

**COUNTY OF ROCKINGHAM, VIRGINIA
ADOPTED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2009,
AND SETTING OF TAX RATES**

REVENUES

	AMENDED FY 2008-09	ADOPTED FY 2009-10
<u>GENERAL FUND</u>		
General Property Taxes	\$ 62,933,000	\$ 60,486,000
Other Local Taxes	10,113,400	9,743,400
Other Local Revenue	7,711,375	6,974,731
State Revenue	15,492,060	15,507,381
Federal Revenue	944,671	696,914
Insurance Recoveries	0	0
Proceeds from Indebtedness	39,500,721	0
Balance Carried Forward	16,933,741	6,189,638
TOTAL GENERAL FUND	\$ 153,628,968	\$ 99,598,064
Capital Projects Fund	\$ 22,887,821	\$ 13,316,582
School Capital Projects Fund	44,070,279	36,251,106
School Fund	116,270,048	112,165,066
School Cafeteria Fund	4,952,222	5,099,975
School Textbook Fund	1,351,129	851,650
Massanutten Technical Center	5,194,301	4,975,953
Asset Forfeiture Fund	0	0
H'burg-Rockingham Soc Services District	14,827,658	14,513,200
H'burg-Rockingham Comp Services Act	10,672,339	10,672,339
Central Stores Fund	43,000	45,000
Self-Funded Health Insurance Plan Fund	18,015,426	18,600,000
Water & Sewer Utilities Fund	10,181,491	5,587,234
Lilly Subdivision Sanitary District	213,135	59,595
Smith Creek Water & Wastewater Authority	265,225	242,749
Countryside Sanitary District	17,327	17,292
Penn Laird Sewer Authority	104,584	18,000
Solid Waste Fund	4,760,270	5,990,525
Laird L Conrad Law Library Fund	0	67,571
Human Resources Rental Fund	233,672	233,672
TOTAL REVENUES	\$ 407,688,895	\$ 328,305,573

EXPENDITURES

	AMENDED FY 2008-09	ADOPTED FY 2009-10
<u>GENERAL FUND</u>		
General Government Administration	\$ 5,584,418	\$ 5,191,883
Judicial Administration	4,292,643	2,968,768
Public Safety	20,447,589	18,733,400
Public Works	1,897,176	1,615,690
Human Services	1,582,533	1,490,551
Parks, Recreation & Cultural	2,157,813	1,992,687
Community Development	5,863,307	4,563,050
Contributions	397,375	346,717
Contingency	451,500	100,000
Other Expenses	15,000	116,000
Transfers to Other Funds	101,806,601	50,024,223
Debt Service – County	1,195,075	2,185,313
Debt Service – Schools	7,937,938	10,269,782
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RATES FOR PROPERTY TAXES FOR CALENDAR YEAR 2009

<u>Classification of Tax</u>	Actual 2008	Adopted 2009
Real Estate	\$0.60	\$0.60
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	0.60	0.60
Countryside Sanitary District	0.29	0.29

All property tax levies are per one hundred dollars of assessed value at fair market rate, except merchants' capital which is based on 67% of fair market value. Property tax levies are effective January 1.

* The 2005 General Assembly capped the total cost of tax relief for the Commonwealth at \$950 million. Rockingham County's share is capped at \$5.86 million. The effect of the cap reduced the tax credit for qualifying vehicles in 2006 from 70% to 63%. The percentage relief for 2007 and 2008 was 59%. The percentage relief for 2009 is proposed to be 70%.