

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

	<b>REVENUES</b>			
	<b>BUDGETED</b>	<b>AMENDMENTS</b>	<b>AMENDED</b>	<b>APPROVED</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	17,148,391
Federal Revenue	1,061,859	138,696	1,200,555	1,303,413
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	4,710,605
<b>TOTAL GENERAL FUND</b>	<b>\$ 118,458,315</b>	<b>\$ 2,828,016</b>	<b>\$ 121,286,331</b>	<b>\$ 126,081,414</b>
Capital Projects Fund	10,063,000	0	10,063,000	9,193,458
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>\$ 361,286,496</b>

	<b>EXPENDITURES</b>			
	<b>BUDGETED</b>	<b>AMENDMENTS</b>	<b>AMENDED</b>	<b>APPROVED</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	\$ 6,484,587
Judicial Administration	3,773,671	318,243	4,091,914	3,953,594
Public Safety	25,878,961	366,177	26,245,138	29,168,738
Public Works	2,271,519	195,276	2,466,795	3,527,272
Human Services	1,970,359	0	1,970,359	2,004,295
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	85,000
Transfers to Other Funds	60,884,775	1,745,820	62,630,595	63,238,780
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>\$ 126,081,414</b>
Capital Projects Fund	\$ 10,063,000	\$ -	\$ 10,063,000	\$ 9,193,458
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
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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>\$ 361,286,496</b>

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

**PROPOSED TAX RATES**

<u>Classification of Tax</u>	<b>Actual 2015</b>	<b>Approved 2016</b>
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.