

COUNTY OF ROCKINGHAM, VIRGINIA
APPROVED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2015,
AND APPROVED TAX RATES FOR THE CALENDAR YEAR 2015

REVENUES

	BUDGETED FY 2014-15	AMENDMENTS FY 2014-15	AMENDED FY 2014-15	APPROVED FY 2015-16
<u>GENERAL FUND</u>				
General Property Taxes	\$ 70,157,000	\$ -	\$ 70,157,000	\$ 75,539,000
Other Local Taxes	9,906,300	-	9,906,300	10,216,300
Other Local Revenue	10,627,975	58,466	10,686,441	10,896,223
State Revenue	16,259,303	466,805	16,726,108	17,434,269
Federal Revenue	709,497	92,792	802,289	1,061,859
Insurance Recoveries	-	26,175	26,175	-
Transfers from Other Funds	-	1,077,180	1,077,180	-
Balance Carried Forward	3,849,342	1,754,388	5,603,730	3,310,664
TOTAL GENERAL FUND	\$ 111,509,417	\$ 3,475,806	\$ 114,985,223	\$ 118,458,315
Capital Projects Fund	\$ 11,670,000	\$ 3,160,837	\$ 14,830,837	\$ 10,063,000
School Capital Projects Fund	756,000	-	756,000	669,000
School Fund	121,042,203	517,000	121,559,203	124,770,834
School Cafeteria Fund	5,405,361	-	5,405,361	5,368,279
School Textbook Fund	662,000	-	662,000	662,000
Massanutten Technical Center	5,123,344	(22,122)	5,101,222	5,190,731
Asset Forfeiture Fund	400,000	10,000	410,000	130,000
H'burg-Rockingham Soc Services District	16,145,560	96,831	16,242,391	16,861,442
H'burg-Rockingham Comp Services Act	9,590,000	-	9,590,000	9,622,556
Central Stores Fund	45,000	-	45,000	45,000
Self-Funded Health Insurance Plan Fund	22,860,000	-	22,860,000	23,720,000
Water & Sewer Utilities Fund	8,578,000	1,825,086	10,403,086	11,728,200
Lilly Subdivision Sanitary District	60,000	-	60,000	56,754
Smith Creek Water & Wastewater Auth	412,000	-	412,000	411,266
Countryside Sanitary District	19,000	-	19,000	18,910
Penn Laird Sewer Authority	29,900	-	29,900	29,037
Solid Waste Fund	5,448,000	847,000	6,295,000	7,082,072
Laird L Conrad Law Library Fund	80,200	(29,615)	50,585	50,585
Human Resources Rental Fund	233,672	-	233,672	232,774
Emergency Medical Services Transp Fund	1,383,000	-	1,383,000	1,312,926
TOTAL REVENUES	\$ 321,452,657	\$ 9,880,823	\$ 331,333,480	\$ 336,483,681

EXPENDITURES

	BUDGETED FY 2014-15	AMENDMENTS FY 2014-15	AMENDED FY 2014-15	APPROVED FY 2015-16
<u>GENERAL FUND</u>				
General Government Administration	\$ 5,736,044	\$ 6,000	\$ 5,742,044	\$ 5,864,238
Judicial Administration	3,387,122	319,632	3,706,754	3,773,671
Public Safety	22,853,825	1,760,986	24,614,811	25,878,961
Public Works	2,309,368	-	2,309,368	2,271,519
Human Services	1,735,875	-	1,735,875	1,970,359
Parks, Recreation & Cultural	2,242,182	52,781	2,294,963	2,342,181
Community Development	2,448,291	3,765	2,452,056	2,797,648
Contributions	440,609	-	440,609	498,444
Contingency	500,000	(49,358)	450,642	500,000
Other Expenses	376,800	-	376,800	195,000
Transfers to Other Funds	58,027,561	1,382,000	59,409,561	60,884,775
Debt Service – County	1,994,187	-	1,994,187	2,284,843
Debt Service – Schools	9,457,553	-	9,457,553	9,196,676
TOTAL GENERAL FUND	\$ 111,509,417	\$ 3,475,806	\$ 114,985,223	\$ 118,458,315
Capital Projects Fund	\$ 11,670,000	\$ 3,160,837	\$ 14,830,837	\$ 10,063,000
School Capital Projects Fund	756,000	-	756,000	669,000
School Fund	121,042,203	517,000	121,559,203	124,770,834
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Human Resources Rental Fund	233,672	-	233,672	232,774
Emergency Medical Services Transp Fund	1,383,000	-	1,383,000	1,312,926
TOTAL EXPENDITURES	\$ 321,452,657	\$ 9,880,823	\$ 331,333,480	\$ 336,483,681

APPROVED TAX RATES

<u>Classification of Tax</u>	Actual 2014	Approved January 1- June 30, 2015	Approved July 1- December 31, 2015
Real Estate	\$0.64	\$0.66	\$0.68
Manufactured Home	0.64	0.66	0.68
Countryside Sanitary District	0.29	0.29	0.29
	Actual 2014		Approved 2015
Personal Property	2.85		2.90
Recreational Vehicles	2.85		2.90
Machinery & Tools	2.55		2.55
Merchants Capital	0.87		0.87
Farm Machinery	0.44		0.44

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.