

ANNUAL REPORT OF THE GRAFTON COUNTY COMMISSIONERS

TOGETHER WITH THE REPORTS FROM

The

CONSERVATION DISTRICT
COUNTY ATTORNEY
HUMAN RESOURCES
NURSING HOME
SHERIFF'S DEPARTMENT
TREASURER & AUDITORS
UNH COOPERATIVE EXTENSION
CORRECTIONS
DRUG COURT
HUMAN SERVICES
REGISTRY OF DEEDS
INFORMATION TECHNOLOGY
DEPARTMENT OF MAINTENANCE



FOR THE FISCAL YEAR COVERING
JULY 1, 2013 ~ JUNE 30, 2014

Dedication of the Annual Report



Raymond S. Burton
Grafton County Commissioner
1991-2013

Grafton County was most fortunate to have Ray Burton as a County Commissioner for 23 years - from 1991 to 2013. While so much has been written about Ray's remarkable service to the State of New Hampshire as the longest serving Executive Councilor in the history of the state for 35 years, it was his service as a Commissioner to District Two that was closest to his heart.

Ray grew up only six miles from the complex in his beloved town of Bath. In fact, he spent his entire life in the same farm house at 338 River Road. He graduated from Woodsville High School. He attended Plymouth State Teachers College and graduated in the class of 1962. He never forgot Plymouth State over the years, and Plymouth State never forgot him, presenting him with many awards including the prestigious Henry W. Blair Award. This award is rarely given.

Ray began to teach at the Warren School as a teacher and principal, and even though he would leave teaching for public service, he always was called back to his intern program that had over 140 interns, and teaching as an adjunct faculty at Springfield College, while serving as both an Executive Councilor and a County Commissioner.

Ray was first elected as Executive Councilor in 1976, and lost in 1978, only to come back in 1980. He would never lose again. In 1980 and for term after term until his death, and during the 35 years he served the ever growing vast district of District One, he gained many accolades for his service to the residents and earning the moniker "King of the North Country."

In 1990, he was elected to the County as a Grafton County Commissioner, representing the most Northern part of Grafton County. He found a form of public service that was both geographically close and especially close to his heart. Many of the employees he either knew directly, or knew members of their families. As he served more terms he found second and third generations coming to the county for employment.

He was at his best walking through the nursing home because often the residents and Ray would relive stories as they reminisced about their lives in this town and another. During the election scores of residents would often yell out: "Ray, you have my vote!" or "Ray, I always vote for you!" and he loved hearing that each and every time because even though he knew he was going to win, he always ran as if he was two or three votes behind.

Ray liked helping people. He developed a card of phone numbers that the inmates of the jail receive when leaving, because he knew how hard it would be to assimilate back into society, and he wanted them to know that there was help available on the outside.

Ray loved the Grafton county farm and was always concerned about the health of the herd and how things were going. He was a true champion of keeping the farm operational.

But his true love was the employee. While he always felt that public employment was good work, he made sure the employees were treated fairly.

Ray saw many things get accomplished at the County Complex. I will list only a few:

- * state of the art correctional facility
- * 60-bed addition to the nursing home
- * maintenance building
- * biomass plant
- * water tower
- * gardens for residents of the nursing home

At the Commissioners meeting on the day 11/12/13 of Ray's death, those who attended the meeting spoke of Ray. Julie Clough, the Executive Director (who started at the same time as Ray) said how much she had learned from Ray over those 23 years. Fellow Commissioner Martha Richards said when she first met Ray, she asked if he was a Republican or a Democrat, and he said it didn't matter. He always helped all.

Commissioner Mike Cryans related a time he was with Ray near the end of his life. Ray asked Mike: "Mike, do you think I have lived a good life?" And Cryans responded: "Ray, none of us know how we will be judged, but if it is based on the number of people you helped, they would yell - "Ray Burton, you come to the front of the line!"

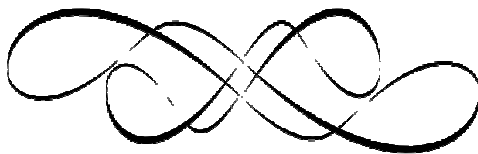
Grafton County on October 22, 2013, three weeks before Ray died, honored Ray by dedicating the site of the old jail as the Ray Burton Park. Looking up the valley we can hear Ray say to the 10 Governor's he served with: "look North."



Grafton County



A Year of Important Events in Pictures



Pumpkin Day

Grafton County had its annual Pumpkin Day on October 15th 2013. Students from Woodsville Elementary School arrived at the farm where they were met by Farm Manager Donnie Kimball and taken on a tour of the piggery and cow barn. The students were then taken to the pumpkin patch where they could pick out any pumpkin they wanted. Two hay wagons were provided for the kids, their teachers, parents and other volunteers to ride down to the field on. We lucked out with perfect weather and a good time was had by all.



Ray Burton Park Dedication

On October 22, 2013 Commissioners Michael Cryans and Martha Richards unveiled a plaque naming the site of the former Grafton County Jail the “Ray Burton Park.” It was the last visit that the now late Commissioner Burton made to the Complex and we were so very happy that he was able to see the unveiling and know that the site had been dedicated to him. When the construction of the new Correctional Facility began in 2010, Commissioner Burton spearheaded a public committee to gather input on “what to do with the old jail.” In early 2013, after the building had been vacant for over six (6) months and many meetings had been held – the Commissioners finally voted to demolish the old buildings. In August 2013 demolition was completed – now what remains is a beautiful grass park area with a tremendous view overlooking the Connecticut River Valley and North to the mountains. In the middle of the park stands a granite marker (which came from the old building) with two (2) plaques one naming the site the “Ray Burton Park” and the other listing all of the individuals who served as Superintendent of the jail from when it was originally built in 1898 through 2012 when the building was vacated.



New Hampshire Association of Counties Award Winners

Grafton County was the host of this year's New Hampshire Association of Counties Annual Conference. The conference was held October 27th -29th at the Mountain View Grand Hotel in Whitefield, NH. Many Grafton County employees were recognized at Monday night's award banquet. Not pictured is Commissioner Ray Burton, who was not able to attend the awards banquet. He received the Edna McKenna Public Service Award. Deputy Register Beth Wyman was awarded the County Registry of Deeds Employee of the Year.



New Hampshire Association of Counties Award Winners



Harvest Fisher
Nursing Home Employee of the Year



County Team Award

Devon Carter, Tim Dailey, Nate Lang
Department of Corrections

Recipients of Last Years Annual Report



From Left to Right : Commissioner Richards, Meredith & Doug Smith, Pam & Peter Martin, Diane Rappa, and Commissioner Cryan

In September of 2006, Grafton County introduced the Prescription Discount Card for all Grafton County Residents. The card can be used for Pre-

scription medications by any resident who does not have any prescription coverage and is accepted at most all the pharmacies in the area including Vermont. The card is NO cost, No enrollment benefit that can also be used for pet medications that are purchased at a participating pharmacy.

Spend less on your prescriptions

Introducing the **FREE**
Grafton County
Prescription
Discount Card

FREE enrollment for residents

Average savings of 22%!

- No limits
- No age requirements
- No income requirements
- Family coverage
- Use it any time your prescription is not covered by insurance

This program is offered in a joint effort of **Grafton County** and the National Association of Counties (NACo).

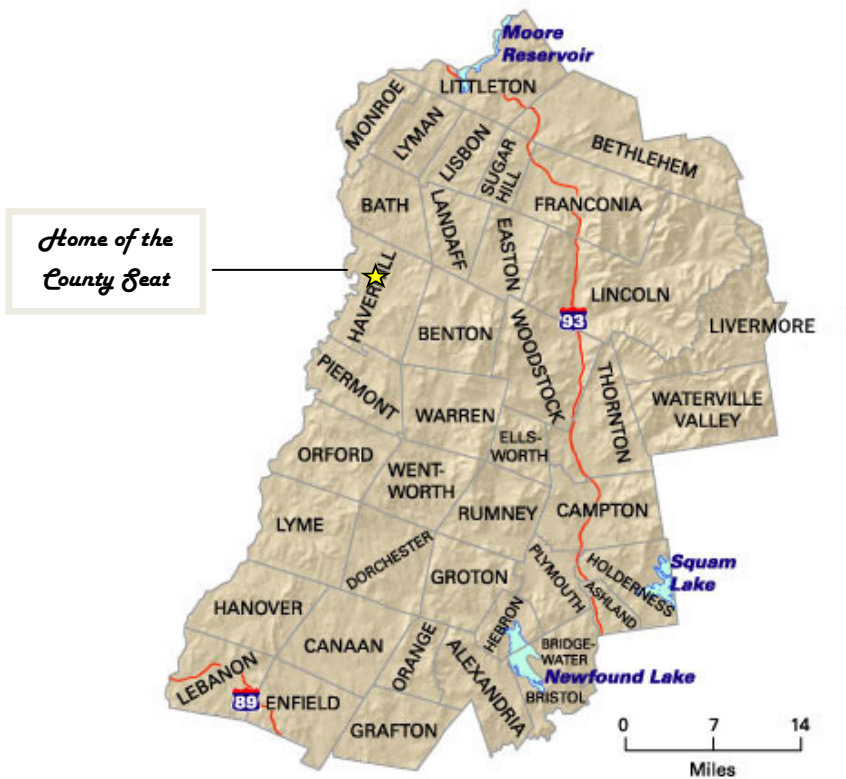
For more information, call **1-877-321-2652** or visit **caremark.com/naco**

This is not insurance.
Discounts are only available at participating pharmacies.

Cards can be found at your local town hall, pharmacy or by calling the County at 603-787-6941. A card will be sent to you that day.

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Towns in Commissioners' Districts

- 1.) Enfield, Hanover and the City of Lebanon
- 2.) Bath, Benton, Bethlehem, Easton, Franconia, Haverhill, Landaff, Lincoln, Lisbon, Littleton, Lyman, Lyme, Monroe, Orford, Piermont, Sugar Hill, Warren, Wentworth and Woodstock
- 3.) Alexandria, Ashland, Bridgewater, Bristol, Campton, Canaan, Dorchester, Ellsworth, Grafton, Groton, Hebron, Holderness, Orange, Plymouth, Rumney, Thornton and Waterville Valley

COMMISSIONERS' REPORT FISCAL YEAR 2014

We are pleased to present the following reports and financial statements for the period of July 01, 2013 – June 30, 2014. We share these reports with you, the people of Grafton County, so that you may have a better understanding of your County Government.

November 12, 2013, brought profound sadness to Grafton County and all of northern NH when long time Commissioner and Executive Councilor Raymond Burton passed away from his battle with cancer. On October 22, 2013 Commissioner Burton made his final visit to the County Complex to the site of the former Grafton County Department of Corrections. It was dedicated as the “Ray Burton Park” and was a fitting tribute and a day enjoyed by all. Commissioner Burton continues to be greatly missed - he was a remarkable man.

It was the responsibility of the Grafton County Delegation to appoint someone to fill the unexpired term of Commissioner from District #2. After a solicitation of candidates and several interviews the Delegation voted on January 27, 2014 to appoint Linda Lauer to fill that seat. Commissioner Lauer has been a great addition to the Board!

Financially, Grafton County finished fiscal year 2014 in good shape. The total revenue received for the fiscal year was \$37,198,380. Expenses were below budget estimates by \$746,596. The total expended was \$37,206,870 with \$21,075,456 being raised in County taxes.

The budget process for FY 2015 was challenging, as each year is. The FY 2015 budget ended up being \$38,991,573 which is an increase of 2.74%. The total amount to be raised by taxes for the year is \$21,603,608 an increase of 2.51% from the previous year. Some of the highlights of the budget include: several new positions including an additional full time Assistant County Attorney and a second Victim Witness Coordinator both in the County Attorney's Office. The County also combined all of our alternative sentencing courts (Drug Court, Mental Health Court and Restorative Justice) into one department and budgeted to hire an Alternative Sentencing Director.

The other new positions are two (2) 24 hours per week administrative positions in the nursing home. These positions will be used for evening and weekend coverage.

One area of the budget that saw a significant increase was the Human Services budget. This budget is comprised of funds that the county is statutorily obligated to pay to the State of NH for long term care and home and community based care services for the elderly who are eligible in the county. Our obligation is set by a CAP that is established by the State of NH and then each county pays a percentage of the CAP based on their elderly population. In fiscal year 2015 Grafton's share of that CAP is anticipated to increase \$287,282.

There was a 1.75% cost-of-living adjustment for employees. Our health insurance rates for the year decreased 2.4%.

Fiscal Year 2014 was the first year of operation for the new Grafton County Woodchip Biomass Heating system for the Complex. The County realized a savings of \$151,000 in fuel and energy costs from the construction of this plant. The plant is used for heating in the majority of our buildings with the only large building not utilizing the system being the Correctional facility, which is heated and cooled with a geothermal system that was put in at the time of construction. All the domestic hot water needs for the Correctional facility come from the biomass plant. We are very happy that we are consuming less fossil fuels and that we are saving money at the same time!

In July, 2013 the County welcomed our newest member of our management team with the hiring of Donna Cramer as the Human Resource Director. During the fiscal year DoC Superintendent Glenn Libby announced his plans to retire at the end of calendar year 2014. In January, 2014 the Commissioners implemented a succession plan and after an internal interview process appointed Thomas C. Elliott, Jr. Superintendent-in-training, with the intent that Mr. Elliott will be appointed Superintendent of the Department of Corrections upon Superintendent Libby's retirement. We wish both HRD Cramer and SIT Elliott continued success in their new roles.

Grafton County continues to participate in the NACO (National Association of Counties) prescription drug discount program that is sponsored by CareMark. This valuable program is at no cost to the

County or to the citizens. This program can reduce the cost of prescription drugs by up to 20%. Since the inception of the prescription drug program in September 2006, Grafton County citizens have saved a total of \$691,096.68. Getting enrolled in the program is simple – just place a call to the Commissioners’ Office at (603) 787-6941 and request a card. The only information needed is your name and address and we will mail you a card. These cards are also available at many participating pharmacies in Grafton County.

Grafton County was the host County for the NH Association of Counties Annual Conference this year. The conference was held at the Mountain View Grand Resort on October 28 & 29, 2013. During the conference at the Annual Banquet, Nursing Home Activities Director, Harvest Fisher was recognized as the County Nursing Home Employee of the Year; Skilled Maintenance Assistant, Toby Compo was recognized as the County Employee of the Year; Dispatcher Michael Weden was recognized as the County Sheriff’s Employee of the Year; Deputy Register of Deeds, Beth Wyman was recognized as the County Register of Deeds Employee of the Year; the Grafton County DoC Kitchen Team was recognized at the County Team of the Year and Commissioner Raymond Burton received the Edna McKenna Award for Public Service. The Edna McKenna Award was presented to the late Commissioner Burton in a special ceremony that was held at the County prior to the conference due to his health. Congratulations on a job well done, we are very proud of you!

On June 07, 2014 the County hosted our second “Open Barn Day” it was a great success as hundreds of people were able to visit the complex and tour the barns and county lands. They also were able to enjoy a BBQ lunch with beef that was provided by the farm.

As your County Commissioners, our mission and focus continues to be to provide the best quality services to the residents of Grafton County while maintaining a stable tax rate. This is very challenging considering the status of the economy and the increases in the cost of doing business.

The Commissioners hold regular weekly meetings on Tuesdays at 9:00 AM, at the County Administrative Building at 3855 Dartmouth College Highway in North Haverhill, with periodic tours of the Nursing Home, Department of Corrections, County Farm and Courthouse. We also attend meetings of the Grafton County

Executive Committee. All meetings are public. Please call the Commissioners' Office at (603) 787-6941 to confirm date, time and schedule. For further information, minutes of the Commissioners' meetings and links to other departments please visit the Grafton County website at www.co.grafton.nh.us.

In closing, we continue to be proud of the accomplishments and successes of Grafton County Government. We realize that these accomplishments would not be possible without the dedication and hard work of all of our employees and the countless number of volunteers. ***We would like to recognize and thank all of our employees and the many volunteers that do such a fantastic job.***

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Michael J. Cryans, Chair (District1)
Martha B. Richards, Vice-Chair (District 3)
Linda D Lauer, Clerk (District 2)

**GRAFTON COUNTY
ELECTED AND APPOINTED OFFICIALS
JULY 1, 2013 ~ JUNE 30, 2014**

COMMISSIONERS

Michael J. Cryans, District #1 - Hanover
Raymond S. Burton, District #2 – Bath – November 12th 2013
Linda D. Lauer, District # 2 – Bath – January 27th 2014
Martha B. Richards, District #3 - Holderness

EXECUTIVE DIRECTOR

Julie L. Clough, North Haverhill

TREASURER

Bonnie Parker, Hanover

COUNTY ATTORNEY

Lara Saffo, Benton

COUNTY SHERIFF

Douglas Dutile, North Haverhill

REGISTER OF DEEDS

Kelley Monahan, Orford

CLERK OF COURT

David P. Carlson

JUDGE OF PROBATE

Vacant

ADMINISTRATOR, NURSING HOME

Craig Labore, Lebanon

SUPERINTENDENT, CORRECTIONS

Glenn Libby, North Haverhill

MANAGER, COUNTY FARM

Donald Kimball, North Haverhill

SUPERINTENDENT, MAINTENANCE

Jim Oakes, North Haverhill

HUMAN RESOURCE DIRECTOR

Donna Cramer, Fairlee VT

INFORMATION TECHNOLOGY MANAGER

Brent Ruggles, Bethlehem

MEDICAL DIRECTOR

Sandeep Sobti

AUDITORS

Melanson, Heath Nashua, NH

GRAFTON COUNTY DELEGATION
JULY 1, 2013 ~ JUNE 30, 2014

District #1

Ralph Doolan, Littleton
Linda Massimilla, Littleton

District #2

Rebecca A. Brown, Sugar Hill

District #3

Susan M. Ford, Easton

District #4

Rick M. Ladd, Haverhill

District #5

Edmond D. Gionet, Lincoln

District #6

Lester W. Bradley, Thornton – Deceased: February 19th 2014

District #7

James D. Aguiar, Campton

District #8

Mary R. Cooney, Plymouth
Sid Lovett, Holderness
Suzanne J. Smith, Hebron

District #9

Harold T. Reilly, Hill
Jeffery S. Shackett, Bristol

District #10

Wendy A. Piper, Enfield

District #11

Charles L. Townsend, Canaan

District #12

Bernard L Benn, Hanover
Patricia C. Higgins, Hanover
Sharon Nordgren, Hanover
Beatrice Pastor, Lyme

District #13

Susan W. Almy, Lebanon
George E. Sykes, Lebanon
Laurie Harding, Lebanon
Andrew A. White, Lebanon

District #14

Brad Bailey, Monroe

District #15

Linda D. Lauer, Bath – Till
January 27th 2014

District #16

Carol H. Friedrich, Wentworth

District #17

Catherine Mulholland, Grafton

GRAFTON COUNTY BUDGET
EXPENDITURES: JULY 1, 2013 TO JUNE 30, 2014

Administration & Treasurer	\$357,163.00
County Attorney	\$852,639.00
Victim/Witness Advocate	\$160,463.00
VAWA Grant	\$99,360.00
Juvenile Diversion	\$135,156.00
Mental Health Court	\$172,682.00
Drug Court	\$319,884.00
Medical Referee	\$40,000.00
Delegation Expenses	\$10,000.00
Register of Deeds	\$493,702.00
Human Resources	\$52,480.00
Information Technology	\$303,472.00
Sheriff's Department	\$1,386,526.00
Dispatch	\$1,039,019.00
Maintenance	\$1,259,935.00
Human Services	\$6,758,072.00
GCEDC	\$46,000.00
Extension	\$277,581.00
Social Svc	\$467,830.00
Interest	\$1,378,700.00
Payment on Bonds & Notes	\$2,225,000.00
Tax Anticipation	\$5,000.00
Capital Outlay	\$403,406.00
Wage/Benefit Adjustment	\$196,767.00
Contingency	\$30,500.00
Unemployment	\$30,000.00
Nursing Home	\$13,614,600.00
Jail	\$5,253,588.00
Farm	\$512,373.00
Conservation Dist.	\$70,151.00
North Country	\$1,417.00
 TOTAL EXPENSES	 \$37,953,466.00
LESS REVENUE	\$13,878,010.00
LESS SURPLUS TO REDUCE TAXES	\$3,000,000.00
AMOUNT TO BE RAISED BY TAXES	\$21,075,456.00

GRAFTON COUNTY BUDGET
REVENUE: JULY 1, 2013 TO JUNE 30, 2014

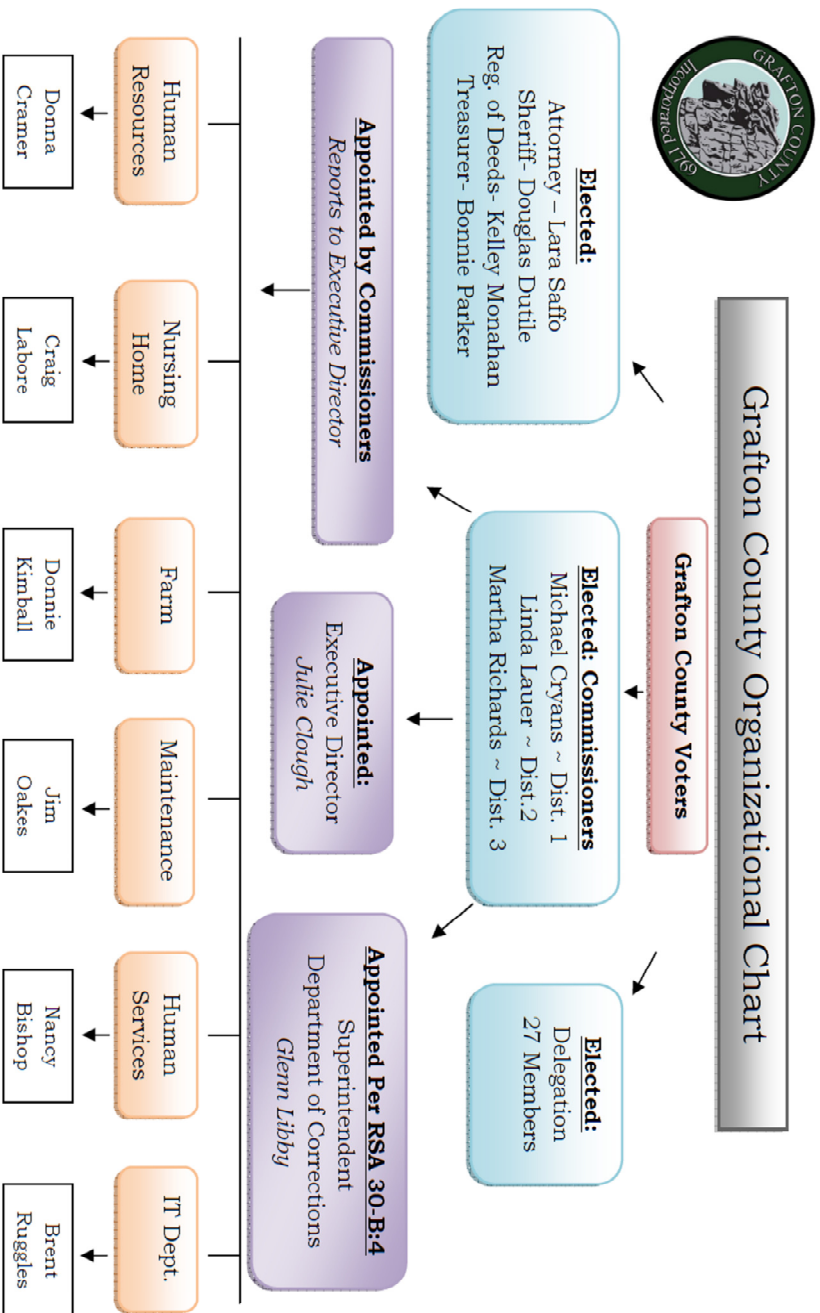
County Nursing Home	\$10,414,060.00
County Jail	\$191,080.00
County Farm	\$514,761.00
Building Rental	\$312,334.00
Register of Deeds	\$950,000.00
Human Services	\$80,000.00
Sheriff's Dept Fees	\$505,250.00
Sheriff's Dispatch	\$535,472.00
Extension Svc	\$5,000.00
Misc. Revenue	\$204,628.00
Interest Earned	\$25,300.00
Federal in Lieu of Taxes	\$70,000.00
Victim/Witness Advocate	\$26,500.00
Circuit Court Prosecution	\$0.00
Attorney's Fees	\$30,000.00
Abandon Property	\$13,625.00
Capital Revenue	\$0.00

TOTAL REVENUE	\$13,878,010.00
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DELEGATION EXPENSES
07/01/13-06/30/14

Andy White	\$766.12
Anna Harding	\$238.45
Beatriz Pastor-Bodmer	\$101.75
Bernard Benn	\$133.25
Brad Bailey	\$89.38
Catherine Mulholland	\$1,244.30
Carol Friedrich	\$399.60
Chuck Townsend	\$657.47
Edmond Gionet	\$644.60
George Sykes	\$842.08
James Aguiar	\$203.06
Jeff Shackett	\$434.65
Linda Lauer	\$31.22
Linda Massimilla	\$159.25
Mary Cooney	\$209.80
Miscellaneous	\$212.40
Patricia Higgins	\$173.56
Ralph Doolan	\$101.75
Rick Ladd	\$336.85
Sharon Nordgren	\$66.44
Sid Lovett	\$81.56
Skip Reilly	\$260.35
Susan Almy	\$50.00
Susan Ford	\$99.50
Suzanne Smith	\$755.24
Wendy Piper	\$157.75

TOTAL EXPENSES	\$8,450.38



Reports From The Departments

GRAFTON COUNTY TREASURER

Bonnie Parker

Annual Report Fiscal Year 2014

Grafton County tax collections from all the towns and the City of Lebanon amounted to \$21,075,456.00 in fiscal year 2014 with all taxes collected.

The Treasurer was authorized to borrow up to \$5,000,000 in Tax Anticipation Notes during fiscal year 2014. As has been the practice funds were borrowed in October, 2013 at a rate of .50% and the County always borrows on a line of credit thereby only drawing down the funds that are necessary and accruing less interest. The County borrowed a total of \$4,000,000 and accumulated a total of \$2623.27 interest which was paid back in December, 2013 after tax collections.

All funds left over from payment of debt owed by the county are invested in banks in Grafton County to obtain the most favorable yield. Due to the low interest rates available, investment emphasis was on getting the best rates possible while maintaining the security of the funds.

Total interest earned in fiscal year 2014 was \$26,469.48, which exceeded budget projections by \$1,469.48.

In addition to the tax revenue investments, The Nursing Home Capital Reserve account, Sheriff's Dispatch Capital Reserve account and the Register of Deeds Surcharge account are invested at the best rates possible while maintaining liquidity as needed.

It has been my pleasure to serve as Treasurer for the residents of Grafton County. While we remain in a recession with extremely low rates for investments, I have tried to realize maximum revenue in interest income while still keeping the investments collateralized and safe.

Respectfully submitted,
Bonnie Parker
Grafton County Treasurer

GRAFTON COUNTY ATTORNEY

Lara Joan Saffo

Annual Report Fiscal Year 2014

The Office of the Grafton County Attorney promotes public safety and pursues justice through the courts. County Attorney Lara Saffo continues to employ an experienced group of prosecutors. The Deputy County Attorney is longtime prosecuting attorney Paul Fitzgerald. Grafton County's Assistant County Attorneys are John Bell, Mary Bleier and Melissa Fales. This year we also welcome Tara Heater and Mariana Pastore. Office Administrator Alison Farina, Administrative Assistant Christine Ash, and Legal Assistants Ruth Maffei, Dawn Burleson and Laura Kelly continue to serve as staff to the office.

Prosecuting felony cases is the primary function of the county attorney's office. The greatest portion of attorney and staff time is focused on litigation, and the office is equipped to meet this challenge. During the fiscal year, the office opened 771 new case files, in addition to the cases that were carried over from the last fiscal year. We represented the citizens of Grafton County in thousands of scheduled court appearances. Additional cases were reopened for probation violations.

The special services investigator, Wayne Fortier, played an instrumental role in developing cases for prosecution, freshening cold case files, and working with the Grafton and Sullivan County Child Advocacy Center at DHMC.

The Office of Victim/Witness Assistance remains one of the County Attorney's most critical programs, helping to promote the Victim's Bill of Rights and providing information to crime victims. That office is coordinated by Carin Kniskern and includes our newest victim witness coordinator, Sabra Carroll and assistant Katie Burgess.

As county attorney, I cannot express my appreciation enough for the dedication and hard work of all of the above noted members of the Office of the Grafton County Attorney. All members of the office

work incredibly hard to and prioritize public safety for the citizens of Grafton County. I am honored to work with this team.

Grafton County continues to actively participate in the continued success of the Grafton County Drug Court Sentencing Program. The drug court program is open to non-violent adult offenders with a history of addiction who face drug-related criminal charges that would likely result in a term of incarceration at the county jail. We also continue to support Mental Health Courts for all of the circuit courts in Grafton County. Shelly Golden, the Grafton County Coordinator for Mental Health Court leads this effort.

The Office of the Grafton County Attorney accomplished several more tasks during the year, including:

- The attainment of federal funds to (1) finance the Office of Victim/Witness Assistance, (2) subsidize the costs of a prosecutor's position to focus on domestic violence and sexual assault cases, and (3) fund advanced prosecutorial trainings.
- The continued successful operation of the Grafton/Sullivan Child Advocacy Center at Dartmouth Hitchcock Medical Center, which provides services for children throughout Grafton County.
- The continued promotion of the Plymouth Area Sexual Assault Resource Team (PASART), which results in collaborations between the various agencies serving adult victims of sexual assaults. Among other things, PASART offers free training in the areas of domestic violence, sexual assaults, stalking, human trafficking and strangulation. PASART has also begun to formally evaluate cases after the criminal prosecution is completed, with an eye on improving services in the future.
- Participation in developing, along with a team of stakeholders, the Upper Valley Sexual Assault Resource Team, which, similar to PASART, will result in collaborations between the various agencies serving adult victims of sexual assaults.
- Developed Restorative Justice Services, a form of juvenile diversion, for all of Grafton County. Having options for justice involved juveniles is vital to improve public safety and serve our

communities. We wish to thank our partners in this effort, Valley Court Diversion and CADY of Plymouth, New Hampshire.

The Grafton County Attorney's Office thanks the County Delegation and Grafton County Commissioners Michael Cryans, Linda Lauer, and Martha Richards. Their hard work and backing, coupled with support from area law enforcement and private citizens, help make Grafton County a safe and peaceful place to live and work.

The Grafton County Attorney's Office wishes to dedicate this year's report to Raymond Burton, our longtime Grafton County Commissioner, Executive Councilor and friend to all in Grafton County. His presence remains prominent in all we do. We also wish to dedicate this annual report to the members of law enforcement in Grafton County for their efforts and dedication to their profession and the citizens of Grafton County.

Respectfully submitted,

Lara Joan Saffo
Grafton County Attorney

GRAFTON COUNTY SHERIFF'S DEPARTMENT

Sheriff Douglas R. Dutile
Annual Report Fiscal Year 2014



To the Honorable Grafton County
Commissioners, Grafton County Delegation and
Citizens of Grafton County:

It is an honor to present the annual report of the Grafton County Sheriff's Department for Fiscal Year 2014. This year marks the end of my 5th term as your Sheriff. I am proud to represent the Citizens of Grafton County and look forward to future terms as your Sheriff. Together, we can meet any challenges that come our way.

We just completed our first full year with the Video Arraignment System from the Department of Corrections to area courts. This has proven to be a cost saving measure for the tax payers of Grafton County, and has created a safer environment for both staff and inmates.

As always, the majority of the Sheriff's Department activities are mandated by law, including prisoner transports and security ordered by the justices of the Superior and Circuit Courts, apprehension of persons wanted by the courts, and the service of civil process—and these activities continue to demand the majority of our staff time and resources.

During the current fiscal year, with the support of the Commissioners and Delegation, and in accordance with the 2011 performance audit, we implemented the Office Assistant position, providing administrative support to both the Uniform and Communications Division. This position has already proven its value exponentially and we are leaving it unchanged for FY2015 (the costs of the position are shared between both budgets).

Our staff continues to meet the challenges of an ever changing society. Synthetic and prescription drug use and abuse are currently trending in our society. Along with this trend comes burglaries and petty thefts, not to mention the physical/health problems associated

with drug abuse. Technology/computer crimes are on the rise, as well as identity theft. The average person has more accessible information out there in the “virtual world”. These are some of the new faces that we see on a day to day basis. We remain ever diligent in the fight on crime, and to stay current with the aforementioned changing society.

All Sheriff’s Department Deputies, Court Officers, Communication’s Personnel, and Office Staff are very dedicated and committed in providing the highest quality of service to our Citizens of Grafton County. I would like to express my sincere appreciation to the entire staff for their loyalty, support and dedication.

I would like to thank Executive Director Julie L. Clough, her conscientious staff, the County Commissioners and the County Delegation for all of their support and interest in the operations of the Sheriff’s Department. I look forward to your continued support and working relationship. Remember, we remain faithful in, “Serving the People and Protecting Property”.

Respectfully submitted
Douglas R. Dutile
Grafton County Sheriff

GRAFTON COUNTY SHERIFF'S DEPARTMENT
Annual Report Fiscal Year 2014

	<u>FY 2013</u>	<u>FY 2014</u>
<u>Civil Activity</u>		
Civil Process Served & Attempts:	4,168	2,965
Civil Service Fee Revenue:	\$188,764	\$180,952
<u>Prisoner Transports</u>		
Adult and Juvenile Prisoners Transported to Courts and Treatment Facilities:	1,713	1318
Video hearings conducted by the Grafton County Department of Corrections	435	603
<u>Extraditions</u>		
Fugitives returned to Grafton County: (from other states)	20	14
<u>Criminal Investigations</u>		
General investigations conducted:	158	278
<u>Warrant Status – Criminal & Civil</u>		
Criminal warrant arrest:	34	121
Criminal warrant recalled:	41	49
Criminal warrants opened:	144	157
Civil warrant arrest:	63	13
Civil warrants recalled:	53	52
Civil warrants opened:	129	149
<u>U.S. Forest Service Patrol Enforcement</u>		
Arrests made while patrolling:	74	56
<u>Citations Issued</u>		
Warnings:	12	23
Summonses	2	1

Grafton County Communications Center

	<u>FY 2013</u>	<u>FY 2014</u>
Calls for service received at the center:	62,796	76,795
<u>Agencies Dispatched for:</u>		
20 Police Departments		
26 Fire Departments		
14 Emergency Medical Squads		
Persons entering the Court House:	35,365	32,197
Assists rendered to Police Departments:	136	177

Respectfully submitted,

Douglas R. Dutile
High Sheriff

GRAFTON COUNTY HUMAN SERVICES

Nancy Bishop

Annual Report Fiscal Year 2014

To the Honorable Commissioners of Grafton County:

In FY 14, Grafton County Human Services continued to monitor the county's liability for Long Term Care Medicaid payments to NH Department of Health & Human Services, provide input on legislative issues, coordinate the Social Services Grants and network with community agencies and services.

Long Term Care Medicaid reimbursements to the State of NH continue to rise. This year Grafton County's statutory obligation was \$6,711,287. Due to the lack of timely budget information from the State of NH, Grafton County underfunded its obligation by \$64,818.

The average number of recipients per month the county reimbursed for Nursing Care Services was 267 at a total cost to the county of \$5,211,616.

The average number of recipients per month the county reimbursed for Home & Community Based Care Services was 184 at a total cost to the county of \$1,499,671.

Please refer to the chart on the next page for a breakdown of payments by town. The totals include adjustments for Estate Recovery credits of \$161,662.

In closing, I would like to thank the Board of Commissioners, the County Delegation and the Executive Director for your continued support.

Respectfully submitted,
Nancy J. Bishop, Administrator

FY 2014 Long Term Care Medicaid Reimbursements to NH DHHS

TOWN	INC	#	HCBC	#	TOWN
	PAYMENTS	Cases	PAYMENTS	Cases	TOTAL
ALEXANDRIA	78,952.65	6	14,934.33	2	93,886.98
ASHLAND	133,453.67	11	20,704.61	6	154,158.28
BATH	147,070.53	11	2,605.44	1	149,675.97
BENTON	33,624.26	3	0.00	0	33,624.26
BETHLEHEM	155,902.26	12	78,913.86	9	234,816.12
BRIDGEWATER	15,585.75	4	11,576.23	4	27,161.98
BRISTOL	169,658.30	16	43,419.92	7	213,078.22
CMPTON	127,119.91	13	99,510.75	18	226,630.66
CANAAN	139,754.62	11	43,928.19	9	183,682.81
DORCHESTER	0.00	0	11,802.58	1	11,802.58
EASTON	24,319.05	1	0.00	0	24,319.05
ELLSWORTH	0.00	0	0.00	0	0.00
ENFIELD	216,673.86	20	87,647.38	10	304,321.24
FRANCONIA	43,735.65	3	4,477.90	2	48,213.55
GRAFTON	88,779.67	6	59,835.68	8	148,615.35
GROTON	-272.35	1	0.00	0	-272.35
HANOVER	175,822.23	18	5,757.87	2	181,580.10
HAVERHILL	730,004.56	60	187,845.60	26	917,850.16
HEBRON	68,202.68	3	17,329.32	1	85,532.00
HOLDERNESS	80,204.26	6	5,656.69	2	85,860.95
LANDAFF	81,932.26	5	15,480.75	2	97,413.01
LEBANON	809,526.80	58	252,502.22	35	1,062,029.02
LINCOLN	191,286.42	17	7,896.15	4	199,182.57
LISBON	329,483.06	18	60,766.26	12	390,249.32
LITTLETON	517,912.04	43	211,493.77	34	729,405.81
LIVERMORE	0.00	0	0.00	0	0.00
LYMAN	21,437.70	2	0.00	0	21,437.70
LYME	123,287.24	8	2,606.88	1	125,894.12
MONROE	71,859.86	6	16,078.91	3	87,938.77
ORANGE	10,198.54	1	0.00	0	10,198.54
ORFORD	62,327.58	3	20,089.65	3	82,417.23
PIERMONT	108,410.09	6	12,324.40	3	120,734.49
PLYMOUTH	202,419.34	18	60,129.98	10	262,549.32
RUMNEY	146,693.68	11	13,264.02	3	159,957.70
SUGAR HILL	20,755.68	1	9,607.80	2	30,363.48
THORNTON	40,928.72	7	23,740.92	3	64,669.64
WARREN	85,900.43	11	35,154.82	6	121,055.25
WATERVILLE	21,968.70	1	3,895.96	1	25,864.66
WENTWORTH	-522.02	1	2,035.92	1	1,513.90
WOODSTOCK	49,625.39	4	56,656.38	7	106,281.77
XXXX *	-274,069.00	1	0.00	0	-274,069.00
	5,049,954.07	427	1,499,671.14	238	6,549,625.21

Notes: * Statutory Credit under RSA 167:18-a, this amount is not calculated by individual client.

Key: INC – Nursing Facility Services, Medicaid payments

HCBC –Home and Community Based Care (Choices for Independence), Medicaid payments

GRAFTON COUNTY HUMAN RESOURCES DEPARTMENT

Donna Cramer

Annual Report Fiscal Year 2014

To Citizens of Grafton County, the County Commissioners and Grafton County Delegation:

It is my privilege to present the following report for Fiscal Year 2014 on behalf of the Grafton County Human Resources Department.

The Human Resources Department works collaboratively with all departments at Grafton County in the areas of recruitment, retention, labor relations, benefits administration, compensation, employee relations, employment policies, maintaining personnel files, safety, wellness, training, orientation, and legal compliance with federal and state regulations.

As one of the area's largest employers, with approximately 450 employees countywide, continuing our efforts of recruiting new employees and retaining existing staff is essential as our employees at Grafton County are the most valuable resource we have.

June 30, 2014 completed year one of the 2013-2016 collective bargaining agreement in the Nursing Home. As part of our ongoing working relationship with the bargaining unit, we will have regular Labor Management Committee meetings (meetings between Grafton County management, United Electrical Field Organizer and Union employees) which our hope is will allow us to enhance teamwork and cohesiveness among all.

The Wellness Committee has promoted activity and wellness throughout the year and will continue with activities such as the annual wellness fair with representatives from HealthTrust, Molar Express, Littleton Food Co-op with health food demonstrations and sampling, Always Fit Athletic Club, Cottage Hospital, Haverhill Recreation Department, Norris Cotton Cancer Center, Mindfulness and Aromatherapy, Gary's Fitness/Wellness Studio, etc. We will also be continuing to promote onsite core training, yoga, massage, walking/running programs, health and wellness coaching and training

sessions and many other exciting ventures. We held a six week blood pressure challenge which consisted of weekly blood pressure monitoring, education on disease prevention and healthy food recipes. Some of our wellness committee members have participated in continuing education

We were all very happy to receive a reduction in premiums to our health insurance for this fiscal year. Rates for employees and the County were reduced by approximately 2.6%.

In closing, I would like to thank the HR team, Karen Clough and Wanda Hubbard, for their contributions to the HR department and Grafton County and for providing excellent service to all our employees. We continue to be very fortunate at Grafton County to have many dedicated, long serving employees to successfully deliver all the diverse services provided by the County. Thank you to the Board of Commissioners, Delegation, and the taxpayers of Grafton County for their continued support.

Respectfully submitted,

Donna Cramer
Director of Human Resources

GRAFTON COUNTY HUMAN RESOURCES DEPARTMENT

Statistical Report: July 1, 2013 thru June 30, 2014

Turnover Rate (Calendar year)

FY13	FY14
All employees (including full-time, part-time, and per Diems)	
24%	22%

Employee Headcount (as of June 30)

Total # of all employees
431
Total # of full-time employees
281
Total # of part-time and per diem employees
150

Family Medical Leave of Absence (FMLA)

Total number of approve FMLA applications processed in FY14
98

Workers Compensation

Total number of first report of injuries processed in FY14
57

Recruiting

Total number of new employees hired in FY14
103

Separations

Total number of employee separations processed in FY14
95

GRAFTON COUNTY REGISTRY OF DEEDS

Kelley Jean Monahan, Register

Annual Report Fiscal Year 2014

To The Citizens of Grafton County, the Honorable Commissioners and Delegation Members:

It is a great privilege to present my fourth annual report. Many of our citizens do not fully comprehend the purpose and value of the New Hampshire Registries of Deeds. Explaining the scope of this office and the progress made in each area is the focus of this annual report.

Official Public Record

The Office of the Grafton County Registry of Deeds has been in operation for 245 years. The founders of our state knew the importance of an official public registry for the recordation of the ownership of real property. By establishing the county wide registries as a constitutional office, our founders insured the survival and continuity of the official public record. The official public record makes it possible for the buyer to determine confidence in the seller's title to their property. In a modern era, credit agencies use the registry to determine creditworthiness. Fundamentals involved are integrity of data, accessibility and security.

On a weekly basis we see people researching the records for a genealogy search. On a daily basis we provide, at a very minimal cost, a copy of a document that is pertinent to their financial health and well-being. We are grateful that this office can be seen as having a positive impact on peoples' lives.

Administration/Managerial Duties

Grafton County Registry of Deeds continues to be innovators in New Hampshire. We have led the way with our transition to Avid, our new recording software system. This creates a more efficient work flow. We were the first to offer Tapestry, which is designed to appeal to a one time convenience user and offers a new revenue stream. This past year, five other NH counties have joined us in incorporating the Tapestry system.

Other than the data base itself, the second most valuable asset in this office is the staff. I spent a great deal of time in FY 2014 revising our staff job descriptions. This was a library. This is now a library that is available via the internet while managing over 400 escrow accounts. The jobs have changed. The people are irreplaceable. I have established a proper chain of command.

In June, Mary DeRosia was appointed Assistant Deputy Register and was also presented with her 15 year service pin by the County Board of Commissioners. George Morris is a very valuable member of our team, he trouble shoots imaging/tech issues and assists the public in archival searches. Brenda Dodge trouble shoots issues with our software partner, manages the transfers to the municipalities and keeps a close eye on expenditures.

Nancy Clement is our key customer service person. When the new phone system was implemented earlier this year, I insisted that a live person answer the phone. I rejected all diversion to mailboxes or departments. By the time the average citizen reaches our office, it is imperative that they are assisted with the greatest of ease and certainty. Often they reach Nancy who will calmly and kindly assist them. I hear nothing but complements from my constituents on their dealing with the office of the Grafton County Registry of Deeds.

Last, but not least Deputy Register Beth Wyman was awarded The Registry of Deeds Employee of the Year Award at the 2013 NH Association of Counties Conference. With 28 years of service, she is an institution, her memory cannot be replaced. Beth sets a standard of excellence that is the envy of all registries. I expect another 20 years of service from all of them.

Integration of Technology

It is a very simple process to upload a modern data base to the internet. This process becomes complex when you attempt to upload a data base that was compiled before the thought of the internet or computers existed. While many do not understand the risks involved, I will comment with one statement; the FBI has named real property theft as the fastest growing white collar crime in the country. To keep our local economy flourishing, I need to allow internet access to investors outside of our county, while protecting against the misuse of

information contained within the public record and protecting the public record from peril and corruption. This is a fine balancing act, which our team spent a great deal of effort working on in FY 2014.

My Deputy and I are both members of New Hampshire Register of Deeds Association, PRIA (Property Records Industry Association) and NACRC (National Association of County Recorders, Election Officials and Clerks). It is through these memberships and the associated meetings, trainings, webinars, surveys, and conferences that we are actively participating in the national discussion of how to proceed with best practices in the age of MERS, mortgage backed securities and the lack of regulation at the state level.

Historic Records

The safe storage of our archival records has always been a priority for me. As your Register of Deeds, I am responsible for the protection of these records for eternity. It was time to relocate our micro-film. I researched the options over a two year period and I am pleased to report that in June we relocated our microfilm to a state of the art facility owned and operated by one of New Hampshire's largest municipalities. This move not only brought peace of mind, but cut storage costs by 75%.

On December 31, 2013 we ceased our micro-filming program. To update our equipment would have cost approximately \$100,000. Although micro-film is still regarded as an "archival medium" by the industry. I could no longer justify the expense and the uncertainty of availability of film and processing. We have transitioned to recording data to DVRs as part of a multi-level back-up system.

The secure storage of our historic books was a controversial subject of discussion for my first two budget presentations. I would like to thank Maintenance Supervisor Jim Oakes for his advocacy. With the re-pointing of the Administration Building complete, over the winter the leaking walls were stripped and sealed and a drop ceiling was installed. Mary DeRosia and I took a day to cover all paper records with sheet plastic before the re-pointing of the building. I have added a temperature/humidity gauge that records hourly environmental changes to a data base. Terry Martin of the Maintenance Department

has been a great help in achieving our objectives and I would like to acknowledge his contribution to the completion of this project. I will be introducing our official Emergency Management Plan with my FY15 budget presentation.

A Voice in State and National Issues

In mid-2013, I was appointed to the New Hampshire Registry of Deeds Legislative Committee. We completed work that we had begun in 2012, which culminated with the signing into law of HB1122. New Hampshire is now the first state in the nation that considers the filing of a false document with the Registry of Deeds to be a Class B Felony on the first offense.

In April, I reached out to the Planning Boards of Grafton County with a welcome letter to the new members and a reminder to attend the NH Office of Energy and Planning Conference. Many do not understand the relationship between the Registry of Deeds and the Municipal Planning Boards. We have over 3 million documents recorded here and close to 24,000 subdivision paper/mylar plans. A subdivision becomes legal once it is signed by the Planning Board Chair and it is recorded in this office. It was great to see so many Grafton County members at the May 3rd meeting at the Mountain View Grand.

In May the NH RD Association met with the State Assessors. They are now a great deal more informed regarding our side of the equation, our function and scope. Also in May, I attended my 3rd Annual Fidlar Educational Symposium in Davenport, Iowa. Our software partner Fidlar Technologies hosts this annual event. It is designed to bring Registers/Recorders from across the country together to discuss current and evolving issues of interest to the industry.

In June, I was appointed Secretary of the NH Registry of Deeds Association. In the 2012 election, we saw 3 veteran registrars retire. In 2014 we will see 3 more retire. The industry is rapidly evolving; we are working diligently to achieve uniform standards for New Hampshire.

In Conclusion

I consider myself a very fortunate person to have had Raymond S. Burton as a colleague. In October 2013, I reported to the Grafton County Board of Commissioners that I had been doing some investigation with our local library boards. My idea was to allow the local libraries to have access to our online data base free of charge. This idea was met with great enthusiasm from the many library boards that I spoke with. Charging for access to the data base is the future. The cost of doing business is nominal to the large title agencies, real estate and legal professionals. My restructuring of fees caused some concern. At \$10.00 per month, \$120.00 per year, account holders are allowed access to the data base, the ability to print on your own printer while the office manages escrow accounts for the monthly copy charges. This is for the heavy user alone. What I have proposed would have a slight impact on revenue, but would in my opinion, be a very fair way of providing access to the citizen of Grafton County. My dear friend, in my last meeting with him said this:

“Kelley, that is an excellent idea. I want you to reach out to your affiliate and make this policy a statewide initiative, after all is said and done; when we are gone all that will be left is the record that we were here.”

That was Raymond S. Burton. It is most certain, that he was here. I miss him every day and his legacy of service will live on.

Respectfully Submitted,
Kelley Jean Monahan
Grafton County Register of Deeds

Grafton County Department of Information Technology

Brent Ruggles

Annual Report Fiscal Year 2014

In Fiscal Year 2014 the Grafton County Department of Information Technology continued on its master plan of further network consolidation to eliminate duplication of equipment where not needed, standardize to core management systems, provide better security, and decrease IT management costs.

An existing part time IT position was approved to be expanded to a full time position giving the GC DoIT 3 full time staff members. The increased man hours have decreased the time in responding to help desk calls plus provide additional hours to manage and support the expanding technology infrastructure at the County.

List of projects completed this year by the Grafton County IT Department Team included.

- ▲ **Expansion of Avaya VOIP Phone System Admin Building**
– Part of the IT Master Plan for the Campus was to reduce the number of PBX phone systems at the complex. A 2nd Avaya Switch was added at the admin building for redundancy. Both the Jail and all departments at the Admin Building now share a common phone system. Plans for next year to add the rest of the County Departments to this common phone system.
- ▲ **Conversion of Phone lines to PRI** – The IT department purchased a Digital PRI Circuit to reduce the monthly cost of phone circuits. This circuit allows departments to share one common circuit and phone trunks to eliminate the need for hunt group lines and share the cost.
- ▲ **Call Accounting Software** – The IT department invested in a call accounting software package to track calls by each department and reduce the man hours involved in tallying the monthly bill. Detailed billing is automatically compiled and distributed in seconds vs. days.
- ▲ **VMWARE Virtualization** – To reduce the footprint and sprawl of file servers VMWARE was setup in the fall of 2013 and the IT department migrated 12 Servers to a virtualized environment. Virtualization technology allows the IT

department to run 30-40 servers on 3 physical servers, reducing power consumption and investment in physical servers. Additionally we gain redundancy across the 3 physical hosts and reduced time in server setup, deployment, backup and licensing costs.

- ▲ **Update (NOC) Network Operations Center and Backup Server Room** – The GCIT New Racks and Ladder systems were installed in the Primary and Secondary Server Rooms to better organize the IT Equipment and Network and Fiber cabling. Larger Battery Backup Systems were also introduced to replace older systems that were due to be retired.
- ▲ **New Automated Software Deployment** - GC DoIT installed a new system to automate deployment of updates 12 new wireless touchscreen PC systems (3 on each unit) to allow Nursing Home Nursing Staff to record daily input and access resident information. The IT department used the new wireless network Access Points to reduce wiring infrastructure cost.
- ▲ **PRI added to reduce Phone Line Cost** and Migration of the Nursing Home PC and Servers to the new core Campus Network; this eliminated 3 additional servers and upgrading their network from 100 Mbps to a Gigabit network port speed.
- ▲ **Nursing Home added 12 new wireless PDA devices** – At the request of the Nursing Home Administrator the IT department installed 12 new Wireless handheld devices to track patient care directly in the residents rooms
- ▲ **Software Auto Deployment System** – To decrease man hours on security updates and various other Windows updates a new Automated System was installed to allow the IT Department to schedule automatic software updates silently. This avoids users being prompted to install Windows updates and other 3rd party application security updates

The Grafton County Department of Information Technology Manager would like to give special thanks to the following staff for either assisting in or providing back end support for the above projects:

The Grafton County Executive Director and the Grafton County

Commissioners for assisting me with financial management and project support thru out the year.

The Grafton County Technical Support Team, Barry Page and Jim Marshall for their dedication, assistance and involvement with all facets of completing this past year's IT projects, as well as taking care of our regular day to day IT operations and providing great customer service.

Yours in Service,

Brent Ruggles
IT Manager

Grafton County DoIT
3855 Dartmouth College Highway
North Haverhill, NH 03774
603-787-2043

GRAFTON COUNTY MAINTENANCE

James C. Oakes

Annual Report Fiscal Year 2014

Fiscal year 2014 (FY14) marks my tenth year as the county's maintenance superintendent. During this timeframe the department oversaw and executed countless capital projects of various scopes and sizes, which in effect greatly expanded the square-footage of facilities and grounds, incrementally increased the vastness of equipment and proliferated the growth of complex systems. The effect of all these changes has caused an exponential growth in the departments day-to-day operations and maintenance activities. To meet this increased workload we've hired new staff with specialized skill sets and certifications; we've participated in a lot of equipment training and continued to hone our existing skills through continuing education and recertification.

As in years past the department played a significant role in completing a variety of capital improvement projects in FY14.

Capital Improvement Projects

The most significant ongoing project that the department oversaw and participated in was the completion of the county's biomass district heating plant. My staff and I spent numerous hours working with the architect, engineers and construction team, collaborating, directing and overseeing all facets of the project. Many hours were spent inspecting the contractor's work quality; offering effective solutions to start up and commissioning issues; assisting the boiler contractor with boiler startup, tuning, and cleaning in addition to modifications to the chip delivery system to mitigate belt delivery issues; assisting the controls contractor with boiler and chip delivery system alarm set up and testing; proactively participating in operational training; fabricating various devices to enhance facility maintenance, improving safety and ease truck delivery of chips. Collectively, these efforts contributed immeasurably to the successful operation of the plant this past year, which resulted in saving the county taxpayers over \$150,000 in fuel cost and promises to pay off the \$2.5 million

plant within 15-years or less based on current fuel savings and projected estimates.

The demolition of the old county jail and establishment of the Ray Burton Park on the former jail site was another significant project based on the magnitude of executing the project safely without injury and executing it thoroughly without damage to adjacent buildings and shared resources or interruption of services. It was also significant in that the entire project was completed for \$92,500, far less than the \$404,000 estimate provided by H.P. Cummings, which encompassed projected costs for the demolition and site restoration, but did not include the establishment of the park. Many of the department's employees completed a variety of critical tasks needed to prepare the building and surrounding area for the demolition and later played a significant role in creating the park. To create the park, they constructed raised beds; created a monument from a granite foundation block and installed a brass plaque, which commemorates the old jail site and names the park after the late Commissioner Raymond Burton; they also helped plant trees and shrubs and oversaw installation of granite benches

The exterior restoration of the Administration Building was another significant project that the department oversaw and actively participated in during FY14. The work encompassed repointing the brick façade, cleaning and sealing the exterior elevations, abating lead paint from the window lintels, repainting and resealing all the windows, sandblasting, priming and painting of the fire escape, repair of all the concrete porch floors, landings and stairways and then sealing them. While Mascon performed the majority of the work, my staff performed quality checks of the contractors work and reported all quality and safety issues to me for follow up with the contractor; they removed and reinstalled the stairs to the Extension porch to facilitate the contractors work; they replaced all the columns and handrails on the Deeds porch; removed all the steel spindles that terminated in the front porch decking and side entry steps and refabricated these rails in such a way to minimize penetration into the concrete to facilitate sealing of these horizontal planes to mitigate future water intrusion; and restored the grounds and lawns following project completion. The combined effort eliminated problematic water intrusion issues, effectively restored the exterior of the building

back to a like new condition and enhanced its appearance for many years to come.

Some of the smaller projects the department completed and or worked with contractors to complete were as follows: Replaced dilapidated kitchen steamers at the Nursing Home to address frequent failures and escalating repair costs; assisted with layout and helped oversee construction of new sidewalks around the nursing home and between the Courthouse and DOC to enhance pedestrian safety; relocated the greenhouse from beside the biomass plant to an area near the farm stand to facilitate in-ground plant trials and enhance ergonomics of farm operations; facilitated several contractor upgrades to the fire alarm systems in the Nursing Home and Administration Building to improve life safety, salvaged backflow device from old jail and assisted contractor with installation in Administration Building sprinkler main to eliminate possibility of cross-connection contamination of the domestic water system; helped layout and oversee installation of 3-dozen emergency egress lights throughout the Nursing Home and replaced at a later date all circuit boards within these lights recalled by the manufacturer for a safety hazard.

As previously stated, the proliferation of capital projects has led to an exponential growth in the day-to-day operational and maintenance demands upon my staff and self.

Day-To-Day Operation and Maintenance Demands

Although every part of the complex requires some sort of day-to-day operations and maintenance (O&M), several of the buildings required more attention than the others based on their size and sheer volume of equipment that support these facilities. The following information is just a snapshot of the day-to-day O&M demands:

At the DOC, my staff working with contractors have whittled down the many open jobs that we've been carrying for almost 2-years. Although there are still a few remaining open contractor issues, these jobs are close to being closed out. The department has worked diligently to improve the preventative maintenance (PM) program in this facility and still has a number of initiatives we plan to carrying out to improve the efficiency of O&M tasks.

Since hiring a new employee with a gas-fitters license, this new employee has taken the initiative to aggressively improve the PM on all gas appliances, equipment and systems throughout the complex, substantially improving efficiencies and safety.

In the Administration Building several rooms suffered damage due to water intrusion prior to the exterior restoration project mentioned in the Capital Improvement section above. Following the exterior restoration work, my staff replaced rotted window casings, replaced rotted electrical conduits, repaired crumbling plaster walls, primed and painted the walls, installed suspended ceilings to insulate warm rooms from cold-slab ceilings and repaired dilapidated heating systems in the these effected areas. We also rehabilitated the old inmate sleeping quarters on the basement level near the tunnel and turned it into an exercise area for all county employees.

At the Nursing Home the day-to-day operation and maintenance needs were many and varied. Some of the more significant jobs involved repairs to laundry and kitchen gas appliances as well as addressing life safety issues. While doing an inspection of the building's firewalls and fire barriers we discovered numerous breaches and penetrations throughout. We attempted to repair some of the identified conditions using a qualified in-house employee, but the issues were so prolific and many the conditions were code-questionable that we hired an architect and code consultant to help us get our arms around the problem and start working toward a controlled solution. At the close of this reporting period we had put out an RFP to hire a construction management firm to oversee the many required repairs. Because the work will be extensive, requiring evacuation of residents, we determined it was a good time to also do a major renovation of the common bathrooms, sitting areas and kitchenettes on Profile and Maple to minimize later disruption, thus this project will now become a major capital improvement project going into next year.

The incremental growth in the day-to-day operational and maintenance demands has not been just a matter of maintaining additional equipment but also the challenge of maintaining more complex systems. To meet this increased workload we've hired new

staff with specialized skill sets and certifications; we've participated in a lot of equipment training sessions and continued to hone our existing skills through continuing education and recertification.

Enhanced Skills, Training and Certifications

As in years past we continued to look for ways to enhance our skills and certifications with the goal of improving safety, keeping operational cost down and increasing self-sufficiency.

Within the last year the department hired two new employees to replace ones who moved on. One of the new hires holds a gas-fitters license and possesses 15-years of gas equipment experience. The other is a journeyman plumber with many years of commercial plumbing experience. Both new hires have worked out tremendously in growing the department's self-sufficiency and lowering maintenance costs.

Two of us were recertified as Underground Storage Tank Class A & B operators, maintaining our status as state-certified overseers for all of the underground fuel storage tanks at the county complex.

All department employees participated in operational and maintenance training to take care of and run the biomass plant. This ensured that there was always someone on site who was qualified to operate the plant and address any issues that arose.

Two employees participated in a chainsaw safety workshop sponsored by UNH Extension. This valuable training opportunity honed their skills and was instrumental in helping these employees safely fell several trees following the class.

Two employees attended Belimo 101 Training, a daylong training seminar, held at the manufacturer's facility, to train technicians how to better understand and troubleshoot building controls, devices which are prolifically used in many of our buildings to operate heating, ventilation and air conditioning equipment.

One employee received special training in calibrating the refrigerant alarm systems within all the mechanical rooms at the DOC. This

training will eliminate the need to have a contractor perform this annual requirement and drastically reduce the maintenance cost to perform this function.

One employee attended a 4-day electrical training seminar to enhance his array of skills and become a more rounded technician.

Two attended a gas vaporizer-training seminar, which in turn allows the department to shed contractor maintenance of the DOC's propane vaporizer system.

Lastly, one employee recently attended a Gas Related & NFPA 54 Continuing Education seminar to complete his continuing education credits needed to maintain his gas-fitters license. He has since renewed his license

In closing, I thank those within the maintenance department for their continued service to Grafton County and for their support in helping the department meet its many goals and challenges. I also thank the Executive Director, Commissioners and Delegation for their continued trust and support, enabling us to do our jobs.

Respectfully submitted

James C. Oakes
Maintenance Superintendent

The University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information, to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Five full-time Extension Specialists are based out of our North Haverhill office located in the County Complex: Deborah Maes, Food Safety and Community & Economic Development; Kathleen Jablonski, Youth and Family; Heather Bryant, Food & Agriculture; Dave Falkenham, Natural Resources and Michal Lunak, State Dairy Specialist. Donna Lee serves as Program Coordinator supporting our 4-H Club Program and Master Gardener Volunteers. Lisa Ford, providing Nutrition Education to at-risk audiences, is located at the Whole Village Family Resource Center in Plymouth. Kristina Vaughan and Teresa Locke provide office support and initial phone and office contact with our clients.

After 32 years of service, Deb Maes retired on August 1, 2014. Extension is working diligently to fill Deb's position with services that should meet the needs of Grafton County citizens. We anticipate that a full-time Community and Economic Development (CED) Field Specialist and a full-time Regional Food Safety Specialist will be hired within the next year to meet the increasing needs for both those program areas. The CED staff person will specialize in local economic development issues and the food safety hire will work with the Food Safety and Agriculture teams to help local farmers implement the Food Safety Modernization Act guidelines produced by the Food and Drug Administration.

Here are some of our noteworthy impacts during the past year:

A memorandum of understanding between the Division of Forests and Lands and the UNH Cooperative Extension Natural Resources Program was renewed.

Deb Maes worked with a group of volunteers in the Plymouth/ Holderness area to protect the Livermore Falls section of the Baker River. Deb facilitated two community meetings to get public input about the environmental, educational and cultural opportunities in the area. As a result of the meeting more than twenty projects were identified and will give the volunteer group some guidance for the future.

Dave Falkenham assisted private landowners with understanding and management of forest dynamics on 5,700 acres of private forest in Grafton County. This effort ensures healthy forests and diverse wildlife for all citizens while providing economic opportunities for landowners and natural resource professionals.

Heather Bryant completed an overwintering onion trial and a disease resistant outdoor tomato trial. She also relocated the greenhouse to the vegetable field behind the farm stand with significant assistance from County Maintenance, Farm and Corrections staff; conducted a small winter greens trial and farmer to farmer workshop series; and began a tomato fertility trial in the greenhouse. 105 lbs. of onions and 350 lbs. of tomatoes were donated to area senior centers, and 4-H and Boys and Girls Club fundraisers.

Donna Lee initiated two SPIN (Special Interest) 4-H groups: Sign Language and GPS Navigation in the Woods. Donna is currently partnering with the Activities Director from the Horse Meadows Senior Center and there are plans being made for additional SPIN program opportunities, taught by our local senior citizen residents.

Michal Lunak coordinated state-wide, day-long workshops for producers on improving milk quality, improving forage quality and working effectively with slaughterhouses.

Heather Bryant served on the NH FSMA Task Force to assist local farms with understanding FSMA (Food Safety Modernization Act) and its potential impact.

Kathy Jablonski, 4-H Healthy Living, has sponsored Choose Health: Food, Fun and Fitness in three locations in the state. Teens were trained to deliver the nutrition education curriculum under the mentorship of an adult. Littleton Regional Healthcare partnered with

4-H to provide the curriculum for the trainings. Two programs have been held in our county as a result of the training.

4-H Healthy Living now has a web presence. Check out the resources and information at: <http://extension.unh.edu/4-HYouth-Family/4-H-Healthy-Living>

Lisa Ford has been engaging parents, youth, and seniors to learn healthy eating and physical activity practices. One mom texted a photo of her dinner to show Lisa the variety of fresh vegetables used in her dinner. “Cauliflower, I didn’t think I’d like it, but you made that salad and I liked it!”

Volunteer Master Gardeners shared their time and knowledge at the Open Barn Day in June, and also staffed an informational table at the North Haverhill fair in July.

Food safety education programs continue to help food service establishments understand the importance of personal hygiene programs. Deb Maes will continue to teach these classes on a part-time basis.

David Falkenham has started marking and planning the next County Farm timber sales which should take place during winter 2015/16 and summer 2018.

Michal Lunak worked one-on-one with producers on topics such as: Farm transfers, Milk Quality, Dairy Cattle Management (including Herd Health) and Business Management.

Volunteers serve on the Grafton County Extension Advisory Council and also provide local support for our programs as Covert Cooperators, 4-H Leaders and Master Gardeners. Advisory Council Membership for 2013-2014 included Kathleen Taylor and Martha McLeod, Franconia; Frank Hagan, Bethlehem; Luther Kinney, Sugar Hill; Joan Pushee, Plymouth, Jon Martin; Bristol; Joan Osgood and Hal Covert; Piermont; Karen Fesler, Bath; and Catherine Flynn; North Haverhill. Also on the council are 4-H youth members Robert Butler and Hope Cataldo. They are joined by State Representative Carol Friedrich of Wentworth and County Commissioners, Linda Lauer, Michael Cryans and Martha Richards.

**Be sure to look for us on Facebook and Twitter and on-line at
www.extension.unh.edu**

Respectfully submitted: Dave Falkenham, County Office
Administrator

GRAFTON COUNTY NURSING HOME

Craig J. Labore, Administrator
Annual Report Fiscal Year 2014

Fiscal Year 2014 was another successful year for Grafton County Nursing Home. For the third year in a row, our home had an average daily census of 133 residents. It is rare for a nursing facility to run close to full occupancy for an entire year. We at Grafton County Nursing Home believe this speaks to our dedicated and caring staff and our daily commitment to providing the highest quality of care and service to our residents and their families. The results of this commitment were proven during our annual state of New Hampshire, Department of Health and Human Services inspection. I am pleased to report that Grafton County Nursing Home had another successful inspection this year and received many compliments and positive feedback from the state surveyors.

Fiscal Year 2014 a year of change for our nursing home. In March, our decades long partnership with Little Rivers Healthcare, located in Wells River, Vermont, came to an end. This decision reflects the changing face of healthcare in this country, especially the demands the healthcare system is placing on medical providers. In April, we also said goodbye to Dr. Linda DeFrahn, who had been the attending physician for the majority of our residents since 2005. Since her departure, we have come to find there are many things we miss about Dr. DeFrahn. Aside from her sense of humor and many jokes, we feel the most important thing we miss was the true passion and commitment she displayed to the residents under her care. This made Dr. DeFrahn truly unique. She loved working with our elderly population in the nursing home setting, which is not always the case with some of today's medical providers. I feel our nursing home staff was fortunate to have the opportunity to work alongside Dr. DeFrahn. Finding a replacement for Dr. DeFrahn was a daunting task. Luckily for us, in April, Dr. Clare Wilmot agreed to join the staff of Grafton County Nursing Home. Dr. Wilmot is a talented physician and has picked up right where Dr. DeFrahn left off. Dr. Wilmot has a fantastic bedside manner and everyone- staff, residents and families, have enjoyed their conversations with her. We thank her for agreeing to join our team and look forward to a long-lasting partnership.

Change in 2014, was not limited to personnel. As part of the Fiscal Year 2015 budget, we requested funding for the renovation of the Maple and Profile tub rooms, as well as the creation of additional seating areas for residents and families on both of these neighborhoods. During the time we were developing plans for this project, we became aware of fire and smoke penetration concerns in the 1969 building of the nursing home. This building is home to our Maple and Profile neighborhoods. The concerns that were identified have required us to relocate residents in order to address them. Thanks to some creative thinking by our nursing home's department heads and a true spirit of teamwork by Grafton County personnel, we will be relocating approximately thirty (30) residents to the second floor of the 1930's building which once served as the site of the Grafton County Nursing Home, prior to the opening of the 2003 building. The project is expected to take approximately four (4) to six (6) months to complete. We also want to say a special thank you to the residents and families on the Maple and Profile neighborhoods for their patience and understanding as we work to enhance the safety and living experiences on these neighborhoods.

We have held many special events throughout the past year. In May, we held our annual Family Day Ice Cream Social. In addition to providing families with a setting to visit with their loved one, the event also serves as an opportunity to get to know other residents and their families, as well as Grafton County Nursing Home staff which they may not have the opportunity to meet or see during their regular visits. Family Day also serves as the kick off to National Nursing Home Week. This year's theme was "Fabulous Fifties." Our Activities Department took our nursing home on a trip back in time to the 1950's with each of our neighborhoods decorated to resemble that period. There were several activities which took place throughout the week, which culminated in a dance at the end of the week.

Another event held this past year was our annual Trick-Or-Street. This year, we welcomed almost four hundred children and their families from the surrounding communities to our nursing home. Residents on each of the four neighborhoods had the opportunity to see the children dressed up in their costumes and hand out candy as they passed by.

We are very fortunate to have an active volunteer program here at Grafton County Nursing Home. Our volunteers, comprised of individuals from the community, staff, and nursing home residents, provide support and assistance to our residents in so many ways; through entertainment, one-on-one visits and assisting on trips outside of the nursing home, such as our annual visit to the North Haverhill Fair. During the past year, our volunteers donated more than two thousand hours of their time to the nursing home. Several studies show that if volunteers were paid, their time would equate to an hourly rate of \$22.55 per hour. To put these two numbers in perspective, this means our volunteers contributed \$46,863 worth of their time to our residents! All of us express our heartfelt gratitude to each volunteer and thank them for their dedication to our residents and to Grafton County Nursing Home.

Finally, Kim LeBrun was recognized as the 2014 Licensed Nursing Assistant of the year for Grafton County Nursing Home. Kim has worked for Grafton County since 1999, starting in the Dietary Department. In 2002, Kim became a Licensed Nursing Assistant. Kim routinely demonstrates dedication and a caring nature with the residents she cares for. We are all very proud of Kim as she is most deserving of this special recognition.

In closing, it has been another exciting year here at Grafton County Nursing Home. I, along with the rest of the team consider it a privilege and value the opportunity to care for our residents. We are also very thankful for the continued support of so many throughout Grafton County, including the County Commissioners, community members and local and civic organizations. It is our goal to continue to meet the same high standards of care we have set here at Grafton County Nursing Home; standards which have made our home known as one of the premiere nursing homes in the state of New Hampshire.

Respectfully submitted

Craig Labore,
Administrator

GRAFTON COUNTY DEPARTMENT OF CORRECTIONS

Glenn P. Libby

Annual Report Fiscal Year 2014



To the Honorable Board of Commissioners and the Citizens of Grafton County.

I present the following report for Fiscal Year 2014 on behalf of the Grafton County Department of Corrections.

The facility averaged 117 inmates per day for a total of 42,703 inmate days. The average per day cost of an inmate was \$100.12 or \$36,543 per year. Total expenses for FY14 were \$4,482,915 which was significantly less than the authorized amount of \$4,648,418. Revenues increased significantly to \$206,992. The highest daily in-house inmate count was 145 and the lowest was 95 – this shows the wildly fluctuating shifts in population. Staff processed 1166 into the facility (790 males and 376 females *83 Coos County females) and released 1198.

Inmate programs continue to be successful and are growing – our GED/HISET and NAEHS program is recognized as a National model for correctional facilities and unlike the NHDOC which has its own SAU – we receive no funding or support from the State. Our Crossroads and Decisions program, parenting classes, health and fitness, vocational certificate programs, substance abuse programs and faith based programs continue to be successful. Mental health services remain limited even as decreased mental health services at the State level increase our population of mentally ill offenders.

Significant achievements during this fiscal year include an increase in video hearings conducted in the facility in lieu of transporting inmates to Court, the processing of vegetables (33,000lbs) in the kitchen for use year round, processing beef, pork and eggs that are produced on the farm and an improvement in staff training.

Community Corrections

Community Corrections personnel supervised an average of 21 participants in the Grafton County Drug Court program, collected almost 800 urine samples and traveled 17,000+ miles. The average length of stay in jail for sanctions/terminations was 29 days and the average supervision cost per client was \$7,215.

Electronic Monitoring program again averaged just under 7 inmates per day in the community and supervision officers traveled 7,000 miles.

Operation Impact was again successful as was the Community Work program. The Farmstand program has been a great success with sales of close to \$500,000 since 2004. In addition to the sales (which the Farm receives as revenue) \$61,473 worth of produce has been donated to various needy agencies.

In closing, I would like to sincerely **THANK** all of my employees – past and present – it has been an extreme honor and privilege to work with you all. I would also like to thank the Board of Commissioners for the faith and trust in me and all of the various volunteers, outside agencies, vendors, other County department heads, employees and elected officials.

With great respect,

Glenn P. Libby, Superintendent

GRAFTON COUNTY DRUG COURT

Robert Gasser

Annual Report Fiscal Year 2014

The Grafton County Drug Court celebrated its seventh anniversary this year. The program is an alternative sentencing program for nonviolent, addicted felony offenders. The model seeks high risk/high need defendants. It offers a strict program incorporating treatment and supervision for a period of 18 to 24 months.

Current statistics show as of July 07, 2014, that since its inception in 2007, 96 such defendants have been admitted to the program. 41 have successfully completed the program, 33 were terminated and sent to State Prison, 3 were administratively discharged and there were, as of that date, 19 enrolled thus providing for a 52% completion rate. It is estimated through direct contacts that the Recidivism rate of those completing the program based on new arrests is 17%.

Since 2007, Clients have paid over \$38,600 in client fees back to Grafton County towards program costs.

New to the program in 2014 is Judge Lawrence MacLeod who replaced the retiring Honorable Timothy J. Vaughan.

Respectfully Submitted,

Robert Gasser, Coordinator

GRAFTON COUNTY CONSERVATION DISTRICT

Gary Peters, Chair

Annual Report Fiscal Year 2014

Grafton County Conservation District (GCCD) was created in 1946, and is a political subdivision of the State of New Hampshire, RSA 432:12, with a 170 C 1 non-profit status under the IRS tax code. Conservation districts work in partnership with federal, state and local agencies providing technical and financial assistance, and education to local landowners. The District Supervisors provide a voice for local needs and concerns. The District assists agricultural producers, forest landowners, schools and towns in conserving our natural resources and implementing Best Management Practices (BMPs) through education, workshops and tours. GCCD is fortunate to have the support of the Grafton County Commissioners and County Delegates who generously provide funding and office space for the District Manager.

2014 GCCD Highlights include:

Fall Tour of Conservation Practices: On Friday, October 18, GCCD visited Tullando Farm in Orford, a multi-generational dairy farm. Nate Tullar, has been working with Natural Resources Conservation Service (NRCS) District Conservationist, Beth Ann Finlay, planning into the future. With technical and cost-share assistance provided by NRCS, Tullando Farm has installed a solid-liquid waste separator to handle the bedding, milkhouse and barn waste. Once the waste leaves the barn, the liquid removed is distributed to a separate waste storage system to be applied to the land. The separated dry material is stored until used, generating heat that is piped back to the separator equipment room. During our lunch stop at Loch Lyme Lodge, Liz Cole Ryan showed us around the Post Pond property and told us about Pinnacle Cohousing Project. The owners plan to continue with the summer recreation rentals and to create a cohousing community for residents to also enjoy year-round. The goal is to create a multi-age, intentional community, appropriate for singles, couples, and families. This will be an attractive, comfortable, environmentally intelligent community to live, raise a family, welcome guests, and live long into retirement, aging in place. On our final stop, we met landowner representative John Mudge and farmer/operator Shirley

Tullar and looked at erosion sites along the Connecticut River in Lyme. Valuable farmland is being lost due to beaver activity and daily fluctuations in the water levels. Several erosion sites in the hayfield operated by Shirley Tullar qualified for Emergency Conservation Program assistance through the Farm Service Agency, with technical assistance from NRCS. Conservation practices included sediment and erosion control measures, installation of grade stabilization structures, critical area planting and tree and shrub establishment.

Grassland/Shrubland Habitats and Associated Birds Workshop, March 6th, presented by GCCD, NRCS, UNH CE Grafton County. Grassland birds like Bobolinks and Meadowlarks use hayfields, pastures and wet meadows during the breeding season but populations of these birds and others have been significantly declining in the last 30 years due to habitat lost and poor management practices. Plymouth State University graduate student Jamie Sydoriak, UNH CE Wildlife Specialist Matt Tarr, John Lanier of the Wildlife Management Institute and David Falkenham of UNH CE Forest Resources discussed the importance of managing shrublands and young forests that often border grasslands, and conservation activities that can accommodate both human and wildlife needs.

Annual Meeting at Dowd's Country Inn, Lyme: GCCD presented Agriculture Steward of the Year 2013 award to Steve Fulton and Marja Kuosmanen, Blue Ox Farm, a certified organic family farm, growing 15 acres of vegetables and fruit in Enfield, NH. Blue Ox Farm products can be found at local food coop stores, farmers markets, and purchased through their own CSA. Steve has worked with NRCS to improve his soil health and productivity through nutrient management, a grassed waterway, cover cropping and planned irrigation practices. The Forest Steward of the Year 2013 award was presented to Jeff Smith, Butternut Hollow Forestry. Jeff works with landowners with all aspects of sustainable land management. Jeff is a Technical Service Provider (TSP) with NRCS and has worked with many landowners developing comprehensive forest management plans, balancing the needs and goals of the landowners with the capacity of the forest in meeting those goals. Our guest speaker, Dr. Walter Cottrell has been working with the newly-formed Northeast Wildlife Disease Cooperative (NEWDC), a collaborative diagnostic and research project bringing together the

expertise of veterinarians, scientists and wildlife managers to detect, investigate and manage outbreaks of infectious diseases affecting wildlife and humans. By standardizing reporting, and providing field training, the NEWDC will implement a system to track infectious diseases regionally, provide diagnostic services, and work with decision makers to manage outbreaks that threaten wildlife, local agriculture and humans.

NH Drinking Water Quality Improvement Partnership

Information Meeting: Held at Owl's Nest Resort and Gold Club in Campton, NRCS and the Forest Service announced a multi-year partnership to improve the health and resiliency of forest ecosystems where public and private land meet through conservation practices and easements. This partnership will improve drinking water quality for NH communities, and increase community support for private and public land conservation, and enhance the economy through healthy and productive forests and farms.

Grafton County Open Barn Day: On June 7th Joe Homer, soil scientist, and Beth-Ann Finley, NRCS District Conservationist, presented information on soil health and soil properties (physical, chemical, biological). With assistance digging the soil pit from the Farm Manager Donnie Kimball, attendees were able to see loamy textures in the surface, enriched by additions of organic material,

and sandy subsoil layers were deposited as a result of flooding following the "melt out" of the Wisconsin glacier, approximately 12,000 to 13,000 years ago. The silty stratified substratum layers in the bottom of the pit were deposited as fine sediments at the bottom of glacial Lake Hitchcock which stretched from northern NH down to Connecticut. The soil pit showed a rusty splotch area, indicating a perched seasonal water table.

Services: GCCD provides soils information to landowners and consultants. Using ArcMap software, property can be located on a digitized aerial photo. Soils and other information can then be added. The District also prepares Soil Potential Index ratings for agricultural land enrolled in the Current Use Program. The District Conservation Plant Sale provides a variety of plants for landscaping and conservation practices. Windy Ridge Orchard generously donates

their facility for this sale. A Planting and Pruning Workshop is held at Windy Ridge Orchard during the Plant Sale. Windy Ridge owner and GCCD Associate Supervisor, Dick Fabrizio, discusses apple tree care. UNH CE Forest Resources Educator, Dave Falkenham, demonstrates tree planting and pruning. Trout stocking program, New Hampshire raised, disease free rainbow and brook trout for pond owners

Respectfully submitted,

Gary Peters, Chair

GRAFTON COUNTY FARM
Donald Kimball
Annual Report Fiscal Year 2014

To the citizens of Grafton County, the County Commissioners and the Grafton County Delegation Members:

I present the following report for 2014 on behalf of the Grafton County Farm.

Fiscal Year 2014 was a great year for the Farm. Milk prices rose to average between \$24 and \$25 per hundredweight. The quality of our milk continues to be outstanding.

The Spring of 2014 was very challenging with cooler than normal weather and run-off conditions. This set planting back and resulted in plantings that had to be done more than once. Fuel, feed and fertilizer continue to remain high.

The Farm, through higher milk prices, made money for the first time in years. I encourage people to stop by and give us a visit.

The vegetable crops were ok. We were affected by the cold spring which resulted in later plantings which led to a shorter growing season and less production.

Grafton County's 4-H, Sheep Sharing Day, Conservation Day and Family Day continue to be popular at the Grafton County Farm.

In Submitting this report, I would like to thank my Herdsmen Ben White and Assistant Herdsmen Brian Tillotson for their hard work and the Farm Advisory Committee, Executive Director Julie Clough and the Board of Commissioners for their support.

Respectfully Submitted,
Donald Kimball
Farm Manager

Meetings of the Grafton County Executive Committee & Full Delegation

Regular Executive Committee Meetings

Pages 55-98

- ❖ September 23 , 2013
- ❖ November 25, 2013
- ❖ December 20, 2013 – Review Resumes for
Commissioner Vacancy
- ❖ January 20, 2014 – Commissioner Interviews
- ❖ January 27, 2014
- ❖ March 17, 2014
- ❖ May 19, 2014

Executive Committee Budget Meetings

Pages 99-140

- ❖ June 2, 2014
- ❖ June 6, 2014
- ❖ June 9, 2014
- ❖ June 13, 2014

Full Delegation Meetings

Pages 141-161

- ❖ January 27, 2014 – Vote on Commissioner Vacancy
- ❖ February 12, 2014
- ❖ May 19, 2014 – Set Elected Officials Salaries
- ❖ June 23, 2014 – FY15 Budget Vote

EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday September 23, 2013

PRESENT: Representatives White, Ladd, Smith, Mulholland, Gionet, and Sykes. Commissioners Cryans and Burton. Executive Director Clough and Administrative Asst. Samantha Norcross.

EXCUSED: Representatives Shackett, Lauer and Aguiar, Commissioner Richards.

Rep. White called the meeting to order at 9:00 AM with the Pledge of Allegiance led by Rep. Sykes.

Rep. White asked if everyone had a chance to read the minutes from the June 17th Executive Committee Meeting. Rep. Ladd moved to approve the minutes. Rep. Smith seconded the motion and all were in favor.

Rep. White asked if everyone had a chance to read the minutes from the June 17th Executive Committee Budget Review. Rep. White had an edit. Rep. Sykes moved to approve as amended. Rep. Smith seconded the motion and all were in favor.

Rep. White asked if everyone had a chance to read the minutes from the June 24th Delegation Meeting. Rep. Smith moved to approve the minutes. Rep. Sykes seconded the motion and all were in favor.

Treasurer Bonnie Parker arrived and gave the following report:

- Our Current General Fund balance as of September 19, at Woodsville Guaranty Savings is: \$1,284,101.04.
- Our \$3,000,000.00 CDARS account invested at .35% matured June 20 at Mascoma Savings Bank and was closed out on that date and deposited into our General Fund account at Woodsville Guaranty Savings Bank for needed cash flow in our general account .
- Our Unemployment Reserve funds CD which matured June 22nd at Northway Savings in Plymouth were collected and deposited into our general account at Woodsville Guaranty Savings Bank.
- Combined Accumulated interest in the current fiscal year (July 01, 2013– August 31, 2013) is \$2,864.39.

- All funds are invested
- Funds in the General Fund earned interest at a tiered level at Woodsville Guaranty Savings Bank and remain secured with a letter of credit from the Federal Reserve Bank of Boston.
- All funds in excess of \$1M earn .30%. The tiered interest takes affect after the balance in the account falls below \$1M
- Our Nursing Home Capital Reserve CD valued at \$67,841.95 is invested at Ledyard National Bank at .55%
- Our Dispatch Capital Reserve CD valued at \$250,493.37 is invested at Meredith Village Savings Bank at .35.
- Our Deeds Surcharge CD matured at Meredith Village Savings in July and was reinvested in a 12 month CD at Ledyard National Bank yielding .50% which was up from .35% offered by other banks.
- ▲ The Delegation authorized the Treasurer to borrow funds up to \$5 million for TAN (Tax Anticipation Note) at their meeting on June 24. The funds will be needed in September.
- ▲ Woodsville Guaranty Savings Bank has offered .50% for our upcoming \$5 million LOC for TAN. This rate is by far the best rate quoted by other area banks and offered the additional benefit of waiving a legal opinion letter thereby saving us several hundred dollars on legal counsel. WGSB is able to offer Grafton this legal opinion exception due to the high level of activity we maintain with their bank.

Investment rates remain historically low.

Rep. Gionet moved to accept the Treasurer's report. Rep. Mulholland seconded the motion and all were in favor.

Rep. Gionet asked Treasurer Parker how credit unions compare to banks and if they have the same flexibility. Treasurer Parker stated that typically small banks do not. She stated that she has seen rates vary tremendously through different banks. Treasurer Parker stated that she will look into it since the question was raised.

Commissioner Cryans gave the following Commissioners' Report:

- ◆ Old Jail Demolition – Complete – Commemorative Plaque on order. Total cost of the demolition \$87,531.47.
- ◆ County Conference – Grafton hosting – Mountain View Grand – October 28th & 29th.
- ◆ HealthTrust Return of Surplus: Grafton County received \$145,886.63 – associated with 6 months of 2010 on August 29th. Commissioners voted to return \$20,881.02 back to still active County Employees who had health benefits during 2010 and Retirees (non-County paid.) These returns were calculated based on the % of the employee's contributions. The returns were given to employees via payroll on September 6th.
- ◆ Re-pointing of Administration Building will be completed in the next couple of weeks. Project was awarded to Mas-Con Corp out of Laconia at a total bid of \$193,335.00. There has been some unanticipated expense associated with rot of some of the post and railings. There is a total budget of \$203,000 for this project – so all associated expenses should come in within the budget.
- ◆ UNH Cooperative Greenhouse will be relocated across the road. Its new location will be behind the Farm Stand and will allow for more/different types of research. The funds for the move are coming from a grant that was received from UNH.
- ◆ HR Director Donna Cramer began on July 8th – very good addition to the Management Team.
- ◆ Maintenance Employee Kevin Kennedy passed away unexpectedly on Monday, Sept 16th.
- ◆ Financial Audit for FY 13 is underway. Field work has been completed. Waiting on draft reports. All went well.
- ◆ Nursing Home underwent their State Survey from August 6th – 8th. Very good survey – Two deficiencies were received, surveyors stressed that they were very minor in severity. Survey team very complimentary of the facility and the staff.
- ◆ Update on status of Juvenile Diversion – Contracts awarded to CADY and Valley Court Diversions for the Plymouth and Upper Valley in July. RFP's were sent out for interest in the Littleton/Haverhill area and the Commissioners' accepted a proposal from CADY to develop a program in these areas.

Rep. White asked if everyone could stand for a moment of silence in memory of Kevin Kennedy, a member of the Maintenance department who passed away Monday.

Rep. White asked if the return of surplus from HealthTrust would be unassigned revenue. Director Clough stated that it was posted back against

all the departments' health insurance lines and will leave those line items with unspent balances which will lapse into the fund balance at the end of the year.

Rep. White stated that it was appropriate to return a portion of the Health Trust surplus to the employees.

Rep. Mulholland moved to approve the Commissioners Report. Rep Gionet seconded the motion and all were in favor.

Director Clough discussed the following Executive Directors Report with the Executive Committee:

Director Clough stated that the Census at the Jail was 123 in-house, four on (4) Electronic Monitoring and Community Corrections is supervising twenty-two (22) in Drug Court with four (4) in custody.

She stated that the Nursing Home Census was 128. Two wings have been closed for admissions due to an upper respiratory illness. All open beds are on those wings. She stated that they are expected to reopen for Admissions today.

Director Clough discussed the Re-Cap of Final FY 13 Financial Info with the Committee.

Director Clough reviewed the August Monthly Variance Report with the Committee and discussed the following:

- Revenue Down in most Depts.:
 - Fiscal Year typically starts off slow with Revenue
 - Nothing alarming – project all will come in line
- Expenses Up in many Depts. for the following reasons:
 - Three (3) payrolls in August
 - Property/Liability Insurance paid in full
 - Real Estate Taxes only paid 2X per year
 - Workers' Compensation paid in full
- Farm Budget – Monitoring

Director Clough reviewed the August Pro-rated report and monthly over-expenditure report with the Committee.

Rep. Mulholland asked why proshare money is so large and who determines it. Director Clough stated that the State is the one who determines the amount.

Rep. Gionet asked if the reason the contracted nurses line is increased is because we lost nurses. Director Clough stated that we have been short nurses all summer. She stated that if they can't hire new staff they use traveling nurses, as well as if someone is out on FMLA.

Rep. Mulholland asked if we are experiencing a shortage in nursing. Director Clough stated that geographically we don't have a huge pool to pull from which makes it hard to find people to fill positions.

Rep. Gionet moved to accept the Executive Directors report. Rep. Mulholland seconded the motion and all were in favor.

New Business: none noted

Old Business

Rep. Gionet stated that when we left the previous meeting there was an issue that Rep. White was looking into. He asked if that was taken care of. Rep. White stated that at the next meeting there will be an update from the County Attorney.

Delegate Comments:

Rep. Ladd stated that he wasn't sure that everyone was aware that Nicholas J. Giaccone, Chief of Police from Hanover will be retiring in October. Rep. Ladd stated the County as a whole should do something to show appreciation for all he has done.

Rep. Ladd stated that the relationship between Dartmouth and the Hanover Police Department has greatly improved.

Rep. Ladd stated that he was approached by Cottage Hospital on the narrowness of the provider network for the new Health Insurance Exchange with only one provider in Blue Cross/Blue Shield Anthem and many hospitals that have been left out. Rep. Smith stated that in speaking with Commissioner Nick Toumpas they are trying to get a second insurance company in the area.

Rep. Smith reminded everyone that the Department of Energy is having scoping hearings this week on Northern Pass.

The next Executive Committee meeting will be November 25th at 9:00AM.
Rep. White requested to have HR Director Donna Cramer and Atty. Saffo
added to the agenda.

9:56 With no further business and all in favor the meeting adjourned.

Respectfully Submitted,

Representative James Aguiar, Clerk



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday November 25, 2013

PRESENT: Representatives White, Ladd, Smith, Mulholland, Gionet, and Sykes. Commissioner Richards, Executive Director Clough and Administrative Asst. Samantha Norcross.

EXCUSED: Representative Aguiar and Commissioner Cryans

9:00AM Rep. White called the meeting to order and began with the Pledge of Allegiance led by Representative Smith.

Rep. White asked that everyone remain standing for a moment of silence for Commissioner and Executive Councilor Ray Burton.

Rep. White asked if everyone had a chance to read the minutes. Rep. Ladd moved to accept the minutes from the September 23rd Executive Committee meeting. Rep. Sykes seconded the motion and all were in favor.

Treasurer Parker arrived and gave the following report:

Bonnie Parker
Treasurer's Report
Executive Committee Meeting
November 25, 2013

- Our Current General Fund balance at Woodsville Guaranty Savings Bank is: \$499,090.56
- Combined Accumulated interest in the current fiscal year (July 01– November 24, 2013) is \$4072.40.
 - All funds are invested.
 - Funds in the General Fund earn interest at a tiered level at Woodsville Guaranty Savings Bank and remain secured with a letter of credit from the Federal Reserve Bank of Boston.
 - All funds in excess of \$1M earn .30%. The tiered interest takes affect after the balance in the account falls below \$1M.

- Our Nursing Home Capital Reserve CD is invested at Ledyard National Bank at .55% and is now valued at \$68,153.44.
 - Our Dispatch Capital Reserve CD valued at \$250,493.37 is invested at Meredith Village Savings Bank at .35%.
 - Our Deeds Surcharge CD valued now at \$60,709.37 including interest earned through 11/18 is invested in a 12 month CD at Ledyard National Bank yielding .50%.
- ▲ On September 27, as authorized by the Delegation at their June 24th meeting, the Treasurer obtained a \$5 million Line of Credit for TAN (Tax Anticipation Note) at Woodsville Guaranty Savings Bank at .50%. Our first drawdown was on September 27th. To date, we have utilized \$2.5 million of our Line of Credit.
- ▲ Taxes of \$547,332.14 have been received from 4 towns. All taxes are due by December 17th.
- ▲ Investment bid letters will go out to area banks in the first week of December.

Rep. Lauer moved to accept Treasurer's report. Rep. Smith seconded the motion.

Discussion:

Rep. Gionet asked if Treasurer Parker had a chance to look into the credit unions. Treasurer Parker stated that she has not had a chance to look into that yet because they have not had any money to invest. She stated the next round will be when they start receiving tax money.

They voted on the motion. All were in favor.

Atty. Saffo arrived to discuss alternative sentencing programs, a home for Drug Court and her legal opinion regarding bonuses that were given. She brought with her, Drug Court Coordinator Bob Gasser, a parent of a Drug Court Graduate, Juvenile Restorative Justice Coordinator Katie Shelton, and Mental Health Coordinator Shelly Golden.

Atty. Saffo stated that Drug Court was initially created as a pilot project and to this day still does not have a definite home. She stated that there is mental

health court and restorative justice as well. She said that currently the Mental Health Court and Restorative Justice are run under the Attorney's Office.

She discussed the possibilities for the structure of the alternative sentencing programs with the Committee. She handed out the current organizational chart where she wrote in her proposed idea to the Committee. She suggested having one (1) department for alternative sentencing with one (1) department head and under that department have Drug Court, Restorative Justice and Mental Health Court.

Atty. Saffo stated that from an elected official stand point, any elected official can become unelected. She said she doesn't feel that alternative sentencing should be under the opinion of one person. It should be under the opinion of the Committee on whether to fund it or not. It shouldn't be up to an elected department head as to whether these programs rise or fall.

Treasurer Parker asked what the qualifications of the department head would be. Atty. Saffo stated that other Counties have paved the way for them as far as the qualifications they are looking for. Like any other position they would look for experience and education, this is a relatively new field so she would not require having years of experience in the field of alternative sentencing.

Rep. Mulholland asked if they could craft the position as they go along or do they need to have definite guidelines before they can hire anyone. Atty. Saffo said we can go along the route of Strafford County which is an administrator to run a small department with training and experience in this area.

Rep. Smith asked Atty. Saffo if she foresees the administrative position will cut hours for Drug Court since the administrative person would be doing the administrative work for Drug Court. Atty. Saffo said that right now the Drug Court Coordinator hours are 20 hours a week and he is only on site on Mondays. She stated she would like to see more presence. She wants someone on site to answer calls and questions.

Rep. White stated that the path from here is the discussion at budget time with Atty. Saffo's recommendations when they look at the programs in totality rather than individually.

Rep. Ladd stated that he thinks Atty. Saffo is an outstanding attorney and he supports this as long as it will take a load off of her.

Rep. Ladd asked Atty. Saffo if she has thought about how we set up Dispatch within the Sheriff's Department.

Atty. Saffo stated that is also an option. She stated she feels that the Public Defender's Office may not approve of that as a long term solution having alternative sentencing under prosecution but she is open to all these options.

Atty. Saffo stated that the second reason she was there was to discuss an \$8000 grant that they applied for to set up an Early Case Resolution Program.

Atty. Saffo discussed with the Committee what the Early Case Resolution Program is and stated that it will enable the Attorney's Office to be run more efficiently and save money.

Rep. White stated the reason that Atty. Saffo is here today is to brief us on the situation and the potential fiscal impact that this will have during budget season.

Rep. Gionet asked what the tradeoffs on the grant are. He asked if they were to get the grant are they required to do anything once the grant is up. Atty. Saffo stated they are not committed to anything.

Rep. Ladd stated asked if Atty. Saffo could explain why their numbers are up. Atty. Saffo discussed the case numbers in years past compared to this year and why she is so supportive of alternative sentencing. The number one increases in numbers they have had are due to drugs/burglaries.

The parent of a drug court graduate told his son's story and how important drug court is.

Mental Health Coordinator Shelley Golden and Restorative Justice Coordinator Katie Shelton each discussed their respective programs and passed out brochures and videos to the Committee.

Rep. Smith stated that she has watched the video on Restorative Justice before and recommends that everyone watch it.

Rep. White stated that the Executive Committee asked Atty. Saffo a few months ago to render her legal opinion on bonuses that were given.

Attorney Saffo discussed her legal opinion with the Committee. She confirmed to the Committee that the Commissioners' do have authority to issue these bonuses and that they are perfectly legal to come out of bonded funds. She stated that she wasn't sure what other questions the Committee might have, she stated to her it is a very black and white issue.

Representative Ladd stated that he wanted to speak to Attorney Saffo in private regarding the opinion. She stated that was fine and that they would be able to determine if his issues should be reported back to the Committee before their January meeting.

Commissioner Richards gave the following Commissioner's Report:

Commissioners' Report to the Executive Committee
November 25, 2013

- ◆ Very sadden by Commissioner Burton's passing
- ◆ Ray Burton Park – dedicated on October 22nd.
 - Memorial benches will be placed in the spring along with planting of trees, shrubs and flowers in the garden.
- ◆ Superintendent-in-training Position.
 - Supt. Libby has shared with the Commissioners his plans to retire in 2014.
 - Commissioners voted to implement a succession plan to identify if there is anyone within the current Department of Corrections with the qualifications and ability to become the next Supt.
 - The position was posted in early November – four (4) individuals from within the DoC have applied and will now go through an interview process with a Committee comprised of:
 - HR Director Cramer
 - Commissioner Cryans
 - Executive Director Julie Clough
 - Hillsborough County Supt. David Dionne
 - Commissioners will have the final authority to appoint per RSA 30-B:3
 - The goal is to have the Supt-in-training position filled by January 01, 2014 with the eventual promotion to

Superintendent upon Superintendent Glenn Libby's retirement.

- Funding for this position will come from within the existing Department of Corrections FY 2014 budget – budget will be monitored closely if at any time it looks like it will be bottom line over-expended more than \$5K ~ the Executive Committee will be immediately notified. It is not anticipated to happen.
- Commissioners feel that it is important to promote from within where possible and they feel this is the best method to follow to identify if we can fill this key position from within.
- ◆ Health Insurance Rates – Guaranteed Maximum Rate Increase for FY 2015 increase 11.9% ~ \$450K increase based on current numbers.
- ◆ Re-pointing of Administration Building is complete.
- ◆ The Biomass Plant is operational and being used to heat the Complex.
- ◆ UNH Cooperative Greenhouse is in the process of being relocated from behind the Drug Court to across the street behind the farm stand.
- ◆

Commissioner Richards thanked ED Clough and her staff for the wonderful of the job they did at the Association of Counties Conference in October and the months of planning that took place in order to make it a success.

Commissioner Richards stated that Commissioner Cryans has announced his intention to run for District 1 Executive Councilor.

Rep. Smith moved to accept the Commissioner Report. Rep. Lauer seconded the motion and all were in favor.

Executive Director Clough gave the following report:

ED Clough stated that the Committee has two (2) sets of financial reports for the months of September and October

Monthly Variance Report for October:

ED Clough stated that almost every department is behind schedule in revenue but not significantly. On November 1st they received a supplemental bed tax payment of \$107,000 which is due to an underpayment earlier this year. She stated they are starting to receive dispatch revenues for this quarter

and will begin to start receiving tax payments. She suspects things will look better on the November reports.

ED Clough said that a few departments are running over where they should be on the expense side much due to the three (3) payrolls in August and the property liability insurance and workers comp was paid in full.

Rep. Ladd stated that in looking at Sheriff's department revenue side is significantly down. ED Clough stated that they just received in November a lot of dispatch revenue; she expects that the number looks much better now.

Prorated Report:

ED Clough stated that they are at 33.79% on revenue and 32.26% on expended side which is where we are supposed to be at this point in the fiscal year.

She said that she continues to monitor farm budget line by line each month.

Monthly Over-Expenditure Report:

ED Clough stated that the biggest issue on that report is the contract nursing services. The Nursing Home continues to be using a lot of it. They are using it for LNAs as well now not just nursing. There have been a fair amount of vacancies.

Rep. Ladd asked if there is competition elsewhere where we are losing these employees too. ED Clough stated that some of it is because of that, we lose people to Dartmouth, Cottage and Glencliff because of higher wages.

Rep. Sykes asked if explain how they are trying to address that.

ED Clough stated that we are currently working on a climate survey that they are doing with all employees in the Nursing Home trying to figure out what the issues are as to why people are leaving and if it is something that they can address. They do exit interviews as well. All info is kept by HR to see if there is a common denominator to see why they are having high turnover.

Rep. Ladd asked what the reasons were as to why we may be losing these people and if it is a certain age bracket that we are losing. ED Clough stated

she will have HR Put together a turnover report for the Committee for the January meeting.

Rep. Smith stated that the key question is: are we hiring the right people and what can we do to improve that.

Rep. Gionet asked categorically in the other Counties, are these departments are a common issue? Director Clough stated that it is a common issue.

Rep. Gionet moved to accept the Executive Directors report. Rep. Shackett seconded the motion and all were in favor.

Old Business: none

New Business:

The Committee discussed the District 2 Commissioner vacancy.

Rep. White stated that the dates were tentatively looked at. The public would be asked to solicit letters of interest and resumes if they interested in the Commissioner District 2 vacancy. December 13th will be the deadline to close letters/resumes acceptance. December 20th or 23rd reconvene the Executive Committee to discuss the letters that have been received and select who will be interviewed. January 6th the Executive Committee will do interviews and recommend to the full delegation their choice on January 27th

Rep. White asked how the rest of the Executive Committee felt on the timeline that has been given.

ED Clough passed out a copy of the Commissioner Vacancy Ad. She stated her thought was to send to the Boards of Selectmen to post in their town halls and advertise in all newspapers. It would run in the December 4th papers.

Rep. Smith asked if that was enough time. Rep. Shackett stated that it isn't coming as a surprise to the public. He feels that a week will be enough time.

Commissioner Richards stated that she has always enjoyed the non-partisan aspect of the job. She stated that the majority of the board is democrat and asked if that will have any bearing on their decision. Rep. White stated that

he will be looking for someone who has close values and views to Commissioner Burton.

Rep. Ladd stated that he wants to keep the politics aside. The question should be how we fill those shoes which we never will. There were certain issues that were very important to Commissioner Burton and he want to bring someone to the table who may possibly echo his values.

Rep. White asked the Committee what they prefer for the date.

Rep. Shackett suggested that resumes be emailed to the Executive Committee to allow them to review them before the meeting so they are not reading through a dozen resumes during the meeting.

Representative White stated that the entire process is all public.

The Committee was all in favor of the meeting being on the December 20th.

The vacancy will be advertised this week and the deadline for resumes and letters of interest will be December 13th. December 20th the Executive Committee will convene to discuss and review all letters.

Rep. White then stated that January 6th after the interviews the Executive Committee will discuss who they will recommend to the full delegation.

Rep. Ladd moved to accept the timeline as proposed. Rep. Gionet seconded the motion. Rep. Lauer abstained and all were in favor.

Rep. Ladd stated that the important issue is what Commissioner Burton stood for, we really should be looking at what was Ray. Rep. White asked the Committee to take a second or two to write down thoughts on who was Ray and what qualities they should what to look for.

Rep. Lauer excused herself.

The Committee discussed the criteria that they are looking for.

Rep. White stated that the values are very important in this position. Their perspective on the Grafton County budget and the funding priorities that are expressed in the budget are very important.

Rep. Sykes stated that each candidate needs to be asked how they will reach out to all their constituents in such a vast geographical area.

Rep. Ladd asked if there was there anything that Commissioner Burton focused on in the budget.

Commissioner Richards stated that Commissioner Burton was very supportive of County personnel and the farm. She went on to stated that he was one of the first public servants to come out with his opinion on Northern Pass and was very well known for his opposition on the Northern Pass.

Rep. Shackett stated that it is hard to differentiate Ray Burton's two (2) jobs. We need to keep in mind what the County issues are not his Executive Councilor district.

Commissioner Richards stated that he was a champion of supporting the social services aspect of our funding.

Rep. Smith stated that the skills he brought to both jobs were the same. He brought people together to solve a problem. He was a problem solver not a dictator.

Rep. Ladd stated that he (Ray) was not aligned with either party to the degree where he let politics dictate his decisions.

Rep. Ladd asked ED Clough when she works with the Commissioners is there something she sees that could be strengthened or be a void.

ED Clough stated that she thinks someone that has a general sense of business working is helpful because we are running a business. She stated the biggest thing with Commissioner Burton was he cared so much about people that it didn't matter how small your issue was or who you were he helped everyone.

Commissioner Richards stated making them aware of the schedule that is required of the Commissioners is very important as they attend many meetings across their districts.

Representative White stated with everyone's agreement we will next meet December 20th, January 6th for the purposes of interviews and

recommendations. January 27th the full delegation will meet and the EC will meet after the full delegation.

11:42 with no further business the meeting adjourned

Respectfully submitted,

James Aguiar, Clerk



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Friday December 20, 2013

PRESENT: Representatives White, Ladd, Smith, Mulholland, Gionet, and Sykes. Executive Director Clough and Administrative Asst. Samantha Norcross

Rep. White called the meeting to order at 9:00am and began with the Pledge of Allegiance led by Rep. Smith.

Rep. White stated that the only agenda item is to review the resumes for the District 2 Commissioner vacancy.

Rep. Ladd stated that the qualities he is going to be looking for are communication skills, fiscal experience and handling a budget, awareness on social service programs, interaction with staff, ability to work with staff, knowledge of the farming operation, experience in public office and the understanding of issues which are impacting Grafton County.

Rep. Smith stated that she thought what Rep. Ladd stated was very reasonable.

Rep. Gionet stated that in knowing some of the candidates, he has his mind made up on who he would select to bring in for interviews.

Twelve (12) resumes were received by the following people:

Steven Connolly- Bethlehem, NH discussion

Richard Long- Bath, NH

Linda Lauer – Bath, NH

Donald Lavoie – Bethlehem, NH

Michael King – North Haverhill, NH

Denis Ward – Monroe, NH

Paul Anderson- Piermont, NH

Peter Glenshaw- Lyme, NH

Michelle Gonthier- Woodsville, NH

Stephen Whitney- Bath, NH

Jeffrey Stiegler- North Haverhill, NH

Mark Secord- Lisbon, NH

The Executive Committee reviewed and discussed each resume and brought forward seven (7) potential people to bring back for interviews. Those candidates were the following:

Richard Long- Bath, NH

Linda Lauer – Bath, NH

Donald Lavoie – Bethlehem, NH

Michael King – North Haverhill, NH

Denis Ward – Monroe, NH

Mark Secord- Lisbon, NH

Peter Glenshaw- Lyme, NH

Denis Ward was present and answered questions from the Committee.

The Executive Committee agreed that they would like to narrow the list down to four (4) candidates, five (5) if needed. The Committee then read through the resumes a second time and each picked their top four (4) candidates to bring in for interviews.

After discussing the Committee members top four (4) picks there was a consensus on the following three (3):

Richard Long- Bath, NH

Michael King – North Haverhill, NH

Linda Lauer – Bath, NH

The Committee further discussed who would be selected as the fourth candidate. After much discussion the Committee agreed to bring back five (5) candidates as certain members of the board felt strongly about each of the last two (2) candidates.

The final list of individuals to be interviewed on January 6th is as follows:

Richard Long- Bath, NH

Michael King – North Haverhill, NH

Linda Lauer – Bath, NH

Denis Ward – Monroe, NH

Peter Glenshaw- Lyme, NH

Rep. Shackett moved to invite Linda Lauer, Richard Long, Michael King, Denis Ward and Peter Glenshaw to come in on January 6th 2014. Rep. Gionet seconded the motion and all were in favor.

Rep. White asked for all members to have one question picked out to ask during the interviews. He asked that they each forward their question to him and he will put together a list of questions to be asked.

The Committee agreed to begin at 8:30am on Monday January 6th.

Director Clough will notify the candidates selected for interviews and Rep. White will notify the ones who were not chosen.

11:04AM With no further business the meeting adjourned.

Respectfully Submitted,

Jim Aguiar, Clerk



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday January 20, 2014

PRESENT: Representatives White, Ladd, Smith, Mulholland, Gionet, and Shackett, Executive Director Clough and Administrative Asst. Samantha Norcross.

EXCUSED: Representatives Aguiar, Lauer, and Sykes

The Executive Committee met with the following candidates to interview them for the District #2 Commissioner Vacancy:

Michael King
Richard Long
Denis Ward
Linda Lauer
Peter Glenshaw

Rep White explained to each that they would spend approximately 30 minutes asking questions and gathering information from them.

Each candidate spent a few minutes to explain a little about themselves and why they are seeking the position. Each candidate was then asked a series of questions by the different Executive Committee members. Questions included:

- Describe yourself, either with an adjective or short phrase, your managerial style. What is one of your weaknesses or an area in which you can improve?
- Knowing some of the challenges that are faced during the budget season with many different agencies coming to us for funding, do you have any opinion on these Human Service agencies and how they should be funded?
- What are your views on the farm and its position within the County?
- What are your feelings on the Northern Pass Project?

- Are there any areas of the budget you feel are over funded or underfunded?
- The largest portion of the budget is personnel and personnel related costs. How would you manage the ability to maintain the balance between employees and budget?
- If chosen for the position, would it be your intent to seek election after this term is filled? What are your thoughts on the long term office?

At the conclusion of each interview Rep White explained what the process would be from here on. He stated that today the Committee will be interviewing five (5) people. At the end of the day they will agree to present one (1), two (2) or however many finalists they feel is appropriate to the Delegation who will vote on January 27th. It is a majority vote so the full Delegation will make the ultimate choice; it is the Executive Committee's job to bring forward their recommendation(s). The Delegation however, has the ability to bring forward any of the twelve (12) original candidates who submitted resumes to vote on; they do not have to choose one of the finalists that the Executive Committee has brought forward.

At the conclusion of the five (5) interviews the Executive Committee reviewed and discussed their thoughts on each candidate. After the discussion the Committee felt it was necessary to bring forward two (2) candidates, both Richard Long and Linda Lauer, to the full Delegation on January 27th as their recommendations for the District #2 Grafton County Commissioner position.

1:29PM With no further business the meeting adjourned

Respectfully Submitted,

Rick Ladd, Vice-Chair



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday January 27, 2014

PRESENT: Representatives White, Ladd, Smith, Mulholland, Gionet, Sykes, Friedrich, Townsend, Executive Director Clough and Administrative Asst. Samantha Norcross.

Rep. White stated that Representative Jim Aguiar had submitted his letter of resignation from the Executive Committee due to health issues and that with the events of earlier this morning, Representative Linda Lauer has resigned her seat to become a Commissioner. He stated they needed to fill these two (2) positions on the Executive Committee and asked if anyone had any nominations.

Rep. Mulholland stated she nominated Carol Friedrich

Rep. White stated that he nominated Charles Townsend

Rep. Mulholland moved to close nominations. Rep. Smith seconded the motion and all were in favor.

Rep. Smith stated that she didn't see anyone from District 2 present and that they need to replace someone from that District as well. There was a discussion that the typical protocol for positions on the Executive Committee was to have three (3) from each Commissioner district, but that it did not have to be done that way if there was no one from a particular Commissioner district that wanted to do and multiple people from another district they could fill it that way.

Rep. Ladd moved to use a voice vote in this election process. Rep. Sykes seconded the motion and all were in favor.

Rep. White stated that they would do a voice vote by raising their hands.

Representatives voting for C. Friedrich; Ladd, Mulholland and Gionet

Representatives voting for C. Townsend; White, Sykes and Smith.- 3

With the vote being 3-3 the motion fails.

Representative Chuck Townsend withdrew his nomination.

Rep. White declared that will only one (1) candidate that Rep. Freidrich was elected to the Executive Committee to fill the vacancy from Commissioner District 3.

Rep. Gionet nominated Chuck Townsend to the Executive Committee to fill the vacancy from Commissioner District 2.

Rep. Ladd moved to close nominations. Rep. Gionet seconded the motion and all were in favor.

Rep. White declared that with only one (1) candidate was elected to the Executive Committee to fill the vacancy from Commissioner District 2.

Duane Baxter, from the Bath Historical Society, arrived to give a presentation. He stated that he is the Executor for the Raymond Burton estate. He read a letter that he wrote to the Commissioners regarding a building that was purchased by the Bath Historical Society on the Commons in Bath, NH. The Society is proceeding to establish a portion of the building and name it the Raymond S. Burton Memorial and Learning Center. He stated they have initiated a program with Plymouth State University that will allow students of archival and government studies a place to do research and do archival work. The Raymond S. Burton collection is being provided by his estate. The Bath Historical Society is seeking funding to ensure that the collection is displayed in a dignified setting and maintained. He stated they estimated \$20,000 is needed to make construction changes and supply a proper environment for display. He stated that they are asking each County in District 1 to consider budgeting a donation this year to help with this project.

He stated that the Bath Historical Society was founded in 1985 and since then they have been trying to find a home. A residence became available on the commons and they were able to purchase the building but now they are seeking funding to get the building in shape.

He stated they are requesting a \$2,500 donation from Grafton County for the Bath Historical Society since Raymond Burton was such a significant part of Grafton County.

Rep. Ladd stated that Ray Burton was a fixture of Bath and New Hampshire and this County. Rep. Ladd inquired about the donations from other Counties and asked how they planned to get to the needed \$20K. Mr. Baxter stated that they are also looking for other ways to obtain that \$20,000, through smaller events. They have several people who already pledged \$1,000. He stated that Bath is a small community who steps by having up fundraisers and bake sales. They hope to get whatever they can from the other Counties.

Commissioner Cryans stated that he has talked to George Maglaris, president of the Commissioners Council. Commissioner Maglaris feels that it would be better to request through the Commissioners Council one large donation from the NHAC instead of asking each individual County to contribute. He stated they have talked about a proposal, has not been brought to the table.

Rep. Ladd moved that the Executive Committee of the Delegation support the Commissioners effort in working towards assistance to the Bath Historical Society in establishing an archival research center in memory of Ray Burton in connection with PSU and if funding isn't obtained from all the Counties as a whole, this County move forward and work with the state and Mr. Baxter to make this happen. Rep. Smith seconded the motion.

Discussion:

Rep. Gionet stated that many towns in Grafton County have a historical society and wondered if this is fair to the rest of the towns in the County.

Rep. Ladd stated that there was only one Ray Burton, and he believes that we need to send out the message to other Counties that this County does support this effort. He stated that he would think we would look at this in a singular situation, one that involves a very special individual who was New Hampshire.

Rep. White stated that even though he represents people from one of the most Southern points in Grafton County he felt he could say confidently that Lebanon would support this appropriation.

With seven (7) voting in favor and one (1) (Gionet) opposed the motion is adopted.

Rep. Ladd moved to accept the minutes from November 25th 2013. Rep. Mulholland seconded the motion and all were in favor. Rep. Townsend and Rep. Friedrich abstained.

Rep. Smith moved to accept the minutes from December 20th 2013. Rep. Ladd seconded the motion and all were in favor. Rep. Townsend and Rep. Friedrich abstained.

Treasurer Bonnie Parker arrived and gave the following report:

Bonnie Parker
Treasurer's Report
Executive Committee Meeting
January 27th, 2014

- Current General Fund balance as of January 26th, at Woodsville Guaranty Savings is: \$ 10,791,008.26.
- Combined Accumulated interest in the current fiscal year (July 01, 2013– Jan 26th, 2014) is \$6,876.02.
 - All funds are invested.
 - Our Nursing Home Capital Reserve CD at Ledyard Bank, valued at \$68,222.29 matured on Jan 18th and was re-invested at Ledyard National Bank for 1 year at the same interest rate of .55%. An additional sum of \$81,377.03 was added to this CD to bring the investment total to \$149,599.32.
 - Our Dispatch Capital Reserve CD valued at \$250,493.37 remains invested at Meredith Village Savings Bank at .35% and will mature 5/20/14.
 - Our Deeds Surcharge CD valued at \$60,858.67 remains invested at Ledyard Bank in a 12 month CD yielding .50%. This CD will mature 7/19/2014.
 - We utilized \$4 million of our \$5 million TAN credit line at Woodsville Guaranty Savings Bank. This \$4 million was paid in full on December 17th, 2013 - plus interest of \$2623.27.

As authorized by the Commissioners on December 17, 2013:

- ◆ \$250,000.00 from tax receipts was invested in a 6 month CD at Service Credit Union at .30% and will mature 6/19/14.
- ◆ \$2,000,000.00 of tax receipts was invested at Mascoma Savings Bank at at .35% and will mature 6/19/2014.
- ◆ Funds in the General Fund earn interest at a tiered level at Woodsville Guaranty Savings Bank and remain secured with a letter of credit from the Federal Reserve Bank of Boston. Up to \$10M earns interest at .40%. Tiered interest takes effect after the balance in the account falls below \$1M. Balances over 10 million earns interest @ .30% in Daily Repurchase.
- ▲ WGSB consistently offers Grafton County higher rates than many other banks due to the high level of activity we maintain with their bank. Ledyard Bank also offers Grafton County consistently higher rates than other polled banks.

Respectfully submitted,
Bonnie Parker -- Grafton County Treasurer

Rep. Gionet moved to accept the Treasurer's report. Rep. Mulholland seconded the motion and all were in favor.

Commissioner Cryans gave the following Commissioners report:

Commissioners' Report to the Executive Committee
January 27, 2014

- ◆ Superintendent-in-training Position.
 - We are pleased to announce that Thomas Elliott, Jr. was promoted to Superintendent-in-training on January 6, 2014. He will serve in this capacity until Supt. Libby's retirement later this year.
- ◆ The Greenhouse relocation project is complete. This was funded by a grant through UNH.
- ◆ There will be an Open Barn Day on June 7, 2014 – Save the date!
- ◆ Budget Prep work has begun by departments.
 - Department Heads will present their budget requests to the Commissioners in March and early April.
 - Commissioners will finalize their requests in mid-late April and will send out their budget by the first week in May.

Rep. Gionet moved to accept the Commissioners' Report. Rep. Friedrich seconded the motion and all were in favor.

ED Clough gave the following Executive Director's Report:

The Census at the Nursing Home today is 132.

ED Clough stated that today's counts at the DoC were as follows:

122 in house

9 on EM

20 in DC *3 in custody

She then reviewed the Monthly Variance Report:

Nursing Home- six (6) month figures do not include the second quarter bed tax monies. That would account for what we are behind in at the Nursing home. ED Clough stated that Medicaid rate at the Nursing Home increased effective January 1, 2014 so we should be seeing an increase in the Nursing Home Revenue over the last six (6) months of the year.

ED Clough stated that we are 100% collected on tax money.

On the expense side:

ED Clough stated that a couple departments over where they should be at six (6) months. The largest one is the Human Service Department. We pay a capped amount and may pay more than a 1/12 amount but at the end of the year we pay only what's in the budget.

Rep. Ladd asked ED Clough if they are still having rotation problems at the Nursing Home.

ED Clough stated that they are still having some issues. HRD Donna Cramer is working on the turnover reports for the first six (6) months and is also working on doing a climate survey within the Nursing Home. Rep White stated that he would like to have HRD Cramer prepare a report for the Executive Committee for either their March or May meeting to discuss

turnover and staff issues at the Nursing Home since this does have a budgetary impact.

Rep. Gionet moved to accept the ED Report. Rep. Ladd seconded the motion and all were in favor.

New Business

Rep. Townsend stated that he has been honored to be nominated as the Delegation representative to the Grafton County Extension Service Advisory Council and has enjoyed working with them but due to scheduling conflicts and now being a member of the Executive Committee he requested that a new person be nominated to represent the Delegation at the Advisory Council.

ED Clough recommended that Rep. White send out an email to the Delegation to see if anyone is interested.

Rep. White stated that the Executive Committee had never been through the process of filling the Commissioner Vacancy and it has been a pleasure working with staff, especially Executive Director Julie Clough and Admin. Asst. Samantha Norcross. He stated that the process was much easier with the cooperation.

Rep. Gionet stated that as a member of the EC he is thankful for how Rep. White and Rep. Ladd organized and worked through everything.

Rep. Mulholland asked who was going to be the new clerk of the Executive Committee.

Rep. White stated that the clerk of the Executive Committee is appointed by the Executive Committee.

Rep. Mulholland nominated Rep. Sykes for the position of Clerk.

Rep. Sykes stated that if someone else wanted the job they could take it, but if no one wanted it he would take it on.

Rep. Gionet nominated Rep. Smith for the position of clerk. Rep. Smith accepted the nomination.

Rep. Sykes declined the nomination.

Rep. Gionet moved to close nominations. Rep. Mulholland seconded the motion. All were in favor.

Rep. White declared Rep. Smith Clerk of the Executive Committee.

Rep. White thanked Executive Committee for all the work over the last few weeks with filling the Commissioner Vacancy.

Deb Maes from UNH Coop. Extension stated that she is planning on inviting all members of the Delegation to an event in May where UNH Coop. Extension will highlight some of the relationships they have with various components of the County.

Rep. White stated that the next Executive Committee meeting will be Monday March 17th at 9:00 AM.

12:40 with no further business the meeting adjourned.

Respectfully submitted,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday March 17, 2014

PRESENT: Representatives Ladd, Smith, Mulholland, Gionet, Shackett, Sykes, Townsend, Friedrich, Commissioners Cryans and Lauer, Executive Director Clough and Administrative Asst. Samantha Norcross.

EXCUSED: Representative White and Commissioner Richards

Rep. Ladd called the meeting to order at 9:08AM and began with the Pledge of Allegiance led by Rep. Gionet.

Mark Scarano from GC Economic Development Council arrived to give his quarterly update to the Executive Committee.

M. Scarano discussed several items with the Committee and answered several questions. He stated that there are currently three (3) projects that they are working on.

He stated that the largest activity that they provide is Gap financing to businesses that perhaps can't get 100% of the financing they need for expansion or just to keep themselves going. He stated that GCEDC is not there to compete with the banks. They receive federal dollars to provide these loans.

They are currently investigating providing micro loans-sub \$25,000, because there is a growing demand for them. He stated that it is getting harder for businesses to obtain these small loans and they are hoping to get those up and running by September.

M. Scarano stated that at the Enterprise Center, which is located in Plymouth, all completed spaces have been leased and are operating. One floor remains to be finished.

He went on to state that the 3rd project they are currently working on is internships for high school students who attend Littleton, Lisbon, and Profile High Schools. They are trying to retain young people in the area and one

way to do this is to get them internships in local businesses. He went on to state that five (5) students who have gone through the internship are now employed with local businesses.

Rep. Townsend asked M. Scarano if he would consider expanding the internship program to other schools. M. Scarano stated that they have looked at the Upper Valley as an opportunity. The Upper Valley Education Business Partnership already does a lot of job shadowing type activities but aren't as big into the internship side of things. GCEDC could probably work with them to expand. He said that the one thing they don't want to do is recreate the wheel. If someone is already doing something then we would want to work with them to bring some of the expertise that they have elsewhere.

Rep. Sykes stated that he recently read that the number of farms in New Hampshire and Vermont have increased for the first time in a long time. He asked if there were any activities or aspects of their programs that are related to agriculture. M. Scarano stated that in the past they have not had anything oriented to agriculture but that may come out as a part of their strategic planning process going forward.

Rep. Gionet stated that M. Scarano said they are not competing with banks. He asked if M. Scarano is talking about interest rates. M. Scarano stated that they try to match rates as close as possible to the lead lender when it comes to what they charge clients. He stated that most of the activity they generate are referrals from lenders.

Rep. Ladd asked M. Scarano in his observations dealing with large and small businesses are there issues he hears about that the legislature should be addressing. M. Scarano stated that a big issue is work force development. He stated that work force development is not only the availability, but the skills of the workers that businesses need. This is always in the top five (5) issues that businesses face. Transportation is also in the top five (5).

Executive Director Clough stated that HRD Donna Cramer and NHA Craig Labore were at the meeting this morning to present a report to the Committee regarding turnover and retention rates at the Nursing Home and answer any questions they may have. (*see attached) She stated that she has discussed the use of contract nursing services with the Committee a number of times. Since we do not budget any funds for this, the line item is always over expended.

HRD Cramer explained that the use of contract nurses is part of doing business for a long term care facility. No matter what we do to combat turnover and to retain our employees, there will most likely always be a need to use contract agencies.

Rep. Gionet asked if nine (9) employees out on FMLA(Family Medical Leave Act) is a typical number. NHA Labore stated that our FMLA totals are lower than most other counties in New Hampshire.

Rep. Ladd asked what the average length of a FMLA is. NHA Labore stated that the average is roughly over two (2) months.

Rep. Ladd asked what the length of the probationary period is for employees. NHA Labore stated that it is six (6) months, and during that time the employee has a three (3) and six (6) month evaluation.

HRD Cramer and NHA Labore reviewed several of the steps that the county is taking to reduce turnover and to retain employees. Director Clough stated that she will be looking at making transfers into the contract nursing line on a monthly basis and will keep the Committee updated on expenses and if at any point it appears that the nursing budget will be more than \$5K over spent she will come to them with the request to transfer funds.

Rep. Ladd stated that there were four (4) sets of minutes that need to be approved.

Rep. Smith moved to accept the minutes from the January 20th Executive Committee meeting. Rep. Mulholland seconded the motion and all were in favor. Rep. Townsend and Rep. Friedrich abstained.

Rep. Townsend moved to accept the minutes from the January 27th Executive Committee meeting. Rep. Sykes seconded the motion and all were in favor.

Rep. Mulholland moved to accept the minutes from the January 27th Delegation meeting. Rep. Townsend seconded the motion and all were in favor.

Rep. Sykes moved to accept the minutes from the February 12th Delegation meeting. Rep. Friedrich seconded the motion and all were in favor. Rep. Gionet abstained.

Treasurer Parker arrived and gave the following report:

Treasurer's Report
Executive Committee Meeting
March 17, 2014

- Current General Fund balance as of March 17th, at Woodsville Guaranty Savings is: \$ 7,086,393.34
- Combined Accumulated interest in the current fiscal year (July 01, 2013– Feb 28th, 2014 is \$15,213.11

On March 14th, we made a Nursing home bond payment of \$132,675.00 from our WGSB General Fund Account.

- All funds remain invested as previously reported January 27th:
 - Our Nursing Home Capital Reserve CD at Ledyard Bank valued at \$149,599.32 for one year at rate of .55% and matures on January 19th 2015.
 - Our Dispatch Capital Reserve CD valued at \$250,493.37 remains invested at Meredith Village Savings Bank at .35% and will mature 5/20/14.
 - Our Deeds Surcharge CD valued at \$60,858.67 remains invested at Ledyard Bank in a 12 month CD yielding .50%. This CD will mature 7/19/2014.
 - \$250,000.00 from tax receipts invested in 6 month CD at Service Credit Union at .30% and will mature 6/19/2014
 - \$2,000,000.00 of tax receipts is invested at Mascoma Savings Bank at .35% and will mature 6/19/2014
 - Funds in the General Fund earn interest at a tiered level at Woodsville Guaranty Savings Bank and remain secured with a letter of credit from the Federal Reserve Bank of Boston.
Up to \$10M earns interest at .40%. Tiered interest takes effect after the balance in the account falls

below \$1M. Balances over 10 million earns interest @ .30% in Daily Repurchase.

Rep. Gionet moved to accept the Treasurer's report. Rep. Mulholland seconded the motion and all were in favor.

Commissioner Cryans gave the following Commissioners report:

- ❖ Open Barn Day will be held on June 07th – 10 AM – 2 PM.
- ❖ They have started receiving budget requests from departments.
 - Anticipate Commissioners' budget will be available the first week in May.
 - Public Hearing – potentially May 19th to coincide with Executive Committee Meeting.

Rep. Ladd asked Commissioner Cryans about Duane Baxter and the status of the Raymond S. Burton Memorial and Learning Center. Commissioner Cryans stated we have not acted on it yet. He stated that he is going to follow up with George Maglaris at the state level to make sure that it doesn't get dropped there, but it will not be dropped at the county's end.

Rep. Gionet moved to accept the Commissioners report. Rep. Mulholland seconded the motion and all were in favor.

ED Clough gave the following Executive Directors report:

Census at Nursing Home is 128

Jail-

102 in house

10 on Electronic Monitoring

Supervising 20 in Drug Court with two (2) that are in custody.

Monthly Variance Report:

Director Clough began by stating that the Nursing Home revenue was a work in progress this month. When she received the financial reports, she noticed there was a problem. She is working with the Nursing Home Finance Manager to figure out what needs to be done to correct the issues. She did

state that the problem was on paper and that the Nursing Home was not behind in revenue as much as it appears on the report. Once the issue is rectified, Director Clough will send the Executive Committee adjusted reports and an explanation.

Revenue

Sheriff's Dept. Revenue is behind in the civil revenue which Sheriff Dutile says is an indication that there is a recovery in the economy and that they are serving less papers on people.

Deeds- Revenue has been down and only time will tell what is going to happen. Both January and February were very slow.

Expense

ED Clough stated that there were three (3) payrolls in January which skews the report but this will work its way out as we continue through the fiscal year.

Human Service is showing an overage of \$363,000. However, we only run to what we budgeted for the CAP and do not exceed it.

Medicaid B- line item is over expended; we have contracted as of October 1st with a new rehab company which is providing more services for residents. The expense is being offset by the revenue.

Rep. Gionet moved to accept the Executive Directors report. Rep. Smith seconded the motion and all were in favor.

New Business:

The Committee discussed the date and time that the Delegation will need to meet in order to set the wages for the elected officials.

It was agreed that they would do both the Executive Committee meeting and the Delegation meeting on May 19th 2014. The Executive Committee meeting will be at 3:00PM. The full Delegation will then meet at 4:00PM followed by the Commissioners Public Hearing at 6:00PM.

The rest of the Executive Committee Budget Meetings will be as follows:

June 2nd, June 6th, June 9th, and June 13th. If necessary they will have a final meeting on June 16th. All of the meetings will begin at 9:00 AM. The full Delegation will meet on Monday, June 23rd at 10:00 AM.

Register of Deeds Kelley Monahan arrived to address the Committee on an issue she has been dealing with. She addressed them about HB 1122 which is relative to the filing with a registry of deeds a fraudulent document purporting to create a lien or claim against real property. The bill is in the Criminal Justice Committee right now. She has been testifying on the bill and working with Representative Peter Schmidt who is a sponsor of the bill. She is testifying again tomorrow on some revised language that the Deeds Affiliate would like to see. She was giving the Committee a heads up because the full house will have to vote on this bill when it comes out of Committee, and the Registers would like to see this bill passed with the correct language. The bill establishes criminal penalties for persons who file fraudulent documents or instruments with the Registry of Deeds. This is a problem that Register Monahan states needs to be addressed and corrected.

11:01AM with no further business the meeting adjourned

Respectfully Submitted,

Suzanne Smith, Clerk

EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday May 19, 2014

PRESENT: Representatives White, Ladd, Smith, Mulholland, Gionet, Shackett, Sykes, Townsend, Friedrich, Commissioners Cryans, Richards and Lauer, Executive Director Clough and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: Treasurer Bonnie Parker

Representative White called the meeting to order at 3:00PM and began with the Pledge of Allegiance led by Representative Townsend.

Rep. Ladd moved to accept the minutes from the March 17th Executive Committee meeting. Rep. Townsend seconded the motion and all were in favor. Rep. White abstained.

Treasurer Bonnie Parker arrived and gave the following Treasurer's report:

Bonnie Parker
Treasurer's Report
Executive Committee Meeting
May 19th, 2014

- Our Current General Fund balance as of May 19th, at Woodsville Guaranty Savings Bank is: \$ 4,418,244.38
- The Combined Accumulated interest in the current fiscal year (July 01, 2013 to May 19th, 2014) is \$ 20,870.27

All funds are invested as previously reported.

- Our Nursing Home Capital Reserve CD valued at \$149,599.32 remains invested at Ledyard National Bank for one year at a rate of .55% and will mature on January 19th 2015.
- Our Dispatch Capital Reserve CD valued at \$250,493.37 at Meredith Village Savings Bank at .35% will mature 5/20/14.

- Our Deeds Surcharge CD valued at \$60,858.67 remains invested at Ledyard National Bank in a 12 month CD yielding .50%. This CD will mature 7/19/2014.
- \$250,000.00 from tax receipts invested in 6 month CD at Service Credit Union at .30% and will mature 6/19/14.
- \$2,000,000.00 of tax receipts remains invested at Mascoma Savings Bank at .35% and will mature 6/19/2014.
- Funds in the General Fund earn interest at a tiered level at Woodsville Guaranty Savings Bank and remain secured with a letter of credit from the Federal Reserve Bank of Boston.
Up to \$10M earns interest at .40%. Tiered interest takes effect after the balance in the account falls below \$1M. Balances over 10 million earns interest @ .30% in Daily Repurchase.

\$144,444.26 of the maturing (5/20/14) Dispatch Capital Reserve funds at Meredith Village Savings Bank will be utilized for current needs and \$106,927.10 will be invested in a 1 year CD yielding .50% at Ledyard National Bank.

Rep. Townsend moved to accept the Treasurer's report. Rep. Mulholland seconded the motion and all were in favor.

Commissioner Cryans then gave the following Commissioners' report:

Commissioner Richards spoke about Open Barn Day and the progress they are making. She stated that she is very excited to be planning the 2nd Open Barn Day, the last one being held in 2010. This year's event will be dedicated to the late Ray Burton as he loved the farm and was very supportive of it. She explained that there will be many educational exhibits, a \$1.00 barbeque, free ice-cream, tours of the farm animals and county properties. It will run Saturday June 7th from 10:00AM -2:00PM rain or shine.

Commissioner Cryans stated that the Commissioners proposed FY15 budget has been sent out. The expenses have increased by 2.73% or a little over \$1 million. The amount to be raised by taxes is 3.35%. The public hearing to present the proposed budget will be June 2nd at 6:00PM.

Commissioner Cryans noted that the Maintenance department has put out benches and plants at the Ray Burton Park and it is coming together very nicely.

Commissioner Cryans stated that there will be a PowerPoint presentation to discuss the nursing home projects during the Delegation meeting. He noted that Grafton County self-reported the issue to the state. The committee agreed to hold off on all questions until the presentation during the Delegation meeting.

Rep. Smith moved to accept the Commissioners' report. Rep. Shackett seconded the motion and all were in favor.

ED Clough gave the following Executive Director's report.

She stated that the census at the nursing home is currently 132. The census at the Department of Corrections is currently 117 with nine (9) on electronic monitoring and sixteen (16) in Drug Court with one (1) of them being in custody.

April Monthly Department Variance Report:

Revenue:

ED Clough explained that the nursing home revenue looks better than it did last month. They are still behind \$142,000. \$800,000 of the revenue for the nursing home is proshare money that the county receives in one shot at the end of June.

The Sheriff's department had \$113,000 in revenue that came in on May 1st so that was credited in the May report.

The Register of Deeds will not finish at their revenue level. They are behind \$75,000 at the ten (10) month mark and ED Clough explained she doesn't see them catching up in the last two (2) months.

ED Clough said that overall at year end the county should finish right on target for revenue.

Expense:

ED Clough explained that the Human Services budget looks like it is severely over expended. The county only pays up to our CAP. That budget will be over expended \$65,000 due to the fact that the CAP was not set until after the budget was completed.

The nursing home gains ground every month and ED Clough said she believes by the end of the year they should be on target.

Cooperative Extension shows over because the May bill was posted in April but will equal out by the end of the year.

ED Clough stated they are making progress, it is not a banner year but they are looking better than they were a couple months ago.

April Prorated Report:

The report shows the county as under revenue slightly at this point and under expended by a little over \$500,000. It shows \$500,000 in an unassigned fund balance.

ED Clough explained there are a total of nine (9) accounts that are over expended. She said that some of them are line items that are waiting for reimbursements and some will continue to add charges through the end of the year. ED Clough explained she is going to wait and do one transfer for those lines at the end of the year.

ED Clough reviewed the appropriation transfers with the Committee.

Rep. White asked if this amount of appropriation transfers is typical. ED Clough stated that there are always things that come up they don't account for. If there were areas that they noticed needed to be adjusted then they have done so for FY15.

ED Clough said they are over expended nursing home Medicare B and have made a major adjustment in FY15 to compensate.

ED Clough gave the Executive Committee a packet requesting permission for department transfers.

ED Clough stated there will be three (3) departments that will most likely be over expended by more than \$5,000. She explained the three (3) budgets that are going to be over expended to the committee.

Rep. Mulholland asked with the Human Services department, if you calculate the CAP to the best of your ability is that always accurate. ED Clough said that this is the first time they have underestimated and have increased the FY15 budget by \$300,000.

ED Clough explained the Dietary department's reasons for being over expended. She stated that it is an accounting issue. Their food service provider Fitz Vogt sends their bills at the end of the month and by the time they get June's invoice they have already closed the fiscal year and that bill is posted into the next fiscal year. She stated that they are getting on a much better schedule with them and are getting invoices earlier which will make FY14 have thirteen (13) invoices and make that line item over expended but will be getting them on the right track going into FY15

ED Clough explained that the nursing home contracted services line is over expended. They are contracted with a rehab company to provide speech, physical and occupational therapy to residents. They switched to a new provider in October provides much more expanded services to the residents. She stated that they budgeted \$35,000 and is currently at \$190,000 this year. This fee is offset by the revenue that is collected from that service. They are over collected on revenue as well. ED Clough explained that the county pays the rehab company 73% of the Medicaid Rate and we keep the rest as revenue. From an appropriation standpoint this line item will be over expended significantly.

ED Clough explained that there was an unexpected change in the physician coverage at the nursing home. Dr. DeFrahm retired in April. She was an employee and her salary was included in the nursing budget which means she had paid benefits as well. The new physician was brought on as a contracted service not as an employee which will make the contracted services line over expended by roughly \$15,000. They are paying her a flat \$55,000 a year for her services.

Rep. Shackett asked how the 27% revenue that the nursing home receives for the rehab services gets allocated. NHA Labore stated all billing is done in the business office; there are salaries there that the 27% will help offset.

Rep. Ladd asked if our nursing home population is constant are we over identifying or providing more services with this new rehab provider. NHA Labore stated that they are providing more services. He explained that the previous therapy company that they had roughly two (2) staff members for the 135 residents at the nursing home. The company now offers on any given day five (5) therapists. There are more therapists to go around which allows all the residents to have the exposure to therapy.

Rep. Ladd asked if we are looking at future increases. NHA Labore stated that what you see now would be what you would see in the future. He said he sees this as a level playing field and doesn't see it going up or down.

Rep. Ladd asked with the county now going through a contracted service for physician services if we will be better able to control costs and are we able to save something through a contracted service ED Clough stated they are saving money. The county is not paying for insurance, malpractice insurance, vacation or sick time. They are paying the physician a flat fee which is lower than what the previous physician was at.

Rep. Ladd stated that many large nursing homes go to contracted services because it's cheaper. He asked if NHA Labore sees any residents wanting to have their own physicians and going outside the nursing home. NHA Labore stated they have not. He explained that they have one or two people here five (5) days a week and families enjoy that because they have the opportunity to speak to them. The service that they are providing to the families and residents is far superior to what they used to have.

Rep. White moved that the Executive Committee authorize to move \$264,818 as requested in the May 19th memo from the Commissioners. Rep. Shackett seconded the motion and all were in favor.

Rep. Shackett moved to accept the Executive Director's report. Rep. Townsend seconded the motion and all were in favor.

Old Business: None

New Business:

Rep White stated that Public Hearing for the Commissioners proposed budget will be on June 2nd at 6:00PM. He stated he feels it would be appropriate to offer a motion for the Delegation who would like to attend to be reimbursed for their mileage.

Rep. Townsend moved to reimburse the Delegation for their mileage for the Public Hearing on June 2nd. Rep. Mulholland seconded the motion and all were in favor.

Rep. White noted for the record the Chair's appointment of Representative Carol Friedrich to the Grafton County Extension Advisory Council in light of Rep. Townsend's resignation.

Rep. White discussed the EC Budget meetings for the month of June.

ED Clough reviewed the dates of the Executive Committee budget reviews. They will be meeting June 2nd at 1:00PM, June 6th, 9th, 13th and 16th if necessary at 9:00AM.

3:46 PM With no further business the meeting adjourned

Respectfully Submitted,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday June 2nd, 2014

PRESENT: Representatives Smith, Mulholland, Sykes, Townsend, Friedrich, Commissioners Cryans and Lauer, Executive Director Clough and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: DoC Supt. Glenn Libby, SIT Tom Elliott, COA Deb Maes, David Falkenham, Maintenance Supt. Jim Oakes, RD Kelley Monahan, HRD Donna Cramer.

Representative Smith called the meeting to order at 1:13PM.

Department of Corrections: Supt. Glenn Libby & SIT Tom Elliott

Supt. Libby introduced SIT Elliott to the Executive Committee and explained to them that SIT Elliott will be taking over for him once he retires this fall.

Supt. Libby reviewed general FY14 Department of Corrections statistics with the committee now that the new facility has been up and running for two (2) years.

After Supt. Libby touched on mental health statistics, Rep. Townsend asked Supt. Libby to explain how mental health care is handled in the facility. Supt. Libby explained that the only mental health care that they provide in the facility is an assessment from West Central Behavioral Health, who the jail contracts with. They come in twice a month and send a resident psychiatrist doctor. They do med and suicide assessments for a list of people inside of the facility that they triage and quite often the list exceeds the time they are allotted.

Rep. Smith asked if what the Department of Corrections is getting from West Central Behavioral Health enough. Supt. Libby stated that it's never enough and if you look across the state one (1) of the quickest areas funding gets reduced is mental health services.

Rep. Smith asked Supt. Libby where Grafton County's Mental Health Court fit in with the DoC. Supt. Libby stated that he thought it would have more of

a significant impact on their population. Out of roughly a dozen referrals sent only two (2) have been accepted and that it hasn't had an impact on the jail's population.

Expenses:

Supt. Libby stated that his bottom line is up 2.4% or roughly \$112,000.

The Superintendent line has decreased significantly due to Supt. Libby's retirement and the new superintendent coming in lower on the wage scale.

The Correctional Officers Salary line represents salaries of forty- three (43) full time correctional officers. Supt. Libby explained that he budgets 16,000 hours of part time help. They do not have a surplus of full time officers and when someone takes a day off or takes a vacation they replace them with a part time officer. He stated that the average salary is of a correctional officer is roughly \$44,366.

Rep. Smith asked how officers' overtime is broken down. Supt. Libby stated that in their salary schedule for a full time officer they have budgeted eighty two (82) hours of overtime. Thirty (30) of those hours are dedicated to the training that the officers need to complete each year to maintain their certification. The other fifty two (52) hours are for what they call shift briefing pay. They report in fifteen (15) minutes prior to a shift to receive a pass down before they enter the work place so they know what's going on.

Supt. Libby stated that the transition has been tough. They have been attracting extremely good help. The employees might be a little younger than the department would like but they are working hard and have a good background.

Supt. Libby explained that the increase in the Medical Line is an added increase in overtime. They have run into medical emergencies that come up right before a shift change and the nurse has to stay an hour or two (2) creating unscheduled overtime. They have budgeted extra overtime this year to cover that expense.

Supt. Libby stated that for the current fiscal year they projected that they would have a daily population of 111 and they are currently slightly above

that number. In FY15 they increased that estimate to 115 which translates to 125,925 inmate meals. The cost per meal that they are budgeting is \$1.89.

Supt. Libby noted that they have created a vocational program for inmates who work in the kitchen. They get good quality training and a certificate that they can bring to employers once they are released.

Rep. Smith asked if the medical dental line is the money the county pays towards medical expenses. Supt. Libby explained that it is and the county has provided statistics through the New Hampshire Association of Counties. At some point he hopes that the county will receive some of those monies back.

Community Corrections:

Supt. Libby stated that the Community Corrections department is responsible for supervising the drug court inmates, electronic monitoring program, daily work release program, operation impact, farm and community work program, medical transports and treatment transports. This department has six (6) full time employees and the salary line item is \$301,187.

Supt. Libby stated that the bottom line for this department is \$444,996.

Governors Commission Grant

Supt. Libby stated this is both an expense and revenue budget item. They receive \$69,335 of offset funds from the state. This is a full time substance abuse position as well as a part time substance abuse position. The county's portion of this grant for all the services that they receive is \$26,577 above what the county receives from the state in revenue.

Nightwatchmen

This budget is made up of all part time employees and there are no health insurance benefits. The total budget is \$62,959.

RSAT - Grant

The jail has expenses budgeted at \$10,000 and should receive \$10,000 from the Attorney General's office. The revenue that is brought in from that grant will cover expenses and will not cost the county any money.

Revenue

Supt. Libby stated that they have budgeted \$125,000 in revenue for the Department of Corrections. They adjusted the per diem rate for Coos County from \$40 per day for female inmates to \$50 per day.

Community Corrections Revenue is generated from the Electronic Monitoring program and Daily Work Release Program. The way the programs both work is when someone goes out into the community to work they are responsible for their fines, restitution or any family support they may have and then the last thing that they pay is the cost for the county to run those programs.

Capital Outlay

Supt. Libby stated that they are requesting a new cruiser. There are five (5) vehicles assigned to the jail and the plan is to purchase a new vehicle and add it to the fleet. The 6th vehicle will stay for a few months then they will cycle it out.

UNH Cooperative Extension- COA Deb Maes, David Falkenham

Expense

COA Maes stated that the salary line for support staff includes two employees.

COA Maes explained that the Professional Staff salary line covers the County's 25% portion of the seven (7) UNH employees' salary and benefits that fall under that line item. This line has increased by 1.5%.

COA Maes stated that rather than have the phone become part of the university system they continue to use the County's new phone system and have decreased their phone bill.

The Extension operations line has increased slightly more than 1.5% due to the copier rental fees being included in that line rather than a capital expense as it had been in the past.

Rep. Townsend asked COA Maes to review how the prorating between county costs and state costs is figured. COA Maes explained that the county

buys a package of Cooperative Extension support in education so for the professional staff members who are housed within the county, the county pays 25% of their costs because they are considered regional and UNH covers the other 75%. Other employees in the office are funded 75% by the county and 25% by UNH depending on their jobs and where they are located. These rates are the same throughout the state.

Capital Outlay

The county has continued to purchase computers on a three (3) year cycle. The amount is down \$1,800 due to the copier fees being moved into the operations line.

Revenue

COA Maes explained that there is a UNH Reimbursement of \$5,000 for administrative support for Michael Lunak's program.

Rep. Townsend asked that when they are purchasing new computers if they get them loaded with software or do they use less expensive software such as Open Office. COA Maes explained that they purchase them through the UNH computer department and they all have different programs that they use but they are loaded.

Rep. Mulholland asked Dave Falkenham when the next projected timber harvest would be. D. Falkenham stated that he is projecting to do one within fiscal year 2015 through fiscal year 2020.

Maintenance- Supt. Jim Oakes

Supt. Oakes stated that in his budget nothing has really changed and there are no major things to note. He stated if anyone has any questions going down the line he'd be happy to answer them.

The committee asked for an update on the biomass plant. Supt. Oakes explained that the biomass plant has saved the county \$145,000. They had a few issues that they have worked through that mainly dealt with the startup of the plant.

The Biomass plant is fairly automated and only requires roughly twenty (20) – thirty (30) minutes a day of actual man labor.

Rep. Mulholland asked about buying woodchips locally and how it works. Supt. Oakes explained that their current contract is with North Country Procurement. The price for double screen chips is at \$62 a ton and \$57 a ton for the straight bold chip. Supt. Oakes stated he budgeted for \$62 a ton but has been purchasing the \$57 a ton straight bold chip.

Rep. Townsend asked Supt. Oakes if he foresees the Nursing Home projects affecting his budget. Supt. Oakes explained that it will more than likely be bonded which would not have any effect on his day to day tasks.

Capital Outlay

Supt. Oakes explained that they are having problems with water intrusion into the Courthouse. He is requesting \$77,000 to repoint, clean and seal the courthouse. The bulk of the money that he is requesting ~~for~~ would be sealing the courthouse but some repointing will need to be ~~redone~~ as well.

Supt. Oakes stated that he is also requesting \$2,500 for a Server Room Free Cooling. He explained that they are currently running an air conditioner in the server room to keep it from overheating. He wants to take advantage of the cool air in the winter for the server room and not need to run the air conditioner.

Register of Deeds- Kelley Monahan

RD Monahan explained that there is a slight increase in the office supplies line to accommodate the increase in paper/DVD production and storage/balanced by ceasing of the microfilming operation.

Postage has been kept at \$9,000 despite the increase in the price of postage. More towns are prepared to receive monthly transfers via email.

The telephone line has been reduced significantly due to the new phone system and relying on email.

RD Monahan explained that the travel expense line has also been reduced due to affiliate members being busy and relying on phone conference more so than meetings.

RD Monahan stated that they ceased microfilming on December 31st 2013.

There is an increase in the indexing line. The Deeds office will be publishing a consolidation of 2010-2014 indexes in FY15.

ED Clough handed out a spreadsheet explaining the Register of Deeds Surcharge Account to the committee. She explained that the monies in the surcharge account are held in the Bank of New Hampshire- Money Market and on a CD at Ledyard Bank. She stated that with RD Monahan's requests totaling \$11,320 to be taken from the surcharge account there would be a total of \$146,928.18 left after the FY15 transactions.

Revenue:

RD Monahan stated that they have seen a decrease in recording fees in FY14 and have budgeted for that in FY15 decreasing their overall recording fee revenue by \$80,000.

She explained that with the transfer tax the county only gets 4% and the state gets the other 96%. They never know what will happen with real estate which makes this revenue hard to predict.

The online services were raised from \$50 a day to \$120. RD Monahan stated she wanted to balance it out where the users were contributing more and taking the burden off the tax payers.

RD Monahan stated that she is trying to be proactive with their Copy and Tax fees and has increased that by \$1,500.

Tapestry is increasing but RD Monahan stated it will not take off until she closes down the public access other than the accounts. She has been exploring the option of having the libraries in Grafton County be able to have a free account.

Human Resources – Director Donna Cramer

HRD Cramer stated that the Education & Conference line has been increased by \$400. There are three (3) employees in Human Resources and HRD Cramer has increased that line item to allow that third employee to receive additional training.

The office supplies line is being increased and this is based on utilization. HRD Cramer explained that she has taken the cost of the first six (6) months of FY14 then based the year on those numbers.

HRD Cramer explained that the increase in the Dues, License & Subscription line is due to an increase in their membership for the Society for Human Resource Management that they ~~do~~ renew on an annual basis. The HR Generalist has been added to the Association of New Hampshire Public Employer Human Resource Administrators membership, ANHPEHRA, is a group that includes the school systems, the county and state. They meet on a quarterly basis to learn about what the different groups are doing and what the new laws are.

The outside council line item has been removed from the Human Resources budget and will come out of the contingency line.

HRD Cramer explained that she makes monthly trips to Concord for the affiliate meetings and attends free trainings through Primex and therefore has increased her travel line to cover those expenses.

The equipment repair and maintenance line has increased due to the Laser Fiche service contract being due in FY15.

Rep. Townsend asked HRD Cramer if she does mostly print advertising. HRD Cramer stated that they do most of their advertising in newspapers and on the county website but is looking into the possibility of radio advertising.

Rep. Townsend asked about the turnover rate within Grafton County. HRD Cramer stated that compared to other counties we are either right with them with our turnover rates or we have a lower rate than some.

3:55PM With no further business the meeting adjourned

Respectfully Submitted,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Friday June 6th, 2014

PRESENT: Representatives White, Ladd, Smith, Gionet, Sykes, Townsend, Friedrich Mulholland. Commissioners Cryans, Richards and Lauer, Executive Director Clough and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: Sheriff Doug Dutile, Director of Communications Tom Andross, Human Services Administrator Nancy Bishop, Cindy Swart, County Attorney Lara Saffo.

Representative White called the meeting to order at 9:00AM.

Sheriff's Department/Dispatch ~ Sheriff Dutile, Director Tom Andross

Revenue:

Sheriff Dutile stated that there is a \$30,000 decrease in the Sheriff Fee's revenue line. He explained that although it may not seem like a good thing it means economy is getting better because fewer papers are being served.

Sheriff Dutile explained that the Special Duty Assignments line item is where the Sheriff's department is hired to go out and do details. That is the money the County makes after all expenses.

Sheriff Dutile stated that the District Court Fines line item is the forest service contract that they have with the forest service and they pay 100%. It is fine money that comes back to the County from the White Mountain National Forest when the sheriff's department goes over and makes arrests. There is a \$15,000 decrease in that revenue line item and Sheriff Dutile stated that even though revenue is down it means that people are not committing as many crimes.

The District Court Prisoner Transport line is down \$10,000 and Sheriff Dutile explained that is due to video arraignments which decreases the amount of transports.

Rep. Smith stated that the special duty assignments were left blank and asked Sheriff Dutile if they are not expecting any revenue from that line item. Sheriff Dutile explained that it is money that after all expenses are paid it goes the plus side. He explained that a few years back the auditors said that

does not need to be projected revenue because it is revenue that comes after all the expenses.

Rep. Ladd asked in follow up to Rep. Smith's question, when revenue comes in that category is it credited to the Sheriff's department or the county as a whole. ED Clough stated it gets credited back to that line item.

Expense

Education and Conference- Sheriff Dutile stated that the price of ammunition is increasing by 47% effective July 1st. He explained that they were locked into a three (3) year contract with their ammunition company and that contract expires June 30th.

Cruiser Repair and Maintenance- There is a \$7,000 increase budgeted for FY15. Sheriff Dutile explained that this line item maintains thirteen (13) cruisers. They are not experiencing any additional issues with the cars but labor and tires prices have increased.

Fuel- Cruisers- The sheriff's department purchases 90-95% of their fuel from the state at a locked rate and the rate for FY15 has decreased.

General Liability- There is a \$17,000 increase in this line item due to an overall increase in the cost of liability insurance for law enforcement.

Capital Outlay

Sheriff Dutile stated that the Sheriff's Department capital outlay has decreased by \$77,900 for FY15. He explained that they have projects they would like to do but they can put off another year.

They will be purchasing three (3) new cruisers like they do every year and have budgeted \$82,000 for that. They replace them when they have roughly 140,000-150,000 miles on them.

Sheriff Dutile stated that they have budgeted \$4,000 for cruiser safety equipment such as safety bars and shields.

Sheriff Dutile stated that they have budgeted \$3,500 for new deputy equipment. He explained that they do not anticipate hiring a new deputy this year but this is in case something comes up that was not anticipated.

Bullet Proof Vests- Sheriff Dutile stated that this is a replacement program because the shelf life on a vest is five (5) to six (6) years depending on who is wearing it. They try to replace three (3) a year. There is a matching grant

that pays 50% of the bullet proof vest. The \$1,500 that is budgeted is the county's half of the cost.

Commissioner Richards asked if they can get more mileage out of these cruisers before having to purchase new ones. Sheriff Dutile explained that when you get over 100,000 miles the liability increases and repair bills increase.

Dispatch

Capital Reserve

Director Andross stated that the Dispatch capital reserve is made by contributing 10% of dispatch fee revenue to that account. There are five (5) items being requested for FY15.

MDT Replacements is a continuing investment in the mobile data terminal system. He explained that the cost is down slightly compared to years past.

IT Costs- Director Andross stated that these IT costs are tied to two (2) things, the new phone system plan for the court house and replacing a few monitors that have stopped working. Because the courthouse is the most volatile phone user on the campus they don't know how many adjustments are going to have to be made in working with the 24/7 operation as far as working with the new telephone interface. There are some projected issues but hopefully they are minimal.

Coverage Improvement- Director Andross explained that this is an ongoing investment in the infrastructure . They are trying to address some issues in places where field providers don't have great coverage to work on their safety.

Dispatch Chair- These chairs are used 24/7. They need to be reliable. These chairs last anywhere from four (4) – six (6) years. There are six (6) chairs in the dispatch center and they try to replace one a year.

Communications Infrastructure- In the current budget FY14 they were authorized to replace their radio console system which has been ordered but not installed. They were able to get an EMPG grant through Homeland Security and Emergency Management. They will recover half of the \$296,000 used to purchase the radios consoles and use the remaining authorized funds to continue to replace the rest of the communications infrastructure.

Rep. Mulholland asked if these capital reserve requests are average. Director Andross stated that this year is average and last year was above average because of the radio consoles.

Expense

Vehicle Insurance- Director Andross stated that there is a significant increase which is out of their control. The mobile communications unit is now insured like any other county vehicle. It used to be insured as a trailer but is now assessed as a vehicle which has caused a significant increase.

Overtime- There is a slight increase in overtime. Director Andross explained that this is something they have been struggling with for a couple years. The part time staff is all per diem and can't work a lot of the time. They have been authorized to convert part time hours to a 4/5 position, taking some budgeted part time and turning it into a thirty-two (32) hour a week position and will make it easier to cover shifts.

Rep. Townsend stated that other departments have decreased their telephone line expenses but dispatch has remained the same. Director Andross stated that they are not on the new AVAYA phone system but budgeted for FY15 to replace the phones and hopefully that line item will decrease.

Rep. Ladd stated that the revenue from dispatch fees look very good at the nine (9) month mark. He asked Director Andross if he is being conservative. ED Clough stated that the dispatch capital reserve contribution comes out of the revenue from dispatch fees. They do not do the roll over until May so that is not included in the nine (9) month figures.

Rep. Friedrich stated that the county is still paying for Code Red. She asked if Director Andross has looked into the state for their emergency system. Director Andross stated that he is trained in the state system and they are still implementing it but they are not providing the same level of service that we get from our Code Red system.

Human Services ~ Nancy Bishop, Administrator

Expense

HSA Bishop stated that 98.3% of her budget is taxpayer's money that the county collects and sends to Health and Human Services to pay for our portion of Medicaid long term care services.

She explained that she has not been able to get any information from Health and Human Services regarding the overall expenditures on long term care

that the county is responsible for. All they will give her is what Grafton County's figures are.

The two line items, Intermediate Nursing Care and Home and Community Based Care are the breakdowns of our portion of long term care services. Every month we receive a bill with itemized services from all the people that have been determined to be Grafton County's liability for either nursing home services or home and community based services.

She gave the committee two (2) sheets that she used to develop her budget. She explained that in the statute we have a CAP that's set. The CAP is for all ten (10) counties. In the past they have had the information that shows Grafton County where they stand percentage wise for CAP expenses. She took last year's percentage of expenditures and carried it over to this year's estimate and she also has FY12-FY14. That is an average percentage of expenses and there are other calculations there that give us an end result of what we estimate our CAP to be for this next year. She stated by doing that it comes out to \$7 million in expenditures.

Rep. Friedrich asked what number do you have for intermediate nursing care, how many people are being served by the home and community based care. HSA Bishop stated that they have roughly 185 home based care and 260 nursing home care.

Social Services ~ Cindy Swart & Nancy Bishop

Rep. White asked for an explanation from the Commissioners on their recommendations and why there is an 8% increase.

Commissioner Cryans stated that there is roughly a \$40,000 increase. He explained that the biggest driver is the \$11,000 increase to the Grafton County Senior Citizens Council. He stated that he believes one of the great role players is the GCSCC and their eight (8) centers throughout Grafton County. He discussed the other various senior citizen organizations that they have increased funding to and stated that is roughly \$20,000 which is half of the overall increase.

He stated two of the other main pieces of the increase are \$6,000 to the Boys and Girls Club out of Littleton/Lisbon and \$4,000 to North Country Transit. The general theme was that over half of the increase went to helping senior citizens.

Commissioner Lauer explained that the Boys and Girls club got zeroed out in the FY14 budget and came back this year requesting funding. They would like to expand their service area to other small towns but don't have the

transportation. They have a \$250,000 budget and serve roughly 100 kids. She stated that they also recently purchased their building; they were originally in half of the building but purchased the rest through a grant from a donor. They have no money at this point to remodel and they would like to make some more office space. They are requesting \$20,000 and the Commissioners are recommending \$6,000.

Rep. Gionet asked if the small towns they want to expand to contribute anything. Commissioner Lauer stated that they do through their taxes and parents are required to contribute a small amount.

C. Swart then went through the various agencies requesting funding with the Committee and answered questions they had.

North Country Home Health- \$5,000 increase due to serving a much greater population of HCBC and another service that's called in-home care. Both services have rates that are set by the state and the rates are far below what the actual cost is so the county money is needed and they do additional private fund raising as well. They cover Lincoln/Woodstock, Littleton and down to the Piermont border.

NANA HM/HHA – They are serving fewer and fewer clients so there is a slight decrease in their funding.

Lakes Region Community Services Council- serves the developmentally disabled population from Laconia but they have gradually got into in home support for the elderly. When the VNA gave it up it went to GCSCC and they were not able to deal with such a complex population so Lakes Region took it over and are doing a wonderful job.

Northern Human Services--Common Ground- There is a slight increase of \$500. This serves the developmentally disabled in the northern part of the county.

Northern Human SVC- Adult OutPatient- This agency serves many people who without services would end up in county jail. They deal with personality disorders, substance abuse, etc. and are recommending a slight increase of \$480.

Pathways, Early Support- This agency serves the developmentally disabled population in the Upper Valley. The County used to fund their early support centers. C. Swart stated that they do not do what they used to and does not recommend funding.

Pemi Bridge House- This is a homeless shelter located in Plymouth. They take people who get out of Grafton County jail and any veterans. They hold roughly twenty-five (25) people and C. Swart is recommending a \$1,000 increase over last year's funding.

Rep. Sykes asked why Commissioners a big cut cut from what Tri County Cap requested. C. Swart explained that Tri-County Cap's Friendship House in Bethlehem has a couple of different residential programs. One of the programs they were requesting a fair amount of money from serves the entire state. Grafton County was turning out to be a very small percentage of the population that they served and she felt it was too much to ask for from the County.

North Country Transit- C. Swart stated that they have requested money for quite a long time and she has always recommended that they not receive it mainly for a fixed route bus that goes from Lancaster to Whitefield to Littleton and back. They are having volunteers provide a lot of transportation for people to get to hospitals. She explained she struggled with this because the Plymouth area is also requesting money for a similar transportation. She recommends that both agencies get a modest amount of money.

Rep. Gionet stated that this is in Coos County and it should be dealt with by Coos County. C. Swart stated that she agrees with Rep. Gionet but she's only suggesting that the one on one volunteer drivers should be supported.

Commissioner Richards stated that she will not be here for the meeting on the 13th and wanted to state that she is very proud to be a Commissioner who supports our vulnerable population, our young people and elderly who are in need of services. She is proud that this county takes steps to support these agencies.

County Attorney's Office ~ County Attorney Lara Saffo

Revenue

Atty. Saffo explained that there are three (3) potential sources of revenue for the Attorney's Office.

County Attorney Fees/Grants- Atty. Saffo stated that she has not officially received notification that they will receive that revenue.

Victim/Witness Advocate- This revenue line item was decreased by \$10,000 in case they didn't receive full VAWA funding. She stated that they have received notification that they will receive the \$25,000 grant this year but no funding for travel.

Circuit Court Prosecution- Atty. Saffo explained that this is a pilot project this year in which they will be getting \$1,000 in revenue. Right now they are receiving \$500 per case and they have budgeted for two (2) cases this year.

Expense

Clerical- CA Saffo included 6k for match of AmeriCorp Victim Witness Program in the Commissioners' Budget this was moved to its own line item since it is not salary.

Atty. Saffo explained that she would like to upgrade their legal secretaries and has budgeted accordingly for that.

Atty. Saffo stated that had requested two (2) new positions in FY15 and the Commissioners had asked her if she had to choose which position she would rather have. She stated that she could not choose one over the other so she would split it and go with two (2) twenty-four (24) a week positions. She explained that there has been a dramatic increase in their caseload. In 2012 they added a position in response to a 38% increase but held off on adding a second position until they confirmed it was a sustained increase. It has been sustained for three (3) years now and she stated they need more employees. They are now looking for a second Victim Witness Coordinator and another prosecutor.

Rep. White asked what Atty. Saffo what she would want for the positions Atty. Saffo stated that she needs both positions.

SVP- Atty. Saffo stated that this used to be an encumbered expense but is now time for it to be a line item. She explained that this is a civil commitment process for sexually violent predators who have been convicted of aggravated felonious sexual assault. She stated that she feels there will be two (2) cases coming this year and the cost of the expert is \$16,000 so she has budgeted accordingly for that anticipated expense.

Expert Fees- Atty. Saffo explained that they were always able to use the state lab but they are unable to do certain items in which they are then forced to look to outside experts which can be very expensive.

Victim Witness

Atty. Saffo stated that this is the second area where she requested a full time position but will take a twenty-four (24) hour position.

They will not be receiving the \$1,500 travel grant.

Rep. White asked Atty. Saffo if it is easier to find a part time attorney or a part time victim witness coordinator. Atty. Saffo explained that a victim witness assistant would be easier to find because there is a larger pool of skilled people in the area.

Rep. White asked what an assistant county attorney would do career wise if they were not a full time attorney. Atty. Saffo explained that she would have to find a retired attorney or perhaps someone fresh out of law school who just wants experience.

Alternative Sentencing

ED Clough stated that they took three (3) proposed budgets from Drug Court, Mental Health Court and Restorative Justice and combined them into one (1) alternative sentencing department and added a director.

Rep. White asked why there is the need for an Alternative Sentencing Director. Atty. Saffo explained that Drug Court been a pilot project for a long time and has never been on the chart in Grafton County. If evaluations aren't being done and there is no one to report to the program has nowhere to go. She has been getting increased questions regarding the programs that should be directed to a department head and she was not in charge of these programs. As County Attorney she stated she was trying to facilitate discussions but she was only one (1) person on the team and they did not have anyone to facilitate these discussions.

Rep. White asked what has been done differently as far as staffing. ED Clough explained that they added a department head, decreased the hours for the drug court coordinator and changed the title to Drug Court Public Relations.

Medical Referee

Atty. Saffo stated that they no longer pay for autopsies but pay for the medical examiner to examine any deaths that occur outside the hospital.

Capital

Atty. Saffo stated that they have put \$12,500 in for a new car. She explained that the car they currently have only has 70,000 miles but they wanted to put that money in just in case a major repair needs to be done to the car, which in that case they will use those funds to purchase a new one.

12:22 PM With no further business the meeting adjourned

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday June 9th, 2014

PRESENT: Representatives Smith, White, Ladd, Gionet, Friedrich, Mulholland, Townsend, Sykes. Commissioners Cryans, Richards and Lauer, Executive Director Clough and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: Nursing Home Administrator Craig Labore, Finance Director Dawn Jurentkuff, Farm Manager Donnie Kimball, IT Manager Brent Ruggles.

EXCUSED: Rep. Shackett

Representative White called the meeting to order at 9:04AM.

Nursing Home ~ NHA Craig Labore, Finance Director Dawn Jurentkuff

Revenue

NHA Labore stated that they are projecting a census of 132 for FY15. Due to the pending life safety and bathroom renovation projects they have budgeted six (6) months at a census of 126 and the other six (6) months at 132. They intend to keep the census as close to 132 as possible but are budgeting for a lower census during the six (6) month renovation just a precautionary measure incase changes need to be made.

Room & Board- They budgeted for a \$5 dollar a day increase for their private room rates which would bring the total to \$295 per day as well as the semi-private room rates which will be increased to \$275 a day.

Physician Billing- There is an increase of \$7,500. Effective last March all residents are now under the care of Grafton County providers.

Bed Tax-There is a \$100,000 increase due in large part by higher than expected quarterly payments through bed tax revenue through the state.

Expense

Nursing Home Administration

NHA Labore stated they are requesting two (2) part time twenty-four (24) hour per week positions in clerical support. He explained that this will

ensure a presence at the reception desk after 4:00 in the evening and on the weekends as well as add more clerical support for the rest of the departments in the nursing home.

Office Supply Line- There is roughly a \$4,500 increase due to moving department copy charges into the administration line. NHA Labore explained that you will see corresponding decreases throughout the other department budgets.

Dues Licenses & Subscription- The line shows that it is under expended at the nine (9) month mark due to the fact that association dues aren't due till later in the year. ED Clough stated that they have spent \$3,000 to date this year.

Malpractice Insurance- NHA Labore explained that there is no entry due to their previous physician retiring and the county no longer covers the malpractice insurance.

Software Maint/Renewal- The increase is due to the Kaspersky antivirus renewal and other general increases in software fees.

Rep. Smith stated that the travel expenses are up \$1500 from last year and asked NHA Labore if that will be a continuing trend from now on. NHA Labore stated that they will probably see this total this year possibly into next year. He explained that the finance team attends meetings in Concord and other nursing homes learning about the new Medicaid Managed Care. They are having more employees out on the road traveling to trainings which leads to an increase in travel expense.

Rep. Ladd asked NHA Labore if he had to choose between his two (2) new part time positions or the increase in travel expense what would he choose. NHA Labore stated he would take the two (2) part time positions.

Dietary

Food Supply Line- There is a savings of \$17,000. NHA Labore explained that in December the nursing home moved forward to join a group purchasing program through US Foods which makes them eligible for better food prices and quality.

Rep. Ladd asked why there is no money spent to date in the New Equipment line yet they are budgeting \$2,000 again for FY15. NHA Labore explained that they use that line to purchase things such as plates, glass etc. He stated that money has been spent out of that account and will look into why it has not been posted.

Nursing

Wages, Physician- There is no money budgeted in this line item for FY15 due to the previous Physician retiring and the new physician being a contracted service. .

Rep. Friedrich asked if the residents were getting the same services through the contracted physician verses the physician who was an employee. NHA Labore ensured the committee that the residents are receiving the same care and that the contracted physician is working the same hours as the previous physician.

Rep. Ladd asked for an explanation regarding the Nursing Education and Conference line. NHA Labore explained that they are planning this year to have the nurses go through an IV certification course. There are many educational programs the nurses attend that are through Dartmouth and costs less money.

Rep. Gionet asked if there are nurses that leave after they have received training through the county. NHA Labore stated that the nurses we employ have been here quite a while. They do have turn over in some nurses that come on board and leave within a couple months but they also have a core group that have been with Grafton County a while.

Restorative Nursing

Coordinator- NHA Labore stated that the position was originally budgeted for thirty-five (35) hours a week. They have budgeted for forty (40) hours this year due to the increased number of residents on the restorative floor.

Health Information Management

NHA Labore stated that as part of FY14 he had asked for a part time position under medical transcription to help with phase two (2) of managed care. He has taken that position out of FY15 due to the uncertainty of the program. In FY16 once managed care is up and running he will be asking for a full time position.

Activities

Vehicle Repair & Maintenance- NHA Labore stated that they have had a good year with the activities van and not needed to spend much of the budgeted money.

Rep. Friedrich asked how many volunteers the volunteer coordinator oversees. NHA Labore stated roughly thirty (30). They have had 2,096 hours of donated time from volunteers.

Pharmacy & Physician

There is a decrease in the oxygen line. This line depends on the amount of residents in need of oxygen.

Contracted Service

Physician Services- NHA Labore stated that this is where you will see the wages for the new physician.

Uncompensated Care- NHA Labore explained that this \$10,000 is budgeted in anticipation of Medicaid Managed Care. It is a pot of money to draw from in instances where the managed care organization refuses to authorize a specific service or test.

Therapy & Rehab Med B- They are projecting \$360,000 in revenue from Medicare B. The expense that you see under the contracted services is the percentage that the rehabilitation company is taking from that. They take 73% of the revenue which is standard across the long term care industry. NHA Labore stated that he is projecting a \$10,000 gain in revenue.

Beautician Services- NHA Labore stated that last year they had requested all residents' hair care to be provided and it was cut back to all residents except private pay. They are requesting again this year to have all residents hair care covered. He stated the residents have enjoyed the service.

Social Services

Cable TV- NHA Labore stated that they have over expended the cable TV line due to the implementation of a Satellite TV system. He stated that the satellite TV system will save the nursing home money.

Capital Outlay

NHA Labore stated they are looking to replace the toilets in the 1969 section of the nursing home. He explained that they need to replace roughly twenty-seven (27) toilets in that building due to the ADA height requirements. Currently the toilets set too low and the residents are not able to get themselves off of it so they have a set up a raised seat to allow the residents to push themselves up. He went on to explain that when they upgrade these toilets they are going to a toilet that uses less water. Right now they use 4.5

gallons of water per flush and the new toilets would only 1.6 gallons per flush which in turn would have an annual savings of \$1,600.

NHA Labore stated that in the 2003 building they have almost every bathroom on Granite Unit where the vinyl flooring is separating itself from the wall which poses an infection control concern. They are proposing to put in a different type of flooring. The vendor they have spoken with stated that this new flooring will solve their problems and keep the flooring in place.

Laundry Booster Fan Project- NHA Labore stated that they have a series of four (4) gas powered dryers. When the building was constructed it wasn't done well enough to vent the steam out of the building. The fourth dryer works much harder than it should because it isn't vented properly. With moving forward with this project it will create more efficiency and save money. At a 15% reduction in propane usage there would be a \$4,100 annual savings and \$5,400 at a 20% reduction.

NHA Labore stated that they have seen over the past seven (7) years a steady increase in the amount of parts that have been purchased for the residents' beds. They stated that they are spending more money in bed parts then it would be to replace the entire bed. They are looking to go to a new brand of bed that is used in Rockingham, Merrimack and Hillsborough County Nursing Homes.

Egress Lighting- NHA Labore stated that they found out during a power outage that the egress lighting does not work in the stair wells. There is no generator coverage in those areas. They are proposing to move forward with an emergency lighting system for the stairwells that are battery operated and will provide lighting if needed.

ED Clough stated that the way we normally contribute to the Capital Reserve fund is monies that would come from Proshare funds that are over and above what is budgeted for revenue. The amount is still to be determined at this point. They have budgeted for \$800,000. If they receive more than they budgeted for ED Clough will recommend that we appropriate a dollar amount that would be used for all of the other expenses in the renovation and life safety project.

ED Clough informed the committee that she has not received any additional information regarding the renovation and life safety projects.

Farm ~ Manager Donnie Kimball

Revenue

Sale of Milk- FM Kimball stated that he has increased the revenue for the sale of milk by roughly \$40,000 to \$420,000. He stated that he estimated low for the price of milk.

Produce to the Nursing Home- FM Kimball stated that they do not charge the Jail for produce used from the Farm. The nursing home does not use as much as the jail so he isn't charging them either. He stated that even though they do not charge the Jail and nursing home they still track all produce that goes to both departments. He stated that they raised over \$70,000 in produce to the jail and nursing home that you do not see in the budget.

Services to the Nursing Home- FM Kimball stated that they pick up garbage twice a day and slop that comes from the nursing home. It equates to three (3) hours a day of farm labor.

Sale of Produce- FM Kimball explained that he would have been over revenue last year if it wasn't for the potatoes getting blight towards the end of the season.

Misc. Farm Revenue- FM Kimball explained that this is revenue made from selling hay and cow manure.

Expense

Health Insurance- There is an increase in the health insurance line due to an employee who picked up a family plan that was previously receiving wages in lieu of health insurance.

Capital Outlay

FM Kimball stated that he is requesting a new used tractor and has budgeted \$50,000 for that. He currently has a 1980 tractor that is in need of replacing.

Roof over Gutter Cleaner- FM Kimball explained that he wants to put a lean-to cover over their gutter cleaners to keep them under cover and keep water out of barn.

Re-floor Silo- FM Kimball stated that he has done two (2) out of their three (3) silos. Right now they are currently concrete silos and the acid from grass and corn eats away at the concrete.

Rep. White asked about possibly leasing a tractor. FM Kimball stated they leased a tractor back when the barn burnt. They leased it for three (3) years and spent more on that lease than what the tractor was worth.

Information Technology ~ Manager Brent Ruggles

ITM Ruggles stated that his budget is up 12% from FY14.

PRI Campus Cost- Closing in on a three (3) year project that will get the entire campus on one (1) phone line versus seven (7). This will create an annual savings of \$13,200 over current costs.

Equipment Repair and Maint- Funded \$6,000 to cover the jail's security video surveillance system. The equipment is now coming out of warranty and the equipment is very expensive. ITM Ruggles explained that he does not plan on spending it but want to have it in case it is needed.

Education- ITM Ruggles stated the IT Department has never budgeted for any education and training. He stated he is looking to purchase online trainings to avoid travel or travel to Nashua to a training facility they have down there.

Software- There is a \$10,000 increase due to the new laserfische digital archiving system. It is currently being used by the Human Resources department. He stated that looking to expand to Commissioners Office, Human Services, IT and Maintenance with this. He went on to state that the other part of the increase is due to the security software Kaspersky coming up for renewal that costs \$6,000 for three (3) years.

Internet Access- ITM Ruggles stated they will be using retired PCs to create a computer lab at the jail to allow the inmates to do the online testing for their HISET. There will be a \$1,000 increase due to providing internet access to the Jail for their HISET testing.

Rep. White asked ITM Ruggles for the spreadsheet that breaks down the increases in the Software and Software Maintenance & Renewal Lines and requested that ITM Ruggles returns Friday with those answers.

Capital

ITM Ruggles noted the following capital outlay expenses.

Cell Phone Concentrator- ITM Ruggles has budgeted \$3,000 for a cell phone concentrator. This will provide cell phone coverage in the Commissioners' office as well as UNH Ext and other meeting areas on the first floor.

Avaya Phone system- ITM Ruggles stated they are looking to finish integrating the Avaya phone system for campus in the Nursing Home, Sheriff's office and Attorney's office. It is priced out over a four (4) year lease after which the county will then own the phones.

ITM Ruggles explained that he is looking to add an alert system to the basement of the white building. They have split the core server room into two (2) locations, the second being in the basement of the white building in case something happens to the administration building. He stated he would like something to alert them of what's going on with that server room in case something were to happen.

ITM Ruggles stated he is budgeting to replacement fourteen (14) PCs and laptops throughout the campus.

Commissioners Office ~ Executive Director Julie Clough

Revenue

Abandon Property & Federal PILT

- Both have increased

Interest

- ED Clough stated this is the interest that is earned on all the county's investments

Courthouse Rent

- ED Clough stated they have renewed their four (4) year lease with the State. There is no increase in FY15 but there is an increase in FY16-FY18 rates.

Recoveries

- These are monies the county gets back from State from Health and Human Services Department.

Misc. Revenue

- ED Clough reviewed and explained the various misc. revenue line items with the Committee. They total \$123,000 in revenue.

Expenses

Commissioners Office

Audit Services- ED Clough explained that the county is required every other year to do an actuarial attestation on the Other Post-Employment Benefits and this year they are required to do that at a cost of \$5,000.

Equipment Rental- There is an increase due to in the increase in the amount of copies that are being made.

Rep. Ladd asked how the NHAC dues are calculated. ED Clough stated that she did not know but she would find out.

GCEDC

They requested \$50,000. Commissioner Richards stated that it is well worth every penny. Mark Scarano and his group are doing a great job bringing in and maintaining new businesses in Grafton County.

Conservation District

- ED Clough explained that the county pays for the administrative assistant. This budget is strictly the employee's salary, benefits and some travel.

Regional Planning Commission

- The county pays dues to North Country Council and Upper Valley Regional Planning Commission. ED Clough explained that they previously allocated monies for North Country RC& D but they have not requested any funds in the past so that money was removed from the budget.

Wage and Benefit Adjustment

- ED Clough explained that last year the county instituted an earned time buyback program and budgeted \$100,000. When it was implemented the Employee Council stated that they did not want the FMLA wording to be changed and requested that it be reversed back the old policy therefore no money has been budgeted for that in FY15.
- Employee Benefit Pay Out- ED Clough explained that when employees get done they receive a payout for their earned time and benefits. Departments don't normally budget for that and in turn try to go without replacing an employee to try and make up for those costs. This will be money that would be spent out of salary lines but is now allocated under this new line item. This is the average payout over the last three (3) years. If it does not need to be spent it will not be spent.

Bonded Debt

- ED Clough added in Bond Fees and they will only be used if the bond for the Nursing home is approved.
- Other Lines are the other current bonds the county has. There are currently four (4) bonds, the nursing home, water tank and two (2) for the DoC.

Contingency

- County Government Promo- The NHAC Conference from last fall and Open Barn Day will come out of this line item. It has been decreased this year due to the fact that Grafton County is not hosting the NHAC Conference.

Unemployment Insurance

- ED Clough stated that the premium this year was \$33,000 and anticipates an increase so \$36,000 was budgeted for FY15. She stated that this renews on a January cycle and this fall she will meet with HRD Cramer. They are monitoring their unemployment costs and they may go back to self-funded. They saw a large spike in the unemployment in 2013, this year has come way down so they may go back to being self-funded and not spend the \$36,000.

Rep. White stated that the plan for Friday is to leave here with a recommendation for the Delegation and not meeting on the 16th.

12:05 PM With no further business the meeting adjourned

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Friday June 13th, 2014

PRESENT: Representatives Smith, White, Ladd, Gionet, Friedrich, Mulholland, Townsend, Sykes. Commissioners Cryans and Lauer, Executive Director Clough and Administrative Asst. Samantha Norcross.

9:03AM Rep. White called meeting to order and began with the Pledge of Allegiance led by Rep. Townsend.

ED Clough began the meeting by going over the monthly financial reports for the month of May.

Variance Report

ED Clough noted that the nursing home had a very good month of May and that the Sheriff's department is slightly behind in revenue.

She stated that the County Attorney's Office will bill for their final grant expenditures towards the end of the month.

The Register of Deeds will finish behind in revenue but have they have adjusted for that in the FY15 budget.

Expense

ED Clough stated that there are a few departments that are over expended but thinks they will be in good shape by the end of the fiscal year.

ED Clough gave the Committee Department of Corrections and Farmstand reports that Supt. Libby had discussed in his budget meeting. The reports list various statistics from the Department of Corrections and the Farmstand.

She then reviewed changes she has made to the FY15 budget with the Committee and stated that the new bottom line was \$39,004,916. There will be \$21,616,951 to be raised by taxes or a 2.57% increase over the existing budget.

Rep. White stated that they would go through the budget starting on page one (1) of the revenue and make any adjustments that have not been made.

He noted that they need to be mindful that ED Clough has already adjusted some of the lines in the spreadsheet that they had all been given.

Revenue

ED Clough explained to Rep. Friedrich how the revenue dispatch fees are calculated.

Rep. White moved to adopt the revenue estimates with the changes to the Attorney's Office, Dispatch fees and Nursing Home Room and Board. Rep. Mulholland seconded the motion and all were in favor.

Expense

Commissioners' Office

Rep. Ladd stated that he is concerned with the social services portion of the Commissioners' Office budget. He said that Grafton County spends more per capita than any other county in the state on social service funding and he would like to look at the social services portion of the budget before moving forward with the Commissioners' budget.

Rep. Friedrich stated that if we are spending \$500,000 on social services \$7,500 for someone to keep track of all the programs is right in line.

Treasurer

Rep. Ladd stated that he is curious if we can do some decreasing in the amount of travel in some of these accounts. ED Clough stated that the Treasurers travel expense is a set amount, she gets paid every week for her travel to the complex.

Rep. Townsend moved to adopt the Treasurer's budget as proposed by the Commissioners Rep. Gionet seconded the motion and all were in favor.

County Attorney

Rep. Ladd stated that he had a good discussion with Atty. Saffo and recognizes the need for the full time attorney position. He explained that he does support moving forward with the full time position; however, they need to take a caution moving forward when increasing this position.

Rep. Sykes moved to increase the Attorney's budget by \$49,445 for the full time assistant county attorney position. Rep. Ladd seconded the motion and all were in favor.

Rep. Ladd moved to decrease Dues/License & Subscription line by \$1,200. Rep. Gionet seconded the motion.

Discussion:

Rep. Smith asked if they lower to last year's budgeted amount will it be over expended in FY15.

Commissioner Cryans stated that his guess is that line would be over expended. He stated that she might have increased that line item as a part of the request for a new attorney.

The committee voted on the motion.

With five (5) being in favor and three (3) in opposition the motion to reduce Dues/License & Subscription line by \$1,200 is adopted.

Rep. Ladd moved to adopt the County Attorney's budget as proposed by the Executive Committee at \$999,815.00. Rep. Sykes seconded the motion and all were in favor.

VAWA Grant

Rep. Townsend moved to adopt the VAWA Grant budget as presented by the Commissioners. Rep. Smith seconded the motion and all were in favor.

Victim Witness Program

Rep. Smith stated that when they met with Atty. Saffo regarding her budget she talked about reducing the travel expenses.

Rep. Smith moved to reduce travel expense line by \$300. Rep Ladd seconded the motion and all were in favor.

Rep. Townsend moved to adopt the Victim Witness Program budget as amended by the Executive Committee at \$194,029. Rep. Friedrich seconded the motion and all were in favor.

Alternative Sentencing

Rep. White stated that he was disappointed to find out a significant player in this program is in opposition to the potential changes.

Rep. Ladd stated that this program needs management. He does not want to talk about personnel needs, the need to talk about programmatic needs.

Rep. White stated that the individual departments are under expended in their travel expense lines.

Rep. White moved to reduced travel line \$2,000 down to \$10,000.

Rep. Ladd seconded the motion and all were in favor

Rep. Townsend moved to adopt the Alternative Sentencing budget as amended to a total of \$683,123. Rep. Mulholland seconded the motion and all were in favor.

Register of Deeds

Rep. Friedrich moved to adopt the Register of Deeds budget of \$491,681 with changes noted on the spreadsheet provided by ED Clough. Rep. Mulholland seconded the motion and all were in favor.

Human Resources

Rep. Ladd moved to reduce the Travel Expense line by \$500 and affix it at \$1,805. Rep Friedrich seconded the motion.

Discussion:

Rep. Smith stated that she wanted to note that when they discussed the travel expenses with HRD Cramer she stated that she needs to go to concord quite frequently.

The committee voted on motion.

With five (5) being in favor and three (3) in opposition the motion to reduce the Travel Expense line by \$500 and set it at \$1,805 is adopted.

Rep. Ladd moved to adopt the budget as amended at \$54,023. Rep. Friedrich seconded the motion and all were in favor.

Information Technology

ED Clough handed out packets of information from ITM Ruggles answering the questions they had asked him to look into at his budget meeting. She discussed the information with the committee and answered various questions.

Rep. Townsend moved to accept the Information Technology budget of \$336,937. Rep. Mulholland seconded the motion and all were in favor.

Sheriff's Department

Rep. Ladd moved to reduce the Education and Conference line by \$1,500 to a total of \$3,000. Rep Gionet seconded the motion.

Discussion:

Rep. Ladd stated that based on the actual with what has been spent in FY14 he thinks that the line item can be reduced.

ED Clough stated that the cost of ammunition is increasing 47% as of July 1st. She explained that the use ammunition for their fire arms training which comes out of the education and conference line. They were locked into a contract that is up for renewal and has a 47% increase.

Rep. Ladd withdrew his motion and Rep. Gionet withdrew his second.

Rep. Gionet moved to accept the Commissioners recommended budget for the Sheriff's department. Rep. Ladd seconded the motion and all were in favor.

Dispatch

Rep. Smith moved to accept the Dispatch budget as recommended by the Commissioners. Rep. Mulholland seconded the motion and all were in favor.

Medical Referee

Rep. Ladd moved to reduce the by \$2,500 to a total of \$42,500. Rep White seconded the motion.

Discussion:

Rep. Smith noted that she recalled the explanation for the increase is that there are more overdose deaths and an increase report in elder abuse but they still have not reached the \$40,000.

The Committee voted on the motion and all were in favor.

Maintenance

Rep. White moved to reduce the Education and Conference line by \$1,005 and set it at \$3,000

Discussion:

Rep. Sykes stated that he is wondering why the money has not been spent. He stated that he does not want to cut this line without further information and the impact it would have on the department.

Rep. Smith stated that she would be more comfortable in reducing it by \$500 and set it at \$3,500.

The Committee voted on the motion:

With the vote being four (4) in favor and four (4) in opposition and the motion to reduce the Education and Conference line to \$3,000 fails.

Rep. Smith moved to reduce by \$500 to \$3,500. Rep. Ladd seconded the motion. With the vote being seven (7) in favor and one (1) in opposition the motion is adopted.

Rep. Ladd moved to reduce the Overtime line by \$495 and affix it at \$9,000. Rep. Gionet seconded the motion.

Discussion:

Rep. Ladd stated that in looking at the numbers presented and what's been used \$495 is not much to reduce it by.

The committee voted on the motion:

With the vote being seven (7) in favor and one (1) in opposition the motion to reduce the Overtime line by \$495 and affix it at \$9,000 is adopted.

Rep. Ladd stated that if they look at the care of grounds there is a lot of salt on the ground that is not being used. ED Clough stated that they have budgeted 120 tons of salt and it has significantly reduced the number of slips and falls on the complex. Rep. Ladd stated he will not make a motion.

Rep. Ladd moved to reduce the New Equipment line by \$970 and the Small Tools, Misc. line by \$250. Rep. Gionet seconded the motion.

Discussion:

Rep. Smith stated that the New Equipment line increase is to purchase a leaf collection system to reduce man hours on grounds.

ED Clough stated that the line item is for the leaf collection system only, if they were to cut that they might as well cut the whole thing because there would not be enough money to purchase it.

Rep. Sykes stated that anytime a department head is trying to reduce hours is a benefit. This is a one-time purchase but the savings will continue to show.

The Committee voted on the motion.

With the vote being four (4) in favor and four (4) in opposition the motion fails.

ED Clough stated that bottom line is \$1,278,767

Rep. White moved to adopt the Maintenance budget of \$1,278,767. Rep. Townsend seconded the motion. With the vote being seven (7) in favor and one (1) in opposition the motion is adopted.

Human Services

Rep. White moved to adopt the Human Services budget as proposed at \$7,046,758. Rep. Smith seconded the motion and all were in favor

GCEDC

Rep. Ladd stated that in FY14 they had budgeted \$46,000 and thinks it should be back at that.

Rep. Gionet stated that he hates touching that kind of money for the results that you get from it.

ED Clough stated that they have budgeted \$50,000 in the past but it was cut to \$40,000 then was increased to \$46,000.

Rep. Ladd moved to reduce line by \$4,000 to a total of \$46,000. Rep. White seconded the motion. With the vote being two (2) in favor and six (6) in opposition the motion fails.

Rep. Townsend moved to adopt the Commissioners recommended budget of \$50,000. Rep. Mulholland seconded the motion and all were in favor.

Department of Corrections

Rep. White moved to adopt the Commissioners recommended budget of \$4,760,721. Rep. Sykes seconded the motion and all were in favor

Community Corrections

Rep. Townsend moved to adopt Commissioners recommended budget of \$444,996. Rep. Mulholland seconded the motion and all were in favor.

Governors Commission Grant

ED Clough stated that \$69,411 of this budget is reimbursed back to the county.

Rep. White moved to adopt the Commissioners recommended budget of \$95,912. Rep. Gionet seconded the motion and all were in favor.

Night watchmen

Rep. Townsend moved to accept the Commissioners recommendation of \$ 62,959. Rep. Mulholland seconded the motion and all were in favor.

RSAT

Rep. Smith moved to adopt Commissioners recommendation. Rep. Mulholland seconded the motion and all were in favor.

Farm

Rep. Ladd asked ED Clough what has been spent to date on building repair and maintenance. ED Clough stated that \$2,500 has been spent.

Rep. Ladd moved to reduce the Building Repair and Maintenance line by \$500 and set it at \$4,500. Rep. Smith seconded the motion and all were in favor.

Rep. Townsend moved to adopt the recommended Farm budget of \$535,052. Rep Ladd seconded the motion and all were in favor.

UNH Cooperative Extension

Rep. Ladd moved to adopt the Commissioners recommended budget of \$285,393. Rep Gionet seconded the motion and all were in favor.

Conservation District

Rep. White moved to adopt the Commissioners recommended budget of \$71,718. Rep. Townsend seconded the motion and all were in favor.

Regional Planning Commissions

Rep. Ladd moved to adopt the Commissioners recommended budget of \$ 1,092. Rep. Sykes seconded the motion and all were in favor.

Wage & Benefit Adjustment

Rep. White moved to adopt the Commissioners recommended budget of \$171,367. Rep. Smith seconded the motion and all were in favor.

Tax Anticipation

Rep. Ladd moved to adopt the \$5,000 Tax Anticipation line. Rep. Gionet seconded the motion and all were in favor

Bonded Debt

ED Clough stated that she took the \$7,500 of bond fees out of the budget and the new bottom line is \$2,835,535.

Rep. White moved to adopt the Bonded Debt budget at \$2,835,535.
Rep. Smith seconded the motion and all were in favor

Capital Outlay

Rep. Ladd asked if the repointing of the courthouse under the maintenance capital outlay could be put off another year. ED Clough stated that Supt. Oakes had requested that both the courthouse and nursing home be repointed in FY15 and the Commissioners had him choose one (1). He chose the courthouse and stated that the courthouse absolutely needs to be done.

Rep. Ladd asked if the roof over the gutter cleaner in the Farm capital outlay is something that has to be done this year. Commissioner Cryans stated that it will make the farm employees lives much easier and it is causing more problems by not doing it.

Rep. Townsend moved to adopt the \$365,103 in the Capital Outlay as recommended by the Commissioners. Rep. White seconded the motion and all were in favor.

Contingency

Rep. White asked why only half of the budget has been spend. ED Clough stated that in the past they had money in the Human Resources department but cut that out so this is the only money in the budget.

Rep. Gionet moved to adopt the Commissioners recommended budget of \$26,500. Rep. White seconded the motion and all were in favor.

Unallocated Insurance

Rep Townsend moved to adopt the Commissioners recommended budget of \$36,000. Rep. Mulholland seconded the motion and all were in favor

Delegation Expenses

Rep. Gionet moved to accept the Commissioners recommendation of \$10,000 for Delegation Expenses. Rep Friedrich seconded the motion and all were in favor.

Nursing Home

Administration

Rep. Ladd moved to reduce the Office Supplies by \$2,000 and set it to \$14,152. Rep. Gionet seconded the motion.

Discussion:

Rep. Ladd stated that by reducing it by \$2,000 they are still increasing by \$2,500 over this year.

The committee voted on the motion and all were in favor.

Rep. Smith moved to adopt Nursing Home Administration budget in the amount of \$1,367,988. Rep. Townsend seconded the motion and all were in favor.

Dietary

Rep. Ladd moved to reduce the Special Events line by \$2,000 and set it at \$10,629. Rep. Gionet seconded the motion. With the vote being seven (7) in favor and one (1) in opposition the motion is adopted.

Rep. Ladd moved to affix the Dietary budget \$1,662,610. Rep. Gionet seconded the motion and all were in favor.

Nursing

Rep. White moved to adopt the Commissioners recommended Nursing budget. Rep. Gionet seconded the motion and all were in favor.

Restorative Nursing

Rep. Gionet moved to adopt the Commissioners recommended budget. Rep. Sykes seconded the motion and all were in favor.

Health Information Management

Rep. Ladd moved to adopt the Commissioners recommendation of \$276,510. Rep. Mulholland seconded the motion and all were in favor.

Therapeutic Recreation

Rep. White moved to reduce the Vehicle Repair and Maintenance by \$1300 to a total of \$5,000. Rep. Ladd seconded the motion. With the vote being seven (7) in favor and one (1) in opposition the motion is adopted.

Rep. Townsend moved to adopt the Therapeutic Recreation budget as amended by the EC at \$477,014. Rep. Mulholland seconded the motion and all were in favor.

Plant Operation

Rep. Ladd moved to approve \$787,780 for the Plant Operation budget. Rep. Gionet seconded the motion and all were in favor.

Environmental Services

Rep. White moved to adopt the Environmental Services budget. Rep. Ladd seconded the motion and all were in favor.

Pharmacy & Physician

Rep. Gionet moved to adopt the Commissioners recommended budget. Rep. Ladd seconded the motion and all were in favor.

Contract Services

Rep. Ladd moved to adopt the Commissioners recommended budget. Rep. Gionet seconded the motion and all were in favor.

Social Services

Rep. White moved to adopt the Commissioners recommended budget. Rep. Friedrich seconded the motion and all were in favor.

Bonded Debt

Rep. Ladd moved to approve the Commissioners recommended budget of \$732,704. Rep. Townsend seconded the motion and all were in favor.

Nursing Home Capital Reserve

ED Clough stated that the balance at the end of FY14 \$135,355.09. She explained that the recommended contribution for FY15 would be \$900,000 which would be monies that will come from Medicaid ProShare monies and will be higher than the funds that were budgeted.

The estimated ProShare payment is \$1,550,000 and they have budgeted for \$800,000. This would leave \$750,000 in excess funds and the additional \$150,000 would come from the existing fund balance. She explained to the Committee that what she is going to recommend is using the capital reserve funds to cover the costs of the life safety and bathroom renovation projects and not take out a bond on the project.

Rep. White moved that the Executive Committee recommend to the full Delegation the capital improvement plan presented to them today. Rep. Sykes seconded the motion and all were in favor.

Social Services

Rep. Townsend moved to adopt the social services budget as proposed. Rep. Smith seconded the motion.

Discussion:

Rep. Ladd stated that he is talking about the bottom line, not any specific item in the budget. He explained that historically, funding this area much higher than any other county. He feels that when they are increasing the budget by \$40,000, they are setting ourselves up for increasing in the future and they need to reduce the overall budget. He stated that he does not think it is something our tax payers can continue to do.

Rep. Townsend stated that for them to skimp on the social services, it is not something he will support

Rep. Smith stated that she understands Rep. Ladd's concerns about over taxing people.

Rep. Gionet stated that they are not here to support social services, they are here for county government.

Rep. Sykes stated that how the government helps the most vulnerable and most needy is the measure of how society functions.

The committee voted on the motion:

With the vote being five (5) in favor and three (3) in opposition, the motion to accept the Commissioners proposed Social Services budget is adopted.

Commissioners Office

Rep. Smith moved to adopt the budget as amended by the Executive Committee totaling \$354,780. With the vote being six (6) in favor and two (2) in opposition the motion is adopted.

ED Clough stated that the new bottom line is \$38,991,580. The amount to be raise by taxes is \$21,603,615 which is a 2.5% increase in the amount to be raised by taxes.

Dispatch Capital Reserve and Deeds Surcharge.

ED Clough asked if the Committee was ok with the two accounts. The request is to spend \$11,320 out of the Deeds Surcharge account and \$46,200 out of the Dispatch Capital Reserve.

Rep. White moved the Executive Committee recommend to the full Delegation expenditures from the Dispatch Capital Reserve and Register of Deeds Surcharge account as presented to the Executive Committee. Rep. Sykes seconded the motion and all were in favor.

12:35 PM With no further business the meeting adjourned

Sincerely,

Suzanne Smith, Clerk



Grafton County Delegation Vote on Commissioner Vacancy
Grafton County ~ UNH Conference Room
North Haverhill, NH
Monday January 27, 2014

PRESENT: Representatives Aguiar, Almy, Bailey, Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Lauer, Massimilla, Mulholland, Pastor-Bodmer, Piper, Reilly, Smith, Sykes, Townsend and White. Executive Director Julie Clough, and Administrative Asst. Samantha Norcross.

EXCUSED: Representatives Bradley, Brown, Lovett, Nordgren and Shackett.

OTHERS: See attached list

10:05 AM ~ Rep. White called the meeting to order and Rep. Almy (Acting Clerk) called the roll. 22 members were present when the roll was called and a quorum was declared.

The meeting then began with the Pledge of Allegiance.

Representative White explained to the Delegation, the process that the Executive Committee has gone through and how they narrowed down the field of candidates for the Commissioner vacancy to two (2).

Rep. White stated that today they would open the floor to nominations. He stated that he and Vice Chair Ladd had agreed the best way to proceed was through Robert's Rules which has a process to fill committee vacancies.

Rep. White stated he would now open the floor for nominations

Rep. Smith nominated Richard Long

Rep. Gionet nominated Linda Lauer

Rep. White asked if there were any other nominations.

Rep. Townsend moved to close nominations. Rep. Ford seconded the motion.

With no further discussion a roll call vote was taken by Acting Clerk Almy.

Reps. Aguiar, Almy, Bailey, Benn, Cooney, Doolan, Ford,

Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Pastor-Bodmer, Piper, Smith, Sykes, Townsend and White were in favor. Representative Lauer abstained due to a conflict of interest. The motion passed 21 to 0.

10:17AM Rep. Bailey requested a caucus. Chairman White recessed the meeting for the purpose of party caucuses.

10:39AM Representative White reconvened the meeting.

Rep. White accepted requests from the public for input.

Edward O'Brien stated he feels members of the General Court should be excluded from the running for County Commissioner because it would take away the representation to the General Court. He feels that if Representative Lauer was chosen it would leave his town less represented in Concord.

Lora Goss stated that she is from Haverhill and is involved with the County Farm Bureau and the County Conservation Commission. She stated that she is here because she wanted to have a sense of what the Delegation is doing to replace Ray Burton. She conveyed that she is disappointed that the parties broke out in a caucus because the candidates should be judged on their individual skills not their party.

Rep. Gionet stated unfortunately that Ms. Goss would feel that way, there primary concern was that which Mr. O'Brien's spoke about regarding representation.

Rep. White stated that the two candidates would now have the chance to speak to the Delegation and give up to a 10 minute presentation.

Richard Long was then given 10 minutes to speak to the Delegation about why he felt he should be chosen to fill the position of Grafton County Commissioner for District #2. He noted his experience as a Belknap County Commissioner. He and his wife moved to Bath in 2011. Mr. Long was in banking for over forty (40) years.

Rep. White then opened the floor to the Delegation and public to ask any questions.

Rep. Doolan stated that one of our big concerns is the jail and asked Mr. Long how much experience he has had with the jail system.

Mr. Long stated that as far as what he can see here everything is done and it is a great place to be a Commissioner. He stated that he took notice during his tour of the jail the kitchen facility. They should take advantage of any opportunity to use inmate labor.

Edward O'Brien stated that Grafton County is the last County to have a farm. He asked Mr. Long what his views and intentions would be for the farm.

Mr. Long stated that he supports the farm 100%. He would look to it for education with the inmates.

Linda Lauer was then given 10 minutes to speak to the Delegation about why he felt he should be chosen to fill the position of Grafton County Commissioner for District #2. Ms. Lauer stated that she was a chemistry teacher at the U.S Naval Academy and then employed at Lockheed Martin. She said she developed a good deal of budget experience during her time managing projects for the defense contractor. Ms. Lauer promised to be bipartisan.

Rep. Bailey commended the Chairman and Executive Committee for doing a good job on bringing forward two wonderful candidates. He then went on to state that it is unfortunate that 2/3 of the delegation is from outside District 2 and they will be voting for someone to represent everyone in District 2.

Rep. Ladd stated he wanted to clear the air and the primary reason Republicans went into caucus was not to talk about one (1) candidate versus another. What they were talking about was the concern about statutory law. He stated that he had spoken previously with Representative Bailey about his concerns. Rep Ladd stated that he had contacted Deputy Secretary of State David Scanlan about this and he was advised that this is statutory law and if the representatives wanted to change it they could through legislation. He encouraged Rep Bailey to pursue that avenue.

Rep. White asked if there were any more comments from the Delegates. He stated they would now proceed to election process.

Rep. Doolan moved to have a ballot vote. Rep. Pastor-Bodmer seconded the motion.

The Chair ruled that the ballot vote is appropriate. Robert's Rules stated the following regarding elections: if the bylaws do not state how a vote is to be taken a member can make an incidental motion regarding how to take the vote. The proper ways are voice, ballot, roll call or cumulative voting.

With no further discussion a roll call vote was taken by Acting Clerk Almy. Reps. Aguiar, Almy, Bailey, Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Pastor-Bodmer, Piper, Smith, Sykes, Townsend and White were in favor Representative Lauer abstained. With the vote being 21-0 in favor and none in opposition the motion to ballot vote is adopted.

Rep. White stated that the Tellers Committee for the ballot vote will consist of Rep. Bailey, Rep. Higgins and Rep. Reilly

The Tellers Committee distributed one paper ballot to each representative present and voted. They then collected and tabulated the ballot votes.

Rep Reilly reported the vote totals for the Tellers Committee.

He stated that the total number of votes cast was 21 and all votes were legal. Vote totals were as follows:

Richard Long received four (4) votes.

Linda Lauer received 17

With the total being 17-4 Chairman White declared Linda Lauer the winner of the nomination for Grafton County District 2 Commissioner.

Linda Lauer was then sworn into office by Judge Vaughn

Rep. Benn Move to expend \$8,000 from the Register of Deeds equipment surcharge account for equipment in the registry.

Discussion:

Register of Deeds Kelley Monahan discussed the request for the transfer of funds with the Delegation.

With no further discussion a roll call vote was taken by Acting Clerk Almy. Reps. Aguiar, Almy, Bailey, Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Pastor-Bodmer, Piper, Smith, Sykes, Townsend and White were in favor. Motion passes 21 to 0.

11:30AM with no further business Rep. Piper moved to adjourn the meeting. Rep. Ford seconded the motion and all were in favor.

Respectfully Submitted,

Rep. Suzanne Smith, Clerk



Grafton County Delegation Meeting
Legislative Office Building, Room 307
Concord, NH
Wednesday February 12th 2014

PRESENT: Representatives Reps. Almy, Benn, Cooney, Ford, Friedrich, Harding, Higgins, Ladd, Massimilla, Mulholland, Nordgren, Pastor-Bodmer, Piper, Smith, Sykes, Townsend and White.

Chairman White called the meeting to order at 12:35 pm.

Reps. Lovett and Doolan participated via conference call from a different building in Concord, because it was not reasonably practical for them to be present in person.

Attorney Saffo explained that this meeting and vote were necessary so that the Grafton County delegation would be in strict compliance with RSA 91-A:2(II), the state right to know law. The NH Supreme Court ruled in Lambert v. Belknap County Convention, 157 N.H. 375 (2007), that the Belknap County Convention was in violation of the Right-to-Know law when they used secret ballots during open session to fill a mid term vacancy in a county position pursuant to NH RSA 661:9.

Attorney Saffo provided copies of the 2007 Belknap County Supreme Court decision to members.

Rep. Ladd moved that:

The delegation reaffirms that the open meeting process followed in public session on January 27, 2014, in which Linda Lauer was elected as Grafton County Commissioner, was done in accordance with County Delegation Bylaws and Roberts Rules of Order, and the delegation validates and confirms the correctness of Linda Lauer as commissioner of Grafton County.

Rep. Harding seconded the motion.

Roll call was taken by the clerk. Almy, Benn, Cooney, Doolan, Ford, Friedrich, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Pastor-Bodmer, Piper, Smith, Sykes, Townsend and White voted in the affirmative. No votes in the negative.

Rep. Pastor-Bodmer moved to make the past ballots which were secret, open to the public and to make the vote public.

Rep. Almy seconded the motion.

Roll call was taken by the clerk. Almy, Benn, Cooney, Doolan, Ford, Friedrich, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Pastor-Bodmer, Piper, Smith, Sykes, Townsend and White voted in the affirmative. No votes in the negative.

Rep. White moved that those who voted by ballot on January 27, 2014, confirm their vote of that day and state who they voted for.

Rep. Ladd seconded the motion.

Roll call was taken by the clerk. Almy, Benn, Cooney, Ford, Friedrich, Harding, Higgins, Massimilla, Mulholland, Paster-Bodmer, Piper, Smith, Sykes, Townsend and White confirmed their votes for Linda Lauer. Ladd and Doolan confirmed their votes for Richard Long. Lovett and Nordgren were not in attendance on January 27 and did not participate in the confirmation.

Linda Lauer 15

Richard Long 2

The chair declared that although the total numbers were different, most likely due to two individuals who were present on January 27th 2014, not being present on this date, the outcome was the same and the election results stand.

Rep. Harding made a motion to adjourn and Rep. Ford seconded. All concurred and the meeting was adjourned at 1 pm.

Respectfully submitted

Suzanne Smith, Clerk



DELEGATION MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday May 19, 2014

PRESENT: Representatives Aguiar, Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Reilly, Shackett, Smith, Sykes, Townsend, White. Commissioners Cryans, Richards, Lauer, Executive Director Clough and Administrative Asst. Samantha Norcross.

OTHERS PRESENT: Jules Chatot, John Dawson, Jim Oakes, Craig Labore

4:05 PM - Rep. White called the meeting to order and Rep. Smith called the roll. Sixteen (16) members were present when the roll was called and a quorum was declared. The meeting than began with the Pledge of Allegiance.

Rep. White stated that the first order of business to be addressed was to set the Elected Officials salaries for the next biennium.

Representative Benn arrived.

ED Clough passed around a chart that had the current elected officials salaries compared to elected officials in other New Hampshire counties for comparison purposes.

Rep. Gionet moved to accept the current salary of the Chairman of the Commissioners at \$11,122 which was seconded by Rep. Harding.

DISCUSSION:

Rep. Mulholland asked when the last time the salary of the chairman was changed. ED Clough stated that it hasn't changed in at least eight (8) years.

Rep. Townsend stated that in many counties the Chairman of the Commissioners salary is higher than the other Commissioners and wonders

if there should be a greater differential between the chair and the other Commissioners.

Rep. Cooney stated that she thinks for the size of the county we are that the salary of the Chairman is consistent with the other counties.

Rep. Townsend moved to amend the motion to affix the chair's salary at \$11,282. Rep Sykes seconded the motion. A roll call vote was called. Fourteen (14) Reps., Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Smith, Sykes, Townsend and White were in favor. Three (3) Reps., Mulholland, Reilly and Shackett were opposed. With the vote being fourteen (14) in favor and three (3) in opposition the amendment is adopted.

On the amended motion to affix the chair's salary at \$11,282 a roll call vote was called. Sixteen (16) Reps., Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Reilly, Smith, Shackett, Sykes, Townsend, White were in favor. One (1) Rep., Mulholland, was opposed. With the vote being sixteen (16) in favor and one (1) in opposition the motion is adopted.

Rep. White stated that the next item to be voted on was the remaining two (2) Grafton County Commissioners.

Rep. Cooney moved to affix the salary of the Grafton County Commissioners at \$10,782. Rep. Gionet seconded the motion. A roll call vote was called. Sixteen (16) Reps., Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Reilly, Smith, Shackett, Sykes, Townsend, White were in favor. One (1) Rep., Mulholland, was opposed. With the vote being sixteen (16) in favor and one (1) in opposition the motion is adopted.

Rep. White stated that the next item to be voted on was the Grafton County Treasurer.

Rep. Gionet moved to affix the salary of Grafton County Treasurer at \$6,480. Rep. Higgins seconded the motion. A roll call vote was

called. Seventeen (17) Reps., Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Reilly, Smith, Shackett, Sykes, Townsend, White were in favor. With the vote being seventeen (17) in favor and none in opposition the motion is adopted.

Representative Aguiar arrived.

Rep. White stated that the Register of Deeds is the next official to be voted on.

Rep. Harding moved to affix the salary of the Register of Deeds at \$58,446. Rep. Gionet seconded the motion.

DISCUSSION:

Rep. Shackett asked if all these salaries were the same as last year. Rep. White stated these salaries are current salaries which have not changed in the biennium.

Rep. Shackett stated that not knowing what they will be doing with other employees he would not like it if the rest of the county received a 3% raise and the full time elected officials receive nothing.

ED Clough stated that the Commissioners proposed budget contains a 1.75% COLA for all county employees.

Rep. Shackett moved to amend the motion to affix the Register of Deeds salary and increase the salary by 1.75%. Rep. Ford seconded the motion.

DISCUSSION:

Rep. Ladd stated that the reason he asked ED Clough for the average salaries of elected officials in the other counties was because they looked at this a few years back and tried to bring everyone up to at least that point. The average salary for the register of deeds is \$56,411.69. For the County Attorney the average is \$78,636.94. For the sheriff the average is \$62,301.96.

Rep. Gionet stated that given the present economic conditions and the salaries that are currently listed are fair. He recommends they stay the same.

Rep. Benn stated that there is a qualitative difference between an elected official who runs for a position and knows the salary versus a county employee who stays for an extended period of time and receives increases. He stated he recommends the current salaries they have.

Rep. Cooney stated they need to make sure they are setting salaries for the office, not the person.

Rep. Smith stated that she does not want to give a COLA to an elected official before we approve the Commissioners proposed budget because we don't know what will happen with the COLA in the budget.

Rep. Ladd stated he believes there is a difference between elected officials and employees. He stated his goal is to ensure we are offering a fair salary and the only way we can do that is by looking at the averages. In most instances we are right in line with the average and even above on a few positions.

Rep. Ford stated that she is so pleased to live in Grafton County. She stated she thinks we have the best run county in the state and we do a wonderful job and does think that elected officials need to receive a COLA. She said she supports elected officials and county employees in receiving a COLA.

Rep. Townsend stated that to determine the salaries for the next two (2) years we need to be careful because other counties may be increasing theirs.

Rep. Friedrich stated that she was going to suggest making a motion to increase the County Attorney salary because she has done a great job. She feels a COLA would be appropriate for elected officials.

ED Clough stated that Rep. Freidrich's comments about the County Attorney are very true but the salary is being set for the position not the current attorney since we don't know what the outcome of the election will be.

Rep. White stated that the amendment to the motion would affix the Register of Deeds salary at \$59,469.

On the amendment to the motion to affix the Register of Deeds salary at \$59,469 a roll call vote was called. Seven (7) Reps., Aguiar, Doolan, Ford, Friedrich, Sykes, Townsend, and White were in favor. Eleven (11) Reps., Benn, Cooney, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Reilly, Shackett and Smith were opposed. With the vote being seven (7) in favor and eleven (11) in opposition the amendment fails.

Rep. White stated the question is to affix the salary of the Register of Deeds at \$58,446. Rep. Smith called the roll. Seventeen (17) Reps., Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Reilly, Shackett, Smith, Sykes, Townsend and White were in favor. One (1) Rep., Aguiar was in opposition. With the vote being seventeen (17) in favor and one (1) being in opposition the motion is adopted.

Rep. White stated that the next item is the County Attorney. The current salary is \$80,012.

Rep. Friedrich moved to affix the County Attorney's salary at \$80,012. Rep. Gionet seconded the motion.

DISCUSSION:

Rep. Harding asked what the average salary is for the County Attorney in the rest of the state. Rep. White stated that the average salary is \$78,637.

Rep. White stated that the question is to affix the salary of the County Attorney at \$80,012. Rep. Smith called the roll. Seventeen (17) Reps., Aguiar, Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Reilly, Shackett, Smith, Sykes, Townsend and White were in favor. One (1) Rep., Mulholland was in opposition. With the vote being seventeen (17) in favor and one (1) being in opposition the motion is adopted.

Rep. White stated the next order of business was the Sheriff's salary.

Rep. Gionet moved to affix Sheriff's salary at \$61,907. Rep. Massimilla seconded the motion.

DISCUSSION:

Rep. Reilly stated that the average salary of the Sheriff is \$62,301.

Rep. Reilly moved to amend the motion and affix the Sheriff's salary at \$62,301. Rep. Doolan seconded the motion.

DISCUSSION:

Rep. Gionet stated that given the fact that the economic conditions are what they are the salary should remain the same. He stated that he has not heard any expression from the current Sheriff that he would like an increase.

Rep. Mulholland stated that she doesn't think that the averages that are given should be used as a bench mark.

Rep. White stated the question is on the amendment. The amendment is to affix the salary of the Grafton County Sheriff at \$62,301. Rep. Smith called the roll. Four (4) Reps., Doolan, Harding, Reilly, and White were in favor. Fourteen (14) Reps., Aguiar, Benn, Cooney, Ford, Friedrich, Gionet, Higgins, Ladd, Massimilla, Mulholland, Shackett, Smith, Sykes, and Townsend were in opposition. With the vote being four (4) in favor and fourteen (14) in opposition the motion fails.

On the motion to affix the Sheriff's salary at \$61,907 eighteen (18) Reps., Aguiar, Benn, Cooney, Doolan, Ford, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Reilly, Shackett, Smith, Sykes, Townsend, and White were in favor. With the vote being eighteen (18) in favor the motion is adopted.

The next order of business before the Delegation was a presentation by the Commissioners regarding some issues at the Nursing Home.

Commissioner Cryans presented a PowerPoint on the two (2) nursing home issues that are being requested to complete in FY15 (See attached*). Jules Chatot from Banwell Architects, John Dawson-code consultant, Supt. Oakes and NHA Labore were available and answered various questions from the Delegation.

Commissioner Cryans stated that this was an informational meeting to bring the Delegation up to date on the two (2) projects that are being requested in the FY15 budget and that no action needed to take place at this time. The

Commissioners will be coming to the Delegation and asking them to consider at five (5) year bond to complete both projects. Timing of this request will depend on how quickly information becomes available and the state approves the relocation plan.

5:48PM With no further business the meeting was adjourned.

Respectfully submitted,

Suzanne Smith, Clerk



DELEGATION MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
Monday June 23rd, 2014

PRESENT: See attached sign in sheet.

Rep. White called the meeting to order at 10:07AM and began with the Pledge of Allegiance led by Rep. Ladd.

Rep. Smith called the role. Nineteen (19) members were present and a quorum was declared.

Commissioner Cryans briefly discussed the budget with the Delegation. He stated that he believed the Commissioners put together an excellent budget that took into account that some major work will need to be done to the nursing home including life safety issues and a bathroom renovation project. He explained the proposed plan of moving thirty one (31) residents from the nursing home into the top floor of the 1930's building for a period of four (4) to six (6) months while the construction is being done. He also explained that they have budgeted to reduce the census at the nursing home during those six (6) months to help cover any unplanned events. They will keep the census as close to 132 as possible during that time.

ED Clough stated that in the proposed budget that the Executive Committee approved there is a 2.51% increase in the amount to be raised by taxes and 2.74% overall increase. She explained that there were various changes in the revenue and expense lines, the largest being the Executive Committee funding a full time attorney for the Attorney's Office. The County Attorney had originally requested a full time position; the Commissioners reduced it to a twenty-four (24) hour a week position and the Executive Committee increased that back to a full time position.

ED Clough explained the last time the Delegation met they had discussed the nursing home life safety/renovation projects and taking out a bond on those projects. She explained that every year the county receives Medicaid ProShare money which is a federal pass down from the State of New Hampshire. They have budgeted \$800,000 for their ProShare payment. They received the ProShare money this morning and it was for \$1.7 million. They will be taking that excess \$900,000 and using that to do the projects at the nursing home versus bonding out over five (5) years.

Rep. Almy moved to appropriate \$38,991,573 for fiscal year 2015 of which \$21,603,608 is to be raised by taxes. Rep. Paster-Bodmer seconded the motion.

Discussion:

Rep. Aguiar asked why there is a significant increase in the abandoned property revenue line. ED Clough explained that number is based on a five (5) year average of what they receive from abandoned property.

Rep. Reilly asked where the \$3 million for the surplus used to reduce taxes comes from. ED Clough explained that there are many categories of fund balances. Every year they total those fund balances and what it ends up being is what our revenue exceeds our expenses by in any given year. Once they identify what that is, they then determine how much of that money can be used to reduce taxes.

Rep. Ladd stated that the farm provides produce to the jail and nursing home but is not noted in the budget and goes unnoticed.

Atty. Saffo explained the Drug Court/Alternative Sentencing program. She stated that they took three (3) proposed budgets from Drug Court, Mental Health Court and Restorative Justice and combined them into one (1) Alternative Sentencing department and added a director. She explained that this idea was given to the Delegation last year and they have been working throughout the year to create the department. She explained that she feels it's time for these three (3) departments to all be together and have a department head to report too.

Rep. Bailey asked Supt. Oakes about the geothermal operation at the Jail. He stated that Supt. Oakes had said that it was and wasn't working properly at start up and wanted to know how things were now working. Supt. Oakes stated that everything is up and running, the bulk of the problem was the water to water heat pumps and that has been corrected.

Rep. Ladd discussed the Social Services budget and stated that Grafton County is spending more per capita than any other county on social services. He does not feel comfortable going forward with this budget and thinks items need to be cut.

Rep. Bailey noted that his concerns are regarding funding for residents in Coos County through the North Country Transit.

Rep. Gionet stated that aside from senior citizens and mental health, he feels the other services should be cut out.

Rep. Smith stated that many of the towns that fund, fund small amounts, and many services cover multiple towns. She said that funding these programs that other representatives are talking about cutting would only add pennies to the tax payers but help many Grafton County citizens.

Rep. Almy stated that they are restoring social service funding to where it was before the recession.

Rep. Ladd stated that they need equality. If they are not going to provide funding to all the children's programs in the county then they should not provide funding to any.

Rep. Aguiar stated that in terms of accomplishing Rep. Ladd's goals, we don't have control over the line items, only the bottom line; the Commissioners can spend where they want to spend.

Rep. Gionet stated that it is not fair to tax payers, why should they at the county level be paying for services outside the county.

Rep. Ladd asked Supt. Oakes about repointing the Courthouse under his capital outlay. Supt. Oakes explained that there is water intrusion in the courthouse. Repointing is something that needs to be done and shouldn't be put off another year.

Rep. Harding asked if in the Contracted Nursing line under the Nursing budget that is all for agency nurses and asked if this reflects the difficulty in recruiting. NHA Labore stated that that line is just contracted nursing and it does reflect the difficulty in recruiting help. There is an overall nursing shortage in the area and the nursing home then has to go through a travel agency.

Rep. White noted that under the physician services the decrease is due to the previous nursing home physician retiring. The new physician that was hired is a contracted service and the \$55,000 in the contract services reflects the new contracted rate.

11:27 AM Rep. Ladd requested a caucus of the two parties.

11:44 AM Meeting reconvened.

Rep. Ladd moved to amend the motion and reduce the Social Service budget to the FY14 level of funding. Rep. Gionet seconded the motion. A roll call vote was called. Four (4) Reps., Bailey, Gionet, Ladd and Reilly were favor. Fifteen (15) Reps., Aguiar, Almy, Cooney, Friedrich, Harding, Higgins Lovett, Massimilla,

Mulholland, Nordgren, Paster-Bodmer, Smith, Sykes, Townsend and White were in opposition. With the vote being four (4) in favor and fifteen (15) in opposition the amendment fails.

Rep. White stated that the question is to appropriate \$38,991,573 for fiscal year 2015 of which \$21,603,608 is to be raised by taxes. Rep. Smith called the roll. Fifteen (15) Reps., Aguiar, Almy, Cooney, Friedrich, Harding, Higgins, Lovett, Massimilla, Mulholland, Nordgren, Paster-Bodmer, Smith, Sykes, Townsend and White were favor. Four (4) Reps., Bailey, Gionet, Ladd and Reilly were in opposition. With the vote being fifteen (15) in favor and four (4) in opposition the motion is adopted.

Rep. Lovett moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount up to \$5,000,000. Rep. Almy seconded the motion. A roll call vote was called. Nineteen (19) Reps., Aguiar, Almy, Bailey, Cooney, Friedrich, Gionet, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Paster-Bodmer, Reilly, Smith, Sykes, Townsend and White were in favor. With the vote being nineteen (19) in favor and none in opposition the motion is adopted.

Rep. Friedrich moved to contribute \$59,650 from Dispatch Fees for fiscal year 2015 to the Dispatch Capital Reserve Account. Rep. Aguiar seconded the motion. A roll call vote was called. Nineteen (19) Reps., Aguiar, Almy, Bailey, Cooney, Friedrich, Gionet, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Paster-Bodmer, Reilly, Smith, Sykes, Townsend and White were in favor. With the vote being nineteen (19) in favor and none in opposition the motion is adopted.

Rep. Cooney moved to expend \$46,200 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Almy seconded the motion. A roll call vote was called. Nineteen (19) Reps., Aguiar, Almy, Bailey, Cooney, Friedrich, Gionet, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Paster-Bodmer, Reilly, Smith, Sykes, Townsend and White were in favor. With the vote being nineteen (19) in favor and none in opposition the motion is adopted.

Rep. Sykes moved to contribute \$900,000 from Medicaid ProShare funds to the Nursing Home Capital Reserve account. Rep. Almy seconded the motion. A roll call vote was called. Nineteen (19)

Reps., Aguiar, Almy, Bailey, Cooney, Friedrich, Gionet, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Paster-Bodmer, Reilly, Smith, Sykes, Townsend and White were in favor. With the vote being nineteen (19) in favor and none in opposition the motion is adopted.

Rep. Townsend moved Move to expend \$939,609 from the Nursing Home Capital Reserve account for equipment and capital improvements at the nursing home. Rep. Harding seconded the motion.

Discussion:

ED Clough stated that the motion is to expend \$939,609 from the Nursing Home Capital Reserve account. \$854,809 of that is for the life safety and renovation projects they have discussed with the Delegation. She explained that since the Delegation met in May NHA Labore, Supt. Oakes and she have met with Wendy Smigelski, who is a representative from the Department of Health and Human Services and works very close with the States Fire Marshal's Office, primarily to figure out if they will be able to move forward with relocating residents into the Administration building before moving forward with the project. During their meeting she indicated that she did not see any major issues with being able to relocate residents.

She then went on and explained that they then met with a Code Consultant who is putting together a report of any issues or variances that the Administration building may have that need to be addressed. ED Clough stated that during their discussion with the code consultant they discussed the Delegation's question of addressing the issue over a period of several years and she said that now that Grafton County has identified an imminent life safety issue it needs to be addressed as soon as practical and does not believe the Fire Marshal's Office would approve a multi-year plan for these issues to be fixed.

Rep. Reilly stated that at the last meeting there was some talk about the contractor and if they will be held responsible. ED Clough stated that they have not determined any one person who was at fault. Supt. Oakes stated that he is still in the process of inspecting and speaking with the contractor.

Rep. Reilly asked are we going to have a clerk of the works so that this project is covered and if we are going to go back and find who was responsible for these oversights. ED Clough stated that she wanted to note there was a clerk of the works on the previous nursing home renovation project. She explained that right now they are focused on moving forward

with correcting what they need to correct. If there are people that need to be held accountable that decision will need to be made but that is something they are working on separate. She said that going after someone and making them pay could take years and cost the county a lot of money in legal defense. Those are all factors that need to be weighed, they will continue to investigate those options and if they need to be followed then that is what they will do, but at the same time they need to move forward with fixing the problem.

Rep. Ladd moved to amend the motion that the Delegation ask the Commissioners to investigate and report any findings to the delegation of costs or potential liability associated with the upcoming nursing home project that may be the responsibility of another party other than the county. Rep. Gionet seconded the motion.

Discussion:

Rep. Sykes stated that he wants to make sure the amendment will not affect the projects getting done.

The Committee voted on the amendment. A roll call vote was called. Reps., Aguiar Almy, Bailey, Cooney, Friedrich, Gionet, Harding, Higgins, Ladd, Massimilla, Mulholland, Reilly, Smith, and White were in favor. Reps., Lovett, Nordgren, Paster-Bodmer, Sykes, and Townsend were in opposition. With the vote being fourteen (14) in favor and five (5) in opposition the amendment is adopted.

Rep. White stated that the question is on the motion as amended. A roll call vote was called. Nineteen (19) Reps., Aguiar, Almy, Bailey, Cooney, Friedrich, Gionet, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Paster-Bodmer, Reilly, Smith, Sykes, Townsend and White were in favor. With the vote being nineteen (19) in favor and none in opposition the motion as amended is adopted.

Rep. Gionet moved to expend \$11,320 from the Register of Deeds Surcharge account for equipment. Rep. Bailey seconded the motion. A roll call vote was called. Nineteen (19) Reps., Aguiar, Almy, Bailey, Cooney, Friedrich, Gionet, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Paster-Bodmer, Reilly, Smith, Sykes, Townsend and White were in favor. With the vote being nineteen (19) in favor and none in opposition the motion is adopted.

Rep. Ladd moved that the Delegation authorizes the County Commissioners to apply for, accept and expend federal and/or state grants. The Commissioners will obtain Executive Committee approval prior to accepting a grant in which the grantor requires an amount of match funding or services from the County in order to make up the full cost of the project. "Match funding" refers to the amount of non-grantor funding or services required making up the full costs during the term of the project. The Commissioners will provide a quarterly report to the Executive Committee that details all grants applied for and/or awarded and the amount expended to date. Rep. Almy seconded the motion. A roll call vote was called. Nineteen (19) Reps., Aguiar, Almy, Bailey, Cooney, Friedrich, Gionet, Harding, Higgins, Ladd, Lovett, Massimilla, Mulholland, Nordgren, Paster-Bodmer, Reilly, Smith, Sykes, Townsend and White were in favor. With the vote being nineteen (19) in favor and none in opposition the motion is adopted.

Commissioner Cryans recognized UNH Cooperative Extension COA Deb Maes and DoC Supt. Glenn Libby on their upcoming retirements this year.

12:24PM With no further business the meeting adjourned.

Respectfully submitted,

Suzanne Smith, Clerk



COUNTY OF GRAFTON, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2014

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
County of Grafton, New Hampshire

Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County of Grafton, New Hampshire's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The County's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and

fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of June 30, 2014, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and Schedule of Funding Progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2014 on our consideration of the County's internal control over

financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Melanson Heath

October 31, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the County of Grafton, New Hampshire (the County), we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2014.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The governmental activities include general government, public safety, corrections, human services, cooperative extension, and nursing home.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The governmental fund financial statements provide separate information for the General Fund, which is considered to be a major fund.

An annual appropriated budget is adopted for the General Fund. A budgetary comparison statement has been provided in order to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$13,319,842 (i.e., net position), a change of \$(643,584) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$6,660,739, a change of \$(1,080,600) in comparison to the prior year.
- At the end of the current fiscal year, the fund balance for the general fund was \$6,267,398, a change of \$(624,294) in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$35,825,000, a change of \$(2,475,000) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

NET POSITION

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Current assets	\$ 9,114,281	\$ 11,027,406
Noncurrent assets	<u>50,931,316</u>	<u>51,720,194</u>
Total assets	60,045,597	62,747,600
Current liabilities	6,294,063	7,125,411
Noncurrent liabilities	<u>40,431,692</u>	<u>41,658,763</u>
Total liabilities	46,725,755	48,784,174
Net position:		
Net investment in capital assets	15,469,460	14,251,377
Restricted	393,341	849,647
Unrestricted	<u>(2,542,959)</u>	<u>(1,137,598)</u>
Total net position	\$ <u>13,319,842</u>	\$ <u>13,963,426</u>

CHANGE IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Revenues:		
Program revenues:		
Charges for services	\$ 14,729,488	\$ 15,267,778
Operating grants and contributions	767,393	911,602
General revenues:		
County taxes	21,075,456	20,834,031
Investment income	26,469	29,890
Miscellaneous	1,024,634	673,944
Loss on disposals	<u>(13,670)</u>	<u>(936,926)</u>
Total revenues	37,609,770	36,780,319

(continued)

(continued)

CHANGE IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Expenses:		
General government	4,689,406	4,288,798
Public safety	2,790,451	2,611,078
Corrections	6,593,514	6,090,030
Human services	7,826,872	7,383,081
Cooperative extension	408,871	401,455
Nursing home	14,586,268	13,854,886
Interest expense	<u>1,357,972</u>	<u>1,437,728</u>
Total expenses	<u>38,253,354</u>	<u>36,067,056</u>
Change in net position	(643,584)	713,263
Net position - beginning of year	<u>13,963,426</u>	<u>13,250,163</u>
Net position - end of year	<u>\$ 13,319,842</u>	<u>\$ 13,963,426</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$13,319,842, a change of \$(643,584) from the prior year.

The largest portion of net position \$15,469,460 reflects our investment in capital assets (e.g., land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$393,341 represents resources that are subject to external restrictions on how they may be used.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$(643,584). Key elements of this change are as follows:

Operating Results:

General fund	\$ (624,294)
Nonmajor governmental funds	<u>(456,306)</u>
Subtotal operating results	(1,080,600)
Purchase of capital assets	702,362
Loss on disposal of capital asset	(13,670)
Principal debt service in excess of depreciation expense	997,427
Change in accrued interest liability	23,351
Change in compensated absence liability	(48,635)
Change in net OPEB obligation	<u>(1,223,819)</u>
Total	\$ <u>(643,584)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$6,660,739, a change of \$(1,080,600) in comparison to the prior year. Key elements of this change are as follows:

General fund expenditures in excess of revenues	\$ (624,294)
Nonmajor governmental funds expenditures in excess of revenues	<u>(456,306)</u>
Total	\$ <u>(1,080,600)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,149,875 while total fund balance was \$6,267,398. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/14</u>	<u>6/30/13</u>	<u>Change</u>	<u>Percentage of Total Budgeted Expenditures</u>
Unassigned fund balance	\$ 2,149,875	\$ 2,619,731	\$ (469,856)	5.7%
Total fund balance	\$ 6,267,398	\$ 6,891,692	\$ (624,294)	16.6%

The total fund balance of all funds changed by \$(1,080,600) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 2,114,370
Expenditures less than appropriations	685,643
Use of fund balance as a funding source	(3,000,000)
Use of reserves as a funding source	(350,085)
Nonmajor governmental funds	(456,306)
Other timing differences	<u>(74,222)</u>
Total all funds	<u>\$ (1,080,600)</u>

E. BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$350,085. This change relates to a use of voted reserves (fund balance) for various purposes.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$50,931,316 (net of accumulated depreciation), a change of \$(788,878) from the prior year. This investment in capital assets includes land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress.

Additional information on capital assets can be found in the notes to financial statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$35,825,000, all of which was backed by the full faith and credit of the County.

Additional information on long-term debt can be found in the notes to financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County of Grafton, New Hampshire's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

County of Grafton, New Hampshire
3855 Dartmouth College Highway
North Haverhill, New Hampshire 03774

COUNTY OF GRAFTON, NEW HAMPSHIRE

STATEMENT OF NET POSITION

JUNE 30, 2014

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 6,792,788
Restricted cash	393,845
Accounts receivable, net of allowances	1,463,574
Inventory	416,574
Other assets	47,500
Total current assets	9,114,281
Noncurrent:	
Capital Assets:	
Land and construction in progress	227,560
Other capital assets, net of accumulated depreciation	50,703,756
Total noncurrent assets	50,931,316
TOTAL ASSETS	60,045,597
LIABILITIES	
Current:	
Accounts payable	1,660,517
Accrued expenses	774,178
Other liabilities	7,412
Restricted cash liability	11,435
Accrued interest	398,198
Current portion of noncurrent liabilities:	
Bonds payable	2,470,000
Compensated absences	972,323
Total current liabilities	6,294,063
Noncurrent:	
Bonds payable, net of current	33,355,000
Compensated absences, net of current	368,504
Net OPEB obligation	6,708,188
Total noncurrent liabilities	40,431,692
TOTAL LIABILITIES	46,725,755
NET POSITION	
Net investment in capital assets	15,469,460
Restricted for:	
Grants and other statutory restrictions	393,341
Unrestricted	(2,542,959)
TOTAL NET POSITION	\$ 13,319,842

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

		<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 4,689,406	\$ 929,705	\$ 2,000	\$ (3,757,701)
Public safety	2,790,451	983,531	9,705	(1,797,215)
Corrections	6,593,514	586,368	223,126	(5,784,020)
Human services	7,826,872	-	532,562	(7,294,310)
Cooperative extension	408,871	5,000	-	(403,871)
Nursing home	14,586,268	12,224,884	-	(2,361,384)
Interest expense	<u>1,357,972</u>	<u>-</u>	<u>-</u>	<u>(1,357,972)</u>
Total Governmental Activities	<u>\$ 38,253,354</u>	<u>\$ 14,729,488</u>	<u>\$ 767,393</u>	<u>(22,756,473)</u>
General Revenues:				
				21,075,456
				26,469
				1,024,634
				<u>(13,670)</u>
				22,112,889
				<u>22,112,889</u>
				(643,584)
Net Position:				
				<u>13,963,426</u>
				<u>\$ 13,319,842</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2014

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and short-term investments	\$ 6,337,350	\$ 455,438	\$ 6,792,788
Restricted cash	393,845	-	393,845
Accounts receivable, net of allowances	1,463,574	-	1,463,574
Inventory	416,574	-	416,574
Other assets	47,500	-	47,500
TOTAL ASSETS	<u>\$ 8,658,843</u>	<u>\$ 455,438</u>	<u>\$ 9,114,281</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,598,420	\$ 62,097	\$ 1,660,517
Accrued expenses	774,178	-	774,178
Other liabilities	7,412	-	7,412
Restricted cash liability	11,435	-	11,435
TOTAL LIABILITIES	2,391,445	62,097	2,453,542
Fund Balances:			
Nonspendable	416,574	-	416,574
Restricted	-	393,341	393,341
Committed	382,410	-	382,410
Assigned	3,318,539	-	3,318,539
Unassigned	2,149,875	-	2,149,875
TOTAL FUND BALANCES	<u>6,267,398</u>	<u>393,341</u>	<u>6,660,739</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,658,843</u>	<u>\$ 455,438</u>	<u>\$ 9,114,281</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2014

Total governmental fund balances	\$ 6,660,739
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	50,931,316
<ul style="list-style-type: none">• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(398,198)
<ul style="list-style-type: none">• Long-term liabilities not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Bonds payable	(35,825,000)
Compensated absences	(1,340,827)
Net OPEB obligation	<u>(6,708,188)</u>
Net position of governmental activities	\$ <u>13,319,842</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2014

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
County taxes	\$ 21,075,456	\$ -	\$ 21,075,456
Nursing home	12,224,884	-	12,224,884
Charges for services	2,497,864	6,740	2,504,604
Intergovernmental	223,126	544,267	767,393
Investment income	26,469	-	26,469
Miscellaneous	<u>1,020,037</u>	<u>4,597</u>	<u>1,024,634</u>
Total Revenues	37,067,836	555,604	37,623,440
Expenditures:			
Current:			
General government	3,949,796	2,047	3,951,843
Public safety	2,614,142	3,399	2,617,541
Corrections	5,611,171	2,482	5,613,653
Human services	7,289,382	532,562	7,821,944
Cooperative extension	386,091	-	386,091
Nursing home	13,623,679	-	13,623,679
Capital outlay	611,546	221,420	832,966
Debt service:			
Principal	2,225,000	250,000	2,475,000
Interest	<u>1,381,323</u>	<u>-</u>	<u>1,381,323</u>
Total Expenditures	<u>37,692,130</u>	<u>1,011,910</u>	<u>38,704,040</u>
Excess (deficiency) of revenues over expenditures	(624,294)	(456,306)	(1,080,600)
Fund Equity, at Beginning of Year	<u>6,891,692</u>	<u>849,647</u>	<u>7,741,339</u>
Fund Equity, at End of Year	\$ <u><u>6,267,398</u></u>	\$ <u><u>393,341</u></u>	\$ <u><u>6,660,739</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

Net changes in fund balances - Total governmental funds	\$ (1,080,600)
<ul style="list-style-type: none">Governmental funds report capital asset purchases as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital asset purchases	702,362
Loss on disposals	(13,670)
Depreciation	(1,477,573)
<ul style="list-style-type: none">The issuance of long-term debt (e.g., bonds payable) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:	
Repayments of bonds payable	2,475,000
<ul style="list-style-type: none">In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	
	23,351
<ul style="list-style-type: none">Some expenses reported in the Statement of Activities, such as compensated absences and net OPEB obligation, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	(48,635)
Net OPEB obligation	<u>(1,223,819)</u>
Change in net position of governmental activities	\$ <u>(643,584)</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amounts				Actual	Variance with
	Original	From Prior	Approved	Final	Amounts	Final Budget
	<u>Budget</u>	<u>Budgets</u>	<u>Transfers</u>	<u>Budget</u>	(Budgetary	Positive
					Basis)	(Negative)
Revenues:						
County taxes	\$ 21,075,456	\$ -	\$ -	\$ 21,075,456	\$ 21,075,456	\$ -
Nursing home	10,414,060	-	-	10,414,060	12,224,884	1,810,824
Charges for services	2,558,983	-	-	2,558,983	2,497,864	(61,119)
Intergovernmental	191,080	-	-	191,080	223,126	32,046
Investment income	25,300	-	-	25,300	26,469	1,169
Miscellaneous	688,587	-	-	688,587	1,020,037	331,450
Total Revenues	34,953,466	-	-	34,953,466	37,067,836	2,114,370
Expenditures:						
General government	4,195,736	30,277	(148,563)	4,077,450	3,949,796	127,654
Public safety	2,745,429	9,543	(49,350)	2,705,622	2,614,142	91,480
Corrections	5,765,961	-	27,950	5,793,911	5,611,171	182,740
Human services	7,225,902	-	64,819	7,290,721	7,289,382	1,339
Cooperative extension	393,732	-	-	393,732	386,091	7,641
Nursing home	13,614,600	12,302	107,450	13,734,352	13,590,812	143,540
Capital outlay	403,406	297,963	-	701,369	570,191	131,178
Debt service - principal	2,225,000	-	-	2,225,000	2,225,000	-
Debt service - interest	1,383,700	-	(2,306)	1,381,394	1,381,323	71
Total Expenditures	37,953,466	350,085	-	38,303,551	37,617,908	685,643
Excess (deficiency) of revenues over expenditures before other financial sources	(3,000,000)	(350,085)	-	(3,350,085)	(550,072)	2,800,013
Other Financing Sources:						
Use of fund balance	3,000,000	350,085	-	3,350,085	3,350,085	-
Excess of revenues and other sources over expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,800,013	\$ 2,800,013

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2014

	Agency Funds
<u>ASSETS</u>	
Cash and short-term investments	\$ <u>106,028</u>
Total Assets	\$ <u><u>106,028</u></u>
<u>LIABILITIES</u>	
Due to others	\$ <u>106,028</u>
Total Liabilities	\$ <u><u>106,028</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Notes to Financial Statements

1. **Summary of Significant Accounting Policies**

The accounting policies of the County of Grafton, New Hampshire (the County) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2014, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental fund:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the government, except those required to be accounted for in another fund.

Agency Funds are used to account for funds held by the County on behalf of others (e.g., inmate funds and patient funds).

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method.

F. Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$500 for assets acquired for use in the Nursing Home, and \$5,000 for all other assets, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	8 - 50
Buildings and improvements	8 - 50
Equipment and vehicles	3 - 20

G. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

H. Long-Term Obligations

In the government-wide financial statements, long-term debt, and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

I. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance”. Fund equity for all other reporting is classified as “net position”.

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The County reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The County’s fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory) or can never be spent.
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the County (i.e., the County Delegation).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any

borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

J. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The County follows the following procedures for establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1st, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.
- The budget is legally enacted by the County Delegation prior to September 1st.
- Appropriations for certain projects and specific items not fully expended at the fiscal year-end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.
- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.
- A copy of the budget is published in the Annual Report of the County of Grafton, New Hampshire.

B. Budgetary Basis

The final appropriation appearing on the “Budget and Actual” page of the fund financial statements represents the final amended budget after all reserve fund transfers.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures - (GAAP Basis)	\$ 37,067,836	\$ 37,692,130
To record use of fund balance	3,000,000	-
To record use of voted reserves (fund balance)	350,085	-
Other timing differences	-	(74,222)
Budgetary Basis	<u>\$ 40,417,921</u>	<u>\$ 37,617,908</u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. RSA 29:1 limits “deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus.” The County does not have a deposit policy for custodial credit risk.

As of June 30, 2014, \$1,528,381 of the County’s bank balance was exposed to custodial credit risk as uninsured or uncollateralized.

4. Allowance for Doubtful Accounts and Contractual Allowances

The allowance for doubtful accounts for Nursing Home receivables has been estimated at approximately \$91,000 at June 30, 2014. Nursing Home receivables are also reported net of contractual allowances.

5. Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Land improvements	\$ 2,755	\$ 23	\$ -	\$ 2,778
Buildings and improvements	52,987	2,948	-	55,935
Equipment and vehicles	3,863	247	(86)	4,024
Total capital assets, being depreciated	59,605	3,218	(86)	62,737
Less accumulated depreciation for:				
Land improvements	(779)	(26)	-	(805)
Buildings and improvements	(7,098)	(1,154)	-	(8,252)
Equipment and vehicles	(2,752)	(297)	73	(2,976)
Total accumulated depreciation	(10,629)	(1,477)	73	(12,033)
Total capital assets, being depreciated, net	48,976	1,741	(13)	50,704
Capital assets, not being depreciated:				
Land	214	-	-	214
Construction in progress	2,530	13	(2,530)	13
Total capital assets, not being depreciated	2,744	13	(2,530)	227
Governmental activities capital assets, net	\$ 51,720	\$ 1,754	\$ (2,543)	\$ 50,931

Depreciation expense was charged to functions of the County as follows (in thousands):

Governmental Activities:	
General government	\$ 266
Public safety	109
Corrections	746
Nursing home	356
Total depreciation expense - governmental activities	\$ 1,477

6. Accounts Payable

Accounts payable represents fiscal year 2014 expenditures paid after June 30, 2014.

7. Anticipation Notes Payable

At June 30, 2014, the County had no anticipation lines of credit available. The following summarizes notes payable activity during fiscal year 2014:

	<u>Issue Amount</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
Tax anticipation	\$ 5,000,000	09/26/13	0.50%	\$ -	\$ 4,000,000	\$ (4,000,000)	\$ -
Total				\$ -	\$ 4,000,000	\$ (4,000,000)	\$ -

On September 25, 2014, the County issued a \$5,000,000 tax anticipation note with a maturity date of December 26, 2014 and an interest rate of 0.5%.

8. Long-Term Debt

A. General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/14</u>
Nursing Home - Phase I, II	09/01/23	3.00 - 4.30%	\$ 4,893,750
Nursing Home - Phase III	09/01/23	3.00 - 4.30%	1,631,250
Fire sprinkler system water tank	01/01/19	4.50 - 5.00%	475,000
Jail construction - 2010	12/01/30	3.00 - 4.00%	14,875,000
Jail construction - 2011	01/01/32	2.50 - 4.75%	13,950,000
Total Governmental Activities			\$ <u>35,825,000</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2014 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 2,470,000	\$ 1,298,238	\$ 3,768,238
2016	2,470,000	1,217,456	3,687,456
2017	2,470,000	1,135,588	3,605,588
2018	2,470,000	1,052,338	3,522,338
2019	2,470,000	968,725	3,438,725
2020 - 2024	11,150,000	3,550,525	14,700,525
2025 - 2029	8,250,000	1,782,594	10,032,594
Thereafter	<u>4,075,000</u>	<u>287,844</u>	<u>4,362,844</u>
Total	<u>\$ 35,825,000</u>	<u>\$ 11,293,308</u>	<u>\$ 47,118,308</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2014, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/13</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/14</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/14</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 38,300	\$ -	\$ (2,475)	\$ 35,825	\$ (2,470)	\$ 33,355
Other:						
Compensated absences	1,292	49	-	1,341	(972)	369
Net OPEB obligation	<u>5,484</u>	<u>1,606</u>	<u>(382)</u>	<u>6,708</u>	<u>-</u>	<u>6,708</u>
Totals	<u>\$ 45,076</u>	<u>\$ 1,655</u>	<u>\$ (2,857)</u>	<u>\$ 43,874</u>	<u>\$ (3,442)</u>	<u>\$ 40,432</u>

9. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

10. Fund Balances

The following is a summary of fund balances at June 30, 2014:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ 416,574	\$ -	\$ 416,574
Total Nonspendable	416,574	-	416,574
Restricted:			
Unexpended grant funds	-	30,197	30,197
Unexpended capital project funds	-	363,144	363,144
Total Restricted	-	393,341	393,341
Committed:			
Delegation voted reserves:			
Dispatch capital reserve	106,976	-	106,976
Deeds surcharge reserve	125,494	-	125,494
Nursing home capital reserve	149,940	-	149,940
Total Committed	382,410	-	382,410
Assigned:			
Commissioner voted reserves	318,539	-	318,539
Use of fund balance in subsequent year budget	3,000,000	-	3,000,000
Total Assigned	3,318,539	-	3,318,539
Unassigned:			
Remaining fund balance	2,149,875	-	2,149,875
Total Unassigned	2,149,875	-	2,149,875
Total Fund Balances	\$ 6,267,398	\$ 393,341	\$ 6,660,739

11. **Commitments and Contingencies**

Outstanding Legal Issues - There are several pending legal issues in which the County is involved. The County's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

12. Post-Employment Healthcare Insurance Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

The County provides post-employment healthcare benefits for certain eligible retirees.

B. Benefits Provided

The County provides medical benefits to its eligible retirees. The benefits are provided through Local Government Center.

C. Funding Policy

The County pays 100% of the retiree's medical benefits. The County also receives a subsidy from the New Hampshire State Retirement Systems that it uses to offset its OPEB.

The County does not contribute towards the cost of spouses' OPEB. Spouses desiring to remain covered under the County plan pay 100%.

The spouse is required to pay 100% of the cost of benefits following the death of the retired employee.

D. Annual OPEB Costs and Net OPEB Obligation

The County's fiscal year 2014 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the County's annual OPEB cost for the year ending June 30, 2014, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an actuarial valuation as of July 1, 2012.

Annual Required Contribution (ARC)	\$ 1,697,484
Interest on net OPEB obligation	219,375
Adjustment to ARC	<u>(311,003)</u>
Annual OPEB cost	1,605,856
Contributions made	<u>(382,037)</u>
Increase in net OPEB obligation	1,223,819
Net OPEB obligation - beginning of year	<u>5,484,369</u>
Net OPEB obligation - end of year	<u>\$ 6,708,188</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2014	\$ 1,605,856	24%	\$6,708,188
2013	\$ 1,508,956	25%	\$5,484,369
2012	\$ 1,524,307	21%	\$4,348,433
2011	\$ 1,482,995	18%	\$3,136,699
2010	\$ 1,199,261	20%	\$1,925,406

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2012, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 15,022,208
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 15,022,208</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 10,508,186</u>
UAAL as a percentage of covered payroll	<u>143%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contribu-

tions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the Notes to Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 actuarial valuation the projected unit credit cost method was used. The actuarial value of assets was not determined as the County has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 5%. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 4.5%.

13. Pension Plan

The County follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit pension plan. NHRS provides service, disability and death, and vested retirement benefits to plan members and beneficiaries. NHRS is administered by a 13-member Board of Trustees. The Board of Trustees formulates administrative policies and procedures and authorizes benefit payments to members and their beneficiaries. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301-8507.

B. Funding Policy

Sheriff's deputies and correctional officers plan members and all other employee plan members are required to contribute 11.55% and 7%, respectively, of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rate for sheriff's deputies and correctional officers is 25.30% of annual covered payroll. The current rate for all other employees is 10.77% of annual covered payroll. The contribution requirements of plan members are fixed by statute. The County's contributions to NHRS for the years ended June 30, 2014, 2013, and 2012 were \$1,801,625, \$1,389,315, and \$1,329,923, respectively, equal to the required contributions for each year.

The payroll for employees covered by the System for the year ended June 30, 2014 was \$12,936,696. Contribution requirements for the year ended June 30, 2014, were as follows:

County contributions	\$ 1,801,625
Employees' contributions	<u>1,033,439</u>
Total	<u>\$ 2,835,064</u>

14. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

15. Implementation of New GASB Standards

The GASB has issued Statement 68, *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the County's basic financial statements by recognizing as a liability and expense, the County's applicable portion of the New Hampshire Retirement Systems' actuarially accrued liability.

COUNTY OF GRAFTON, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2014

(Unaudited)

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Projected Unit Credit Cost (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
7/1/2008	\$ -	\$ 8,798,701	\$ 8,798,701	N/A	N/A	N/A
7/1/2010	\$ -	\$ 13,135,173	\$ 13,135,173	N/A	\$ 10,100,140	130%
7/1/2012	\$ -	\$ 15,022,208	\$ 15,022,208	N/A	\$ 10,508,186	143%

See Independent Auditors' Report.