

**COUNTY OF ROCKINGHAM, VIRGINIA  
PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2017.  
PROPOSED TAX RATES FOR THE CALENDAR YEAR 2017 AND PROPOSED WATER AND SEWER RATES**

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 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 12, 2017, at 6:00 p.m. at County Administration Building, 20 E Gay Street, Harrisonburg VA 22802. This public hearing is being held pursuant to sections 15.2-2506 and 15.2-2100, Code of Virginia, 1950, as amended. All citizens of the County are invited and encouraged to attend and provide the Board with written or oral comments and to ask questions concerning the County's proposed FY2017-18 budget, within reasonable time limits that are established by the Board of Supervisors.

A copy of the proposed budget and ordinance changes may be inspected by the public in the Department of Finance, County Administration Center, 20 East Gay Street, Harrisonburg, and in each of the County's branch libraries

	REVENUES			
	BUDGETED FY 2016-17	AMENDMENTS FY 2016-17	AMENDED FY 2016-17	PROPOSED FY 2017-18
<b>GENERAL FUND</b>				
General Property Taxes	\$ 79,562,500	\$ -	\$ 79,562,500	\$ 85,274,500
Other Local Taxes	10,991,300	-	10,991,300	11,521,350
Other Local Revenue	12,402,206	672	12,402,878	1,201,315
State Revenue	17,148,391	278,940	17,427,331	17,402,035
Federal Revenue	1,303,413	679,153	1,982,566	1,410,594
Insurance Recoveries	-	8,750	8,750	-
Transfer from Other Funds	-	-	-	-
Balance Carried Forward	4,710,605	3,317,282	8,027,887	2,849,380
<b>TOTAL GENERAL FUND</b>	<b>\$ 126,118,415</b>	<b>\$ 4,284,797</b>	<b>\$ 130,403,212</b>	<b>\$ 130,469,174</b>
Capital Projects Fund	9,193,458	11,239,284	20,432,742	550,000
School Capital Projects Fund	3,849,500	2,237,124	6,086,624	19,363,000
School Fund	131,434,538	-	131,434,538	137,118,400
School Cafeteria Fund	5,396,946	-	5,396,946	5,460,535
Massanutten Technical Center	5,536,364	-	5,536,364	5,913,027
Asset Forfeiture Fund	115,900	-	115,900	115,900
H'burg Rockingham Soc Services District	17,803,052	72,517	17,875,569	18,029,644
H'burg Rockingham Children's Services Act	9,235,150	-	9,235,150	9,287,883
Central Stores Fund	45,000	-	45,000	45,000
Self-Funded Health Insurance Plan Fund	27,810,885	-	27,810,885	29,956,000
Water & Sewer Utilities Fund	13,069,609	-	13,069,609	14,054,087
Lily Subdivision Sanitary District	53,958	-	53,958	53,740
Smith Creek Water & Wastewater Auth	414,999	-	414,999	414,943
Countryside Sanitary District	19,145	-	19,145	19,042
Penn Laird Sewer Authority	29,031	-	29,031	29,024
Solid Waste Fund	9,601,261	-	9,601,261	4,998,800
Laird L Conrad Law Library Fund	50,585	-	50,585	50,585
Economic Development Authority	-	-	-	7,500
Human Resources Rental Fund	232,774	-	232,774	232,774
Emergency Medical Services Transp Fund	1,312,926	-	1,312,926	1,460,000
<b>TOTAL REVENUES</b>	<b>\$ 361,323,496</b>	<b>\$ 17,833,722</b>	<b>\$ 379,157,218</b>	<b>\$ 377,629,058</b>

	EXPENDITURES			
	BUDGETED FY 2016-17	AMENDMENTS FY 2016-17	AMENDED FY 2016-17	PROPOSED FY 2017-18
<b>GENERAL FUND</b>				
General Government Administration	\$ 6,521,587	\$ (30,100)	\$ 6,491,487	\$ 6,653,019
Judicial Administration	3,953,594	70,240	4,023,834	4,325,410
Public Safety	29,168,741	957,533	30,126,274	31,600,832
Public Works	3,527,272	-	3,527,272	2,741,657
Human Services	2,004,295	-	2,004,295	2,118,834
Parks, Recreation & Cultural	2,407,827	-	2,407,827	2,552,573
Community Development	2,823,159	250,000	3,073,159	2,460,400
Contributions	518,394	-	518,394	594,513
Contingency	500,000	-	500,000	304,557
Other Expenses	85,000	-	85,000	80,000
Transfers to Other Funds	63,238,780	3,037,124	66,275,904	66,840,301
Debt Service - County	2,220,801	-	2,220,801	2,186,118
Debt Service - Schools	9,148,965	-	9,148,965	8,010,960
<b>TOTAL GENERAL FUND</b>	<b>\$ 126,118,415</b>	<b>\$ 4,284,797</b>	<b>\$ 130,403,212</b>	<b>\$ 130,469,174</b>
Capital Projects Fund	\$ 9,193,458	\$ 11,239,284	\$ 20,432,742	\$ 550,000
School Capital Projects Fund	3,849,500	2,237,124	6,086,624	19,363,000
School Fund	131,434,538	-	131,434,538	137,118,400
School Cafeteria Fund	5,396,946	-	5,396,946	5,460,535
School Textbook Fund	-	-	-	-
Massanutten Technical Center Fund	5,536,364	-	5,536,364	5,913,027
Asset Forfeiture Fund	115,900	-	115,900	115,900
H'burg-Rockingham Soc Services District	17,803,052	72,517	17,875,569	18,029,644
H'burg-Rockingham Comp Services Act	9,235,150	-	9,235,150	9,287,883
Central Stores Fund	45,000	-	45,000	45,000
Self-Funded Health Insurance Plan Fund	27,810,885	-	27,810,885	29,956,000
Water & Sewer Utilities Fund	13,069,609	-	13,069,609	14,054,087
Lily Subdivision Sanitary District	53,958	-	53,958	53,740
Smith Creek Water & Wastewater Auth	414,999	-	414,999	414,943
Countryside Sanitary District	19,145	-	19,145	19,042
Penn Laird Sewer Authority	29,031	-	29,031	29,024
Solid Waste Fund	9,601,261	-	9,601,261	4,998,800
Laird L Conrad Law Library Fund	50,585	-	50,585	50,585
Economic Development Authority	-	-	-	7,500
Human Resources Rental Fund	232,774	-	232,774	232,774
Emergency Medical Services Transp Fund	1,312,926	-	1,312,926	1,460,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 361,323,496</b>	<b>\$ 17,833,722</b>	<b>\$ 379,157,218</b>	<b>\$ 377,629,058</b>

**PROPOSED TAX RATES**

Classification of Tax	Actual 2016	Proposed 2017
Real Estate	\$0.70	\$0.74
Manufactured Home	0.70	0.74
Countryside Sanitary District	0.29	0.29
Personal Property	2.90	3.00
Recreational Vehicles	2.90	3.00
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, 2017.

**PROPOSED WATER/SEWER RATES**

Changes to the Rockingham County code Section 2-33 is proposed below:

Monthly Service Fees	Water		Sewer	
	Current Rate	Proposed Rate	Current Rate	Proposed Rate
Base Rate (up to 3.5gall)	\$11.50	\$12.50	\$0.00	\$6.00
3,500 to 5,000 gallons	\$2.58	\$3.80	\$5.09	\$5.15
Over 5,000 gallons	\$3.80	\$3.80		

The effective date for the new water rates is July 1, 2017.

The Board of Supervisors will meet on Wednesday, April 26, 2017 at the Rockingham County Administration Center to consider adoption of the budget for fiscal year 2017-18, to establish property tax rates for the calendar year 2017 and to consider adjusting water and sewer rates effective July 1, 2017.

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