

**ROCKINGHAM COUNTY  
GENERAL FUND RECOMMENDED BUDGET  
(By Functional Area)**

Exhibit C

	2011-12 Adopted Budget	2012-2013 Budget Forecast at Retreat	2012-13 Recommended Budget	2012-13 Expected Surplus	Increase (Decrease) Over 11-12 Budget
<b>Expenditures</b>					
General government				500,000	
Salaries & Benefits	5,554,290	8,187,372	5,618,002		63,712
Operating Expenses	2,389,702	2,413,599	2,622,954		233,252
Non-departmental					
COLA/Salary Adjustments	320,000	Included in	600,000		280,000
Retiree Health Insurance	1,998,183	General Govt	2,112,800		114,617
Public safety				600,000	
Salaries & Benefits	13,991,363	14,551,018	14,301,305		309,942
Operating Expenses	3,826,149	3,864,410	4,148,617		322,468
Economic and physical development				100,000	
Salaries & Benefits	534,093	555,457	540,714		6,621
Operating Expenses	940,156	949,558	1,443,350		503,194
Human services				1,000,000	
Salaries & Benefits	14,348,518	14,922,459	14,401,297		52,779
Operating Expenses	11,775,492	11,893,247	11,829,248		53,756
Cultural and recreational				100,000	
Salaries & Benefits	1,299,584	1,351,567	1,256,663		(42,921)
Operating Expenses	470,918	475,627	491,576		20,658
Education	17,936,270	17,936,270	17,999,313		63,043
Capital Outlay					
Schools & RCC	1,376,525	1,383,408	1,363,400		(13,125)
General Government	422,856	424,970	393,736		(29,120)
Public Safety	795,974	799,954	681,842		(114,132)
Human Services	24,455	24,577	50,830		26,375
Economic and Physical development	16,667	16,750	-		(16,667)
Cultural	26,000	26,130	10,000		(16,000)
Other Financing Uses					
CR- Courthouse etc (5 cents)	3,043,066	3,063,750	3,198,620		155,554
Capital Projects					
Water & Sewer Subsidy	1,090,818	1,090,818	968,084		(122,734)
TDA	178,932	178,932	196,000		17,068
Debt Service	57,815	57,815	127,199		69,384
Estimate for increase to health ins cost					
Contingency	300,000	300,000	300,000		-
Other Financing Uses	4,670,631	4,691,315	4,789,903		119,272
<b>Total expenditures</b>	<b>82,717,826</b>	<b>84,467,688</b>	<b>84,655,550</b>	<b>2,300,000</b>	<b>1,937,724</b>
Percent Change					2.34%
<b>Revenue</b>					
Ad valorem taxes - Current Year	43,374,145	45,609,128	45,431,337	400,000	2,057,192
Other Ad Valorem Taxes	1,530,000	1,368,550	1,527,300		(2,700)
Total Ad valorem	44,904,145	46,977,678	46,958,637		2,054,492
Other taxes and licenses				200,000	
Art 39 1%	5,226,197	5,326,458	5,449,306		223,109
Art 40 1/2 %	3,282,970	3,409,074	3,420,450		137,480
Hold Cites harmless	(1,519,475)	(1,611,873)	(1,655,033)		(135,558)
Other	229,511	201,150	258,000		28,489
Other taxes and licenses	7,219,203	7,324,809	7,472,723		253,520
Unrestricted intergovernmental	825,123	731,100	817,638		(7,485)
Restricted intergovernmental					
Human Services	16,689,772	17,131,674	16,597,744		(92,028)
Other	612,920	612,920	531,647		(81,273)
Total Restricted Intergovernmental	17,302,692	17,744,594	17,129,391		(173,301)
Permits and fees	1,117,227	1,061,366	1,051,050		(66,177)
Sales and services					
Human Services	1,187,108	1,218,540	1,196,606		9,498
Other	4,632,380	4,308,113	4,517,790		(114,590)
Total Sales & Service	5,819,488	5,526,653	5,714,396		(105,092)
Deduct MH Revenue	-				
Investment earnings	100,000	75,000	75,000		(25,000)
Miscellaneous					
Human Services	85,000	83,819	80,000		(5,000)
Other	912,715	905,962	915,426		2,711
Other Financing Sources	1,236,808	1,236,808	1,466,289		229,481
Total Misc	2,234,523	2,226,589	2,461,715		227,192
<b>Subtotal Revenues</b>	<b>79,522,401</b>	<b>81,667,789</b>	<b>81,680,550</b>	<b>600,000</b>	<b>2,158,149</b>
Fund Balance Appropriated	3,195,425	2,800,000	2,975,000	2,900,000	(220,425)
<b>Total Resources</b>	<b>82,717,826</b>	<b>84,467,789</b>	<b>84,655,550</b>		<b>1,937,724</b>
Tax Base	6,446,022,809	6,621,467,048	6,748,599,776		
Tax Rate	0.6980	0.7100	0.6980		
Tax per penny	623,913	642,296	655,623		
Real Property collection Rate	97.50%	97.75%	98.0%		
Vehicle Collection rate	89.50%	89.50%	88.4%		