80
Machinery & Tools	2.55	2.55
Merchants Capital	0.87	0.87
Farm Machinery	0.44	0.44
Manufactured Home	0.71	0.58
Countryside Sanitary District	0.43	0.29

The percentage of tax credit provided by the State for 2006 will be as follows:

- a) Vehicles valued \$1,000 or less will receive 100% tax credit.
- b) Vehicles valued over \$1,000 up to \$20,000 will receive 63% tax credit.
- c) Vehicles valued over \$20,000 will receive 63% tax credit for only the first \$20,000 in value.

State tax credit is not provided for vehicles used more than 50% for business purposes.