

ROCKINGHAM COUNTY  
SUMMARY OF RECOMMENDATIONS  
GENERAL FUND REVENUES  
2011-12 BUDGET

Exhibit A

This is based on a 1.31 cent tax increase over revenue neutral+B5

DEPARTMENT	2010-11	2010-11	2011-12	2011-12	RECOMM.	% CHANGE
	ADOPTED BUDGET	AMENDED BUDGET	DEPT. REQUEST	BUDGET	BUDGET OVER 10-11 ADOPTED BUDGET	
Ad Valorem	43,171,610	43,211,428	43,543,240	44,421,471	1,249,861	2.90% A
Dog Taxes	60,500	60,500	60,000	60,000	(500)	-0.83%
Refund & Discounts Taxes	(160,000)	(160,000)	(175,000)	(175,000)	(15,000)	9.38%
Penalties & Interest	390,000	390,000	410,000	410,000	20,000	5.13%
Sales Tax	6,244,025	6,248,260	6,989,692	6,989,692	745,667	11.94% B
Gross Rental Receipt Tax	23,000	23,000	23,000	23,000	-	0.00%
Tax Collection Fees	86,000	86,000	106,500	106,500	20,500	23.84%
Occupancy Tax	168,150	168,150	182,511	182,511	14,361	8.54%
Privilege Licenses	10,000	10,000	10,000	10,000	-	0.00%
Beer & Wine	78,000	78,000	259,000	259,000	181,000	232.05% C
Facility Fees	160,000	160,000	160,000	160,000	-	0.00%
Tax Reimbursements	713,512	713,512	300,000	580,123	(133,389)	-18.69% D
Legal Collection Fees	1,000	1,000	1,000	1,000	-	0.00%
Election	500	26,000	49,000	49,000	48,500	9700.00% E
Reg of Deeds Fees	380,000	380,000	380,000	410,000	30,000	7.89%
Reg of Deeds Stamps	175,000	175,000	175,000	175,000	-	0.00%
GIS Fees	1,000	1,000	1,000	1,000	-	0.00%
Facilities Project Fees	84,675	84,675	86,227	86,227	1,552	1.83%
Sheriff	472,392	532,187	474,987	474,987	2,595	0.55%
Jail Fees	635,672	635,672	176,500	505,000	(130,672)	-20.56% F
CSI Gang Prevention	234,058	234,058	288,573	288,573	54,515	23.29%
Day Resource Center	97,173	97,173	97,805	97,805	632	0.65%
Inspection & Zoning Fees	295,100	295,100	291,100	291,100	(4,000)	-1.36%
EMS Fees	3,400,000	3,400,000	3,700,000	3,700,000	300,000	8.82% G
Emergency Services	22,932	287,955	37,500	37,500	14,568	63.53%
Animal Shelter	139,800	139,800	108,100	108,100	(31,700)	-22.68% H
Coop Extension Grant	9,000	65,874	9,000	9,000	-	0.00%
Soil Conservation Grant	42,433	76,933	36,225	36,225	(6,208)	-14.63% I
Public Health	3,087,928	3,292,538	2,913,356	2,913,356	(174,572)	-5.65% J
Social Services	11,407,000	12,135,455	11,843,742	11,862,363	455,363	3.99% K
Aging	764,584	865,872	761,085	761,085	(3,499)	-0.46%
Veterans	2,000	2,000	2,000	2,000	-	0.00%
Head Start	1,714,603	2,077,589	1,727,697	1,727,697	13,094	0.76%
Youth Services	826,829	867,794	695,379	695,379	(131,450)	-15.90% L
Library	211,609	216,609	217,603	243,603	31,994	15.12%
Interest Earned	351,000	351,000	100,000	100,000	(251,000)	-71.51% M
Economic Development	126,936	389,424	131,995	131,995	5,059	3.99%
Commissions	373,000	373,000	367,000	367,000	(6,000)	-1.61%
Charges to other Funds	189,854	189,854	187,852	188,720	(1,134)	-0.60%
Rents	35,280	35,280	35,280	35,280	-	0.00%
Sale of Fixed Assets	25,000	25,000	25,000	25,000	-	0.00%
ABC	9,000	9,000	9,000	9,000	-	0.00%
Miscellaneous	26,700	26,700	26,700	26,700	-	0.00%
Transfers From Other Funds	883,890	875,011	896,808	1,236,808	352,918	39.93% N
Fund Balance Appropriated	2,800,000	3,528,782	3,000,000	3,000,000	200,000	7.14% O
	<u>79,770,745</u>	<u>82,682,185</u>	<u>80,721,457</u>	<u>82,623,800</u>	<u>2,853,055</u>	<u>3.58%</u>

**ROCKINGHAM COUNTY  
SUMMARY OF RECOMMENDATIONS  
2011-12 BUDGET**

**Explanation of Increases/Decreases**

- A This is based on a 1.31 cent tax increase over revenue neutral+B5
- B Sales taxes were projected at to increase 4% over the current year actuals.
- C State is not expected to withholding two thirds of beer & wine tax again.
- D This is the hold harmless funds we get for the reimbursements that were replaced by the Article 44 sales tax. We still get this even though Article 44 tax was taken away as part of Medicaid swap. Amount will continue to drop as sales tax revenues improve. At some point in the future these funds will no longer be available.
- E This revenue is prone to fluctuate from year to year because it is based on the number of local elections during the year.
- F The largest portion of this total are jail rental fees. Lowered expected revenues based on not receiving any in current year.
- G Based on improving trend for EMS collected amounts.
- H We made an keying error in revenues in the current year that has been corrected. We hope that as we improve adoptions, fund raising, and spay and neutering that these revenues are conservative.
- I State funding is declining for the 2nd year consecutive year.
- J State funding is declining in several areas.
- K State funding is increasing in several areas.
- L Sometimes we don't budget anticipated grants until they are approved. Additional revenues received mid-year will be Board approved and matching expenditures will be amended to the budget.
- M Interest earned is an educated guess based on historical trends and current and projected market conditions. When interest rates decline so do our opportunities for greater interest earnings. We dropped back our projection from our financial forecast based on the uncertainties of the economy.
- N Includes 1st \$300K payback out of 3 years to GF from WC Fund
- O We traditionally budget \$3 million of surplus, decreased \$200,000 last year but put back to traditional levels. It is just an educated guess.