# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| *APPROPRIATIONS* DEPARTMENT | *Detail Page #* | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | Approved FY 2026 Inc. Transfers & Encumbrances | Expected at 6/30/2026 | % Expected at 6/30/2026 | FY 2027 Commissioners Proposed Budget | FY 2027 Executive Committee Proposed Budget | FY 2027 Delegation Approved Budget | *Change from FY 2026 Delegation Approved* $ Change | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***GENERAL FUND*** | | | | | | | | | | | | |
| Delegation | 1 | - | 357,457 | (154,768) | 202,689 | 129,408 | 63.85% | 432,398 | 432,398 | 432,398 | 74,941 | 20.97% |
| Treasurer | 2 | - | 19,288 | - | 19,288 | 17,876 | 92.68% | 18,198 | 19,209 | 19,209 | (79) | -0.41% |
| County Attorney | 3 | - | 5,212,957 | - | 5,212,957 | 5,027,241 | 96.44% | 5,332,947 | 5,346,956 | 5,346,956 | 133,999 | 2.57% |
| Medical Examiner | 4 | - | 77,804 | - | 77,804 | 68,303 | 87.79% | 74,504 | 74,504 | 74,504 | (3,300) | -4.24% |
| Sheriff's Office | 5-7 | 24,322 | 9,224,632 | - | 9,248,954 | 8,611,161 | 93.10% | 9,373,451 | 9,383,112 | 9,383,112 | 158,480 | 1.72% |
| Registry of Deeds | 8 | - | 1,453,348 | - | 1,453,348 | 1,313,860 | 90.40% | 1,511,426 | 1,521,806 | 1,521,806 | 68,458 | 4.71% |
| Commissioners Office | 9 | - | 282,668 | - | 282,668 | 268,358 | 94.94% | 286,800 | 294,755 | 294,755 | 12,087 | 4.28% |
| General Government | 10 | 10,800 | 3,371,116 | 149,268 | 3,531,184 | 3,436,301 | 97.31% | 3,392,298 | 3,392,298 | 3,392,298 | 21,182 | 0.63% |
| Projects | 10 | 11,665 | 2,753,600 | 446,000 | 3,211,265 | 3,192,650 | 99.42% | 561,300 | 561,300 | 561,300 | (2,192,300) | -79.62% |
| Grants | 10 | - | 25,000 | - | 25,000 | 500 | 2.00% | 25,000 | 25,000 | 25,000 | - | 0.00% |
| Finance Office | 11 | 43,600 | 1,785,122 | (55,000) | 1,773,722 | 1,746,439 | 98.46% | 1,843,055 | 1,843,055 | 1,843,055 | 57,933 | 3.25% |
| Facilities Operations | 12-15 | 137,487 | 6,156,643 | 132,000 | 6,426,130 | 6,194,019 | 96.39% | 6,627,607 | 6,756,899 | 6,756,899 | 600,256 | 9.75% |
| IT | 16 | 53,015 | 1,912,804 | (132,000) | 1,833,819 | 1,745,819 | 95.20% | 1,958,667 | 1,721,443 | 1,721,443 | (191,361) | -10.00% |
| Department of Corrections | 17-18 | 5,863 | 15,494,944 | - | 15,500,807 | 14,183,330 | 91.50% | 17,455,465 | 17,455,465 | 17,455,465 | 1,960,521 | 12.65% |
| Human Resources | 19 | 95,710 | 1,299,780 | (6,000) | 1,389,490 | 1,279,908 | 92.11% | 1,377,756 | 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 | 146,500 | 8,500 | 6.16% |
| UNH Cooperative Extension | 20 | - | 445,345 | - | 445,345 | 445,345 | 100.00% | 456,924 | 456,924 | 456,924 | 11,579 | 2.60% |
| Non-County Specials | 20 | - | 307,111 | - | 307,111 | 307,111 | 100.00% | 255,094 | 340,111 | 340,111 | 33,000 | 10.75% |
| Long Term Care Services | 21-28 | 231,765 | 37,641,130 | 66,500 | 37,939,395 | 35,676,921 | 94.04% | 38,272,060 | 38,375,011 | 38,375,011 | 733,881 | 1.95% |
| TOTAL COUNTY APPROPRIATIONS | 28 | 614,227 | 87,958,749 | 446,000 | 89,018,976 | 83,782,550 | 94.12% | 89,397,090 | 89,524,502 | 89,524,502 | 1,565,753 | 1.78% |
| Categorical Assistance | 29 | | | | | | | | | | | |
| Medicaid Liability | 29 | - | 18,504,282 | (446,000) | 18,058,282 | 18,052,657 | 99.97% | 18,841,395 | 18,841,395 | 18,841,395 | 337,113 | 1.82% |
| GRAND TOTAL - APPROPRIATIONS | 29 | 614,227 | 106,463,031 | - | 107,077,258 | 101,835,207 | 95.10% | 108,238,485 | 108,365,897 | 108,365,897 | 1,902,866 | 1.79% |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| *REVENUES* | *Detail Page #* | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | Approved FY 2026 Inc. Transfers & Encumbrances | Expected at 6/30/2026 | % Expected at 6/30/2026 | FY 2027 Commissioners Proposed Budget | FY 2027 Executive Committee Proposed Budget | FY 2027 Delegation Approved Budget | *Change from FY 2026 Delegation Approved* $ 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 | 62,640,904 | 7,206,476 | 13.00% |
| General Government - Other | 30 | - | 4,640,001 | - | 4,640,001 | 4,229,955 | 91.16% | 1,250,002 | 1,250,002 | 1,250,002 | (3,389,999) | -73.06% |
| Register of Deeds | 30 | - | 3,830,000 | - | 3,830,000 | 4,637,731 | 121.09% | 3,950,000 | 3,950,000 | 3,950,000 | 120,000 | 3.13% |
| Sheriff's Office | 30 | - | 1,817,982 | - | 1,817,982 | 1,813,723 | 99.77% | 1,844,520 | 1,844,520 | 1,844,520 | 26,538 | 1.46% |
| Dispatch | 30 | - | 66,606 | - | 66,606 | 64,708 | 97.15% | 96,381 | 96,381 | 96,381 | 29,775 | 44.70% |
| Facilities (f/k/a Maintenance) | 30 | - | 240,001 | - | 240,001 | 286,199 | 119.25% | 275,887 | 275,887 | 275,887 | 35,886 | 14.95% |
| IT | 30 | - | 1 | - | 1 | 1,000 | 100000.00% | 1 | 1 | 1 | - | 0.00% |
| Long Term Care Services | 31 | - | 25,008,655 | - | 25,008,655 | 27,695,309 | 110.74% | 27,441,178 | 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 | 50,001 | - | 0.00% |
| Department of Corrections | 32 | - | 66,501 | - | 66,501 | 19,014 | 28.59% | 66,501 | 66,501 | 66,501 | - | 0.00% |
| Property Management | 32 | - | 34,600 | - | 34,600 | 49,922 | 144.28% | 34,600 | 34,600 | 34,600 | - | 0.00% |
| Categorical Assistance | 32 | - | 130,000 | - | 130,000 | 378,167 | 290.90% | 190,000 | 190,000 | 190,000 | 60,000 | 46.15% |
| Human Resources/Fiscal/Commissioners | 32 | - | 1 | - | 1 | 219 | 21900.00% | 1 | 1 | 1 | - | 0.00% |
| Transfers | 32 | - | 2,000 | - | 2,000 | - | 0.00% | 2,000 | 2,000 | 2,000 | - | 0.00% |
| TOTAL REVENUE | 32 | - | 91,320,777 | - | 91,320,777 | 94,660,375 | 103.66% | 97,841,976 | 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 | 6,754,832 | 44.61% | 10,396,509 | 10,523,921 | 10,523,921 | (4,618,333) | -30.50% |
| Total Fund Balance | 32 | 614,227 | 15,142,254 | - | 15,756,481 | 7,174,832 | 45.54% | 10,396,509 | 10,523,921 | 10,523,921 | (4,618,333) | -30.50% |
| *GRAND TOTAL* | 32 | 614,227 | 106,463,031 | - | 107,077,258 | 101,835,207 | 95.10% | 108,238,485 | 108,365,897 | 108,365,897 | 1,902,866 | 1.79% |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | | | | | | |
| **16100000** | **DELEGATION** | | | | | | | | | | |
| 51000 | Delegates Per Diem Payment | | 8,000 | | 8,000 | 3,690 | 46% | 8,000 | 8,000 | - | 0% |
| 51002 | Staff Salary | | 77,508 | | 77,508 | 77,211 | 100% | 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 | - | 0% | 1 | 1 | - | 0% |
| 51401 | Longevity | | 1,250 | | 1,250 | 1,250 | 100% | 1,250 | 1,250 | - | 0% |
| | TOTAL SALARIES | - | 89,759 | - | 89,759 | 85,151 | 95% | 92,154 | 92,154 | 2,395 | 3% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 6,637 | | 6,637 | 6,027 | 91% | 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' Compensation | | 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 | 31,267 | 98% | 32,416 | 32,416 | 485 | 2% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 200 | | 200 | 10 | 5% | 200 | 200 | - | 0% |
| 53100 | Postage | | 2,200 | | 2,200 | 1,826 | 83% | 2,200 | 2,200 | - | 0% |
| 53400 | Office Supplies/Expenses | | 2,475 | | 2,475 | 2,598 | 105% | 2,475 | 2,475 | - | 0% |
| 53402 | Advertisements | | 990 | | 990 | 788 | 80% | 990 | 990 | - | 0% |
| 53501 | Expendable Equipment Delegation | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53600 | Service Contract | | 1,900 | | 1,900 | 1,123 | 59% | 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 | 6,645 | 60% | 11,000 | 11,000 | - | 0% |
| 54100 | Contingency ***EF*** | | 200,000 | (154,768) | 45,232 | - | 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 (***New for FY 2027***) | | | | | | | 4,000 | 4,000 | 4,000 | 100% |
| | TOTAL OPERATING EXPENSE | - | 235,767 | (154,768) | 80,999 | 12,990 | 16% | 307,828 | 307,828 | 72,061 | 31% |
| | **TOTAL BUDGET - DELEGATION** | **-** | **357,457** | **(154,768)** | **202,689** | **129,408** | **64%** | **432,398** | **432,398** | **74,941** | **21%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved 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 | Workers' Compensation | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| | TOTAL PAYROLL EXPENSE | | 826 | | 826 | 805 | 97% | 826 | 898 | 72 | 9% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53100 | Postage | | 6,000 | | 6,000 | 5,517 | 92% | 6,000 | 6,000 | - | 0% |
| 53300 | Dues | | 75 | | 75 | - | 0% | 75 | 75 | - | 0% |
| 53400 | Office Supplies | | 1,500 | | 1,500 | 820 | 55% | 500 | 500 | (1,000) | -67% |
| 53502 | Equipment Non Expendable | | 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 | 211 | 211% | 10 | 10 | (90) | -90% |
| | TOTAL OPERATING EXPENSE | - | 7,680 | - | 7,680 | 6,548 | 85% | 6,590 | 6,590 | (1,090) | -14% |
| | **TOTAL BUDGET - TREASURER** | **-** | **19,288** | **-** | **19,288** | **17,876** | **93%** | **18,198** | **19,209** | **(79)** | **0%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **13100000** | **COUNTY ATTORNEY** | | | | | | | | | | |
| 51000 | County Attorney's Salary | | 132,948 | | 132,948 | 130,486 | 98% | 132,948 | 144,584 | 11,636 | 9% |
| 51002 | Admin Salaries | | 1,036,096 | (16,500) | 1,019,596 | 970,660 | 95% | 1,035,453 | 1,035,453 | (643) | 0% |
| 51100 | Assistant County Attorney Salaries | | 1,979,303 | | 1,979,303 | 1,892,318 | 96% | 2,034,447 | 2,034,447 | 55,144 | 3% |
| 51101 | Victim/Witness Advocate | | 367,057 | | 367,057 | 364,515 | 99% | 387,082 | 387,082 | 20,025 | 5% |
| 51105 | Investigators Salaries | | 128,353 | | 128,353 | 127,870 | 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 | 10,375 | 173% | 10,500 | 10,500 | 4,500 | 75% |
| 51401 | Longevity | | 5,200 | | 5,200 | 4,900 | 94% | 6,050 | 6,050 | 850 | 16% |
| | TOTAL SALARIES | - | 3,689,957 | (16,500) | 3,673,457 | 3,536,124 | 96% | 3,771,709 | 3,783,345 | 93,388 | 3% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 279,604 | | 279,604 | 257,997 | 92% | 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 | 426,062 | 95% | 458,036 | 459,519 | 12,580 | 3% |
| 52104 | Workers' Compensation | | 2,321 | | 2,321 | 2,321 | 100% | 2,700 | 2,700 | 379 | 16% |
| 52105 | Unemployment Insurance | | 1,720 | | 1,720 | 1,703 | 99% | 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 | 1,297,077 | 97% | 1,301,015 | 1,303,388 | (36,190) | -3% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 6,250 | | 6,250 | 4,766 | 76% | 6,055 | 6,055 | (195) | -3% |
| 53100 | Postage | | 5,500 | | 5,500 | 5,033 | 92% | 5,300 | 5,300 | (200) | -4% |
| 53300 | Dues | | 12,525 | | 12,525 | 12,039 | 96% | 14,000 | 14,000 | 1,475 | 12% |
| 53400 | Office Supplies | | 27,500 | | 27,500 | 20,248 | 74% | 25,000 | 25,000 | (2,500) | -9% |
| 53410 | Janitorial Supplies (***New for FY 2027*** ) | | - | | - | - | 0% | 3,000 | 3,000 | 3,000 | 100% |
| 53408 | Employee Retention | | 2,500 | | 2,500 | 2,061 | 82% | 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 | 42,439 | 108% | 89,125 | 89,125 | 51,225 | 135% |
| 53700 | Law Books/Publications | | 14,250 | | 14,250 | 13,190 | 93% | 14,350 | 14,350 | 100 | 1% |
| 53701 | Software | | 475 | | 475 | 35 | 7% | 200 | 200 | (275) | -58% |
| 53900 | Conferences/Trng/Cont Ed | | 1,500 | | 1,500 | 1,109 | 74% | 5,750 | 5,750 | 4,250 | 283% |
| 53903 | Travel Reimbursements | | 15,100 | | 15,100 | 16,699 | 111% | 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 | 67,510 | 104% | 65,000 | 65,000 | 15,000 | 30% |
| 54102 | Victim Advocate Expense | | 3,150 | | 3,150 | 2,940 | 93% | 3,925 | 3,925 | 775 | 25% |
| 53900-31001 | Victim Advocate Conferences | | 300 | | 300 | 310 | 103% | 300 | 300 | - | 0% |
| 57109 | Courthouse Lease Payments ***(New for FY 2026)*** | | 2,425 | | 2,425 | 1,616 | 67% | 3,266 | 3,266 | 841 | 35% |
| | TOTAL OPERATING EXPENSE | - | 183,422 | 16,500 | 199,922 | 194,040 | 97% | 260,223 | 260,223 | 76,801 | 42% |
| | **TOTAL BUDGET - COUNTY ATTORNEY** | **-** | **5,212,957** | **-** | **5,212,957** | **5,027,241** | **96%** | **5,332,947** | **5,346,956** | **133,999** | **3%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % 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 | 7,483 | 71% | 8,500 | 8,500 | (2,000) | -19% |
| 54401 | Views | | 62,300 | | 62,300 | 52,690 | 85% | 60,000 | 60,000 | (2,300) | -4% |
| 54402 | Autopsies | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 54403 | Funeral Home/Transports | | 5,000 | | 5,000 | 8,130 | 163% | 6,000 | 6,000 | 1,000 | 20% |
| 54404 | Lab Work | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| | TOTAL OPERATING EXPENSE | - | 77,804 | - | 77,804 | 68,303 | 88% | 74,504 | 74,504 | (3,300) | -4% |
| | **TOTAL BUDGET - MEDICAL EXAMINER** | **-** | **77,804** | **-** | **77,804** | **68,303** | **88%** | **74,504** | **74,504** | **(3,300)** | **-4%** |
| | **TOTAL BUDGET - COUNTY ATTORNEY'S OFFICE** | **-** | **5,290,761** | **-** | **5,290,761** | **5,095,544** | **96%** | **5,407,451** | **5,421,460** | **130,699** | **2%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **15100000** | **SHERIFF'S OFFICE** | | | | | | | | | | |
| 51000 | Sheriff's Salary | | 102,526 | | 102,526 | 100,627 | 98% | 102,526 | 111,500 | 8,974 | 9% |
| 51002 | Clerical Salaries | | 278,492 | | 278,492 | 265,266 | 95% | 290,446 | 290,446 | 11,954 | 4% |
| 51150 | Deputy Sheriff Salaries | | 2,786,293 | | 2,786,293 | 2,588,125 | 93% | 2,785,243 | 2,785,243 | (1,050) | 0% |
| 51152 | Bailiffs | | 691,593 | | 691,593 | 651,889 | 94% | 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 | 9,825 | 84% | 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 | 3,671,832 | 94% | 3,910,558 | 3,919,532 | (7,172) | 0% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 123,711 | | 123,711 | 112,452 | 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 | 737,807 | 98% | 773,044 | 773,044 | 23,375 | 3% |
| 52104 | Workers' Compensation | | 52,156 | | 52,156 | 52,156 | 100% | 49,138 | 49,138 | (3,018) | -6% |
| 52105 | Unemployment Insurance | | 1,200 | | 1,200 | 1,188 | 99% | 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 | 1,261,073 | 98% | 1,331,086 | 1,331,773 | 47,567 | 4% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 38,400 | | 38,400 | 38,031 | 99% | 38,400 | 38,400 | - | 0% |
| 53100 | Postage | | 9,084 | | 9,084 | 9,737 | 107% | 9,684 | 9,684 | 600 | 7% |
| 53300 | Dues | | 3,099 | | 3,099 | 2,084 | 67% | 3,124 | 3,124 | 25 | 1% |
| 53400 | Office Supplies/Expenses | 358 | 23,055 | | 23,413 | 18,731 | 80% | 23,186 | 23,186 | 131 | 1% |
| 53500 | Equipment Repair | | 2,500 | | 2,500 | 2,348 | 94% | 2,500 | 2,500 | - | 0% |
| 53501 | Expendable Equipment | | 5,537 | | 5,537 | 7,189 | 130% | 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 | 100,322 | 87% | 133,211 | 133,211 | 17,342 | 15% |
| 53701 | Computer Software/Programs | | 1,000 | | 1,000 | 912 | 91% | 1,000 | 1,000 | - | 0% |
| 53703 | Drug Interdiction | | 10,000 | | 10,000 | 1,000 | 10% | 10,000 | 10,000 | - | 0% |
| 53800 | Cruiser/Maintenance | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53804 | New Cruiser Equipment | | 65,868 | | 65,868 | 64,739 | 98% | 62,500 | 62,500 | (3,368) | -5% |
| 53900 | Conferences/Trng/Cont Ed | | 20,515 | | 20,515 | 12,484 | 61% | 16,465 | 16,465 | (4,050) | -20% |
| 54001 | New Hire Psyche | | 13,200 | | 13,200 | 3,150 | 24% | 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 | 1,133 | 91% | 1,250 | 1,250 | - | 0% |
| 54204 | Uniform Allowance | | 63,414 | | 63,414 | 62,905 | 99% | 63,436 | 63,436 | 22 | 0% |
| 55400 | Firearm Supplies and Expenses | 3,166 | 82,731 | | 85,897 | 86,173 | 100% | 75,549 | 75,549 | (7,182) | -9% |
| 57131 | Vehicle Lease | | 193,389 | | 193,389 | 185,192 | 96% | 203,550 | 203,550 | 10,161 | 5% |
| | TOTAL OPERATING EXPENSE | 3,524 | 649,413 | | 652,937 | 643,654 | 99% | 660,360 | 660,360 | 10,947 | 2% |
| | **TOTAL BUDGET SHERIFF** | **3,524** | **5,860,323** | **-** | **5,863,847** | **5,576,559** | **95%** | **5,902,004** | **5,911,665** | **51,342** | **1%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |
| **15101000** | **DISPATCH** | | | | | | | | | | |
| 51002 | Dispatch Operators Salaries | | 1,743,151 | | 1,743,151 | 1,614,120 | 93% | 1,885,883 | 1,885,883 | 142,732 | 8% |
| 51400 | Health Buyout | | 6,000 | | 6,000 | 7,000 | 117% | 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 | 1,643,870 | 93% | 1,917,933 | 1,917,933 | 146,032 | 8% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 126,342 | | 126,342 | 109,296 | 87% | 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 | 226,944 | 95% | 257,039 | 257,039 | 19,358 | 8% |
| 52104 | Workers' Compensation | | 2,996 | | 2,996 | 2,996 | 100% | 2,963 | 2,963 | (33) | -1% |
| 52105 | Unemployment Insurance | | 880 | | 880 | 871 | 99% | 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 | 617,413 | 96% | 661,263 | 661,263 | 16,058 | 2% |
| | | | | | | | | | | | |
| 53400 | Office Supplies | | 10,972 | | 10,972 | 8,793 | 80% | 4,500 | 4,500 | (6,472) | -59% |
| 53500 | Equipment Repair | | 3,000 | | 3,000 | 2,896 | 97% | 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 | 15,000 | 96,943 | | 111,943 | 81,238 | 73% | 91,739 | 91,739 | (5,204) | -5% |
| 53701 | Computer Software Program | | 2,000 | | 2,000 | 348 | 17% | 2,000 | 2,000 | - | 0% |
| 53900 | Conferences/Trng/Cont Ed | | 3,995 | | 3,995 | 1,475 | 37% | 3,550 | 3,550 | (445) | -11% |
| 54204 | Dispatch Uniforms | | 4,500 | | 4,500 | 4,322 | 96% | 4,000 | 4,000 | (500) | -11% |
| | TOTAL OPERATING EXPENSE | 15,000 | 125,411 | - | 140,411 | 103,072 | 73% | 112,790 | 112,790 | (12,621) | -10% |
| | **TOTAL BUDGET - DISPATCH** | **15,000** | **2,542,517** | **-** | **2,557,517** | **2,364,355** | **92%** | **2,691,986** | **2,691,986** | **149,469** | **6%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **15102000** | **RADIO** | | | | | | | | | | |
| 51002 | Radio Salaries | | 82,793 | | 82,793 | 82,238 | 99% | 89,957 | 89,957 | 7,164 | 9% |
| 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 | - | 83,494 | - | 83,494 | 82,938 | 99% | 90,658 | 90,658 | 7,164 | 9% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 6,345 | | 6,345 | 6,088 | 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 | 10,489 | 99% | 11,489 | 11,489 | 914 | 9% |
| 52104 | Workers' 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 | 34,457 | 100% | 35,714 | 35,714 | 914 | 3% |
| | | | | | | | | | | | |
| 53400 | Office Supplies and Expenses | | 1,500 | | 1,500 | 1,384 | 92% | 1,500 | 1,500 | - | 0% |
| 53500 | Parts | | 15,000 | | 15,000 | 14,374 | 96% | 15,000 | 15,000 | - | 0% |
| 53501 | Expendable Equipment | | 24,000 | | 24,000 | 21,780 | 91% | 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 | 12,265 | 59% | 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 | - | 0% | 1,000 | 1,000 | - | 0% |
| | TOTAL OPERATING EXPENSE | 5,798 | 119,500 | - | 125,298 | 111,597 | 89% | 103,300 | 103,300 | (16,200) | -14% |
| | **TOTAL BUDGET - RADIO** | **5,798** | **237,794** | **-** | **243,592** | **228,992** | **94%** | **229,672** | **229,672** | **(8,122)** | **-3%** |
| | | | | | | | | | | | |
| **15104000** | **OUTSIDE DETAIL** | | | | | | | | | | |
| 51150 | Deputy Sheriff Salaries | | 460,993 | | 460,993 | 371,113 | 81% | 434,325 | 434,325 | (26,668) | -6% |
| | TOTAL SALARIES | - | 460,993 | - | 460,993 | 371,113 | 81% | 434,325 | 434,325 | (26,668) | -6% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 6,685 | | 6,685 | 4,745 | 71% | 6,298 | 6,298 | (387) | -6% |
| 52103 | Retirement | | 107,008 | | 107,008 | 57,901 | 54% | 100,818 | 100,818 | (6,190) | -6% |
| 52104 | Workers' Compensation | | 9,312 | | 9,312 | 7,496 | 80% | 8,348 | 8,348 | (964) | -10% |
| | TOTAL PAYROLL EXPENSE | - | 123,005 | - | 123,005 | 70,142 | 57% | 115,464 | 115,464 | (7,541) | -6% |
| | **SUBTOTAL - OUTSIDE DETAIL** | **-** | **583,998** | **-** | **583,998** | **441,255** | **76%** | **549,789** | **549,789** | **(34,209)** | **-6%** |
| | **TOTAL BUDGET - SHERIFF'S OFFICE** | **24,322** | **9,224,632** | **-** | **9,248,954** | **8,611,161** | **93%** | **9,373,451** | **9,383,112** | **158,480** | **2%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **14100000** | **REGISTER OF DEEDS** | | | | | | | | | | |
| | ***SU indicates surcharge funding*** | | | | | | | | | | |
| 51000 | Registrar's Salary | | 98,504 | | 98,504 | 96,680 | 98% | 98,504 | 107,125 | 8,621 | 9% |
| 51002 | Clerical Salaries | | 736,893 | | 736,893 | 640,954 | 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 | 754,384 | 89% | 888,981 | 897,602 | 45,455 | 5% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 64,577 | | 64,577 | 54,500 | 84% | 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 | 94,513 | 88% | 112,134 | 113,233 | 5,796 | 5% |
| 52104 | Workers' Compensation | | 497 | | 497 | 497 | 100% | 482 | 482 | (15) | -3% |
| 52105 | Unemployment Insurance | | 440 | | 440 | 475 | 108% | 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 | 317,235 | 93% | 347,745 | 349,504 | 9,303 | 3% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 500 | | 500 | - | 0% | 500 | 500 | - | 0% |
| 53100 | Postage | | 6,000 | | 6,000 | 5,907 | 98% | 5,000 | 5,000 | (1,000) | -17% |
| 53300 | Dues - Professional Associations | | 1,000 | | 1,000 | 985 | 99% | 750 | 750 | (250) | -25% |
| 53400 | Office Supplies | | 7,000 | 3,000 | 10,000 | 10,957 | 110% | 7,000 | 7,000 | - | 0% |
| 53408 | Employee Retention | | - | | - | | | 300 | 300 | 300 | 100% |
| 53410 | Janitorial Supplies (***New for FY 2027*** ) | | - | | - | | | 650 | 650 | 650 | 100% |
| 53501 | Equipment Expendable ***SU*** | | 5,000 | (3,000) | 2,000 | - | 0% | 5,000 | 5,000 | - | 0% |
| 53502 | Equipment Non Expendable ***SU*** | | 6,000 | | 6,000 | 7,199 | 120% | 10,000 | 10,000 | 4,000 | 67% |
| 53600 | Service Contracts ***SU*** | | 10,000 | | 10,000 | 9,582 | 96% | 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 | 4,355 | 87% | 3,000 | 3,000 | (2,000) | -40% |
| 54150 | Imaging/CD Rom Project ***SU*** | | 20,000 | | 20,000 | 7,447 | 37% | 12,000 | 12,000 | (8,000) | -40% |
| 54151 | Book Restoration Project ***SU*** | | 100,000 | | 100,000 | 96,292 | 96% | 120,000 | 120,000 | 20,000 | 20% |
| 57103 | WDN Access ***SU*** | | 60,000 | | 60,000 | 60,000 | 100% | 60,000 | 60,000 | - | 0% |
| | TOTAL OPERATING EXPENSE | - | 261,000 | - | 261,000 | 242,241 | 93% | 274,700 | 274,700 | 13,700 | 5% |
| | **TOTAL BUDGET - DEEDS** | - | **1,453,348** | - | **1,453,348** | **1,313,860** | **90%** | **1,511,426** | **1,521,806** | **68,458** | **5%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11100000** | **COMMISSIONERS OFFICE** | | | | | | | | | | |
| 51000 | Commissioners Salaries | | 84,432 | | 84,432 | 82,868 | 98% | 84,432 | 91,822 | 7,390 | 9% |
| 51002 | Staff Salaries | | 100,976 | | 100,976 | 92,096 | 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 | 180,764 | 95% | 194,066 | 201,456 | 10,248 | 5% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 14,184 | | 14,184 | 12,817 | 90% | 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 | Workers' 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 | 69,949 | 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 | 491 | 65% | 750 | 750 | - | 0% |
| 53400 | Misc. Office Supplies | | 1,500 | | 1,500 | 1,725 | 115% | 1,500 | 1,500 | - | 0% |
| 53410 | Janitorial Supplies (***New for FY 2027*** ) | | - | | - | | | 700 | 700 | 700 | 100% |
| 53501 | Equipment Expendable | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53502 | Equipment Non Expendable | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53600 | Service Contracts | | 2,500 | | 2,500 | 2,053 | 82% | 2,500 | 2,500 | - | 0% |
| 53700 | Law Books/Subscriptions | | 150 | | 150 | - | 0% | 150 | 150 | - | 0% |
| 53900 | Conferences and Training | | 8,500 | | 8,500 | 7,249 | 85% | 8,500 | 8,500 | - | 0% |
| 53903 | Travel Reimbursement | | 4,000 | | 4,000 | 3,784 | 95% | 4,000 | 4,000 | - | 0% |
| | TOTAL OPERATING EXPENSE | - | 19,902 | - | 19,902 | 17,645 | 89% | 20,602 | 20,602 | 700 | 4% |
| | **TOTAL BUDGET - COMMISSIONERS OFFICE** | **-** | **282,668** | **-** | **282,668** | **268,358** | **95%** | **286,800** | **294,755** | **12,087** | **4%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **10300000** | **GENERAL GOVERNMENT** | | | | | | | | | | |
| | | | | | | | | | | | |
| 53600 | Service Contracts | | 318,163 | 42,313 | 360,476 | 358,476 | 99% | 426,511 | 426,511 | 108,348 | 34% |
| 53907 | Education Assistance | | 36,000 | (18,000) | 18,000 | 10,473 | 58% | 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 ***EF*** | | 5,000 | (4,313) | 687 | - | 0% | 5,000 | 5,000 | - | 0% |
| 58106 | Bond Interest ***EF*** | | 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 ***EF*** | | 65,000 | (21,435) | 43,565 | 32,017 | 73% | 50,000 | 50,000 | (15,000) | -23% |
| 58301 | Judgements | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 58302 | Labor Relations | | 40,000 | 79,500 | 119,500 | 117,887 | 99% | 60,000 | 60,000 | 20,000 | 50% |
| 58400 | Insurance ***EF*** | | 371,125 | 54,768 | 425,893 | 417,296 | 98% | 567,604 | 567,604 | 196,479 | 53% |
| 58500 | Property Taxes | | 16,500 | | 16,500 | 15,072 | 91% | 16,500 | 16,500 | - | 0% |
| 58503 | Land/Building Purchase | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 58600 | Audit/Study/Report Fees ***EF*** | 10,800 | 123,100 | | 133,900 | 72,620 | 54% | 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** | **3,436,301** | **97%** | **3,392,298** | **3,392,298** | **21,182** | **1%** |
| | | | | | | | | | | | |
| **10100000** | **PROJECTS** | | | | | | | | | | |
| | **Capital Improvements** | | | | | | | | | | |
| 57123 | Capital Imp ***PART EF*** | | 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 ***Part EF*** | 11,665 | 117,500 | | 129,165 | 110,550 | 86% | 59,500 | 59,500 | (58,000) | -49% |
| | **TOTAL BUDGET PROJECTS** | **11,665** | **2,753,600** | **446,000** | **3,211,265** | **3,192,650** | **99%** | **561,300** | **561,300** | **(2,192,300)** | **-80%** |
| | | | | | | | | | | | |
| **10200000** | **GRANTS** | | | | | | | | | | |
| 57201 | Grant Monies | | 25,000 | | 25,000 | 500 | 2% | 25,000 | 25,000 | - | 0% |
| | **TOTAL BUDGET GRANTS** | **-** | **25,000** | **-** | **25,000** | **500** | **2%** | **25,000** | **25,000** | **-** | **0%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11200000** | **FINANCE OFFICE** | | | | | | | | | | |
| | ***PARTIAL EF REIMBURSEMENT*** | | | | | | | | | | |
| 51002 | Staff | | 1,070,519 | (44,000) | 1,026,519 | 1,020,168 | 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 | 1,500 | 150000% | 1,500 | 1,500 | 1,499 | 149900% |
| 51401 | Longevity | | 2,400 | | 2,400 | 1,950 | 81% | 2,250 | 2,250 | (150) | -6% |
| | TOTAL SALARIES | - | 1,085,920 | (44,000) | 1,041,920 | 1,036,618 | 99% | 1,120,353 | 1,120,353 | 34,433 | 3% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 82,078 | (5,000) | 77,078 | 75,752 | 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 | 129,160 | 99% | 140,996 | 140,996 | 4,390 | 3% |
| 52104 | Workers' Compensation | | 722 | | 722 | 722 | 100% | 687 | 687 | (35) | -5% |
| 52105 | Unemployment Insurance | | 480 | | 480 | 475 | 99% | 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 | 387,826 | 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 | 34 | 24% | 100 | 100 | (40) | -29% |
| 53300 | Dues | | 3,594 | | 3,594 | 4,092 | 114% | 3,501 | 3,501 | (93) | -3% |
| 53400 | Office Supplies | | 5,720 | | 5,720 | 3,790 | 66% | 3,015 | 3,015 | (2,705) | -47% |
| 53408 | Employee Retention | | 300 | | 300 | 451 | 150% | 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 | 262,771 | 99% | 289,987 | 289,987 | 33,705 | 13% |
| 53700 | Publications | | 1,814 | | 1,814 | 890 | 49% | 1,040 | 1,040 | (774) | -43% |
| 53701 | Software | 43,600 | 5,000 | (9,100) | 39,500 | 28,957 | 73% | 10,000 | 10,000 | 5,000 | 100% |
| 53900 | Conferences and Training | | 19,180 | | 19,180 | 13,912 | 73% | 12,941 | 12,941 | (6,239) | -33% |
| 53903 | Travel Reimbursement | | 1,435 | | 1,435 | 1,299 | 91% | 1,258 | 1,258 | (177) | -12% |
| | TOTAL OPERATING EXPENSE | 43,600 | 297,599 | - | 341,199 | 321,995 | 94% | 327,918 | 327,918 | 30,319 | 10% |
| | **TOTAL BUDGET - FINANCE OFFICE** | **43,600** | **1,785,122** | **(55,000)** | **1,773,722** | **1,746,439** | **98%** | **1,843,055** | **1,843,055** | **57,933** | **3%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11300000** | **FACILITIES OPERATIONS (f/k/a Engineering & Maintenance)** | | | | | | | | | | |
| | ***PARTIAL EF REIMBURSEMENT*** | | | | | | | | | | |
| 51002 | Administration Salaries | | 527,043 | | 527,043 | 508,151 | 96% | 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 | 2,015,649 | 99% | 2,190,521 | 2,190,521 | 111,743 | 0 |
| 51400 | Health Buyout | | 10,500 | | 10,500 | 10,000 | 95% | 9,000 | 9,000 | (1,500) | -14% |
| 51401 | Longevity | | 8,850 | | 8,850 | 8,550 | 97% | 9,200 | 9,200 | 350 | 4% |
| | TOTAL SALARIES | - | 2,669,171 | (48,000) | 2,621,171 | 2,586,350 | 99% | 2,819,101 | 2,819,101 | 149,930 | 6% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 201,372 | (15,000) | 186,372 | 183,438 | 98% | 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 | 309,645 | 99% | 318,204 | 318,204 | (1,076) | 0% |
| 52104 | Workers' Compensation | | 38,282 | | 38,282 | 38,282 | 100% | 45,446 | 45,446 | 7,164 | 19% |
| 52105 | Unemployment Insurance | | 1,440 | | 1,440 | 1,293 | 90% | 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 | 977,759 | 100% | 1,036,657 | 1,036,657 | 31,182 | 3% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 640 | | 640 | 476 | 74% | 600 | 600 | (40) | -6% |
| 53100 | Postage | | 200 | | 200 | 139 | 70% | 100 | 100 | (100) | -50% |
| 53400 | Office Supplies & Expenses | | 5,000 | | 5,000 | 6,451 | 129% | 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 | 919 | 92% | 1,500 | 1,500 | 500 | 50% |
| 53500 | Office Equipment Repair & Replacement | | 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 | 1,007 | 94% | 1,075 | 1,075 | - | 0% |
| 53701 | Software | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53901 | Conferences/Training/Cont Education | | 2,000 | | 2,000 | 4,146 | 207% | 2,500 | 2,500 | 500 | 25% |
| 54501 | Uniform Allowance | | 8,000 | | 8,000 | 8,961 | 112% | 9,000 | 9,000 | 1,000 | 13% |
| 55600 | Communications - Radio Maintenance | 3,920 | 4,000 | | 7,920 | 7,945 | 100% | 4,000 | 4,000 | - | 0% |
| 55601 | Communications - Telephone System & Repairs | | 2,000 | | 2,000 | 1,690 | 85% | 2,000 | 2,000 | - | 0% |
| 57131 | Vehicle lease | | 87,704 | | 87,704 | 83,330 | 95% | 72,833 | 72,833 | (14,871) | -17% |
| 2-53500 | RCNH Equipment Repairs | | 10,000 | | 10,000 | 10,328 | 103% | 10,000 | 10,000 | - | 0% |
| 2-53501 | RCNH Expendable Equipment | | 16,500 | | 16,500 | 17,066 | 103% | 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 | 2,467 | 123% | 2,000 | 2,000 | - | 0% |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2-55400 | RCNH Maintenance Supplies & Expenses | | 20,000 | | 20,000 | 18,371 | 92% | 20,000 | 20,000 | - | 0% |
| 2-55500 | RCNH Purchases Services | | 96,500 | | 96,500 | 101,250 | 105% | 96,500 | 96,500 | - | 0% |
| 3-53500 | Corrections Equipment Repairs | | 11,500 | | 11,500 | 13,414 | 117% | 11,500 | 11,500 | - | 0% |
| 3-53501 | Corrections Expendable Equipment | | 30,000 | | 30,000 | 24,167 | 81% | 40,000 | 40,000 | 10,000 | 33% |
| 3-53502 | Corrections Non Expendable Equipment | | 5,500 | | 5,500 | 5,069 | 92% | 1 | 1 | (5,499) | -100% |
| 3-55400 | Corrections Maintenance Supplies & Expenses | | 30,000 | | 30,000 | 32,937 | 110% | 30,000 | 30,000 | - | 0% |
| 3-55500 | Corrections Purchased Services | 9,076 | 127,000 | | 136,076 | 133,919 | 98% | 120,000 | 120,000 | (7,000) | -6% |
| 17-53500 | Boiler Plant - Equipment Repairs | | 15,000 | | 15,000 | 12,240 | 82% | 15,000 | 15,000 | - | 0% |
| 17-53501 | Boiler Plant - Expendable Equipment | | 16,500 | | 16,500 | 15,808 | 96% | 16,500 | 16,500 | - | 0% |
| 17-53502 | Boiler Plant - Non-Expendable Equipment | | 15,500 | | 15,500 | 15,812 | 102% | 1 | 1 | (15,499) | -100% |
| 17-55400 | Boiler Plant - Supplies & Expenses | | 17,000 | | 17,000 | 7,351 | 43% | 17,000 | 17,000 | - | 0% |
| 17-55500 | Boiler Plant - Purchased Services | | 38,000 | | 38,000 | 41,739 | 110% | 28,000 | 28,000 | (10,000) | -26% |
| 18-53500 | WWT Plant - Equipment Repairs | | 3,500 | | 3,500 | 4,501 | 129% | 3,500 | 3,500 | - | 0% |
| 18-53501 | WWT Plant - Expendable Equipment | | 7,500 | | 7,500 | 9,986 | 133% | 7,500 | 7,500 | - | 0% |
| 18-53502 | WWT Plant - Non-Expendable Equipment | | 22,500 | | 22,500 | 21,462 | 95% | 22,500 | 22,500 | - | 0% |
| 18-55400 | WWT Plant - Supplies & Expenses | | 5,500 | | 5,500 | 5,410 | 98% | 5,500 | 5,500 | - | 0% |
| 18-55500 | WWT Plant - Purchased Services | | 20,000 | | 20,000 | 19,869 | 99% | 22,000 | 22,000 | 2,000 | 10% |
| 19-53500 | Spray Irrigation - Equipment Repairs | | 5,500 | | 5,500 | 3,863 | 70% | 5,500 | 5,500 | - | 0% |
| 19-53501 | Spray Irrigation - Expendable Equipment | | 10,500 | | 10,500 | 10,005 | 95% | 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 | 1,402 | 33% | 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 | 756 | 76% | 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 | 3,763 | 167% | 2,250 | 2,250 | - | 0% |
| 20-55500 | Generator Plant - Purchased Services | 41,795 | 7,000 | | 48,795 | 43,952 | 90% | 5,000 | 5,000 | (2,000) | -29% |
| 21-53500 | Water Systems - Equipment Repairs | | 5,000 | | 5,000 | 4,288 | 86% | 5,000 | 5,000 | - | 0% |
| 21-53501 | Water Systems - Expendable Equipment | | 5,000 | | 5,000 | 7,931 | 159% | 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 | 21,917 | 125% | 24,700 | 24,700 | 7,200 | 41% |
| 21-55500 | Water Systems - Purchased Services | | 16,000 | 5,100 | 21,100 | 21,257 | 101% | 19,000 | 19,000 | 3,000 | 19% |
| 22-53500 | Building Repairs - Equipment Repairs | | 2,000 | | 2,000 | 564 | 28% | 2,000 | 2,000 | - | 0% |
| 22-53501 | Building Repairs - Expendable Equipment | | 5,000 | | 5,000 | 7,024 | 140% | 7,000 | 7,000 | 2,000 | 40% |
| 22-53502 | Building Repairs - Non-ExpendableEquipment | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 22-55400 | Building Repairs - Supplies & Expenses | | 16,500 | | 16,500 | 17,300 | 105% | 17,000 | 17,000 | 500 | 3% |
| 22-55500 | Building Repairs - Purchased Services | | 35,000 | 17,900 | 52,900 | 57,782 | 109% | 35,000 | 35,000 | - | 0% |
| 22-55800 | Building Repairs - Carpentry | | 7,000 | | 7,000 | 7,526 | 108% | 7,000 | 7,000 | - | 0% |
| 22-55801 | Building Repairs - Metal Fabrication | | 1,000 | | 1,000 | 278 | 28% | 1,000 | 1,000 | - | 0% |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

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|---|---|---|---|---|---|---|---|---|---|---|---|
| 22-55802 | Building Repairs - Electrical | | 15,000 | | 15,000 | 16,672 | 111% | 16,000 | 16,000 | 1,000 | 7% |
| 22-55803 | Building Repairs - Plumbing | | 16,500 | | 16,500 | 17,013 | 103% | 16,500 | 16,500 | - | 0% |
| 22-55804 | Building Repairs - Painting | | 3,000 | | 3,000 | 4,429 | 148% | 3,000 | 3,000 | - | 0% |
| 22-55805 | Building Repairs - Masonry | | 1,000 | | 1,000 | 2,124 | 212% | 1,000 | 1,000 | - | 0% |
| 22-55806 | Building Repairs - Heating | | 8,000 | | 8,000 | 8,899 | 111% | 8,500 | 8,500 | 500 | 6% |
| 22-55807 | Building Repairs - A/C Refrigeration | | 7,150 | | 7,150 | 8,267 | 116% | 7,150 | 7,150 | - | 0% |
| 22-55808 | Building Repairs - Lightbulbs | | 3,000 | | 3,000 | 3,459 | 115% | 3,000 | 3,000 | - | 0% |
| 22-55810 | Building Repairs - Door Hardware and Security | | 12,000 | | 12,000 | 11,977 | 100% | 12,000 | 12,000 | - | 0% |
| 23-53500 | Grounds & Roads - Equipment Repair | | 9,500 | | 9,500 | 5,481 | 58% | 5,000 | 5,000 | (4,500) | -47% |
| 23-53501 | Grounds & Roads - Expendable Equipment | | 3,500 | | 3,500 | 3,300 | 94% | 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 | 23,987 | 102% | 28,000 | 28,000 | 4,500 | 19% |
| 23-55700 | EPA Grounds & Roads | 82,696 | 110,000 | | 192,696 | 99,558 | 52% | 100,000 | 100,000 | (10,000) | -9% |
| 24-53500 | Motor Services - Equipment Repairs | | 9,000 | | 9,000 | 5,829 | 65% | 9,000 | 9,000 | - | 0% |
| 24-53501 | Motor Services - Expendable Equipment & Tools | | 8,000 | | 8,000 | 4,225 | 53% | 8,000 | 8,000 | - | 0% |
| 24-53502 | Motor Services - Non-Expendable Equipment | | 27,500 | | 27,500 | 23,644 | 86% | 35,000 | 35,000 | 7,500 | 27% |
| 24-55400 | Motor Services - Supplies & Expenses | | 4,500 | | 4,500 | 9,408 | 209% | 4,500 | 4,500 | - | 0% |
| 25-53500 | RCNH Motor Service Equipment Repairs | | 1,500 | | 1,500 | - | 0% | 1,500 | 1,500 | - | 0% |
| 25-55400 | RCNH Motor Service Supplies & Expenses | | 1,000 | | 1,000 | 1,532 | 153% | 1,000 | 1,000 | - | 0% |
| 26-53500 | Corrections Motor Service Equipment Repairs | | 7,500 | | 7,500 | 3,186 | 42% | 5,500 | 5,500 | (2,000) | -27% |
| 26-55400 | Corrections Motor Service Supplies & Expenses | | 3,000 | | 3,000 | 7,342 | 245% | 5,000 | 5,000 | 2,000 | 67% |
| 27-53800 | Motor Services - Cruiser Maintenance | | 40,000 | | 40,000 | 41,288 | 103% | 40,000 | 40,000 | - | 0% |
| 37-53500 | Assisted Living- Equipment Repair | | 4,500 | | 4,500 | 5,828 | 130% | 4,500 | 4,500 | - | 0% |
| 37-53501 | Assisted Living - Expendable Equipment | | 1,500 | | 1,500 | 654 | 44% | 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 | 3,250 | 72% | 4,500 | 4,500 | - | 0% |
| 37-55500 | Assisted Living - Purchased Services | | 17,000 | | 17,000 | 15,850 | 93% | 17,000 | 17,000 | - | 0% |
| 40-53500 | New Mun. Bldg.- Equipment Repair (***New for FY 2027*** ) | | | | | - | | 5,000 | 5,000 | 5,000 | 100% |
| 40-53501 | New Mun. Bldg. - Expendable Equipment (***New for FY 2027*** ) | | | | | - | | 2,000 | 2,000 | 2,000 | 100% |
| 40-53502 | New Mun. Bldg. - Non-Expendable Equipment (***New for FY 2027*** ) | | | | | - | | 15,000 | 15,000 | 15,000 | 100% |
| 40-55400 | New Mun. Bldg. - Supplies and Expenses (***New for FY 2027*** ) | | | | | - | | 10,000 | 10,000 | 10,000 | 100% |
| 40-55500 | New Mun. Bldg. - Purchased Services (***New for FY 2027*** ) | | | | | - | | 60,000 | 60,000 | 60,000 | 100% |
| 53801 | Gasoline Facilities | | 35,000 | | 35,000 | 29,900 | 85% | 45,000 | 48,600 | 13,600 | 39% |
| 2-53801 | Gasoline RCNH | | 3,500 | | 3,500 | 2,012 | 57% | 4,165 | 4,500 | 1,000 | 29% |
| 3-53801 | Gasoline Corrections | | 11,000 | | 11,000 | 10,193 | 93% | 17,350 | 18,800 | 7,800 | 71% |
| 8-53801 | Gasoline Sheriff | | 118,000 | | 118,000 | 102,322 | 87% | 149,210 | 161,750 | 43,750 | 37% |
| 35-53801 | Gasoline County Attorney ***(New for FY 2026)*** | | 1 | | 1 | 53 | 5300% | 825 | 900 | 899 | 89900% |
| 2-55100 | Electricity - RCNH | | 169,216 | 64,000 | 233,216 | 220,839 | 95% | 210,000 | 238,110 | 68,894 | 41% |
| 3-55100 | Electricity - Corrections | | 139,766 | 45,000 | 184,766 | 180,939 | 98% | 162,000 | 187,919 | 48,153 | 34% |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5-55100 | Electricity - Administration Building | | 2,551 | | 2,551 | 4,288 | 168% | 4,200 | 4,529 | 1,978 | 78% |
| 6-55100 | Electricity - Extension Service Building | | 7,228 | | 7,228 | 11,744 | 162% | 10,560 | 11,298 | 4,070 | 56% |
| 7-55100 | Electricity - Facilities | | 56,123 | 55,000 | 111,123 | 114,374 | 103% | 83,031 | 113,432 | 57,309 | 102% |
| 8-55100 | Electricity - Sheriff | | 30,158 | 14,000 | 44,158 | 49,022 | 111% | 39,722 | 44,723 | 14,565 | 48% |
| 9-55100 | Electricity - Commisssioners | | 1,897 | | 1,897 | 3,675 | 194% | 4,138 | 3,579 | 1,682 | 89% |
| 11-55100 | Electricity - Delegation | | 383 | | 383 | 617 | 161% | 600 | 654 | 271 | 71% |
| 13-55100 | Electricity - Nutrition | | 1,275 | | 1,275 | 1,959 | 154% | 969 | 1,938 | 663 | 52% |
| 35-55100 | Electricity - County Attorney ***(New for FY 2026)*** | | 24,071 | 11,500 | 35,571 | 30,179 | 85% | 36,810 | 36,810 | 12,739 | 53% |
| 36-55100 | Electricity - Registry of Deeds ***(New for FY 2026)*** | | 23,651 | 11,000 | 34,651 | 29,671 | 86% | 33,529 | 33,529 | 9,878 | 42% |
| 37-55100 | Elecricity- Assisted Living | | 24,660 | 9,000 | 33,660 | 31,551 | 94% | 26,143 | 34,019 | 9,359 | 38% |
| 38-55100 | Electricity - Finance Office ***(New for FY 2026)*** | | 1,913 | | 1,913 | 1,553 | 81% | 551 | 2,186 | 273 | 14% |
| 2-55200 | Fuel - RCNH | | 308,550 | | 308,550 | 294,436 | 95% | 314,721 | 314,721 | 6,171 | 2% |
| 3-55200 | Fuel - Corrections | | 191,830 | 9,000 | 200,830 | 190,679 | 95% | 205,034 | 210,813 | 18,983 | 10% |
| 5-55200 | Fuel - Administration Building | | 11,016 | | 11,016 | 9,798 | 89% | 11,475 | 11,475 | 459 | 4% |
| 6-55200 | Fuel - Extension Service | | 6,120 | | 6,120 | 5,417 | 89% | 5,610 | 5,610 | (510) | -8% |
| 7-55200 | Fuel - Facilities | | 43,988 | (7,000) | 36,988 | 31,980 | 86% | 35,700 | 35,700 | (8,288) | -19% |
| 8-55200 | Fuel - Sheriff | | 36,424 | (9,000) | 27,424 | 18,758 | 68% | 27,300 | 27,300 | (9,124) | -25% |
| 9-55200 | Fuel - Commissioners | | 2,291 | | 2,291 | 2,448 | 107% | 3,100 | 3,100 | 809 | 35% |
| 11-55200 | Fuel - Delegation | | 2,000 | | 2,000 | 1,332 | 67% | 1,632 | 1,632 | (368) | -18% |
| 13-55200 | Fuel - Nutrition | | 3,774 | | 3,774 | 3,372 | 89% | 3,851 | 3,851 | 77 | 2% |
| 35-55200 | Fuel - County Attorney ***(New for FY 2026)*** | | 29,073 | (11,500) | 17,573 | 10,618 | 60% | 40,914 | 40,914 | 11,841 | 41% |
| 36-55200 | Fuel - Registry of Deeds ***(New for FY 2026)*** | | 28,565 | (11,000) | 17,565 | 10,433 | 59% | 40,186 | 40,186 | 11,621 | 41% |
| 37-55200 | Fuel - Assisted Living | | 45,900 | | 45,900 | 42,844 | 93% | 46,104 | 46,104 | 204 | 0% |
| 38-55200 | Fuel - Finance Office ***(New for FY 2026)*** | | 7,140 | | 7,140 | 4,924 | 69% | 3,295 | 8,335 | 1,195 | 17% |
| | TOTAL OPERATING EXPENSE | 137,487 | 2,481,997 | 203,000 | 2,822,484 | 2,629,910 | 93% | 2,771,849 | 2,901,141 | 419,144 | 17% |
| | **SUBTOTAL - FACILITIES OPERATIONS** | **137,487** | **6,156,643** | **132,000** | **6,426,130** | **6,194,019** | **96%** | **6,627,607** | **6,756,899** | **600,256** | **10%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11300001** | **FACILITIES OPERATIONS (f/k/a E&M) IT SECTION** | | | | | | | | | | |
| | ***PARTIAL EF REIMBURSEMENT*** | | | | | | | | | | |
| 51002 | Staff Salaries | | 365,517 | | 365,517 | 368,721 | 101% | 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 | 875 | 87500% | 1,500 | 1,500 | 1,499 | 149900% |
| 51401 | Longevity | | 750 | | 750 | 750 | 100% | 1,050 | 750 | - | 0% |
| | TOTAL SALARIES | - | 369,268 | - | 369,268 | 373,346 | 101% | 441,048 | 368,801 | (467) | 0% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 28,019 | | 28,019 | 27,640 | 99% | 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 | 43,274 | 93% | 55,660 | 46,448 | (251) | -1% |
| 52104 | Workers' Compensation | | 1,290 | | 1,290 | 1,290 | 100% | 1,257 | 223 | (1,067) | -83% |
| 52105 | Unemployment Insurance | | 200 | | 200 | 143 | 72% | 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 | 147,405 | 97% | 151,934 | 121,230 | (30,036) | -20% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 101,540 | 19,868 | 121,408 | 125,400 | 103% | 126,389 | 126,389 | 24,849 | 24% |
| 53100 | Postage | | 450 | | 450 | - | 0% | 450 | 450 | - | 0% |
| 53400 | Supplies and Expenses | 5,724 | 29,948 | | 35,672 | 33,696 | 94% | 37,086 | 37,086 | 7,138 | 24% |
| 53501 | Equipment Expendable | 25,207 | 169,211 | | 194,418 | 166,093 | 85% | 176,249 | 176,249 | 7,038 | 4% |
| 53502 | Equipment Non-Expendable | | 549,273 | (132,000) | 417,273 | 417,244 | 100% | 459,273 | 325,000 | (224,273) | -41% |
| 53600 | Service Contracts | | 305,439 | (19,868) | 285,571 | 276,592 | 97% | 322,746 | 322,746 | 17,307 | 6% |
| 53602 | Consulting | | 1,000 | | 1,000 | - | 0% | 1,000 | 1,000 | - | 0% |
| 53700 | Publications | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53701 | Software | 22,084 | 204,942 | | 227,026 | 180,661 | 80% | 205,516 | 205,516 | 574 | 0% |
| 53901 | Training/Continuing Ed | | 2,579 | | 2,579 | 1,594 | 62% | 11,065 | 11,065 | 8,486 | 329% |
| 53903 | Travel | | 1,000 | | 1,000 | - | 0% | 1,000 | 1,000 | - | 0% |
| 53905 | County Training | | 26,887 | | 26,887 | 23,788 | 88% | 24,910 | 24,910 | (1,977) | -7% |
| | TOTAL OPERATING EXPENSE | 53,015 | 1,392,270 | (132,000) | 1,313,285 | 1,225,068 | 93% | 1,365,685 | 1,231,412 | (160,858) | -12% |
| | **TOTAL BUDGET FACILITIES OPERATIONS IT SECTION** | **53,015** | **1,912,804** | **(132,000)** | **1,833,819** | **1,745,819** | **95%** | **1,958,667** | **1,721,443** | **(191,361)** | **-10%** |
| | **TOTAL BUDGET - FACILITIES OPERATIONS** | **190,502** | **8,069,447** | **-** | **8,259,949** | **7,939,838** | **96%** | **8,586,274** | **8,478,342** | **408,895** | **5%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11600000** | **DEPARTMENT OF CORRECTIONS** | | | | | | | | | | |
| | | | | | | | | | | | |
| 51002 | Administrative Salaries | | 1,425,448 | | 1,425,448 | 1,231,382 | 86% | 1,315,188 | 1,315,188 | (110,260) | -8% |
| 51301 | Correctional Officers Salaries | | 6,134,821 | | 6,134,821 | 5,823,815 | 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 | 21,938 | 113% | 24,000 | 24,000 | 4,500 | 23% |
| 51401 | Longevity | | 12,450 | | 12,450 | 10,150 | 82% | 11,800 | 11,800 | (650) | -5% |
| | TOTAL SALARIES | - | 7,657,219 | - | 7,657,219 | 7,152,285 | 93% | 8,295,083 | 8,295,083 | 637,864 | 8% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 168,992 | | 168,992 | 148,528 | 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 | 1,975,268 | 93% | 2,324,949 | 2,324,949 | 193,411 | 9% |
| 52104 | Workers' Compensation | | 66,441 | | 66,441 | 66,441 | 100% | 68,644 | 68,644 | 2,203 | 3% |
| 52105 | Unemployment Insurance | | 4,200 | | 4,200 | 4,157 | 99% | 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 | 3,494,662 | 95% | 3,824,215 | 3,824,215 | 152,776 | 4% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 13,000 | | 13,000 | 12,573 | 97% | 13,600 | 13,600 | 600 | 5% |
| 53100 | Postage | | 2,866 | | 2,866 | 2,290 | 80% | 2,866 | 2,866 | - | 0% |
| 53300 | Dues | | 15,000 | | 15,000 | 10,889 | 73% | 15,000 | 15,000 | - | 0% |
| 53400 | Office Supplies/Expenses | | 48,000 | | 48,000 | 36,825 | 77% | 48,000 | 48,000 | - | 0% |
| 53408 | Employee Retention | | 5,500 | | 5,500 | 6,901 | 125% | 5,500 | 5,500 | - | 0% |
| 53500 | Equipment Repairs Replacement | | 16,950 | | 16,950 | 12,635 | 75% | 16,950 | 16,950 | - | 0% |
| 53501 | Equipment Expendable | | 12,700 | | 12,700 | 2,913 | 23% | 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 | 53,222 | 77% | 95,168 | 95,168 | 53,168 | 127% |
| 53700 | Publications | | 2,500 | | 2,500 | 1,577 | 63% | 2,500 | 2,500 | - | 0% |
| 53701 | Software | | 37,500 | (27,345) | 10,155 | 8,620 | 85% | 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 | 19,298 | 80% | 24,000 | 24,000 | - | 0% |
| 53903 | Travel Reimbursements | | 5,000 | | 5,000 | 3,619 | 72% | 5,000 | 5,000 | - | 0% |
| 53909 | Released Inmate Transportation | | 40,000 | | 40,000 | 36,136 | 100% | 40,000 | 40,000 | - | 0% |
| 54800 | Photography & Fingerprinting | | 6,350 | | 6,350 | 6,288 | 99% | 6,350 | 6,350 | - | 0% |
| 54801 | Inmate Clothing | | 19,500 | | 19,500 | 10,423 | 53% | 19,500 | 19,500 | - | 0% |
| 54804 | Outside Medical Care | | 75,000 | | 75,000 | 5,688 | 8% | 75,000 | 75,000 | - | 0% |
| 54805 | Staff Polygraphs and Psych Evals | | 10,500 | | 10,500 | 15,275 | 145% | 16,245 | 16,245 | 5,745 | 55% |
| 54806 | Contracted Services Medical Care | | 2,265,087 | | 2,265,087 | 2,076,585 | 92% | 2,673,167 | 2,673,167 | 408,080 | 18% |
| 54808 | Corrections Meals | | 759,000 | | 759,000 | 725,873 | 96% | 1,578,038 | 1,578,038 | 819,038 | 108% |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 54809 | Corrections Laundry | | 15,000 | | 15,000 | 10,401 | 69% | 15,000 | 15,000 | - | 0% |
| 54810 | Personal Care Items | | 8,500 | | 8,500 | 8,497 | 100% | 8,500 | 8,500 | - | 0% |
| 54811 | Bedding Expenses | | 12,000 | | 12,000 | 13,059 | 109% | 12,000 | 12,000 | - | 0% |
| 54812 | Inmate Human Services | | 31,198 | | 31,198 | 19,592 | 63% | 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 | 5,344 | 62% | 8,600 | 8,600 | - | 0% |
| 54816 | Cost of Inmates at Other Facilities | | 350,000 | | 350,000 | 167,567 | 48% | 250,000 | 250,000 | (100,000) | -29% |
| 54817 | Inmate Testing Supplies | | 25,000 | | 25,000 | 18,443 | 74% | 25,000 | 25,000 | - | 0% |
| 54818 | Uniform Allowance | | 71,000 | | 71,000 | 62,588 | 88% | 74,550 | 74,550 | 3,550 | 5% |
| 54819 | Business Forms and Booklets | | 2,800 | | 2,800 | 184 | 7% | 2,800 | 2,800 | - | 0% |
| 54822 | Paper/Plastic Supplies | | 48,000 | | 48,000 | 46,756 | 97% | 57,600 | 57,600 | 9,600 | 20% |
| 54823 | Janitorial Supplies | | 15,000 | | 15,000 | 13,117 | 87% | 18,000 | 18,000 | 3,000 | 20% |
| 54824 | Correctional Officer Certification Expense | | 40,000 | | 40,000 | 34,048 | 85% | 40,000 | 40,000 | - | 0% |
| 54847 | Health and Safety Supplies | 5,863 | 27,280 | | 33,143 | 30,515 | 92% | 27,280 | 27,280 | - | 0% |
| 54848 | Task Force Sex Offender | | 6,000 | | 6,000 | 1,375 | 23% | 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 | 20,267 | 43% | 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 | 3,536,383 | 85% | 5,336,167 | 5,336,167 | 1,169,881 | 28% |
| | **TOTAL BUDGET - DEPARTMENT OF CORRECTIONS** | **5,863** | **15,494,944** | **-** | **15,500,807** | **14,183,330** | **92%** | **17,455,465** | **17,455,465** | **1,960,521** | **13%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11500000** | **HUMAN RESOURCES** | | | | | | | | | | |
| | ***PARTIAL EF REIMBURSEMENT*** | | | | | | | | | | |
| 51002 | Staff Salaries | | 757,172 | | 757,172 | 745,223 | 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 | 3,375 | 75% | 3,000 | 3,000 | (1,500) | -33% |
| 51401 | Longevity | | 1,850 | | 1,850 | 900 | 49% | 2,000 | 2,000 | 150 | 8% |
| | TOTAL SALARIES | - | 776,522 | - | 776,522 | 762,498 | 98% | 817,261 | 817,261 | 40,739 | 5% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 58,405 | | 58,405 | 55,264 | 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 | 95,055 | 99% | 99,604 | 99,604 | 3,896 | 4% |
| 52104 | Workers' Compensation | | 534 | | 534 | 534 | 100% | 904 | 904 | 370 | 69% |
| 52105 | Unemployment Insurance | | 400 | | 400 | 377 | 94% | 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 | 260,361 | 99% | 285,371 | 285,371 | 21,193 | 8% |
| | | | | | | | | | | | |
| 53000 | Telephone/Communications | | 2,330 | | 2,330 | 1,902 | 82% | 2,330 | 2,330 | - | 0% |
| 53100 | Postage | 1,400 | 3,800 | | 5,200 | 1,084 | 21% | 2,800 | 2,800 | (1,000) | -26% |
| 53200 | Printing | | 1,300 | | 1,300 | 722 | 56% | 1,135 | 1,135 | (165) | -13% |
| 53300 | Dues | 422 | 2,112 | | 2,534 | 1,690 | 67% | 2,108 | 2,108 | (4) | 0% |
| 53400 | Office Supplies | 110 | 6,220 | | 6,330 | 8,682 | 137% | 6,940 | 6,940 | 720 | 12% |
| 53402 | Advertising | | 76,400 | | 76,400 | 74,577 | 98% | 76,400 | 76,400 | - | 0% |
| 53408 | Employee Retention | 8,321 | 23,725 | | 32,046 | 15,152 | 47% | 19,040 | 19,040 | (4,685) | -20% |
| 53501 | Expendable Equipment | | 1,500 | | 1,500 | 1,442 | 96% | 1,000 | 1,000 | (500) | -33% |
| 53502 | Equipment Non-Expendable | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53514 | Ergonomics | 3,000 | 2,000 | | 5,000 | 218 | 4% | 2,000 | 2,000 | - | 0% |
| 53600 | Service Contracts | 10,500 | 86,580 | | 97,080 | 87,622 | 90% | 121,593 | 121,593 | 35,013 | 40% |
| 53700 | Publications | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53701 | Software | 35,797 | 27,900 | | 63,697 | 42,531 | 67% | 10,000 | 10,000 | (17,900) | -64% |
| 53900 | Conferences/Trng/Cont Ed | 19,000 | 12,610 | (6,000) | 25,610 | 13,874 | 54% | 13,675 | 13,675 | 1,065 | 8% |
| 53903 | Travel Reimbursement | | 1,000 | | 1,000 | 766 | 77% | 1,000 | 1,000 | - | 0% |
| 53905 | County Training | 17,160 | 5,600 | | 22,760 | 1,805 | 8% | 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 | 4,982 | 83% | 6,500 | 6,500 | 500 | 8% |
| | TOTAL OPERATING EXPENSE | 95,710 | 259,080 | (6,000) | 348,790 | 257,049 | 74% | 275,124 | 275,124 | 16,044 | 6% |
| | **TOTAL BUDGET - HUMAN RESOURCES** | **95,710** | **1,299,780** | **(6,000)** | **1,389,490** | **1,279,908** | **92%** | **1,377,756** | **1,377,756** | **77,976** | **6%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved 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 (***New for FY 2026*** ) | | 11,111 | | 11,111 | 11,111 | 100% | 9,444 | 11,111 | - | 0% |
| 56429 | The Chase Home (***New for FY 2027*** ) | | | | | | | - | 5,000 | 5,000 | 100% |
| 56430 | Town of Plaistow (***New for FY 2027*** ) | | | | | | | - | 35,000 | 35,000 | 100% |
| 56431 | Silverthorne (***New for FY 2027*** ) | | | | | | | - | - | - | |
| | **TOTAL BUDGET - NON COUNTY SPECIALS** | - | **307,111** | - | **307,111** | **307,111** | **100%** | **255,094** | **340,111** | **33,000** | **11%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **LONG TERM CARE SERVICES** | | | | | | | | | | |
| | ***NURSING HOME (A)*** | | | | | | | | | | |
| **11700000** | **ADMINISTRATION** | | | | | | | | | | |
| 51002 | Salaries | | 1,677,452 | | 1,677,452 | 1,635,799 | 98% | 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 | 2,875 | 68% | 2,700 | 2,700 | (1,500) | -36% |
| 51401 | Longevity | | 3,650 | | 3,650 | 1,200 | 33% | 1,650 | 1,650 | (2,000) | -55% |
| | TOTAL SALARIES | - | 1,705,302 | - | 1,705,302 | 1,659,874 | 97% | 1,853,042 | 1,853,042 | 147,740 | 9% |
| 52100 | Social Security Taxes | | 128,926 | | 128,926 | 117,602 | 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 | 176,966 | 96% | 200,772 | 200,772 | 15,516 | 8% |
| 52104 | Workers' Compensation | | 3,994 | | 3,994 | 3,994 | 100% | 1,505 | 1,505 | (2,489) | -62% |
| 52105 | Unemployment Insurance | | 840 | | 840 | 853 | 102% | 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 | 560,259 | 97% | 633,060 | 633,060 | 53,200 | 9% |
| 53000 | Telephone/Communications | | 18,240 | | 18,240 | 11,700 | 64% | 21,120 | 21,120 | 2,880 | 16% |
| 53100 | Postage | | 5,964 | | 5,964 | 5,458 | 92% | 5,964 | 5,964 | - | 0% |
| 53101 | Mail Express and Freight | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53300 | Dues | | 32,480 | | 32,480 | 28,884 | 89% | 51,675 | 51,675 | 19,195 | 59% |
| 53400 | Office Supply and Expense | | 25,100 | | 25,100 | 11,124 | 44% | 51,600 | 51,600 | 26,500 | 106% |
| 53406 | Marketing | 9,300 | 35,000 | | 44,300 | 16,896 | 38% | 25,000 | 25,000 | (10,000) | -29% |
| 53408 | Employee Retention | 1,933 | 24,000 | | 25,933 | 22,578 | 87% | 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 ***(New for FY 2026)*** | | 1 | | 1 | - | | 1 | 1 | - | 0% |
| 53600 | Service Contracts | 26,682 | 328,979 | (33,500) | 322,161 | 267,180 | 83% | 373,332 | 373,332 | 44,353 | 13% |
| 53700 | Publications | | 5,080 | | 5,080 | 1,202 | 24% | 4,280 | 4,280 | (800) | -16% |
| 53701 | Software | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53900 | Conferences | 11,473 | 42,250 | | 53,723 | 32,452 | 60% | 38,450 | 38,450 | (3,800) | -9% |
| 53903 | Travel | | 4,800 | | 4,800 | 863 | 18% | 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 | 100,000 | 1,420,000 | 1,414,147 | 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 | 66,500 | 2,003,790 | 1,842,136 | 92% | 1,949,883 | 1,949,883 | 84,981 | 5% |
| | **TOTAL BUDGET ADMINISTRATION** | **72,388** | **4,150,064** | **66,500** | **4,288,952** | **4,062,269** | **95%** | **4,435,985** | **4,435,985** | **285,921** | **7%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |
| **11701000** | **DIETARY** | | | | | | | | | | |
| 53400 | Office Expense - Supplies | 15,000 | 24,418 | | 39,418 | 1,427 | 4% | 34,826 | 34,826 | 10,408 | 43% |
| 53500 | Equipment Repairs | | 46,000 | 10,000 | 56,000 | 42,879 | 77% | 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 | (10,000) | 125,766 | 7,129 | 6% | 87,109 | 87,109 | 16,451 | 23% |
| *53522* | Equipment Expendable - Capital Asset ***(New for FY 2026)*** | | 27,831 | 15,185 | 43,016 | 14,329 | 33% | 27,405 | 27,405 | (426) | -2% |
| 53600 | Service Contracts | | 4,719,315 | (109,000) | 4,610,315 | 4,266,657 | 93% | 3,655,000 | 3,655,000 | (1,064,315) | -23% |
| | TOTAL OPERATING | 95,293 | 4,888,223 | (109,000) | 4,874,516 | 4,332,421 | 89% | 3,850,341 | 3,850,341 | (1,037,882) | -21% |
| | **TOTAL BUDGET DIETARY** | **95,293** | **4,888,223** | **(109,000)** | **4,874,516** | **4,332,421** | **89%** | **3,850,341** | **3,850,341** | **(1,037,882)** | **-21%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11702000** | **NURSING & MEDICAL** | | | | | | | | | | |
| 51002 | Salaries | | 14,556,648 | | 14,556,648 | 14,836,468 | 102% | 15,339,365 | 15,411,312 | 854,664 | 6% |
| 51400 | Health Buyout | | 24,300 | | 24,300 | 28,650 | 118% | 39,150 | 39,150 | 14,850 | 61% |
| 51401 | Longevity | | 26,550 | | 26,550 | 23,400 | 88% | 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 | 14,968,518 | 102% | 15,482,315 | 15,554,562 | 867,064 | 6% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 677,747 | | 677,747 | 617,740 | 91% | 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 | 820,482 | 92% | 1,068,908 | 1,078,120 | 182,139 | 20% |
| 52104 | Workers' Compensation | | 138,252 | | 138,252 | 138,252 | 100% | 146,368 | 147,402 | 9,150 | 7% |
| 52105 | Unemployment Insurance | | 7,960 | | 7,960 | 7,956 | 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 | 3,117,333 | 96% | 3,494,353 | 3,525,057 | 272,214 | 8% |
| | | | | | | | | | | | |
| 53400 | Supplies and Expenses | | 26,500 | | 26,500 | 11,681 | 44% | 1 | 1 | (26,499) | -100% |
| 53500 | Equipment Repairs | | 20,972 | | 20,972 | 8,934 | 43% | 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 ***(New for FY 2026)*** | | 6,350 | 1,316 | 7,666 | 6,284 | 82% | 7,295 | 7,295 | 945 | 15% |
| 53600 | Service Contract | 3,400 | 185,598 | | 188,998 | 107,077 | 57% | 165,448 | 165,448 | (20,150) | -11% |
| 53900 | Conferences ***(New for FY 2026)*** | | 18,815 | | 18,815 | 7,223 | 38% | 16,965 | 16,965 | (1,850) | -10% |
| 59001 | Uniforms | | 24,000 | | 24,000 | 10,672 | 44% | 20,000 | 20,000 | (4,000) | -17% |
| 59200 | Doctor Services | | 360,500 | | 360,500 | 197,134 | 55% | 157,500 | 157,500 | (203,000) | -56% |
| 59202 | Mental Health Services | | 70,800 | | 70,800 | 65,990 | 93% | 72,000 | 72,000 | 1,200 | 2% |
| 59203 | Dental Unit | | 5,640 | | 5,640 | - | 0% | 4,200 | 4,200 | (1,440) | -26% |
| 59204 | Medical Supplies | 2,938 | 403,200 | | 406,138 | 348,686 | 86% | 450,000 | 450,000 | 46,800 | 12% |
| 59205 | Oxygen Supplies | | 45,000 | | 45,000 | 26,677 | 59% | 45,000 | 45,000 | - | 0% |
| | TOTAL OPERATING | 7,654 | 1,183,376 | - | 1,191,030 | 790,358 | 66% | 975,382 | 975,382 | (207,994) | -18% |
| | **TOTAL BUDGET NURSING & MEDICAL** | **7,654** | **19,123,717** | **-** | **19,131,371** | **18,876,209** | **99%** | **19,952,050** | **20,055,001** | **931,284** | **5%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11704000** | **LAUNDRY** | | | | | | | | | | |
| 51002 | Salaries | | 427,674 | | 427,674 | 331,538 | 78% | 441,383 | 441,383 | 13,709 | 3% |
| 51400 | Health Buyout | | 1 | | 1 | 1,275 | 127500% | 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 | 340,613 | 78% | 451,433 | 451,433 | 15,958 | 4% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 32,857 | | 32,857 | 24,316 | 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 | 34,240 | 67% | 49,679 | 49,679 | (1,230) | -2% |
| 52104 | Workers' Compensation | | 5,699 | | 5,699 | 5,699 | 100% | 5,489 | 5,489 | (210) | -4% |
| 52105 | Unemployment Insurance | | 480 | | 480 | 494 | 103% | 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 | 214,693 | 89% | 211,462 | 211,462 | (28,427) | -12% |
| | | | | | | | | | | | |
| 53400 | Supplies & Expense | | 34,500 | | 34,500 | 35,239 | 102% | 40,000 | 40,000 | 5,500 | 16% |
| 53500 | Equipment Repairs | | 25,000 | | 25,000 | 14,076 | 56% | 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 ***(New for FY 2026)*** | | 1 | | 1 | - | 0% | | | | |
| 59001 | Uniforms | | 1,950 | | 1,950 | 913 | 47% | 1,950 | 1,950 | - | 0% |
| 59400 | Linen and Bedding | | 25,008 | | 25,008 | 22,236 | 89% | 59,465 | 59,465 | 34,457 | 138% |
| 59401 | Mattresses | | 44,354 | | 44,354 | 25,966 | 59% | 44,354 | 44,354 | - | 0% |
| | TOTAL OPERATING | - | 130,815 | - | 130,815 | 98,430 | 75% | 165,771 | 165,771 | 34,956 | 27% |
| | **TOTAL BUDGET LAUNDRY** | **-** | **806,179** | **-** | **806,179** | **653,736** | **81%** | **828,666** | **828,666** | **22,487** | **3%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11706000** | **ENVIRONMENTAL SERVICES** | | | | | | | | | | |
| 51002 | Salaries | | 1,077,300 | | 1,077,300 | 846,945 | 79% | 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 | 3,438 | 229% | 4,500 | 4,500 | 3,000 | 200% |
| 51401 | Longevity | | 1,800 | | 1,800 | 2,100 | 117% | 2,250 | 2,250 | 450 | 25% |
| | TOTAL SALARIES | - | 1,102,600 | - | 1,102,600 | 874,483 | 79% | 1,141,656 | 1,141,656 | 39,056 | 4% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 82,668 | | 82,668 | 62,645 | 76% | 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 | 106,393 | 79% | 137,981 | 137,981 | 3,949 | 3% |
| 52104 | Workers' Compensation | | 14,395 | | 14,395 | 14,395 | 100% | 13,887 | 13,887 | (508) | -4% |
| 52105 | Unemployment Insurance | | 960 | | 960 | 990 | 103% | 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 | 501,029 | 91% | 527,589 | 527,589 | (21,072) | -4% |
| | | | | | | | | | | | |
| 53400 | Supplies and Expense | | 131,064 | 3,000 | 134,064 | 134,867 | 101% | 139,800 | 139,800 | 8,736 | 7% |
| 53500 | Equipment Repairs | | 25,000 | | 25,000 | 14,519 | 58% | 25,000 | 25,000 | - | 0% |
| 53501 | Equipment Expendable | 19,000 | 1 | (19,000) | 1 | - | 0% | 1 | 1 | - | 0% |
| *53522* | Equipment Expendable - Capital Asset ***(New for FY 2026)*** | | 34,100 | 16,000 | 50,100 | 43,583 | 87% | 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 | 101,735 | 60% | 152,999 | 152,999 | 3,576 | 2% |
| 59001 | Uniforms | | 4,000 | | 4,000 | 3,556 | 89% | 4,000 | 4,000 | - | 0% |
| 59327 | Supplies - Painting | | 8,000 | | 8,000 | 3,800 | 48% | 8,000 | 8,000 | - | 0% |
| | TOTAL OPERATING | 39,000 | 383,588 | - | 422,588 | 318,299 | 75% | 442,912 | 442,912 | 59,324 | 15% |
| | **TOTAL BUDGET ENVIRONMENTAL SERVICES** | **39,000** | **2,034,849** | **-** | **2,073,849** | **1,693,811** | **82%** | **2,112,157** | **2,112,157** | **77,308** | **4%** |
| | | | | | | | | | | | |
| **11707000** | **PPS SERVICES** | | | | | | | | | | |
| 59600 | Medication | | 300,000 | | 300,000 | 188,706 | 63% | 300,000 | 300,000 | - | 0% |
| | **TOTAL BUDGET PPS** | **-** | **300,000** | **-** | **300,000** | **188,706** | **63%** | **300,000** | **300,000** | **-** | **0%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11708000** | **SOCIAL SERVICES** | | | | | | | | | | |
| 51002 | Salaries | | 296,574 | | 296,574 | 266,656 | 90% | 300,201 | 300,201 | 3,627 | 1% |
| 51400 | Health Buyout | | 1 | | 1 | 125 | 12500% | 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 | 271,231 | 90% | 304,652 | 304,652 | 3,627 | 1% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 22,722 | | 22,722 | 19,256 | 85% | 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 | 33,909 | 90% | 38,333 | 38,333 | 462 | 1% |
| 52104 | Workers' Compensation | | 4,760 | | 4,760 | 4,760 | 100% | 4,316 | 4,316 | (444) | -9% |
| 52105 | Unemployment Insurance | | 160 | | 160 | 158 | 99% | 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 | 118,722 | 94% | 126,461 | 126,461 | 309 | 0% |
| | | | | | | | | | | | |
| 53400 | Supplies and Expense | | 2,000 | | 2,000 | 1,949 | 97% | 2,000 | 2,000 | - | 0% |
| *53522* | Equipment Expendable - Capital Asset ***(New for FY 2026)*** | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 53502 | Equipment Non-Expendable | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| | TOTAL OPERATING | - | 2,002 | - | 2,002 | 1,949 | 97% | 2,002 | 2,002 | - | 0% |
| | **TOTAL SOCIAL SERVICES** | - | **429,179** | - | **429,179** | **391,902** | **91%** | **433,115** | **433,115** | 3,936 | 1% |
| | | | | | | | | | | | |
| **11711000** | **THERAPY SERVICES** | | | | | | | | | | |
| 53400 | Supplies | | 18,000 | | 18,000 | 9,312 | 52% | 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 ***(New for FY 2026)*** | | 4,800 | | 4,800 | 794 | 17% | 16,000 | 16,000 | 11,200 | 233% |
| 53502 | Equipment Non-Expendable | | 35,293 | | 35,293 | 16,928 | 48% | 26,800 | 26,800 | (8,493) | -24% |
| 53600 | Service Contracts | | 1,310,685 | | 1,310,685 | 999,273 | 76% | 1,190,775 | 1,190,775 | (119,910) | -9% |
| | **TOTAL BUDGET THERAPY SERVICES** | - | **1,368,780** | - | **1,368,780** | **1,026,307** | **75%** | **1,251,577** | **1,251,577** | (117,203) | -9% |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11713000** | **LIFE ENRICHMENT (f/k/a Resident Activities)** | | | | | | | | | | |
| 51002 | Salaries | | 647,258 | | 647,258 | 526,473 | 81% | 652,592 | 652,592 | 5,334 | 1% |
| 51400 | Health Buyout | | 1,500 | | 1,500 | 2,375 | 158% | 1,500 | 1,500 | - | 0% |
| 51401 | Longevity | | 2,600 | | 2,600 | 1,650 | 63% | 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 | 540,498 | 82% | 667,242 | 667,242 | 5,884 | 1% |
| | | | | | | | | | | | |
| 52100 | Social Security Taxes | | 49,829 | | 49,829 | 38,881 | 78% | 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 | 66,532 | 84% | 82,344 | 82,344 | 2,670 | 3% |
| 52104 | Workers' Compensation | | 8,689 | | 8,689 | 8,689 | 100% | 8,336 | 8,336 | (353) | -4% |
| 52105 | Unemployment Insurance | | 480 | | 480 | 436 | 91% | 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 | 281,607 | 92% | 308,089 | 308,089 | 2,348 | 1% |
| | | | | | | | | | | | |
| 53400 | Supplies | | 16,700 | | 16,700 | 14,602 | 87% | 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 ***(New for FY 2026)*** | | 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 | 47,457 | 101% | 55,500 | 55,500 | 8,500 | 18% |
| | TOTAL OPERATING | - | 63,704 | - | 63,704 | 62,059 | 97% | 87,202 | 87,202 | 23,498 | 37% |
| | **TOTAL BUDGET LIFE ENRICHMENT** | **-** | **1,030,803** | **-** | **1,030,803** | **884,164** | **86%** | **1,062,533** | **1,062,533** | **31,730** | **3%** |
| | | | | | | | | | | | |
| **11714000** | **PASTORAL CARE** | | | | | | | | | | |
| 53600 | Fees | | 37,000 | | 37,000 | 20,635 | 56% | 37,740 | 37,740 | 740 | 2% |
| | **TOTAL BUDGET PASTORAL** | **-** | **37,000** | **-** | **37,000** | **20,635** | **56%** | **37,740** | **37,740** | **740** | **2%** |
| | | | | | | | | | | | |
| **11715000** | **ADULT MEDICAL DAY CARE** | | | | | | | | | | |
| 53600 | Contracted Services | | 100,000 | | 100,000 | 100,000 | 100% | 100,000 | 100,000 | - | 0% |
| | **TOTAL BUDGET ADULT MEDICAL DAY CARE** | **-** | **100,000** | **-** | **100,000** | **100,000** | **100%** | **100,000** | **100,000** | - | 0% |
| | | | | | | | | | | | |
| | **TOTAL NURSING HOME** | **214,335** | **34,268,794** | **(42,500)** | **34,440,629** | **32,230,160** | **94%** | **34,364,164** | **34,467,115** | **198,321** | **1%** |
| | | | | | | | | | | | |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11718000** | **ASSISTED LIVING ( B )** | | | | | | | | | | |
| 51002 | Salaries | | 1,856,458 | 148,527 | 2,004,985 | 1,999,919 | 100% | 2,146,349 | 2,146,349 | 289,891 | 16% |
| 51400 | Health Buyout | | 10,500 | | 10,500 | 9,525 | 91% | 9,900 | 9,900 | (600) | -6% |
| 51401 | Longevity | | 1,950 | | 1,950 | 2,100 | 108% | 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 | 2,036,544 | 100% | 2,184,249 | 2,184,249 | 290,341 | 15% |
| | | | | | | | | | | | |
| 52100 | Social Security | | 123,846 | 10,842 | 134,688 | 135,034 | 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 | 193,380 | 100% | 200,323 | 200,323 | 32,044 | 19% |
| 52104 | Workers' Compensation | | 23,945 | | 23,945 | 23,945 | 100% | 27,448 | 27,448 | 3,503 | 15% |
| 52105 | Unemployment Insurance | | 920 | | 920 | 911 | 99% | 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 | 542,940 | 100% | 667,015 | 667,015 | 160,355 | 32% |
| | | | | | | | | | | | |
| 53000 | Telephone | | 5,208 | | 5,208 | 4,095 | 79% | 6,552 | 6,552 | 1,344 | 26% |
| 53100 | Postage | | 600 | | 600 | 501 | 84% | 600 | 600 | - | 0% |
| 53300 | Dues | | 10,940 | | 10,940 | 8,395 | 77% | 7,680 | 7,680 | (3,260) | -30% |
| 53400 | Supplies and Expenses | | 4,000 | 5,499 | 9,499 | 6,703 | 71% | 4,998 | 4,998 | 998 | 25% |
| 53412 | Resident Activities ***(New for FY 2026)*** | | 14,500 | | 14,500 | 11,621 | 80% | 18,175 | 18,175 | 3,675 | 25% |
| 53408 | Employee Retention | | 2,000 | | 2,000 | 1,933 | 97% | 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 | 25,230 | 72% | 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 | 29,329 | 87% | 217,519 | 217,519 | - | 0% |
| 53900 | Conferences | | 12,050 | | 12,050 | 9,531 | 79% | 12,050 | 12,050 | - | 0% |
| 54804 | Medical Expenses | | 10,000 | | 10,000 | 7,889 | 79% | 10,000 | 10,000 | - | 0% |
| 54808 | Meals | | 651,836 | 109,000 | 760,836 | 760,836 | 100% | 730,000 | 730,000 | 78,164 | 12% |
| 54809 | Laundry | | 500 | | 500 | 546 | 109% | 500 | 500 | - | 0% |
| 59001 | Uniforms | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 59102 | Tableware | 5,286 | 13,266 | | 18,552 | 668 | 4% | 10,000 | 10,000 | (3,266) | -25% |
| | TOTAL OPERATING EXPENSE | 17,430 | 971,768 | (74,831) | 914,367 | 867,277 | 95% | 1,056,632 | 1,056,632 | 84,864 | 9% |
| | **TOTAL BUDGET ASSISTED LIVING** | **17,430** | **3,372,336** | **109,000** | **3,498,766** | **3,446,761** | **99%** | **3,907,896** | **3,907,896** | **535,560** | **16%** |
| | | | | | | | | | | | |
| | **TOTAL BUDGET - LONG TERM CARE** | **231,765** | **37,641,130** | **66,500** | **37,939,395** | **35,676,921** | **94%** | **38,272,060** | **38,375,011** | **733,881** | **2%** |
| | | | | | | | | | | | |
| | **TOTAL COUNTY APPROPRIATIONS** | **614,227** | **87,958,749** | **446,000** | **89,018,976** | **83,782,550** | **94%** | **89,397,090** | **89,524,502** | **1,565,753** | **2%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **11402000** | **CATEGORICAL ASSISTANCE/MEDICAID LIABILITY** | | | | | | | | | | |
| 56102 | Intermediate Nursing Care/Nursing Facility | | 13,491,703 | (1,250,724) | 12,240,979 | 12,235,354 | 100% | 13,749,699 | 13,749,699 | 257,996 | 2% |
| 56106 | Home and Community Based Care | | 5,012,579 | 804,724 | 5,817,303 | 5,817,303 | 100% | 5,091,696 | 5,091,696 | 79,117 | 2% |
| | **TOTAL BUDGET - CATEGORICAL ASSISTANCE** | **-** | **18,504,282** | **(446,000)** | **18,058,282** | **18,052,657** | **100%** | **18,841,395** | **18,841,395** | **337,113** | **2%** |
| | | | | | | | | | | | |
| | **GRAND TOTAL APPROPRIATIONS** | **614,227** | **106,463,031** | **-** | **107,077,258** | **101,835,207** | **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 *prior* to any such over-expenditure actually occurring.** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |
| ***REVENUES*** | | | | | | | | | | | |
| **10300000** | **GENERAL GOVERNMENT** | | | | | | | | | | |
| 30103 | Interest Earned | | 1,100,000 | | 1,100,000 | 645,830 | 59% | 740,000 | 740,000 | (360,000) | -33% |
| 30106 | Escheat Funds | | 450,000 | | 450,000 | 558,569 | 124% | 500,000 | 500,000 | 50,000 | 11% |
| 30232 | Miscellaneous Revenues | | 30,000 | | 30,000 | 4,785 | 16% | 10,000 | 10,000 | (20,000) | -67% |
| 30301 | Grant - FEMA | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| 30321 | Federal Tax Credits ***(New for FY 2026)*** | | 3,060,000 | | 3,060,000 | 3,020,771 | 99% | 1 | 1 | (3,059,999) | -100% |
| | **TOTAL GENERAL GOVERNMENT (EXCL. TAXES)** | **-** | **4,640,001** | **-** | **4,640,001** | **4,229,955** | **91%** | **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% County | | 2,300,000 | | 2,300,000 | 2,798,858 | 122% | 2,300,000 | 2,300,000 | - | 0% |
| 30232 | Recording, Copy and Fax Fees | | 1,400,000 | | 1,400,000 | 1,704,186 | 122% | 1,500,000 | 1,500,000 | 100,000 | 7% |
| 30251 | Deeds LCHIP | | 30,000 | | 30,000 | 34,687 | 116% | 30,000 | 30,000 | - | 0% |
| | **TOTAL DEEDS REVENUE** | **-** | **3,830,000** | **-** | **3,830,000** | **4,637,731** | **121%** | **3,950,000** | **3,950,000** | **120,000** | **3%** |
| | | | | | | | | | | | |
| **15100000** | **SHERIFF'S OFFICE** | | | | | | | | | | |
| 30226 | Outside Detail | | 621,005 | | 621,005 | 494,314 | 80% | 566,518 | 566,518 | (54,487) | -9% |
| 30231 | Bailiff Salary Reimbursement | | 753,975 | | 753,975 | 763,528 | 101% | 820,000 | 820,000 | 66,025 | 9% |
| 30227 | Civil | | 335,000 | | 335,000 | 444,426 | 133% | 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 | 554 | 18% | 3,000 | 3,000 | - | 0% |
| 30233 | District Court and Juv Transport | | 105,000 | | 105,000 | 110,901 | 106% | 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** | **1,813,723** | **100%** | **1,844,520** | **1,844,520** | **26,538** | **1%** |
| | | | | | | | | | | | |
| **15101000** | **DISPATCH** | | | | | | | | | | |
| 30302 | Seabrook Salary Reimbursement | | 66,606 | | 66,606 | 64,708 | 97% | 96,381 | 96,381 | 29,775 | 45% |
| | **TOTAL DISPATCH REVENUE** | **-** | **66,606** | **-** | **66,606** | **64,708** | **97%** | **96,381** | **96,381** | **29,775** | **45%** |
| | | | | | | | | | | | |
| **11300000** | **FACILITIES (f/k/a Maintenance)** | | | | | | | | | | |
| 30232 | Facilities Miscellaneous | | 1 | | 1 | 104,461 | 10446100% | 1 | 1 | - | 0% |
| 30261 | TREC Revenues | | 105,000 | | 105,000 | 59,626 | 57% | 100,000 | 100,000 | (5,000) | -5% |
| 30262 | REC Revenues - Solar ***(New for FY 2026)*** | | 135,000 | | 135,000 | 122,112 | 90% | 175,886 | 175,886 | 40,886 | 30% |
| | **TOTAL MAINTENANCE REVENUE** | **-** | **240,001** | **-** | **240,001** | **286,199** | **119%** | **275,887** | **275,887** | **35,886** | **15%** |
| | | | | | | | | | | | |
| **11300001** | **IT** | | | | | | | | | | |
| 30232 | Telecommunications | | 1 | | 1 | 1,000 | 100000% | 1 | 1 | - | 0% |
| | **TOTAL IT REVENUE** | **-** | **1** | **-** | **1** | **1,000** | **100000%** | **1** | **1** | **-** | **0%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | *vs. FY 2026 Approved Budget* $ Change | *vs. FY 2026 Approved Budget* % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |
| **11717000** | **LONG TERM CARE SERVICES** | | | | | | | | | | |
| | **Nursing Home (A)** | | | | | | | | | | |
| | **Board and Care** | | | | | | | | | | |
| 30208 | NH Medicaid | | 8,915,720 | | 8,915,720 | 8,387,600 | 94% | 8,082,020 | 8,082,020 | (833,700) | -9% |
| 30209 | Private | | 2,840,397 | | 2,840,397 | 6,312,796 | 222% | 4,853,874 | 4,853,874 | 2,013,477 | 71% |
| 30232 | Miscellaneous | | 500 | | 500 | 100 | 20% | 500 | 500 | - | 0% |
| 30234 | Medicare Part B | | 265,000 | | 265,000 | 296,440 | 112% | 258,500 | 258,500 | (6,500) | -2% |
| 30235 | Medicare Part A | | 1,841,848 | | 1,841,848 | 1,775,539 | 96% | 2,066,710 | 2,066,710 | 224,862 | 12% |
| 11700*30246 | HB 663 5.5% Bed Assessment | | 2,400,000 | | 2,400,000 | 2,603,712 | 108% | 2,500,000 | 2,500,000 | 100,000 | 4% |
| | Total Board and Care | - | 16,263,465 | - | 16,263,465 | 19,376,187 | 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 | 157 | 15700% | 1 | 1 | - | 0% |
| 30408 | Gift Shop | | 1 | | 1 | - | 0% | 1 | 1 | - | 0% |
| | Total Administration | - | 3 | - | 3 | 157 | 5233% | 3 | 3 | - | 0% |
| | | | | | | | | | | | |
| **11701000** | **Dietary** | | | | | | | | | | |
| 30232 | Miscellaneous | | 500 | | 500 | - | 0% | 500 | 500 | - | 0% |
| 30407 | Snack Bar | | 1 | | 1 | 486 | 48600% | 1 | 1 | - | 0% |
| | Total Dietary | - | 501 | - | 501 | 486 | 97% | 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 | 1,345 | 134500% | 1 | 1 | - | 0% |
| 30215 | Physicians Fees | | 30,000 | | 30,000 | 30,833 | 103% | 34,000 | 34,000 | 4,000 | 13% |
| | Total Medical and Nursing | - | 30,001 | - | 30,001 | 32,178 | 107% | 34,001 | 34,001 | 4,000 | 13% |
| | **Total Nursing Home** | **-** | **16,293,971** | **-** | **16,293,971** | **19,409,008** | **119%** | **17,796,110** | **17,796,110** | **1,502,139** | **9%** |
| **11718000** | **Assisted Living ( B )** | | | | | | | | | | |
| 30209 | Assisted Living Private Pay | | 856,919 | | 856,919 | 1,553,196 | 181% | 1,567,865 | 1,567,865 | 710,946 | 83% |
| 30208 | Assisted Living Medicaid | | 547,665 | | 547,665 | 469,506 | 86% | 483,603 | 483,603 | (64,062) | -12% |
| 30232 | Miscellaneous | | 100 | | 100 | 50 | 50% | 100 | 100 | - | 0% |
| 30234 | Medicare B | | 60,000 | | 60,000 | 107,447 | 179% | 93,500 | 93,500 | 33,500 | 56% |
| | **Total Assisted Living** | **-** | **1,464,684** | **-** | **1,464,684** | **2,130,199** | **145%** | **2,145,068** | **2,145,068** | **680,384** | **46%** |
| | **SUBTOTAL LTC REVENUES** | **-** | **17,758,655** | **-** | **17,758,655** | **21,539,207** | **121%** | **19,941,178** | **19,941,178** | **2,182,523** | **12%** |
| | | | | | | | | | | | |
| 11717*30221 | Proportionate Share Receipts | | 7,250,000 | | 7,250,000 | 6,156,102 | 85% | 7,500,000 | 7,500,000 | 250,000 | 3% |
| | **TOTAL LTC REVENUES** | **-** | **25,008,655** | **-** | **25,008,655** | **27,695,309** | **111%** | **27,441,178** | **27,441,178** | **2,432,523** | **10%** |

# ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 2025 Encumbrances | FY 2026 Delegation Approved Budget | Approved Transfers | FY 2026 Approved Including Transfers & Encumbrances | Estimated as of 6/30/2026 | % Exp/ Rec'd | FY 2027 Commissioners Proposed Budget | FY 2027 Delegation Approved Budget | vs. FY 2026 Approved Budget $ Change | vs. FY 2026 Approved Budget % 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 | 18,540 | 53% | 35,000 | 35,000 | - | 0% |
| 30232 | Corrections Miscellaneous | | 6,500 | | 6,500 | 474 | 7% | 6,500 | 6,500 | - | 0% |
| | **TOTAL DEPT OF CORRECTIONS REVENUE** | **-** | **66,501** | **-** | **66,501** | **19,014** | **29%** | **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 | 32,403 | 180% | 18,000 | 18,000 | - | 0% |
| | **TOTAL PROPERTY MANAGEMENT** | **-** | **34,600** | **-** | **34,600** | **49,922** | **144%** | **34,600** | **34,600** | **-** | **0%** |
| | | | | | | | | | | | |
| **11400000** | **HUMAN SERVICES/Categorical Assistance** | | | | | | | | | | |
| 30232 | Miscellaneous Recoveries | | 130,000 | | 130,000 | 378,167 | 291% | 190,000 | 190,000 | 60,000 | 46% |
| | **TOTAL HUMAN SERVICES REVENUES** | **-** | **130,000** | **-** | **130,000** | **378,167** | **291%** | **190,000** | **190,000** | **60,000** | **46%** |
| | | | | | | | | | | | |
| **11500000** | **HUMAN RESOURCES AND FINANCE** | | | | | | | | | | |
| 30232 | Miscellaneous | | 1 | | 1 | 219 | 21900% | 1 | 1 | - | 0% |
| | **TOTAL HR/FIS REVENUE** | **-** | **1** | **-** | **1** | **219** | **21900%** | **1** | **1** | **-** | 0% |
| | | | | | | | | | | | |
| 32005 | Transfers In | | 2,000 | | 2,000 | - | 0% | 2,000 | 2,000 | - | 0% |
| | | | | | | | | | | | |
| | **TOTAL REVENUES** | **-** | **91,320,777** | **-** | **91,320,777** | **94,660,375** | **104%** | **97,841,976** | **97,841,976** | **6,521,199** | **7%** |
| | | | | | | | | | | | |
| | **TOTAL REVENUES OTHER THAN TAXES** | **-** | **35,886,349** | **-** | **35,886,349** | **39,225,947** | **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 | 6,754,832 | **45%** | 10,396,509 | 10,523,921 | (4,618,333) | -30% |
| | **TOTAL FUND BALANCE** | **614,227** | **15,142,254** | **-** | **15,756,481** | **7,174,832** | **46%** | **10,396,509** | **10,523,921** | **(4,618,333)** | **-30%** |
| | **TOTAL REVENUE and FUND BALANCE** | **614,227** | **106,463,031** | **-** | **107,077,258** | **101,835,207** | **95%** | **108,238,485** | **108,365,897** | **1,902,866** | **2%** |