

**COUNTY OF ROCKINGHAM, VIRGINIA**  
**PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2021**  
**PROPOSED CAPITAL IMPROVEMENTS PLAN FY22-FY26**  
**PROPOSED TAX RATES FOR THE CALENDAR YEAR 2021**

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 of those requests.

The Board of Supervisors will hold a public hearing to receive public comment on these recommendations on April 14, 2021, at 6:00 p.m. at the County Administration Building, Board of Supervisors meeting room, 20 East Gay Street, Harrisonburg. 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 FY2021-FY2022 budget, Capital Improvement Plan for FY2022-FY2026 and the proposed tax rates within reasonable time limits that are established by the Board of Supervisors.

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.

	<b>REVENUES</b>			
	<b>BUDGETED</b>	<b>AMENDMENTS</b>	<b>AMENDED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2020-21</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
<b><u>GENERAL FUND</u></b>				
General Property Taxes	\$ 93,921,000	\$ -	\$ 93,921,000	\$ 101,297,000
Other Local Taxes	12,048,100	-	12,048,100	14,431,500
Other Local Revenue	13,110,707	(0)	13,110,707	13,211,777
State Revenue	18,115,054	530,563	18,645,617	18,118,525
Federal Revenue	990,867	18,182	1,009,049	1,621,000
Insurance Recoveries/Debt Issuance	-	-	-	-
Transfer from Other Funds	990,426	-	990,426	-
Balance Carried Forward	636,333	6,776,974	7,413,307	2,313,814
<b>TOTAL GENERAL FUND</b>	<b>\$ 139,812,487</b>	<b>\$ 7,325,719</b>	<b>\$ 147,138,206</b>	<b>\$ 150,993,617</b>
Capital Projects Fund	\$ 483,500	\$ 7,404,006	\$ 7,887,506	\$ 2,667,000
Tourism Fund	354,650	10,001	364,651	\$ 253,156
Asset Forfeiture Fund	121,400	-	121,400	\$ 121,400
H'burg Rockingham Soc Services District	19,723,818	(2,318)	19,721,500	\$ 19,787,472
H'burg Rockingham Children's Services Act	11,000,000	-	11,000,000	\$ 11,000,000
Central Stores Fund	45,000	-	45,000	\$ 45,000
Self-Funded Health Insurance Plan Fund	33,050,426	-	33,050,426	\$ 32,380,600
Laird L Conrad Law Library Fund	50,585	-	50,585	\$ 50,585
Economic Development Authority	4,500	-	4,500	\$ 4,500
Emergency Medical Services Transp Fund	1,460,000	-	1,460,000	\$ 1,460,000
Water & Sewer Utilities Fund	8,091,991	6,189,905	14,281,896	\$ 10,315,493
Lilly Subdivision Sanitary District	27,950	-	27,950	\$ 30,450
Smith Creek Water & Waste Auth	502,328	45,082	547,410	\$ 606,342.00
Countryside Sanitary District	21,455	-	21,455	\$ 80,535
Penn Laird Sewer Authority	29,498	-	29,498	\$ 29,217
Solid Waste Fund	5,292,135	7,604	5,299,739	\$ 6,047,438
Lake Shenandoah Stormwater Control Authority	-	1,925,000	1,925,000	\$ 347,080
School Operating Fund	142,866,648	3,500,000	146,366,648	\$ 154,566,630
School Cafeteria Fund	5,732,663	-	5,732,663	\$ 5,777,714
School Capital Projects Fund	1,400,000	-	1,400,000	\$ -
Massanutten Technical Center Fund	6,010,268	-	6,010,268	\$ 6,356,735
<b>TOTAL REVENUES</b>	<b>\$ 376,081,303</b>	<b>\$ 26,404,998</b>	<b>\$ 402,486,301</b>	<b>\$ 402,920,963</b>
<b>EXPENDITURES</b>				
	<b>BUDGETED</b>	<b>AMENDMENTS</b>	<b>AMENDED</b>	<b>PROPOSED</b>
	<b>FY 2020-21</b>	<b>FY 2020-21</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
<b><u>GENERAL FUND</u></b>				
General Government Administration	\$ 6,837,845	\$ 131,615	\$ 6,969,460	\$ 8,115,810
Judicial Administration	4,962,319	316,206	5,278,525	6,134,874
Public Safety	33,681,206	1,235,345	34,916,551	35,721,944
Public Works	2,487,725	152,832	2,640,557	3,237,589
Human Services	2,408,046	0	2,408,046	2,380,452

Parks, Recreation & Cultural	3,007,268	40,901	3,048,169	3,177,151
Community Development	2,988,295	116,602	3,104,897	3,597,298
Contributions	407,031	0	407,031	410,464
Contingency	250,000	-20,000	230,000	250,000
Other Expenses	80,000	0	80,000	80,000
Transfers to Other Funds	69,546,362	2,137,218	71,683,580	76,093,126
Debt Service – County	3,027,302	3,215,000	6,242,302	2,000,737
Debt Service – Schools	10,129,088	0	10,129,088	9,794,171
<b>TOTAL GENERAL FUND</b>	<b>\$ 139,812,487</b>	<b>\$ 7,325,719</b>	<b>\$ 147,138,206</b>	<b>\$ 150,993,617</b>
Capital Projects Fund	\$ 483,500	\$ 7,404,006	\$ 7,887,506	\$ 2,667,000
Tourism Fund	354,650	10,001	364,651	253,156.36
Asset Forfeiture Fund	121,400	0	121,400	121,400
H'burg Rockingham Soc Services District	19,723,818	-2,318	19,721,500	19,787,472
H'burg Rockingham Children's Services Act	11,000,000	0	11,000,000	11,000,000
Central Stores Fund	45,000	0	45,000	45,000
Self-Funded Health Insurance Plan Fund	33,050,426	0	33,050,426	32,380,600
Laird L Conrad Law Library Fund	50,585	0	50,585	50,585
Economic Development Authority	4,500	0	4,500	4,500
Emergency Medical Services Transp Fund	1,460,000	0	1,460,000	1,460,000
Water & Sewer Utilities Fund	8,091,991	6,189,905	14,281,896	10,315,493
Lilly Subdivision Sanitary District	27,950	0	27,950	30,450
Smith Creek Water & Waste Auth	502,328	45,082	547,410	606,342
Countryside Sanitary District	21,455	0	21,455	80,535
Penn Laird Sewer Authority	29,498	0	29,498	29,217
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School Operating Fund	142,866,648	3,500,000	146,366,648	154,566,630
School Cafeteria Fund	5,732,663	0	5,732,663	5,777,714
School Capital Projects Fund	1,400,000	0	1,400,000	-
Massanutten Technical Center Fund	6,010,268	0	6,010,268	6,356,735
<b>TOTAL EXPENDITURES</b>	<b>\$ 376,081,303</b>	<b>\$ 26,404,998</b>	<b>\$ 402,486,301</b>	<b>\$ 402,920,963</b>

#### PROPOSED TAX RATES

<u>Classification of Tax</u>	<b>Proposed 2020</b>	<b>Proposed 2021</b>
Real Estate	\$0.74	\$0.74
Manufactured Home	0.74	0.74
Countryside Sanitary District	0.29	-
Personal Property	3.00	3.00
Recreational Vehicles	3.00	3.00
Machinery & Tools	2.55	2.55
Merchants Capital	0.87	0.87
Farm Machinery	0.44	0.44

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

A Cigarette Tax is proposed at the rate of two cents (\$0.02) per cigarette sold in the County.

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, 2021.

The Board of Supervisors will meet on Wednesday, April 28, 2021 at the Rockingham County Administration Center to consider adoption of the budget for FY2021-FY2022, the adoption of the capital improvements plan for FY2022-FY2026 and to establish property tax rates for the calendar year 2021.

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

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