

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

APPROPRIATIONS

DEPARTMENT	Detail Page #	FY 2025 Encumbrances	FY 2026 Delegation	Approved Transfers	Approved	Expected at 6/30/2026	% Expected at 6/30/2026	FY 2027 Commissioners Proposed Budget	FY 2027 Executive Committee Proposed Budget	Change from FY 2026 Delegation Approved	
			Approved Budget		Inc. Transfers & Encumbrances					\$ Change	% Change
GENERAL FUND											
Delegation	1	-	357,457	(54,768)	302,689	126,684	41.85%	432,398	432,398	74,941	20.97%
Treasurer	2	-	19,288	-	19,288	17,418	90.30%	18,198	19,209	(79)	-0.41%
County Attorney	3	-	5,212,957	-	5,212,957	5,073,929	97.33%	5,332,947	5,346,956	133,999	2.57%
Medical Examiner	4	-	77,804	-	77,804	74,000	95.11%	74,504	74,504	(3,300)	-4.24%
Sheriff's Office	5-7	24,322	9,224,632	-	9,248,954	8,637,954	93.39%	9,373,451	9,383,112	158,480	1.72%
Registry of Deeds	8	-	1,453,348	-	1,453,348	1,316,697	90.60%	1,511,426	1,521,806	68,458	4.71%
Commissioners Office	9	-	282,668	-	282,668	271,779	96.15%	286,800	294,755	12,087	4.28%
General Government	10	10,800	3,371,116	149,268	3,531,184	3,514,972	99.54%	3,392,298	3,392,298	21,182	0.63%
Projects	10	11,665	2,753,600	446,000	3,211,265	3,184,785	99.18%	561,300	561,300	(2,192,300)	-79.62%
Grants	10	-	25,000	-	25,000	10,000	40.00%	25,000	25,000	-	0.00%
Finance Office	11	43,600	1,785,122	(55,000)	1,773,722	1,749,901	98.66%	1,843,055	1,843,055	57,933	3.25%
Facilities Operations	12-15	137,487	6,156,643	-	6,294,130	6,211,603	98.69%	6,627,607	6,756,899	600,256	9.75%
IT	16	53,015	1,912,804	-	1,965,819	1,683,414	85.63%	1,958,667	1,721,443	(191,361)	-10.00%
Department of Corrections	17-18	5,863	15,494,944	-	15,500,807	14,403,066	92.92%	17,455,465	17,455,465	1,960,521	12.65%
Human Resources	19	95,710	1,299,780	(6,000)	1,389,490	1,281,880	92.26%	1,377,756	1,377,756	77,976	6.00%
Statutory Organizations	20										
Conservation District	20	-	138,000	-	138,000	138,000	100.00%	142,140	146,500	8,500	6.16%
UNH Cooperative Extension	20	-	445,345	-	445,345	445,345	100.00%	456,924	456,924	11,579	2.60%
Non-County Specials	20	-	307,111	-	307,111	307,111	100.00%	255,094	340,111	33,000	10.75%
Long Term Care Services	21-28	231,765	37,641,130	(33,500)	37,839,395	35,124,719	92.83%	38,272,060	38,375,011	733,881	1.95%
TOTAL COUNTY APPROPRIATIONS	28	614,227	87,958,749	446,000	89,018,976	83,573,257	93.88%	89,397,090	89,524,502	1,565,753	1.78%
Categorical Assistance	29										
Medicaid Liability	29	-	18,504,282	(446,000)	18,058,282	18,057,798	100.00%	18,841,395	18,841,395	337,113	1.82%
GRAND TOTAL - APPROPRIATIONS	29	614,227	106,463,031	-	107,077,258	101,631,055	94.91%	108,238,485	108,365,897	1,902,866	1.79%

Prepared by the Finance Office

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

REVENUES

	Detail Page #	FY 2026				Expected at 6/30/2026	% Expected at 6/30/2026	FY 2027 Commissioners Proposed Budget	FY 2027 Executive Committee Proposed Budget	Change from FY 2026 Delegation Approved	
		FY 2025 Encumbrances	Delegation Approved Budget	Approved Transfers	Approved FY 2026 Inc. Transfers & Encumbrances					\$ Change	% Change
GENERAL FUND											
General Government - Taxes	30	-	55,434,428	-	55,434,428	55,434,428	100.00%	62,640,904	62,640,904	7,206,476	13.00%
General Government - Other	30	-	4,640,001	-	4,640,001	4,304,064	92.76%	1,250,002	1,250,002	(3,389,999)	-73.06%
Register of Deeds	30	-	3,830,000	-	3,830,000	4,107,516	107.25%	3,950,000	3,950,000	120,000	3.13%
Sheriff's Office	30	-	1,817,982	-	1,817,982	1,644,473	90.46%	1,844,520	1,844,520	26,538	1.46%
Dispatch	30	-	66,606	-	66,606	69,518	104.37%	96,381	96,381	29,775	44.70%
Facilities (f/k/a Maintenance)	30	-	240,001	-	240,001	290,939	121.22%	275,887	275,887	35,886	14.95%
IT	30	-	1	-	1	-	0.00%	1	1	-	0.00%
Long Term Care Services	31	-	25,008,655	-	25,008,655	28,400,116	113.56%	27,441,178	27,441,178	2,432,523	9.73%
County Attorney	32	-	50,001	-	50,001	50,000	100.00%	50,001	50,001	-	0.00%
Department of Corrections	32	-	66,501	-	66,501	27,983	42.08%	66,501	66,501	-	0.00%
Property Management	32	-	34,600	-	34,600	47,582	137.52%	34,600	34,600	-	0.00%
Categorical Assistance	32	-	130,000	-	130,000	338,283	260.22%	190,000	190,000	60,000	46.15%
Human Resources/Fiscal/Commissioners	32	-	1	-	1	206	20600.00%	1	1	-	0.00%
Transfers	32	-	2,000	-	2,000	-	0.00%	2,000	2,000	-	0.00%
TOTAL REVENUE	32	-	91,320,777	-	91,320,777	94,715,108	103.72%	97,841,976	97,841,976	6,521,199	7.14%
Fund Balance											
Assigned for Encumbrances	32	614,227	-	-	614,227	420,000	68.38%	-	-	-	0.00%
Unassigned Fund Balance	32	-	15,142,254	-	15,142,254	6,495,947	42.90%	10,396,509	10,523,921	(4,618,333)	-30.50%
Total Fund Balance	32	614,227	15,142,254	-	15,756,481	6,915,947	43.89%	10,396,509	10,523,921	(4,618,333)	-30.50%
GRAND TOTAL	32	614,227	106,463,031	-	107,077,258	101,631,055	94.91%	108,238,485	108,365,897	1,902,866	1.79%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
GENERAL FUND											
16100000	DELEGATION										
51000	Delegates Per Diem Payment		8,000		8,000	4,305	54%	8,000	8,000	-	0%
51002	Staff Salary		77,508		77,508	77,086	99%	79,903	79,903	2,395	3%
51004	Compensated Absences		3,000		3,000	3,000	100%	3,000	3,000	-	0%
51400	Health Buyout		1		1	1	100%	1	1	-	0%
51401	Longevity		1,250		1,250	1,250	100%	1,250	1,250	-	0%
	TOTAL SALARIES	-	89,759	-	89,759	85,642	95%	92,154	92,154	2,395	3%
52100	Social Security Taxes		6,637		6,637	5,847	88%	6,820	6,820	183	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		10,042		10,042	9,988	99%	10,347	10,347	305	3%
52104	Workers Comp		53		53	53	100%	50	50	(3)	-6%
52105	Unemployment		40		40	40	100%	40	40	-	0%
52106	Short Term Disability		459		459	459	100%	459	459	-	0%
	TOTAL PAYROLL EXPENSES	-	31,931	-	31,931	31,087	97%	32,416	32,416	485	2%
53000	Telephone/Communications		200		200	13	7%	200	200	-	0%
53100	Postage		2,200		2,200	1,239	56%	2,200	2,200	-	0%
53400	Office Supplies/Expenses		2,475		2,475	766	31%	2,475	2,475	-	0%
53402	Advertisements		990		990	517	52%	990	990	-	0%
53501	Expendable Equipment Delegation		1		1	-	0%	1	1	-	0%
53600	Service Contract		1,900		1,900	1,101	58%	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	6,319	57%	11,000	11,000	-	0%
54100	Contingency EF		200,000	(54,768)	145,232	-	0%	200,000	200,000	-	0%
54200	Audits		1		1	-	0%	68,062	68,062	68,061	100%
54300	Legal Services/Investigations		15,000		15,000	-	0%	15,000	15,000	-	0%
54808	Meals <i>(New for FY 2027)</i>							4,000	4,000	4,000	100%
	TOTAL OPERATING EXPENSE	-	235,767	(54,768)	180,999	9,955	6%	307,828	307,828	72,061	31%
	TOTAL BUDGET - DELEGATION	-	357,457	(54,768)	302,689	126,684	42%	432,398	432,398	74,941	21%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved	Approved Transfers	Approved Including Transfers & Encumbrances	Commissioners Proposed Budget			Executive Committee Proposed Budget	\$ Change	% Change	
12100000	COUNTY TREASURER											
51000	Treasurer's Salary		10,782		10,782	10,523	98%	10,782	11,721	939	9%	
	TOTAL SALARIES	-	10,782	-	10,782	10,523	98%	10,782	11,721	-	0%	
52100	Social Security Taxes		825		825	805	98%	825	897	72	9%	
52104	Worker's Compensation		1		1	1	100%	1	1	-	0%	
	TOTAL PAYROLL EXPENSE		826		826	806	98%	826	898	72	9%	
53000	Telephone/Communications		1		1	1	100%	1	1	-	0%	
53100	Postage		6,000		6,000	5,627	94%	6,000	6,000	-	0%	
53300	Dues		75		75	-	0%	75	75	-	0%	
53400	Office Supplies		1,500		1,500	461	31%	500	500	(1,000)	-67%	
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		1		1	-	0%	1	1	-	0%	
53903	Travel Reimbursement		100		100	-	0%	10	10	(90)	-90%	
	TOTAL OPERATING EXPENSE	-	7,680	-	7,680	6,089	79%	6,590	6,590	(1,090)	-14%	
	TOTAL BUDGET - TREASURER	-	19,288	-	19,288	17,418	90%	18,198	19,209	(79)	0%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	%	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved	Approved Transfers	Approved & Encumbrances			Commissioners Proposed	Executive Proposed Budget	\$ Change	% Change
13100000	COUNTY ATTORNEY										
51000	County Attorney's Salary		132,948		132,948	132,948	100%	132,948	144,584	11,636	9%
51002	Admin Salaries		1,036,096	(16,500)	1,019,596	966,216	95%	1,035,453	1,035,453	(643)	0%
51100	Assistant County Attorney Salaries		1,979,303		1,979,303	1,926,351	97%	2,034,447	2,034,447	55,144	3%
51101	Victim/Witness Advocate		367,057		367,057	367,585	100%	387,082	387,082	20,025	5%
51105	Investigators Salaries		128,353		128,353	128,113	100%	130,229	130,229	1,876	1%
51004	Compensated Absences		35,000		35,000	35,000	100%	35,000	35,000	-	0%
51400	Health Buyout		6,000		6,000	6,000	100%	10,500	10,500	4,500	75%
51401	Longevity		5,200		5,200	5,200	100%	6,050	6,050	850	16%
	TOTAL SALARIES	-	3,689,957	(16,500)	3,673,457	3,567,413	97%	3,771,709	3,783,345	93,388	3%
52100	Social Security Taxes		279,604		279,604	260,466	93%	285,859	286,749	7,145	3%
52101	Employee Health Insurance		560,000		560,000	560,000	100%	504,001	504,001	(55,999)	-10%
52102	Employee Dental Insurance		30,800		30,800	30,800	100%	30,101	30,101	(699)	-2%
52103	Retirement		446,939		446,939	430,074	96%	458,036	459,519	12,580	3%
52104	Worker's Compensation		2,321		2,321	2,321	100%	2,700	2,700	379	16%
52105	Unemployment Insurance		1,720		1,720	1,720	100%	1,720	1,720	-	0%
52106	Short Term Disability		18,194		18,194	18,194	100%	18,598	18,598	404	2%
	TOTAL PAYROLL EXPENSES	-	1,339,578	-	1,339,578	1,303,575	97%	1,301,015	1,303,388	(36,190)	-3%
53000	Telephone/Communications		6,250		6,250	6,055	97%	6,055	6,055	(195)	-3%
53100	Postage		5,500		5,500	5,300	96%	5,300	5,300	(200)	-4%
53300	Dues		12,525		12,525	12,525	100%	14,000	14,000	1,475	12%
53400	Office Supplies		27,500		27,500	27,500	100%	25,000	25,000	(2,500)	-9%
53410	Janitorial Supplies (<i>New for FY 2027</i>)		-		-	-	0%	3,000	3,000	3,000	100%
53408	Employee Retention		2,500		2,500	2,500	100%	2,500	2,500	-	0%
53501	Equipment Expendable		1		1	-	0%	1	1	-	0%
53502	Equipment Non Expendable		1		1	-	0%	1	1	-	0%
53600	Service Contracts/Equip Repairs Mntc		37,900	1,500	39,400	43,900	111%	89,125	89,125	51,225	135%
53700	Law Books/Publications		14,250		14,250	14,250	100%	14,350	14,350	100	1%
53701	Software		475		475	200	42%	200	200	(275)	-58%
53900	Conferences/Trng/Cont Ed		1,500		1,500	1,500	100%	5,750	5,750	4,250	283%
53903	Travel Reimbursements		15,100		15,100	15,100	100%	18,200	18,200	3,100	21%
54100	Investigations		4,045		4,045	4,045	100%	4,250	4,250	205	5%
54101	Expenses of Prosecutions		50,000	15,000	65,000	65,000	100%	65,000	65,000	15,000	30%
54102	Victim Advocate Expense		3,150		3,150	3,150	100%	3,925	3,925	775	25%
53900-31001	Victim Advocate Conferences		300		300	300	100%	300	300	-	0%
57109	Courthouse Lease Payments (<i>New for FY 2026</i>)		2,425		2,425	1,616	67%	3,266	3,266	841	35%
	TOTAL OPERATING EXPENSE	-	183,422	16,500	199,922	202,941	102%	260,223	260,223	76,801	42%
	TOTAL BUDGET - COUNTY ATTORNEY	-	5,212,957	-	5,212,957	5,073,929	97%	5,332,947	5,346,956	133,999	3%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	%	FY 2027		vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances	% Exp/ Rec'd			Commissioners Proposed Budget	Executive Committee Proposed 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		10,500		10,500	8,500	81%	8,500	8,500	(2,000)	-19%	
54401	Views		62,300		62,300	60,000	96%	60,000	60,000	(2,300)	-4%	
54402	Autopsies		1		1	-	0%	1	1	-	0%	
54403	Funeral Home/Transports		5,000		5,000	5,500	110%	6,000	6,000	1,000	20%	
54404	Lab Work		1		1	-	0%	1	1	-	0%	
	TOTAL OPERATING EXPENSE	-	77,804	-	77,804	74,000	95%	74,504	74,504	(3,300)	-4%	
	TOTAL BUDGET - MEDICAL EXAMINER	-	77,804	-	77,804	74,000	95%	74,504	74,504	(3,300)	-4%	
	TOTAL BUDGET - COUNTY ATTORNEY'S OFFICE	-	5,290,761	-	5,290,761	5,147,929	97%	5,407,451	5,421,460	130,699	2%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved			Commissioners	Executive	\$	%
			Approved	Approved	Including Transfers			Proposed	Proposed Budget	Change	Change
			Budget	Transfers	& Encumbrances			Budget	Proposed Budget		
15100000	SHERIFF'S OFFICE										
51000	Sheriff's Salary		102,526		102,526	102,526	100%	102,526	111,500	8,974	9%
51002	Clerical Salaries		278,492		278,492	262,579	94%	290,446	290,446	11,954	4%
51150	Deputy Sheriff Salaries		2,786,293		2,786,293	2,590,917	93%	2,785,243	2,785,243	(1,050)	0%
51152	Bailiffs		691,593		691,593	655,807	95%	665,093	665,093	(26,500)	-4%
51004	Compensated Absences		50,000		50,000	50,000	100%	50,000	50,000	-	0%
51400	Health Buyout		11,700		11,700	11,700	100%	8,700	8,700	(3,000)	-26%
51401	Longevity		6,100		6,100	6,100	100%	8,550	8,550	2,450	40%
	TOTAL SALARIES	-	3,926,704	-	3,926,704	3,679,629	94%	3,910,558	3,919,532	(7,172)	0%
52100	Social Security Taxes		123,711		123,711	112,992	91%	122,234	122,921	(790)	-1%
52101	Employee Health Insurance		322,000		322,000	322,000	100%	350,000	350,000	28,000	9%
52102	Employee Dental Insurance		21,700		21,700	21,700	100%	21,700	21,700	-	0%
52103	Retirement		749,669		749,669	741,371	99%	773,044	773,044	23,375	3%
52104	Worker's Compensation		52,156		52,156	52,156	100%	49,138	49,138	(3,018)	-6%
52105	Unemployment Insurance		1,200		1,200	1,200	100%	1,200	1,200	-	0%
52106	Short Term Disability		13,770		13,770	13,770	100%	13,770	13,770	-	0%
	TOTAL PAYROLL EXPENSES	-	1,284,206	-	1,284,206	1,265,189	99%	1,331,086	1,331,773	47,567	4%
53000	Telephone/Communications		38,400		38,400	38,400	100%	38,400	38,400	-	0%
53100	Postage		9,084		9,084	9,084	100%	9,684	9,684	600	7%
53300	Dues		3,099		3,099	3,000	97%	3,124	3,124	25	1%
53400	Office Supplies/Expenses	358	23,055		23,413	23,413	100%	23,186	23,186	131	1%
53500	Equipment Repair		2,500		2,500	2,500	100%	2,500	2,500	-	0%
53501	Exp Equipment Sheriff		5,537		5,537	5,906	107%	6,803	6,803	1,266	23%
53502	Non Expendable Equipment		1		1	-	0%	1	1	-	0%
53600	Service/Maintenance Contract		115,869		115,869	115,869	100%	133,211	133,211	17,342	15%
53701	Computer Software/Programs		1,000		1,000	1,000	100%	1,000	1,000	-	0%
53703	Drug Interdiction		10,000		10,000	10,000	100%	10,000	10,000	-	0%
53800	Cruiser/Maintenance		1		1	-	0%	1	1	-	0%
53804	New Cruiser Equipment		65,868		65,868	65,868	100%	62,500	62,500	(3,368)	-5%
53900	Conferences/Trng/Cont Ed		20,515		20,515	20,515	100%	16,465	16,465	(4,050)	-20%
54001	New Hire Psyche		13,200		13,200	6,000	45%	8,700	8,700	(4,500)	-34%
54201	Housekeeping		500		500	500	100%	1,000	1,000	500	100%
54202	Travel & Extradition		1,250		1,250	1,250	100%	1,250	1,250	-	0%
54204	Uniform Allowance		63,414		63,414	63,414	100%	63,436	63,436	22	0%
55400	Firearm Supplies and Expenses	3,166	82,731		85,897	82,731	96%	75,549	75,549	(7,182)	-9%
57131	Vehicle Lease		193,389		193,389	193,387	100%	203,550	203,550	10,161	5%
	TOTAL OPERATING EXPENSE	3,524	649,413		652,937	689,861	106%	660,360	660,360	10,947	2%
	TOTAL BUDGET SHERIFF	3,524	5,860,323	-	5,863,847	5,634,679	96%	5,902,004	5,911,665	51,342	1%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
15101000	DISPATCH										
51002	Dispatch Operators Salaries		1,743,151		1,743,151	1,606,414	92%	1,885,883	1,885,883	142,732	8%
51400	Health Buyout		6,000		6,000	6,000	100%	7,500	7,500	1,500	25%
51401	Longevity		6,250		6,250	6,250	100%	8,050	8,050	1,800	29%
51004	Compensated Absences		16,500		16,500	16,500	100%	16,500	16,500	-	0%
	TOTAL SALARIES	-	1,771,901	-	1,771,901	1,635,164	92%	1,917,933	1,917,933	146,032	8%
52100	Social Security Taxes		126,342		126,342	107,292	85%	137,247	137,247	10,905	9%
52101	Employee Health Insurance		252,000		252,000	252,000	100%	238,000	238,000	(14,000)	-6%
52102	Employee Dental Insurance		15,400		15,400	15,400	100%	15,400	15,400	-	0%
52103	Retirement		237,681		237,681	226,747	95%	257,039	257,039	19,358	8%
52104	Worker's Compensation		2,996		2,996	2,996	100%	2,963	2,963	(33)	-1%
52105	Unemployment Insurance		880		880	880	100%	880	880	-	0%
52106	Short Term Disability		9,906		9,906	9,906	100%	9,734	9,734	(172)	-2%
	TOTAL PAYROLL EXPENSE	-	645,205	-	645,205	615,221	95%	661,263	661,263	16,058	2%
53400	Office Supplies		10,972		10,972	10,972	100%	4,500	4,500	(6,472)	-59%
53500	Equipment Repair		3,000		3,000	-	0%	2,500	2,500	(500)	-17%
53501	Expendable Equipment		4,000		4,000	4,000	100%	4,500	4,500	500	13%
53502	Non Expendable Equipment		1		1	-	0%	1	1	-	0%
53600	Service Contracts-mntc	15,000	96,943		111,943	96,500	86%	91,739	91,739	(5,204)	-5%
53701	Computer Software Program		2,000		2,000	1,000	50%	2,000	2,000	-	0%
53900	Conferences/Trng/Cont Ed		3,995		3,995	3,995	100%	3,550	3,550	(445)	-11%
54204	Dispatch Uniforms		4,500		4,500	4,500	100%	4,000	4,000	(500)	-11%
	TOTAL OPERATING EXPENSE	15,000	125,411	-	140,411	120,967	86%	112,790	112,790	(12,621)	-10%
	TOTAL BUDGET - DISPATCH	15,000	2,542,517	-	2,557,517	2,371,352	93%	2,691,986	2,691,986	149,469	6%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
15102000	RADIO										
51002	Radio Salaries		82,793		82,793	81,790	99%	89,957	89,957	7,164	9%
51004	Compensated Absences		550		550	550	100%	550	550	-	0%
51400	Health Buyout		1		1	1	100%	1	1	-	0%
51401	Longevity		150		150	150	100%	150	150	-	0%
	TOTAL SALARIES	-	83,494	-	83,494	82,491	99%	90,658	90,658	7,164	9%
52100	Social Security Taxes		6,345		6,345	6,075	96%	6,893	6,893	548	9%
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		10,575		10,575	10,453	99%	11,489	11,489	914	9%
52104	Worker's Compensation		2,681		2,681	2,681	100%	2,133	2,133	(548)	-20%
52105	Unemployment Insurance		40		40	40	100%	40	40	-	0%
52106	Short Term Disability		459		459	459	100%	459	459	-	0%
	TOTAL PAYROLL EXPENSE	-	34,800	-	34,800	34,408	100%	35,714	35,714	914	3%
53400	Office Supplies and Expenses		1,500		1,500	1,500	100%	1,500	1,500	-	0%
53500	Parts		15,000		15,000	15,000	100%	15,000	15,000	-	0%
53501	Expendable Equipment		24,000		24,000	24,000	100%	15,000	15,000	(9,000)	-38%
53502	Non Expendable Equipment		62,000		62,000	61,312	99%	54,800	54,800	(7,200)	-12%
53600	Service Contracts	5,798	15,000		20,798	7,560	36%	15,000	15,000	-	0%
53701	Computer Software		1,000		1,000	482	48%	1,000	1,000	-	0%
53900	Conferences & Training		1,000		1,000	1,000	100%	1,000	1,000	-	0%
	TOTAL OPERATING EXPENSE	5,798	119,500	-	125,298	110,854	88%	103,300	103,300	(16,200)	-14%
	TOTAL BUDGET - RADIO	5,798	237,794	-	243,592	227,753	93%	229,672	229,672	(8,122)	-3%
15104000	OUTSIDE DETAIL										
51150	Deputy Sheriff Salaries		460,993		460,993	336,383	73%	434,325	434,325	(26,668)	-6%
	TOTAL SALARIES	-	460,993	-	460,993	336,383	73%	434,325	434,325	(26,668)	-6%
52100	Social Security Taxes		6,685		6,685	3,856	58%	6,298	6,298	(387)	-6%
52103	Retirement		107,008		107,008	57,136	53%	100,818	100,818	(6,190)	-6%
52104	Worker's Compensation		9,312		9,312	6,795	73%	8,348	8,348	(964)	-10%
	TOTAL PAYROLL EXPENSE	-	123,005	-	123,005	67,787	55%	115,464	115,464	(7,541)	-6%
	SUBTOTAL - OUTSIDE DETAIL	-	583,998	-	583,998	404,170	69%	549,789	549,789	(34,209)	-6%
	TOTAL BUDGET - SHERIFF'S OFFICE	24,322	9,224,632	-	9,248,954	8,637,954	93%	9,373,451	9,383,112	158,480	2%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved			Commissioners	Executive	\$ Change	% Change
			Approved	Approved	Including Transfers & Encumbrances			Proposed	Proposed Budget		
14100000	REGISTER OF DEEDS										
	<i><u>SU indicates surcharge funding</u></i>										
51000	Registrar's Salary		98,504		98,504	98,504	100%	98,504	107,125	8,621	9%
51002	Clerical Salaries		736,893		736,893	642,687	87%	773,227	773,227	36,334	5%
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		7,250		7,250	7,250	100%	7,750	7,750	500	7%
	TOTAL SALARIES	-	852,147	-	852,147	757,941	89%	888,981	897,602	45,455	5%
52100	Social Security Taxes		64,577		64,577	54,966	85%	67,395	68,055	3,478	5%
52101	Employee Health Insurance		154,000		154,000	154,000	100%	154,000	154,000	-	0%
52102	Employee Dental Insurance		8,400		8,400	8,400	100%	8,400	8,400	-	0%
52103	Retirement		107,437		107,437	94,368	88%	112,134	113,233	5,796	5%
52104	Worker's Compensation		497		497	497	100%	482	482	(15)	-3%
52105	Unemployment Insurance		440		440	440	100%	440	440	-	0%
52106	Short Term Disability		4,850		4,850	4,850	100%	4,894	4,894	44	1%
	TOTAL PAYROLL EXPENSES	-	340,201	-	340,201	317,521	93%	347,745	349,504	9,303	3%
53000	Telephone/Communications		500		500	-	0%	500	500	-	0%
53100	Postage		6,000		6,000	6,407	107%	5,000	5,000	(1,000)	-17%
53300	Dues - Professional Associations		1,000		1,000	950	95%	750	750	(250)	-25%
53400	Office Supplies		7,000	3,000	10,000	9,854	99%	7,000	7,000	-	0%
53408	Employee Retention		-		-			300	300	300	100%
53410	Janitorial Supplies (<i>New for FY 2027</i>)		-		-			650	650	650	100%
53501	Equipment Expendable <i>SU</i>		5,000	(3,000)	2,000	500	25%	5,000	5,000	-	0%
53502	Equipment Non Expendable <i>SU</i>		6,000		6,000	7,199	120%	10,000	10,000	4,000	67%
53600	Service Contracts <i>SU</i>		10,000		10,000	7,848	78%	10,000	10,000	-	0%
53701	Software Revisions		38,000		38,000	36,934	97%	39,000	39,000	1,000	3%
53900	Conferences/Trng/Cont Ed		2,500		2,500	2,583	103%	1,500	1,500	(1,000)	-40%
53903	Travel Reimbursement		5,000		5,000	4,661	93%	3,000	3,000	(2,000)	-40%
54150	Imaging/Cd Rom Project <i>SU</i>		20,000		20,000	6,007	30%	12,000	12,000	(8,000)	-40%
54151	Book Restoration Project <i>SU</i>		100,000		100,000	98,292	98%	120,000	120,000	20,000	20%
57103	WDN Access <i>SU</i>		60,000		60,000	60,000	100%	60,000	60,000	-	0%
	TOTAL OPERATING EXPENSE	-	261,000	-	261,000	241,235	92%	274,700	274,700	13,700	5%
	TOTAL BUDGET - DEEDS	-	1,453,348	-	1,453,348	1,316,697	91%	1,511,426	1,521,806	68,458	5%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved	Approved			Commissioners	Executive	\$	%
			Approved	Approved	Including Transfers	Proposed			Proposed Budget	Change	Change	
11100000	COMMISSIONERS OFFICE											
51000	Commissioners Salaries		84,432		84,432	84,432	100%	84,432	91,822	7,390	9%	
51002	Staff Salaries		100,976		100,976	91,971	91%	103,834	103,834	2,858	3%	
51004	Compensated Absences		4,000		4,000	4,000	100%	4,000	4,000	-	0%	
51400	Health Buyout		1,500		1,500	1,500	100%	1,500	1,500	-	0%	
51401	Longevity		300		300	300	100%	300	300	-	0%	
	TOTAL SALARIES	-	191,208	-	191,208	182,203	95%	194,066	201,456	10,248	5%	
52100	Social Security Taxes		14,184		14,184	13,143	93%	14,402	14,967	783	6%	
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		12,007		12,007	11,765	98%	12,372	12,372	365	3%	
52104	Worker's Compensation		68		68	68	100%	59	59	(9)	-13%	
52105	Unemployment Insurance		40		40	40	100%	40	40	-	0%	
52106	Short Term Disability		459		459	459	100%	459	459	-	0%	
	TOTAL PAYROLL EXPENSES	-	71,558	-	71,558	70,275	98%	72,132	72,697	1,139	2%	
53000	Telephone/Communications		2,500		2,500	2,343	94%	2,500	2,500	-	0%	
53100	Postage		750		750	517	69%	750	750	-	0%	
53400	Misc. Office Supplies		1,500		1,500	1,608	107%	1,500	1,500	-	0%	
53410	Janitorial Supplies <i>(New for FY 2027)</i>		-		-			700	700	700	100%	
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	2,469	99%	2,500	2,500	-	0%	
53700	Law Books/Subscriptions		150		150	-	0%	150	150	-	0%	
53900	Conferences and Training		8,500		8,500	7,751	91%	8,500	8,500	-	0%	
53903	Travel Reimbursement		4,000		4,000	4,613	115%	4,000	4,000	-	0%	
	TOTAL OPERATING EXPENSE	-	19,902	-	19,902	19,301	97%	20,602	20,602	700	4%	
	TOTAL BUDGET - COMMISSIONERS OFFICE	-	282,668	-	282,668	271,779	96%	286,800	294,755	12,087	4%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	%	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
10300000	GENERAL GOVERNMENT										
53600	Service Contracts		318,163	42,313	360,476	360,763	100%	426,511	426,511	108,348	34%
53907	Education Assistance		36,000	(18,000)	18,000	13,784	77%	21,000	21,000	(15,000)	-42%
57109	Courthouse Lease Payments		74,520	16,435	90,955	90,955	100%	1	1	(74,519)	-100%
58100	Interest on Tax Anticipation Notes		1		1	-	0%	1	1	-	0%
58105	Borrowing Expenses <i>EF</i>		5,000	(4,313)	687	-	0%	5,000	5,000	-	0%
58106	Bond Interest <i>EF</i>		824,105		824,105	824,105	100%	747,778	747,778	(76,327)	-9%
58203	Bond Principal		1,496,600		1,496,600	1,496,600	100%	1,496,900	1,496,900	300	0%
58300	Legal Fees <i>EF</i>		65,000	(21,435)	43,565	42,564	98%	50,000	50,000	(15,000)	-23%
58301	Judgements		1		1	-	0%	1	1	-	0%
58302	Labor Relations		40,000	79,500	119,500	122,400	102%	60,000	60,000	20,000	50%
58400	Insurance <i>EF</i>		371,125	54,768	425,893	425,893	100%	567,604	567,604	196,479	53%
58500	Property Taxes		16,500		16,500	14,488	88%	16,500	16,500	-	0%
58503	Land/Building Purchase		1		1	-	0%	1	1	-	0%
58600	Audit/Study/Report Fees <i>EF</i>	10,800	123,100		133,900	122,620	92%	1	1	(123,099)	-100%
58800	NACo Dues		1,000		1,000	800	80%	1,000	1,000	-	0%
	TOTAL BUDGET - GENERAL GOVERNMENT	10,800	3,371,116	149,268	3,531,184	3,514,972	100%	3,392,298	3,392,298	21,182	1%
10100000	PROJECTS										
	Capital Improvements										
57123	Capital Imp <i>PART EF</i>		2,636,100	446,000	3,082,100	3,082,100	100%	501,800	501,800	(2,134,300)	-81%
	Non-Routine Maintenance										
57130	Non Routine <i>Part EF</i>	11,665	117,500		129,165	102,685	79%	59,500	59,500	(58,000)	-49%
	TOTAL BUDGET PROJECTS	11,665	2,753,600	446,000	3,211,265	3,184,785	99%	561,300	561,300	(2,192,300)	-80%
10200000	GRANTS										
57201	Grant Monies		25,000		25,000	10,000	40%	25,000	25,000	-	0%
	TOTAL BUDGET GRANTS	-	25,000	-	25,000	10,000	40%	25,000	25,000	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved	Including Transfers			Commissioners	Executive	\$	%
			Approved	Approved	& Encumbrances	Proposed			Proposed Budget	Change	Change	
11200000	FINANCE OFFICE											
	PARTIAL EF REIMBURSEMENT											
51002	Staff		1,070,519	(44,000)	1,026,519	1,021,081	99%	1,103,603	1,103,603	33,084	3%	
51004	Compensated Absences		13,000		13,000	13,000	100%	13,000	13,000	-	0%	
51400	Health Buyout		1		1	1	100%	1,500	1,500	1,499	149900%	
51401	Longevity		2,400		2,400	2,400	100%	2,250	2,250	(150)	-6%	
	TOTAL SALARIES	-	1,085,920	(44,000)	1,041,920	1,036,482	99%	1,120,353	1,120,353	34,433	3%	
52100	Social Security Taxes		82,078	(5,000)	77,078	75,860	98%	84,713	84,713	2,635	3%	
52101	Employee Health Insurance		168,000		168,000	168,000	100%	154,000	154,000	(14,000)	-8%	
52102	Employee Dental Insurance		8,400		8,400	8,400	100%	8,400	8,400	-	0%	
52103	Retirement		136,606	(6,000)	130,606	129,295	99%	140,996	140,996	4,390	3%	
52104	Worker's Compensation		722		722	722	100%	687	687	(35)	-5%	
52105	Unemployment Insurance		480		480	480	100%	480	480	-	0%	
52106	Short Term Disability		5,317		5,317	5,317	100%	5,508	5,508	191	4%	
	TOTAL PAYROLL EXPENSES	-	401,603	(11,000)	390,603	388,074	99%	394,784	394,784	(6,819)	-2%	
53000	Telephone/Communications		650		650	948	146%	1,535	1,535	885	136%	
53100	Postage		140		140	50	36%	100	100	(40)	-29%	
53300	Dues		3,594		3,594	3,872	108%	3,501	3,501	(93)	-3%	
53400	Office Supplies		5,720		5,720	1,899	33%	3,015	3,015	(2,705)	-47%	
53408	Employee Retention		300		300	300	100%	300	300	-	0%	
53501	Expendable Equipment		3,483		3,483	4,851	139%	4,240	4,240	757	22%	
53502	Non Expendable Equipment		1		1	-	0%	1	1	-	0%	
53600	Service Contracts		256,282	9,100	265,382	262,875	99%	289,987	289,987	33,705	13%	
53700	Publications		1,814		1,814	1,090	60%	1,040	1,040	(774)	-43%	
53701	Software	43,600	5,000	(9,100)	39,500	32,700	83%	10,000	10,000	5,000	100%	
53900	Conferences and Training		19,180		19,180	15,660	82%	12,941	12,941	(6,239)	-33%	
53903	Travel Reimbursement		1,435		1,435	1,100	77%	1,258	1,258	(177)	-12%	
	TOTAL OPERATING EXPENSE	43,600	297,599	-	341,199	325,345	95%	327,918	327,918	30,319	10%	
	TOTAL BUDGET - FINANCE OFFICE	43,600	1,785,122	(55,000)	1,773,722	1,749,901	99%	1,843,055	1,843,055	57,933	3%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved	Including Transfers			Commissioners	Executive	\$	%
			Approved	Approved	& Encumbrances	Proposed			Proposed Budget	Change	Change	
11300000	FACILITIES OPERATIONS (f/k/a Engineering & Maintenance)											
	PARTIAL EF REIMBURSEMENT											
51002	Administration Salaries		527,043		527,043	501,183	95%	566,380	566,380	39,337	7%	
51004	Compensated Absences		44,000		44,000	44,000	100%	44,000	44,000	-	0%	
51207	Technical and Trade Salaries		2,078,778	(48,000)	2,030,778	2,022,233	100%	2,190,521	2,190,521	111,743	0	
51400	Health Buyout		10,500		10,500	10,500	100%	9,000	9,000	(1,500)	-14%	
51401	Longevity		8,850		8,850	8,850	100%	9,200	9,200	350	4%	
	TOTAL SALARIES	-	2,669,171	(48,000)	2,621,171	2,586,766	99%	2,819,101	2,819,101	149,930	6%	
52100	Social Security Taxes		201,372	(15,000)	186,372	184,413	99%	212,296	212,296	10,924	5%	
52101	Employee Health Insurance		406,000		406,000	406,000	100%	420,001	420,001	14,001	3%	
52102	Employee Dental Insurance		25,200		25,200	25,200	100%	25,201	25,201	1	0%	
52103	Retirement		319,280	(8,000)	311,280	309,612	99%	318,204	318,204	(1,076)	0%	
52104	Worker's Compensation		38,282		38,282	38,282	100%	45,446	45,446	7,164	19%	
52105	Unemployment Insurance		1,440		1,440	1,440	100%	1,480	1,480	40	3%	
52106	Short Term Disability		13,901		13,901	13,901	100%	14,029	14,029	128	1%	
	TOTAL PAYROLL EXPENSES	-	1,005,475	(23,000)	982,475	978,848	100%	1,036,657	1,036,657	31,182	3%	
53000	Telephone/Communications		640		640	600	94%	600	600	(40)	-6%	
53100	Postage		200		200	200	100%	100	100	(100)	-50%	
53400	Office Supplies & Expenses		5,000		5,000	6,500	130%	5,000	5,000	-	0%	
53401	Office Expense-Machine Supply		1		1	-	0%	1	1	-	0%	
53405	Computer Supplies & Expenses		1		1	-	0%	1	1	-	0%	
53408	Employee Retention		1,000		1,000	1,075	108%	1,500	1,500	500	50%	
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	1,075	100%	1,075	1,075	-	0%	
53701	Software		1		1	-	0%	1	1	-	0%	
53901	Conferences/Trng/Cont Ed		2,000		2,000	2,300	115%	2,500	2,500	500	25%	
54501	Uniform Allowance		8,000		8,000	9,000	113%	9,000	9,000	1,000	13%	
55600	Communications - Radio Maintenance	3,920	4,000		7,920	7,925	100%	4,000	4,000	-	0%	
55601	Communications - Tel. Sys. & Repairs		2,000		2,000	2,000	100%	2,000	2,000	-	0%	
57131	Vehicle lease		87,704		87,704	87,704	100%	72,833	72,833	(14,871)	-17%	
2-53500	RCNH Equipment Repairs		10,000		10,000	10,000	100%	10,000	10,000	-	0%	
2-53501	RCNH Expendable Equipment		16,500		16,500	16,500	100%	12,500	12,500	(4,000)	-24%	
2-53502	RCNH Non-Expendable Equipment		1		1	-	0%	1	1	-	0%	
2-54510	RCNH Laundry Repairs		2,000		2,000	2,500	125%	2,000	2,000	-	0%	
2-55400	RCNH Maintenance Supplies & Expenses		20,000		20,000	20,000	100%	20,000	20,000	-	0%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
2-55500	RCNH Purchases Services		96,500		96,500	97,885	101%	96,500	96,500	-	0%
3-53500	Corrections Equipment Repairs		11,500		11,500	11,500	100%	11,500	11,500	-	0%
3-53501	Corrections Expendable Equipment		30,000		30,000	30,000	100%	40,000	40,000	10,000	33%
3-53502	Corrections Non-Expendable Equipment		5,500		5,500	5,070	92%	1	1	(5,499)	-100%
3-55400	Corrections Maintenance Supplies & Expenses		30,000		30,000	30,000	100%	30,000	30,000	-	0%
3-55500	Corrections Purchased Services	9,076	127,000		136,076	120,000	88%	120,000	120,000	(7,000)	-6%
17-53500	Boiler Plant - Equipment Repairs		15,000		15,000	15,000	100%	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		15,500		15,500	15,800	102%	1	1	(15,499)	-100%
17-55400	Boiler Plant - Supplies & Expenses		17,000		17,000	17,000	100%	17,000	17,000	-	0%
17-55500	Boiler Plant - Purchased Services		38,000		38,000	38,000	100%	28,000	28,000	(10,000)	-26%
18-53500	WWT Plant - Equipment Repairs		3,500		3,500	4,500	129%	3,500	3,500	-	0%
18-53501	WWT Plant - Expendable Equipment		7,500		7,500	9,000	120%	7,500	7,500	-	0%
18-53502	WWT Plant - Non-Expendable Equipment		22,500		22,500	21,500	96%	22,500	22,500	-	0%
18-55400	WWT Plant - Supplies & Expenses		5,500		5,500	5,500	100%	5,500	5,500	-	0%
18-55500	WWT Plant - Purchased Services		20,000		20,000	23,000	115%	22,000	22,000	2,000	10%
19-53500	Spray Irrigation - Equipment Repairs		5,500		5,500	5,500	100%	5,500	5,500	-	0%
19-53501	Spray Irrigation - Expendable Equipment		10,500		10,500	10,500	100%	4,500	4,500	(6,000)	-57%
19-53502	Spray Irrigation - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
19-55400	Spray Irrigation - Mntc. Supplies & Expenses		4,300		4,300	4,300	100%	4,300	4,300	-	0%
19-55500	Spray Irrigation - Purchased Services		100		100	90	90%	100	100	-	0%
20-53500	Generator Plant - Equipment Repairs		1,000		1,000	1,000	100%	1,000	1,000	-	0%
20-53501	Generator Plant - Expendable Equipment		1		1	-	0%	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	3,775	168%	2,250	2,250	-	0%
20-55500	Generator Plant - Purchased Services	41,795	7,000		48,795	48,795	100%	5,000	5,000	(2,000)	-29%
21-53500	Water Systems - Equipment Repairs		5,000		5,000	5,000	100%	5,000	5,000	-	0%
21-53501	Water Systems - Expendable Equipment		5,000		5,000	8,000	160%	25,000	25,000	20,000	400%
21-53502	Water Systems - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
21-55400	Water Systems - Supplies & Expenses		17,500		17,500	22,100	126%	24,700	24,700	7,200	41%
21-55500	Water Systems - Purchases Services		16,000		16,000	21,000	131%	19,000	19,000	3,000	19%
22-53500	Building Repairs - Equipment Repairs		2,000		2,000	2,000	100%	2,000	2,000	-	0%
22-53501	Building Repairs - Expendable Equipment		5,000		5,000	8,000	160%	7,000	7,000	2,000	40%
22-53502	Building Repairs - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
22-55400	Building Repairs - Supplies & Expenses		16,500		16,500	17,000	103%	17,000	17,000	500	3%
22-55500	Building Repairs - Purchased Services		35,000	23,000	58,000	58,000	100%	35,000	35,000	-	0%
22-55800	Building Repairs - Carpentry		7,000		7,000	7,000	100%	7,000	7,000	-	0%
22-55801	Building Repairs - Metal Fabrication		1,000		1,000	1,000	100%	1,000	1,000	-	0%
22-55802	Building Repairs - Electrical		15,000		15,000	16,000	107%	16,000	16,000	1,000	7%
22-55803	Building Repairs - Plumbing		16,500		16,500	16,500	100%	16,500	16,500	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	%	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved	Approved Transfers	Approved & Encumbrances			Commissioners Proposed	Executive Proposed Budget	\$ Change	% Change
22-55804	Building Repairs - Painting		3,000		3,000	3,000	100%	3,000	3,000	-	0%
22-55805	Building Repairs - Masonry		1,000		1,000	1,979	198%	1,000	1,000	-	0%
22-55806	Building Repairs - Heating		8,000		8,000	8,500	106%	8,500	8,500	500	6%
22-55807	Building Repairs - A/C Refrigeration		7,150		7,150	8,000	112%	7,150	7,150	-	0%
22-55808	Building Repairs - Lightbulbs		3,000		3,000	3,500	117%	3,000	3,000	-	0%
22-55810	Building Repairs - Door Hardware and Security		12,000		12,000	12,000	100%	12,000	12,000	-	0%
23-53500	Grounds & Roads - Equipment Repair		9,500		9,500	9,500	100%	5,000	5,000	(4,500)	-47%
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		11,000		11,000	12,850	117%	22,500	22,500	11,500	105%
23-55400	Grounds & Roads - Supplies & Expenses		23,500		23,500	23,500	100%	28,000	28,000	4,500	19%
23-55700	EPA Grounds & Roads	82,696	110,000		192,696	192,696	100%	100,000	100,000	(10,000)	-9%
24-53500	Motor Services - Equipment Repairs		9,000		9,000	9,000	100%	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		27,500		27,500	23,655	86%	35,000	35,000	7,500	27%
24-55400	Motor Services - Supplies & Expenses		4,500		4,500	4,500	100%	4,500	4,500	-	0%
25-53500	RCNH Motor Service Equipment Repairs		1,500		1,500	1,500	100%	1,500	1,500	-	0%
25-55400	RCNH Motor Service Supplies & Expenses		1,000		1,000	1,000	100%	1,000	1,000	-	0%
26-53500	Corrections Motor Service Equipment Repairs		7,500		7,500	7,500	100%	5,500	5,500	(2,000)	-27%
26-55400	Corrections Motor Service Supplies & Expenses		3,000		3,000	5,000	167%	5,000	5,000	2,000	67%
27-53800	Motor Services - Cruiser Maintenance		40,000		40,000	40,000	100%	40,000	40,000	-	0%
37-53500	Assisted Living- Equipment Repair		4,500		4,500	5,850	130%	4,500	4,500	-	0%
37-53501	Assisted Living - Expendable Equipment		1,500		1,500	1,500	100%	6,500	6,500	5,000	333%
37-53502	Assisted Living - Non-Expendable Equipment		1		1	-	0%	1	1	-	0%
37-55400	Assisted Living - Supplies and Expenses		4,500		4,500	4,500	100%	4,500	4,500	-	0%
37-55500	Assisted Living - Purchased Services		17,000		17,000	17,000	100%	17,000	17,000	-	0%
40-53500	New Mun. Bldg.- Equipment Repair <i>(New for FY 2027)</i>					-		5,000	5,000	5,000	100%
40-53501	New Mun. Bldg. - Expendable Equipment <i>(New for FY 2027)</i>					-		2,000	2,000	2,000	100%
40-53502	New Mun. Bldg. - Non-Expendable Equipment <i>(New for FY 2027)</i>					-		15,000	15,000	15,000	100%
40-55400	New Mun. Bldg. - Supplies and Expenses <i>(New for FY 2027)</i>					-		10,000	10,000	10,000	100%
40-55500	New Mun. Bldg. - Purchased Services <i>(New for FY 2027)</i>					-		60,000	60,000	60,000	100%
53801	Gasoline Facilities		35,000		35,000	40,000	114%	45,000	48,600	13,600	39%
2-53801	Gasoline RCNH		3,500		3,500	2,500	71%	4,165	4,500	1,000	29%
3-53801	Gasoline Corrections		11,000		11,000	11,175	102%	17,350	18,800	7,800	71%
8-53801	Gasoline Sheriff		118,000		118,000	100,000	85%	149,210	161,750	43,750	37%
35-53801	Gasoline County Attorney <i>(New for FY 2026)</i>		1		1	225	22500%	825	900	899	89900%
2-55100	Electricity - RCNH		169,216		169,216	173,333	102%	210,000	238,110	68,894	41%
3-55100	Electricity - Corrections		139,766		139,766	140,000	100%	162,000	187,919	48,153	34%
5-55100	Electricity - Administration Building		2,551		2,551	4,667	183%	4,200	4,529	1,978	78%
6-55100	Electricity - Extension Service Building		7,228		7,228	10,667	148%	10,560	11,298	4,070	56%
7-55100	Electricity - Facilities		56,123	48,000	104,123	104,000	100%	83,031	113,432	57,309	102%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved	Including Transfers			Commissioners	Executive	\$	%
			Approved	Approved	Transfers	& Encumbrances			Proposed	Proposed Budget	Change	Change
8-55100	Electricity - Sheriff		30,158			30,158	34,667	115%	39,722	44,723	14,565	48%
9-55100	Electricity - Commissioners		1,897			1,897	2,600	137%	4,138	3,579	1,682	89%
11-55100	Electricity - Delegation		383			383	667	174%	600	654	271	71%
13-55100	Electricity - Nutrition		1,275			1,275	1,867	146%	969	1,938	663	52%
35-55100	Electricity - County Attorney <i>(New for FY 2026)</i>		24,071			24,071	29,000	120%	36,810	36,810	12,739	53%
36-55100	Electricity - Registry of Deeds <i>(New for FY 2026)</i>		23,651			23,651	28,500	121%	33,529	33,529	9,878	42%
37-55100	Electricity- Assisted Living		24,660			24,660	24,667	100%	26,143	34,019	9,359	38%
38-55100	Electricity - Finance Office <i>(New for FY 2026)</i>		1,913			1,913	1,850	97%	551	2,186	273	14%
2-55200	Fuel - RCNH		308,550			308,550	291,600	95%	314,721	314,721	6,171	2%
3-55200	Fuel - Corrections		191,830			191,830	190,800	99%	205,034	210,813	18,983	10%
5-55200	Fuel - Administration Building		11,016			11,016	11,340	103%	11,475	11,475	459	4%
6-55200	Fuel - Extension Service		6,120			6,120	5,400	88%	5,610	5,610	(510)	-8%
7-55200	Fuel - Facilities		43,988			43,988	36,000	82%	35,700	35,700	(8,288)	-19%
8-55200	Fuel - Sheriff		36,424			36,424	18,000	49%	27,300	27,300	(9,124)	-25%
9-55200	Fuel - Commissioners		2,291			2,291	2,670	117%	3,100	3,100	809	35%
11-55200	Fuel - Delegation		2,000			2,000	1,500	75%	1,632	1,632	(368)	-18%
13-55200	Fuel - Nutrition		3,774			3,774	3,870	103%	3,851	3,851	77	2%
35-55200	Fuel - County Attorney <i>(New for FY 2026)</i>		29,073			29,073	16,000	55%	40,914	40,914	11,841	41%
36-55200	Fuel - Registry of Deeds <i>(New for FY 2026)</i>		28,565			28,565	16,000	56%	40,186	40,186	11,621	41%
37-55200	Fuel - Assisted Living		45,900			45,900	43,200	94%	46,104	46,104	204	0%
38-55200	Fuel - Finance Office <i>(New for FY 2026)</i>		7,140			7,140	8,000	112%	3,295	8,335	1,195	17%
	TOTAL OPERATING EXPENSE	137,487	2,481,997	71,000		2,690,484	2,645,989	98%	2,771,849	2,901,141	419,144	17%
	SUBTOTAL - FACILITIES OPERATIONS	137,487	6,156,643	-		6,294,130	6,211,603	99%	6,627,607	6,756,899	600,256	10%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
11300001	FACILITIES OPERATIONS (f/k/a E&M) IT SECTION										
	<i>PARTIAL EF REIMBURSEMENT</i>										
51002	Staff Salaries		365,517		365,517	325,759	89%	435,498	363,551	(1,966)	-1%
51004	Compensated Absences		3,000		3,000	3,000	100%	3,000	3,000	-	0%
51400	Health Buyout		1		1	1	100%	1,500	1,500	1,499	149900%
51401	Longevity		750		750	750	100%	1,050	750	-	0%
	TOTAL SALARIES	-	369,268	-	369,268	329,510	89%	441,048	368,801	(467)	0%
52100	Social Security Taxes		28,019		28,019	24,419	87%	33,511	27,984	(35)	0%
52101	Employee Health Insurances		70,000		70,000	70,000	100%	56,000	42,000	(28,000)	-40%
52102	Employee Dental Insurance		3,500		3,500	3,500	100%	3,500	2,800	(700)	-20%
52103	Retirement		46,699		46,699	41,659	89%	55,660	46,448	(251)	-1%
52104	Worker's Compensation		1,290		1,290	1,290	100%	1,257	223	(1,067)	-83%
52105	Unemployment Insurance		200		200	200	100%	200	160	(40)	-20%
52106	Short Term Disability		1,558		1,558	1,558	100%	1,806	1,615	57	4%
	TOTAL PAYROLL EXPENSES	-	151,266	-	151,266	142,626	94%	151,934	121,230	(30,036)	-20%
53000	Telephone/Communications		101,540	19,868	121,408	121,408	100%	126,389	126,389	24,849	24%
53100	Postage		450		450	450	100%	450	450	-	0%
53400	Supplies and Expenses	5,724	29,948		35,672	35,144	99%	37,086	37,086	7,138	24%
53501	Equipment Expendable	25,207	169,211		194,418	192,784	99%	176,249	176,249	7,038	4%
53502	Equipment Non-Expendable		549,273		549,273	323,000	59%	459,273	325,000	(224,273)	-41%
53600	Service Contracts		305,439	(19,868)	285,571	280,000	98%	322,746	322,746	17,307	6%
53602	Consulting		1,000		1,000	1,000	100%	1,000	1,000	-	0%
53700	Publications		1		1	-	0%	1	1	-	0%
53701	Software	22,084	204,942		227,026	227,026	100%	205,516	205,516	574	0%
53901	Training/Continuing Ed		2,579		2,579	2,579	100%	11,065	11,065	8,486	329%
53903	Travel		1,000		1,000	1,000	100%	1,000	1,000	-	0%
53905	County Training		26,887		26,887	26,887	100%	24,910	24,910	(1,977)	-7%
	TOTAL OPERATING EXPENSE	53,015	1,392,270	-	1,445,285	1,211,278	84%	1,365,685	1,231,412	(160,858)	-12%
	TOTAL BUDGET FACILITIES OPERATIONS IT SECTION	53,015	1,912,804	-	1,965,819	1,683,414	86%	1,958,667	1,721,443	(191,361)	-10%
	TOTAL BUDGET - FACILITIES OPERATIONS	190,502	8,069,447	-	8,259,949	7,895,017	96%	8,586,274	8,478,342	408,895	5%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026	Estimated as of 6/30/2026	%	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
11600000	DEPARTMENT OF CORRECTIONS										
51002	Administrative Salaries		1,425,448		1,425,448	1,219,565	86%	1,315,188	1,315,188	(110,260)	-8%
51301	Correctional Officers Salaries		6,134,821		6,134,821	5,803,587	95%	6,879,095	6,879,095	744,274	12%
51004	Compensated Absences		65,000		65,000	65,000	100%	65,000	65,000	-	0%
51400	Health Buyout		19,500		19,500	19,500	100%	24,000	24,000	4,500	23%
51401	Longevity		12,450		12,450	12,450	100%	11,800	11,800	(650)	-5%
	TOTAL SALARIES	-	7,657,219	-	7,657,219	7,120,102	93%	8,295,083	8,295,083	637,864	8%
52100	Social Security Taxes		168,992		168,992	148,394	88%	172,415	172,415	3,423	2%
52101	Employee Health Insurances		1,190,007		1,190,007	1,190,007	100%	1,148,014	1,148,014	(41,993)	-4%
52102	Employee Dental Insurance		68,607		68,607	68,607	100%	68,614	68,614	7	0%
52103	Retirement		2,131,538		2,131,538	1,974,534	93%	2,324,949	2,324,949	193,411	9%
52104	Worker's Compensation		66,441		66,441	66,441	100%	68,644	68,644	2,203	3%
52105	Unemployment Insurance		4,200		4,200	4,200	100%	4,200	4,200	-	0%
52106	Short Term Disability		41,654		41,654	41,654	100%	37,379	37,379	(4,275)	-10%
	TOTAL PAYROLL EXPENSES	-	3,671,439	-	3,671,439	3,493,837	95%	3,824,215	3,824,215	152,776	4%
53000	Telephone/Communications		13,000		13,000	13,000	100%	13,600	13,600	600	5%
53100	Postage		2,866		2,866	1,596	56%	2,866	2,866	-	0%
53300	Dues		15,000		15,000	13,380	89%	15,000	15,000	-	0%
53400	Office Supplies/Expenses		48,000		48,000	47,000	98%	48,000	48,000	-	0%
53408	Employee Retention		5,500		5,500	5,470	99%	5,500	5,500	-	0%
53500	Equipment Repairs Replacement		16,950		16,950	9,195	54%	16,950	16,950	-	0%
53501	Equipment Expendable		12,700		12,700	2,783	22%	12,700	12,700	-	0%
53502	Equipment Non-Expendable		20,000		20,000	-	0%	20,000	20,000	-	0%
53600	Service Contracts		42,000	27,345	69,345	66,681	96%	95,168	95,168	53,168	127%
53700	Publications		2,500		2,500	1,760	70%	2,500	2,500	-	0%
53701	Software		37,500	(27,345)	10,155	10,000	98%	9,500	9,500	(28,000)	-75%
53804	New Cruiser Equipment		1		1	-	0%	1	1	-	0%
53900	Conferences/Trng/Cont Ed		24,000		24,000	24,000	100%	24,000	24,000	-	0%
53903	Travel Reimbursements		5,000		5,000	3,632	73%	5,000	5,000	-	0%
53909	Released Inmate Transportation		40,000		40,000	30,000	100%	40,000	40,000	-	0%
54800	Photography & Fingerprinting		6,350		6,350	4,165	66%	6,350	6,350	-	0%
54801	Inmate Clothing		19,500		19,500	15,210	78%	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		10,500		10,500	13,225	126%	16,245	16,245	5,745	55%
54806	Contracted Services Medical Care		2,265,087		2,265,087	2,265,087	100%	2,673,167	2,673,167	408,080	18%
54808	Corrections Meals		759,000		759,000	697,000	92%	1,578,038	1,578,038	819,038	108%
54809	Corrections Laundry		15,000		15,000	9,262	62%	15,000	15,000	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	%	FY 2027		vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances	% Exp/ Rec'd			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
54810	Personal Care Items		8,500		8,500	8,500	100%	8,500	8,500	-	0%	
54811	Bedding Expenses		12,000		12,000	12,000	100%	12,000	12,000	-	0%	
54812	Inmate Human Services		31,198		31,198	24,334	78%	31,198	31,198	-	0%	
54813	Clinical Supervision		1,000		1,000	-	0%	1,000	1,000	-	0%	
54814	Chapel Expenses		37,000		37,000	37,000	100%	41,600	41,600	4,600	12%	
54815	Inmate Work Details		8,600		8,600	4,961	58%	8,600	8,600	-	0%	
54816	Cost of Inmates at Other Facilities		350,000		350,000	170,981	49%	250,000	250,000	(100,000)	-29%	
54817	Inmate Testing Supplies		25,000		25,000	21,442	86%	25,000	25,000	-	0%	
54818	Uniform Allowance		71,000		71,000	53,739	76%	74,550	74,550	3,550	5%	
54819	Business Forms and Booklets		2,800		2,800	1,400	50%	2,800	2,800	-	0%	
54822	Paper/Plastic Supplies		48,000		48,000	40,000	83%	57,600	57,600	9,600	20%	
54823	Janitorial Supplies		15,000		15,000	15,000	100%	18,000	18,000	3,000	20%	
54824	Correctional Officer Certification Expense		40,000		40,000	34,956	87%	40,000	40,000	-	0%	
54847	Health and Safety Supplies	5,863	27,280		33,143	33,143	100%	27,280	27,280	-	0%	
54848	Task Force Sex Offender		6,000		6,000	1,950	33%	11,500	11,500	5,500	92%	
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	22,275	47%	32,450	32,450	(15,000)	-32%	
57161	2020 vehicle lease		1		1	-	0%	1	1	-	0%	
58303	Drug Court Assistance		1		1	-	0%	1	1	-	0%	
	TOTAL OPERATING EXPENSE	5,863	4,166,286	-	4,172,149	3,789,127	91%	5,336,167	5,336,167	1,169,881	28%	
	TOTAL BUDGET - DEPARTMENT OF CORRECTIONS	5,863	15,494,944	-	15,500,807	14,403,066	93%	17,455,465	17,455,465	1,960,521	13%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved			Commissioners	Executive	\$	%
			Approved	Approved	Including Transfers			Proposed	Proposed Budget	Change	Change
			Budget	Transfers	& Encumbrances			Budget	Proposed Budget		
11500000	HUMAN RESOURCES										
	<i>PARTIAL EF REIMBURSEMENT</i>										
51002	Staff Salaries		757,172		757,172	740,667	98%	790,831	790,831	33,659	4%
51004	Compensated Absences		13,000		13,000	13,000	100%	21,430	21,430	8,430	65%
51400	Health Buyout		4,500		4,500	4,500	100%	3,000	3,000	(1,500)	-33%
51401	Longevity		1,850		1,850	1,850	100%	2,000	2,000	150	8%
	TOTAL SALARIES	-	776,522	-	776,522	760,017	98%	817,261	817,261	40,739	5%
52100	Social Security Taxes		58,405		58,405	55,219	95%	60,873	60,873	2,468	4%
52101	Employee Health Insurance		98,000		98,000	98,000	100%	112,000	112,000	14,000	14%
52102	Employee Dental Insurance		7,000		7,000	7,000	100%	7,000	7,000	-	0%
52103	Retirement		95,708		95,708	94,693	99%	99,604	99,604	3,896	4%
52104	Worker's Compensation		534		534	534	100%	904	904	370	69%
52105	Unemployment Insurance		400		400	400	100%	400	400	-	0%
52106	Short Term Disability		4,131		4,131	4,131	100%	4,590	4,590	459	11%
	TOTAL PAYROLL EXPENSES	-	264,178	-	264,178	259,977	98%	285,371	285,371	21,193	8%
53000	Telephone/Communications		2,330		2,330	2,134	92%	2,330	2,330	-	0%
53100	Postage	1,400	3,800		5,200	1,516	29%	2,800	2,800	(1,000)	-26%
53200	Printing		1,300		1,300	1,225	94%	1,135	1,135	(165)	-13%
53300	Dues	422	2,112		2,534	1,990	79%	2,108	2,108	(4)	0%
53400	Office Supplies	110	6,220		6,330	6,216	98%	6,940	6,940	720	12%
53402	Advertising		76,400		76,400	76,400	100%	76,400	76,400	-	0%
53408	Employee Retention	8,321	23,725		32,046	11,696	36%	19,040	19,040	(4,685)	-20%
53501	Expendable Equipment		1,500		1,500	1,500	100%	1,000	1,000	(500)	-33%
53502	Equipment Non-Expendable		1		1	-	0%	1	1	-	0%
53514	Ergonomics	3,000	2,000		5,000	718	14%	2,000	2,000	-	0%
53600	Service Contracts	10,500	86,580		97,080	87,814	90%	121,593	121,593	35,013	40%
53700	Publications		1		1	-	0%	1	1	-	0%
53701	Software	35,797	27,900		63,697	41,650	65%	10,000	10,000	(17,900)	-64%
53900	Conferences/Trng/Cont Ed	19,000	12,610	(6,000)	25,610	20,667	81%	13,675	13,675	1,065	8%
53903	Travel Reimbursement		1,000		1,000	762	76%	1,000	1,000	-	0%
53905	County Training	17,160	5,600		22,760	2,005	9%	8,600	8,600	3,000	54%
54002	Safety Committee Expenses		1		1	-	0%	1	1	-	0%
54003	New Hire Costs		6,000		6,000	5,593	93%	6,500	6,500	500	8%
	TOTAL OPERATING EXPENSE	95,710	259,080	(6,000)	348,790	261,886	75%	275,124	275,124	16,044	6%
	TOTAL BUDGET - HUMAN RESOURCES	95,710	1,299,780	(6,000)	1,389,490	1,281,880	92%	1,377,756	1,377,756	77,976	6%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved	Including Transfers			Commissioners	Executive	\$	%
			Approved	Approved	Transfers	& Encumbrances			Proposed	Proposed Budget	Change	Change
17500000	STATUTORY ORGANIZATIONS											
56400	Rockingham County Conservation District		138,000		138,000	138,000	100%	142,140	146,500	8,500	6%	
56412	UNH Cooperative Agreement		445,345		445,345	445,345	100%	456,924	456,924	11,579	3%	
	TOTAL BUDGET - STATUTORY ORGANIZATIONS	-	583,345	-	583,345	583,345	100%	599,064	603,424	20,079	3%	
18000000	NON COUNTY SPECIALS											
56401	Haven (formerly A Safe Place and SASS)		35,000		35,000	35,000	100%	29,750	35,000	-	0%	
56407	The Friends Program, Inc. (formerly RSVP)		7,000		7,000	7,000	100%	-	-	(7,000)	-100%	
56411	Nutrition * Meals on Wheels		160,000		160,000	160,000	100%	136,000	160,000	-	0%	
56414	Child Advocacy Center		20,000		20,000	20,000	100%	17,000	20,000	-	0%	
56415	CASA (Court Appointed Special Advocates)		6,000		6,000	6,000	100%	5,100	6,000	-	0%	
56418	Isaiah 58		10,000		10,000	10,000	100%	8,500	10,000	-	0%	
56420	New Generations Inc		5,000		5,000	5,000	100%	4,250	5,000	-	0%	
56421	Waypoint (formerly Richie McFarland Center)		10,000		10,000	10,000	100%	8,500	10,000	-	0%	
56422	TASC		4,000		4,000	4,000	100%	3,400	4,000	-	0%	
56423	Alliance for Community Transportation (Act)		4,000		4,000	4,000	100%	3,400	4,000	-	0%	
56426	Gather NH		20,000		20,000	20,000	100%	17,000	20,000	-	0%	
56427	Friends of NH Drug Courts		15,000		15,000	15,000	100%	12,750	15,000	-	0%	
56428	Rockingham Planning Commission (<i>New for FY 2026</i>)		11,111		11,111	11,111	100%	9,444	11,111	-	0%	
56429	The Chase Home (<i>New for FY 2027</i>)							-	5,000	5,000	100%	
56430	Town of Plaistow (<i>New for FY 2027</i>)							-	35,000	35,000	100%	
56431	Silverthorne (<i>New for FY 2027</i>)							-	-	-		
	TOTAL BUDGET - NON COUNTY SPECIALS	-	307,111	-	307,111	307,111	100%	255,094	340,111	33,000	11%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	%	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
	LONG TERM CARE SERVICES										
	NURSING HOME (A)										
11700000	ADMINISTRATION										
51002	Salaries		1,677,452		1,677,452	1,625,469	97%	1,828,692	1,828,692	151,240	9%
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%	2,700	2,700	(1,500)	-36%
51401	Longevity		3,650		3,650	3,650	100%	1,650	1,650	(2,000)	-55%
	TOTAL SALARIES	-	1,705,302	-	1,705,302	1,653,319	97%	1,853,042	1,853,042	147,740	9%
52100	Social Security Taxes		128,926		128,926	116,875	91%	140,228	140,228	11,302	9%
52101	Employee Health Insurance		238,000		238,000	238,000	100%	266,000	266,000	28,000	12%
52102	Employee Dental Insurance		14,700		14,700	14,700	100%	15,400	15,400	700	5%
52103	Retirement		185,256		185,256	177,236	96%	200,772	200,772	15,516	8%
52104	Worker's Compensation		3,994		3,994	3,994	100%	1,505	1,505	(2,489)	-62%
52105	Unemployment Insurance		840		840	840	100%	880	880	40	5%
52106	Short Term Disability		8,144		8,144	8,144	100%	8,275	8,275	131	2%
	TOTAL PAYROLL EXPENSES	-	579,860	-	579,860	559,789	97%	633,060	633,060	53,200	9%
53000	Telephone/Communications		18,240		18,240	14,249	78%	21,120	21,120	2,880	16%
53100	Postage		5,964		5,964	4,326	73%	5,964	5,964	-	0%
53101	Mail Express and Freight		1		1	-	0%	1	1	-	0%
53300	Dues		32,480		32,480	31,480	97%	51,675	51,675	19,195	59%
53400	Office Supply and Expense		25,100		25,100	20,075	80%	51,600	51,600	26,500	106%
53406	Marketing	9,300	35,000		44,300	33,250	75%	25,000	25,000	(10,000)	-29%
53408	Employee Retention	1,933	24,000		25,933	25,933	100%	24,000	24,000	-	0%
53500	Equip Repairs		1		1	-	0%	1	1	-	0%
53501	Equipment-Expendable		1		1	-	0%	1	1	-	0%
53502	Equipment Non -Expendable	23,000	23,000		46,000	29,652	64%	29,653	29,653	6,653	29%
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		1		1	-		1	1	-	0%
53600	Service Contracts	26,682	328,979	(33,500)	322,161	256,052	79%	373,332	373,332	44,353	13%
53700	Publications		5,080		5,080	1,524	30%	4,280	4,280	(800)	-16%
53701	Software		1		1	-	0%	1	1	-	0%
53900	Conferences	11,473	42,250		53,723	42,250	79%	38,450	38,450	(3,800)	-9%
53903	Travel		4,800		4,800	1,680	35%	4,800	4,800	-	0%
59030	Trust Projects		1		1	-	0%	1	1	-	0%
59031	Grants GR		1		1	-	0%	1	1	-	0%
59032	HB 663 5.5% Bed Assessment		1,320,000		1,320,000	1,320,000	100%	1,320,000	1,320,000	-	0%
59033	Special Resident Projects		1		1	-	0%	1	1	-	0%
59034	Excess Proshare to CF Transfer		1		1	-	0%	1	1	-	0%
	TOTAL OPERATING	72,388	1,864,902	(33,500)	1,903,790	1,780,471	94%	1,949,883	1,949,883	84,981	5%
	TOTAL BUDGET ADMINISTRATION	72,388	4,150,064	(33,500)	4,188,952	3,993,579	95%	4,435,985	4,435,985	285,921	7%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances	Commissioners Proposed Budget			Executive Committee Proposed Budget	\$ Change	% Change	
11701000	DIETARY											
53400	Office Expense - Supplies	15,000	24,418		39,418	42,884	109%	34,826	34,826	10,408	43%	
53500	Equipment Repairs		46,000		46,000	46,000	100%	46,000	46,000	-	0%	
53501	Equipment-Expendable	15,185	1	(15,185)	1	-	0%	1	1	-	0%	
53502	Equipment-Non- Expendable	65,108	70,658		135,766	10,921	8%	87,109	87,109	16,451	23%	
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		27,831	15,185	43,016	7,954	18%	27,405	27,405	(426)	-2%	
53600	Service Contracts		4,719,315	(109,000)	4,610,315	4,346,602	94%	3,655,000	3,655,000	(1,064,315)	-23%	
	TOTAL OPERATING	95,293	4,888,223	(109,000)	4,874,516	4,454,361	91%	3,850,341	3,850,341	(1,037,882)	-21%	
	TOTAL BUDGET DIETARY	95,293	4,888,223	(109,000)	4,874,516	4,454,361	91%	3,850,341	3,850,341	(1,037,882)	-21%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
11702000	NURSING & MEDICAL										
51002	Salaries		14,556,648		14,556,648	14,358,677	99%	15,339,365	15,411,312	854,664	6%
51400	Health Buyout		24,300		24,300	24,300	100%	39,150	39,150	14,850	61%
51401	Longevity		26,550		26,550	26,550	100%	23,800	24,100	(2,450)	-9%
51004	Compensated Absences		80,000		80,000	80,000	100%	80,000	80,000	-	0%
	TOTAL SALARIES	-	14,687,498	-	14,687,498	14,489,527	99%	15,482,315	15,554,562	867,064	6%
52100	Social Security Taxes		677,747		677,747	604,312	89%	795,324	800,851	123,104	18%
52101	Employee Health Insurance		1,414,085		1,414,085	1,414,085	100%	1,344,071	1,358,071	(56,014)	-4%
52102	Employee Dental Insurance		79,885		79,885	79,885	100%	87,581	88,281	8,396	11%
52103	Retirement		895,981		895,981	807,053	90%	1,068,908	1,078,120	182,139	20%
52104	Worker's Compensation		138,252		138,252	138,252	100%	146,368	147,402	9,150	7%
52105	Unemployment Insurance		7,960		7,960	7,960	100%	7,840	7,880	(80)	-1%
52106	Short Term Disability		38,933		38,933	38,933	100%	44,261	44,452	5,519	14%
	TOTAL PAYROLL EXPENSES	-	3,252,843	-	3,252,843	3,090,480	95%	3,494,353	3,525,057	272,214	8%
53400	Supplies and Expenses		26,500		26,500	24,380	92%	1	1	(26,499)	-100%
53500	Equipment Repairs		20,972		20,972	6,125	29%	20,972	20,972	-	0%
53501	Equipment-Expendable	1,316	1	(1,316)	1	-	0%	1	1	-	0%
53502	Equipment-Non- Expendable		16,000		16,000	-	0%	16,000	16,000	-	0%
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		6,350	1,316	7,666	2,632	34%	7,295	7,295	945	15%
53600	Service Contract	3,400	185,598		188,998	125,712	67%	165,448	165,448	(20,150)	-11%
53900	Conferences <i>(New for FY 2026)</i>		18,815		18,815	7,654	41%	16,965	16,965	(1,850)	-10%
59001	Uniforms		24,000		24,000	9,067	38%	20,000	20,000	(4,000)	-17%
59200	Doctor Services		360,500		360,500	223,696	62%	157,500	157,500	(203,000)	-56%
59202	Mental Health Services		70,800		70,800	64,500	91%	72,000	72,000	1,200	2%
59203	Dental Unit		5,640		5,640	1,600	28%	4,200	4,200	(1,440)	-26%
59204	Medical Supplies	2,938	403,200		406,138	305,520	75%	450,000	450,000	46,800	12%
59205	Oxygen Supplies		45,000		45,000	25,602	57%	45,000	45,000	-	0%
	TOTAL OPERATING	7,654	1,183,376	-	1,191,030	796,488	67%	975,382	975,382	(207,994)	-18%
	TOTAL BUDGET NURSING & MEDICAL	7,654	19,123,717	-	19,131,371	18,376,495	96%	19,952,050	20,055,001	931,284	5%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved	Including Transfers			Commissioners	Executive	\$	%
			Approved	Approved	Including Transfers	Proposed			Proposed Budget	Change	Change	
11704000	LAUNDRY											
51002	Salaries		427,674		427,674	329,768	77%	441,383	441,383	13,709	3%	
51400	Health Buyout		1		1	1	100%	2,400	2,400	2,399	239900%	
51401	Longevity		1,800		1,800	1,800	100%	1,650	1,650	(150)	-8%	
51004	Compensated Absences		6,000		6,000	6,000	100%	6,000	6,000	-	0%	
	TOTAL SALARIES	-	435,475	-	435,475	337,569	78%	451,433	451,433	15,958	4%	
52100	Social Security Taxes		32,857		32,857	24,267	74%	34,078	34,078	1,221	4%	
52101	Employee Health Insurance		140,002		140,002	140,002	100%	112,002	112,002	(28,000)	-20%	
52102	Employee Dental Insurance		7,002		7,002	7,002	100%	7,002	7,002	-	0%	
52103	Retirement		50,909		50,909	35,400	70%	49,679	49,679	(1,230)	-2%	
52104	Worker's Compensation		5,699		5,699	5,699	100%	5,489	5,489	(210)	-4%	
52105	Unemployment Insurance		480		480	480	100%	480	480	-	0%	
52106	Short Term Disability		2,940		2,940	2,940	100%	2,732	2,732	(208)	-7%	
	TOTAL PAYROLL EXPENSES	-	239,889	-	239,889	215,790	90%	211,462	211,462	(28,427)	-12%	
53400	Supplies & Expense		34,500		34,500	34,500	100%	40,000	40,000	5,500	16%	
53500	Equipment Repairs		25,000		25,000	25,000	100%	20,000	20,000	(5,000)	-20%	
53501	Equipment-Expendable		1		1	-	0%	1	1	-	0%	
53502	Equipment-Non- Expendable		1		1	-	0%	1	1	-	0%	
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		1		1	-	0%					
59001	Uniforms		1,950		1,950	1,034	53%	1,950	1,950	-	0%	
59400	Linen and Bedding		25,008		25,008	25,008	100%	59,465	59,465	34,457	138%	
59401	Mattresses		44,354		44,354	44,354	100%	44,354	44,354	-	0%	
	TOTAL OPERATING	-	130,815	-	130,815	129,896	99%	165,771	165,771	34,956	27%	
	TOTAL BUDGET LAUNDRY	-	806,179	-	806,179	683,255	85%	828,666	828,666	22,487	3%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
11706000	ENVIRONMENTAL SERVICES										
51002	Salaries		1,077,300		1,077,300	831,986	77%	1,112,906	1,112,906	35,606	3%
51004	Compensated Absences		22,000		22,000	22,000	100%	22,000	22,000	-	0%
51400	Health Buyout		1,500		1,500	1,500	100%	4,500	4,500	3,000	200%
51401	Longevity		1,800		1,800	1,800	100%	2,250	2,250	450	25%
	TOTAL SALARIES	-	1,102,600	-	1,102,600	857,286	78%	1,141,656	1,141,656	39,056	4%
52100	Social Security Taxes		82,668		82,668	61,983	75%	85,654	85,654	2,986	4%
52101	Employee Health Insurance		294,002		294,002	294,002	100%	266,002	266,002	(28,000)	-10%
52102	Employee Dental Insurance		15,402		15,402	15,402	100%	15,402	15,402	-	0%
52103	Retirement		134,032		134,032	104,638	78%	137,981	137,981	3,949	3%
52104	Worker's Compensation		14,395		14,395	14,395	100%	13,887	13,887	(508)	-4%
52105	Unemployment Insurance		960		960	960	100%	960	960	-	0%
52106	Short Term Disability		7,202		7,202	7,202	100%	7,703	7,703	501	7%
	TOTAL PAYROLL EXPENSES	-	548,661	-	548,661	498,582	91%	527,589	527,589	(21,072)	-4%
53400	Supplies and Expense		131,064		131,064	131,064	100%	139,800	139,800	8,736	7%
53500	Equipment Repairs		25,000		25,000	13,452	54%	25,000	25,000	-	0%
53501	Equipment-Expendable	19,000	1	(19,000)	1	-	0%	1	1	-	0%
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		34,100	19,000	53,100	34,100	64%	113,111	113,111	79,011	232%
53502	Equipment-Non- Expendable		32,000		32,000	16,239	51%	1	1	(31,999)	-100%
55500	Purchased Services	20,000	149,423		169,423	106,597	63%	152,999	152,999	3,576	2%
59001	Uniforms		4,000		4,000	3,808	95%	4,000	4,000	-	0%
59327	Supplies-Painting		8,000		8,000	3,307	41%	8,000	8,000	-	0%
	TOTAL OPERATING	39,000	383,588	-	422,588	308,567	73%	442,912	442,912	59,324	15%
	TOTAL BUDGET ENVIRONMENTAL SERVICES	39,000	2,034,849	-	2,073,849	1,664,435	80%	2,112,157	2,112,157	77,308	4%
11707000	PPS SERVICES										
59600	Medication		300,000		300,000	200,820	67%	300,000	300,000	-	0%
	TOTAL BUDGET PPS	-	300,000	-	300,000	200,820	67%	300,000	300,000	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved	Approved			Commissioners	Executive	\$	%
			Approved	Approved	Including Transfers	Proposed			Proposed Budget	Change	Change	
11708000	SOCIAL SERVICES											
51002	Salaries		296,574		296,574	274,502	93%	300,201	300,201	3,627	1%	
51400	Health Buyout		1		1	1	100%	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	-	301,025	-	301,025	278,953	93%	304,652	304,652	3,627	1%	
52100	Social Security Taxes		22,722		22,722	19,885	88%	23,000	23,000	278	1%	
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		37,871		37,871	34,965	92%	38,333	38,333	462	1%	
52104	Worker's Compensation		4,760		4,760	4,760	100%	4,316	4,316	(444)	-9%	
52105	Unemployment Insurance		160		160	160	100%	160	160	-	0%	
52106	Short Term Disability		1,839		1,839	1,839	100%	1,852	1,852	13	1%	
	TOTAL PAYROLL EXPENSES	-	126,152	-	126,152	120,409	95%	126,461	126,461	309	0%	
53400	Supplies and Expense		2,000		2,000	1,686	84%	2,000	2,000	-	0%	
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		1		1	-	0%	1	1	-	0%	
53502	Equipment-Non- Expendable		1		1	-	0%	1	1	-	0%	
	TOTAL OPERATING	-	2,002	-	2,002	1,686	84%	2,002	2,002	-	0%	
	TOTAL SOCIAL SERVICES	-	429,179	-	429,179	401,048	93%	433,115	433,115	3,936	1%	
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		1	-	0%	1	1	-	0%	
53522	Equipment-Expendable-Capital Asset <i>(New for FY 2026)</i>		4,800		4,800	4,800	100%	16,000	16,000	11,200	233%	
53502	Equipment Non-Expendable		35,293		35,293	35,293	100%	26,800	26,800	(8,493)	-24%	
53600	Consultant Fees		1,310,685		1,310,685	845,575	65%	1,190,775	1,190,775	(119,910)	-9%	
	TOTAL BUDGET THERAPY SERVICES	-	1,368,780	-	1,368,780	903,668	66%	1,251,577	1,251,577	(117,203)	-9%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation	Approved	Approved	Including Transfers			Commissioners	Executive	\$	%
			Approved	Approved	& Encumbrances	Proposed			Proposed Budget	Change	Change	
11713000	LIFE ENRICHMENT (f/k/a Resident Activities)											
51002	Salaries		647,258		647,258	542,658	84%	652,592	652,592	5,334	1%	
51400	Health Buyout		1,500		1,500	1,500	100%	1,500	1,500	-	0%	
51401	Longevity		2,600		2,600	2,600	100%	3,150	3,150	550	21%	
51004	Comp Abs		10,000		10,000	10,000	100%	10,000	10,000	-	0%	
	TOTAL SALARIES	-	661,358	-	661,358	556,758	84%	667,242	667,242	5,884	1%	
52100	Social Security Taxes		49,829		49,829	40,231	81%	50,279	50,279	450	1%	
52101	Employee Health Insurance		154,000		154,000	154,000	100%	154,001	154,001	1	0%	
52102	Employee Dental Insurance		8,400		8,400	8,400	100%	8,401	8,401	1	0%	
52103	Retirement		79,674		79,674	68,810	86%	82,344	82,344	2,670	3%	
52104	Worker's Compensation		8,689		8,689	8,689	100%	8,336	8,336	(353)	-4%	
52105	Unemployment Insurance		480		480	480	100%	520	520	40	8%	
52106	Short Term Disability		4,669		4,669	4,669	100%	4,208	4,208	(461)	-10%	
	TOTAL PAYROLL EXPENSES	-	305,741	-	305,741	285,279	93%	308,089	308,089	2,348	1%	
53400	Supplies		16,700		16,700	14,905	89%	16,700	16,700	-	0%	
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	-	0%	14,999	14,999	14,998	1499800%	
53502	Equipment-Non- Expendable		1		1	-	0%	1	1	-	0%	
53600	Service Contract/Ancillary Therapy		47,000		47,000	47,000	100%	55,500	55,500	8,500	18%	
	TOTAL OPERATING	-	63,704	-	63,704	61,905	97%	87,202	87,202	23,498	37%	
	TOTAL BUDGET LIFE ENRICHMENT	-	1,030,803	-	1,030,803	903,942	88%	1,062,533	1,062,533	31,730	3%	
11714000	PASTORAL CARE											
53600	Fees		37,000		37,000	25,220	68%	37,740	37,740	740	2%	
	TOTAL BUDGET PASTORAL	-	37,000	-	37,000	25,220	68%	37,740	37,740	740	2%	
11715000	ADULT MEDICAL DAY CARE											
53600	Contracted Services		100,000		100,000	90,781	91%	100,000	100,000	-	0%	
	TOTAL BUDGET ADULT MEDICAL DAY CARE	-	100,000	-	100,000	90,781	91%	100,000	100,000	-	0%	
	TOTAL NURSING HOME	214,335	34,268,794	(142,500)	34,340,629	31,697,604	92%	34,364,164	34,467,115	198,321	1%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	%	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
11718000	ASSISTED LIVING (B)										
51002	Salaries		1,856,458	148,527	2,004,985	2,001,625	100%	2,146,349	2,146,349	289,891	16%
51400	Health Buyout		10,500		10,500	10,500	100%	9,900	9,900	(600)	-6%
51401	Longevity		1,950		1,950	1,950	100%	3,000	3,000	1,050	54%
51004	Comp Abs		25,000		25,000	25,000	100%	25,000	25,000	-	0%
	TOTAL SALARIES	-	1,893,908	148,527	2,042,435	2,039,075	100%	2,184,249	2,184,249	290,341	15%
52100	Social Security		123,846	10,842	134,688	134,688	100%	147,588	147,588	23,742	19%
52101	Health Insurance		168,004		168,004	168,004	100%	266,000	266,000	97,996	58%
52102	Dental Insurance		13,304		13,304	13,304	100%	15,404	15,404	2,100	16%
52103	Retirement		168,279	24,462	192,741	192,741	100%	200,323	200,323	32,044	19%
52104	Worker's Compensation		23,945		23,945	23,945	100%	27,448	27,448	3,503	15%
52105	Unemployment Insurance		920		920	920	100%	1,040	1,040	120	13%
52106	Short Term Disability		8,362		8,362	8,362	100%	9,212	9,212	850	10%
	TOTAL PAYROLL EXPENSES	-	506,660	35,304	541,964	541,964	100%	667,015	667,015	160,355	32%
53000	Telephone		5,208		5,208	4,969	95%	6,552	6,552	1,344	26%
53100	Postage		600		600	413	69%	600	600	-	0%
53300	Dues		10,940		10,940	10,940	100%	7,680	7,680	(3,260)	-30%
53400	Supplies and Expenses		4,000	5,499	9,499	5,859	62%	4,998	4,998	998	25%
53412	Resident Activities <i>(New for FY 2026)</i>		14,500		14,500	13,050	90%	18,175	18,175	3,675	25%
53408	Employee Retention		2,000		2,000	2,000	100%	4,008	4,008	2,008	100%
53500	Equipment Repairs		1,000		1,000	-	0%	1,000	1,000	-	0%
53501	Equipment Expendable	12,144	20,848	2,000	34,992	6,803	19%	33,548	33,548	12,700	61%
53502	Equipment Non-Expendable		7,500	(7,499)	1	-	0%	1	1	(7,499)	-100%
53600	Service Contract		217,519	(183,831)	33,688	29,543	88%	217,519	217,519	-	0%
53900	Conferences		12,050		12,050	12,050	100%	12,050	12,050	-	0%
54804	Medical Expenses		10,000		10,000	8,752	88%	10,000	10,000	-	0%
54808	Meals		651,836	109,000	760,836	751,082	99%	730,000	730,000	78,164	12%
54809	Laundry		500		500	415	83%	500	500	-	0%
59001	Uniforms		1		1	-	0%	1	1	-	0%
59102	Tableware	5,286	13,266		18,552	200	1%	10,000	10,000	(3,266)	-25%
	TOTAL OPERATING EXPENSE	17,430	971,768	(74,831)	914,367	846,076	93%	1,056,632	1,056,632	84,864	9%
	TOTAL BUDGET ASSISTED LIVING	17,430	3,372,336	109,000	3,498,766	3,427,115	98%	3,907,896	3,907,896	535,560	16%
	TOTAL BUDGET - LONG TERM CARE	231,765	37,641,130	(33,500)	37,839,395	35,124,719	93%	38,272,060	38,375,011	733,881	2%
	TOTAL COUNTY APPROPRIATIONS	614,227	87,958,749	446,000	89,018,976	83,573,257	94%	89,397,090	89,524,502	1,565,753	2%
11402000	CATEGORICAL ASSISTANCE/MEDICAID LIABILITY										

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026		FY 2026		Estimated as of 6/30/2026	%	FY 2027		vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances	% Exp/ Rec'd			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
56102	Intermediate Nursing Care/Nursing Facility		13,491,703	(446,000)	13,045,703	12,374,495	95%	13,749,699	13,749,699	257,996	2%	
56106	Home and Community Based Care		5,012,579		5,012,579	5,683,303	113%	5,091,696	5,091,696	79,117	2%	
	TOTAL BUDGET - CATEGORICAL ASSISTANCE	-	18,504,282	(446,000)	18,058,282	18,057,798	100%	18,841,395	18,841,395	337,113	2%	
	GRAND TOTAL APPROPRIATIONS	614,227	106,463,031	-	107,077,258	101,631,055	95%	108,238,485	108,365,897	1,902,866	2%	
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 06/30/26: 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.											

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved Budget	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
REVENUES											
10300000	GENERAL GOVERNMENT										
30103	Interest Earned		1,100,000		1,100,000	743,064	68%	740,000	740,000	(360,000)	-33%
30106	Escheat Funds		450,000		450,000	500,000	111%	500,000	500,000	50,000	11%
30232	Miscellaneous Revenues		30,000		30,000	1,000	3%	10,000	10,000	(20,000)	-67%
30301	Grant - FEMA		1		1	-	0%	1	1	-	0%
30321	Federal Tax Credits <i>(New for FY 2026)</i>		3,060,000		3,060,000	3,060,000	100%	1	1	(3,059,999)	-100%
	TOTAL GENERAL GOVERNMENT (EXCL. TAXES)	-	4,640,001	-	4,640,001	4,304,064	93%	1,250,002	1,250,002	(3,389,999)	-73%
30100	NEW TAXES		55,434,428		55,434,428	55,434,428	100%	62,640,904	62,640,904	7,206,476	13%
14100000	REGISTER OF DEEDS										
30224	Document Surcharge & Interest		100,000		100,000	100,000	100%	120,000	120,000	20,000	20%
30225	Real Estate Transfer Taxes 4% Cnty		2,300,000		2,300,000	2,332,250	101%	2,300,000	2,300,000	-	0%
30232	Recording, copy and fax fees		1,400,000		1,400,000	1,645,266	118%	1,500,000	1,500,000	100,000	7%
30251	Deeds LCHIP		30,000		30,000	30,000	100%	30,000	30,000	-	0%
	TOTAL DEEDS REVENUE	-	3,830,000	-	3,830,000	4,107,516	107%	3,950,000	3,950,000	120,000	3%
15100000	SHERIFF'S OFFICE										
30226	Outside Detail		621,005		621,005	375,984	61%	566,518	566,518	(54,487)	-9%
30231	Bailiff Salary Reimbursement		753,975		753,975	765,356	102%	820,000	820,000	66,025	9%
30227	Civil		335,000		335,000	397,391	119%	350,000	350,000	15,000	4%
30307	Sheriff's Grants		1		1	-	0%	1	1	-	0%
30232	Sheriff's Miscellaneous		3,000		3,000	623	21%	3,000	3,000	-	0%
30233	District Court and Juv Transport		105,000		105,000	105,119	100%	105,000	105,000	-	0%
30255	RDS Server Licensing		1		1	-	0%	1	1	-	0%
	TOTAL SHERIFF'S REVENUES	-	1,817,982	-	1,817,982	1,644,473	90%	1,844,520	1,844,520	26,538	1%
15101000	DISPATCH										
30302	Seabrook Salary Reimbursement		66,606		66,606	69,518	104%	96,381	96,381	29,775	45%
	TOTAL DISPATCH REVENUE	-	66,606	-	66,606	69,518	104%	96,381	96,381	29,775	45%
11300000	FACILITIES (f/k/a Maintenance)										
30232	Facilities Miscellaneous		1		1	103,480	10348000%	1	1	-	0%
30261	TREC Revenues		105,000		105,000	77,220	74%	100,000	100,000	(5,000)	-5%
30262	REC Revenues-Solar <i>(New for FY 2026)</i>		135,000		135,000	110,239	82%	175,886	175,886	40,886	30%
	TOTAL MAINTENANCE REVENUE	-	240,001	-	240,001	290,939	121%	275,887	275,887	35,886	15%
11300001	IT										
30232	Telecommunications		1		1	-	0%	1	1	-	0%
	TOTAL IT REVENUE	-	1	-	1	-	0%	1	1	-	0%

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget		
			Delegation Approved Budget	Approved Transfers			Approved Including Transfers & Encumbrances	Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
11717000	LONG TERM CARE SERVICES										
	Nursing Home (A)										
	Board and Care										
30208	NH Medicaid		8,915,720		8,915,720	95%	8,082,020	8,082,020	(833,700)	-9%	
30209	Private		2,840,397		2,840,397	219%	4,853,874	4,853,874	2,013,477	71%	
30232	Miscellaneous		500		500	15%	500	500	-	0%	
30234	Medicare Part B		265,000		265,000	100%	258,500	258,500	(6,500)	-2%	
30235	Medicare Part A		1,841,848		1,841,848	100%	2,066,710	2,066,710	224,862	12%	
11700*30246	HB 663 5.5% Bed Assessment		2,400,000		2,400,000	106%	2,500,000	2,500,000	100,000	4%	
	Total Board and Care	-	16,263,465	-	16,263,465	119%	17,761,604	17,761,604	1,498,139	9%	
11700000	Administration										
30230	Telephone		1		1	0%	1	1	-	0%	
30232	Miscellaneous		1		1	14300%	1	1	-	0%	
30408	Gift shop		1		1	0%	1	1	-	0%	
	Total Administration	-	3	-	3	4767%	3	3	-	0%	
11701000	Dietary										
30232	Miscellaneous		500		500	0%	500	500	-	0%	
30407	Snack Bar		1		1	36900%	1	1	-	0%	
	Total Dietary	-	501	-	501	74%	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	0%	1	1	-	0%	
30215	Physicians Fees		30,000		30,000	129%	34,000	34,000	4,000	13%	
	Total Medical and Nursing	-	30,001	-	30,001	129%	34,001	34,001	4,000	13%	
	Total Nursing Home	-	16,293,971	-	16,293,971	119%	17,796,110	17,796,110	1,502,139	9%	
11718000	Assisted Living (B)										
30209	Assisted Living Private Pay		856,919		856,919	185%	1,567,865	1,567,865	710,946	83%	
30208	Assisted Living Medicaid		547,665		547,665	81%	483,603	483,603	(64,062)	-12%	
30232	Miscellaneous		100		100	50%	100	100	-	0%	
30234	Medicare B		60,000		60,000	180%	93,500	93,500	33,500	56%	
	Total Assisted Living	-	1,464,684	-	1,464,684	146%	2,145,068	2,145,068	680,384	46%	
	SUBTOTAL LTC REVENUES	-	17,758,655	-	17,758,655	121%	19,941,178	19,941,178	2,182,523	12%	
11717*30221	Proportionate Share Receipts		7,250,000		7,250,000	95%	7,500,000	7,500,000	250,000	3%	
	TOTAL LTC REVENUES	-	25,008,655	-	25,008,655	114%	27,441,178	27,441,178	2,432,523	10%	

ROCKINGHAM COUNTY FISCAL YEAR 2027 EXECUTIVE COMMITTEE PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2025 Encumbrances	FY 2026	FY 2026	FY 2026	Estimated as of 6/30/2026	% Exp/ Rec'd	FY 2027	FY 2027	vs. FY 2026 Approved Budget	
			Delegation Approved	Approved Transfers	Approved Including Transfers & Encumbrances			Commissioners Proposed Budget	Executive Committee Proposed Budget	\$ Change	% Change
13100000	COUNTY ATTORNEY										
30232	Miscellaneous		1		1	-	0%	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	50,000	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	27,700	79%	35,000	35,000	-	0%
30232	Corrections Miscellaneous		6,500		6,500	283	4%	6,500	6,500	-	0%
	TOTAL DEPT OF CORRECTIONS REVENUE	-	66,501	-	66,501	27,983	42%	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	7,919	113%	7,000	7,000	-	0%
30260	Water Sales		18,000		18,000	30,063	167%	18,000	18,000	-	0%
	TOTAL PROPERTY MANAGEMENT	-	34,600	-	34,600	47,582	138%	34,600	34,600	-	0%
11400000	HUMAN SERVICES/Categorical Assistance										
30232	Miscellaneous Recoveries		130,000		130,000	338,283	260%	190,000	190,000	60,000	46%
	TOTAL HUMAN SERVICES REVENUES	-	130,000	-	130,000	338,283	260%	190,000	190,000	60,000	46%
11500000	HUMAN RESOURCES AND FINANCE										
30232	Miscellaneous		1		1	206	20600%	1	1	-	0%
	TOTAL HR/FIS REVENUE	-	1	-	1	206	20600%	1	1	-	0%
32005	Transfers In		2,000		2,000	-	0%	2,000	2,000	-	0%
	TOTAL REVENUES	-	91,320,777	-	91,320,777	94,715,108	104%	97,841,976	97,841,976	6,521,199	7%
	TOTAL REVENUES OTHER THAN TAXES	-	35,886,349	-	35,886,349	39,280,680	0	35,201,072	35,201,072	(685,277)	-2%
10000000	FUND BALANCE										
33000	Assigned for Encumbrances	614,227			614,227	420,000	0%	-	-	-	0%
33030	Unassigned Fund Balance		15,142,254		15,142,254	6,495,947	43%	10,396,509	10,523,921	(4,618,333)	-30%
	TOTAL FUND BALANCE	614,227	15,142,254	-	15,756,481	6,915,947	44%	10,396,509	10,523,921	(4,618,333)	-30%
	TOTAL REVENUE and FUND BALANCE	614,227	106,463,031	-	107,077,258	101,631,055	95%	108,238,485	108,365,897	1,902,866	2%