

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

APPROPRIATIONS		FY 2025				Approved		FY 2026		FY 2026		Change from FY 2025	
DEPARTMENT	Detail	FY 2024	Delegation	Approved	Approved	Inc. Transfers	Expected	% Expected	Commissioners	Delegation			
	Page #	Encumbrances	Approved Budget	Transfers		& Encumbrances	at 6/30/2025	at 6/30/2025	Proposed Budget	Approved Budget	\$ Change	% Change	
GENERAL FUND													
Delegation	1	-	351,319	346,632	697,951		123,414	18%	357,156	357,457	6,138	1.75%	
Treasurer	2	-	19,432	20,176	39,608		16,342	41%	20,187	19,288	(144)	-0.74%	
County Attorney	3	-	5,015,852	4,791,943	9,807,795		4,429,013	45%	5,212,957	5,212,957	197,105	3.93%	
Medical Examiner	4	-	80,204	80,204	160,408		73,426	46%	77,804	77,804	(2,400)	-2.99%	
Sheriff's Office	5-7	51,821	8,401,342	7,826,372	16,279,535		8,125,212	50%	9,190,848	9,224,632	823,290	9.80%	
Registry of Deeds	8	-	1,480,913	1,387,520	2,868,433		1,272,394	44%	1,453,348	1,453,348	(27,565)	-1.86%	
Commissioners Office	9	660	271,236	262,701	534,597		256,301	48%	282,668	282,668	11,432	4.21%	
General Government	10	4,800	3,510,314	3,334,755	6,849,869		3,268,031	48%	3,371,116	3,371,116	(139,198)	-3.97%	
Projects	10	6,600	735,900	741,550	1,484,050		720,907	49%	2,753,600	2,753,600	2,017,700	274.18%	
Grants	10	-	25,000	25,000	50,000		5,880	12%	25,000	25,000	-	0.00%	
Finance Office	11	29,292	1,705,511	1,613,613	3,348,416		1,598,627	48%	1,785,122	1,785,122	79,611	4.67%	
Facilities Operations	12-15	66,071	5,810,908	5,410,571	11,287,550		5,454,243	48%	6,156,643	6,156,643	345,735	5.95%	
IT	16	151,409	1,097,491	1,113,919	2,362,819		1,094,892	46%	1,817,286	1,912,804	815,313	74.29%	
Department of Corrections	17-18	49,591	14,949,026	14,118,236	29,116,853		13,945,784	48%	15,494,944	15,494,944	545,918	3.65%	
Human Resources	19	78,746	1,243,075	1,106,296	2,428,117		1,180,202	49%	1,299,780	1,299,780	56,705	4.56%	
Statutory Organizations	20												
Conservation District	20	-	120,000	115,000	235,000		120,000	51%	124,800	138,000	18,000	15.00%	
UNH Cooperative Extension	20	-	433,854	425,347	859,201		433,854	50%	445,345	445,345	11,491	2.65%	
Non-County Specials	20	-	296,200	285,000	581,200		296,200	51%	275,111	307,111	10,911	3.68%	
Long Term Care Services	21-28	84,720	36,145,134	33,128,055	69,357,909		34,032,696	49%	37,612,599	37,641,129	1,495,995	4.14%	
TOTAL COUNTY APPROPRIATIONS	28	523,709	81,692,711	76,132,890	158,349,310		76,447,418	48%	87,756,314	87,958,748	6,266,037	7.67%	
Categorical Assistance	29												
Medicaid Liability	29	-	19,612,698	19,821,341	39,434,039		18,629,543	47%	18,504,282	18,504,282	(1,108,416)	-5.65%	
GRAND TOTAL - APPROPRIATIONS	29	523,709	101,305,409	95,954,231	197,783,349		95,076,961	48%	106,260,596	106,463,030	5,157,621	5.09%	

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

REVENUES

	Detail Page #	FY 2025		AQproved		Expected at 6/30/2025	% Expected at 6/30/2025	FY 2026 Commissioners Proposed Budget	FY 2026 Delegation Approved Budget	Change from FY 2025 Delegation AQproved	
		FY 2024 Encumbrances	Delegation Approved Budget	Approved Transfers	Inc. Transfers & Encumbrances					\$ Change	% Change
GENERAL FUND											
General Government - Taxes	30	-	53,168,248	-	53,168,248	53,168,248	100%	55,294,978	55,434,428	2,266,180	4.26%
General Government - Other	30	-	2,245,002	-	2,245,002	2,940,356	131%	4,580,001	4,640,001	2,394,999	106.68%
Register of Deeds	30	-	3,630,000	-	3,630,000	3,903,445	108%	3,830,000	3,830,000	200,000	5.51%
Sheriff's Office	30	-	1,601,385	-	1,601,385	1,842,208	115%	1,782,982	1,817,982	216,597	13.53%
Dispatch	30	-	64,467	-	64,467	57,098	89%	66,606	66,606	2,139	3.32%
Facilities (f/k/a Maintenance)	30	-	105,001	-	105,001	58,539	56%	240,001	240,001	135,000	128.57%
IT	30	-	1	-	1	-	0%	1	1	-	0.00%
Long Term Care Services	31	-	26,537,967	-	26,537,967	27,536,245	104%	25,008,655	25,008,655	(1,529,312)	-5.76%
County Attorney	32	-	50,001	-	50,001	50,054	100%	50,001	50,001	-	0.00%
Department of Corrections	32	-	66,501	-	66,501	23,116	35%	66,501	66,501	-	0.00%
Property Management	32	-	34,600	-	34,600	33,574	97%	34,600	34,600	-	0.00%
Categorical Assistance	32	-	130,000	-	130,000	165,537	127%	130,000	130,000	-	0.00%
Human Resources/Fiscal/Commissioners	32	-	1	-	1	188	18800%	1	1	-	0.00%
Transfers	32	-	2,000	-	2,000	-	0.0%	2,000	2,000	-	0.00%
TOTAL REVENUE	32	-	87,635,174	-	87,635,174	89,778,608	102.4%	91,086,327	91,320,777	3,685,603	4.21%
Fund Balance											
Assigned for Encumbrances	32	523,709	-	-	523,709	420,000	80%	-	-	-	0.00%
Unassigned Fund Balance	32	-	13,670,235	-	13,670,235	4,878,353	36%	15,174,269	15,142,253	1,472,018	10.77%
Total Fund Balance	32	523,709	13,670,235	-	14,193,944	5,298,353	37%	15,174,269	15,142,253	1,472,018	10.77%
GRAND TOTAL	32	523,709	101,305,409	-	101,829,118	95,076,961	93%	106,260,596	106,463,030	5,157,621	5.09%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
GENERAL FUND											
16100000	DELEGATION										
51000	Delegates Per Diem Payment		8,000		8,000	4,320	54%	8,000	8,000	-	0%
51002	Staff Salary		72,923		72,923	72,776	100%	77,508	77,508	4,585	6%
51004	Compensated Absences		3,000		3,000	3,000	100%	3,000	3,000	-	0%
51400	Health Buyout		1		-	-	0%	1	1	-	0%
51401	Longevity		1,000		1,000	1,000	100%	1,000	1,250	250	25%
	TOTAL SALARIES	-	84,924	-	84,923	81,096	95%	89,509	89,759	4,835	6%
52100	Social Security Taxes		6,267		6,267	5,724	91%	6,618	6,637	370	0
52101	Health		14,000		14,000	14,000	100%	14,000	14,000	-	0%
52102	Dental		700		700	700	100%	700	700	-	0%
52103	Retirement		10,002		10,002	9,769	98%	10,010	10,042	40	0%
52104	Workers Comp		40		40	40	100%	53	53	13	33%
52105	Unemployment		40		40	35	88%	40	40	-	0%
52106	Short Term Disability		459		459	459	100%	459	459	-	0%
	TOTAL PAYROLL EXPENSES	-	31,508	-	31,508	30,727	98%	31,880	31,931	423	1%
53000	Telephone/Communications		200		200	95	48%	200	200	-	0%
53100	Postage		1,320		1,320	1,320	100%	2,200	2,200	880	67%
53400	Office Supplies/Expenses		2,475		2,475	770	31%	2,475	2,475	-	0%
53402	Advertisements		990		990	462	47%	990	990	-	0%
53501	Expendable Equipment Delegation		1		1	-	0%	1	1	-	0%
53600	Service Contract		1,900		1,900	1,081	57%	1,900	1,900	-	0%
53900	Conferences/Training		2,000		2,000	-	0%	2,000	2,000	-	0%
53903	Travel Reimbursement		11,000		11,000	7,863	71%	11,000	11,000	-	0%
54100	Contingency EF		200,000	(41,795)	158,205	-	0%	200,000	200,000	-	0%
54200	Audits		1		1	-	0%	1	1	-	0%
54300	Legal Services/Investigations		15,000		15,000	-	0%	15,000	15,000	-	0%
	TOTAL OPERATING EXPENSE	-	234,887	(41,795)	193,092	11,591	6%	235,767	235,767	880	0%
	TOTAL BUDGET - DELEGATION	-	351,319	(41,795)	309,523	123,414	40%	357,156	357,457	6,138	2%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
12100000	COUNTY TREASURER										
51000	Treasurer's Salary		10,081		10,081	10,021	99%	10,782	10,782	701	7%
	TOTAL SALARIES	-	10,081	-	10,081	10,021	99%	10,782	10,782	701	7%
52100	Social Security Taxes		771		771	767	99%	825	825	54	7%
52104	Worker's Compensation		1		1	1	100%	1	1	-	0%
	TOTAL PAYROLL EXPENSE	-	772	-	772	768	99%	826	826	54	7%
53000	Telephone/Communications		1		1	1	100%	1	1	-	0%
53100	Postage		6,000		6,000	5,199	87%	6,000	6,000	-	0%
53300	Dues		75		75	-	0%	75	75	-	0%
53400	Office Supplies		1,500		1,500	353	24%	1,500	1,500	-	0%
53502	Equipment-Treasurer		1		1	-	0%	1	1	-	0%
53600	Service Contracts		1		1	-	0%	1	1	-	0%
53700	Publications/Books		1		1	-	0%	1	1	-	0%
53900	Conferences/Trng/Cont Ed		400		400	-	0%	400	1	(399)	-100%
53903	Travel Reimbursement		600		600	-	0%	600	100	(500)	-83%
	TOTAL OPERATING EXPENSE	-	8,579	-	8,579	5,553	65%	8,579	7,680	(899)	-10%
	TOTAL BUDGET - TREASURER	-	19,432	-	19,432	16,342	84%	20,187	19,288	(144)	-1%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
13100000	COUNTY ATTORNEY										
51000	County Attorney's Salary		124,249		124,249	124,249	100%	132,948	132,948	8,699	7%
51002	Admin Salaries		975,035		975,035	900,479	92%	1,036,096	1,036,096	61,061	6%
51100	Assistant County Attorney Salaries		1,915,732		1,915,732	1,601,514	84%	1,979,303	1,979,303	63,571	3%
51101	Victim/Witness Advocate		349,993		349,993	320,594	92%	367,057	367,057	17,064	5%
51105	Investigators Salaries		120,820		120,820	119,853	99%	128,353	128,353	7,533	6%
51004	Compensated Absences		35,000		35,000	35,000	100%	35,000	35,000	-	0%
51400	Health Buyout		15,000		15,000	10,750	72%	6,000	6,000	(9,000)	-60%
51401	Longevity		6,350		6,350	4,750	75%	5,200	5,200	(1,150)	-18%
	TOTAL SALARIES	-	3,542,179	-	3,542,179	3,117,189	88%	3,689,957	3,689,957	147,778	4%
52100	Social Security Taxes		267,152		267,152	226,467	85%	279,604	279,604	12,452	5%
52101	Employee Health Insurance		476,000		476,000	476,000	100%	560,000	560,000	84,000	18%
52102	Employee Dental Insurance		30,800		30,800	30,800	100%	30,800	30,800	-	0%
52103	Retirement		454,393		454,393	393,147	87%	446,939	446,939	(7,454)	-2%
52104	Worker's Compensation		2,185		2,185	2,185	100%	2,321	2,321	136	6%
52105	Unemployment Insurance		1,720		1,720	1,507	88%	1,720	1,720	-	0%
52106	Short Term Disability		17,878		17,878	17,878	100%	18,194	18,194	316	2%
	TOTAL PAYROLL EXPENSES	-	1,250,128	-	1,250,128	1,147,984	92%	1,339,578	1,339,578	89,450	7%
53000	Telephone/Communications		4,500		4,500	4,426	98%	6,250	6,250	1,750	39%
53100	Postage		6,500		6,500	4,662	72%	5,500	5,500	(1,000)	-15%
53300	Dues		13,200		13,200	11,393	86%	12,525	12,525	(675)	-5%
53400	Office Supplies		30,000		30,000	22,905	76%	27,500	27,500	(2,500)	-8%
53408	Employee Retention		9,500		9,500	7,313	77%	2,500	2,500	(7,000)	-74%
53501	Equipment Expendable		1		1	2,210	221000%	1	1	-	0%
53502	Equipment Non Expendable		1		1	-	0%	1	1	-	0%
53600	Service Contracts/Equip Repairs Mntc		36,000		36,000	27,735	77%	37,900	37,900	1,900	5%
53700	Law Books/Publications		13,500		13,500	12,356	92%	14,250	14,250	750	6%
53701	Software		475		475	-	0%	475	475	-	0%
53900	Conferences/Trng/Cont Ed		10,500		10,500	8,390	80%	1,500	1,500	(9,000)	-86%
53903	Travel Reimbursements		7,000		7,000	3,409	49%	15,100	15,100	8,100	116%
54100	Investigations		3,868		3,868	3,847	99%	4,045	4,045	177	5%
54101	Expenses of Prosecutions		85,000		85,000	54,597	64%	50,000	50,000	(35,000)	-41%
54102	Victim Advocate Expense		1,500		1,500	77	5%	3,150	3,150	1,650	110%
53900-31001	Victim Advocate Conferences		2,000		2,000	520	26%	300	300	(1,700)	-85%
57109	Courthouse Lease Payments <i>(New for FY 2026)</i>		-		-			2,425	2,425	2,425	100%
	TOTAL OPERATING EXPENSE	-	223,545	-	223,545	163,840	73%	183,422	183,422	(40,123)	-18%
	TOTAL BUDGET - COUNTY ATTORNEY	-	5,015,852	-	5,015,852	4,429,013	88%	5,212,957	5,212,957	197,105	4%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
13101000	MEDICAL EXAMINER										
53000	Telephone/Communications		1		1	-	0%	1	1	-	0%
53400	Supplies/Expenses		1		1	-	0%	1	1	-	0%
53903	Travel Reimbursement		10,200		10,200	9,499	93%	10,500	10,500	300	3%
54401	Views		60,000		60,000	59,500	99%	62,300	62,300	2,300	4%
54402	Autopsies		1		1	-	0%	1	1	-	0%
54403	Funeral Home/Transports		10,000		10,000	4,427	44%	5,000	5,000	(5,000)	-50%
54404	Lab Work		1		1	-	0%	1	1	-	0%
	TOTAL OPERATING EXPENSE	-	80,204	-	80,204	73,426	92%	77,804	77,804	(2,400)	-3%
	TOTAL BUDGET - MEDICAL EXAMINER	-	80,204	-	80,204	73,426	92%	77,804	77,804	(2,400)	-3%
	TOTAL BUDGET - COUNTY ATTORNEY'S OFFICE	-	5,096,056	-	5,096,056	4,502,439	88%	5,290,761	5,290,761	194,705	4%

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			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
15100000	SHERIFF'S OFFICE										
51000	Sheriff's Salary		95,817		95,817	95,817	100%	102,526	102,526	6,709	7%
51002	Clerical Salaries		265,723		265,723	261,961	99%	278,492	278,492	12,769	5%
51150	Deputy Sheriff Salaries		2,497,781	(63,858)	2,433,923	2,359,212	97%	2,786,293	2,786,293	288,512	12%
51152	Bailiffs		665,093	14,000	679,093	678,067	100%	691,593	691,593	26,500	4%
51004	Compensated Absences		50,000		50,000	50,000	100%	50,000	50,000	-	0%
51400	Health Buyout		13,200		13,200	11,700	89%	11,700	11,700	(1,500)	-11%
51401	Longevity		5,850		5,850	5,850	100%	6,100	6,100	250	4%
	TOTAL SALARIES	-	3,593,464	(49,858)	3,543,606	3,462,607	98%	3,926,704	3,926,704	333,240	9%
52100	Social Security Taxes		121,203		121,203	115,678	95%	123,711	123,711	2,508	2%
52101	Employee Health Insurance		308,000		308,000	308,000	100%	322,000	322,000	14,000	5%
52102	Employee Dental Insurance		21,700		21,700	21,700	100%	21,700	21,700	-	0%
52103	Retirement		695,713		695,713	659,742	95%	749,669	749,669	53,956	8%
52104	Worker's Compensation		30,594		30,594	30,594	100%	52,156	52,156	21,562	70%
52105	Unemployment Insurance		1,200		1,200	1,051	88%	1,200	1,200	-	0%
52106	Short Term Disability		13,747		13,747	13,747	100%	13,770	13,770	23	0%
	TOTAL PAYROLL EXPENSES	-	1,192,157	-	1,192,157	1,150,512	97%	1,284,206	1,284,206	92,049	8%
53000	Telephone/Communications		38,760		38,760	36,990	95%	38,400	38,400	(360)	-1%
53100	Postage		8,483		8,483	9,184	108%	9,084	9,084	601	7%
53300	Dues		3,024		3,024	2,573	85%	3,099	3,099	75	2%
53400	Office Supplies/Expenses	127	21,360		21,487	17,873	83%	23,055	23,055	1,695	8%
53500	Equipment Repair		2,500		2,500	911	36%	2,500	2,500	-	0%
53501	Exp Equipment Sheriff		22,100		22,100	20,434	92%	5,537	5,537	(16,563)	-75%
53502	Non Expendable Equipment		1	6,390	6,391	6,390	100%	1	1	-	0%
53600	Service/Maintenance Contract		11,445		11,445	12,057	105%	115,869	115,869	104,424	912%
53701	Computer Software/Programs		1		1	-	0%	1,000	1,000	999	99900%
53703	Drug Interdiction		10,000		10,000	3,500	35%	10,000	10,000	-	0%
53800	Cruiser/Maintenance		1		1	-	0%	1	1	-	0%
53804	New Cruiser Equipment		51,744		51,744	51,619	100%	65,868	65,868	14,124	27%
53900	Conferences/Trng/Cont Ed		14,785		14,785	13,747	93%	20,515	20,515	5,730	39%
54001	New Hire Psyche		12,225		12,225	5,625	46%	13,200	13,200	975	8%
54201	Housekeeping		1,000		1,000	994	99%	500	500	(500)	-50%
54202	Travel & Extradition		1,250		1,250	701	56%	1,250	1,250	-	0%
54204	Uniform Allowance	1,725	46,111	(6,390)	41,446	41,321	100%	63,414	63,414	17,303	38%
55400	Firearm Supplies and Expenses		66,563		66,563	66,059	99%	82,731	82,731	16,168	24%
57131	Vehicle Lease		203,660		203,660	191,459	94%	193,389	193,389	(10,271)	-5%
57163	2022 vehicle lease		47,024		47,024	47,024	100%	-	-	(47,024)	-100%
	TOTAL OPERATING EXPENSE	1,852	562,037	-	563,889	528,461	94%	649,413	649,413	87,376	16%
	TOTAL BUDGET SHERIFF	1,852	5,347,658	(49,858)	5,299,652	5,141,580	97%	5,860,323	5,860,323	512,665	10%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
15101000	DISPATCH										
51002	Dispatch Operators Salaries		1,618,845	(14,000)	1,604,845	1,508,183	94%	1,743,151	1,743,151	124,306	8%
51400	Health Buyout		7,500		7,500	7,500	100%	6,000	6,000	(1,500)	-20%
51401	Longevity		6,100		6,100	6,100	100%	6,250	6,250	150	2%
51004	Compensated Absences		16,500		16,500	16,500	100%	16,500	16,500	-	0%
	TOTAL SALARIES		1,648,945	(14,000)	1,634,945	1,538,283	94%	1,771,901	1,771,901	122,956	7%
52100	Social Security Taxes		117,382		117,382	98,942	84%	126,342	126,342	8,960	8%
52101	Employee Health Insurance		238,000		238,000	238,000	100%	252,000	252,000	14,000	6%
52102	Employee Dental Insurance		15,400		15,400	15,400	100%	15,400	15,400	-	0%
52103	Retirement		232,354		232,354	218,282	94%	237,681	237,681	5,327	2%
52104	Worker's Compensation		1,986		1,986	1,986	100%	2,996	2,996	1,010	51%
52105	Unemployment Insurance		880		880	771	88%	880	880	-	0%
52106	Short Term Disability		9,732		9,732	9,732	100%	9,906	9,906	174	2%
	TOTAL PAYROLL EXPENSE		615,734	-	615,734	583,113	95%	645,205	645,205	29,471	5%
53400	Office Supplies		4,500		4,500	3,392	75%	10,972	10,972	6,472	144%
53500	Equipment Repair		3,000		3,000	-	0%	3,000	3,000	-	0%
53501	Expendable Equipment		4,000		4,000	3,899	97%	4,000	4,000	-	0%
53502	Non Expendable Equipment		1		1	-	0%	1	1	-	0%
53600	Service Contracts-mntc		79,553		79,553	74,549	94%	96,943	96,943	17,390	22%
53701	Computer Software Program		2,000		2,000	336	17%	2,000	2,000	-	0%
53900	Conferences/Trng/Cont Ed		5,895		5,895	5,102	87%	3,995	3,995	(1,900)	-32%
54204	Dispatch Uniforms		3,550		3,550	2,965	84%	4,500	4,500	950	27%
	TOTAL OPERATING EXPENSE	-	102,499	-	102,499	90,243	88%	125,411	125,411	22,912	22%
	TOTAL BUDGET - DISPATCH	-	2,367,178	(14,000)	2,353,178	2,211,639	94%	2,542,517	2,542,517	175,339	7%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
15102000	RADIO										
51002	Radio Salaries		79,570		79,570	80,329	101%	82,793	82,793	3,223	4%
51004	Compensated Absences		550		550	550	100%	550	550	-	0%
51400	Health Buyout		1		1	-	0%	1	1	-	0%
51401	Longevity		150		150	150	100%	150	150	-	0%
	TOTAL SALARIES	-	80,271	-	80,271	81,029	101%	83,494	83,494	3,223	4%
52100	Social Security Taxes		6,099		6,099	5,937	97%	6,345	6,345	246	4%
52101	Employee Health Insurance		14,000		14,000	14,000	100%	14,000	14,000	-	0%
52102	Employee Dental Insurance		700		700	700	100%	700	700	-	0%
52103	Retirement		10,786		10,786	10,835	100%	10,575	10,575	(211)	-2%
52104	Worker's Compensation		1,582		1,582	1,582	100%	2,681	2,681	1,099	69%
52105	Unemployment Insurance		40		40	35	88%	40	40	-	0%
52106	Short Term Disability		459		459	459	100%	459	459	-	0%
	TOTAL PAYROLL EXPENSE	-	33,666	-	33,666	33,548	98%	34,800	34,800	1,134	3%
53400	Office Supplies and Expenses	65	1,500		1,565	1,542	99%	1,500	1,500	-	0%
53500	Parts	139	15,000		15,139	14,977	99%	15,000	15,000	-	0%
53501	Expendable Equipment		15,000		15,000	14,811	99%	24,000	24,000	9,000	60%
53502	Non Expendable Equipment	49,765	70,900		120,665	119,230	99%	62,000	62,000	(8,900)	-13%
53600	Service Contracts		15,000		15,000	12,206	81%	15,000	15,000	-	0%
53701	Computer Software		1,000		1,000	247	25%	1,000	1,000	-	0%
53900	Conferences & Training		1,000		1,000	-	0%	1,000	1,000	-	0%
	TOTAL OPERATING EXPENSE	49,969	119,400	-	169,369	163,013	96%	119,500	119,500	100	0%
	TOTAL BUDGET - RADIO	49,969	233,337	-	283,306	277,590	98%	237,794	237,794	4,457	2%
15104000	OUTSIDE DETAIL										
51150	Deputy Sheriff Salaries		357,192	58,346	415,538	399,830	96%	434,325	460,993	103,801	29%
	TOTAL SALARIES	-	357,192	58,346	415,538	399,830	86%	434,325	460,993	103,801	29%
52100	Social Security Taxes		5,179		5,179	4,619	89%	6,298	6,685	1,506	29%
52103	Retirement		83,797	5,512	89,309	83,870	94%	100,818	107,008	23,211	28%
52104	Worker's Compensation		7,001		7,001	6,084	87%	8,773	9,312	2,311	33%
	TOTAL PAYROLL EXPENSE	-	95,977	5,512	101,489	94,573	93%	115,889	123,005	27,028	28%
	SUBTOTAL - OUTSIDE DETAIL	-	453,169	63,858	517,027	494,403	96%	550,214	583,998	130,829	29%
	TOTAL BUDGET - SHERIFF'S OFFICE	51,821	8,401,342	-	8,453,163	8,125,212	96%	9,190,848	9,224,632	823,290	10%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
14100000	REGISTER OF DEEDS										
	<u>SU indicates surcharge funding</u>										
51000	Registrar's Salary		92,059		92,059	92,059	100%	98,504	98,504	6,445	7%
51002	Clerical Salaries		756,337		756,337	614,668	81%	736,893	736,893	(19,444)	-3%
51004	Compensated Absences		8,000		8,000	8,000	100%	8,000	8,000	-	0%
51400	Health Buyout		1,500		1,500	1,500	100%	1,500	1,500	-	0%
51401	Longevity		8,300		8,300	8,300	100%	7,250	7,250	(1,050)	-13%
	TOTAL SALARIES	-	866,196	-	866,196	724,527	84%	852,147	852,147	(14,049)	-2%
52100	Social Security Taxes		64,697		64,697	52,077	80%	64,577	64,577	(120)	0%
52101	Employee Health Insurance		168,000		168,000	168,000	100%	154,000	154,000	(14,000)	-8%
52102	Employee Dental Insurance		9,100		9,100	9,100	100%	8,400	8,400	(700)	-8%
52103	Retirement		114,221		114,221	96,269	84%	107,437	107,437	(6,784)	-6%
52104	Worker's Compensation		409		409	409	100%	497	497	88	22%
52105	Unemployment Insurance		480		480	421	88%	440	440	(40)	-8%
52106	Short Term Disability		4,610		4,610	4,610	100%	4,850	4,850	240	5%
	TOTAL PAYROLL EXPENSES	-	361,517	-	361,517	330,886	92%	340,201	340,201	(21,316)	-6%
53000	Telephone/Communications		500		500	-	0%	500	500	-	0%
53100	Postage		6,000		6,000	5,962	99%	6,000	6,000	-	0%
53300	Dues - Professional Associations		1,000		1,000	1,004	100%	1,000	1,000	-	0%
53400	Office Supplies		7,500		7,500	7,000	93%	7,000	7,000	(500)	-7%
53501	Equipment Expendable SU		5,000		5,000	5,000	100%	5,000	5,000	-	0%
53502	Equipment Non Expendable SU		10,000		10,000	10,000	100%	6,000	6,000	(4,000)	-40%
53600	Service Contracts SU		9,000		9,000	8,209	91%	10,000	10,000	1,000	11%
53701	Software Revisions		38,000		38,000	35,858	94%	38,000	38,000	-	0%
53900	Conferences/Trng/Cont Ed		1,200		1,200	1,399	117%	2,500	2,500	1,300	108%
53903	Travel Reimbursement		5,000		5,000	3,675	73%	5,000	5,000	-	0%
54150	Imaging/Cd Rom Project SU		10,000		10,000	4,019	40%	20,000	20,000	10,000	100%
54151	Book Restoration Project SU		100,000		100,000	74,856	75%	100,000	100,000	-	0%
57103	WDN Access SU		60,000		60,000	60,000	100%	60,000	60,000	-	0%
	TOTAL OPERATING EXPENSE	-	253,200	-	253,200	216,982	86%	261,000	261,000	7,800	3%
	TOTAL BUDGET - DEEDS	-	1,480,913	-	1,480,913	1,272,394	86%	1,453,348	1,453,348	(27,565)	-2%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11100000	COMMISSIONERS OFFICE										
51000	Commissioners Salaries		78,909		78,909	78,909	100%	84,432	84,432	5,523	7%
51002	Staff Salaries		88,706	2,679	91,385	89,474	98%	100,976	100,976	12,270	14%
51004	Compensated Absences		4,000		4,000	4,000	100%	4,000	4,000	-	0%
51400	Health Buyout		1,500		1,500	750	50%	1,500	1,500	-	0%
51401	Longevity		150		150	150	100%	300	300	150	100%
	TOTAL SALARIES	-	173,265	2,679	175,944	173,283	98%	191,208	191,208	17,943	10%
52100	Social Security Taxes		12,949		12,949	12,315	95%	14,184	14,184	1,235	10%
52101	Employee Health Insurance		42,000		42,000	42,000	100%	42,000	42,000	-	0%
52102	Employee Dental Insurance		2,800		2,800	2,800	100%	2,800	2,800	-	0%
52103	Retirement		12,022		12,022	11,514	96%	12,007	12,007	(15)	0%
52104	Worker's Compensation		49		49	49	100%	68	68	19	39%
52105	Unemployment Insurance		40		40	35	88%	40	40	-	0%
52106	Short Term Disability		459		459	459	100%	459	459	-	0%
	TOTAL PAYROLL EXPENSES	-	70,319	-	70,319	69,172	98%	71,558	71,558	1,239	2%
53000	Telephone/Communications		3,000		3,000	2,161	72%	2,500	2,500	(500)	-17%
53100	Postage		1,000		1,000	353	35%	750	750	(250)	-25%
53400	Misc. Office Supplies	660	1,500		2,160	1,347	62%	1,500	1,500	-	0%
53501	Equipment-Commissioners		1		1	-	0%	1	1	-	0%
53502	Equipment Non Expendable		1		1	-	0%	1	1	-	0%
53600	Service Contracts		2,500		2,500	1,987	79%	2,500	2,500	-	0%
53700	Law Books/Subscriptions		150		150	-	0%	150	150	-	0%
53900	Conferences and Training		14,500	(2,679)	11,821	5,152	44%	8,500	8,500	(6,000)	-41%
53903	Travel Reimbursement		5,000		5,000	2,847	57%	4,000	4,000	(1,000)	-20%
	TOTAL OPERATING EXPENSE	660	27,652	(2,679)	25,633	13,846	54%	19,902	19,902	(7,750)	-28%
	TOTAL BUDGET - COMMISSIONERS OFFICE	660	271,236	-	271,896	256,301	94%	282,668	282,668	11,432	4%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
10300000	GENERAL GOVERNMENT										
53600	Service Contracts		265,000		265,000	151,445	57%	318,163	318,163	53,163	100%
53907	Education Assistance		20,000		20,000	2,160	11%	36,000	36,000	16,000	80%
57109	Courthouse Lease Payments		218,941		218,941	218,293	100%	74,520	74,520	(144,421)	-66%
58100	Interest on Tax Anticipation Notes		1		1	-	0%	1	1	-	0%
58105	Borrowing Expenses <i>EF</i>		8,000	(7,999)	1	-	0%	5,000	5,000	(3,000)	-38%
58106	Bond Interest <i>EF</i>		900,594		900,594	900,594	100%	824,105	824,105	(76,489)	-8%
58203	Bond Principal		1,499,800		1,499,800	1,499,800	100%	1,496,600	1,496,600	(3,200)	0%
58300	Legal Fees <i>EF</i>		100,000	(10,000)	90,000	15,045	17%	65,000	65,000	(35,000)	-35%
58301	Judgements		1		1	-	0%	1	1	-	0%
58302	Labor Relations		50,000		50,000	22,092	44%	40,000	40,000	(10,000)	-20%
58400	Insurance <i>EF</i>		347,976		347,976	336,636	97%	371,125	371,125	23,149	7%
58500	Property Taxes		15,000		15,000	14,367	96%	16,500	16,500	1,500	10%
58503	Land/Building Purchase		1		1	-	0%	1	1	-	0%
58600	Audit/Study/Report Fees <i>EF</i>	4,800	84,000	17,999	106,799	106,799	100%	123,100	123,100	39,100	47%
58800	NACo Dues		1,000		1,000	800	80%	1,000	1,000	-	0%
	TOTAL BUDGET - GENERAL GOVERNMENT	4,800	3,510,314	-	3,515,114	3,268,031	93%	3,371,116	3,371,116	(139,198)	-4%
10100000	PROJECTS										
	Capital Improvements										
57123	Capital Imp <i>PART EF</i>		685,900		685,900	685,900	100%	2,636,100	2,636,100	1,950,200	284%
	Non-Routine Maintenance										
57130	Non Routine <i>Part EF</i>	6,600	50,000		56,600	35,007	62%	117,500	117,500	67,500	135%
	TOTAL BUDGET PROJECTS	6,600	735,900	-	742,500	720,907	97%	2,753,600	2,753,600	2,017,700	274%
10200000	GRANTS										
57201	Grant Monies		25,000		25,000	5,880	24%	25,000	25,000	-	0%
	TOTAL BUDGET GRANTS	-	25,000	-	25,000	5,880	24%	25,000	25,000	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11200000	FINANCE OFFICE										
	PARTIAL EF REIMBURSEMENT										
51002	Staff		996,349		996,349	928,400	93%	1,070,519	1,070,519	74,170	7%
51004	Compensated Absences		13,000		13,000	13,000	100%	13,000	13,000	-	0%
51400	Health Buyout		3,000		3,000	1,500	50%	1	1	(2,999)	-100%
51401	Longevity		1,800		1,800	1,800	100%	2,400	2,400	600	33%
	TOTAL SALARIES	-	1,014,149	-	1,014,149	944,700	93%	1,085,920	1,085,920	71,771	7%
52100	Social Security Taxes		76,588		76,588	68,723	90%	82,078	82,078	5,490	7%
52101	Employee Health Insurance		140,000		140,000	140,000	100%	168,000	168,000	28,000	20%
52102	Employee Dental Insurance		8,400		8,400	8,400	100%	8,400	8,400	-	0%
52103	Retirement		134,847		134,847	124,181	92%	136,606	136,606	1,759	1%
52104	Worker's Compensation		548		548	548	100%	722	722	174	32%
52105	Unemployment Insurance		480		480	421	88%	480	480	-	0%
52106	Short Term Disability		5,494		5,494	5,494	100%	5,317	5,317	(177)	-3%
	TOTAL PAYROLL EXPENSES	-	366,357	-	366,357	347,767	95%	401,603	401,603	35,246	10%
53000	Telephone/Communications		650		650	678	104%	650	650	-	0%
53100	Postage		140		140	4	3%	140	140	-	0%
53300	Dues		3,207		3,207	3,000	94%	3,594	3,594	387	12%
53400	Office Supplies		5,950		5,950	4,100	69%	5,720	5,720	(230)	-4%
53408	Employee Retention		300		300	250	83%	300	300	-	0%
53501	Expendable Equipment	5,121	9,824		14,945	19,426	130%	3,483	3,483	(6,341)	-65%
53502	Non Expendable Equipment		1		1	-	0%	1	1	-	0%
53600	Service Contracts		256,178		256,178	250,735	98%	256,282	256,282	104	0%
53700	Publications		3,040		3,040	3,184	105%	1,814	1,814	(1,226)	-40%
53701	Software	19,178	30,000		49,178	5,550	11%	5,000	5,000	(25,000)	-83%
53900	Conferences and Training	4,993	14,565		19,558	17,805	91%	19,180	19,180	4,615	32%
53903	Travel Reimbursement		1,150		1,150	1,428	124%	1,435	1,435	285	25%
	TOTAL OPERATING EXPENSE	29,292	325,005	-	354,297	306,160	86%	297,599	297,599	(27,406)	-8%
	TOTAL BUDGET - FINANCE OFFICE	29,292	1,705,511	-	1,734,803	1,598,627	92%	1,785,122	1,785,122	79,611	5%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11300000	FACILITIES OPERATIONS (f/k/a Engineering & Maintenance)										
	<i>PARTIAL EF REIMBURSEMENT</i>										
51002	Administration Salaries		483,806		483,806	476,904	99%	527,043	527,043	43,237	9%
51004	Compensated Absences		38,000		38,000	38,000	100%	44,000	44,000	6,000	16%
51207	Technical and Trade Salaries		1,697,173		1,697,173	1,583,140	1	2,078,778	2,078,778	381,605	0
51400	Health Buyout		10,500		10,500	8,875	85%	10,500	10,500	-	0%
51401	Longevity		11,250		11,250	8,400	75%	8,850	8,850	(2,400)	-21%
	TOTAL SALARIES	-	2,240,729	-	2,240,729	2,115,319	94%	2,669,171	2,669,171	428,442	19%
52100	Social Security Taxes		168,509		168,509	151,563	90%	201,372	201,372	32,863	20%
52101	Employee Health Insurance		322,000		322,000	322,000	100%	406,000	406,000	84,000	26%
52102	Employee Dental Insurance		21,000		21,000	21,000	100%	25,200	25,200	4,200	20%
52103	Retirement		281,406		281,406	264,729	94%	319,280	319,280	37,874	13%
52104	Worker's Compensation		21,562		21,562	21,562	100%	38,282	38,282	16,720	78%
52105	Unemployment Insurance		1,200		1,200	1,035	86%	1,440	1,440	240	20%
52106	Short Term Disability		12,192		12,192	12,192	100%	13,901	13,901	1,709	14%
	TOTAL PAYROLL EXPENSES	-	827,869	-	827,869	794,081	96%	1,005,475	1,005,475	177,606	21%
53000	Telephone/Communications		605		605	591	98%	640	640	35	6%
53100	Postage		200		200	201	101%	200	200	-	0%
53400	Office Supplies & Expenses		5,000		5,000	5,268	105%	5,000	5,000	-	0%
53401	Office Expense-Machine Supply		1		1	-	100%	1	1	-	100%
53405	Computer Supplies & Expenses		1		1	-	0%	1	1	-	0%
53408	Employee Retention		1,000		1,000	1,137	100%	1,000	1,000	-	100%
53500	Office Equipment Repair & Replace		1		1	-	0%	1	1	-	0%
53501	Equipment-Expendable		1		1	-	0%	1	1	-	0%
53502	Equipment-Non Expendable		1		1	-	0%	1	1	-	0%
53504	Office Equipment		1		1	-	0%	1	1	-	0%
53600	Service Contracts		1,075		1,075	1,023	95%	1,075	1,075	-	0%
53701	Software		1		1	-	0%	1	1	-	0%
53901	Conferences/Trng/Cont Ed		2,000		2,000	1,876	94%	2,000	2,000	-	0%
54501	Uniform Allowance		6,500		6,500	6,203	95%	8,000	8,000	1,500	23%
55600	Communications - Radio Maintenance		4,000		4,000	-	0%	4,000	4,000	-	0%
55601	Communications - Tel. Sys. & Repairs		2,000		2,000	684	34%	2,000	2,000	-	0%
57131	Vehicle lease		54,500	37,125	91,625	91,625	100%	87,704	87,704	33,204	61%
2-53500	RCNH Equipment Repairs		9,000		9,000	10,080	112%	10,000	10,000	1,000	11%
2-53501	RCNH Expendable Equipment		10,500		10,500	10,805	103%	16,500	16,500	6,000	57%
2-53502	RCNH Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
2-54510	RCNH Laundry Repairs		8,500		8,500	8,144	96%	2,000	2,000	(6,500)	-76%
2-55400	RCNH Maintenance Supplies & Expenses		20,000		20,000	19,176	96%	20,000	20,000	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
2-55500	RCNH Purchases Services		91,500	14,000	105,500	107,465	102%	96,500	96,500	5,000	5%
3-53500	Corrections Equipment Repairs		11,500		11,500	11,029	96%	11,500	11,500	-	0%
3-53501	Corrections Expendable Equipment		27,000		27,000	27,000	100%	30,000	30,000	3,000	11%
3-53502	Corrections Non-Expendable Equipment		1		1	-	0%	5,500	5,500	5,499	549900%
3-55400	Corrections Maintenance Supplies & Expenses		30,000		30,000	28,797	96%	30,000	30,000	-	0%
3-55500	Corrections Purchased Services		110,000	30,000	140,000	135,091	96%	127,000	127,000	17,000	15%
17-53500	Boiler Plant - Equipment Repairs		15,000		15,000	12,487	83%	15,000	15,000	-	0%
17-53501	Boiler Plant - Expendable Equipment		16,500		16,500	16,500	100%	16,500	16,500	-	0%
17-53502	Boiler Plant - Non-Expendable Equipment		15,000		15,000	19,086	127%	15,500	15,500	500	3%
17-55400	Boiler Plant - Supplies & Expenses		17,000		17,000	13,309	78%	17,000	17,000	-	0%
17-55500	Boiler Plant - Purchased Services		22,000	29,800	51,800	51,272	99%	38,000	38,000	16,000	73%
18-53500	WWT Plant - Equipment Repairs		3,000		3,000	3,580	119%	3,500	3,500	500	17%
18-53501	WWT Plant - Expendable Equipment		7,500		7,500	7,500	100%	7,500	7,500	-	0%
18-53502	WWT Plant - Non-Expendable Equipment		19,800		19,800	19,441	98%	22,500	22,500	2,700	14%
18-55400	WWT Plant - Supplies & Expenses		5,500		5,500	4,820	88%	5,500	5,500	-	0%
18-55500	WWT Plant - Purchased Services		20,000		20,000	16,756	84%	20,000	20,000	-	0%
19-53500	Spray Irrigation - Equipment Repairs		5,500		5,500	4,193	76%	5,500	5,500	-	0%
19-53501	Spray Irrigation - Expendable Equipment		15,500		15,500	15,500	100%	10,500	10,500	(5,000)	-32%
19-53502	Spray Irrigation - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
19-55400	Spray Irrigation - Mntc. Supplies & Expenses		4,300		4,300	1,797	42%	4,300	4,300	-	0%
19-55500	Spray Irrigation - Purchased Services		150		150	113	75%	100	100	(50)	-33%
20-53500	Generator Plant - Equipment Repairs		1,000		1,000	36	4%	1,000	1,000	-	0%
20-53501	Generator Plant - Expendable Equipment		1		1	5,000	500000%	1	1	-	0%
20-53502	Generator Plant - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
20-55400	Generator Plant - Supplies & Expenses		2,250		2,250	393	17%	2,250	2,250	-	0%
20-55500	Generator Plant - Purchased Services		4,000	41,795	45,795	45,147	99%	7,000	7,000	3,000	75%
21-53500	Water Systems - Equipment Repairs		5,000		5,000	2,127	43%	5,000	5,000	-	0%
21-53501	Water Systems - Expendable Equipment		5,000		5,000	5,000	100%	5,000	5,000	-	0%
21-53502	Water Systems - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
21-55400	Water Systems - Supplies & Expenses		16,000		16,000	13,888	87%	17,500	17,500	1,500	9%
21-55500	Water Systems - Purchases Services		16,000		16,000	8,300	52%	16,000	16,000	-	0%
22-53500	Building Repairs - Equipment Repairs		2,000		2,000	1,729	86%	2,000	2,000	-	0%
22-53501	Building Repairs - Expendable Equipment		3,500		3,500	3,940	113%	5,000	5,000	1,500	43%
22-53502	Building Repairs - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
22-55400	Building Repairs - Supplies & Expenses	152	15,000		15,152	13,596	90%	16,500	16,500	1,500	10%
22-55500	Building Repairs - Purchased Services		30,000	7,000	37,000	38,459	104%	35,000	35,000	5,000	17%
22-55800	Building Repairs - Carpentry		7,000		7,000	6,498	93%	7,000	7,000	-	0%
22-55801	Building Repairs - Metal Fabrication		1,000		1,000	-	0%	1,000	1,000	-	0%
22-55802	Building Repairs - Electrical		15,000		15,000	10,929	73%	15,000	15,000	-	0%
22-55803	Building Repairs - Plumbing		16,500		16,500	17,071	103%	16,500	16,500	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
22-55804	Building Repairs - Painting		3,000		3,000	1,451	48%	3,000	3,000	-	0%
22-55805	Building Repairs - Masonry		1,000		1,000	412	41%	1,000	1,000	-	0%
22-55806	Building Repairs - Heating		7,000		7,000	8,472	121%	8,000	8,000	1,000	14%
22-55807	Building Repairs - A/C Refrigeration		6,500		6,500	4,187	64%	7,150	7,150	650	10%
22-55808	Building Repairs - Lightbulbs		4,000		4,000	2,555	64%	3,000	3,000	(1,000)	-25%
22-55810	Building Repairs - Door Hardware and Security		14,000		14,000	14,381	103%	12,000	12,000	(2,000)	-14%
23-53500	Grounds & Roads - Equipment Repair		9,500		9,500	56	1%	9,500	9,500	-	0%
23-53501	Grounds & Roads - Expendable Equipment		3,500		3,500	3,500	100%	3,500	3,500	-	0%
23-53502	Grounds & Roads - Non-Expendable Equipment		8,000		8,000	6,975	87%	11,000	11,000	3,000	38%
23-55400	Grounds & Roads - Supplies & Expenses		23,500		23,500	22,103	94%	23,500	23,500	-	0%
23-55700	EPA Grounds & Roads	65,919	50,000		115,919	8,991	8%	110,000	110,000	60,000	120%
24-53500	Motor Services - Equipment Repairs		9,000		9,000	8,286	92%	9,000	9,000	-	0%
24-53501	Motor Services - Exp. Equipment & Tools		8,000		8,000	8,000	100%	8,000	8,000	-	0%
24-53502	Motor Services - Non-Expendable Equipment		43,000		43,000	43,607	101%	27,500	27,500	(15,500)	-36%
24-55400	Motor Services - Supplies & Expenses		3,500		3,500	3,942	113%	4,500	4,500	1,000	29%
25-53500	RCNH Motor Service Equipment Repairs		1,500		1,500	251	17%	1,500	1,500	-	0%
25-55400	RCNH Motor Service Supplies & Expenses		1,000		1,000	1,393	139%	1,000	1,000	-	0%
26-53500	Corrections Motor Service Equipment Repairs		6,000		6,000	5,639	94%	7,500	7,500	1,500	25%
26-55400	Corrections Motor Service Supplies & Expenses		2,000		2,000	2,134	107%	3,000	3,000	1,000	50%
27-53800	Motor Services - Cruiser Maintenance		40,000		40,000	42,727	107%	40,000	40,000	-	0%
37-53500	Assisted Living- Equipment Repair		4,500		4,500	2,795	62%	4,500	4,500	-	0%
37-53501	Assisted Living - Expendable Equipment		1,000		1,000	1,073	107%	1,500	1,500	500	50%
37-53502	Assisted Living - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
37-55400	Assisted Living - Supplies and Expenses		4,500		4,500	2,853	63%	4,500	4,500	-	0%
37-55500	Assisted Living - Purchased Services		17,000		17,000	12,037	71%	17,000	17,000	-	0%
53801	Gasoline Facilities		35,000		35,000	34,394	98%	35,000	35,000	-	0%
2-53801	Gasoline RCNH		3,500		3,500	3,365	96%	3,500	3,500	-	0%
3-53801	Gasoline Corrections		11,000		11,000	10,524	96%	11,000	11,000	-	0%
8-53801	Gasoline Sheriff		118,000		118,000	114,481	97%	118,000	118,000	-	0%
35-53801	Gasoline County Attorney <i>(New for FY 2026)</i>		-		-			1	1	1	100%
2-55100	Electricity - RCNH		451,350	(57,625)	393,725	368,137	94%	169,216	169,216	(282,134)	-63%
3-55100	Electricity - Corrections		306,000	(21,500)	284,500	248,471	87%	139,766	139,766	(166,234)	-54%
5-55100	Electricity - Administration Building		10,200		10,200	5,810	57%	2,551	2,551	(7,649)	-75%
6-55100	Electricity - Extension Service Building		18,870		18,870	13,978	74%	7,228	7,228	(11,642)	-62%
7-55100	Electricity - Facilities		104,040	(7,000)	97,040	96,034	99%	56,123	56,123	(47,917)	-46%
8-55100	Electricity - Sheriff		35,700		35,700	29,289	82%	30,158	30,158	(5,542)	-16%
9-55100	Electricity - Commissioners		6,120		6,120	4,218	69%	1,897	1,897	(4,223)	-69%
11-55100	Electricity - Delegation		1,275		1,275	758	59%	383	383	(892)	-70%
13-55100	Electricity - Nutrition		3,060		3,060	2,499	82%	1,275	1,275	(1,785)	-58%
35-55100	Electricity - County Attorney <i>(New for FY 2026)</i>		-		-			24,071	24,071	24,071	100%
36-55100	Electricity - Registry of Deeds <i>(New for FY 2026)</i>		-		-			23,651	23,651	23,651	100%
37-55100	Electricity- Assisted Living		66,300		66,300	52,591	79%	24,660	24,660	(41,640)	(1)
38-55100	Electricity - Finance Office <i>(New for FY 2026)</i>		-		-			1,913	1,913	1,913	100%
2-55200	Fuel - RCNH		315,000	(8,400)	306,600	286,919	94%	308,550	308,550	(6,450)	-2%
3-55200	Fuel - Corrections		168,000	(23,400)	144,600	136,477	94%	191,830	191,830	23,830	14%
5-55200	Fuel - Administration Building		11,500		11,500	10,032	87%	11,016	11,016	(484)	-4%
6-55200	Fuel - Extension Service		6,000		6,000	5,320	89%	6,120	6,120	120	2%
7-55200	Fuel - Facilities		25,000		25,000	21,946	88%	43,988	43,988	18,988	76%
8-55200	Fuel - Sheriff		18,000		18,000	13,678	76%	36,424	36,424	18,424	102%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
9-55200	Fuel - Commissioners		7,500		7,500	6,578	88%	2,291	2,291	(5,209)	-69%
11-55200	Fuel - Delegation		2,500		2,500	1,558	62%	2,000	2,000	(500)	-20%
13-55200	Fuel - Nutrition		3,500		3,500	3,516	100%	3,774	3,774	274	8%
35-55200	Fuel - County Attorney <i>(New for FY 2026)</i>		-		-			29,073	29,073	29,073	100%
36-55200	Fuel - Registry of Deeds <i>(New for FY 2026)</i>		-		-			28,565	28,565	28,565	100%
37-55200	Fuel - Assisted Living		43,000		43,000	41,788	97%	45,900	45,900	2,900	7%
38-55200	Fuel - Finance Office <i>(New for FY 2026)</i>		-		-	-		7,140	7,140	7,140	100%
	TOTAL OPERATING EXPENSE	66,071	2,742,310	41,795	2,850,176	2,544,843	89%	2,481,997	2,481,997	(260,313)	-9%
	SUBTOTAL - FACILITIES OPERATIONS	66,071	5,810,908	41,795	5,918,774	5,454,243	92%	6,156,643	6,156,643	345,735	6%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11300001	FACILITIES OPERATIONS (f/k/a E&M) IT SECTION										
	PARTIAL EF REIMBURSEMENT										
51002	Staff Salaries		175,973		175,973	171,277	97%	297,693	365,517	189,544	108%
51004	Compensated Absences		1,000		1,000	1,000	100%	3,000	3,000	2,000	200%
51400	Health Buyout		1		1	-	0%	1	1	-	0%
51401	Longevity		450		450	450	100%	450	750	300	67%
	TOTAL SALARIES	-	177,424	-	177,424	172,727	97%	301,144	369,268	191,844	108%
52100	Social Security Taxes		13,496		13,496	12,683	94%	22,808	28,019	14,523	108%
52101	Employee Health Insurances		28,000		28,000	28,000	100%	56,000	70,000	42,000	150%
52102	Employee Dental Insurance		1,400		1,400	1,400	100%	2,800	3,500	2,100	150%
52103	Retirement		23,870		23,870	23,187	97%	38,013	46,699	22,829	96%
52104	Worker's Compensation		97		97	97	100%	202	1,290	1,193	1230%
52105	Unemployment Insurance		80		80	70	88%	160	200	120	150%
52106	Short Term Disability		965		965	965	100%	1,099	1,558	593	61%
	TOTAL PAYROLL EXPENSES	-	67,908	-	67,908	66,402	98%	121,082	151,266	83,358	123%
53000	Telephone/Communications		88,114	20,506	108,620	103,750	96%	101,540	101,540	13,426	15%
53100	Postage		450		450	-	0%	450	450	-	0%
53400	Supplies and Expenses		25,117		25,117	23,727	94%	29,948	29,948	4,831	19%
53501	Equipment Expendable	40,220	135,978	(5,165)	171,033	153,644	90%	169,211	169,211	33,233	24%
53502	Equipment Non-Expendable		47,483	(4,945)	42,538	42,539	100%	549,273	549,273	501,790	1057%
53600	Service Contracts	11,400	286,630		298,030	284,293	95%	305,439	305,439	18,809	7%
53602	Consulting	5,200	1,000		6,200	-	0%	1,000	1,000	-	0%
53700	Publications		1		1	-	0%	1	1	-	0%
53701	Software	94,589	235,402	(10,396)	319,595	221,895	69%	204,942	204,942	(30,460)	-13%
53901	Training/Continuing Ed		2,790		2,790	-	0%	5,369	2,579	(211)	-8%
53903	Travel		1,000		1,000	-	0%	1,000	1,000	-	0%
53905	County Training		28,194		28,194	25,915	92%	26,887	26,887	(1,307)	-5%
	TOTAL OPERATING EXPENSE	151,409	852,159	-	1,003,568	855,763	85%	1,395,060	1,392,270	540,111	63%
	TOTAL BUDGET FACILITIES OPERATIONS IT SECTION	151,409	1,097,491	-	1,248,900	1,094,892	88%	1,817,286	1,912,804	815,313	74%
	TOTAL BUDGET - FACILITIES OPERATIONS	217,480	6,908,399	41,795	7,167,674	6,549,135	91%	7,973,929	8,069,447	1,161,048	17%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11600000	DEPARTMENT OF CORRECTIONS										
51002	Administrative Salaries		1,120,144		1,120,144	1,064,363	95%	1,425,448	1,425,448	305,304	27%
51301	Correctional Officers Salaries		5,967,149		5,967,149	5,530,773	93%	6,134,821	6,134,821	167,672	3%
51004	Compensated Absences		65,000		65,000	65,000	100%	65,000	65,000	-	0%
51400	Health Buyout		13,500		13,500	22,125	164%	19,500	19,500	6,000	44%
51401	Longevity		11,800		11,800	11,500	97%	12,450	12,450	650	6%
	TOTAL SALARIES	-	7,177,593	-	7,177,593	6,693,761	93%	7,657,219	7,657,219	479,626	7%
52100	Social Security Taxes		150,532		150,532	137,884	92%	168,992	168,992	18,460	12%
52101	Employee Health Insurances		1,204,009		1,204,009	1,204,009	100%	1,190,007	1,190,007	(14,002)	-1%
52102	Employee Dental Insurance		68,535		68,535	68,535	100%	68,607	68,607	72	0%
52103	Retirement		2,062,923		2,062,923	1,835,460	89%	2,131,538	2,131,538	68,615	3%
52104	Worker's Compensation		58,168		58,168	58,168	100%	66,441	66,441	8,273	14%
52105	Unemployment Insurance		4,200		4,200	3,679	88%	4,200	4,200	-	0%
52106	Short Term Disability		40,766		40,766	40,766	100%	41,654	41,654	888	2%
	TOTAL PAYROLL EXPENSES	-	3,589,133	-	3,589,133	3,348,501	93%	3,671,439	3,671,439	82,306	2%
53000	Telephone/Communications		10,900		10,900	10,900	100%	13,000	13,000	2,100	19%
53100	Postage		2,866		2,866	1,947	68%	2,866	2,866	-	0%
53300	Dues		12,885		12,885	12,885	100%	15,000	15,000	2,115	16%
53400	Office Supplies/Expenses		37,900		37,900	37,900	100%	48,000	48,000	10,100	27%
53408	Employee Retention		5,500		5,500	5,500	100%	5,500	5,500	-	0%
53500	Equipment Repairs Replacement		16,950		16,950	14,950	88%	16,950	16,950	-	0%
53501	Equipment Expendable		12,700		12,700	11,430	90%	12,700	12,700	-	0%
53502	Equipment Non-Expendable	49,591	20,000	57,000	126,591	119,091	94%	20,000	20,000	-	0%
53600	Service Contracts		38,663		38,663	30,930	80%	42,000	42,000	3,337	9%
53700	Publications		2,000		2,000	1,380	69%	2,500	2,500	500	25%
53701	Software		1,500		1,500	-	0%	37,500	37,500	36,000	2400%
53804	New Cruiser Equipment		1		1	-	0%	1	1	-	0%
53900	Conferences/Trng/Cont Ed		20,000		20,000	18,375	92%	24,000	24,000	4,000	20%
53903	Travel Reimbursements		5,000		5,000	1,722	34%	5,000	5,000	-	0%
53909	Released Inmate Transportation		35,600		35,600	35,600	100%	40,000	40,000	4,400	100%
54800	Photography & Fingerprinting		6,350		6,350	2,358	37%	6,350	6,350	-	0%
54801	Inmate Clothing		19,500		19,500	17,160	88%	19,500	19,500	-	0%
54804	Outside Medical Care		75,000		75,000	75,000	100%	75,000	75,000	-	0%
54805	Staff Polygraphs and Psych Evals		9,200		9,200	9,200	100%	10,500	10,500	1,300	14%
54806	Contracted Services Medical Care		2,310,844		2,310,844	2,241,004	97%	2,265,087	2,265,087	(45,757)	-2%
54808	Corrections Meals		775,000		775,000	753,783	97%	759,000	759,000	(16,000)	-2%
54809	Corrections Laundry		8,000		8,000	8,000	100%	15,000	15,000	7,000	88%
54810	Personal Care Items		8,500		8,500	8,500	100%	8,500	8,500	-	0%
54811	Bedding Expenses		6,000		6,000	5,300	88%	12,000	12,000	6,000	100%
54812	Inmate Human Services		31,198		31,198	28,079	90%	31,198	31,198	-	0%
54813	Clinical Supervision		1,000		1,000	-	0%	1,000	1,000	-	0%
54814	Chapel Expenses		35,834		35,834	35,834	100%	37,000	37,000	1,166	3%
54815	Inmate Work Details		8,600		8,600	4,300	50%	8,600	8,600	-	0%
54816	Cost of Inmates at Other Facilities		400,000	(57,000)	343,000	187,843	55%	350,000	350,000	(50,000)	-13%
54817	Inmate Testing Supplies		25,000		25,000	19,242	77%	25,000	25,000	-	0%
54818	Uniform Allowance		67,275		67,275	65,082	97%	71,000	71,000	3,725	6%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
54819	Business Forms and Booklets		2,800		2,800	1,200	43%	2,800	2,800	-	0%
54822	Paper/Plastic Supplies		40,000		40,000	40,000	100%	48,000	48,000	8,000	20%
54823	Janitorial Supplies		15,000		15,000	11,250	75%	15,000	15,000	-	0%
54824	Correctional Officer Certification Expense		40,000		40,000	40,000	100%	40,000	40,000	-	0%
54847	Health and Safety Supplies		21,280		21,280	21,280	100%	27,280	27,280	6,000	28%
54848	Task Force Sex Offender		6,000		6,000	2,000	33%	6,000	6,000	-	0%
54850	Video Court Arraignment Project		1		1	-	0%	1	1	-	0%
56307	Day Reporting		1		1	-	0%	1	1	-	0%
56308	Electronic Monitoring		47,450		47,450	24,497	52%	47,450	47,450	-	0%
57161	2020 vehicle lease		1		1	-	0%	1	1	-	0%
58303	Drug Court Assistance		1		1	-	0%	1	1	-	0%
	TOTAL OPERATING EXPENSE	49,591	4,182,300	-	4,231,891	3,903,522	92%	4,166,286	4,166,286	(16,014)	0%
	TOTAL BUDGET - DEPARTMENT OF CORRECTIONS	49,591	14,949,026	-	14,998,617	13,945,784	93%	15,494,944	15,494,944	545,918	4%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11500000	HUMAN RESOURCES										
	PARTIAL EF REIMBURSEMENT										
51002	Staff Salaries		734,096		734,096	690,756	94%	757,172	757,172	23,076	3%
51004	Compensated Absences		13,000		13,000	13,000	100%	13,000	13,000	-	0%
51401	Longevity		600		600	600	100%	1,850	1,850	1,250	208%
51400	Health Buyout		3,000		3,000	4,375	146%	4,500	4,500	1,500	50%
	TOTAL SALARIES	-	750,696	-	750,696	708,731	94%	776,522	776,522	25,826	3%
52100	Social Security Taxes		56,430		56,430	51,576	91%	58,405	58,405	1,975	3%
52101	Employee Health Insurance		98,000		98,000	98,000	100%	98,000	98,000	-	0%
52102	Employee Dental Insurance		6,300		6,300	6,300	100%	7,000	7,000	700	11%
52103	Retirement		95,801		95,801	92,173	96%	95,708	95,708	(93)	0%
52104	Worker's Compensation		421		421	421	100%	534	534	113	27%
52105	Unemployment Insurance		360		360	299	83%	400	400	40	11%
52106	Short Term Disability		4,053		4,053	4,053	100%	4,131	4,131	78	2%
	TOTAL PAYROLL EXPENSES	-	261,365	-	261,365	252,822	97%	264,178	264,178	2,813	1%
53000	Telephone/Communications		2,180		2,180	2,107	97%	2,330	2,330	150	7%
53100	Postage		3,600		3,600	3,594	100%	3,800	3,800	200	6%
53200	Printing		1,300		1,300	1,266	97%	1,300	1,300	-	0%
53300	Dues		2,102		2,102	1,959	93%	2,112	2,112	10	0%
53400	Office Supplies	351	7,160		7,511	7,208	96%	6,220	6,220	(940)	-13%
53402	Advertising	1,000	72,455		73,455	77,955	106%	76,400	76,400	3,945	5%
53408	Employee Retention	8,300	15,425		23,725	16,298	69%	23,725	23,725	8,300	54%
53501	Expendable Equipment		3,500		3,500	3,526	101%	1,500	1,500	(2,000)	-57%
53502	Equipment Non-Expendable		1		1	-	0%	1	1	-	0%
53514	Ergonomics		4,000		4,000	1,104	28%	2,000	2,000	(2,000)	-50%
53600	Service Contracts	9,500	65,809		75,309	64,537	86%	86,580	86,580	20,771	32%
53700	Publications		1		1	-	0%	1	1	-	0%
53701	Software	25,225	15,000		40,225	500	1%	27,900	27,900	12,900	86%
53900	Conferences/Trng/Cont Ed	19,370	22,880		42,250	24,132	57%	12,610	12,610	(10,270)	-45%
53903	Travel Reimbursement		1,000		1,000	799	80%	1,000	1,000	-	0%
53905	County Training	15,000	8,600		23,600	9,238	39%	5,600	5,600	(3,000)	-35%
54002	Safety Committee Expenses		1		1	-	0%	1	1	-	0%
54003	New Hire Costs		6,000		6,000	4,426	74%	6,000	6,000	-	0%
	TOTAL OPERATING EXPENSE	78,746	231,014	-	309,760	218,649	71%	259,080	259,080	28,066	12%
	TOTAL BUDGET - HUMAN RESOURCES	78,746	1,243,075	-	1,321,821	1,180,202	89%	1,299,780	1,299,780	56,705	5%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
17500000	STATUTORY ORGANIZATIONS										
56400	Rockingham County Conservation District		120,000		120,000	120,000	100%	124,800	138,000	18,000	15%
56412	UNH Cooperative Agreement		433,854		433,854	433,854	100%	445,345	445,345	11,491	3%
	TOTAL BUDGET - STATUTORY ORGANIZATIONS	-	553,854	-	553,854	553,854	100%	570,145	583,345	29,491	5%
18000000	NON COUNTY SPECIALS										
56401	Haven (formerly A Safe Place and SASS)		30,000		30,000	30,000	100%	30,000	35,000	5,000	17%
56402	Area Homemakers		20,000		20,000	20,000	100%	-	-	(20,000)	-100%
56407	The Friends Program, Inc. (formerly RSVP)		7,000		7,000	7,000	100%	7,000	7,000	-	0%
56411	Nutrition * Meals on Wheels		160,000		160,000	160,000	100%	160,000	160,000	-	0%
56414	Child Advocacy Center		20,000		20,000	20,000	100%	20,000	20,000	-	0%
56415	CASA (Court Appointed Special Advocates)		6,000		6,000	6,000	100%	-	6,000	-	0%
56418	Isaiah 58		10,000		10,000	10,000	100%	-	10,000	-	0%
56420	New Generations Inc		5,000		5,000	5,000	100%	5,000	5,000	-	0%
56421	Waypoint (formerly Richie McFarland Center)		10,000		10,000	10,000	100%	10,000	10,000	-	0%
56422	TASC		4,000		4,000	4,000	100%	4,000	4,000	-	0%
56423	Alliance for Community Transportation (Act)		3,000		3,000	3,000	100%	4,000	4,000	1,000	33%
56426	Gather NH		14,000		14,000	14,000	100%	14,000	20,000	6,000	43%
56427	Friends of NH Drug Courts		7,200		7,200	7,200	100%	10,000	15,000	7,800	108%
56428	Rockingham Planning Commission (<i>new for FY 2026</i>)							11,111	11,111	11,111	100%
	TOTAL BUDGET - NON COUNTY SPECIALS	-	296,200	-	296,200	296,200	100%	275,111	307,111	10,911	4%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
	LONG TERM CARE SERVICES										
	NURSING HOME (A)										
11700000	ADMINISTRATION										
51002	Salaries		1,554,592		1,554,592	1,383,299	89%	1,584,591	1,677,452	122,860	8%
51004	Compensated Absences		20,000		20,000	20,000	100%	20,000	20,000	-	0%
51400	Health Buyout		4,200		4,200	4,200	100%	4,200	4,200	-	0%
51401	Longevity		3,350		3,350	2,600	78%	3,650	3,650	300	9%
	TOTAL SALARIES	-	1,582,142	-	1,582,142	1,410,099	89%	1,612,441	1,705,302	123,160	8%
						-				-	
52100	Social Security Taxes		119,504		119,504	100,818	84%	121,822	128,926	9,422	8%
52101	Employee Health Insurance		238,000		238,000	238,000	100%	224,000	238,000	-	0%
52102	Employee Dental Insurance		14,700		14,700	14,700	100%	14,000	14,700	-	0%
52103	Retirement		185,717		185,717	162,415	87%	173,416	185,256	(461)	0%
52104	Worker's Compensation		855		855	855	100%	3,931	3,994	3,139	367%
52105	Unemployment Insurance		840		840	736	88%	800	840	-	0%
52106	Short Term Disability		7,849		7,849	7,849	100%	7,914	8,144	295	4%
	TOTAL PAYROLL EXPENSES	-	567,465	-	567,465	525,373	93%	545,883	579,860	12,395	2%
53000	Telephone/Communications		18,240		18,240	14,291	78%	18,240	18,240	-	0%
53100	Postage		5,965		5,965	4,793	80%	5,964	5,964	(1)	0%
53101	Mail Express and Freight		1		1	-	0%	1	1	-	0%
53300	Dues		29,418		29,418	29,418	100%	32,480	32,480	3,062	10%
53400	Office Supply and Expense	2,495	25,075		27,570	20,075	73%	25,100	25,100	25	0%
53406	Marketing		35,000		35,000	35,000	100%	35,000	35,000	-	0%
53408	Employee Retention		15,000		15,000	15,000	100%	24,000	24,000	9,000	60%
53500	Equip Repairs		1		1	-	0%	1	1	-	0%
53501	Equipment-Expendable		1		1	1,195	119500%	1	1	-	0%
53502	Equipment Non -Expendable		62,457		62,457	39,457	63%	23,000	23,000	(39,457)	-63%
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		-		-	-		1	1	1	100%
53600	Service Contracts		501,299	(10,000)	491,299	400,000	81%	328,979	328,979	(172,320)	-34%
53700	Publications		8,080		8,080	2,000	25%	5,080	5,080	(3,000)	-37%
53701	Software		1		1	-	0%	1	1	-	0%
53900	Conferences		40,050	10,000	50,050	40,050	80%	42,250	42,250	2,200	5%
53903	Travel		3,000		3,000	1,000	33%	4,800	4,800	1,800	60%
59030	Trust Projects		1		1	-	0%	1	1	-	0%
59031	Grants <i>GR</i>		1		1	-	0%	1	1	-	0%
59032	HB 663 5.5% Bed Assessment		1,320,000	110,927	1,430,927	1,320,000	92%	1,320,000	1,320,000	-	0%
59033	Special Resident Projects		5,000		5,000	-	0%	1	1	(4,999)	-100%
59034	Excess Proshare to CF Transfer		50,000		50,000	-	0%	1	1	(49,999)	-100%
	TOTAL OPERATING	2,495	2,118,590	110,927	2,232,012	1,922,279	86%	1,864,902	1,864,902	(253,688)	-12%
	TOTAL BUDGET ADMINISTRATION	2,495	4,268,197	110,927	4,381,619	3,857,751	88%	4,023,226	4,150,064	(118,133)	-3%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11701000	DIETARY										
53400	Office Expense - Supplies		2,600	21,818	24,418	28,818	118%	24,418	24,418	21,818	839%
53500	Equipment Repairs		46,000		46,000	46,000	100%	46,000	46,000	-	0%
53501	Equipment-Expendable		40,520	(21,818)	18,702	18,702	100%	1	1	(40,519)	-100%
53502	Equipment-Non- Expendable		74,288		74,288	74,288	100%	70,658	70,658	(3,630)	-5%
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		-		-			27,831	27,831	27,831	100%
53600	Service Contracts		4,112,690	261,706	4,374,396	4,335,723	99%	4,719,315	4,719,315	606,625	15%
	TOTAL OPERATING	-	4,276,098	261,706	4,537,804	4,503,531	99%	4,888,223	4,888,223	612,125	14%
	TOTAL BUDGET DIETARY	-	4,276,098	261,706	4,537,804	4,503,531	99%	4,888,223	4,888,223	612,125	14%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11702000	NURSING & MEDICAL										
51002	Salaries		15,722,708	(170,000)	15,552,708	14,503,346	93%	14,624,472	14,556,648	(1,166,060)	-7%
51400	Health Buyout		19,500		19,500	11,713	60%	24,300	24,300	4,800	25%
51401	Longevity		28,150		28,150	23,850	85%	26,850	26,550	(1,600)	-6%
51004	Compensated Absences		80,000		80,000	80,000	100%	80,000	80,000	-	0%
	TOTAL SALARIES	-	15,850,358	(170,000)	15,680,358	14,618,909	93%	14,755,622	14,687,498	(1,162,860)	-7%
52100	Social Security Taxes		412,176	70,000	482,176	467,622	97%	682,958	677,747	265,571	64%
52101	Employee Health Insurance		882,130		882,130	882,130	100%	1,428,085	1,414,085	531,955	60%
52102	Employee Dental Insurance		50,530		50,530	50,530	100%	80,585	79,885	29,355	58%
52103	Retirement		587,357	100,000	687,357	663,453	97%	904,667	895,981	308,624	53%
52104	Worker's Compensation		62,878		62,878	62,878	100%	139,340	138,252	75,374	120%
52105	Unemployment Insurance		8,080		8,080	7,078	88%	8,000	7,960	(120)	-1%
52106	Short Term Disability		27,743		27,743	27,743	100%	39,392	38,933	11,190	40%
	TOTAL PAYROLL EXPENSES		2,030,894	170,000	2,200,894	2,161,434	98%	3,283,027	3,252,843	1,221,949	60%
53400	Supplies and Expenses		26,500		26,500	24,500	92%	26,500	26,500	-	0%
53500	Equipment Repairs		11,352		11,352	14,500	128%	20,972	20,972	9,620	85%
53501	Equipment-Expendable		6,350		6,350	5,000	79%	1	1	(6,349)	-100%
53502	Equipment-Non- Expendable		1		1	-	0%	16,000	16,000	15,999	1599900%
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		-		-			6,350	6,350	6,350	100%
53600	Service Contract		621,298		621,298	521,298	84%	185,598	185,598	(435,700)	-70%
53900	Conferences <i>(New for FY 2026)</i>		-		-			18,815	18,815	18,815	100%
59001	Uniforms		24,000		24,000	11,500	48%	24,000	24,000	-	0%
59200	Doctor Services		300,150		300,150	259,089	86%	360,500	360,500	60,350	20%
59202	Mental Health Services		60,800		60,800	60,800	100%	70,800	70,800	10,000	16%
59203	Dental Unit		5,640		5,640	5,640	100%	5,640	5,640	-	0%
59204	Medical Supplies		400,000		400,000	350,000	88%	403,200	403,200	3,200	1%
59205	Oxygen Supplies		43,500		43,500	21,738	50%	45,000	45,000	1,500	3%
	TOTAL OPERATING	-	1,499,591	-	1,499,591	1,274,065	85%	1,183,376	1,183,376	(316,215)	-21%
	TOTAL BUDGET NURSING & MEDICAL	-	19,380,843	-	19,380,843	18,054,408	93%	19,222,025	19,123,717	(257,126)	-1%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11704000	LAUNDRY										
51002	Salaries		407,813		407,813	294,933	72%	427,674	427,674	19,861	5%
51400	Health Buyout		1,500		1,500	-	0%	1	1	(1,499)	-100%
51401	Longevity		1,650		1,650	1,650	100%	1,800	1,800	150	9%
51004	Compensated Absences		6,000		6,000	6,000	100%	6,000	6,000	-	0%
	TOTAL SALARIES	-	416,963	-	416,963	302,583	73%	435,475	435,475	18,512	4%
52100	Social Security Taxes		31,441		31,441	21,180	67%	32,857	32,857	1,416	5%
52101	Employee Health Insurance		140,002		140,002	140,002	100%	140,002	140,002	-	0%
52102	Employee Dental Insurance		7,702		7,702	7,702	100%	7,002	7,002	(700)	-9%
52103	Retirement		51,880		51,880	37,641	73%	50,909	50,909	(971)	-2%
52104	Worker's Compensation		3,759		3,759	3,759	100%	5,699	5,699	1,940	52%
52105	Unemployment Insurance		520		520	456	88%	480	480	(40)	-8%
52106	Short Term Disability		2,636		2,636	2,636	100%	2,940	2,940	304	12%
	TOTAL PAYROLL EXPENSES	-	237,940	-	237,940	213,376	90%	239,889	239,889	1,949	1%
53400	Supplies & Expense		34,500		34,500	34,500	100%	34,500	34,500	-	0%
53500	Equipment Repairs		25,000		25,000	25,000	100%	25,000	25,000	-	0%
53501	Equipment-Expendable		1		1	-	0%	1	1	-	0%
53502	Equipment-Non- Expendable	32,472	1	(7,608)	24,865	22,869	92%	1	1	-	0%
59001	Uniforms		1,950		1,950	1,350	69%	1,950	1,950	-	0%
59400	Linen and Bedding		25,008	(8,000)	17,008	17,008	100%	25,008	25,008	-	0%
59401	Mattresses		12,804	8,000	20,804	23,824	115%	44,354	44,354	31,550	246%
	TOTAL OPERATING	32,472	99,264	(7,608)	124,128	124,551	100%	130,814	130,814	31,550	32%
	TOTAL BUDGET LAUNDRY	32,472	754,167	(7,608)	779,031	640,510	82%	806,178	806,178	52,011	7%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11706000	ENVIRONMENTAL SERVICES										
51002	Salaries		853,758		853,758	710,888	83%	1,077,300	1,077,300	223,542	26%
51004	Compensated Absences		22,000		22,000	22,000	100%	22,000	22,000	-	0%
51400	Health Buyout		4,500		4,500	2,750	61%	1,500	1,500	(3,000)	-67%
51401	Longevity		2,100		2,100	1,800	86%	1,800	1,800	(300)	-14%
	TOTAL SALARIES	-	882,358	-	882,358	737,438	84%	1,102,600	1,102,600	220,242	25%
52100	Social Security Taxes		65,133		65,133	52,377	80%	82,668	82,668	17,535	27%
52101	Employee Health Insurance		238,004		238,004	238,004	100%	294,002	294,002	55,998	24%
52102	Employee Dental Insurance		14,004		14,004	14,004	100%	15,402	15,402	1,398	10%
52103	Retirement		114,582		114,582	92,381	81%	134,032	134,032	19,450	17%
52104	Worker's Compensation		7,858		7,858	7,858	100%	14,395	14,395	6,537	83%
52105	Unemployment Insurance		960		960	976	102%	960	960	-	0%
52106	Short Term Disability		6,112		6,112	6,112	100%	7,202	7,202	1,090	18%
	TOTAL PAYROLL EXPENSES	-	446,653	-	446,653	411,712	92%	548,661	548,661	102,008	23%
53400	Supplies and Expense	4,250	121,056		125,306	117,000	93%	131,064	131,064	10,008	8%
53500	Equipment Repairs		18,500		18,500	14,890	80%	25,000	25,000	6,500	35%
53501	Equipment-Expendable	19,000	22,900		41,900	22,900	55%	1	1	(22,899)	-100%
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		-		-			34,100	34,100	34,100	100%
53502	Equipment-Non- Expendable		1	7,608	7,609	7,608	100%	32,000	32,000	31,999	3199900%
55500	Contract Services		142,949		142,949	105,000	73%	149,423	149,423	6,474	5%
59001	Uniforms		4,000		4,000	2,909	73%	4,000	4,000	-	0%
59327	Supplies-Painting		6,500		6,500	6,500	100%	8,000	8,000	1,500	23%
	TOTAL OPERATING	23,250	315,906	7,608	346,764	276,807	80%	383,588	383,588	67,682	21%
	TOTAL BUDGET ENVIRONMENTAL SERVICES	23,250	1,644,917	7,608	1,675,775	1,425,957	85%	2,034,849	2,034,849	389,932	24%
11707000	PPS SERVICES										
59600	Medication		300,000	(5,500)	294,500	205,280	70%	300,000	300,000	-	0%
	TOTAL BUDGET PPS	-	300,000	(5,500)	294,500	205,280	70%	300,000	300,000	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11708000	SOCIAL SERVICES										
51002	Salaries		272,824		272,824	270,368	99%	296,574	296,574	23,750	9%
51400	Health Buyout		1		1	-	0%	1	1	-	0%
51401	Longevity		450		450	450	100%	450	450	-	0%
51004	Compensated Absences		4,000		4,000	4,000	100%	4,000	4,000	-	0%
	TOTAL SALARIES	-	277,275	-	277,275	274,818	99%	301,025	301,025	23,750	9%
52100	Social Security Taxes		20,905		20,905	19,596	94%	22,722	22,722	1,817	9%
52101	Employee Health Insurance		56,000		56,000	56,000	100%	56,000	56,000	-	0%
52102	Employee Dental Insurance		2,800		2,800	2,800	100%	2,800	2,800	-	0%
52103	Retirement		36,974		36,974	36,446	99%	37,871	37,871	897	2%
52104	Worker's Compensation		1,296		1,296	1,296	100%	4,760	4,760	3,464	267%
52105	Unemployment Insurance		160		160	140	88%	160	160	-	0%
52106	Short Term Disability		1,751		1,751	1,751	100%	1,839	1,839	88	5%
	TOTAL PAYROLL EXPENSES	-	119,886	-	119,886	118,029	98%	126,152	126,152	6,266	5%
53400	Supplies and Expense		2,000		2,000	2,000	100%	2,000	2,000	-	0%
53501	Equipment-Expendable (Discontinued)		1		1	-		-	-	(1)	-100%
53522	Equipment-Expendable-Capital Asset (New for FY 2026)		-		-			1	1	1	100%
53502	Equipment-Non- Expendable		1		1	-	0%	1	1	-	0%
	TOTAL OPERATING	-	2,002	-	2,002	2,000	100%	2,002	2,002	-	0%
	TOTAL SOCIAL SERVICES	-	399,163	-	399,163	394,847	99%	429,179	429,179	30,016	8%
11711000	THERAPY SERVICES										
53400	Supplies		18,000		18,000	18,000	100%	18,000	18,000	-	0%
53500	Equipment Repair		1		1	-	0%	1	1	-	0%
53501	Equipment-Expendable		1	5,500	5,501	5,472	99%	1	1	-	
53522	Equipment-Expendable-Capital Asset (New for FY 2026)		-		-			4,800	4,800	4,800	100%
53502	Equipment Non-Expendable		10,000		10,000	10,000	100%	35,293	35,293	25,293	253%
53600	Consultant Fees		845,575		845,575	830,324	98%	1,310,685	1,310,685	465,110	55%
	TOTAL BUDGET THERAPY SERVICES	-	873,577	5,500	879,077	863,796	98%	1,368,780	1,368,780	495,203	57%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11713000	LIFE ENRICHMENT (f/k/a Resident Activities)										
51002	Salaries		516,002	(16,563)	499,439	480,377	96%	647,258	647,258	131,256	25%
51400	Health Buyout		3,000		3,000	1,500	50%	1,500	1,500	(1,500)	-50%
51401	Longevity		1,200		1,200	1,200	100%	2,600	2,600	1,400	117%
51004	Comp Abs		10,000		10,000	10,000	100%	10,000	10,000	-	0%
	TOTAL SALARIES	-	530,202	(16,563)	513,639	493,077	96%	661,358	661,358	131,156	25%
52100	Social Security Taxes		39,795		39,795	34,960	88%	49,829	49,829	10,034	25%
52101	Employee Health Insurance		126,000		126,000	126,000	100%	154,000	154,000	28,000	22%
52102	Employee Dental Insurance		7,701		7,701	7,701	100%	8,400	8,400	699	9%
52103	Retirement		69,977		69,977	65,088	93%	79,674	79,674	9,697	14%
52104	Worker's Compensation		6,166		6,166	6,166	100%	8,689	8,689	2,523	41%
52105	Unemployment Insurance		440		440	385	88%	480	480	40	9%
52106	Short Term Disability		3,879		3,879	3,879	100%	4,669	4,669	790	20%
	TOTAL PAYROLL EXPENSES	-	253,958	-	253,958	244,179	96%	305,741	305,741	51,783	20%
53400	Supplies		16,000		16,000	16,000	100%	16,700	16,700	700	4%
53500	Equipment Repairs		1		1	-	0%	1	1	-	0%
53501	Equipment-Expendable		1		1	-	0%	1	1	-	0%
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		-		-			1	1	1	100%
53502	Equipment-Non- Expendable		1		1	-	0%	1	1	-	0%
53600	Service Contract/Ancillary Therapy		21,834	16,563	38,397	33,626	88%	47,000	47,000	25,166	115%
	TOTAL OPERATING	-	37,837	16,563	54,400	49,626	91%	63,704	63,704	25,867	68%
	TOTAL BUDGET LIFE ENRICHMENT	-	821,997	-	821,997	786,882	96%	1,030,803	1,030,803	208,806	25%
11714000	PASTORAL CARE										
53600	Fees		20,000		20,000	23,113	116%	37,000	37,000	17,000	85%
	TOTAL BUDGET PASTORAL	-	20,000	-	20,000	23,113	116%	37,000	37,000	17,000	85%
11715000	ADULT MEDICAL DAY CARE										
53600	Contracted Services		100,000		100,000	79,055	79%	100,000	100,000	-	0%
	TOTAL BUDGET ADULT MEDICAL DAY CARE	-	100,000	-	100,000	79,055	79%	100,000	100,000	-	0%
	TOTAL NURSING HOME	58,217	32,838,959	372,633	33,269,809	30,835,129	93%	34,240,263	34,268,793	1,429,834	4%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11718000	ASSISTED LIVING (B)										
51002	Salaries		1,841,534		1,841,534	1,782,335	97%	1,856,458	1,856,458	14,924	1%
51400	Health Buyout		7,500		7,500	9,650	129%	10,500	10,500	3,000	40%
51401	Longevity		2,100		2,100	1,650	79%	1,950	1,950	(150)	-7%
51004	Comp Abs		25,000		25,000	25,000	100%	25,000	25,000	-	0%
	TOTAL SALARIES		1,876,134	-	1,876,134	1,818,635	97%	1,893,908	1,893,908	17,774	1%
52100	Social Security		119,293		119,293	105,526	88%	123,846	123,846	4,553	4%
52101	Health Insurance		210,003		210,003	210,003	100%	168,004	168,004	(41,999)	-20%
52102	Dental Insurance		14,003		14,003	14,003	100%	13,304	13,304	(699)	-5%
52103	Retirement		174,930		174,930	149,214	85%	168,279	168,279	(6,651)	-4%
52104	Worker's Compensation		16,823		16,823	16,823	100%	23,945	23,945	7,122	42%
52105	Unemployment Insurance		920		920	806	88%	920	920	-	0%
52106	Short Term Disability		7,949		7,949	7,949	100%	8,362	8,362	413	5%
	TOTAL PAYROLL EXPENSES	-	543,921	-	543,921	504,324	93%	506,660	506,660	(37,261)	-7%
53000	Telephone		2,988		2,988	2,877	96%	5,208	5,208	2,220	74%
53100	Postage		840		840	640	76%	600	600	(240)	-29%
53300	Dues		7,420		7,420	7,370	99%	10,940	10,940	3,520	47%
53400	Supplies and Expenses	1,372	8,000		9,372	7,800	83%	4,000	4,000	(4,000)	-50%
53412	Resident Activities <i>(New for FY 2026)</i>		-		-			14,500	14,500	14,500	100%
53408	Employee Retention		1,500		1,500	1,450	97%	2,000	2,000	500	33%
53500	Equipment Repairs		1,000		1,000	680	68%	1,000	1,000	-	0%
53501	Equipment Expendable		8,348	10,000	18,348	18,348	100%	20,848	20,848	12,500	150%
53502	Equipment Non-Expendable	25,131	1		25,132	19,221	76%	7,500	7,500	7,499	749900%
53600	Service Contract		181,686	(10,000)	171,686	106,613	62%	217,519	217,519	35,833	20%
53900	Conferences		7,000		7,000	9,343	133%	12,050	12,050	5,050	72%
54804	Medical Expenses		8,000		8,000	7,980	100%	10,000	10,000	2,000	25%
54808	Meals		651,836	141,000	792,836	690,247	87%	651,836	651,836	-	0%
54809	Laundry		500		500	325	65%	500	500	-	0%
59001	Uniforms		1		1	-	100%	1	1	-	100%
59102	Tableware		7,000		7,000	1,714	24%	13,266	13,266	6,266	90%
	TOTAL OPERATING EXPENSE	26,503	886,120	141,000	1,053,623	874,608	83%	971,768	971,768	85,648	10%
	TOTAL BUDGET ASSISTED LIVING	26,503	3,306,175	141,000	3,473,678	3,197,567	92%	3,372,336	3,372,336	66,161	2%
	TOTAL BUDGET - LONG TERM CARE	84,720	36,145,134	513,633	36,743,487	34,032,696	93%	37,612,599	37,641,129	1,495,995	4%
	TOTAL COUNTY APPROPRIATIONS	523,710	81,692,711	513,633	82,730,053	76,447,418	92%	87,756,314	87,958,748	6,266,037	8%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11402000	CATEGORICAL ASSISTANCE/MEDICAID LIABILITY										
56102	Intermediate Nursing Care/Nursing Facility		14,484,216	(877,206)	13,607,010	13,137,488	97%	13,491,703	13,491,703	(992,513)	-7%
56106	Home and Community Based Care		5,128,482	363,573	5,492,055	5,492,055	100%	5,012,579	5,012,579	(115,903)	-2%
	TOTAL BUDGET - CATEGORICAL ASSISTANCE	-	19,612,698	(513,633)	19,099,065	18,629,543	98%	18,504,282	18,504,282	(1,108,416)	-6%
	GRAND TOTAL APPROPRIATIONS	523,710	101,305,409	-	101,829,119	95,076,961	93%	106,260,596	106,463,030	5,157,621	5%
FOOTNOTES:											
EF	Expenses of Department partially offset by reimbursement from Nursing Home's daily Medicaid rate										
GR	Percentage of expenses offset by grant revenue										
SU	Percentage of expenses offset by document surcharge fees										
NOTE 1:	With regards to expected expenses as of 06/30/25: Any line item that appears to be overspent by more than \$5,000 will have a line item transfer approved by the Commissioners and Executive Committee <i>prior</i> to any such over-expenditure actually occurring.										
NOTE 2:	FY 2025 encumbrances are not finalized until after the end of the current fiscal year and are therefore not known in full until after the FY 2026 Delegation Approved Budget has already been sent out. <i>Encumbrances have no impact on FY 2026 Budgeted Appropriations as they are not a component of FY 2026 Appropriation amounts .</i>										

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
REVENUES											
10300000	GENERAL GOVERNMENT										
30103	Interest Earned		1,750,000		1,750,000	1,967,846	112%	1,100,000	1,100,000	(650,000)	-37%
30106	Escheat Funds		445,000		445,000	962,374	216%	450,000	450,000	5,000	1%
30232	Miscellaneous Revenues		50,000		50,000	10,136	20%	30,000	30,000	(20,000)	-40%
30301	Grant - FEMA		1		1	-	0%	1	1	-	0%
30320	COVID-19 Stimulus Funds		1		1	-	0%	-	-	(1)	-100%
30321	Federal Tax Credits <i>(New for FY 2026)</i>		-					3,000,000	3,060,000	3,060,000	100%
	TOTAL GENERAL GOVERNMENT (EXCL. TAXES)	-	2,245,002	-	2,245,002	2,940,356	131%	4,580,001	4,640,001	2,394,999	107%
30100	New Taxes	-	53,168,248		53,168,248	53,168,248	100%	55,294,978	55,434,428	2,266,180	4%
14100000	REGISTER OF DEEDS										
30224	Document Surcharge & Interest		100,000		100,000	100,000	100%	100,000	100,000	-	0%
30225	Real Estate Transfer Taxes 4% Cnty		2,000,000		2,000,000	2,286,977	114%	2,300,000	2,300,000	300,000	15%
30232	Recording, copy and fax fees		1,500,000		1,500,000	1,486,162	99%	1,400,000	1,400,000	(100,000)	-7%
30251	Deeds LCHIP		30,000		30,000	30,306	101%	30,000	30,000	-	0%
	TOTAL DEEDS REVENUE	-	3,630,000	-	3,630,000	3,903,445	108%	3,830,000	3,830,000	200,000	6%
15100000	SHERIFF'S OFFICE										
30226	Outside Detail		481,367		481,367	584,157	121%	586,005	621,005	139,638	29%
30231	Bailiff Salary Reimbursement		724,516		724,516	768,388	106%	753,975	753,975	29,459	4%
30227	Civil		335,000		335,000	379,984	113%	335,000	335,000	-	0%
30307	Sheriff's Grants		1		1	-	0%	1	1	-	0%
30232	Sheriff's Miscellaneous		3,000		3,000	4,357	145%	3,000	3,000	-	0%
30233	District Court and Juv Transport		57,500		57,500	105,322	183%	105,000	105,000	47,500	83%
30255	RDS Server Licensing		1		1	-	0%	1	1	-	0%
	TOTAL SHERIFF'S REVENUES	-	1,601,385	-	1,601,385	1,842,208	115%	1,782,982	1,817,982	216,597	14%
15101000	DISPATCH										
30302	Seabrook Salary Reimbursement		64,467		64,467	57,098	89%	66,606	66,606	2,139	3%
	TOTAL DISPATCH REVENUE	-	64,467	-	64,467	57,098	89%	66,606	66,606	2,139	3%
11300000	FACILITIES (f/k/a Maintenance)										
30232	Facilities Miscellaneous		1		1	3,539	353900%	1	1	-	0%
30261	TREC Revenues		105,000		105,000	55,000	52%	105,000	105,000	-	0%
30262	REC Revenues-Solar <i>(New for FY 2026)</i>		-					135,000	135,000	135,000	100%
	TOTAL MAINTENANCE REVENUE	-	105,001	-	105,001	58,539	56%	240,001	240,001	135,000	129%
11300001	IT										
30232	Telecommunications		1		1	-	0%	1	1	-	0%
	TOTAL IT REVENUE	-	1	-	1	-	0%	1	1	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
11717000	LONG TERM CARE SERVICES										
	Nursing Home (A)										
	Board and Care										
30208	NH Medicaid		9,060,484		9,060,484	7,960,736	88%	8,915,720	8,915,720	(144,764)	-2%
30209	Private		3,548,799		3,548,799	5,308,775	150%	2,840,397	2,840,397	(708,402)	-20%
30232	Miscellaneous		500		500	871	174%	500	500	-	0%
30234	Medicare Part B		260,000		260,000	288,024	111%	265,000	265,000	5,000	2%
30235	Medicare Part A		2,299,500		2,299,500	1,869,160	81%	1,841,848	1,841,848	(457,652)	-20%
11700*30246	HB 663 5.5% Bed Assessment		2,400,000		2,400,000	2,517,135	105%	2,400,000	2,400,000	-	0%
	Total Board and Care	-	17,569,283	-	17,569,283	17,944,701	102%	16,263,465	16,263,465	(1,305,818)	-7%
11700000	Administration										
30230	Telephone		1		1	-	0%	1	1	-	0%
30232	Miscellaneous		1		1	38	3800%	1	1	-	0%
30247	Special Resident Projects		5,000		5,000	-	0%	-	-	(5,000)	-100%
30408	Gift shop		1		1	-	0%	1	1	-	0%
	Total Administration	-	5,003	-	5,003	38	1%	3	3	(5,000)	-100%
11701000	Dietary										
30232	Miscellaneous		500		500	299	60%	500	500	-	0%
30407	Snack Bar		1		1	500	50000%	1	1	-	0%
	Total Dietary	-	501	-	501	799	159%	501	501	-	0%
11706000	Environmental Services										
30232	Miscellaneous		1		1	-	0%	1	1	-	0%
	Total Environmental Services		1	-	1	-	0%	1	1	-	0%
11702000	Medical and Nursing										
30232	Miscellaneous		1		1	68	6800%	1	1	-	0%
30215	Physicians Fees		10,000		10,000	37,127	371%	30,000	30,000	20,000	200%
	Total Medical and Nursing	-	10,001	-	10,001	37,195	372%	30,001	30,001	20,000	200%
	Total Nursing Home	-	17,584,789	-	17,584,789	17,982,733	102%	16,293,971	16,293,971	(1,290,818)	-7%
11718000	Assisted Living (B)										
30209	Assisted Living Private Pay		1,302,597		1,302,597	1,597,607	123%	856,919	856,919	(445,678)	-34%
30208	Assisted Living Medicaid		340,481		340,481	417,374	123%	547,665	547,665	207,184	61%
30232	Miscellaneous		100		100	5,303	5303%	100	100	-	0%
30234	Medicare B		60,000		60,000	122,000	203%	60,000	60,000	-	0%
	Total Assisted Living	-	1,703,178	-	1,703,178	2,142,284	126%	1,464,684	1,464,684	(238,494)	-14%
	SUBTOTAL LTC REVENUES	-	19,287,967	-	19,287,967	20,125,017	104%	17,758,655	17,758,655	(1,529,312)	-8%
11717*30221	Proportionate Share Receipts		7,250,000		7,250,000	7,411,228	102%	7,250,000	7,250,000	-	0%
	TOTAL LTC REVENUES	-	26,537,967	-	26,537,967	27,536,245	104%	25,008,655	25,008,655	(1,529,312)	-6%

ROCKINGHAM COUNTY FISCAL YEAR 2026 DELEGATION APPROVED BUDGET

			FY 2025		FY 2025			FY 2026	FY 2026	vs. FY 2025 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2024	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2025	Rec'd	Budget	Budget	Change	Change
13100000	COUNTY ATTORNEY										
30232	Miscellaneous		1		1	54	5400%	1	1	-	0%
30307	Grants VOCA		50,000		50,000	50,000	100%	50,000	50,000	-	0%
	TOTAL COUNTY ATTORNEY REVENUES	-	50,001	-	50,001	50,054	100%	50,001	50,001	-	0%
11600000	DEPARTMENT OF CORRECTIONS										
30204	Federal Prisoners		1		1	-	0%	1	1	-	0%
30205	Work Release Board		25,000		25,000	-	0%	25,000	25,000	-	0%
30312	Adult Diversion Program		35,000		35,000	21,950	63%	35,000	35,000	-	0%
30232	Corrections Miscellaneous		6,500		6,500	1,168	18%	6,500	6,500	-	0%
	TOTAL DEPT OF CORRECTIONS REVENUE	-	66,501	-	66,501	23,116	35%	66,501	66,501	-	0%
11301000	PROPERTY MANAGEMENT										
30200	Farm Trailer Rents		9,600		9,600	9,600	100%	9,600	9,600	-	0%
30201	Hay Sales		7,000		7,000	5,651	81%	7,000	7,000	-	0%
30260	Water Sales		18,000		18,000	18,323	102%	18,000	18,000	-	0%
	TOTAL PROPERTY MANAGEMENT	-	34,600	-	34,600	33,574	97%	34,600	34,600	-	0%
11400000	HUMAN SERVICES/Categorical Assistance										
30232	Miscellaneous Recoveries		130,000		130,000	165,537	127%	130,000	130,000	-	0%
	TOTAL HUMAN SERVICES REVENUES	-	130,000	-	130,000	165,537	127%	130,000	130,000	-	0%
11500000	HUMAN RESOURCES AND FINANCE										
30232	Miscellaneous		1		1	188	18800%	1	1	-	0%
	TOTAL HR/FIS REVENUE	-	1	-	1	188	18800%	1	1	-	0%
32005	Transfers In		2,000		2,000	-	0%	2,000	2,000	-	0%
	TOTAL REVENUES	-	87,635,174	-	87,635,174	89,778,608	102%	91,086,327	91,320,777	3,685,603	4%
	TOTAL REVENUES OTHER THAN TAXES	-	34,466,926	-	34,466,926	36,610,360	106%	35,791,349	35,886,349	1,419,423	4%
10000000	FUND BALANCE										
33000	Assigned for Encumbrances	523,710			523,710	420,000	80%			-	0%
33030	Unassigned Fund Balance		13,670,235		13,670,235	4,878,353	36%	15,174,269	15,142,253	1,472,018	11%
	TOTAL FUND BALANCE	523,710	13,670,235	-	14,193,945	5,298,353	37%	15,174,269	15,142,253	1,472,018	11%
	TOTAL REVENUE and FUND BALANCE	523,710	101,305,409	-	101,829,119	95,076,961	93%	106,260,596	106,463,030	5,157,621	5%