

ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

APPROPRIATIONS

DEPARTMENT	Detail Page #	FY 2026 Delegation				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	
		FY 2025 Encumbrances	Approved Budget	Approved Transfers	Approved FY 2026 Inc. Transfers & Encumbrances						\$ 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	37,641,129	66,500	37,939,394	35,676,921	94.04%	38,272,060	38,375,011	38,375,011	733,882	1.95%
TOTAL COUNTY APPROPRIATIONS	28	614,227	87,958,748	446,000	89,018,975	83,782,550	94.12%	89,397,090	89,524,502	89,524,502	1,565,754	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	106,463,030	-	107,077,257	101,835,207	95.10%	108,238,485	108,365,897	108,365,897	1,902,867	1.79%

ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

REVENUES

	Detail Page #	FY 2026				Approved		FY 2027 Commissioners Proposed Budget	FY 2027 Executive Committee Proposed Budget	FY 2027 Delegation Approved Budget	Change from FY 2026 Delegation Approved	
		FY 2025 Encumbrances	FY 2026 Delegation Approved Budget	Approved Transfers	Approved Transfers & Encumbrances	Expected at 6/30/2026	% Expected at 6/30/2026				\$ 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	-	15,142,253	-	15,142,253	6,754,832	44.61%	10,396,509	10,523,921	10,523,921	(4,618,332)	-30.50%
Total Fund Balance	32	614,227	15,142,253	-	15,756,480	7,174,832	45.54%	10,396,509	10,523,921	10,523,921	(4,618,332)	-30.50%
GRAND TOTAL	32	614,227	106,463,030	-	107,077,257	101,835,207	95.10%	108,238,485	108,365,897	108,365,897	1,902,867	1.79%

ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	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 <i>EF</i>		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 (<i>New for FY 2027</i>)							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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 (<i>New for FY 2027</i>)		-		-	-	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 (<i>New for FY 2026</i>)		2,425		2,425	1,616	67%	3,266	3,266	841	35%
	TOTAL OPERATING EXPENSE	-	183,422	16,500	199,922	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	Change
13101000	MEDICAL EXAMINER										
53000	Telephone/Communications		1		1	-	0%	1	1	-	0%
53400	Supplies/Expenses		1		1	-	0%	1	1	-	0%
53903	Travel Reimbursement		10,500		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%

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			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	Change
14100000	REGISTER OF DEEDS										
	<u><i>SU indicates surcharge funding</i></u>										
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 (<i>New for FY 2027</i>)		-		-			650	650	650	100%
53501	Equipment Expendable <i>SU</i>		5,000	(3,000)	2,000	-	0%	5,000	5,000	-	0%
53502	Equipment Non Expendable <i>SU</i>		6,000		6,000	7,199	120%	10,000	10,000	4,000	67%
53600	Service Contracts <i>SU</i>		10,000		10,000	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 <i>SU</i>		20,000		20,000	7,447	37%	12,000	12,000	(8,000)	-40%
54151	Book Restoration Project <i>SU</i>		100,000		100,000	96,292	96%	120,000	120,000	20,000	20%
57103	WDN Access <i>SU</i>		60,000		60,000	60,000	100%	60,000	60,000	-	0%
	TOTAL OPERATING EXPENSE	-	261,000	-	261,000	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 <i>(New for FY 2027)</i>		-		-			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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 <i>EF</i>		5,000	(4,313)	687	-	0%	5,000	5,000	-	0%
58106	Bond Interest <i>EF</i>		824,105		824,105	824,105	100%	747,778	747,778	(76,327)	-9%
58203	Bond Principal		1,496,600		1,496,600	1,496,600	100%	1,496,900	1,496,900	300	0%
58300	Legal Fees <i>EF</i>		65,000	(21,435)	43,565	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 <i>EF</i>		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 <i>EF</i>	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 <i>PART EF</i>		2,636,100	446,000	3,082,100	3,082,100	100%	501,800	501,800	(2,134,300)	-81%
	Non-Routine Maintenance										
57130	Non Routine <i>Part EF</i>	11,665	117,500		129,165	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	Change
11300000	FACILITIES OPERATIONS (f/k/a Engineering & Maintenance)										
	<i>PARTIAL EF REIMBURSEMENT</i>										
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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	Change
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 (<i>New for FY 2027</i>)					-		5,000	5,000	5,000	100%
40-53501	New Mun. Bldg. - Expendable Equipment (<i>New for FY 2027</i>)					-		2,000	2,000	2,000	100%
40-53502	New Mun. Bldg. - Non-Expendable Equipment (<i>New for FY 2027</i>)					-		15,000	15,000	15,000	100%
40-55400	New Mun. Bldg. - Supplies and Expenses (<i>New for FY 2027</i>)					-		10,000	10,000	10,000	100%
40-55500	New Mun. Bldg. - Purchased Services (<i>New for FY 2027</i>)					-		60,000	60,000	60,000	100%
53801	Gasoline Facilities		35,000		35,000	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 (<i>New for FY 2026</i>)		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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 - Commissioners		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 <i>(New for FY 2026)</i>		24,071	11,500	35,571	30,179	85%	36,810	36,810	12,739	53%
36-55100	Electricity - Registry of Deeds <i>(New for FY 2026)</i>		23,651	11,000	34,651	29,671	86%	33,529	33,529	9,878	42%
37-55100	Electricity- Assisted Living		24,660	9,000	33,660	31,551	94%	26,143	34,019	9,359	38%
38-55100	Electricity - Finance Office <i>(New for FY 2026)</i>		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 <i>(New for FY 2026)</i>		29,073	(11,500)	17,573	10,618	60%	40,914	40,914	11,841	41%
36-55200	Fuel - Registry of Deeds <i>(New for FY 2026)</i>		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 <i>(New for FY 2026)</i>		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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	Change
11500000	HUMAN RESOURCES										
	<i>PARTIAL EF REIMBURSEMENT</i>										
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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	Change
17500000	STATUTORY ORGANIZATIONS										
56400	Rockingham County Conservation District		138,000		138,000	138,000	100%	142,140	146,500	8,500	6%
56412	UNH Cooperative Agreement		445,345		445,345	445,345	100%	456,924	456,924	11,579	3%
	TOTAL BUDGET - STATUTORY ORGANIZATIONS	-	583,345	-	583,345	583,345	100%	599,064	603,424	20,079	3%
18000000	NON COUNTY SPECIALS										
56401	Haven (formerly A Safe Place and SASS)		35,000		35,000	35,000	100%	29,750	35,000	-	0%
56407	The Friends Program, Inc. (formerly RSVP)		7,000		7,000	7,000	100%	-	-	(7,000)	-100%
56411	Nutrition * Meals on Wheels		160,000		160,000	160,000	100%	136,000	160,000	-	0%
56414	Child Advocacy Center		20,000		20,000	20,000	100%	17,000	20,000	-	0%
56415	CASA (Court Appointed Special Advocates)		6,000		6,000	6,000	100%	5,100	6,000	-	0%
56418	Isaiah 58		10,000		10,000	10,000	100%	8,500	10,000	-	0%
56420	New Generations Inc		5,000		5,000	5,000	100%	4,250	5,000	-	0%
56421	Waypoint (formerly Richie McFarland Center)		10,000		10,000	10,000	100%	8,500	10,000	-	0%
56422	TASC		4,000		4,000	4,000	100%	3,400	4,000	-	0%
56423	Alliance for Community Transportation (Act)		4,000		4,000	4,000	100%	3,400	4,000	-	0%
56426	Gather NH		20,000		20,000	20,000	100%	17,000	20,000	-	0%
56427	Friends of NH Drug Courts		15,000		15,000	15,000	100%	12,750	15,000	-	0%
56428	Rockingham Planning Commission (<i>New for FY 2026</i>)		11,111		11,111	11,111	100%	9,444	11,111	-	0%
56429	The Chase Home (<i>New for FY 2027</i>)							-	5,000	5,000	100%
56430	Town of Plaistow (<i>New for FY 2027</i>)							-	35,000	35,000	100%
56431	Silverthorne (<i>New for FY 2027</i>)							-	-	-	
	TOTAL BUDGET - NON COUNTY SPECIALS	-	307,111	-	307,111	307,111	100%	255,094	340,111	33,000	11%

ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 <i>(New for FY 2026)</i>		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 <i>GR</i>		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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 <i>(New for FY 2026)</i>		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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 <i>(New for FY 2026)</i>		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 <i>(New for FY 2026)</i>		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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	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%
53502	Equipment Non-Expendable		1		1	-	0%	1	1	-	0%
53522	Equipment Expendable - Capital Asset <i>(New for FY 2026)</i>		1		1	-	0%	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	-	130,814	-	130,814	98,430	75%	165,771	165,771	34,957	27%
	TOTAL BUDGET LAUNDRY	-	806,178	-	806,178	653,736	81%	828,666	828,666	22,488	3%

ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	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 <i>(New for FY 2026)</i>		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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 <i>(New for FY 2026)</i>		1		1	-	0%	1	1	-	0%
53502	Equipment Non-Expendable		1		1	-	0%	1	1	-	0%
	TOTAL OPERATING	-	2,002	-	2,002	1,949	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 <i>(New for FY 2026)</i>		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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 <i>(New for FY 2026)</i>		1		1	-	0%	14,999	14,999	14,998	1499800%
53502	Equipment Non-Expendable		1		1	-	0%	1	1	-	0%
53600	Service Contract/Ancillary Therapy		47,000		47,000	47,457	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	34,268,793	(42,500)	34,440,628	32,230,160	94%	34,364,164	34,467,115	198,322	1%

ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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 <i>(New for FY 2026)</i>		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	37,641,129	66,500	37,939,394	35,676,921	94%	38,272,060	38,375,011	733,882	2%
	TOTAL COUNTY APPROPRIATIONS	614,227	87,958,748	446,000	89,018,975	83,782,550	94%	89,397,090	89,524,502	1,565,754	2%

ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved	Estimated	%	Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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	106,463,030	-	107,077,257	101,835,207	95%	108,238,485	108,365,897	1,902,867	2%
FOOTNOTES:											
EF	Expenses of Department partially offset by reimbursement from Nursing Home's daily Medicaid rate										
GR	Percentage of expenses offset by grant revenue										
SU	Percentage of expenses offset by document surcharge fees										
NOTE 1:	With regards to expected expenses as of 06/30/26: Any line item that appears to be overspent by more than \$5,000 will have a line item transfer approved by the Commissioners and Executive Committee <i>prior</i> to any such over-expenditure actually occurring.										

ROCKINGHAM COUNTY FISCAL YEAR 2027 DELEGATION APPROVED BUDGET

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	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 <i>(New for FY 2026)</i>		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 <i>(New for FY 2026)</i>		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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	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

			FY 2026		FY 2026			FY 2027	FY 2027	vs. FY 2026 Approved	
			Delegation		Approved			Commissioners	Delegation	Budget	
ACCOUNT		FY 2025	Approved	Approved	Including Transfers	as of	Exp/	Proposed	Approved	\$	%
NUMBER	ACCOUNT DESCRIPTION	Encumbrances	Budget	Transfers	& Encumbrances	6/30/2026	Rec'd	Budget	Budget	Change	Change
13100000	COUNTY ATTORNEY										
30232	Miscellaneous		1		1	-	0%	1	1	-	0%
30307	Grants VOCA		50,000		50,000	50,000	100%	50,000	50,000	-	0%
	TOTAL COUNTY ATTORNEY REVENUES	-	50,001	-	50,001	50,000	100%	50,001	50,001	-	0%
11600000	DEPARTMENT OF CORRECTIONS										
30204	Federal Prisoners		1		1	-	0%	1	1	-	0%
30205	Work Release Board		25,000		25,000	-	0%	25,000	25,000	-	0%
30312	Adult Diversion Program		35,000		35,000	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		15,142,253		15,142,253	6,754,832	45%	10,396,509	10,523,921	(4,618,332)	-30%
	TOTAL FUND BALANCE	614,227	15,142,253	-	15,756,480	7,174,832	46%	10,396,509	10,523,921	(4,618,332)	-30%
	TOTAL REVENUE and FUND BALANCE	614,227	106,463,030	-	107,077,257	101,835,207	95%	108,238,485	108,365,897	1,902,867	2%