Grafton County

New Hampshire

Annual Report
Fiscal Year 2022

July 1st, 2021 – June 30th, 2022

3855 Dartmouth College Hwy.
North Haverhill, NH 03774

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
REGISTRY OF DEEDS
DEPARTMENT OF MAINTENANCE
ALTERNATIVE SENTENCING

FOR THE FISCAL YEAR COVERING
JULY 1, 2021~ JUNE 30, 2022

Dedication of the Annual Report

The Grafton County Commissioners

Districts 1, 2 & 3 have each chosen people whom they feel have made a large impact within the County. It is with great honor that this Annual Report is dedicated to them

Kate Plumley Steward~ Enfield, NH

Nominated By: Commissioner Wendy Piper, Dist. 1

Marcia Selent - Mountain Lakes, NH

Nominated By: Commissioner Linda Lauer, Dist. 2

David Ruell~ Ashland, NH

Nominated By: Commissioner Omer Ahern, Jr., Dist. 3

Kate Plumley Stewart

Born and raised in Enfield, NH, Kate Plumley Stewart has made a lifetime of serving her community and helping her neighbors.

Kate earned a degree in International Business and French from Northeastern University. The degree reflects both her strong aptitude for Business and Finance as well as her interest in people and her enthusiasm for helping them.

It is hard to find a public institution in Enfield that has been untouched by Kate's talent and hard work. She is a Founding Member and Interim Executive Director of Friends of Mascoma, Inc., a nonprofit that serves the nutritional and educational needs of the Mascoma Valley Regional School District. The agency operates two food pantries, provides scholarships to students, and awards mini grants to teachers to enable them to provide supplemental educational opportunities to their students. A graduate of Mascoma herself, Kate later served as a School Board member, including 2 years as Chair. She brought the expertise gained through her studies in college to the organization by serving on its Budget Committee. On other Board committees, Kate negotiated staff contracts, participated in long-range planning, and was instrumental in bringing about the building of a new high school for our town's children.

All of Kate's work has been centered on strengthening her community and helping her hometown to grow in ways that

improve the quality of life of residents. She has been a lifelong volunteer for her Church and currently serves on the Enfield Selectboard; as the Board's delegate to the Enfield Village Association, Kate works with others to support the economic and cultural life of the town.

It is truly an honor for me to choose Kate Plumley Stewart to receive the dedication of the Grafton County Annual Report for 2022. The Grafton County Board of Commissioners proudly recognizes Kate for her outstanding record of service.

Marcia Selent

District 2 Commissioner Linda Lauer is pleased to recognize Mountain Lakes resident Marcia Selent for her many years of dedicated service to her community and to Grafton County. Marcia is perhaps best known as the “go-to” person of the Cottage Hospital Auxiliary, a non-profit organization whose mission is to support Cottage Hospital by assisting with programs, promoting services, and investing in equipment. A principal annual fundraiser is conducted each year to support major needs identified by Hospital Administration. One such fundraiser, a "Big Ticket" Raffle several years ago, raised over $9,000 to support the Hospital's Ray of Hope Geriatric Behavioral Health 10-bed unit. The Auxiliary's other fundraising activities include hosting refreshments at the Bradford, VT I-91 Rest Area, a Thanksgiving bake sale, an annual Memory Tree, a Spring Dinner Basket Raffle and a Spring and Fall Book Fair.

During Marcia’s extended tenure with the Cottage Hospital Auxiliary, she has served as President, Vice President, Co-Chair of the Raffle Committee, Beautification Committee and Bradford Rest Stop Fundraiser as well as an active member of other committees and participant in many of the Auxiliary’s projects. In 2019, the New Hampshire Association of Hospital Auxiliaries recognized her extraordinary service by naming her the 2019 Auxiliary Volunteer of the Year.

Marcia is also active within her community of Mountain Lakes, an independent district within the Town of Haverhill. Marcia is

currently the Chair of the Mountain Lakes Zoning Board of Adjustment and is a Member of the Mountain Lakes Recreation Committee.

The Grafton County Commissioners would like to express their sincere congratulations and thank you to Marcia Selent for all that she has done to make Grafton County a better place for all of us to live, work and play.

David Ruell

David Ruell may have been born in the Plymouth hospital in 1950, but he has been a life-long resident of Ashland. His main career was as an architectural (and sometime art) historian, producing numerous historic inventory forms and National Register nominations of historic buildings and structures, mostly in New Hampshire. Ruell is the author of a half dozen books and booklets on New Hampshire architecture and art. He also served in the mid-1990s as the New Hampshire director in the national Save Outdoor Sculpture survey of outdoor public sculpture throughout the nation. On the side, he has reported in the local newspaper on selectmen, school board meetings, and other Ashland news.

Mr. Ruell has been active in Ashland community affairs, particularly with the Ashland Historical Society, where he has served in various offices, did much historical research, presented programs on local topics, produced exhibits in the Society's museums and elsewhere, such as the town's utility office, which has been the site of nearly seventy exhibits. Mr. Ruell has helped with the maintenance of the Whipple House Museum, and has been involved in local historic preservation efforts for the Whitten House, Railroad Station, Civil War Monument, the old elementary school, and the Squam River Covered Bridge. He was the chairman of the town's American Revolution Bicentennial Committee, which

produced a book and the Revolutionary War monument. He assisted in other commemorative events. He has also long been an officer in the Association of Historical Societies of New Hampshire.

In town government, Mr. Ruell has served at various times as Health Officer and ballot clerk, and on the Planning Board and Heritage Commission, as well as on special committees. He currently serves as Ashland Town Library Trustee and Treasurer, and on the Budget Committee and the Fourth of July Committee. He has been involved with the Friends of the Ashland Town Library and the Community Council of Ashland since their organization, working on such local events as the Library book sales and the Town Wide Yard Sale.

Grafton County

A Year of Important Events

Employee Recognition Dinner

The Grafton County Commissioners hosted an Employee Recognition Dinner to recognize those employees who have reached milestone marks in their length of service to Grafton County. The dinner was not held in 2020 due to COVID, therefore employees who reached their milestone in 2020 were honored as well. The Dinner was held at the Woodstock Inn, Station & Brewery in Woodstock, NH on October 21st, 2021. The following employees were recognized for their years of service to Grafton County.

5 Years of Service

Amanda Longmoore
Cody Mackay
Debra Belyea
Dee-Dee Colon
Erin Coutu
James Hall
Jean Sutherland
Jeffrey Rose
Joshua Page
Kathleen Donovan
Lindsey Rich
Micheline Turcotte
Pauline Prior
Sheila Matthew
Staci Hood
Tiffany LaPointe
Todd Cohen
Toni Mayo
Jaika Fontaine
Brenda DeRosia
Brittany Bogie
Cassondra Ayers
Diane Ingerson
Doris McGennis
Elizabeth Cloutier
Erin Oleson
Jacob Davis
Kaitlin Donoghue
Kathy Guay
Kelley Meckes

5 Years of Service cont.

Kristin Arcangelo
Laura Trexel
Laura Redmond
Lindsey Champagne
Margaret Kintigos
Matthew LaDuke
Merry Porter
Michelle Odiorne
Nicole Rugar
Priscilla Aldrich
Shawn Pitts
Stacey Cass
Viktoriya Kovalenko
Stephanie Adams

10 Years of Service

Anthony Griffin
Brandi Knapp
Dennis Locke
Diana Caswell
Janet Muir
Joseph Konicki
Kimberly Crawford
Michelle Golden
Nicole Wyman
Sarah Flood
Aaron Roberts
Jessica Means
Kelley Monahan
Kimberly Cushing
Michael Bowling
Penny Parker
Samuel Clough
Shannon Berry
Stanley Tatro

15 Years of Service

Amanda Hollis
Dennis McLam
Erin Stimson
Kevin Van Norden
Leslie Lackie
Lisa Mattoon
Lisa Langlois
Michael Weden
Nancy Clement
Wayne Dyer
Byron Aldrich
David Wentworth
Jennifer Gilding
Nancy Senecal
Nicholas Blodgett
Michael Tamulonis
Philip Smith
Teresa Locke

20 Years of Service

Cathleen Thompson
Jacqueline Webster
Pamela Gilbert
Tammy Robbins
Thomas Elliott Jr
Harvest Fadden
Tara Emerson

Employee Recognition Dinner Cont.

25 Years of Service
Sherry Gray
Craig Roy
Karen Clough
Laurie Rock
Roland Chierichetti
Tanya Locke

30 Years of Service
Anthony Stiles
Julie Libby
Thomas Andross

31 Years of Service
Angela Ricker
Douglas Brown
Annette Davidson
Brenda Dodge

32 Years of Service
Sandra Beck

33 Years of Service
Karen Saladino

34 Years of Service
Lora Chase

35 Years of Service
Troy McKean

36 Years of Service
Beth Wyman

37 Years of Service
Roberta Aldrich

40 Years of Service
Anna Heath

41 Years of Service
Catherine Hall

43 Years of Service
Doreen Moody

47 Years of Service
Paul Aldrich

New Hampshire Association of Counties Award Winners

Commissioner Ray Burton Community Service Award

Commissioner Linda Lauer

County Attorney Employee of the Year

Debra Belyea

County Maintenance Employee of the Year

Leon Pennock

County Team Award

Grafton County Nursing Home Staff

County Employee of the Year

Julie Libby

Recipients of Last Years Annual Report

Pictured from Left to Right: Dan Kiley, Commissioner Wendy Piper, Commissioner Linda Lauer, Commissioner Omer C. Ahern Jr., Francis Muzzy.

Not Pictured: District 2 Recipient Richard Bronson

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

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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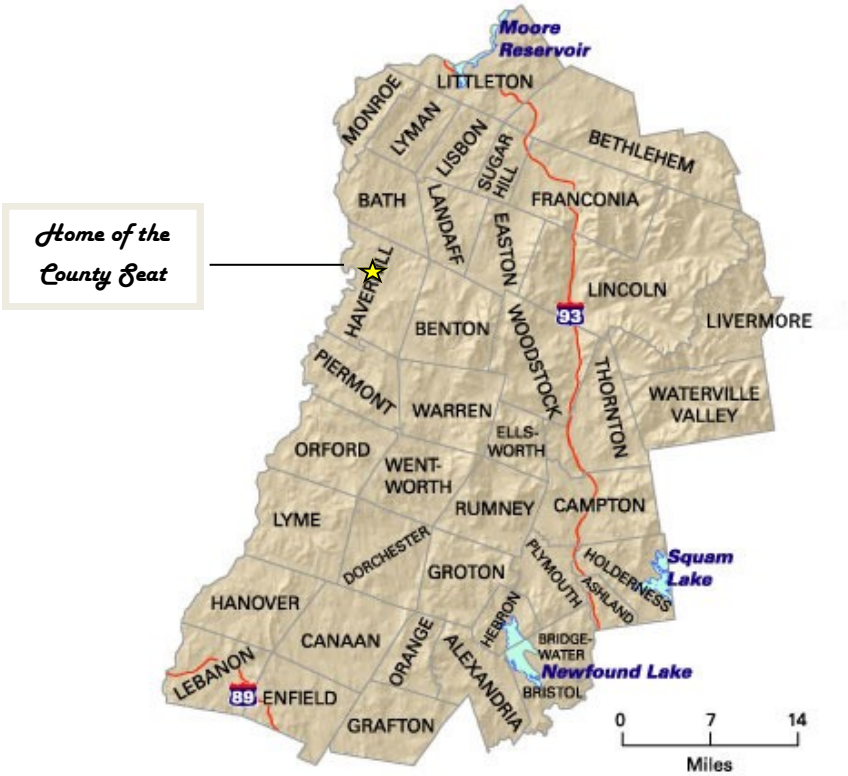


Towns in Commissioners' Districts

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, Thornton, Waterville Valley and Woodstock

3.) Alexandria, Ashland, Bridgewater, Bristol, Campton, Canaan, Dorchester, Ellsworth, Grafton, Groton, Hebron, Holderness, Orange, Plymouth, Rumney, Warren, and Wentworth

COMMISSIONERS' REPORT
FISCAL YEAR 2022

We are pleased to present the following reports and financial statements for the period of July 01, 2021 – June 30, 2022. We share these reports with you, the people of Grafton County, so that you may have a better understanding of your County Government.

Financially, Grafton County finished fiscal year 2022 very strong. Our revenues exceeded our expenses by $5,014,129. The total revenue received for the fiscal year was $50,737,775. The total expended was $45,723,646, with $26,972,066 being raised in County taxes. The above stated numbers resulted in an overall fund balance of $18,110,884 and an unassigned fund balance of $11,302,235. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risks that can occur from unforeseen revenue fluctuations, unanticipated expenditures, emergencies, and similar circumstances.

Grafton County received additional federal funding for several different purposes in FY '22. The Nursing Home received $711,140.80 through the Provider Relief Fund which is part of the CARES act; these funds were used to offset the revenue losses that were created due to COVID-19 and the reduction that we have seen in our census due to not being able to admit residents and from having to keep open beds in an isolation unit for residents who had tested positive for COVID-19. Additionally, Grafton County received an allocation of $167,500 in CARES Act monies from the State of NH, Governor's Office for Emergency Relief and Recovery for COVID impact on Long Term Care. Another source of CARES act monies was due to a change in the Federal Medicaid percentage provided by the federal government. As a result, the County received $1,148,112.42 in Enhanced FMAP payments to reimburse for the reduction in the non-federal match for Medicaid.

As we began the budget process for FY 2023, we were met with the constant challenge of finding a balance between providing services

and trying to minimize the impact on the taxpayer. The end result was that the FY 2023 budget saw a 3.26% increase in expenditures with the total budget being $49,859,825. The total amount to be raised by taxes for the year is $26,532,050, a decrease of 1.47% from the previous year. This is the third year in a row that there has been a decrease in the amount to be raised by taxes.

The following summarize many of the changes and challenges that were faced during the budget process: The Commissioners, working through Human Resources, contracted to have a comprehensive wage study done during fiscal year 2022. The overall report showed that the county was below market by nearly 3%. A new wage chart was designed and presented for implementation. The Commissioners voted to implement the new wage chart for fiscal year 2023. The implementation of the new wage chart will reduce the number of employees at the maximum step by 85%. This means that employees will be eligible for step increases over a longer period of time. The Commissioners adopted this measure in order to incentivize employees and to increase retention and recruitment by providing employees more opportunity for growth. The cost of implementing this new wage chart was $750,000. The Commissioners believe that this is a positive step in bringing all positions to market level, and the wage chart increases the starting pay for the positions which have seen the highest turnover rate and which the county is having the hardest time recruiting for.

This new wage chart will be for both non-bargaining and bargaining unit employees. Additionally, the Commissioners have agreed to increasing shift and weekend differentials for fiscal year 2023. This action to incentivize and retain was postponed from last year, and again, the Commissioners believe this step will be an additional tool to help recruit employees to the shifts that are the hardest to fill. Currently, shift differential pay is $1.00/hour for second shift; $2.00/hour for third shift, and $1.00/hour for weekend. The new rates for fiscal year 2023 will be: $1.75/hour for second shift; $2.75/hour for third shift, and $1.75/hour for weekend.

Staffing is extremely challenging and the Commissioners along with Human Resources and the Department Heads have been working hard to identify ways to help recruit and retain employees. The above changes and the excellent benefits package that the county offers are ways in which we hope to be competitive and be able to not only attract new employees but retain the valuable employees that we currently have.

Another increase to the budget is for the County Cap that is paid to the State of NH for Long Term Care expenses and Home and Community Based Services. The total Cap for all ten (10) counties is set by state statute and will increase by 2% for fiscal year 2023. Grafton County's share of that Cap is computed by the past three years' actual usage of services. In fiscal year 2022 that percentage increased greater than anticipated resulting in a shortfall in fiscal year 2022 that will be made up for in fiscal year 2023, in addition to the increase in the percentage. This equates to an increase of $340,671. This is a mandated expense that the county is statutorily required to pay.

There was a 3.86% increase in revenue for fiscal year 2023. The Commissioners also voted to increase the Amount of Surplus used in order to Reduce Taxes by $880,000.

In March 2021, the County learned that it would be receiving $17,459,302 in American Rescue Plan funding. The first tranche of funds of $8,729,651 was received in June, 2021 and the second tranche was received in June, 2022. Those funds are invested in a separate interest bearing account. The Final Rule from the U.S. Treasury allows for counties to use up to $10 million as a standard allowance for revenue loss for the provision of general government services. Grafton has chosen to adopt this standard allowance. General government services generally include any service traditionally provided by a government. During fiscal year 2022 the County Commissioners and Executive Committee approved a number of different projects from each of the four ARPA categories: Public Health, Premium Pay, Infrastructure, and Revenue Loss. The total

amount of funds expended in FY 22 was $3,379,993.23. The Commissioners will continue to work with Department Heads and the Executive Committee to develop plans for the expenditure of the balance of the funds.

One of the projects that ARPA dollars have been invested in is Broadband expansion. In September, 2020, the Commissioners appointed the Grafton County Broadband Committee, with the mission of providing affordable, reliable broadband access throughout the County. The Committee has been working with EX2 Technology to complete a shovel ready "Middle Mile" project. The Committee continues to seek funding for the construction of the project. The Commissioners would like to thank the Committee for their countless hours of volunteer time working on this project. It is because of their dedication and hard work that this project has continued moving forward.

In December 2021, County Administrator Andrew Dorsett resigned. The Commissioners' appointed former long-time County Administrator Julie Libby, to fill that position. In May 2022, Alternative Sentencing Director Renee DePalo resigned, and Nicole Mitchell, MA, LADC, LCS, was promoted to that position. In June 2022, Farm Manager, Grant Nelson resigned; the County is still seeking a Farm Manager.

At the annual NH Association of Counties Conference in November, 2021, Commissioner Linda Lauer was presented with the Commissioner Ray Burton Community Service Award. Ray Burton, the state's longest serving Executive Councilor, served for 22 years as a Grafton County Commissioner, representing District 2 and was a political force in the Northern part of the state for more than 30 years; he is remembered as a consummate public servant. The award is given annually to an individual who exemplifies these traits. It was an honor for the County to nominate Commissioner Lauer and have her receive this award.

Grafton County hosted a two-year Employee Recognition dinner to celebrate employees from 2020 and 2021. Employees reaching

milestone years of service were recognized, and during this event, the NH Association of Counties annual awards were also given out. Debra Belyea from the County Attorney's Office received the County Attorney of the Year Award, Leon Pennock from the Maintenance Department received the County Maintenance Employee of the Year Award, the Grafton County Nursing Home staff received the 2021 County Team Award and Julie Libby, from the Commissioners' Office, received the County Employee of the Year Award. We congratulate all individuals that were honored and recognized during this event!

Fiscal Year 2022 has brought many challenges as we have continued to learn how to operate in the new "normal" with COVID-19. Guidance and regulations have continued to evolve quickly and we have had to respond and adapt quickly. Our management team and employees have risen to these challenges and navigated through these difficult times exceptionally well. The most difficult challenge currently facing County operations is staffing. We are significantly understaffed in many departments and we are very grateful for and proud of the dedication of our current staff.

As your County Commissioners, our mission and focus continues to be to provide the best quality services to the residents of Grafton County while trying to balance that with a stable tax rate.

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 are extremely proud of all that Grafton County government has accomplished during this past year. We have had to

work through unprecedented times and our staff have met all of the vast number of challenges that have been come their way. We realize that all of our successes would not be possible without their dedication and hard work and the countless number of volunteers who assist in county operations. We would like to recognize and extend our heartfelt thanks to all of our employees and the many volunteers that do such a fantastic job.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Wendy A. Piper Chair (District 1)
Linda D. Lauer, Vice-Chair (District 2)
Omer C. Ahern, Jr., Clerk (District 3)

GRAFTON COUNTY
ELECTED AND APPOINTED OFFICIALS
JULY 1, 2021 - JUNE 30, 2022

COMMISSIONERS
Wendy A. Piper, District #1 - Enfield
Linda D. Lauer, District # 2 – Bath
Omer C. Ahern Jr., District #3 – Wentworth

COUNTY ADMINISTRATOR
Julie Libby

TREASURER
Karen Liot Hill

COUNTY ATTORNEY
Martha Ann Hornick

COUNTY SHERIFF
Jeffrey Stiegler

REGISTER OF DEEDS
Kelley Monahan

CLERK OF COURT
David P. Carlson

JUDGE OF PROBATE
Hon. Thomas A. Rappa, Jr.

REGISTER OF PROBATE
Rebecca Brown

ADMINISTRATOR, NURSING HOME
Craig Labore

SUPERINTENDENT, CORRECTIONS
Tom Elliott

MANAGER, COUNTY FARM
Grant Nelson

SUPERINTENDENT, MAINTENANCE
Jim Oakes

HUMAN RESOURCE DIRECTOR
Karen Clough

ALTERNATIVE SENTENCING DIRECTOR
Renee DePalo

MEDICAL DIRECTOR
Sandeep Sobti

AUDITORS
Melanson, Heath, Manchester, NH

GRAFTON COUNTY DELEGATION
JULY 1ST 2021 - JUNE 30, 2022

District #1
Joseph DePalma IV, Littleton
Linda Massimilla, Littleton
District #2
Tim Egan, Sugar Hill
District #3
Dennis Ruprecht, Landaff
District #4
Rick M. Ladd, Haverhill
District #5
Bonnie Ham, North Woodstock
District #6
Gail Sanborn, Rumney
District #7
Mark Alliegro, Campton
District #8
Sallie Fellows, Holderness
Joyce Weston, Plymouth
Suzanne J. Smith, Hebron
District #9
Ned Gordon, Bristol
Lex Berezhny, Grafton
District #10
Roger Dontonville, Enfield
District #11
Beth Folsom, Wentworth
District #12
Mary A. Hakken-Phillips, Hanover
Russell Muirhead, Hanover
James Murphy, Hanover
Sharon Nordgren, Hanover
District #13
Susan W. Almy, Lebanon
George E. Sykes, West Lebanon
Richard Abel, West Lebanon
Laurel Stavis, Lebanon
District #14
Matthew Simon, Littleton
District #15
David Binford, Bath
District #16
Jeffrey Greeson, Wentworth
District #17
Joshua Adjutant, Bristol

GRAFTON COUNTY BUDGET
EXPENDITURES: JULY 1, 2021 - JUNE 30, 2022

Administration & Treasurer	$ 560,431.00
County Attorney	$ 1,709,223.00
Victim/Witness Advocate	$ 226,628.00
VAWA Grant	$ 109,242.00
VOCA Grant	$ 161,296.00
Roving Advocate	$ 235,514.00
Alternative Sentencing	$ 559,993.00
Medical Referee	$ 55,000.00
Delegation Expenses	$ 7,500.00
Register of Deeds	$ 637,797.00
Human Resources	$ 112,317.00
Information Technology	$ 876,764.00
Sheriff's Department	$ 1,918,228.00
Dispatch	$1,426,061.00
Maintenance	$ 1,512,949.00
Human Services	$ 7,397,152.00
GCEDC	$ 45,000.00
Extension	$ 349,676.00
Social Svc	$ 550,155.00
Interest	$ 695,588.00
Payment on Bonds & Notes	$ 2,345,000.00
Tax Anticipation	$ 7,500.00
Capital Outlay	$ 242,668.00
Wage/Benefit Adjustment	$ 483,183.00
Contingency	$ 29,000.00
Unemployment	$ 5,000.00
Nursing Home	$ 19,271,368.00
Jail	$ 6,486,004.00
Farm	$ 605,755.00
Conservation Dist	$ 92,142.00
North Country	$ 1,077.00
Capital Reserve	$ 25,000.00
TOTAL EXPENSES	$ 48,740,211.00
LESS REVENUE	$ 17,648,145.00
LESS SURPLUS TO REDUCE TAXES	$ 4,120,000.00
AMOUNT TO BE RAISED BY TAXES	**$ 26,972,066.00**

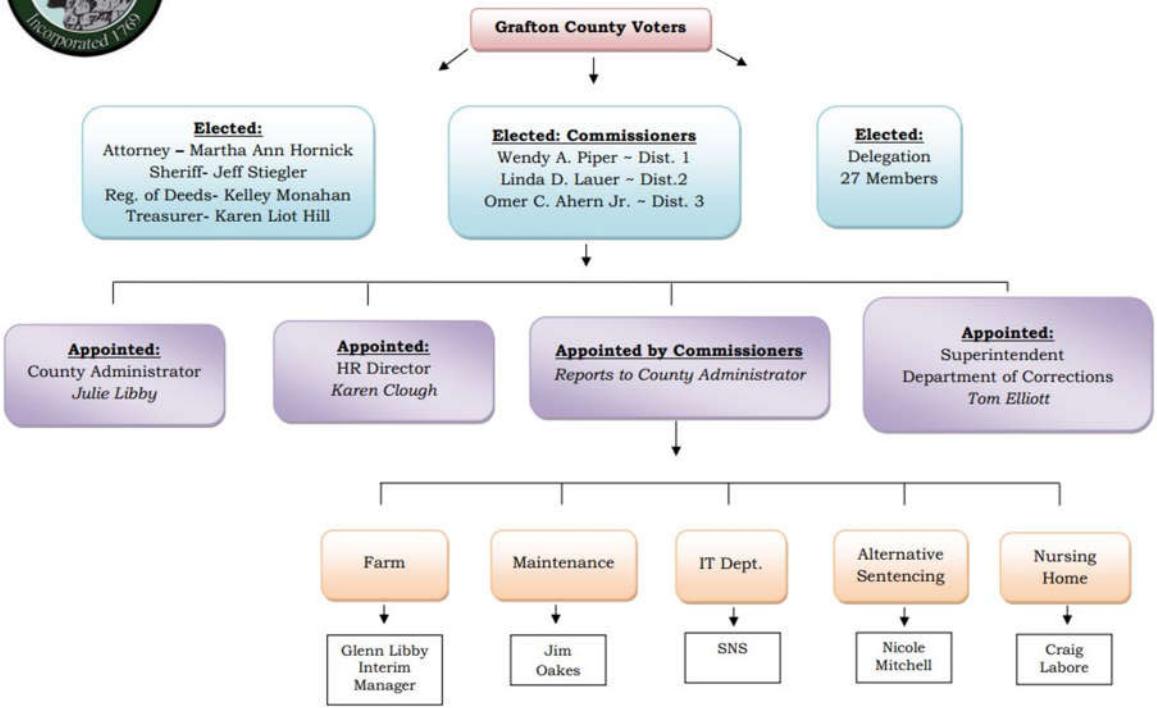
GRAFTON COUNTY BUDGET
REVENUE: JULY 1, 2021 - JUNE 30, 2022

County Nursing Home	$ 13,321,237.00
County Jail	$ 356,870.00
County Farm	$ 432,564.00
Building Rental	$ 346,556.00
Register of Deeds	$ 1,217,500.00
Human Services	$ 100,000.00
Sheriff's Dept. Fees	$ 424,200.00
Sheriff's Dispatch	$ 600,000.00
Extension Svc	-
Misc. Revenue	$ 38,000.00
Interest Earned	$ 25,300.00
Federal in Lieu of Taxes	$ 110,000.00
Alternative Sentencing	$ 80,000.00
Victim/Witness Advocate Grant	$ 30,000.00
Voca Grant – 15	$ 159,127.00
Circuit Court Prosecution Grant	$ 96,611.00
Roving Advocate Grant	$ 235,180.00
Abandon Property	$ 75,000.00
TOTAL REVENUE	**$ 17,648,145.00**

DELEGATION EXPENSES
JULY 1, 2021 - JUNE 30, 2022

Beth Folsom	$203.20
Bonnie Ham	$56.24
Gail Sanborn	$62.44
George Sykes	$1,108.12
James Murphy	$ 477.78
Jeffrey Greeson	$ 567.56
Joshua Adjutant	$ 155.30
Joyce Weston	$ 813.93
Laurel Stavis	$ 95.98
Lex Berezhny	$ 170.74
Linda Massimilla	$ 54.25
Mark Allegrio	$ 77.07
Mary Hakken-Phillips	$ 138.92
Matthew Simon	$ 410.14
Ned Gordon	$ 969.12
Richard Abel	$ 885.56
Rick Ladd	$ 30.85
Roger Dontonville	$ 162.32
Sallie Fellows	$ 155.30
Susan Almy	$ 103.82
Timothy Egan	$ 409.80
Miscellaneous	-
TOTAL EXPENSES	**$ 7,198.10**

Grafton County Organizational Chart



REPORTS FROM THE DEPARTMENTS

GRAFTON COUNTY TREASURER

Karen Liot Hill

Annual Report Fiscal Year 2022

Grafton County tax collections from all the towns and the City of Lebanon amounted to $26,972,066 in fiscal year 2022 with all taxes collected.

The Treasurer was authorized to borrow up to $8,000,000 in Tax Anticipation Notes during fiscal year 2022. I am very pleased to report that due to an increase in revenues that provided additional cash flow, the county had sufficient funds and we did not have to borrow Tax Anticipation Notes.

All tax funds were invested in banks in Grafton County with consideration to obtaining the most favorable yield, assuring security, and maintaining liquidity of county funds.

Total interest earned in fiscal year 2022 was $72,870.39, which was significantly above budget projections, the budgeted revenue was $25,000. Interest rates saw a sharp decline with COVID, they have rebounded some and as a result we did budget additional Interest Income for FY 2023.

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. In addition, Grafton County received its final round of American Rescue Plan money in June, 2022. These funds were invested at the best possible rate as well. The entirety of the ARPA funds are invested at the Bank of NH.

It is an honor to serve as Treasurer for the residents of Grafton County.

Respectfully submitted,

Karen Liot Hill
Grafton County Treasurer

GRAFTON COUNTY ATTORNEY

Martha Ann Hornick

Annual Report Fiscal Year 2022

The Office of the Grafton County Attorney seeks to do justice in all prosecution. We work to maintain a strong partnership with law enforcement agencies and others throughout the county (and state) while working towards the ultimate goal of having a positive impact on the quality of life for all Grafton County residents.

Our primary responsibility is the prosecution of criminal cases in Superior Court. COVID 19 did not stop that. Although the pandemic slowed down the speed with which cases were processed through the Courts, we nevertheless continued functioning and prosecuting charges.

The Office of the County Attorney is comprised of a group of experienced and dedicated prosecutors, with two Deputy County Attorneys: Attorney Paul Fitzgerald and Attorney Tara Heater.

Grafton County's Lead County Attorneys are, Antonia Barry, Amanda Jacobson, Assistant County Attorneys Margaret Seymour, James Simpson, Duncan Taylor, and Mariana Pastore and Garrett Bartlett work within the Circuit Courts.

Our office includes Director of Office Administration Alison Evans, Assistant Office Administrator Christine Ash, and Legal Assistants Laura Kelley, Debra Belyea, Marin Haney, Litigation Assistant Toni Mayo, Case Intake Coordinator Dena Youngman, and File Clerk Brenda Jewett.

The greatest portion of attorney and staff time is focused on litigation. During the fiscal year, the office opened 788 case files and represented the citizens of Grafton County in close to four thousand scheduled court appearances- many of those were online, due to the pandemic and rules instituted as a result of the pandemic.

Additional cases included probation violations, habeas corpus hearings, civil proceedings, requests for annulments, 91-A requests and some federal work.

At the time of writing this, we have gotten back into the courtrooms across the county but with some limitations still: jury trials had only just started and there remains a backlog of cases due to the pandemic.

The Office of Victim/Witness Assistance remains one of the County Attorney's most vital assets, helping to promote the Victim's Bill of Rights and providing critical information to crime victims – a major necessity especially during this pandemic. Grafton County is lucky to have three Victim/Witness Coordinators: Carin Sillars, Sabra Stephens and Ashley Belyea, capably assisted by Stacey Cass, as the Circuit Court Victim Coordinator. Further services the Victim /Witness Program provided include:

- Victim notifications of indictments/misdemeanor appeals; of hearings and of defendant bail conditions;
- Victim notifications in writing, via email or phone about proposed plea offers.
- Victim/Witness meetings in person or over the phone with a prosecutor throughout the investigative and court process;
- Sending out trial schedules.

I am immensely grateful to work with such dedicated and hardworking people in the Grafton County Attorney's Office. Additionally, as a citizen of this County, the devotion and hard work of those with whom I work is inspiring- including, of course law enforcement and other stakeholders across this County.

The Grafton County Attorney's Office continues to actively participate in and promote Diversion Programs to include the Grafton County Drug Court Sentencing Program, Grafton County Diversion, as well as the Mental Health Courts/programs across the County. We are proud that our Mental Health Courts continue to work closely

with veterans services so we can better serve our veterans and hope that we can expand these services into felony level programs as well. With diversion services for juveniles throughout the county via partnership and collaboration with CADY, Valley Court Diversion and Grafton County's own, we are continuing to maintain a vision of hope, promise and delivery of support to juveniles and their families. These programs work and we hope to see them expanded, as well as to continue to seek ways to increase "sentencing options" for non-violent defendants with significant addiction issues.

The Grafton County Attorney's Office also:

• Continued successful operation and collaboration with the Grafton/Sullivan Child Advocacy Center at Dartmouth Hitchcock Medical Center, which provides services for children throughout Grafton County.

• Continued the collaborative work with the various agencies serving adult victims of sexual assault in the 4 countywide Sexual Assault Resource Teams: serving the Plymouth area, the Lebanon/Hanover catchment area, the Haverhill area and the Littleton area. SARTs offers free training in the areas of domestic violence, sexual assaults, stalking, human trafficking and strangulation. SARTs also formally evaluate cases after the criminal prosecution is completed, with an eye towards improving services in the future.

• Continued focus on the opioid (and other drug) crisis within our county with our drug unit.

• Continued focus on Domestic Violence/Sexual Assault cases with our dedicated unit.

• Continued focus on Internet Crimes Against Children via a dedicated unit as well as participation in a Task Force and other cybercrime initiatives, including the continued development of expertise in the ever changing field of cybercrime.

• Continued focus on developing and providing training opportunities for prosecutors and law enforcement.

Finally, the Grafton County Attorney's Office was the recipient of federal funds to

(1) Assist in the funding of the Office of Victim/Witness Assistance;

(2) Subsidize the costs of a prosecutor's position whose practice is primarily on domestic violence and sexual assault cases; and

(3) continue a misdemeanor level circuit court domestic violence and sexual assault Victim/Witness Program;

The Grafton County Attorney's Office thanks the County Delegation and Grafton County Commissioners Linda Lauer, Wendy Piper and Omer Ahern. Their hard work and dedication, 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 its annual report to the members of law enforcement in Grafton County for their efforts and dedication to their profession. We cannot thank them enough. All of their hard work on behalf of the citizens of Grafton County is greatly appreciated.

Respectfully submitted
Martha Ann Hornick
Grafton County Attorney

GRAFTON COUNTY SHERIFF'S DEPARTMENT

Sheriff Jeffrey F. Stiegler

Annual Report Fiscal Year 2022

Grafton County Delegation, Board of Commissioners and Residents of Grafton County. It is always my honor and privilege to submit our yearly report on behalf of the Grafton County Sheriff's Department.

We are extremely fortunate to have so many dedicated and talented people serving Grafton County and our State. Over these past few years, my co-workers have weathered significant changes in the criminal justice profession while at the same time performing everything asked of them throughout a global health pandemic. What is most impressive about this Office is the tenacity and desire to get things done while doing it with the same staffing levels it has had since the late 1990's.

Once again, this year we saw two departures with the retirement of Captain Aaron Roberts and the resignation of Deputy Cody McKay who moved onto Waterville Valley Public Safety to pursue his aspirations of also being a paramedic. We are very thankful to both of these men for their unwavering service over the years. Of course, this led to two vacancies, which is once again a 20% reduction in our work force. We are fortunate to have hired Patrick Cunningham who resides in Northern Grafton County with strong roots in the North Country. Deputy Cunningham holds his Associates Degree in Criminal Justice and has over five years of full time law enforcement service in New Hampshire. The second vacancy is pending but I am thankful for several applicants who appear to have what it takes and what we need to continue forward.

With the retirement of Captain Roberts, Sergeant Dan Hamilton was promoted to Lieutenant and now oversees the Operations Division. This Division within our Office provides all of the uniform services

we provide throughout our County and State. I cannot overstate how thankful I am for the incredible work ethic of our uniformed deputies, both full and part time. Their work is supported daily by Tiffany LaPointe, our Civil Administrative Assistant, and Karen Bragg, our Criminal Administrative Assistant, who also deserve great praise for the daily work they do. Also within our Operations Division is our Court Security Staff. These men do a fantastic job at keeping our Courthouse safe while also being a resource for everyone coming into the building. Most people coming into court are having one of the worst days of his or her life. These good men see to it that everyone is treated with respect and the public's safety always comes first.

Tom Andross, who has served in the Communications field for over forty years with more than twenty of those years here at Grafton County, leads our Communications Division. We have experienced some turnover in this Division as nights, weekends and holidays are not always for everyone. As you can envision, dispatching also requires being laser focused, technology driven and communicating clearly under highly stressful situations. As you can imagine, dispatchers deal with good people who are under extreme stress and need medical, police or fire services immediately. I commend all of our dispatchers for their committed focus and desire to help people in their time of need.

Lastly, our Criminal Investigation Division has stayed extremely busy over the past year. Our Department has become a countywide resource over the past several years for digital forensics, internet crimes against children cases, undercover narcotics investigations and a wide array of what are considered "conflict cases" by various other law enforcement agencies in our county. I commend these men for their strong commitment in getting to the truth about what happened while maintaining strong relationships with our local, county, state and federal law enforcement partners.

In closing, I would like to thank our County Delegation and Board of Commissioners for the bipartisan work they do throughout Grafton County. Times and needs change and elected officials work for the people. It is only my observations that I reflect upon over these past 3 ½ years but I believe the people have been served well by the elected officials both past and present in these positions. In hopes of keeping up this standard, I leave you with a great quote from one of New Hampshire's greatest leaders and longest serving Police Chief, "Don't Ever Worry about Keeping Your Job, Do Your Job".

Sincerely,

Jeff Stiegler
Grafton County Sheriff

In Memory of Two Great Co-Workers at G.C.S.O.

During the fiscal year of 2022, the Sheriff's Office lost two of its long time law enforcement legends in Grafton County.

On December 08 of 2021, long time Grafton County Detective Wayne Fortier lost his short battle with Covid-19. Wayne lived an extraordinary life that was far too short. He and his wife Sandy raised five daughters in Haverhill while Wayne also completed over 47 years of very successful law enforcement service. His work with the Grafton County Attorney's Office and Grafton County Sheriff's Office was instrumental in so many ways. The work ethic and dedication shown by Wayne over the many years of service to others is a testament to what a true public servant is all about.

On April 03, 2022, part time Deputy Sheriff Barry Wingate passed away suddenly from a medical event just prior to coming on duty. Deputy Wingate was also a long time public servant in Grafton County having served over 34 years with the Bristol, New Hampshire Police Department. Over two decades of those years in Bristol were as, the Town's Police Chief. Barry was within a few months of completing 50 years of law enforcement service in Grafton County when he passed away unexpectedly. Barry had plans to travel more with his wife Jean and spend more time on the golf and tennis courts once he reached the 50-year milestone.

Both of these good men were also Veterans. While Chief Wingate served in the United States Air Force, Lieutenant Fortier served as a United States Marine. Chief Wingate was also a past President of the New Hampshire Police Chiefs Association while Lieutenant Fortier was a recipient of the prestigious New Hampshire Congressional Award for Career Service.

It would be an easy task to write about each of these men for days. You could easily write a biography about both of them with sequels to follow. Both of them lived lives that could not be scripted any

better than how they began and completed. In our lifetimes, we have had the honor and privilege of working beside two of the finest law enforcement professionals New Hampshire has ever known. While we are thankful for their service, we are so grateful for the kind of competency and character they brought into our professional lives. It is never easy to lose a co-worker or friend in any work place. It was a difficult time for everyone at the Sheriff's Office to go through two significant losses in such a short period. I want to take the time to commend all of the people working together at the Sheriff's Office. You all continued to do your jobs, stood strong for each other and, most importantly, stayed strong for the families of two great people we had the honor and privilege to work with over the years.

We will always remember Wayne and Barry when we reflect on all the good they did over the years!

Wayne Fortier

Barry Wingate

GRAFTON COUNTY HUMAN RESOURCES

Karen Clough

Annual Report Fiscal Year 2022

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

It is my privilege to present the following report for Fiscal Year 2022 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 areas largest employers, 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. Recruitment continues to be a great challenge and the length of time to fill vacant positions is much longer than in the past. We have experienced many departments operating with vacancies for long periods of time. We have instituted a sign on bonus for Correctional Officers and an employee referral bonus for Correctional Officer, RN/LPN, LNA, Dietary Aide and Housekeeper positions. We also filmed recruitment videos for the Nursing Home and Department of Corrections, which with our hiring platform we are now able to attach to our ads.

Through negotiations, with both our Employee Council and union, we were able to come to an agreement on a cost of living adjustment for the Fiscal Year 2022 budget. Employees, union and non-union alike received a 2 % cost of living adjustment.

Our health insurance increase for Fiscal Year 2022 was 3.3%. We were able to remain with the two Anthem plans offered through HealthTrust and no changes were made.

Throughout this year, we have worked with Paypoint HR to complete a wage and classification study of all positions. The results of the study allowed us to recommend a wage chart for FY 23, which offers higher marketable rates for many positions that had fallen below over the course of the last year due to rapidly rising wages in the external labor market.

In closing, I would like to thank the HR team, Deborah Fuller and Nancy Clement for their contributions to the HR department and Grafton County and for providing excellent service to all our employees. Thank you to the Board of Commissioners, Delegation, and the taxpayers of Grafton County for their continued support.

Respectfully submitted,

Karen Clough
Director of Human Resources

GRAFTON COUNTY HUMAN RESOURCES DEPARTMENT
Statistical Report: July 1, 2021 thru June 30, 2022

Turnover Rate

	FY21	FY22
All employees (including full-time, part-time, and per diem)	26%	33%

Employee Headcount
Total # of all employees

351
Total # of full-time employees

238
Total # of part-time and per diem employees

113

Workers Compensation
Total number of first report of injuries processed in FY22
29

Recruiting
Total number of new employees hired in FY22
79

Separations
Total number of employee separations processed in FY22
121

GRAFTON COUNTY REGISTRY OF DEEDS

Kelley Jean Monahan

Annual Report Fiscal Year 2022

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

Fiscal year 2022 began with a flurry of activity on special projects to protect the database. I had just received approval from the Grafton County Delegation to proceed with a microfilm conversion project which would provide the ideal triple redundancy in official public record retention; paper, digital and micro-film. Having stabilized the paper and fully protected the digital database with the assistance and excellence of our industry partner, Fidlar Technologies, we could focus on disaster preparedness by securing two copies of the entire database; close to five million digitized images.

As we began the process, I reassessed the situation. American Rescue Plan Act/ARPA had recently been announced and it was becoming increasingly apparent that the Registries of Deeds across the country were about to be acknowledged as essential operations. I paused the microfilm project to pursue ARPA fund requests from the Board of Commissioners and the Delegation. This request would cause delay, however, if the second project of media conversion would be approved, we could produce a higher quality image than we were capable of in-house and complete the work using very large pyramid scanners and avoiding the dismantling of the historic books in addition to the benefit of the enhancement of the images by importing in color vs black and white.

I sought approval for a scanning project to be completed by US Imaging with Fidlar Technologies as acting oversight. I was granted approval in October and on December 10, 2021, two teams from US Imaging set up using high tech scanning equipment working two, twelve hour shifts over 10 days completing the scanning of our gap years; 1890-1930 and scanning the older indices. This two fold plan would provide a full digital data base and a full microfilm data base

of every document ever recorded here dating from 1774 to present day. That plan has been realized. Both projects combined came to a total of $350,000.00 out of the 17 million granted to Grafton County. If this project was done in-house, on down time, it would have taken years and would have required us to cut covers and scan individual pages from historic, leather books. This would have been a tragedy and one that I was grateful to avoid.

In November, a long-standing dispute was finally coming to Grafton County Superior Court. It is the Register of Deeds' duty to produce the original document in the court of law when ordered. I produced an original plan, which pre-dated plat law to settle a civil dispute. The original was in question, not a digitized image. This is the foundation of why we retain the original physical copy and why it is critical that we always protect the original physical version of the registry copy.

COVID emergency orders had created an acceleration of pace for an industry already operating at rocket speed. The New Hampshire Land Surveyors Association/NHLSA and many NH Planning Boards had questioned why the NH Registers worked to create an exemption from legislation, which would have allowed electronic signatures on plats and surveys. Working pro-actively, as President of NH Registers of Deeds, I scheduled a Zoom meeting with the NHLSA to listen, work through concerns, to provide answers and a path forward. That platform and discussion was so well received that the New Hampshire Department of Strategic Initiatives and I worked to create a "Learn at Lunch" webinar for early December. We had over 120 participates from planning boards and surveyors from across the state join to conversation and begin to understand the complexities, technological requirements and the need to prepare and plan for conversions together. This open dialogue has been very productive and I will be speaking to the NHLSA at their quarterly meeting in December of 2022 to continue the conversation.

In February, we launched two new automations, which greatly increase efficiency. Laredo Connect is a billing automation for our

accounts and municipalities, which allows them to verify and track their copy charges. This saves staff time in answering billing questions, reduces operating costs on mailing billing statements. Monarch is a streaming service to the municipalities. Under RSA 478:14 Copies of Conveyances for Tax Purposes, the registries are required to forward all documents to the towns on transfer of property for correct taxation. With the assistance of Fidlar Technologies and the cooperation of each Town Tax Collector, a portal was installed on the Tax Collector's computer, which provides a constant stream of documents representing changes in transfer of ownership or interest in real property.

Having now served 6 terms and acting as Vice President and President of the NH Register of Deeds Association, in my opinion, the transitions in law, technology and consolidation of industries has been unprecedented. Not since the invention of the ballpoint pen has there been this much controversy for our offices. A great deal of my time and energy is spent testifying and consulting on legislation, which affects the operation of these offices.

We continue to provide in person assistance to our public who does not have access to the internet or the computer skills to research independently. My team and I help guide people through complicated processes. In challenging economic times, the need for assistance increases as many people do not have the ability to hire legal representation and are forced to become their own advocates. It seems that the public is concerned with deed fraud based on a television campaign to sell a product. Deed fraud does happen, but it is not common. Our industry partner, Fidlar Technologies, offers a free, secure service called Property Fraud Alert. Information on this notification service can be found at our website at NHdeeds.org.

Revenue

FY21 Revenue Total $1,385,320.53

RETT - $679,533.52
Recording Fees - $522,012.03
Online Services - $41,121.25
LCHIP - $14,649.00
Copies - $95,140.00
Postage - $2,868.58
Interest - $2,307.14
Tapestry - $26,865.80

Our office recorded **19,797** documents to the Official Public Record in **FY2022**, down slightly from a high of **22,871** in **FY2021**. I attribute this decrease to the decline of the refinance activity that was associated with the pandemic. In this fiscal year our office received, processed and redistributed $**18,082,742.38** to NH DRA, LCHIP and Grafton County.

FY22 closed with a **$167,820.53** surplus over our anticipated revenue goal of $**1,217,500.00**, which is appropriated to the general fund to help offset the tax burden of our citizens.

Respectfully submitted,

Kelley Jean Monahan
Register of Deeds

GRAFTON COUNTY MAINTENANCE

James C. Oakes

Annual Report Fiscal Year 2022

This year's report summarizes utility conservation initiatives, noteworthy projects and repairs, new equipment purchases, looming infrastructure issues and staffing challenges that took place this year.

UTILITY CONSERVATION INITIATIVES

LED Lighting Upgrade – For the seventh year in a row the department continued upgrading interior lighting in all the buildings, converting high energy fluorescents to low energy LED. It was predominantly accomplished through an attrition process. The energy cost savings significantly contributed to a 6% reduction in the county's electrical cost over this timeframe.

Building Automation System (BAS) Upgrade – The department is now in the process of updating the rest of its BAS's in the Nursing Home and Administration Building. This latest process involves replacing all the obsolete field controllers that use a proprietary LON language and replacing them with new ones that speak an industry standard BACnet language, making them more compatible with the new multi-lingual BACnet/LON global controllers installed last year. To save the county taxpayers money on this portion of the project, I am using a blend of department employees and Alliance Building Automation employees to jointly complete the work. Alliance is providing all the material, programming all the devices and installing the more complex devices, whereas the department employees will install the less complex ones in addition to running new BACnet bus wiring to support these devices. Once fully upgraded and functioning, the heating, ventilation and air conditioning equipment should operate more efficiently with these new BAS controls, thus reducing operating costs.

Closely associated with the aforementioned project, the county contracted with Alliance Building Automation to upgrade all of its older global controllers in the Department of Corrections, Biomass Plant and biomass interface controllers in the Nursing Home and Administration Building. The older controllers were no longer being supported by Johnson Controls due to cyber security vulnerabilities.

Rising Utility Costs & Mitigation Plans – As previously mentioned in last year's report, utility costs have risen dramatically since 2006.

Sewage cost rose 124%.
Water cost rose 103%.
Electricity costs rose 37.5%.

Of the three utilities listed, my department, with the Grafton County Commissioner's support, took actions to seek long-term solutions to reduce water and sewage costs. Through a bidding process I solicited engineering services to help us determine the feasibility of installing a county owned septic system and drilling a municipal test well to determine if sufficient quantities of water are available to support county-wide water needs. Based on bids received, the County Commissioners chose Horizons Engineering of Littleton, NH to complete these studies.

Nursing Home Dryer – The department used a blend of in-house staff and contractors to replace the laundry's largest commercial dryer. The existing dryer was 25+ years old and was worn out. To keep costs down my staff did all the gas, and pneumatic work associated with decommissioning of the old and commissioning of the new. I used Shannon Electric to complete the electrical work. Yankee Equipment removed the old dryer and set the new one in place, in addition to doing startup and training. The new dryer is more energy efficient and will provide many years of service.

NOTEWORTHY PROJECTS AND REPAIRS

Administration Building Flooring – The carpeting in four IT offices, the payroll office, the UNH Extension corridor and the UNH Extension Conference room were stained and or delaminated, requiring replacement. The Maintenance Department bathroom vinyl flooring had shrunk, leaving a perimeter gap between the flooring and wall. Using ARPA approved funds I solicited bids to replace the flooring in all locations. The County Commissioners selected the bid of Mayo's Flooring of St. Johnsbury to do the work. Mayo's installed new, like products in all locations other than the conference room. Since that room is often used for functions with food, I had vinyl plank flooring installed in place of carpet.

Sheriff Dept. Security – Sheriff Stiegler felt his department's main office was vulnerable to unsolicited entry and viewing by entities having no business with his department. He requested the glass curtain wall be removed and replaced with a solid wall and more secure entrance. Using ARPA approved funds I contracted with Granite State Glass to remove the glass curtain wall and then used my department's staff to construct a new solid wall with a service counter and new security entrance door.

Alternative Sentencing (A.S.) Security System – Renee DePalo, the former A.S. Director, requested a security system for the A.S. Building. She and her staff felt vulnerable with certain clientele and wanted panic alarms and CCTV camera & DVR system installed so they could conspicuously call for help if needed and there would be a way of recording who entered the building for investigative purposes. With the County Commissioner's approval and using ARPA funds, I had Tasco Security complete this project.

A.S. Underground Propane Tank – To keep cost down I used a blend of in-house gas-fitters and contractors to replace an underground propane tank at this building that failed its cathodic testing. The department procured a new 1,000-gallon tank from Thomson Fuels and used Swallow Excavating to remove the old tank and install the

new one. Irving Oil employees removed the propane from the old tank and installed it in the new one. My department gas-fitters ran new gas lines, made all the connections, installed anode bags for tank corrosion protection and completed cathodic and bar hole testing of the new tank.

Nursing Home Awning – Administrator Craig Labore requested my department's help to create a shaded sitting area for nursing home residents who sit out front to watch passing traffic. The department contracted Otter Creek Awnings of Williston, VT to install two motorized, retractable awnings on the front of the 69 Building. Using the department's in-house electrician, I had him do all the associated electrical work and used other staff to create a compacted stay-mat surface next to the building, which made room for more people to sit under the new canopies.

NEW EQUIPMENT PURCHASES

Waste Water Equipment – Last year the department spent a huge amount of money for contract services to clear waste water pipes throughout the complex but primarily in the nursing home because our equipment was insufficient. Using ARPA approved funds we purchased a camera system, commercial grade extraction equipment along with a high-pressure jetter for blasting clogs free from pipes. This new equipment gives the department more capability and autonomy over the repairs it can now do, thus will save the taxpayers money in the long run.

Fuel Polishing Equipment – To address suspended solids in diesel fuels supporting generators and boilers, the department used year-end funds to procure fuel-polishing equipment. Prior to this, a certain contractor had proposed polishing the fuel in four generator locations for a sum of $10,000. The new equipment cost roughly the same, thus by doing the work ourselves with our own equipment, it paid for the new polisher right away. We are now more self-sufficient in this area and will save county taxpayers money in the long run.

Tractor & Snow Removal Equipment – This past year the department sold a decrepit old Kubota RTV that was often used for plowing sidewalks and niche places during winter months. Using ARPA approved funds we purchased a new 54 HP Kubota tractor with bucket loader for clearing snow banks previously done by a smaller existing tractor and outfitted the smaller existing tractor with an articulating snow plow and drop sander to take over clearing sidewalks and niche areas.

LOOMING INFRASTRUCTURE ISSUES

Courthouse Degradation – In last year's report, I reported the county hired E.H. Danson of St. Johnsbury, VT to perform and architectural and engineering study of the subject facility due to various issues plaguing this aging building.

The project scope encompassed assessment of the following areas: civil, structural, mechanical, electrical, fire safety, security, utilities/energy use, hazardous materials, and current use of space and future needs. After months of speaking with the occupants, both county and state, and analyzing the facility and its infrastructure, E.H. Danson concluded the building requires a major overhaul of virtually every system. Not only do all the spaces need renovation, but program requirements dictate the need for 30,000 square feet of additional space, thus growing the facility to approximately 70,000 square feet.

The study included a cost analysis and recommendation by E.H. Danson. Their cost analysis projected a renovation/addition cost of $36,032,138 and a total replacement cost of $34,590,660, hence they recommended a total replacement.

Since receiving this report, the County Administrator conversed with the Bureau of Court Facilities and their consensus is, they do not want to help fund a new facility nor are they in a position to commit to any new rate hikes should the county build a new facility on its own. At

this juncture the County Commissioners need to decide how they want to proceed.

Emergency Generator – In last year's report, I stated that the county's 140 Kw generator supporting the barns, Maintenance/Farm Building and main sewage pump station is unsustainable. It is over 55 years old and replacement parts are no longer available for it. The generator weeps oil from some of its gaskets and should be replaced sooner than later.

A 2019 electrical engineering report determined a suitable replacement could be a smaller 125 KVA generator. Using this data and approved ARPA funding, I solicited bids to replace the older generator. The County Commissioners approved the bid of Giguere Electric for a new Generac 125KVA propane generator. Based on long-lead times, this generator will not be installed until next summer.

STAFFING CHALLENGES

Adequate staffing continued to be an ongoing problem due to numerous Covid absences, FMLA's and staffing turnover with few applicants applying. This has adversely affected our ability to complete certain special projects, caused a bottleneck in our preventative maintenance programs and diminished our ability to cover all that we previously could do in the past.

In closing, I thank the County Administrator, the County Commissioners and the County Delegation for their financial support of department goals and initiatives. I also greatly appreciate the dedication and professionalism of my staff, and I thank them for their individual sacrifices and commitment to the department, working as a team to meet the various challenges this past year.

Respectfully submitted
James C. Oakes
Maintenance Superintendent

UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE EXTENSION

Donna Lee

Annual Report Fiscal Year 2022

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in collaboration with county, state and federal government in five broad topic areas; Education and 4-H Youth Development, Health and Well-Being, Community and Economic Development, Natural Resources, and Food and Agriculture.

Donna Lee, Extension County Office Administrator, collaborated with staff to host a gathering of county legislators, Advisory Council members and guests at the Enfield Shaker Museum. The evening included a brief tour of the Master Gardener herb garden project, followed by dinner and conversation. Participants learned how Extension has benefitted communities through a wide variety of engagement and experiences over the past year. A total of 43 people attended this special event, including 5 delegation members, 2 County Commissioners and 1 Town Manager. Guests also had the option of a self-guided tour of the Master Gardener reclamation project of a portion of the shore at Lake Mascoma.

Under Donna's guidance as 4-H Program Manager, 66 screened leaders worked with 172 youth (ages 5 to 18) across the county. A highlight of the 4-H year was the Bunny Basics 4-H workshop which took place at the Grafton County Extension office. Youth from several counties gathered to learn more about the care of rabbits and how to properly exhibit them at a show. Following this event, many youth took their knowledge to the next level by participating at the Pint-size Pet Showcase at the North Haverhill Fair. This new event was incorporated into the 4-H offerings at the fair to provide youth a

chance to not only demonstrate their knowledge and ability to care for a small animal, but also allow youth an opportunity to participate at the fair in a non-competitive, short-term environment, to gain confidence in the fair-going experience.

Mary Choate, Food Safety Field Specialist, offered eleven 2-hour online, and two in-person, Safety Awareness in the Food Environment classes. Five in-person ServSafe exams were given. A fun food safety activity for youth was presented by Mary at the 2021 North Haverhill Fair and at this year's Ag Day at Warren Village school. She also taught a food safety careers class for students at the Virtual Learning Academy, based in Exeter, NH.

Mary visited 26 NH farmers' markets to meet produce farmers and promote the Jumpstart to Farm Food Safety program. Ten farms took part in the program in 2022 and farmers made important changes in correcting their use of food contact-approved sanitizers, handwashing stations, and cleaning and sanitizing activities as a result of participation in the program. In collaboration with Carroll County colleague Ann Hamilton, Mary developed a 5-part guide to legally and safely producing and selling homemade food in NH and presented a workshop at the NH Farm and Forest Expo in Manchester.

Heather Bryant conducted the second year of a cucumber variety trial in collaboration with the Grafton County Farm. Data analysis is on-going, and 810 pounds of cucumbers were donated to area food banks, senior centers, and the Grafton County Nursing Home and House of Corrections.

In December 2021, Heather worked with a team of Extension specialists from New England and New York to present the New England Vegetable and Fruit Conference online. She serves as the pesticide chair for this committee ensuring participants get the continuing education credits needed to maintain their licenses. 606 people attended and 198 received credits. 59% of attendees who

responded to the evaluation reported the intent to implement a new growing practice on their farm based on what they learned, and 51% of them reported that they had implemented a new practice based on what they learned at previous conferences.

Over the past year, Sue Cagle, Community Economic Development Field Specialist worked with the Upper Valley Business Alliance and communities in the Lebanon/ Hanover region to conduct a Business Retention and Expansion project. This included facilitating a series of Business Roundtables with business and municipal officials to identify concerns and challenges impacting local businesses, identify priorities and build stronger collaboration in support of the regional economy.

Sue is also currently working with the Mascoma and Greater Haverhill communities as part of a Building Community Resilience grant, providing technical support and training to build partnerships, identify needs, and develop community capacity to address current needs and prepare for future opportunities and challenges. Both communities are currently in the action phase of their grant after identifying local projects based on community input. Sue and the CED team continue to provide training and education around a variety of topics related to Community and Economic Development, including a partnership with NH SBDC to deliver the Resiliency Academy, designed to help businesses and communities assess strengths and challenges and develop resiliency plans to anticipate and plan for future challenges, developing flexibility and sustainability.

In FY 2022, Jim Frohn, Natural Resources Field Specialist, conducted 41 woodlot visits covering 3380 acres, assisting 77 landowners. From these, he referred 18 landowners, owning 1612 acres, to consulting foresters to prepare management plans, administer timber sales, and implement forest and wildlife conservation practices. Jim, along with Forest Stewardship colleagues, developed and/or presented nineteen workshops reaching a total of 879 participants, including students. A highlight of the year was working with colleague Rebecca

DiGirolomo, Belknap and Strafford County Forester, in securing a Wildfire Risk Reduction Grant for a fire management plan and prescribed fire projects on the Grafton County farm and forest. This project will include education and training for local fire departments, forest rangers, DOC residents, natural resource professionals, and the general public.

Lisa Ford, Nutrition Connections Teacher, provided education and support to participants in several ways. In addition to on-line and in-person nutrition lessons for youth and adults, guidance on building raised garden beds, free seeds, and lessons were provided to residents at a housing location who built raised beds for its tenants. Free packets of seeds were also delivered to school and mentor programs, families, and residents of housing locations so people could grow their own vegetables. Recipe cards, created by Extension, were distributed with vegetables grown by Master Gardeners so participants could apply the lessons they learned in class.

Judith Hull, County Master Gardener Coordinator, continues to support Master Gardeners in their efforts to bring research-based information to community members. Group activities this year included the summer and winter meetings of the Grafton County Master Gardeners' Association, workdays at the Memorial Garden at the Grafton County complex, and oversight of community volunteers at several gardens yielding vegetables for food pantries. Judith was also instrumental in planning tours of the Master Gardener projects at the Enfield Shaker Museum event in August.

Respectfully,
Donna Lee
Extension County Office Administrator

GRAFTON COUNTY NURSING HOME

Craig J. Labore, Administrator

Annual Report Fiscal Year 2022

Fiscal Year 2022 was a year in which our nursing home began the slow process of returning to a more normalized way of life for our residents and staff, as we continued to move forward from the ongoing COVID-19 pandemic. While our nursing home team had to continue to adjust to the impacts of COVID-19 and ever-changing federal and state guidance, we also focused our collective energies on trying to bring back semblances of pre-COVID times for our residents, knowing the impact of isolation had on our nursing home residents during the early months of the pandemic.

In September, we conducted our annual fireworks program. A special thank you to Suzi and Mike Wilds, who once again volunteered their time to conduct the program. We also want to give a special thank you to the North Haverhill Fire Department for being present to ensure a safe and enjoyable event, and also a heart-felt thank you to the Grafton County Sheriff's Department for providing traffic control along Route 10.

In October, we conducted a reverse Trick-or-Treat event in which our staff dressed up in costumes and paraded through the nursing home, giving candy out to our residents. There were lots of smiles and chocolate covered faces and hands that afternoon!

We were not able to hold our Family and Friends Thanksgiving event in November, due to continued COVID-19 precautions for social distancing and masking. While this was a disappointment, November did bring around a significant change in regulatory guidance surrounding visitation to our nursing home. Under the new guidance that went into effect in November, families and friends were given the opportunity to visit in their loved one's room and have opportunities to share embraces and hold hands. These changes went a long way in helping to make visits to our nursing home feel more like they did

prior to COVID, especially during the holidays as families and friends from out of town were able to visit in groups, instead of limiting visits to one family member, or friend, at a time.

Despite several “starts-and-stops” to planned programming due to COVID-19 cases, we were able to hold several fun and entertaining events throughout the winter months, to help make the cold and snow bearable until the Spring arrived. And with the arrival of Spring, we were able to begin using our new retractable awning for the residents to use when sitting outside, enjoying the warm weather and waving to cars as they pass by. This space was used regularly throughout the Spring, as we held activities and opportunities to socialize outside.

In closing, we continue to be very grateful for the outpouring of support by so many during this continued time of challenge. I, along with the rest of our team consider it a privilege to care for our residents and value the opportunity we are given. We are very thankful for the continued support of so many throughout Grafton County, including the County Commissioners, County Delegation, community members, and local and civic organizations. I also want to acknowledge the support and words of encouragement that have been given to us by the family members and friends of our residents, throughout the past year. Your words of encouragement have helped us to continue on each day and for that, we will always be thankful.

Respectfully submitted by:

Craig J. Labore

GRAFTON COUNTY DEPARTMENT OF CORRECTIONS

Thomas Elliott

Annual Report Fiscal Year 2022

To the Honorable Board of Commissioners and the Citizens of Grafton County, I present the following report for Fiscal Year 2022 on behalf of the Grafton County Department of Corrections.

The department averaged 51 inmates per day for a total of 18,615 days. The average length of stay for an inmate was 34 days for fiscal year 2022. The Correctional staff processed 933 people into the Jail (589 males 292 females and 52 Coos County females), conducted 524 video hearings from the facility for various Courts throughout the state and processed 620 visitors into the facility.

Inmates were utilized on work details such as laundry, kitchen and farm 2,949 times despite the significantly reduced number of sentenced inmates. Historically the inmate population would be 55% sentenced and 45 % pre-trial. In November of this fiscal year the average for all county jails in the state of New Hampshire was 71% pre-trial and 29 % sentenced which is quite a contradiction to the bail reform law enacted in 2018, which sought to alleviate the pre-trial population throughout the state.

Officers and Medical staff continue to be challenged by the growing number of mental health issues that seem to be more prevalent in our jail population. These issues take away from their daily operational tasks, because it requires a lot more time and effort to communicate and safely manage than the rest of the population. I must say that I have been extremely impressed by the staff for their patience and professionalism in dealing with these issues the past year. They are truly a credit to this organization.

COMMUNITY CORRECTIONS

Community Corrections supervised an average of 27 inmates outside of the facility per day in various programs such as Electronic Monitoring, FIRRM, Pre-Trial Release and Work Release throughout the year. They administered 248 urine tests while travelling over 9,931 miles within the County. In addition, they were also responsible for 117 transports from our facility, the transports were to various medical and treatment facilities, as well as courtesy rides for individuals being released who could not find transportation back to their residence.

Operation Impact accomplished 216 presentations throughout the year to a number of schools. Operation impact is an important tool in our community outreach, providing classes such as
Six Pillars of Character, Bullying and Stop Cyber Bullying to appropriate grade levels. Operation Impact also offers Jail tours and allows for inmates to volunteer to tell their story as a cautionary tale to students.

The Community Work Program was hampered significantly this year due to COVID restraints and the lack of sentenced inmates. They conducted 6 off site work details for a total of 162 hours inmates worked. This work program has been instrumental in years past by providing inmates the ability to learn new skills in carpentry and painting among other things. It also offers them a sense of satisfaction of seeing their hard work come to fruition when a job is completed and giving back to the community instead of just sitting around watching TV all day.

The FIRRM program is designed to rehabilitate substance misuse offenders by providing a myriad of internal classes and eventually release into the community in order to find stability by finding housing and employment. It is an important component of our rehabilitation programming.

PROGRAMS

The programs department was very active in fiscal year 22 with providing drug and alcohol counseling within the jail. They spent 3,547 hours conducting substance use disorder groups which were attended 2,221 times by the various classification of male and female inmates. In addition, they provided individual counseling to 212 inmates. They continue to play a vital role within the facility by planting a seed to affect change within people's lives.

In closing, I would like to acknowledge my sincere appreciation for all the staff that keep the department running efficiently. From the nurses, cooks, counselors, officers and admin team. They are all hard working and dedicated to providing the best service they can every day in a tough environment.

Respectfully Submitted,

Tom Elliott
Superintendent

GRAFTON COUNTY ALTERNATIVE SENTENCING

Nicole Mitchell MA, LADC, LCS. Director

Annual Report Fiscal Year 2022

To the Citizens of Grafton County, Board of Commissioners and Delegation Members;

Grafton County Alternative Sentencing's mission is to provide participants in any of our five programs with stabilization in substance use disorders, mental health disorders, financial security, safe housing, and referrals to community services. The purpose of all programs is to identify risk factors, identify individual needs and services to match to prevent recidivism.

The Grafton County Alternative Sentencing Programs provide an effective and meaningful alternative to the traditional criminal justice system and provide an opportunity to engage in rehabilitation for juvenile offenders, first time adult felony and misdemeanor offenders, and individuals with a severe and persistent mental illness. During Fiscal Year 2022, the programs run by the Alternative Sentencing Department included: Mental Health Court, Felony Adult Diversion, Misdemeanor Adult Diversion, Juvenile Restorative Justice, C.A.R.E and C.A.R.E+.

Alternative Sentencing works with individuals who are either Grafton County community members involved in the criminal justice system, or individuals who have committed crimes in Grafton County. Regardless of the program, each participant received support in locating and utilizing community resources to encourage a well-balanced life, while addressing the reparations for criminal activity.

Former Director, Renee DePalo transitioned out of Grafton County Alternative Sentencing in June of 2022. During the fiscal year, long-time county employee and Alternative Sentencing Case Manager, Ashley Belyea transitioned to a courthouse position. Alternative Sentencing has experienced significant transition in staffing while

continuing to adapt to the pandemic and the increased use of telehealth as a primary way to connect with participants.

Mental Health Court seeks to provide an effective and meaningful alternative to the traditional criminal justice system for individuals with a mental illness. The goal is to promote prompt intervention, education, treatment and recovery in order to improve the quality of the individual's life, reduce recidivism and improve community safety. Shelly Golden is the Mental Health Court Coordinator who oversees three Mental Health Courts; ASSERT in Littleton, Plymouth Mental Health Court and Halls of Hope in Lebanon. Mental Health Court was able to hire on a case manager in fiscal year 2022 to maximize the capacity to deliver comprehensive and timely case management to participants.

Through the COVID pandemic, the Mental Health Court suffered a loss of court time, which affected the number of referrals that came into the program as well as the ability for participants to meet with judges. Our Mental Health Court staff continued to work tirelessly with participants during this time to ensure their needs were being met, sanctions and incentives are being monitored and the validity of the program remains stable.

For FY 22 this program received forty-three referrals, to date nine have successfully graduated.

Felony and Misdemeanor Adult Diversion Programs are voluntary programs that support eligible first time felony or misdemeanor offenders in reparative work connected to their crime, while building resources and skills to reduce recidivism. Participants attend group and individual therapy as assigned based on need. Participants were supported through intensive case management. Our case managers oversee progress in the program, assuring expectations are met while communicating and collaborating with supporting agencies. The program is an alternative to prosecution and offers a defendant a chance to avoid a criminal conviction. Misdemeanor Adult diversion is a six-month program, while Felony Adult Diversion is twelve months in duration.

For FY 22 Felony Diversion received thirty-three referrals, to date five of which have successfully graduated thus far.

For FY 22 Misdemeanor Diversion received eleven referrals, two have graduated thus far.

Juvenile Restorative Justice promotes community-based alternatives to first-time juvenile offenders by diverting resolutions away from the traditional criminal justice system, promoting restorative justice practices, positive youth development, safer communities, reduction of juvenile crime and recidivism and provides intervention at the earliest opportunity possible. The program works with each youth to make amends for the harm they caused the victim, community, family and themselves. The program holds youth accountable while addressing at-risk behaviors to deter from future criminal justice involvement.

Grafton County continues to support Coos County with the juvenile restorative justice program.

School closures during the pandemic continued to negatively influence referrals in FY2021.

For FY 22 Juvenile Restorative Justice received fifteen referrals, of which nine have successfully completed to date.

C.A.R.E program which stands for Community, Assessment, Re-entry, and Education, seeks to assist individuals who are under supervision or transitioning from incarceration to connect to services to remain active in a therapeutic environment. The focus of the program is to assist individuals in giving back to their community while creating a successful foundation and becoming a productive member of society. This program began taking participants into the program in March 2019. This program works to support Grafton County Probation and Parole with reducing recidivism through substance abuse and mental health therapies, group therapy, intensive case management, resource referral and community collaboration.

In FY 22 this program received fourteen referrals, six have completed.

C.A.R.E+ program came during FY21 after noting the need for therapeutic intervention for individuals on Probation or Parole prior to their sentencing. This court ordered program, unlike C.A.R.E is included in their court order post-conviction.

In FY 22, C.A.R.E+ received six court ordered participants, three completed.

Grafton County Alternative Sentencing provided support to Pre-Trial Services by offering Substance Use Assessments and treatment recommendations. **Eight referrals were made in FY 22.**

Grafton County Alternative Sentencing staff were trained in an Intimate Partner Violence program. Unfortunately, due to staff changes, the program has not yet begun.

Respectfully,

Nicole Mitchell MA, LADC, LCS
Alternative Sentencing Director

GRAFTON COUNTY CONSERVATION DISTRICT

Gary Peters, Chair

Annual Report Fiscal Year 2022

The Grafton County Conservation District assists interested land users with technical, educational and financial conservation services to protect, improve and sustain our natural resources.

The Grafton County Conservation District (GCCD) Supervisors meet the third Wednesday each month. Times may vary for the convenience of supervisors. Please consider attending a meeting or two, to learn more about GCCD. Please call ahead to check on time and place

Last year, the District partnered on a number of projects with other parties including NRCS, UNH Extension, NH Farm Bureau and Coös County Conservation District:

- We were involved with an aquatic habitat restoration project on Beebe River in Campton partnering with NH Fish and Game, and Trout Unlimited.
- GCCD partnered with NRCS, Coös CCD and UNH Extension in a mid-winter webinar series on High Tunnels covering preparation, site selection, construction and growing.
- GCCD is working with NH Conservation Districts to establish a Climate Resilience Grant Program, starting with a Pilot Program in 2022. GCCD interviewed five producers in Grafton County to inform the planning process, and offered a small first round of grants to County farmers.
- We aided in a cover crop variety demonstration at the County Complex with UNH Extension and the County Farm Manager. Several different cover crops were planted and a Twilight Meeting in September gave farmers the opportunity to see different cover crops and discuss their benefits.
- GCCD joined several presenters introducing young people to agricultural practices at NH Farm Bureau Ag In The Classroom events at The Rocks Estate, Woodsville Elementary School and Haverhill Cooperative Middle School. The District Supervisors presented information on soil formation, and importance of soil in our lives.

- GCCD, UNH Extension Forester Jim Frohn, and NRCS held a forestry workshop at the County forest to look at what species were growing after a timber harvest five years ago. Participants looked at regeneration, young forest habitat, and compared the patch cuts with adjacent mature forest to illustrate the importance of having a variety of species and age classes.
- Each spring GCCD (Pam) has a plant and shrub sale fundraiser. Funds are used to support education programs and events. Even with Covid active it was still a success. A fruit tree pruning and planting workshop was well-attended, after being cancelled for two years.
- In addition to our trout stocking sale, GCCD has been offering cover crop seed mixes specifically designed to improve soil health on NH farms through a conservation district group-buying program coordinated by Strafford CCD.
- GCCD celebrated Pollinator Week in June with a workshop at the County Farm highlighting the important role of pollinators in food availability, supporting biodiversity, and the economy.
- NH Conservation Districts celebrated 75 years of conservation in NH with a Legacy Award in each County. GCCD selected Richard and Ann Fabrizio. Dick being an Extension educator, Ann being a school teacher, together with family developed Windy Ridge Orchard, probably for retirement entertainment. Dick has been a GCCD Supervisor for a long time. We celebrated this achievement with a Meet and Greet with the Fabrizio family, and at the same time we honored a retired supervisor and recognized his donation of 50+ years to the Conservation District. Thank you Richard (Duffy) McDanolds for your support.

Respectfully,
Gary Peters, Chair

GRAFTON COUNTY FARM

Glenn Libby, Interim Manager

Annual Report Fiscal Year 2022

To the citizens of Grafton County, the County Commissioners and the Grafton County Delegation Members, please see the following report for 2022 on behalf of the Grafton County Farm.

Challenging times have impacted everyone in every business and occupation. The Grafton County Farm has also had to adapt.

On a positive note, milk prices soared to all-time highs towards the end of the fiscal year, providing the farm with higher than projected milk revenue.

With American Rescue Plan funding the farm was able to purchase a new John Deere 6135E tractor that has been working very nicely for farm operations.

Again, this year we followed the plan put in place the previous year for the operation of the Farm Stand and vegetable production in response to the small number of available inmates for labor. The planned worked well in the previous season. The fall Farm Stand consisted of sweet corn, winter squash, pumpkins, potatoes, and decorative gourds. The potato harvesting is now more mechanized. Fiscal Year 2022 was a fantastic potato-producing year. We had potatoes available for sale through May, 2022.

Discussions started with the Natural Resource Conservation Service (NRCS) regarding potential grazing opportunities for the cows. We hope to continue discussions and develop a plan for grazing our herd in the future.

Hired labor and availability of inmate labor has continued to be an on-going challenge. The DOC works hard to provide the farm with

inmate labor; however, due to bail reform, the population at the DOC is largely pre-trial and the number of eligible inmate farm workers are very minimal. Hired labor retention has also been challenging. Sometimes it is necessary for farm staff get creative with work schedules and time off in response to changes with inmate labor.

Recognition and thanks goes to the remaining farm staff: Herdsman, Ben White (10-year employee) for his continued commitment to improving the Grafton County herd genetics. Also thank you to Glenn Libby and Sergeant Anthony Griffin for all their hard work.

Thank you residents of Grafton County, the Delegation, and the Commissioners for your continued support of the Grafton County Farm.

Meetings of the Grafton County Executive Committee & Full Delegation

Regular Executive Committee Meetings
Pages 55-131

- September 20th, 2021
- October 25th, 2021
- November 22nd, 2021
- January 24th 2022
- March 21st, 2022
- May 2nd, 2022
- May 23rd, 2022

Executive Committee Budget Meetings
Pages 132-157

- June 3rd, 2022
- June 6th, 2022
- June 10th, 2022
- June 15th, 2022

Full Delegation Meetings
Pages 158-169

- May 23rd, 2022 - Set Elected Officials Salaries
- June 24th, 2022 – FY23 Budget Vote

EXECUTIVE COMMITTEE MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
September 20th, 2021

PRESENT: Representatives Sykes, Abel, Gordon, Greeson, Weston, Egan, Treasurer Hill, Commissioners Piper, Ahern, and Lauer, Finance Director Libby, County Administrator Dorsett, Heather Bryant, HR Director Clough, DoC Supt. Elliott, Heather Porter, Ed Wargo, Register Monahan, Angel Larcom – Littleton Courier

Rep. Sykes called the meeting to order at 9:00 AM.

Rep. Sykes stated that the Committee needs to approve the minutes from the May 24th, June 1st, June 8th, June 11th, June 15th Executive Committee meetings and the June 28th Delegation minutes.

> **MOTION:** Rep. Egan moved to approve the minutes from the May 24th, June 1st, June 8th, June 11th and June 15th Executive Committee meetings. Rep. Greeson seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

> **MOTION:** Rep. Weston moved to approve the minutes from the June 28th Delegation Meeting. Rep. Abel seconded the motion. . Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

FD Libby gave the following Finance Directors Report and FY21 Financial Recap:

Finance Director's Report
September 17, 2021

- Jail Census: 51 in-house; 6 on Electronic Monitoring; 1 in FIRRM; 22 Pre-trial Services
- Nursing Home Census: 104

Financial Reports

- Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent two (2) months complete.

  Nursing Home Revenue:

Payer Source	FY 2022 Budget	FY 2022 YTD Actuals
Medicaid	88	82
Medicare	3	1
Private Pay	22	24
Veterans	1	2
Total	114	109

  - COVID and staffing levels continue to have an impact on the revenue at the nursing home. The chart above is as of August 31, 2021. We are below our budgeted census in two (2) of four (4) payer sources. Private Pay and Veterans are up slightly. Our Medicaid reimbursement rate is higher than was estimated at the time of the budget and will go up again October 1, 2021, which will help offset a lower census. Our current census is lower at 104. YTD revenue for the nursing home is currently showing a positive variance due to a final Nursing Facility Account (504) payment for FY ’21 from the State of NH that was received

after the close of the fiscal year so the revenue is booked in FY ’22.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – no revenue has been received in FY ’22.

- The Department of Corrections is showing a negative variance currently. This is not uncommon at the beginning of the fiscal year.

- The farm is a negative variance due to a late start for the farm stand. Receipts have really picked up in September as we now have potatoes for sale. There is also revenue budgeted for a timber cut that will not take place until the winter months.

- The Sheriff’s Department is showing a positive variance currently.

- County Attorney/Victim Witness/Roving Advocate. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly therefore, no revenue has been received.

- The Register of Deeds revenue continues to be up in FY ‘22. Revenue continues to be above monthly projections.

Expenses

- Through two (2) months we have a few departments that are showing negative variances. Most are typically overspent at the beginning of the fiscal year due to insurance, taxes and large annual contracts that are paid in July.

- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.
    - o 16.67% of the fiscal year completed. On the pro-rated report, I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the August report, we are at 17.10%, which is slightly ahead for revenue and at 13.95% or under expended by $1.3M. This all factors into the unassigned fund balance which at this point $8,707,664.20.

- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
    - o We only have a few over-expended line items at this point. They are very minor and nothing out of the ordinary.

FISCAL YEAR 2021
FINANCIAL RECAP

Revenue: The County finished the year over revenue projections by $2,830,557.93. This was in part due to ProShare and Bed Tax revenues being over by $1,037,379.02. The Register of Deeds revenues finished over by $513,606.33. The other contributing factors are monies that the County received as a result of the CARES act. We received $354,482.58 directly to the nursing home from the federal government for Provider Relief funding, which can be used for lost revenues. The County also received $250,925.35 from the Governor's Office for Emergency Relief and Recovery (GOFERR). These monies were direct reimbursement for COVID-19 related expenses that were made from July 1, 2020 through October 15, 2020. The County also received revenue for COVID Testing reimbursements and reimbursements for the Long Term Care Stipend program which were reimbursements for expenses made for these requirements. Other departments finishing the year above revenue projections were:

- Farm - $46,602.33 – with milk and livestock finishing higher than anticipated.
- Alternative Sentencing - $8,058.14 – due to the Bureau of Drug and Alcohol Svc funding and finally receiving insurance reimbursements.

- Other – $357,447.67 – Abandon Property $86,249.11; Federal PILT $31,641; Human Service Recoveries $60,079.80; Un-anticipated Return of Surplus from HealthTrust $179,477.76

Departments finishing below Revenue Projections are as follows:

- County Attorney's Office - $64,734.88 – due to less grant funds spent
- Sheriff's Department - $229,176.73 – most areas were below projections due to issues from COVID-19, several were the result of decrease expenditures that are reimbursed.
- Department of Corrections - $32,577.31 – due to reduce inmate population as a result of COVID.
- Nursing Home - $461,122.88 – actual operating revenue loss.

COVID created many revenue challenges but the County also received revenues from several sources to help offset those losses created by COVID.

Expenses: The County finished the year under expended by $2,905,422.19. Most departments finished the year within their approved budgets. The following departments were bottom line over-expended:

- Medical Referee - $3,915.70 – unpredictable expense.
- Overall the Nursing Home budget was under-expended by $1,003,391.28. There were some large over-expenditures with regards to the COVID Testing and the Long Term Care Stipends. However, there were significant under-expenditures in many of the nursing department salary lines that offset the over-expenditures. The other large over-expenditure was Contract Nursing. A total of $1,654,054.44 was spent in FY 2021, and the budget was $1,300,000 over-spending the line by $354,054.44. The following Nursing Home departments were over-expended:
    - Administration - $241,309.03 – COVID Testing
    - Long Term Care Stipend - $645,498.44

Overall summary – Despite the significant challenges faced by all departments, Fiscal Year 2021 finished financially very positively for the County, and we have finished with a very healthy Undesignated Fund Balance of $7,878,498, which is 16.16%. The overall fund balance grew to $13,096,755.

FD Libby answered questions from the Committee.

MOTION: Rep. Egan moved to accept the Finance Director's Report. Rep. Gordon seconded the motion Rep. Weston called the

roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Treasurer Hill arrived and gave the following Treasurers Report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER'S REPORT
DATE: SEPTEMBER 20, 2021

CURRENT CASH POSITION (as of 8/31/21)
Grafton County General Fund
Checking Account (ICS @ .35%) $ 1,313,130.09 (Woodsville Guaranty Savings Bank)
Investment Account (ICS @.20%) $ 5,009,901.51 (Mascoma Savings Bank) Investment Account Money Market (.02%) $ 1,137.77 (NH Public Deposit Investment Pool)
Investment Account (Money Market .20%) $ 1,000,279.64 (TD Bank)
Investment Account (Repurchase .20%) $ 1,000,271.93 (Bank of NH)

Grafton County Committed Accounts
Deeds Surcharge ICS (1.00%) $ 196,041.55 (Woodsville Guaranty Savings Bank)
Deeds Surcharge Money Market (.05%) $ 7,724.01 (Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.4499%) $ 63,932.70 (Service Credit Union)
Nursing Home Capital Reserve (1.00%) $ 162,500.46 (Woodsville Guaranty Savings Bank)
American Rescue Plan Funds (.30%) $ 8,735,664.41 (Bank of NH)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the previous fiscal year (7/1/20–6/30/21) was $85,438.90 – the budget was for $120,000.

- The Combined Accumulated interest in the current fiscal year (7/1/21–8/31/21) is $4,672.43.

- The County received its first round of American Rescue funds ($8,729,651) in June. The best rate that I found was in a Municipal Investment Pool account at Bank of NH, with an interest rate of .30%.

- In September, I have transferred the majority of the funds in both the Bank of NH and TD Bank Investment accounts into the general fund for cash flow purposes. Both were left open with small balances in anticipation of Fiscal Year 2022 investments to be made in December.

- FY 2021 Tax Anticipation Notes: The Delegation authorized the borrowing of up to five (5) million dollars at the Delegation meeting on June 29, 2021. As of August 31, 2021, our cash position is $2.3M ahead of where we were last year, and as of this time, we have not sought bids for Tax Anticipation Notes. Currently, the $5M balance remains in the Mascoma investment account, and I am optimistic that we will not have to borrow Tax Anticipation Notes this year. Tax invoices will go out in October with a December 17, 2021 due date.

MOTION: Rep. Gordon moved to accept the Treasurer's Report. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Commissioner Piper gave the following Commissioners Report:

Commissioners' Report
September 20, 2021

The Commissioners are pleased to present this report to the Executive Committee.

- **Nursing Home update:**

Completed the capital purchase of the resident dining room tables and chairs. The population is currently at 104. We are currently advertising for 18 LNA's, 14 RN/LPN's, 2 Dietary Aids, an RN House Supervisor, and a PT Housekeeper. Admissions have been frozen while we are waiting a pending CMS vaccine mandate. Staffing continues to be an issue. The stipend program is critical to stabilizing staffing and attracting new candidates.

- COVID Testing Update. There have been no positive cases identified since the last report. We continue surveillance testing.

- GCNH Vaccination Update: We are currently at 94% of all residents who are fully vaccinated and 76% of staff, with more being completed over the next two weeks.

- **Farm Resilience:** County Administrator requested that Mike Sciabarassi, a UNH Ag Business specialist, do an assessment of the dairy operation in comparison to other farms in the area. Farm Manager Nelson and CA Dorsett hosted John Porter of UNH Cooperative Extension to conduct an exploratory discussion to consider labor efficiencies and modernization of the farm. There is an ARPA request to conduct a feasibility study of those modernizations.

- You will recall from our earlier report that due to the inmate and labor shortage we were unable to plant a diverse vegetable offering. Grafton County farm hosted the Cover Crop demonstration this summer, collaborating with UNH Coop Ext. to show what farms can do with cover crops. Manager Nelson, Heather Bryant of UNH, and the Grafton County Conservation District held a well-attended twilight meeting titled "Getting Even More Out of Your Cover Crops", which highlighted the Cover Crop demonstration.

- **County Complex:** CA Dorsett and I will be meeting with the Bureau of Courts in late September to explore possible outcomes for the Court facility. As stated in the earlier report, the redevelopment of the existing Courthouse is determined to be costlier than a new building.

- CA Dorsett has submitted an ARPA request to conduct a feasibility study in preparation for the potential development of a micro grid solar project to provide power for the County Complex in Haverhill. CA Dorsett is coordinating with UNH, BEA, FEMA, DOE, NCIC and others on the project. Early conversations are exploring collaboration with CDFA and USDA as potential sources of technical planning funds. Director Oakes and CA Dorsett have submitted a Water and Sewer project for funding consideration as well.

- **IT:** The IT security audit has been completed and operational, software and hardware changes are underway.

- **Jail:** The current in-house census is 51, the census is up from its all-time low over the summer with another 28 being monitored (6 electronically).

- **Broadband Committee Update**: At this point we have committed $4,500 which was matched by a $5,000 technical assistance grant through NCIC. These funds are being used towards the initial planning phase of the Middle Mile project. The Committee has engaged the services of two technical contractors to assist in the effort. Since the last report the CA Dorsett and NCIC prepared on behalf of the Commission, the Broadband Committee has applied for an NTIA grant and awarded an RFP to hire a consultant, EX2. Representative Eagan continues to dedicate time to assist the Committee in its effort and coordinate the efforts of northern Grafton Communication Districts. Broadband Committee Chair and Bristol Town Administrator Nik Coates celebrated Bristol's broadband project rollout last Thursday. His work in that project will connect to the County wide effort.

- **American Rescue Plan Act of 2021**: Grafton County is confirmed to receive $17,432,836 – and has received ½ of those funds, with the second ½ to be sent in about a year later. The funds are placed in a separate dedicated account when they are received. CA Dorsett created a process for proposals that allow the Commission and Executive Committee to partner in the decision-making process. The proposals are received by CA and considered by the Commission, which then provides the Executive Committee with

recommendations. The important first round proposals being considered today.

- **The County Attorney**: Court is now in session!

- **Alternative Sentencing**: In-person client meetings have resumed with some telehealth visits continuing. Mental health and substance abuse issues with participants continue to increase. There are increasing therapeutic reentry program CARE sentences, and our program is working with Probation & Parole, identifying potential clients. CA Dorsett and Director DePalo are exploring the status of transitional housing throughout the County.

Rep. Sykes asked if there has been any discussion regarding a vaccine mandate for employees. Commissioner Piper stated that there have been discussions. Previously, NHA Labore had strong professional reasons as to why he did not want to mandate the vaccine. Among those reasons was the fact that the Nursing Home staff is still required to wear masks while at work, along with handwashing and other hygiene protocols. Those were the precautions were in place during the first virus, and they had only one (1) positive case in terms of residents.

Commissioner Piper stated that there is currently a policy being worked on by HR and the County Administrator. HR Director Clough had received inquiries from staff regarding quarantine and what the policy is. She explained that the original draft policy, that was not released, stated that there would be a difference in compensation that would provide an incentive for employees to become vaccinated. Those folks who are vaccinated would be paid for quarantine time out of the ARPA funds, and those who were not vaccinated, given the staff shortages, would be on their dime.

HR Director Clough stated that the County Administrator and she have been working to get guidelines in place. Previously, if staff were out to quarantine, they were paid for that time. The Commissioners voted to end that policy at the end of June, once everyone had the opportunity to be vaccinated. The Committee further discussed this topic, and Rep. Sykes stated that he appreciates the fact that the Commissioners have been discussing it.

MOTION: Rep. Greeson moved to accept the Commissioners' report. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

ARPA Funding Requests

CA Dorsett handed out a three (3)-page overview of the ARPA requests to the Committee. He explained that, after the Delegation voted to authorize the Executive Committee to have final say over the ARPA funds, the Commissioners got together and developed a procedure with some timelines put in place. He stated that the process was much like a grant process. The Department Heads needed to apply for the funds, providing details on cost, how it intends to meet the Commissioners priorities as well as how it fits into the ARPA criteria. The process was adopted in July with the first round of applications being due to the County Administrator September 3rd. The Commissioners reviewed these requests in detail on September 14th and 15th and are bringing forward their recommendations to the Executive Committee.

Rep. Sykes stated that he is thinking of how the Executive Committee is to structure their process for review and approval of these requests. This is a significant amount of money, and they want to make sure they are doing right by the taxpayers, the county complex and the employees.

Rep. Abel stated that one of the difficulties he has is understanding the overall strategy for using these funds. He does not believe they had been presented with some kind of strategy moving forward. He stated that a $20,000 request could lead to something larger down the road. He asked if the Executive Committee could be told how far the Commissioners have gone in this direction.

Commissioner Piper explained that the primary umbrella for their proposals would relate to resilience. They had their departments submit proposals, and their primary projects were ways of creating and strengthening the county complex infrastructure in a way that would benefit taxpayers. There are requests for feasibility studies for water, sewer and electric, broadband and assisted living. The Commissioners are also looking to maintain a healthy complex on the part of their staff, as there is a proposal for premium pay for

employees who worked on site during the stay at home order and a stipend to boost the pay for the departments who are experiencing extreme staffing shortage.

CA Dorsett stated that to answer Rep. Abel's question in a broad way, they discussed at a Commissioner meeting, developing an overarching concepts on how these funds should be used, especially in the first phase. He further discussed those concepts with the Committee.

Rep. Greeson asked — in regards to the money that can be used as premium pay for employees — could money be set aside for those employees who are required to stay home to quarantine, rather than creating a system that divides vaccinated and unvaccinated employees. He stated that he could not tell between an unvaccinated sick employee and a vaccinated employee who is sick. He stated that they are all essential workers, regardless of their personal philosophy. He feels they should respect their personal philosophy and compensate them if they do get sick. He asked if they would be able to do something like that rather than incentivizing, so the county does not lose staff one-way or the other. CA Dorsett stated that this is part of the discussions that they have been having, not only possibly creating a morale issue but he is looking into, if by removing a potential benefit, would they be causing a labor liability issue. Rep. Greeson stated that instead of creating that issue; why not compensate everyone out of these funds. FD Libby stated that she does not believe they can use premium pay for that but believes it could come out of the response to the public health emergency category.

Rep. Gordon asked if they are going to be asked to authorize these expenditures today, and if so, how are they going to decide to do that. Rep. Sykes stated that he does not feel that they need to rush this and feels it could become an old business topic for their next meeting, if they do not get through them all. He stated that he wants to make sure we get to the Broadband Committee today. As far as the other requests, he is in no rush. Rep. Egan stated that their hesitancy in voting on these is due to the fact that they did not receive the information ahead of time. CA Dorsett stated that he had sent the packet to Rep. Sykes last week. He was unaware of the technical difficulty and that it had not been relayed to the Committee. He stated that there are several items that are critical to take up today, as they have an immediate impact on operations or future planning of a project. CA Dorsett noted which projects were critical to be approved today.

Rep. Gordon asked for an explanation for the campus-wide cyber security upgrades. CA Dorsett explained that an audit of the IT department was done, and there were significant operational changes made. The County currently is outsourcing IT, while changes are being implemented. Critical changes are being made over the course of the next 12–18 months. These funds will mitigate some of the identified risks.

Broadband

CA Dorsett stated that the Broadband Committee has been able to take the $4,500 that the Commissioners approved and matched that with NCIC's technical assistance grant. This took them to the point where they could get an overview of an estimated project to complete the backbone and also start communications with municipalities and coordinate grant applications. This next round of funds would help the committee get more into final design and construction documents and move them forward, as well as potentially have a small amount of matching funds for other grant opportunities that do not have a restriction of using federal funds as a match. Rep. Egan stated that as the Executive Committee's representative to the Broadband Committee, he would thoroughly support this item. The key is that there are matching programs available through foundations, programs that are timely to have match funding for, especially in the research and design. There is a willingness of the Broadband Committee to engage with all partners that could help move this project along.

Rep. Greeson asked what is the total cost of the project, how long it will take, and how far $250,000 will take them. CA Dorsett stated that the overall project is roughly $25 million. If the Broadband Committee were to receive the NTIA grant that they applied for, they would be under construction next year. If the committee does not receive the grant, they would still like to be under construction next year and this $250,000 would help keep things moving. CA Dorsett further discussed and answered questions.

> **MOTION:** Rep. Egan moved to authorize Grafton County to utilize $250,000 in American Rescue Plan funding for Broadband. Rep. Greeson seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Nursing Home/DoC Stipend Program

HR Director Clough explained that this proposal is working collaboratively with NHA Labore and Supt. Elliott. They are experiencing critical staffing shortages within these two (2) departments, and it is very important to keep the staff that we have. Applications are not coming in for these positions. They are proposing a stipend program rather than a base rate pay increase because, as a part of budgeting process, they had a wage study audit and they are beginning that process. In anticipation of what that audit will bring, they do not want to change base rates of pay at this time. This proposal would give full time employees $300 per week meeting certain qualifications, paid on productive time. Part time employees need to work 24 hours. At this point, they feel it is a stopgap measure to get these departments through to the wage study. They anticipate having to make some changes because of that study. HR Director Clough stated that the employees here are stepping up to the plate and need management to recognize that they can leave and go elsewhere and this gives them an incentive to stay. She noted that they are having trouble filling entry-level positions.

Rep. Weston asked when will the results of the study would be available. HR Director Clough stated that they just awarded the bid, and the study should be completed by February. Rep. Gordon stated that once you start paying people more it creates an expectation that they are going to continue to receive it. FD Libby noted that these employees have all received stipends twice before and are aware that there is an end date. The Committee further discussed the request and HR Director Clough answered questions

> **MOTION:** Rep. Abel moved to authorize Grafton County to utilize $1,887,367 in American Rescue Plan funding for the expenditure of item #3 and #4 for Premium Pay for employees. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Cyber Security Upgrades

Heather Porter from SNS explained that this request not only includes cyber security upgrades but it would produce taxpayer savings as well by replacing physical equipment. This deals with critical county services. Some of the

recommendations are to improve the network and reduce the risk of crippling the critical services. She noted that the cyber security requests are to meet the basic minimum of standards for cyber security.

Rep. Sykes stated that, in earlier administrations and Executive Committee meetings, the county made a decision to separate the IT needs of the Registry of Deeds from the IT needs of the rest of the county. He asked if this is still being looked at. Register Monahan stated that she has been in office 11.5 years and that was one of her first concerns. She welcomed Kevin Low and Heather Porter when the IT audit was taking place. They had extensive conversation, and K. Low commended her on her actions. She stated that she appreciates H. Porte and K. Lowe's expertise and professionalism. She has asked them to vet through Fidlar and what her department is doing but noted that what they have is the best of the best, and she is ready to defend it. H. Porter stated that their role is to act as the IT department and continuing on the budget. They will also make recommendations to include the Registry of Deeds in items that change, but they do not need to accept those recommendations. Register Monahan stated that she welcomes their recommendations. CA Dorsett stated that this is critical and timely and appreciates the Executive Committee's support.

> **MOTION:** Rep. Greeson moved to authorize Grafton County to utilize $670,955.35 in American Rescue Plan funding for the expenditure of line item #12 to upgrade the cyber security system of the county complex. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being five (5) in favor and none in opposition the motion passes.

Micro Grid Feasibility Study

CA Dorsett explained that this project is something they started looking at with Supt. Oakes. Supt. Oakes had shown him electrical usage charts and the increases in costs, which was about 100% increase over the last ten (10) years. He stated that they started exploring this with UNH Extension as they have a specialist that deals with alternative energy. He said the conversation started by asking if they could have solar power to offset the county's minimum load, and it turned into looking at the entire complex's energy supply. He explained that this feasibility study is phase one (1). If the study reveals that it does not make financial sense, then this would be the last step.

If the process does reveal feasibility, there would be a second phase. CA Dorsett answered questions from the Committee.

> **MOTION:** Rep. Greeson moved to authorize Grafton County to utilize $40,000 in American Rescue Plan funding for the expenditure of line item #10 for the campus wide Micro Grid feasibility study for $40,000. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being five (5) in favor and none in opposition the motion passes.

CA Dorsett asked if the committee be open to meeting in October to address the rest of these requests. The Committee discussed it and agreed to meet October 25th at 8:00am.

With no further business, the meeting adjourned at 11:24

Sincerely,

_____

Joyce Weston, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
October 25, 2021

PRESENT: Representatives Sykes, Abel, Greeson, Weston, Egan and Murphy. Commissioners Piper, Ahern, and Lauer, Finance Director Libby, County Administrator Dorsett, Heather Bryant, DoC Supt. Elliott, George Baldwin, Register Monahan, Admin. Assistant Norcross

Rep. Sykes called the meeting to order at 8:00 AM and began with the Pledge of Allegiance led by Rep. Greeson.

Rep. Sykes stated that this meeting is to address the rest of the ARPA requests that were not completed at the September meeting.

Department of Corrections – Supt. Elliott & George Baldwin

1. Body Thermal Scanner – Supt. Elliott stated that he has been looking at a body scanner for a few years now. He explained that at the Department of Corrections they have had 122 incidents where there has been contraband brought into the facility. Inmates hide contraband inside of their bodies that their staff cannot see unless they are sent to Cottage Hospital for x rays. He stated that their fear is having fentanyl get into the facility. This scanner would allow them to scan inmates upon arrival to prevent that as well as scanning their temperatures.

> **MOTION:** Rep. Weston moved to authorize Grafton County to utilize $139,000 in American Rescue Plan funding for the DoC Thermal Body Scanner. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

2. Video Surveillance – Supt. Elliott explained that the DoC has been working on replacing this system for three (3) years. The current system is a ten (10) year old system and will be obsolete soon. They can no longer find

parts for their system. Supt. Elliott stated that if their system goes down inside the facility, they would not be able to record inmate movement, fights and inmate disputes. It would revert to the officer's word against the inmates. He also noted that they have not lost a lawsuit in seven (7) years because of this system. CA Dorsett and FD Libby answered ARPA funds use questions from the Commission.

> **MOTION:** Rep. Egan moved to authorize Grafton County to utilize $196,993.05 in American Rescue Plan funding for the DoC Video Surveillance System. Rep. Greeson seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Register of Deeds – Register Monahan

1. Deeds Premium Pay – Register Monahan explained to the Committee that some of the other Register of Deeds Offices in the state, and the country, were able to work remotely at home because of the quality of internet. Her team does not have reliable internet in their homes and therefore did not have that option. Her staff came in the office every day because they could not afford to risk losing a document due to a glitch in the internet. For her team to not be recognized in their effort to protect rural citizens, and to be there on the phone during this time of confusion with search and real estate, she feels this is wrong. Register Monahan noted that she feels that what also happened with the reduction in staffing, the need to come into the office, that her team acted above and beyond and this is a small portion of $17 million to reward some very long serving maxed out employees. She stated that she respectfully requests that the Committee encourage their commitment to continue in this small way.

FD Libby noted that the Registry of Deeds staff have already received the $6,000 that the rest of the employees received, with the pay that the Executive Committee approved at their September meeting. Rep. Murphy clarified that no other departments received this additional pay. FD Libby stated that was correct. She explained that the stipend program was put back into place at the Nursing Home and Department of Corrections, which will eventually put the Nursing Home employees over $6,000 in the way that they are paid but the balance of the rest of the county employees all received

up to $6,000. FD Libby went on to answer further questions from the Committee.

Rep. Egan asked what percentage of the Registry of Deeds work is walk in customers versus customers that are served online. Register Monahan explained that just because a person walks in does not mean it is for business. She stated that it is hard to put that into a percentage. They have anywhere from 20-30 people a day in their office.

FD Libby noted that, with all due respect to the Register of Deeds, if the Executive Committee approves this request, they will be paying the Register of Deeds employees more than the Nursing Home and Department of Corrections employees who are 24/7 front line direct care employees.

Commissioner Piper noted that the $6,000 was a very strong recognition to the employees. A few employees have spoken with her and were very grateful for this. This dollar amount was set as the result of a very long conversation between the Board of Commissioners, Finance Director and Register of Deeds. She explained that they were trying to find a compromise between the Register Deeds proposal and what they felt they could do universally. Register Monahan noted that she wanted to emphasize that they have dealt with the untested public, one on one for two (2) years. Rep. Weston reported that her concern is that to some degree this is discriminatory and sets a bad precedent, if one department gets an additional amount what prevents another department from asking for the same. She stated that she cannot support this motion.

> **MOTION:** Rep. Weston moved to not accept the Register of Deeds request for Premium Pay. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

2. Back Scanning Project – Register Monahan noted that that they have 200 books remaining to be scanned that the public comes in to use. She explained that since ARPA funds have been announced US Imaging has been very busy since this fits the criteria for ARPA fund in terms of protecting the public, public employee health as well as strengthening infrastructure. Their office would not have to deal with the public as much if a professional team

digitized these records. Rep. Murphy asked why this request falls under the lost revenue category and not the response to public health.

MOTION: Rep. Egan moved to authorize Grafton County to utilize $150,000 in American Rescue Plan funding for the Register of Deeds Back Scanning Project.

Discussion: Rep. Greeson stated that his understanding is that Register of Deeds did not lose any revenue and in fact, revenue was up and therefore he feels this should not be under lost revenue because they did not lose revenue. He stated it seems that this would be a lie. FD Libby explained that their lost revenue calculation is for the county as whole, not specific departments. Rep. Sykes stated that he would support this request as it would complete the back up of all of the county's books. Commissioner Piper stated that she had a comment regarding Rep. Greeson's statement that stated that placing this under loss revenue as a lie. She stated that the Finance Director is the one who places these categories and she wishes they could use language that is more constructive.

Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes

Maintenance – Supt. Oakes

1. Municipal Septic – Supt. Oakes stated that septic costs have increased 124% over the last ten (10) years. He said that CA Dorsett first brought him the idea and he envisioned a treatment plant like what a municipality has, but after discussion realized this just a large commercial size septic system. This study would explore the possibility of a municipal septic system and determine whether it is feasible. He went on to explain that the plan is to use ARPA funds to further this project if the study comes back as feasible to do so.

MOTION: Rep. Egan moved to authorize Grafton County to utilize $20,000 in American Rescue Plan funding for a Municipal Septic Feasibility Study. Rep. Greeson seconded the motion. Rep. Weston

called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Greeson “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being six (6) in favor and none in opposition the motion passes

2. Municipal Wells – Supt. Oakes stated that the cost increase for water is not as dramatic as the septic but it has still increased. He stated they looked at this idea ten (10) years ago. A hydrologist completed a study on both sides of the road and discovered that across the road there were three favorable sites for wells. This study would involve drilling a test well to see if the ground will work for them in getting a productive well. He noted that if it does, that test well could become a production well. He answered further questions from the Committee.

MOTION: Rep. Greeson moved to authorize Grafton County to utilize $41,500 in American Rescue Plan funding for the Municipal Wells Test Well. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Greeson “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being six (6) in favor and none in opposition the motion passes

3. Sewage Pump Station Generator – Supt. Oakes stated that this generator was installed in 1963. The Automatic Transfer Switch for that generator was upgrade roughly 14 years ago. That piece is still in good condition and can continue to be used. He was told during an annual inspection of this generator in 2018 that he should consider replacing it, as he would be unable to get parts for it if something were to break due to its age. Supt. Oakes noted that if he were to lose that generator and lose power they would be in trouble. Part of the cost to replace this generator includes a temporary generator while this is being replaced. This generator takes care of the sewage pump station, covers all of the farm outbuildings but the most critical piece of that is the sewage station and the dairy operation.

MOTION: Rep. Abel moved to authorize Grafton County to utilize $70,000 in American Rescue Plan funding for the Sewage Pump Station Generator replacement. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Greeson “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep.

Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes

Sheriff's Department

1. Sheriff's Uniforms – Rep. Abel asked why the Commissioners did not recommend funding this request. Commissioner Piper explained that it did not appear to them to be a need. In the discussion, it was put forth as a request, not of the Department Head, but of the employees. In the conversation with the Sheriff, it seemed like a luke warm endorsement and seems as a request such as this would not pass during the regular budget season.

MOTION: Rep. Murphy moved to not fund the Hygienic Uniforms for the Sheriff's Department. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes

Nursing Home

1. Assisted Living Feasibility Study – CA Dorsett stated that he and NHA Labore met with an expert in Assisted Living facilities to see if this was a good idea to pursue. The expert said from firsthand knowledge it is worth the study, as Assisted Living facilities are needed.

MOTION: Rep. Egan moved to authorize Grafton County to utilize $25,000 in American Rescue Plan funding for the Assisted Living Feasibility Study. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes

Farm

1. Farm Modernization Feasibility Study – CA Dorsett explained they have been looking at the Farm and have learned that the practices that they use have been in place since the 1870s. This study would start more heavily with the dairy and seeing if there can be a reduction of labor. He noted that they

toured the Tullando Farm in Orford that is fully mechanized. They are also looking to free up labor to pursue items in FarmDoC. CA Dorsett answered further questions from the Committee.

> **MOTION:** Rep. Weston moved to authorize Grafton County to utilize $20,000 in American Rescue Plan funding for a Farm Modernization Feasibility Study. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Rep. Sykes stated that the next meeting is November 22nd at 8:00am.

9:29AM With no further business, the meeting adjourned
Sincerely,

_____
Joyce Weston, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
November 22, 2021

PRESENT: Representatives Sykes, Abel, Greeson, Weston and Egan. Commissioners Piper and Ahern, Finance Director Libby, County Administrator Dorsett, Treasurer Hill, Admin. Assistant Norcross

Rep. Sykes called the meeting to order at 8:00 AM and began with the Pledge of Allegiance led by Rep. Greeson.

Rep. Sykes asked if everyone had a chance to review the minutes from the September 20th and October 25th meetings.

> **MOTION:** Rep. Abel moved to approve the minutes from the September 20th and October 25th meetings. Rep. Egan seconded the motion. . Rep. Abel called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "abstained", Rep. Greeson "yes", Rep. Sykes "yes". With the vote being four (4) in favor, none in opposition and one (1) abstention the motion passes.

<u>Treasurer Hill gave the following Treasurer's Report</u>

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER'S REPORT
DATE: NOVEMBER 22, 2021
CURRENT CASH POSITION (as of 10/31/21)
Grafton County General Fund
Checking Account (ICS @ .35%) $ 2,396,204.47 (Woodsville Guaranty Savings Bank)
Investment Account (ICS @.20%) $ 10,846.48 (Mascoma Savings Bank) Investment Account Money Market (.02%) $ 1,137.81 (NH Public Deposit Investment Pool)
Investment Account (Money Market .20%) $ 1,311.31 (TD Bank)
Investment Account (Repurchase .20%) $ 1,252.42 (Bank of NH)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%)	$ 196,369.43 (Woodsville Guaranty Savings Bank)
Deeds Surcharge Money Market (.05%)	$ 14,818.44 (Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.4499%)	$ 63,956.29 (Service Credit Union)
Nursing Home Capital Reserve (1.00%)	$ 162,772.23 (Woodsville Guaranty Savings Bank)
American Rescue Plan Funds (.30%)	$ 8,419,399.72 (Bank of NH)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the current fiscal year (7/1/21–10/31/21) is $7,030.40.

- FY 2021 Tax Anticipation Notes: The Delegation authorized the borrowing of up to five (5) million dollars at the Delegation meeting on June 29, 2021. I am very happy to report that Grafton County will not need to borrow any Tax Anticipation Notes for this year!

- Tax bills have been sent out to Grafton County municipalities and as of today we have received payments from three (3) communities: City of Lebanon, Town of Bristol and Orange for a total of $4,838.764.

MOTION: Rep. Egan moved to approve the Treasurer's Report. Rep. Greeson seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes". With the vote being five (5) in favor and none in opposition the motion passes.

Commissioner Piper gave the following Commissioners' Report

Commissioner Piper and County Administrator Dorsett further discussed the vaccine mandate with the Committee and answered various questions. Commissioner Piper noted that NHA Labore held off on putting in a mandate before it was federally mandated. He did this to try to work with the staff to educate them and encourage them to be vaccinated on their own. She reported that she also spoke with a County Commissioner in Merrimack County. Merrimack County put in a mandate before the federal mandate came out, and they reported that they did not see the mass walkouts that they had anticipated. Commissioner Piper stated that the Board of Commissioners' vote was a majority vote and they need all staff in leadership positions to be on board and work together with this change.

Rep. Egan stated that he commends the County for doing what they can do to keep their employees who have exemptions and trying to find other roles for them. Rep. Sykes agreed, noting that they need to try to keep people employed the best they can but they also have an obligation to protect people who are working here.

> **MOTION:** Rep. Egan moved to approve the Commissioner's Report. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes". With the vote being five (5) in favor and none in opposition, the motion passes.

<u>Finance Director Libby gave the following Finance Director's Report</u>

Finance Director's Report
November 19, 2021
Financial Reports

- Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent four (4) months complete.

  Nursing Home Revenue:

Payer Source	FY 2022 Budget	FY 2022 YTD Actuals

Medicaid	88	81.5
Medicare	3	1.5
Private Pay	22	22
Veterans	1	2
Total	114	107

- COVID and staffing levels continue to have an impact on the revenue at the nursing home. The chart above is as of October 31, 2021. We are below our budgeted census in two (2) of our (4) payer sources. Private Pay is at budget and Veteran's is up slightly. Our Medicaid reimbursement rate is higher than was estimated at the time of the budget, which is helping to offset a lower census. Our current census is 103. YTD revenue for the nursing home is currently showing a positive variance due a final Nursing Facility Account (504) payment for FY '21 from the State of NH that was received after the close of the fiscal year so the revenue is booked in FY '22.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – no revenue has been received in FY '22 (1st quarter bed tax payment was received on Friday 11/19/21 - $414,110.

- The Department of Corrections is showing a negative variance currently.

- The farm is showing a positive variance. All revenues projected from the farm stand have been met, and all other sources are on-target other than a planned timber cut that will not take place until the winter months.

- The Sheriff's Department is showing a negative variance currently.
- County Attorney/Victim Witness/Roving Advocate. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly. The Roving Advocate grant ended on 9/30/21. The County had applied for a new grant however, that grant was not awarded. Therefore, the monies budgeted in that category for revenue and expense will stop as of the October financials.
- The Register of Deeds revenue continues to be up in FY '22. Revenue continues to be above monthly projections.
- Taxes are due December 17th.

Expenses

- Through four (4) months, we have a few departments that are showing negative variances. October was a three (3)-payroll month that causes smaller departments to be overspent for a month or two. Some departments are overspent at the beginning of the fiscal year due to insurance, taxes and large annual contracts that are paid in July.

❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.

- 33.33% of the fiscal year completed. On the pro-rated report, I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the October report, we are at 33.54% which is slightly ahead for revenue and at 30.88% or under expended by $1.2M. This all factors into the unassigned fund balance which is, at this point, $7,793,350.

- Over Expenditure Report – This report shows any line item that is over-expended at month-end.
    - We only have a few over-expended line items at this point. They are very minor and nothing out of the ordinary.

FD Libby answered questions from the Committee.

> **MOTION:** Rep. Egan moved to approve the Finance Director's Report. Rep. Greeson seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes". With the vote being five (5) in favor and none in opposition the motion passes.

CA Dorsett gave the following ARPA Project Update:

County Administrator's ARPA Project Report

Broadband

The Grafton County Broadband Committee spent approximately a year on preliminary designs for the backbone, surveying residents on the lack of broadband coverage, engaging with broadband providers on their current services, identifying funding opportunities, investigating business models, estimating costs, and producing maps.

As mentioned, the County has applied for a highly competitive $26,000,000 grant through the National Telecommunications and Information Administration referred to as NTIA. NTIA has provided our committee with several areas needing additional information, including corporate ISP challenges to our application. The challenges asserted that those ISP's provided adequate service and that, therefor, there was not a need for broadband in many census blocks. Through county-wide survey responses, we were able to show that the challenges were not supported.

The Broadband project also applied for a $25,000 Community Development Block Grant (CDBG), through the Community Development Finance Authority (CDFA). We have received word that our application was recommended for approval. The County Broadband project has been focused on developing the middle mile "backbone" network, for which much of the recently approved $250,000 of ARPA funds are being used. The

Committee understands that many municipalities may have difficulty coordinating the "last mile" design. The CDBG funds will focus on assisting 19 municipalities with their last mile planning efforts. We plan on utilizing the already approved ARPA funds for the remaining Grafton municipalities last mile, high level planning efforts.

Completed or Underway

The Non-Nursing Home/Law Enforcement Premium Pay and Nursing Home DoC stipend program has been enacted. Deeds office Back Scanning project has been awarded and is scheduled for 11/30–12/9. Cyber Security and IT Infrastructure project has been awarded and will be phased in over the next year.

Pending

ARPA funded feasibility studies (Microgrid project, onsite septic, onsite wells, assisted living facility, and farm modernization) remain in early development. There is also early coordination on the DoC Body Thermal Scanner and Video Surveillance System.

Other ARPA News

The State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act has been passed by the US Senate, vote in the House is pending. The bill would provide additional flexibility to spend funds.

Project timelines are being developed to space out projects to minimize extra demand on the organization. The County has heard of ARPA requests from municipalities and not-for-profits. Further progress needs to be made on approved projects and additional research on staff's ability to review non-county entities compliance with ARPA guidelines.

CA Dorsett also handed out the attached documents regarding the 1st round ARPA projects timeline and a Farm Stand Donation Report.

Rep. Sykes stated that the next meeting is January 24th 8:00am.

9:29AM With no further business, the meeting adjourned

Sincerely,

_____

Joyce Weston, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
January 24th 2022

PRESENT: Representatives Sykes, Gordon, Abel, Greeson, Weston, Egan – via Zoom, Murphy – via Zoom. Commissioners Piper, Lauer and Ahern – via Zoom, County Administrator Libby, Treasurer Hill, Admin. Assistant Norcross, Director Andross, Superintendent Oakes, HR Director Clough, Farm Manager Nelson, County Attorney Hornick, Sheriff Stiegler, Register Monahan – via Zoom, Alternative Sentencing Director DePalo – via Zoom, Alex Nuti-de Biasi – Journal Opinion – via Zoom.

Rep. Gordon called the meeting to order at 8:00 AM and began with the Pledge of Allegiance led by Rep. Greeson.

A quorum was not physically present to start the meeting. The Committee reviewed reports from the Treasurer, County Administrator and Commissioners.

Treasurer Hill gave the following Treasurer's Report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER'S REPORT
DATE: JANUARY 24, 2022

CURRENT CASH POSITION (as of 12/31/21)
Grafton County General Fund
Checking Account (ICS @ .35%) $22,642,238.50 (Woodsville Guaranty Savings Bank)
Investment Account (ICS @.35%) $ 1,010,899.35 (Mascoma Savings Bank) Investment Account Money Market (.02%) $ 1,137.85 (NH Public Deposit Investment Pool)
Investment Account – ICS (.25%) $ 1,000,024.41 (Claremont Savings Bank)
Investment Account – Re-Purchase (.20%) $ 1,001,253.88 (Bank of NH)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%) (Woodsville Guaranty Savings Bank)	$196,697.85
Deeds Surcharge Money Market (.05%) Guaranty Savings Bank)	$ 21,648.67 (Woodsville
Dispatch Capital Reserve (.75%) Union)	$ 63,962.58 (Service Credit
Nursing Home Capital Reserve (1.00%) Guaranty Savings Bank)	$163,044.46 (Woodsville

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the current fiscal year (7/1/20-12/31/21) is $14.671.01.

- FY 2022 Tax Anticipation Notes: We did not need to borrow any money.

- Tax bills – Taxes have all been paid, we did have one town who was late. We have received that payment and interest that was accrued. We collected a total of $26,972,066 in tax revenue for FY 2022.

- The following Investment Plan was approved by the Commissioners on December 21, 2021:
    - Woodsville Guaranty Savings Bank – Insured Cash Sweep – .65% - All funds remaining in the County's possession after the investments below are made. This would be approximately $20,000,000
    - Mascoma Savings Bank – Insured Cash Sweep – .20% - $1,000,000
    - Bank of NH – Repurchase Agreement - .20% - $1,000,000
    - Claremont Savings Bank – Insured Cash Sweep - .25% - $1,000,000

- Investment letters were sent to all banks that have a branch located within Grafton County. These letters were sent out on December 13th with bids due back by the close of business on Friday, December 17, 2021. We received proposals from five (5) banks.

Commissioner Piper gave the following Commissioners' Report:

Commissioners' Report
January 24, 2022

The Commissioners are pleased to present this report to the Executive Committee.

County Administrator Dorsett ended his employment with Grafton County on December 10, 2021. The Commissioners have appointed former County Administrator Julie Libby as the Interim County Administrator. We are currently evaluating specific needs and will be making decisions on how to move forward in the coming months.

Nursing Home:

- Admissions have resumed; however due to Nursing Home Covid safety protocols, and staffing shortages admissions have been slow. The current census is: 100.
  The federal vaccine mandate has been upheld by the Supreme Court and the deadline for the nursing home employees to be vaccinated is February 28th. The Commissioners have reinstated their vaccine mandate policy to comply with this.
  Staffing shortages continue to be a significant issue, we currently have the following vacant positions: 17.15 LNA's, 14.95 RN/LPN's, 4 Dietary Aids, 1 FT Housekeeper and 3 PT Housekeepers. The stipend program continues to be a critical tool to stabilize current staffing levels and attract new candidates.

- COVID Testing Update. Since the last report, we have had four (4) residents test positive. They have all recovered. We have also had a number of staff test positive. We continue to do required weekly testing. The nursing home and the Department of Corrections employees are not included in the new guidelines for Isolation and Quarantine and thus continue to have to be out of work for 10 days if testing positive. This continues to create staffing issues.

- GCNH Vaccination Update: We are currently at 95% of all residents who are fully vaccinated and 87% of staff.

Department of Corrections:

- The current in-house census is 43 with another 18 on pretrial services and 7 being monitored electronically. We continue to face significant staffing shortages with 9 vacant full-time positions out of 43. There are also 2 vacant full-time positions in Community Corrections. The impact of COVID has also been difficult on staffing, as there have been a number of correctional staff out with COVID. We have also had a couple of COVID outbreaks among inmates. Both outbreaks have been resolved.

County Courthouse:

- CA Libby talked with the Bureau of Courts last week and it appears through those discussions that the Grafton County Courthouse is not a priority for the state, and they will not be seeking any capital requests to help with costs for a new building. We are currently working with them to inquire about long term leasing to ensure that if the county constructs a new building that incorporates their needs, they will be staying on as a tenant long into the future. The county will be looking at next steps in the process to address the building deficiencies addressed in the study that was conducted last year.

IT:

- SNS is in the process of implementing the Cyber-security updates that were approved with ARPA funding. Most of the new equipment has been ordered. Some equipment is delayed due to supply chain issues, but the project is moving forward.

Broadband Committee Update:

- The National Telecommunications and Information Administration (NTIA) grant application is still pending; a decision is expected in February. The Broadband Committee continues to meet and move forward with plans.

Human Resources:

- Paypoint HR continues to work on the Wage and Classification study and plans to have a final report ready prior to budget finalization.

Farm DoC:

- Research is currently being done on a number of items for Farm DoC. More detailed information will be given to the Commissioners in the coming weeks so that they can begin to make decisions regarding implementation. The first component of the plan to be implemented is supplying beef from the farm into the Department of Corrections. Last week the first two (2) cull cows were sent for processing and will be incorporated into the menu at the DoC for the inmates.

American Rescue Plan Act of 2021:

- The Final Rule on ARPA has been issued. This allows for greater flexibility and "simplicity" in the spending of ARPA money. The projects that were approved in the first round are in different phases and all being worked on. The Commissioners have presented you with the Second Round of ARPA requests for your consideration today.

Rep. Murphy – nursing home, this Wednesday they will be outing in a bill to establish a capital reserve account for nursing home.

Rep. Egan – regarding the broadband committee -

CA Libby gave the following report:

Finance Director's Report
January 24, 2022

Financial Reports

- Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent six (6) months complete.

  Nursing Home Revenue:

Payer Source	FY 2022 Budget	FY 2022 YTD Actuals
Medicaid	88	81

Medicare	3	1.5
Private Pay	22	20.5
Veterans	1	2
Total	114	105

- COVID and staffing levels continue to have an impact on the revenue at the nursing home. The chart above is as of December 31, 2021. We are below our budgeted census in three (3) of our (4) payer sources. Veteran's is up slightly. Our Medicaid reimbursement rate is higher than was estimated at the time of the budget which is helping to offset a lower census. Our current census is 100. YTD revenue for the nursing home is currently showing a positive variance due a final Nursing Facility Account (504) payment for FY '21 from the State of NH that was received after the close of the fiscal year so the revenue is booked in FY '22 and because of the higher reimbursement rate. We have also received $711,140.80 in federal HHS payments for COVID.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – Only reflects 1st quarter payment.

- The Department of Corrections is showing a negative variance currently. Primarily due to lower census and no federal inmates.

- The farm is showing a positive variance all revenues projected from the farm stand have been met and all other sources are on-target other than a planned timber cut that will not take place until the winter months.

- County Attorney/Victim Witness/Roving Advocate. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly. The Roving Advocate grant ended on 9/30/21. The County had applied for a new grant however, that grant was not award therefore, the monies budgeted in that category for revenue and expense will stop as of the October financials.

- The Register of Deeds revenue continues to be up in FY '22. Revenue continues to be above monthly projections. Revenue is already at over 60% collected.

- Miscellaneous Revenues include an unanticipated Return of Surplus from HealthTrust in the amount of $351,688.49.

Expenses

- Through six (6) months we have a few departments that are showing negative variances.

❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.

- 50% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the December report we are at 50.09% which is slightly ahead for revenue and at 46.24% or under expended by $1.8M. This all factors into the unassigned fund balance which at this point $8,573,083.

❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.

We only have a few over-expended line items at this point. They are very minor and nothing out of the ordinary.

Old Business: Rep. Gordon stated that concerning broadband, they have had up until this point, an active discussion on the County supporting the broadband project and the backbone. He asked what the County's role is now in the project. Commissioner Piper explained that her understanding is that if there is an oversight rule, it was a loose one. CA Libby stated that the intent at the end of the day is for the County to find funding for the middle mile construction of the project. If the NTIA grant that the Broadband Committee applied for is awarded, that grant will cover the project. She noted that she is meeting with Katelyn Robinson from NCIC and Nik Coates on Thursday to talk about a USDA grant application that they can apply for if they do not get the NTIA grant. The Broadband Committee continues to look for avenues to fund the project without being direct impacts to the county taxpayers. The Broadband Committee is using the $250,000 in ARPA funds to help the communities design the last mile.

8:46 AM Rep. Sykes arrived and a quorum was declared.

MOTION: Rep. Weston moved to approve the minutes from the November 22nd meeting. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

MOTION: Rep. Egan moved to approve the Treasurer's Report. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor, and none in opposition the motion passes.

MOTION: Rep. Egan moved to approve the Commissioners' Report. Rep. Murphy seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "abstained", Rep. Weston "yes". With the vote being six (6) in favor, one (1) abstention and none in opposition the motion passes.

MOTION: Rep. Abel moved to approve the Finance Director's Report. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "abstained", Rep. Weston "yes". With the vote being six (6) in favor, one (1) abstention and none in opposition the motion passes.

ARPA Requests

Attorney's Office

1. New Attorney - Atty. Hornick stated that she is requesting a new prosecutor to help with the backload of cases because of COVID. She noted that other County Attorney's Offices across the state are requesting this with ARPA funds as well. She stated that this is for a three (3) year period and the position would be offered as a three (3) year commitment.

2. New Investigator - Atty. Hornick stated that they were unable to fill the position after Detective Fortier retired and the Commissioners asked her not to fill it the following year. She stated that this position is valuable to her office.

3. Equipment – Atty. Hornick stated that this request is to ensure that they have the appropriate equipment to do the job. They are lacking in copier/scanners to allow them to do their jobs remotely and in the office. CA Libby noted that this request was on hold because they were waiting on SNS to look at the request. She reported that she just received an email for the price estimate. The Committee agreed put this request on hold to allow the Commissioners time to go back and review the request.

Atty. Hornick answered questions from the Committee regarding her three (3) requests.

MOTION: Rep. Abel moved to authorize Grafton County to utilize $310,000 in American Rescue Plan funding for a new Attorney. Rep. Egan seconded the motion.

Discussion: Rep. Gordon noted his frustration that the courts created a problem that the county now needs to use these funds to

help correct, rather than using it to benefit the county in other ways. He stated that rarely in the state do they see funds appropriated for things like this, that they do not end up permanently funding.

Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

MOTION: Rep. Weston moved to authorize Grafton County to utilize $300,000 in American Rescue Plan funding for a new Investigator. Rep. Egan seconded the motion.

Discussion: Rep. Weston stated that she feels this is a good use of funds and that the County Attorney has demonstrated a need.

Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

MOTION: Rep. Gordon moved to put the request for new equipment in the Attorney's Office on hold. Rep. Greeson seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

Alternative Sentencing

1. Security Equipment – Commissioner Piper stated that the Commissioners strongly recommended this request given the population the Alternative Sentencing Department supports. There are no safety measures in place. AS Director DePalo stated that she is asking for two (2) security cameras as well as panic buttons for each office and conference room. She reported that they are looking to start a batters intervention program and they need these security measures in place. She also noted that their department is the only building on campus to have no security measures in place.

MOTION: Rep. Gordon moved to authorize Grafton County to utilize $6,935.00 in American Rescue Plan funding for the purchase of security equipment for the Alternative Sentencing Department. Rep. Greeson seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

Human Resources

1. COVID Relief Pay - Commissioner Piper stated that the Commissioners strongly support this request as well. They are having a rapid increase in COVID cases. This request provides COVID relief pay for up to 14 days for all employees. She stated that this is in the best interest in morale and supporting employees. HR Director Clough stated that given the rise in Covid cases she has opted to put a pay structure in place for COVID related leave. She noted that this number is worst-case scenario for all employees at 14 days. She answered questions from the Executive Committee.

MOTION: Rep. Greeson moved to authorize Grafton County to utilize up to $1,002,734.88 in American Rescue Plan funds for COVID Relief Pay for employees. Rep. Gordon seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

Rep. Egan left the meeting.

Sheriff's Department

1. Stipend Program – Commissioner Piper stated that the Commissioners did not recommend that this request move forward. She explained that this request was based off the request that was put through by HR in the first round of ARPA requests. She explained that the DoC and Nursing Home were awarded stipends from ARPA money as these two departments are significantly understaffed and are at critical levels. This staffing situation is not duplicated by any other department and therefore they did not recommend this request. Commissioner Piper noted that the Committee has

three (3) letters in support of the proposal, discussing COVID risks of the Sheriff's Department staff. She stated that the stipends for the Nursing Home and DoC did not have to do with COVID exposure; it was not front line worker pay. She noted that they would have the results from the wage study that in February and that would most likely recommend an increase in wages. Sheriff Stiegler stated that they are a much smaller department than the Nursing Home and Department of Corrections and they had two (2) retire out of 10 staff. He noted that the hiring process was not as easy as it has been in the past, as they did not have the amount of applicants they used too. He explained that all positions are currently filled but one deputy is in the Field Training Program, they will be losing one to maternity leave and another that is on light duty after returning from FMLA and therefore he only has five (5) full time deputies at this time. He noted that he does have special deputies that he uses as well. He answered further questions from the committee regarding his request. Commissioner Piper stated that if the Executive Committee approves this request, they should be prepared to approve requests from every department. She stated that the Sheriff is a very reasonable and professional department head and she has strong respect for him.

MOTION: Rep. Greeson moved to authorize Grafton County to utilize $234,000 for a stipend program for the Sheriff's Department. Rep. Sykes seconded the motion.

Discussion: Rep. Greeson stated that the Sheriff's Department put their lives on the line to keep us safe. He feels that the Sheriff's Department is worthy of the same consideration as the Dept. of Corrections and Nursing Home based on the job at hand. He stated that six (6) months of a stipend will get them through to the summer and hopes that the situation will be different. Everything they are doing is coming from ARPA funds, it does not affect the County budget. They need to think of how they can best utilize this money to take care of their employees. He stated that he feels the Sheriff's Department is worthy of the stipend as everyone else is given the stresses of their jobs. Commissioner Piper stated that this request is based off saying they are bleeding staff like they are at the Nursing Home and the DoC. Rep. Gordon noted that he was not in favor of the stipend program at the Nursing Home and DoC because it set a precedent. This request is based off their staff being underpaid. He has a hard time voting because if they are underpaid, increases

should be in the budget opposed to using these special funds. Rep. Gordon stated that he would prefer to table it and let the department come back in the event that the circumstances show that they have a critical need.

Rep. Greeson withdrew his motion and Rep. Sykes withdrew his second.

MOTION: Rep. Greeson moved to put the Sheriff's Department Stipend Program request on hold for additional information. Rep. Gordon seconded the motion.

Discussion:
Rep. Sykes stated that this is a tool they would have to try to help with the pay but acknowledges that by doing this it opens the door to all departments. CA Libby stated that they are attempting to address the pay with the wage study and it would be incorporated into the new budget. If the route problem with this request is not enough money, they are trying to address that. She stated that she does not feel that they should be giving stipends.

Rep. Weston called the roll. Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "no", Rep. Weston "yes". With the vote being five (5) in favor and one (1) in opposition the motion passes.

2. Cruiser & Body Cameras – Commissioner Piper stated that they could use taxpayer funds from a larger pool to fund this request. CA Libby noted that the Sheriff has been working with the vendor to get them to relook at the pricing. He received a revised quote they decreased the price down to $341,718.23. Commissioner Lauer explained to the Committee one of the reasons for the strong support of this request. She stated that have been using a system called Watch Guard which has been purchased by Motorola. When the Sheriff's Department went to outfit the latest cars with the Motorola system, they were told they needed to sign a contract. When the Sheriff had the contract reviewed by legal counsel there were some strong concerns regarding liability to the county. This is an alternate system that provides the same service, but they are not under the liability of that contract.

MOTION: Rep. Gordon moved to authorize Grafton County to utilize $341,718.23 in American Rescue Plan funding for the purchase of Cruiser and Body Cameras for the Sheriff's Department. Rep. Weston seconded the motion. . Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Dispatch

1. Mann Hill Generator – Commissioner Piper stated that the basis for the need are very clear. The tower site has become a critical part of their public safety dispatch and it is not supported by off grid power. This would be a cooperative effort with the State of New Hampshire Division of Emergency Services and Communications and they will provide ongoing maintenance of the generator. Director Andross explained this site has grown in the importance and is the only site that does not have backup power. They can address a short-term outage but they do not have any means to address a long-term power outage.

MOTION: Rep. Gordon moved to authorize Grafton County to utilize $35,546.00 in American Rescue Plan funds for the purchase of a generator for the Mann Hill site. Rep. Greeson seconded the motion. Rep. Weston seconded the motion. . Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Rep. Murphy left the meeting.

2. Consoles – Director Andross explained that this request is to upgrade the 2-position console system that they acquired when they started working with their new partners in Lancaster. Lancaster does a lot of work in building out their local radio system five (5) years ago. What happened in the process was they had an independent radio console system that was at the New Hampshire Department of Transportation Office in Lancaster, which they have orphaned in their network by directly to their radios to provide service to them. This request will allow them to upgrade those positions to be compatible with their existing systems. Director Andross answered questions from the committee.

MOTION: Rep. Weston moved to authorize Grafton County to utilize $58,979.42 in American Rescue Plan funds to purchase consoles for Dispatch. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being five (5) in favor and none in opposition the motion passes.

3. Phone System – Director Andross explained that this project will replace the existing county telephone switching and infrastructure, providing reliable and redundant capabilities that do not exist today, as well as affording the opportunity for improved and efficient remote work capabilities and critical continuity of operations support/ attempting to accomplish redundancy. Director Andross answered questions from the Committee.

MOTION: Rep. Weston moved to authorize Grafton County to utilize $76,200 in American Rescue Plan funds for the purchase of new phones for the complex. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being five (5) in favor and none in opposition the motion passes.

Maintenance

1. Stipend Program – Commissioner Piper stated that the Board of Commissioners voted to not recommend this request as well. The argument for this was based on maintenance being essential staff as well as the risk of contact with COVID Commissioner Piper stated that once again this was not the reason they approved the stipends for the DoC and Nursing Home. She stated that the Maintenance Department has had a vacant position for quite some time. They are experiencing problems the rest of the campus are as well. She is hopeful that the wage study will help with this problem. Supt. Oakes stated that he wrote the request was based on exposure to COVID and he mentioned not being able to fill a position that was vacant for 8 months. He explained that the past, prior to COVID, they would have10-20 applications for any position. He stated that they have now filled this position. They are a small department as well so when they are down a position it has a domino effect. With staff, being out on COVID related leave it takes its toll. Rep. Weston asked if they should be considering this

discussion with the Sheriff's Department and put this on hold to see what the wage study brings.

> **MOTION:** Rep. Gordon moved to put the Stipend Program request for the Maintenance Department on hold. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "no", Rep. Weston "yes". With the vote being four (4) in favor and one (1) in opposition the motion passes.

2. Sewer Grinder Assembly – Supt. Oakes explained that the main campus sewage grinder station handles all sewage from the complex; it has been there 12 years or more. If the grinder assembly does not work properly and foreign material makes it through to the pumps, the foreign material may jam or ruin a pump. The existing grinder needs a new lower cutting head assembly due to wear. He stated that he received a quote of $24,859, which does not include shipping. The cost for a new assembly is $28,500.

> **MOTION:** Rep. Gordon moved to authorize Grafton County to utilize $28,500 in American Rescue Plan funds to purchase a new Sewer Grinder Assembly. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being five (5) in favor and none in opposition the motion passes.

Nursing Home/DoC

PPE Supplies – Commissioner Piper stated that this request is to purchase PPE supplies for the Nursing Home and Department of Corrections.

> **MOTION:** Rep. Weston moved to authorize Grafton County to utilize $75,000 in American Rescue Plan funds for the purchase of PPE supplies for the Nursing Home and DoC. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being five (5) in favor and none in opposition the motion passes.

Farm

1. Tractor – Commissioner Piper explained that a lot of money is spent on repairs. The County has not invested in equipment on the farm in many years. She stated that FM Nelson has done a wonderful job keeping things going with what he has but a tractor is in bad shape. FM Nelson reported that he is looking to trade in a 16 year old bucket tractor for something new. He noted that during the last cropping season, they were down a larger tractor for a couple of months. At one point, they had 20 acres of hay mowed and another tractor failed as well. He stated that it is a challenge dealing with older machinery. He tries to maintain them but these breakdowns happen and it would be nice to have one very reliable tractor.

> **MOTION:** Rep. Gordon moved to authorize Grafton County to utilize $73,000 in American Rescue Plan funds to purchase a tractor for the Farm. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being five (5) in favor and none in opposition the motion passes.

Next meeting – March 21st, 2022 at 8:00am.

10:46 AM With no further business, the meeting adjourned

Sincerely,

_____

Joyce Weston, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
March 21st 2022

PRESENT: Representatives Sykes, Gordon, Abel, Greeson, Weston, Egan, Simon, Commissioner Lauer, Commissioner Ahern, Commissioner Piper – via Zoom, County Administrator Libby, Administrative Asst. Norcross, Register Monahan – via Zoom

Rep. Sykes called the meeting to order at 8:00 AM and began with the Pledge of Allegiance led by Rep. Sykes.

Rep. Sykes asked if everyone had a chance to read the minutes from the January 24th meeting.

> **MOTION:** Rep. Egan moved to approve the minutes from January 24th. Rep. Gordon seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Rep. Sykes stated that he received communication through Rep. Gordon from Rep. Ladd requesting that he be replaced on the Executive Committee due to scheduling conflicts. Rep. Gordon stated that his understanding is that the full Delegation would have to vote on a replacement for Rep. Ladd but he has invited Rep. Simon to the meeting who, if the Delegation found acceptable, would be the new representative on the Executive Committee. Rep. Gordon explained that stated that Rep. Simon would be unable to vote on any motions but he has invited him to the meeting to make sure he is well informed as they move forward.

Treasurer Hill gave the following Treasurer's Report:

TO:	GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM:	KAREN LIOT HILL, TREASURER
SUBJECT:	TREASURER'S REPORT
DATE:	MARCH 21, 2022

CURRENT CASH POSITION (as of 02/28/22)

Grafton County General Fund

Checking Account (ICS @ .65%) $18,506,085.53 (Woodsville Guaranty Savings Bank)

Investment Account (ICS @.20%) $ 1,011,071.02 (Mascoma Savings Bank)

Investment Account Money Market (.02%) $ 1,137.89 (NH Public Deposit Investment Pool)

Investment Account (Money Market .15%) $ 1,311.96 (TD Bank)

Investment Account (Repurchase .20%) $ 1,001,577.20 (Bank of NH)

Investment Account (ICS .25%) $ 1,000,184.44 (Claremont Savings Bank)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%) $ 212,020.53 (Woodsville Guaranty Savings Bank)

Deeds Surcharge Money Market (.10%) $ 2,089.24 (Woodsville Guaranty Savings Bank)

Dispatch Capital Reserve (.75%) $ 64,028.70 (Service Credit Union)

Nursing Home Capital Reserve (1.00%) $ 163,308.18 (Woodsville Guaranty Savings Bank)

American Rescue Plan (ARPA) (.30%) $6,776,231.14 (Bank of New Hampshire)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the current fiscal year (7/1/21-02/28/22) is $35,542.58.

MOTION: Rep. Gordon moved to approve the Treasurer's Report. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

CA Libby stated that she reviewed the bylaws and the Executive Committee has the authority to appoint a replacement member.

> **MOTION:** Rep. Gordon moved to appoint Rep. Simon to fill Rep. Ladd's position for the remainder of the term. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being six (6) in favor and none in opposition the motion passes.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report
March 21, 2022

The Commissioners are pleased to present this report to the Executive Committee.

The Commissioners have appointed former County Administrator Julie Libby back as County Administrator permanently.

FY 2023 Budget:

- Budget meetings with departments are scheduled to begin on March 24th. We have started late this year in hopes that we would have the wage study completed with a plan for implementation. Unfortunately, that has not happened yet, so departments will develop budgets using current wage charts. The Commissioners will meet on March 24th, March 29th and March 31st to complete department reviews. The Commissioners will then meet throughout April to develop their recommended budget, which is anticipated to be ready by May 1st.

Nursing Home:

- Admissions continue to be very slow due to Nursing Home Covid safety protocols, and staffing shortages. The current census is: 97. Staffing shortages continue to be a significant issue, we currently have the following vacant positions: 15.05 LNA's, 15.85 RN/LPN's, 5 FT and 10 PT Dietary Aides, 3 PT Housekeepers. The stipend program will end on April 2nd.

- COVID Testing Update. The Nursing Home had an outbreak from mid-January until early March. We have had a number of residents and staff that have had COVID. We did have one (1) resident that passed away while sick with COVID. We have been testing residents and staff weekly. As of March 11, 2022 we officially came out of outbreak status, and the building is currently COVID free. Weekly testing has stopped and will not need to be done again unless we have positive staff or residents.

Department of Corrections:

- The current in-house census is 43 with another 14 on pretrial services and 2 being monitored electronically. We continue to face significant staffing shortages with 13 vacant full-time positions out of 43. There is also 1 vacant full-time position in Community Corrections. The impact of COVID has also been difficult on the staff and staffing. Masks became optional at the Department of Corrections for staff on March 3, 2022.

County Courthouse:

- The Commissioners will be meeting with the Sheriff and County Attorney to discuss the EH Danson report and what the specific future needs of the departments in the courthouse are in order to move forward with addressing the courthouse.

IT:

- SNS is in the process of implementing the Cyber-security updates that were approved with ARPA funding. Most of the new equipment has been ordered. Some equipment is delayed due to supply chain issues, but the project is moving forward.

Broadband Committee Update:

- The National Telecommunications and Information Administration (NTIA) grant application was denied. The Broadband Committee continues to meet and move forward with plans. They are exploring all funding opportunities

Human Resources:

- Paypoint HR has presented a report on the Wage and Classification study to the Commissioners. Discussions continue regarding the report and implementation.

Farm DoC:

- ➢ The Commissioners were presented with a comprehensive research document regarding Farm DoC. The Commissioners will be meeting in the near future to have further discussions and make decisions regarding implementation.

American Rescue Plan Act of 2021:

- ➢ The projects that were approved in the first and second rounds are in different phases and all being worked on. The Commissioners have presented you with the third round of ARPA requests for your consideration today. This round was to address items that would have been requested by departments in upcoming budgets, other than the Broadband request.

Commissioner Lauer answered questions from the Committee.

> **MOTION:** Rep. Egan moved to accept the Commissioners' report. Rep. Greeson seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Simon "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

<u>CA Libby gave the following County Administrator's report:</u>

County Administrator's Report

March 21, 2022

Financial Reports

- ❖ Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent eight (8) months complete.

Nursing Home Revenue:

Payer Source	FY 2022 Budget	FY 2022 YTD Actuals
Medicaid	88	80
Medicare	3	2
Private Pay	22	20
Veterans	1	2
Total	114	104

- COVID and staffing levels continue to have an impact on the revenue at the nursing home. The chart above is as of February 28, 2022. We are below our budgeted census in three (3) of our (4) payer sources. Veteran's is up slightly. Our Medicaid reimbursement rate is higher than was estimated at the time of the budget which is helping to offset a lower census. Our current census is 97. YTD revenue for the nursing home is currently showing a positive variance due to the higher reimbursement rate. We have also received $711,140.80 in federal HHS payments for COVID and an additional $167,500 from GOFERR.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly, these reports reflect two (2) quarters.

- The Department of Corrections is currently showing a negative variance due primarily to lower census, no federal inmates, and a lag in BDAS payments.

- The farm is showing a positive variance. All revenues projected from the farm stand have been met and all other sources are on-target, other than a planned timber cut that will not take place this fiscal year.

- County Attorney/Victim Witness/Roving Advocate. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly. The Roving Advocate grant ended on 9/30/21. The County had applied for a new grant however, that grant was not awarded, therefore, the monies budgeted in that category for revenue and expense will stop as of the October financials.

- The Register of Deeds revenue continues to be up in FY '22. Revenue continues to be above monthly projections. Revenue is already at over 75% collected.

- The County has received the first two (2) quarters of Enhanced FMAP from the State of NH. In the amount of $549,114.29. One of the changes made by the COVID relief efforts due to the Public Health Emergency is the FMAP percentage changed, and there was an increase of 6.20% that the federal government is picking up – therefore reducing the counties percentage paid for Long Term Care Services from 50% of the non-federal share to 43.80%. This will continue until the quarter after the Public Health Emergency ends. At this point, we will collect for the remainder of FY 22.

- Miscellaneous Revenues include an unanticipated Return of Surplus from HealthTrust in the amount of $351,688.49.

Expenses

- Through eight (8) months we have a few departments that are showing negative variances. Most are items that were paid in full, causing the monthly percentage/expense to be

skewed, but they will work themselves out as we move through the remainder of the year.

- The Human Service (Long Term Care Expense) will not be one of them. The County's cap for FY 22 is $7,586,523 and the budgeted amount is $7,397,152 leaving a shortfall of $189,371 that will be transferred from another area (yet to be determined) in the budget.

- In addition, careful monitoring of the Farm budget continues. Almost all expenses related to the farm are up significantly at this time. With the current state of things, it seems likely that, due to increases in the cost of fuel, grain, fertilizer and sawdust, the farm may be over-expended at year. I will continue to monitor and be in a better position to forecast in May.

❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expenses based on known variates on revenues and expenses.

- 66.67% of the fiscal year is completed. On the pro-rated report, I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the February report, we are at 68.70%, which is just shy of $1M ahead for revenue and at 60.78% or under expended by $2.8M. This all factors into the unassigned fund balance which at this point $8,911,778.42.

❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.

- We have some over-expended line items at this point. They are very minor and nothing out of the ordinary. Many are COVID expense related that we are being reimbursed for.

MOTION: Rep. Egan moved to approve the County Administrator's Report. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Simon "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

New Business – The Committee discussed budget meeting dates as well as the Delegation meeting to set Elected Officials Salaries. The Committee agreed to have an Executive Committee meeting prior to the full Delegation meeting to discuss Elected Officials salaries and bring forth a recommendation to the Delegation. The Committee set the following schedule:

Monday, May 2, 2022 - 8:00 AM - Executive Committee to discuss Elected Officials Salaries
Monday, May 23, 2022 - 8:00 AM - Regular Monthly Meeting
Friday, June 3, 2022 - 8:00 AM - Budget
Monday, June 6, 2022 - 8:00 AM - Budget
Friday, June 10, 2022 - 8:00 AM - Budget
Monday, June 13, 2022 - 8:00 AM - Budget
If Needed: Friday, June 17, 2022 - 8:00 AM - Budget
The full Delegation will meet on:
Monday, May 23, 2022 - Set Elected Officials Salaries
Friday, June 24, 2022 - Vote on FY 2023 Budget

ARPA Requests

1. Broadband Committee – Carina Park reported that the Broadband Committee has been working for the last year and a half on a plan to bring high-speed internet to Grafton County. The first ARPA request that was approved was used to complete the engineering for the first 110 miles of the project. She explained that this request is to finish the final engineering for the rest of the middle mile, as well as complete detailed designs for the final mile for all 39 towns. $350,000 of this request is to engineer the final mile for the backbone, and the rest is final engineering for each individual community. She stated that completing these detailed designs for the 39 communities would get them ready for grant opportunities and give them the tools they need to work with internet service providers. C. Park noted that,

although they did not receive the latest round of NTIA funding, the next round of NTIA applications is specifically for the middle mile portion of the project. She explained that they are currently working on strengthening their application for this next round. C. Park answered questions from the Committee.

> **MOTION:** Rep. Greeson moved to approve funding for ARPA request #1 for $3,716,800.00. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Simon "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

4. County Attorney's Office Equipment – CA Libby noted that the Executive Committee tabled this proposal at their last meeting because they did not have specific numbers. The request is now for $28,375.00 Atty. Hornick explained that this would allow her office to work remotely if and when the need arises. She stated that she has agreed to allow support staff to work remotely once a week due to the increase in gas prices and explained that right now they need to meet up in another town to switch off equipment, as they do not have everything they need.

> **MOTION:** Rep. Abel moved to approve funding for ARPA Request #4 for $28,375.00. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Simon "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

The Committee agreed to discuss each of the requests going forward and wait until the end to vote on them.

2. IT Cyber Security – E.Wargo from SNS explained that for their original ARPA request, a network engineer came through and took a count of what equipment was needed. He then created a proposal and, due to the size of the campus, he did something different and broke it out into the five (5) buildings on the complex. The sales staff pulled from that report to make the proposal and, when that was transcribed from the vendors site to the quote, they put one (1) switch per building, totaling five (5) when there were 21

total on the vendor's list. All twenty-one (21) switches were ordered but only five (5) were paid for. This request will pay for the other sixteen (16) switches that were ordered and have arrived.

3. DoC Vehicle – Supt. Elliott explained that they have two (2) vehicles that are seven (7) years old. One has 100,000 miles; the other has just under $100,000. He stated that they are looking to purchase a new vehicle and will phase out one (1) of the older cruisers in the next year. Supt. Elliott answered questions from the committee.

5. High Pressure Jet System – Supt. Oakes explained that this system would be used to clear stubborn clogs in sewage pipes. His department would be able to address issues more quickly as they come up. He stated that this would pay for itself over a few years.

6. Replace Flooring – Supt. Oakes explained that a number of carpets are heavily stained. He is looking to replace the UNH Extension Conference Room and corridor with vinyl planking as well as replace the carpet in four (4) offices on the 2nd floor.

7. Utility Tractor – Supt. Oakes stated that his department currently has a Kubota RTV with a dump bed and plow. They have had it for ten (10) years and HP Cummings used it for two (2) years prior during the DoC construction. He explained that they have had many maintenance issues the last couple of years. It is rotting out and needs to be replaced. He is looking to replace it with a utility tractor that will be used to clear sidewalks during the winter as well as help the farm with tasks such as harvesting potatoes.

8. BAS System – Supt. Oakes explained that all of their heating and air ventilation systems are run by a computer. He stated that over a year ago they began upgrading the Trane LON-based BAS's in both buildings, and in the process, the contractor ran into some integration issues with some of the existing LON field controllers. Therefore, they have been left with a few areas that they cannot control properly through the updated hybrid system. He stated that, in addition, the existing LON field controllers are 20 years old, and their supportability is waning. Therefore they are looking at having to upgrade the system sooner rather than later. Supt. Oakes noted that to keep project costs down, his department staff would perform much of the labor needed.

9. Additional Functionality CSI Infoshare Software– Director Andross stated that their proposal is to finish the software project they started in the current budget. He stated that they will be going live with the large piece tomorrow morning, and in the next couple of weeks, they will turn on the rest of the project pieces that they already have in progress. This funding request is to add in pieces that they put off in the initial project so they did not take on the entire project all at once. They will be adding personnel and training modules, as well as finishing connectivity for their remote department to allow them to complete reporting for all fire and EMS to both the state and the federal government.

10. Move Radio Control Station from Courthouse to Littleton – Director Andross explained that during times of business traffic and when utilizing multiple resources, the radio becomes inoperable, and messages need to be repeated. This project will move the control station to the Mann Hill tower site to eliminate the local interference issues.

11. Framed Wall to Replace Front Glass Wall – Sheriff Stiegler stated that they are tasked with transporting juveniles, and they do not have any place to keep them out of the public eye. This wall would provide that privacy. He also noted that the current glass wall is not sturdy, and if this wall breaks during office hours, he would have an administrative assistant sustain injuries.

12. Furniture Updates – Sheriff Stiegler stated that he is looking for ergonomic workstations. They currently have mismatch furniture that is 25–30 years old. He noted that he has Deputies using keyboards on an old piece of kitchen counter top on a file cabinet. He also explained that the photocopier is going to hit an end of service life in a year or less. He would like to replace that, as well as upgrade to a larger shredder that would create more efficiency in their office.

13. Soft Body Armor – Sheriff Stiegler stated that they have never provided this for part-time deputies, and he is looking to do so. He would also like to purchase plate carriers and ballistic helmets for their two (2) new deputies. He stated that these carriers and helmets are not a one size fits all and cannot be reused.

14. Sports Coats – Sheriff Stiegler stated that the Sheriff's Department has not stayed up-to-date on the Bailiffs needs. He stated that he would like to put everyone in a new sports coat, duty belts and ear microphones. He stated that he would also like to get Class A Dress Blouses for their two (2) deputies. He explained that these would be a ¾ length dress blouse that they would use events such as parades or funerals.

> **MOTION:** Rep. Egan moved that they to approve ARPA requests 2,3 and 5-14 for funding. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Simon "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

Rep. Simon thanked everyone for welcoming him to the committee.

10:42 AM With no further business, the meeting adjourned

Sincerely,

_____

Joyce Weston, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
May 2nd 2022

PRESENT: Representatives Sykes, Gordon, Abel, Greeson, Murphy, Folsom, Simon, Weston, Egan – via Zoom, Commissioner Lauer, Commissioner Ahern, Commissioner Piper – via Zoom, County Administrator Libby, Administrative Asst. Norcross, Sheriff Stiegler, County Attorney Hornick, Treasurer Hill.

Rep. Sykes called the meeting to order at 8:00 AM and began with the Pledge of Allegiance led by Rep. Sykes.

Elected Officials Salaries Discussion

Rep. Sykes stated that they would begin their discussion with Elected Officials Salaries to see if the Executive Committee wants to bring forward a recommendation at the end of the month to the full Delegation.

Rep. Abel stated that one of the things that has always disturbed him is they have such a disparity between full time employees regular employees and elected officials, particularly full time, who are doing the same amount of work but paid lower. He would like to consider raising the salaries of the Elected Officials so they are closer to what other employees are making. He does not see why an elected official should make significantly less than a regular employee who may have fewer responsibilities. Rep. Simon asked what the difference is between full time and part time elected officials. Rep. Sykes explained that the Commissioners may only spend one (1) day a week at the office but they are often out doing County business and this is something they want to be mindful of. The amount of time each of the Commissioners spend on County business is not easily quantifiable, nor the same for each of the Commissioners. The Sheriff, County Attorney and Register of Deeds are full time employees with benefits. He asked CA Libby how often the Treasurer is in the office. CA Libby explained that since COVID, the Treasurer has not been in the office as much but they talk regularly.

Commissioner Piper stated that they have been asked in the past for comments and if they recommend a raise for themselves and it is uncomfortable. She endorses what Rep. Sykes said. She stated that she would not speak to the full time Elected Officials but this has been a very challenging term. These positions are not based on the person, it is the position and they do not get merit increases. Rep. Sykes said they are not required to be on site beyond the scheduled meetings but because it is an executive position, they have many issues they deal with. They take decisions home with them; they occupy time outside of the office.

Rep. Gordon stated that he is not as concerned the amount of time that goes into the job because it is not about the hours you put in, rather what you put into the hours. He stated that they have people managing a $40 million budget and paying them $11,000 to do so. Commissioner Ahern stated that he is here because it is public service. It is about being of service to the community and he has a vested interest in watching the budget as he is a tax payer as well. He does not see a need to raise the Commissioners salaries.

Rep. Sykes stated that he feels they can discuss each position individually. Rep. Weston noted that COLAs should be considered due to the increase in inflation. They do not want this to be a job only retired people can take. There are overriding questions that they want to address that would apply to all positions. Rep. Sykes noted that he has felt in the past, during these discussions, that it is important to be mindful of what the other counties are paying. There may be different level of responsibilities for these Elected Officials depending on the size of the county.

Rep. Egan stated that COVID has created more work for employees as well as inflation and he feels they need to factor that into the discussion. Rep. Sykes noted that Elected Officials did not receive an increase this last term. Rep. Simon stated that he runs his own business and it is not possible to pay his employees what they were paid two (2) years ago. They have to look at this realistically. People in the public sector have seen raises the last two (2) years. Rep. Folsom noted that she is most concerned with raising the Commissioners positions. One of the differences between the Commissioners and the Treasurer is that the Commissioners have to be out in the public and events where the Treasurer can do the bulk of her work remotely.

Commissioner Lauer stated that she is not running again and therefore she is neutral in the conversation about Commissioners' salaries. She is concerned with their three (3) full time positions. They rely on their salaries for a living, in order to keep top candidates in these positions they need to pay competitive salaries. These positions are in high demand.

Rep. Gordon stated that he is concerned about the full time positions rather than the part time. He has concerns compared to other counties. Given what the pay is in other counties, he wonders why Grafton County's positions are paid significantly less with essentially the same responsibilities. He is concerned about making sure the full time Elected Officials are compensated well for the jobs they are doing. Rep. Greeson stated that, except for Treasurer who is above average, the salaries across the board are below average. He does not feel they need to compete with Rockingham County but Grafton County does come in just below average across the board.

Rep. Sykes suggested that the Committee start with the Chair of the Commissioners

> **MOTION:** Rep. Weston moved to recommend increasing the Commissioners' salaries by 10%.
>
> Rep. Weston stated that if they work 100 hours per year they are making $11.00/hour an hour and this increase would put them to $12.00/hour. Rep. Simon noted that if they were to take a 10% increase across the board for all Elected Officials positions, it is roughly a $24,000 total increase.
>
> 8:30 AM Rep Sykes recessed the meeting for Party Caucuses. Party members left the room to caucus with their respective parties
>
> 8:45 AM Party members returned and the meeting was reconvened
>
> Rep. Greeson seconded the motion to recommend raising the salaries of the Commissioners by 10%. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Simon 'yes", Rep. "Sykes", Rep. Weston "yes". With the vote being nine (9) in favor and none in opposition the motion passes.

MOTION: Rep. Folsom moved to recommend increasing the Treasurer's salary by 10%. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Simon 'yes", Rep. "Sykes", Rep. Weston "yes". With the vote being nine (9) in favor and none in opposition the motion passes.

MOTION: Rep. Simon moved to recommend increasing the salaries for the Sheriff, Register of Deeds and County Attorney by 10%. Rep. Greeson seconded the motion.

Discussion: Rep. Weston stated that she would be voting against the motion as she thinks it needs to go higher to retain the good people they have. In other counties, these positions are paying more. Rep. Greeson noted that it is important to point out that Grafton County is not a growing county. By raising the salaries 10%, it puts Grafton County at competitive salaries. He feels this increase is fair. Rep. Weston stated that all of these figures are all from the prior term and she is sure all of these counties are raising their figures as well. Rep. Greeson stated that these are the numbers as they currently are. Grafton County will still be competitive and they can revisit to see if they need to give another 10% in two (2) years. CA Libby explained that historically in the past, there have been some years where the Delegation has voted on a raise for the 1st year of the term, and the 2nd year of the term there is another raise. Rep. Murphy stated that his biggest concern speaks to Rep. Greeson's concern. Many jobs have returned to New Hampshire but people are not taking those jobs. His concern is if we are seeing a decline in the population how are we going to recruit to these positions. Rep. Sykes asked if there are employees making more than their elected official department heads. CA Libby stated that there are some cases where the employee is making more than their elected official department head. Rep. Gordon asked what the employees would be receiving.

Commissioner Piper stated that all three (3) Commissioners are working very hard and creatively this budget season. They have astronomical increases in the budget in terms of inflation and fuel cost. They will be finishing the budget on Thursday. They just

accepted a new wage chart because of the wage study that was conducted and they are very proud of it. They presented it to the employees last Thursday. The raise that was voted on brought all salaries to market value and it was an average of a 4.5% increase for all employees. The cost to the county to implement this wage chart is $750,000. The Commissioners are being very creative to ensure they are not burdening the taxpayers. Rep. Gordon stated that he would support the 10% increase.

Rep. Weston called the roll. Rep. Weston called the roll. Rep. Abel "no", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "no", Rep. Simon "yes", Rep. "no", Rep. Weston "no". With the vote being five (5) in favor and four (4) in opposition the motion passes.

Broadband Committee – Carina Park, Ed Morris – via Zoom

CA Libby started the conversation by explaining that there was talk of having the Broadband Committee, Commissioners and Executive Committee meet to get an update on the Broadband Project. She stated that the Broadband Committee met with the Commissioners last week and had a very informative meeting. The Broadband Committee is here to make the same presentation to the Executive Committee.

C. Park explained that the Broadband Committee is proposing a 335-mile combination of a backbone/middle mile network. It is 144 strands, which gives them the ability to break off individual strands for individual needs or causes. There would be 144 strands throughout the County with a head end location at each individual town hall or Emergency Operations Center, whichever is most convenient for that community. She stated that many small communities do not have town halls and they can do an environmental office in the town. It would be a combined network for both the middle mile and it would be designed to bring fiber cable to the homes and businesses, which is what makes their middle mile different from the middle mile that is currently throughout Grafton County. The current middle mile was designed for point end to point end, not branching off that each individual community needs.

C. Park reviewed the attached PowerPoint presentation with the Committee and answered questions.

CA Libby stated that the next meeting date is May 23rd. There is a full Delegation meeting as well to set Elected Officials Salaries.

10:42 AM With no further business, the meeting adjourned

Sincerely,

_____

Joyce Weston, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
May 23rd 2022

PRESENT: Representatives Sykes, Gordon, Abel, Murphy, Simon, Weston, Egan, Commissioner Lauer, Commissioner Ahern, Commissioner Piper, County Administrator Libby, Administrative Asst. Norcross, Treasurer Hill, Rep. Sanborn, Register Monahan

Rep. Sykes called the meeting to order at 9:49 AM and began with the Pledge of Allegiance led by Treasurer Hill.

> **MOTION:** Rep. Abel moved to approve the minutes from the March 21st meeting. Rep. Egan seconded the motion. Rep. Weston called the roll. Seven (7) Reps., Abel, Egan, Gordon, Murphy, Simon, Sykes and Weston were in favor. With the vote being seven (7) in favor and none in opposition the motion passes.

Treasurer Hill arrived and gave the following Treasurer's Report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE

FROM: KAREN LIOT HILL, TREASURER

SUBJECT: TREASURER'S REPORT

DATE: MAY 23, 2022

CURRENT CASH POSITION (as of 04/30/22)
Grafton County General Fund
Checking Account (ICS @ .65%) $13,572,241.34 (Woodsville Guaranty Savings Bank)
Investment Account (ICS @.20%) $ 1,011,564.02 (Mascoma Savings Bank) Investment Account Money Market (.02%) $ 1,138.36 (NH Public Deposit Investment Pool)
Investment Account (Money Market .15%) $ 1,312.29 (TD Bank)
Investment Account (Repurchase .20%) $ 1,001,906.06 (Bank of NH)
Investment Account (ICS .25%) $ 1,000,346.93 (Claremont Savings Bank)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%)	$ 212,375.14	(Woodsville Guaranty Savings Bank)
Deeds Surcharge Money Market (.10%)	$ 7,577.70	(Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.75%)	$ 64,099.61	(Service Credit Union)
Nursing Home Capital Reserve (1.00%)	$ 163,581.26	(Woodsville Guaranty Savings Bank)
American Rescue Plan (ARPA) (.30%)	$6,154,183.06	(Bank of New Hampshire)

RECENT TRANSACTIONS of NOTE

- Our Cash position is strong. The County is currently $3,896,600 ahead of our cash position at this time last year. We did not have to borrow Tax Anticipation Notes last year and it is looking like we will not have to again this year.

- The Combined Accumulated interested in the current fiscal year (7/1/21-04/30/22) is $54,191.85, which exceeds our budgeted revenue by $28,891.85 to-date.

- Treasurer was scheduled to attend the NH Government Finance Officers' Annual Conference May 5-6 at the Red Jacket in North Conway, which had to be rescheduled due the fire at the Red Jacket on May 2nd. The Conference has been rescheduled for June 29 & 30th at the Grappone Center in Concord. I will be attending.

MOTION: Rep. Gordon moved to approve the Treasurer's Report. Rep. Egan seconded the motion. Rep. Weston called the roll. Seven (7) Reps., Abel, Egan, Gordon, Murphy, Simon, Sykes and Weston were in favor. With the vote being seven (7) in favor and none in opposition the motion passes.

CA Libby stated that the Committee needed to approve the May 2nd minutes as well.

MOTION: Rep. Murphy moved to approve the minutes from the May 2nd meeting. Rep. Egan seconded the motion. Rep. Weston called the roll. Seven (7) Reps., Abel, Egan, Gordon, Murphy, Simon, Sykes and Weston were in favor. With the vote being seven (7) in favor and none in opposition the motion passes.

Commissioner Piper gave the following Commissioners' Report:

Commissioners' Report
May 23, 2022

The Commissioners are pleased to present this report to the Executive Committee.

FY 2023 Budget:

- The Commissioners have released their FY 2023 Proposed Budget. The fiscal year 2023-budget recommendations show an overall budget of $48,285,502, which is a decrease of .93% or $454,709 from fiscal year 2022. The amount to be raised by taxes is $26,929,492 or a decrease of .16% or $42,574 from fiscal year 2022.

- Due to revenues for FY 2023 being down by $792,135 and the extraordinary inflation and increase in fuel prices that we are currently experiencing, the Commissioners are recommending that $1,903,472 in general government services spending for FY 2023 be taken from ARPA funding. Without this funding, the FY 2023 budget would be $50,188,974 and would show a 2.97% increase in expenditures and the amount to be raised by taxes would be $28,832,964 with an increase of 6.90%.

- The Public Hearing on the Commissioners' budget recommendations will be held on Wednesday, May 25, 2022 at 6:00 PM.

- We look forward to working with you on this in June.

Nursing Home:

- Admissions continue to be very slow due to Nursing Home Covid safety protocols, and staffing shortages. The current census is 93.

Staffing shortages continue to be a significant issue, we currently have the following vacant positions: Assistant Director of Nursing, MDS Coordinator, Evening Clinical Assistant, 25.15 LNA's, 15.85 RN/LPN's, 4 FT and PT Dietary Aides, 4 PT Housekeepers, and 1 FT Activities Aide.

- COVID Testing Update. The Nursing Home has had two (2) staff members test positive for COVID last week; both staff members have positions that have regular interaction with residents. Twenty-three (23) residents were identified from our Maple, Profile, and Granite neighborhoods that are considered "close contacts" and therefore PCR tests were administered on Thursday 5/19/22. At the time of this writing results have not been received.

Department of Corrections:

- The current in-house census is 51 with another 13 on pretrial services and 5 being monitored electronically. We continue to face significant staffing shortages with 11 vacant full-time positions out of 43. There is also 1 vacant full-time position in Community Corrections.

Broadband Committee Update:

- The Broadband Committee continues to meet and move forward with plans. The Committee members are going to be meeting with towns throughout the county to update them and to share High Level Designs for their community with them, over the next couple of months. They continue to explore all funding opportunities. There are two (2) Middle Mile grant opportunities through the National Telecommunications and Information Administration (NTIA) agency that will be available to apply for this summer. The Committee is working on being ready to apply for those grants.

Human Resources:

- The Wage and Classification study that was commissioned in fiscal year 2022 is complete and the plan for implementation of the new wage chart has been established. We will be discussing this further with you during budget discussions in June.

Farm DoC:

- On April 19, 2022, the Commissioners held a comprehensive discussion regarding the feasibility of "FarmDoc." The Commissioners discussed the challenges that the plan presented regarding financial impacts and the labor issues regarding implementing new responsibilities. At the conclusion of their discussion, Commissioner Lauer moved to suspend the investigation into Christmas Trees, slaughtering animals on-site, milk processing and the root cellar as proposed. Commissioner Piper seconded that motion and the vote was 2 in favor and 1 opposed.

American Rescue Plan Act of 2021:

- The projects that were approved in the first, second and third rounds are in different phases and being worked on. The second half of the funding will be available to drawdown in the next couple of weeks. As you know, Grafton County received $17,459,302 in American Rescue Plan funding (ARPA.) The Final Rule from the U.S. Treasury allows counties to use up to $10 million as a standard allowance for revenue loss for the provision of general government services. Grafton has chosen to adopt this standard allowance. The general government services generally include any service traditionally provided by a government. We will discuss the use of this for fiscal year 2023 operating costs further during budget discussions in June.

Rep. Sykes stated that his concern regarding the budget is, while it is nice to keep the increase as low as possible this year given the circumstances, they need to be careful when these ARPA funds are no longer available. CA Libby explained that they have discussed all of these concerns before making their decision. She noted that this current fiscal year is the last year of the Nursing Home bond payment and not having that payment next fiscal year will help them incorporate some of these expenses back into the budget.

Commissioner Piper stated that she is typically not in favor of artificially lowering the budget, but she has been in favor the last couple of years due to the circumstances. She noted that she does believes people need to know the true cost of county government.

The Commissioners and CA Libby answered various questions from the Committee.

MOTION: Rep. Egan moved to approve the County Administrators Report. Rep. Abel seconded the motion. Rep. Weston called the roll. Seven (7) Reps., Abel, Egan, Gordon, Murphy, Simon, Sykes and Weston were in favor. With the vote being seven (7) in favor and none in opposition the motion passes.

County Administrator Libby gave the following County Administrator's Report:

County Administrator's Report
May 23, 2022

Financial Reports

- Monthly Variance Report compares the budget on an equal monthly basis to actuals and looks at the positive (black) or negative (red) variances. These reports represent ten (10) months complete.

  Nursing Home Revenue:

Payer Source	FY 2022 Budget	FY 2022 YTD Actuals
Medicaid	88	77
Medicare	3	2
Private Pay	22	20
Veterans	1	2
Total	114	101

  -
  - Staffing levels continue to have an impact on the revenue at the nursing home. The chart above is as of April 30, 2022. We are below our budgeted census in three (3) of our (4) payer sources. Veteran's is up slightly. Our Medicaid

reimbursement rate is higher than was estimated at the time of the budget which is helping to offset a lower census. Our current census is 93. Total revenue for the nursing home is currently showing a positive variance due to the receipt of $711,140.80 in federal HHS payments for COVID and an additional $167,500 from GOFERR. The operating revenue from the nursing home shows a ($174,296.51) negative variance.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly, these reports reflect two (2) quarters. We did receive the 3rd quarter payment of Friday of $432,519.09 and are tracking ahead YTD.

- The Department of Corrections is showing a negative variance currently. Primarily due to lower census, no federal inmates and a lag in BDAS payments.

- The farm is showing a positive variance, all revenues line items are above budgeted levels at this time, other than a planned timber cut that will not take place this fiscal year. Milk prices are at an all-time high.

- County Attorney/Victim Witness/Roving Advocate. These grants are direct reimbursement for expenditures. Reimbursements are requested quarterly. The Roving Advocate grant ended on 9/30/21. The County had applied for a new grant however, that grant was not award therefore, the monies budgeted in that category for revenue and expense will stop as of the October financials.

- The Register of Deeds revenue continues to be up in FY ‘22. Revenue continues to be above monthly projections. Revenue is already at over 94% collected through ten (10 months.)

- The County has received the first two (2) quarters of Enhanced FMAP from the State of NH. In the amount of $549,114.29. One of the changes made by the COVID relief efforts due to the Public Health Emergency is the FMAP percentage changed and there was an increase of 6.20% that the federal government is picking up – therefore reducing the counties percentage paid for Long Term Care Services from 50% of the non-federal share to 43.80%. This will continue until the quarter after the Public Health Emergency ends. At this point, we will collect for the remainder of FY 22.

- Miscellaneous Revenues include an unanticipated Return of Surplus from HealthTrust in the amount of $351,688.49.

Expenses

- Through ten (10) months, we have a few departments that are showing negative variances. A number of these departments negative variance are caused by April being a three (3)-payroll month and they will come back into line during May and June.

- The Human Service (Long Term Care Expense) will not be one of them. The County's cap for FY 22 is $7,586,523 and the budgeted amount is $7,397,152 leaving a shortfall of $189,371 that will be transferred from another area (yet to be determined) in the budget.

- In addition careful monitoring of the Farm budget continues. Almost all expenses related to the farm are up significantly at this time. With the current state of things it seems likely that due to fuel, grain, fertilizer and sawdust that the farm may be over-expended at year. I will continue to monitor and be in a better position to forecast in May.

- Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.

    - 83.33% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the April report we are at 85.39% % which is just shy of $1M ahead for revenue and at 80.09% or under expended by $1.5M. This all factors into the unassigned fund balance which at this point $6,942,919.98.

- Over Expenditure Report – This report shows any line item that is over-expended at month-end.
    - We have some over-expended line items at this point. There is nothing out of the ordinary. We are over-expended on contracted nursing services but there is money within the nursing department salary lines to cover the overage. Many line items over-expended are COVID expense related that we are being reimbursed for.

MOTION: Rep. Egan moved to approve the County Administrator's Report. Rep. Simon seconded the motion. Rep. Weston called the roll. Seven (7) Reps., Abel, Egan, Gordon, Murphy, Simon, Sykes and Weston were in favor. With the vote being seven (7) in favor and none in opposition the motion passes.

Rep. Gordon asked if the reason for the staffing shortage because they do not have the population with the skills in this area or is it because they have a draw in Hanover that is taking those people. Commissioner Piper explained that there is a national nursing shortage and her understanding is Dartmouth Hitchcock is experiencing the same shortages. CA Libby stated that there is a multitude of reasons for not being able to hire staff at the Nursing Home. She explained that geriatric nursing is not a very attractive field for new nurses, they are going to Med Surg. Units or Emergency Departments. She noted that she does not believe the County's geographic location helps either. Commissioner Piper added that there has been a push in New Hampshire for RNs rather than LPNs, and phasing out LPNs. The situation is dire and they are doing everything they can.

Rep. Gordon stated, in regards to the wage study, the average increase is 4.5% for employees. He asked if the county would continue to have a step and grade system moving forward. Commissioner Piper explained that all employees have moved onto the new wage scale and are eligible for their step increase this year. She noted that the new wage scales eliminated 85% of maxed out employees. CA Libby noted that the COLA for this year is built into the new wage scale.

Rep. Egan stated that he had been invited to the Broadband Committee discussions with the Internet Service Providers. It was very helpful and the Broadband Committee is getting a good picture of what the variety of ISPs could provide. He explained that they have had meetings with the healthcare industry, farm industry and the regular industry to get a perspective on how broadband is needed for those specific marketplaces. He

Next Meeting Date – June 3rd at 8:00am.

11:00AM with no further business the meeting adjourned.

Sincerely,

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Joyce Weston, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
June 3rd 2022

PRESENT: Representatives Sykes, Gordon, Abel, Murphy, Simon, Weston, Egan, Simon, and Greeson. Commissioner Ahern, County Administrator Libby, Administrative Asst. Norcross, Nursing Home Administrator Labore, Finance Director Jurentkuff, Director of Communications Andross and DoC Superintendent Elliott.

Rep. Sykes called the meeting to order at 8:00 AM and began with the Pledge of Allegiance.

Rep. Weston called the roll. Nine (9) members were present and a quorum was declared.

Commissioners' Office/Misc. – County Administrator Libby

CA Libby reviewed the attached budget presentation with the Executive Committee.

Rep. Gordon asked, in regards to the wage study, if the results of the wage study showing that the county was 2.2% below market take into consideration the benefits package that the county offers. CA Libby explained that this particular percentage does not take that into consideration but there was another portion of the study that is on the benefits which came back to show the county being very competitive and above market on some areas in the benefits. She noted that the employees did ask for a COLA but the benefits package was one of the things the Commissioners tried to explain. These new wage charts are at market and the employees have a generous benefits package.

Rep. Greeson asked if the county is allowed to earn interest on ARPA funds and if so, can that interest be rolled into the general budget or does it have to be used for ARPA items. CA Libby stated that the county is allowed to earn interest on the ARPA funds and it can be used on anything.

CA Libby noted that with the new additional revenue in the Nursing Home, if the County were to use no ARPA funds, the amount to be raised by taxes would increase by 3.3%, and it was at 6.9%. If the County were to continue to use the ARPA funding as proposed, it would result in a 3.48% reduction in the amount to be raised by taxes. She stated that the Executive Committee would need to have more conversations about this and how they want to move forward. Rep. Sykes stated that he would like to have enough time to discuss this issue before deliberations. CA Libby stated that at their meeting on the 10th they should have time after department heads to discuss this.

Rep. Egan stated that he would hope that if they were to use ARPA funds over a period for operating expenses, that they would also ween that down over time so the county does not set itself up for a large increase in FY2026. CA Libby stated that is the plan.

CA Libby stated that, in her opinion, this increase in revenue gives them the opportunity to put some of the expenses that were going to come out of ARPA funds, back into the operating budget while still maintaining a level tax rate. CA Libby also noted that the county has a very healthy fund balance and they are going to have that in the future as well to help with weening down the use of ARPA funds. She stated that she would not recommend a plan that she thought would end up as a 20% tax increase in the future.

Rep. Gordon asked if it was possible to use ARPA funds to put into the capital reserve accounts. CA Libby stated that she does not believe so but she would have to look at the rules. He stated that it is nice to have a healthy fund balance but that also means they have raised taxes that were not applied in the operations and are putting those funds into a safe. He asked if they want it to be at 21% fund balance in the future. CA Libby stated that is a good question and something they will have to look at in the future but noted that there have been a lot of unanticipated revenue in the last few years that have contributed to that fund balance.

Department of Corrections – Superintendent Elliott

Supt. Elliott reviewed the attached budget presentation with the Executive Committee.

Rep. Gordon asked if $50 a day covers the cost for the Coos County female inmates. Supt. Elliott stated that it does not cover the full cost but the county would lose $55,000 a year without these inmates because another facility would take them. He stated that it helps cover the utilities that are already on and fill the beds that are already there. Grafton County has had this contract with Coos County for many years. CA Libby noted that Coos County pays for any medical costs associated with the inmate.

Nursing Home – Administrator Labore & Finance Director Jurentkuff

Revenue

NHA Labore explained that given the number of vacancies in the facility and making sure they have the appropriate number of staff to care for the resident, they have budgeted for an average daily census of 100. The vaccine mandate has also created some issues. They lost four (4) full time staff and a number of per diem. He noted that he is concerned that CMS is trending towards mandating a booster for healthcare employees as well. He anticipates that end of summer towards fall.

NHA Labore reported that they have roughly 40 people on the waiting list. Within the state, the average occupancy is 77% for nursing homes, nationwide is about 78%, and Grafton County Nursing Home is 69%. It is a problem all nursing homes are facing.

NHA Labore reported that they are not requesting a rate increase for private pay. Their rates will stay at $315/day for private pay and $295 for semi private. He stated that he feel those are competitive rates and they are looking to prolong private pay utilization.

NHA Labore answered questions from the Committee regarding revenue. He stated that there is a 1% increase in revenue over FY22

Expense

Nursing Home Admin

Equipment Lease/Rental – NHA Labore explained that they have not been using their Kia and they were going to make the decision not to renew the lease at the end. FM Jurentkuff suggested, based on the used car market,

looking at getting out of their lease early. He stated that they were able to get out of the lease early with no penalties. The Nursing Home will also be receiving a refund.

Dietary

Food Supply – NHA Labore stated that he is recommending keeping this line level funded despite having a lower census. He stated that he has received word from their food supplier to expect an 8% inflation rate.

Nursing Department

Contract Nursing Services – NHA Labore stated that there would be a request for new legislation next year to put some cost control on travel agencies as to what they can charge.

Capital Reserve

Destructive Test of Sprinklers – NHA Labore explained that this test is required by statute and the $88,000 budgeted is worst-case scenario in the event all sprinklers need to be replaced. He noted that Supt. Oakes could speak to this more when he presents his budget.

Dining Room Table and Chairs – NHA Labore stated that there was a miscount last year on the number of tables needed to finish this replacement project. This request is to replacing the remaining tables.

Dispatch – Director of Communications Andross

Revenue

Dispatch Fees – Director Andross explained that these fees come from billing to municipalities that they serve through the Dispatch Center. The number changed last year when the county acquired new customers which has been going well. The actual number for FY23 will be going to the Commissioners the next week or so.

Expenses

Director Andross stated that he has requested one (1) new FT dispatcher position. He explained that over the years they have been very fortunate to have a number of part time dispatchers that were working regularly and would fill in for callouts and or vacations. He currently has five (5) part time employees and only (2) of them are working. This has become a challenge on the weekends when they used to depend on the part time help. He explained that hiring part time people has been impossible the last couple of years as well. The biggest impact they are seeing because of these challenges is both him and his assistant are spending too much time in the dispatch center answering calls and they are unable to do their jobs.

Transfer to Dispatch Capital Reserve - CA Libby explained that they used to contribute 10% of dispatch fees to the capital reserve for many years. 4 years ago, they stopped that consistent 10% because of budgetary concerns. She stated that this year they had originally put back the 10% but during the deliberations, the Commissioners decided to lower that to 5% or $32,000. Rep. Sykes stated that he has concerns about the capital serve not having enough in it. Director Andross noted that they have been fortunate to receive homeland security grants for many capital expenses. He explained that this is his emergency fund if something big and expensive were to break so lowering the amount to contribute concerns him a little but most of his equipment is new and concerns him less but feels next year they need to revisit the amount that is contributed.

Capital Reserve

Director Andross reviewed his capital reserve requests noting that he includes $3,500 for IT costs. He also discussed the request for chairs and explained that in the 24/7 environment, standard office chairs do not last. They have found good success in gaming chairs, which are also less in cost.

10:53 AM with no further business the meeting adjourned.

Sincerely,

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Joyce Weston, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
June 6th 2022

PRESENT: Representatives Sykes, Gordon, Abel, Murphy, Simon, Weston. Commissioner Ahern, Commissioner Piper, County Administrator Libby, Administrative Asst. Norcross

OTHERS PRESENT: Sheriff Stiegler, Maintenance Supt. Oakes, HR Director Clough, County Attorney Hornick

Rep. Sykes called the meeting to order at 8:05 AM and began with the Pledge of Allegiance.

Rep. Weston called the roll. Six (6) members were present and a quorum was declared.

Sheriff's Department – Sheriff Stiegler

Revenue

Sheriff's Dept. Fees - Sheriff Stiegler reported that they are seeing an uptick in civil paperwork, which explains the $20,000 increase in revenue.

Court Bailiffs – Sheriff Stiegler stated that the Bailiffs have been given a COLA.

Contract Special Details – The department is seeing an increase in demand for staffing special events.

Expense

Deputies OT – Sheriff Stiegler stated that he is requesting additional overtime to help address the outstanding warrants rather than requesting a new position. He would like to have the resource to tell his staff there will be mandatory overtime.

Uniform Allowance – Sheriff Stiegler stated that he has a vacant position and it costs roughly $3,500 to get uniforms for a new Deputy. He also anticipates one (1) or two (2) retirements that he will need to replace as well.

Sheriff Stiegler answered various questions from the Committee.

Maintenance Department – Superintendent Oakes

Wages & Benefits – Supt. Oakes explained that the increase in this line is based on hiring one new maintenance asst. He stated that there are projects his department is falling behind in due to being short staffed. He replaced his Assistant Superintendent a couple of years ago after a long term employee retired, Supt. Oakes has not been able to train him because his assistant has been filling in due to being understaffed.

Rep. Gordon asked if Supt. Oakes has staff that can perform some of the items that they are spending money on for contracted services. Supt. Oakes explained that he has created licensed positions to try to absorb some of these contracted services.

Rep. Gordon stated that they have heard talk about the Courthouse needing to be replaced; he asked Supt. Oakes his thoughts on the subject. He stated that there are many issues throughout that building, noting that the elevator does not have any of the modern day safety features because it was grand fathered. Supt. Oakes explained that the county had an architectural engineering study done on the Courthouse and they substantiated what he has been telling the Commissioners for a few years. To look at the building, it looks ok but it has its issues. He discussed more of those issues with the Committee and answered questions.

Human Resources – Director Clough

HR Director Clough stated that she is requesting to hire a Recruitment and Retention Specialist that would support all the measures that they are utilizing to recruit and retain employees. She explained that if they could bring in this position, it would allow one (1) person to target this area. It will not solve the staffing issues here but it is a good tool to help start to try to address it. She has budgeted the position at $57,948 as a starting rate of pay. She feels that this is an important step for her department to be able to take. Rep. Gordon asked what adding a new person would do to change the

dynamic. HR Director Clough explained that it is about how much dedication are you putting into getting into the school systems and colleges and focusing on the communication you are putting out there. She stated that they are able to do this to a certain extent with the workload they have. She noted that this position would look at recruiting for someone who is not actively looking for a job as well.

Contracted Svc- This line is reduced by $40,000 due to not having the wage study in the upcoming year.

Equipment Repair and Maint – HR Director Clough stated that she was able to zero this out as the LaserFiche Support Agreement is now included in the contract.

The HR Budget has a $17,000 increase and HR Director Clough noted that 80% of her budget is allocated back to the nursing home.

UNH Extension – County Office Administrator Donna Lee

COA Lee stated that the telephone line has been removed because UNH has switched to Ring Central within the last few weeks.

COA Lee noted that UNH typically adjusts the Salary for Professional staff and the Extension Operations line by the CPI annually, but has decided not to include that increase this year.

Alternative Sentencing – Director DePalo, Nicole Mitchell

AS Director DePalo introduced Nicole Mitchell, who will be taking over her position starting June 16th. She stated that they have also hired a new Mental Health Court Case Manager in this current fiscal year because a couple of their mental health agencies reached out to the county and stated they are unable to maintain their contract due to staffing shortages. AS Director DePalo stated that they were able to hire on a Mental Health Court Case Manager who has taken over the workload from two (2) of the three (3) agencies. She explained that they have decided, because of numbers and lack of ability of the mental health agencies to meet the needs of their clients, to terminate the county's contract with the last agency that serves their Mental Health Court.

CA Libby explained to the Executive Committee that the Alternative Sentencing Department is now broken into two (2) different sections. This is due to the BDAS grant; they are tracking all of those expenses separately.

AS Director DePalo noted that, their only increases in the budget are staffing related and all other line items either remained the same or are decreasing.

Rep. Sykes asked AS Director DePalo to explain what happened with the Mental Health Agencies that the county is no longer contracting. AS Director DePalo explained that when they first started Mental Health Court they needed to bring on agencies that could support the county's services. The contract has always been written as 2.5 days per week for the severe and persistently mentally ill. She stated that the County has stopped seeing that 2.5 days being afforded to them but never decreased funding. When COVID hit, in Plymouth, they went from seven (7) clients per six (6) months to 2-3 client. AS Director DePalo stated she asked the mental health agency what they have been doing with the clients in terms of weekly case management, therapeutic services and the form she received had from September of last year through March, only serving three (3) clients and less than hour (1) per month on some of them. She stated that they had already met the third case manager through Lakes Region and through conversation felt that their case manager could manage another three (3) clients but it was not being fulfilled. She stated that the County has a satellite office in Plymouth, Littleton and Lebanon to meet the needs of their clients throughout the county.

AS Director DePalo noted that West Central Behavioral Health and Northern Human Services ceased their contracts as of October and December of last year because they were unable to meet the needs and did not feel it was appropriate for the clients to not receive the services they needed. She explained that she then reached out to all of their agencies stating that she understands there are staffing issues and afforded everyone the opportunity to discuss their contracts. At that time, Lakes Region Mental Health stated that they were able to fulfill the need but they are now seeing a decline in services. AS Director DePalo stated that an important thing to note is that while the county paid $29,000 annually for case management services, Lakes Region is able to be reimbursed through insurance companies, they were also being paid out of the social services budget at the county.

Rep. Gordon asked in terms of Drug Court, is there a Judge at the Superior Court who handles those cases. AS Director DePalo explained, that Drug

Court is run by North Country Health Consortium and Judge MacLeod presides over those clients. Drug Court is no longer a program in Alternative Sentencing. She explained that in 2018 Grafton County decided to give up Drug Court. NCHC put in an RFP and is now running the Drug Court.

County Attorney's Office – Atty. Hornick

Rep. Gordon stated that he is still unsure of the status of Drug Court in Grafton County. His understanding was that it was a program funded through the Superior Court but he has gathered that the Superior Court is not committed to it and it is being operating by another program. Atty. Hornick stated that Judge Nadeau is still a key component to Drug Court. She stated that she believes most of the funding for Drug Court is federal funding and Alex Casale runs the program. CA Libby stated that the program is run by the Superior Court and they put it out to bid for a multiyear contract. She explained that the decision was made to turn Drug Court over to the state for many reasons. Drug Court was established in Grafton County in 2007 and was set up for Grafton County's needs and specific circumstances and as the State of New Hampshire became more involved and dictated how it was going to be run, it was counter too many of the things the County wanted to do. She noted that there were also personnel issues at the time and it made sense for Grafton County to not be involved in Drug Court any longer.

Revenue

Circuit Court Prosecution – Atty. Hornick explained that in the County Attorney's Office there are eight (8) Superior Court Prosecutors. They also have contracts with police department for two (2) Circuit Court Prosecutors. These contracts cover the costs for the two (2) prosecutors in full.

Roving Advocate – Atty. Hornick stated that they did not receive funding for next year. They have reapplied and are waiting to hear back.

Expenses

Investigative Services – Atty. Hornick stated that this is a position that was approved through ARPA. 25% of the costs for this position are being funded in the operating budget and the other 75% is funded through ARPA. She explained that they have been looking for an investigator for two (2) years and because they have ARPA funds for three (3) years, this would give them

the opportunity to see if the person is a good fit. It is a three (3) year position but has the potential to be a permanent position.

Dues & Licenses – Atty. Hornick stated that they have done away with their online meeting software Lifesize because they now have Office 365 and are able to use Microsoft Teams for their virtual meetings.

CA Libby gave the Executive Committee members a spreadsheet outlining all of the ARPA projects that have been approved, completed and the remaining balance of APRA funds.

10:38 AM with no further business the meeting adjourned.

Sincerely,

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Joyce Weston, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
June 10th 2022

PRESENT: Representatives Sykes, Gordon, Murphy, Simon, Weston, and Greeson. Commissioners Piper and Ahern, County Administrator Libby, Administrative Asst. Norcross.

OTHERS PRESENT: Farm Manager Nelson, Register Monahan

Rep. Sykes called the meeting to order at 8:00 AM and began with the Pledge of Allegiance.

Rep. Weston called the roll. Six (6) members were present and a quorum was declared.

Grafton Regional Development Corporation – Commissioner Piper

Commissioner Piper reported that the Commissioners were pleased to fund the GRDC this year. She noted that they have visited the business incubators and Anne Duncan Cooley has been very innovative with the fallout of Covid. She started a new initiative where she has expanded the number of programs that are available and is offering trainings for residents and businesses. The primary work of the organization are the loans that they provide for businesses. Commissioner Piper stated that A. Duncan Cooley has also been involved in conversations with Coos County about coming together to address the need of childcare across the state. The Commissioners recommend funding the $45,000. This is the salary of the loan officer.

Social Services – Commissioner Piper

Commissioner Piper stated that the Commissioners have recommended level funding for all agencies with the exception of one (1) agency that requested a $500 decrease. There were a number of organizations that had requested an increase and the Commissioners did not feel they were in a position to

increase funding for any of the agencies. The only agency that gave any rational for an increase in funding was West Central.

Rep. Gordon stated that NANA was incorporated into Lakes Region Visiting Nurses Association and they asked for money separately. CA Libby explained that Lakes Region VNA requested money specifically for the service area of the former NANA.

Farm – Manager Nelson

Revenue

Sale of Milk – FM Nelson reported that milk prices have increased significantly from a year ago and therefore he is able to increase the revenue. He has budgeted $22/hundred weight.

Sale of Wood – FM Nelson explained that the County Forester is planning to do a timber sale and has budgeted $25,000 in revenue. CA Libby noted that the timber sale was budgeted for this year but the Forester was unable to mark the trees. He is hoping to get it done late summer or early fall.

Expenses

Veterinarian Fees – FM Nelson stated that they have had supply chain issues with getting certain medications for the cows and the hourly rates have increased as well. He noted that this increase occurs in the Breeding, Testing line as well.

Gas & Oil – He had to increase this line due to the current cost of fuel.

Seed fertilizer and Spray – FM Nelson noted that some commercial fertilizer is nearly twice as much was it was a year ago.

Custom Cropping – There is an increase in this line due to the increase in fuel.

Dairy Feed – FM Nelson explained that for most of last year, the price one of the major feed components in their mix was staying steady at $430 a ton and now it is around $500 a ton. He noted that he does not anticipate it to go

higher but it is contingent upon how successful the grain farmers are with their crop.

Rep. Weston asked if there was a way to use more manure from the farm rather than buying more commercial fertilizer. FM Nelson explained that their manure pit is currently empty; they use most of it during the spring when planting corn.

Rep. Murphy stated that the business model for the Farm has not changed and it appears that inflation is what has increased this budget. FM Nelson stated that was correct.

Register of Deeds – Register Monahan

Revenue

Register Monahan stated that they are seeing a slowdown in document count across the state. They are starting to see citizens nervous with foreclosure activity. She stated that she follows national trends and it is looking bleaker with rise in interest rates and lack of inventory. She did reach out to ten (10) or so realtors in Grafton County and they all have said the same thing. She stated that, in her opinion, marginalized people are moving out and being forced out by property taxes and investors coming in. She stated that this is a switch in gears from what they have seen in the last two (2) years as New Hampshire was a safe haven during the pandemic and therefore saw an influx of people.

Online Services Fees – Register Monahan explained that there are opportunities for choice whether users want to use the free search or Laredo.

Transfer Tax – Register Monahan stated that she does not foresee them continuing at the pace they have been on sales for real estate transfer tax.

Rep. Sykes stated that the inventory is low but the prices are high and asked if that was enough to offset the revenue loss. Register Monahan stated that with the real estate transfer tax is only 4% to the county and therefore not enough to make up the loss in revenue.

Rep. Gordon asked why the LCHIP fees are up where recording fees are down. Register Monahan explained that LCHIP fees come in on other documents as well not just mortgage sales.

Rep. Weston asked how they make revenue off of Tapestry. Register Monahan explained that it is the cost for copies. She stated that the title industry is in favor of Tapestry because it is in 280 counties and therefore they do not have a separate system to learn. They can bounce around state to state for their daily work and then pass the fee over to their user. It is expensive to use but it is their business choice, they make the copy in that program which is more expensive and the money for credit card processing goes to Fidlar. She explained that the county is not dealing with any liability because Fidlar acts as a middleman for distribution with credit card fees.

Rep. Gordon stated that he is able to go on the computer via Tapestry in Bristol and search the registry. If there are documents he wants, he can print them out.

Expenses

Clerical – Register Monahan stated that they are one of the only, if not the only county, that could not have workers work remotely during Covid due to a lack of high-speed internet or internet at her staff members homes. She stated that they are concerned that they have lost a veteran staff member who understood the indexing process. As they are hoping for high-speed internet to happen in Grafton County, she has included $20,000 for remote work, should they need it. She stated that should they get into the trouble that Coos and Merrimack Counties are in with losing their Deputy Registers, the counties are going to be looking at a cooperative program within the County Register of Deeds Offices. If one registry is down staff, a member from another county can come assist at night or early morning to make sure documents are indexed and on record overnight. She noted that they have lost two (2) veteran members in her office and brought in two (2) new staff who are lower on the wage chart. Therefore, her line has decreased. She noted that she is not going to hire the Records Clerk position right now; as they have outsourced the digitization project, which is what had been done during their downtime. They are now training the two (2) new staff members to be indexers as well.

Education & Conference – Register Monahan stated that she has decreased this line due to not traveling to Concord as much and attending more meetings via Zoom.

Postage – Register Monahan reported that postage has decreased some due to e-recording.

Microfilm – Register Monahan stated that due to the mass need to go to US Imaging with the ARPA funds, all of the registries did it, and now there is a backlog. The money approved last year for the microfilm project has not been spent. She explained that she held off on the microfilm project due to the digitization project and wanting to complete it together with a better image. She stated that she would likely be encumbering the microfilm storage cost and she has spoken with CA Libby about consolidating lines so everything that has to do with Microfilm is in one line. She stated that the digitization project is almost complete. They appropriated $150,000 through ARPA for this project and it came in at $127,000. The microfilm will not be starting until this month and therefore have not used any storage. Going forward it will cost $2,000 a month to produce that year's microfilm.

Rep. Greeson asked if the microfilm storage could come out of surcharge. He asked if they could pay for the large project out of Surcharge then why not maintain it going forward with Surcharge. Register Monahan stated that it is the definition of the account that they need to look into.

She explained that the reason she was able to save up the $172,000 in surcharge was that they have scheduled their equipment costs. They are on an equipment schedule with all of their big printers and hardware equipment. They will try to stretch it to a sixth year but they are looking at a $100,000 in a year or two for equipment replacement. She noted that the next time ARPA comes up she would be discussing a restoration project that will cost roughly $500,000. She stated that she tries to be reasonable to the county. When she first took office, $10,000 of surcharge got taken to the general fund. The needs of deeds, because they are so large, are tossed to the side. She has been able to talk about the needs and bring in consultants to discuss what the needs are. She noted that they have a need to get into the new courthouse and have a vault that is not under sprinklers. Those bigger picture discussions need to be had. She stated that they are able to put the annual microfilm $2,000 cost into surcharge.

Computer Software Contract – Register Monahan explained that this is based on volume, charge per document and it is capped.

Surcharge

Register Monahan noted that they would need to add $5,000 for any unplanned large expenses. That number was left out of the proposed budget.

Rep. Gordon asked how much is in the surcharge account. CA Libby stated that there is $222,000 in that account without the May deposit. Register Monahan noted that $172,000 was approved for the microfilm project.

Budget Review – CA Libby

CA Libby stated that the Commissioners had a new proposal for the budget that would allow the tax rate to decrease and there would be no use of ARPA funds for operating expenses in the FY 23 budget. This is due to increases in revenues that were unknown at the time the Commissioners original budget was prepared.

CA Libby explained that she has increased the nursing home ProShare revenue by $500,000 for next year. She stated that in the last four (4) fiscal years, the proshare payment has been no less than $3.2 million and therefore she is comfortable raising the revenue from $2 million to $2.5 million. She stated that she is also comfortable raising the surplus to use to reduce taxes to $5 million. This would allow them to put back all of the expenses that were proposed to be covered using ARPA funds and the new amount to be raised by taxes would be a .64% reduction. The total budget would be $50,127,588, which is a 2.85% over current operating budget and there would be no ARPA funds used for operating expenses.

CA Libby reported that her undesignated fund balance estimate is $9,821,037.61 or 19.6%. She explained that the Commissioners fund balance policy is between 8-16% of the operating budget. If the Commissioners were to change that to 17% that would cover two (2) months of operating expenses. This new proposal shows the true operating budget.

Rep. Greeson asked if there is any possibility that, in regards to the $5 million in proshare, can they say that they overpaid the County. CA Libby

stated that she has never seen that happen. This is based off the county's Medicaid days and Medicaid expenses off the Medicaid cost report.

Rep. Gordon stated that three (3) new positions have been requested and he asked if it is possible to provide information of the total costs of these positions. CA Libby stated that she has that information put together already and will email it to the Committee.

Rep. Gordon asked about the Finance Director position. Commissioner Piper stated that the position is in the budget and they would be looking to hire this summer.

10:53 AM with no further business the meeting adjourned.

Sincerely,

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Joyce Weston, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Department of Corrections
3855 Dartmouth College Highway
North Haverhill, NH
June 15th 2022

PRESENT: Representatives Sykes, Gordon, Abel, Murphy, Simon, Weston, Egan, Simon, and Greeson. Commissioner Piper, Commissioner Lauer, Commissioner Ahern, County Administrator Libby, Administrative Asst. Norcross,

OTHERS PRESENT: Register Monahan

Rep. Sykes called the meeting to order at 9:00 AM and began with the Pledge of Allegiance.

Budget Deliberations

Commissioners' Office

Rep. Gordon stated that in regards to the Finance Director position, his understanding that for a quarter of the year it is roughly $27,000 inclusive of all expenses.

> **MOTION:** Rep. Gordon moved to cut the overall expenses for the Finance Director by $55,000 or the equivalent of six (6) months. Rep. Folsom seconded the motion.
>
> Discussion: Rep. Gordon stated that there would be some delay in hiring in any event. They initially considered delaying this position (3) months. He explained that the time that a Finance Director is needed the most is during budget season. Being familiar with what CA Libby does in both roles, Rep. Gordon asked if they need a separate position or if the job function could be done in less, with an assistant to CA Libby for financial work. Commissioner Piper stated that she thinks CA Libby could speak best to this.
>
> CA Libby explained that she has filled both roles until a new County Administrator was hired in February 2021. Since the former administrator left, she has taken on both roles and there are

substantial differences. She stated that there is a considerable amount of compliance with the ARPA funds and grants in general have become increasingly more complex. Grants bring a whole new life to what she needs to do. Commissioner Piper stated that the increased workload since December has been enormous. From a Commissioner's perspective, she does not know that another person would be willing to do the work and hours that CA Libby does once she is no longer at the county. CA Libby stated that she had this conversation with Commissioner Piper and discussed what this position looks like. She stated that she thinks it is fair to fund a position starting the 1st of the year and figure out what that position looks like. The salary and benefits for half the year is $68,000.

MOTION: Rep. Gordon moved to amend his motion to reduce the Finance Director overall expenses by $60,000. Rep. Folsom seconded the amendment. Rep. Weston called the roll. Nine (9) Reps., Abel, Egan, Folsom, Gordon, Greeson, Murphy, Simon, Sykes and Weston were in favor. With the vote being nine (9) in favor and none in opposition the motion passes.

Human Resources

MOTION: Rep. Simon moved to reduce the HR budget by $92,532 for the new HR position. Rep. Folsom seconded the motion.

Discussion: Rep. Simon stated that recruitment issues seem to be related to pay. Commissioner Piper explained that there was a full discussion regarding this position. It is a difficult question but the majority of the board would strongly disagree that pay competitiveness is an issue. What they could do in regards to pay is solved by the wage study and going forward this is a position dedicated to searching and networking on a more global level on recruitment and retention. She stated that they want to put as many tools in the toolbox for recruitment as possible. Rep. Gordon stated that there is not a large pool of people to hire and there is competition down the road. He was not convinced that hiring a person was going to solve the problem and there was no explanation on how this person was going to solve the problem. He did not get a sense that we would get a return on this position. Rep. Egan stated that they should be supporting programs that might be able to help

nursing students receive financial assistance or tuition reimbursement. His concern is that the folks are not here and a new HR person fishing in an empty pond is not going to catch any fish. Commissioner Lauer stated that the county has a tuition reimbursement program as well as a program that hires Unit Aides and pays them to become LNAs.

Rep. Weston called the roll. Nine (9) Reps., Abel, Egan, Folsom, Gordon, Greeson, Murphy, Simon, Sykes and Weston were in favor. With the vote being nine (9) in favor and none in opposition the motion passes.

Dispatch

MOTION: Rep. Gordon moved to reduce the Dispatch budget by $77,253 for the new full time Dispatcher position.

Discussion – Rep. Gordon stated that Dispatch continues to grow and each time they have the budget process they see it grow. This year Dispatch is adding expenses and the revenues are not covering the increase. He does not feel they need to continue to add to the bureaucracy at Dispatch. Rep. Egan stated that Grafton County is covering for other counties and asked they are doing for us in return. They need to look out for Grafton County taxpayers. Commissioner Lauer stated that the towns in VT pay for the services that are provided. Director Andross and his assistant are sitting behind the desk dispatching because they need more help. Commissioner Piper asked the committee how much they want to starve county services. She explained that the same is true of the maintenance dept. There are licensed specialists and Directors doing entry-level positions. The majority of the board, over the last couple of budgets because of Covid, have not addressed needs in staffing if that is continued, that will decrease the effectiveness of services they offer. Commissioner Piper stated that she hopes this committee brings the same eye to the growth in the Sheriff's Department with their digital forensic software. They are serving agencies all over the state and are not receiving payment for those services. She hope the committee will be consistent. Rep. Sykes stated that this item has had him thinking a lot. He feels that they should be looking at dispatching requests for services versus

staffing, and how those ratios compare to other dispatch centers. He has a problem with a rational that suggest that people do not have time to train people. He will support the motion this year but will further look at those ratios for next year. Rep. Simon asked if our director is sitting at the desk in part, because they are providing services outside the county. He noted that he would find it helpful that when the committee meets with the Department Heads that more detailed information. CA Libby explained that it is very difficult to train and this committee needs to remember that is a public safety organization, if Director Andross is not training his assistant, it is because he is answering 911 calls and that is top priority. She went on to state that the county has contracts in place right now and they need to provide public safety. Commissioner Lauer noted that Dispatch answered 68,437 calls last year with a staff of 10 Dispatchers plus Director Andross and Office Assistant Paronto filling in.

Rep. Weston called the roll. Seven (7) Reps., Egan, Folsom, Gordon, Greeson, Murphy, Simon and Sykes were in favor. Two (2) Reps., Abel and Weston were in opposition. With the vote being seven (7) in favor and two (2) in opposition the motion passes.

Maintenance

MOTION: Rep. Greeson moved to remove the one (1) new maintenance assistant position. Rep. Folsom seconded the motion.

Discussion: Rep. Greeson stated that he has not heard any real justification or need for this position. Rep. Gordon stated that this is another situation, where as he understands, there has been an inability to hire for current positions. They are having difficulty finding current positions before adding new positions. Rep. Sykes stated that he would support the motion because he has had some anxiety about adding ongoing costs with the concern that they have bigger issues the county is facing down the road such as courthouse and hiring nurses. He noted that they are watching the county get older and residents will have difficulty paying their tax bills.

Rep. Weston called the roll. Nine (9) Reps., Abel, Egan, Folsom, Gordon, Greeson, Murphy, Simon, Sykes and Weston were in

favor. With the vote being nine (9) in favor and none in opposition the motion passes.

Grafton Regional Development Corporation

Commissioner Piper stated that GRDC has expanded this year and that is very helpful. She noted that it has always been said that there is a strong tie between GRDC and the County and the county has significant input but she has never seen that to be the case. She reported that their funding was cut to $45,000 a couple of years ago and she suggested a 10% cut a number of years ago. There had been discussions regarding cutting their funding in the past because she thinks that there is a question, that this is not a statutory requirement of the county. There are many ways the Commissioners are working to enhance economic development. Ann Duncan Cooley would be open to hearing suggestions but Commissioner Piper stated that she has never seen any significant or noticeable sense that they have input.

MOTION: Rep. Greeson moved to cut $45,000 from GRDC. Rep. Folsom seconded the motion.

Discussion – Rep. Greeson stated that Commissioner Piper has made it clear that they have not seen anything of benefit by paying $45,000 to GRDC. Commissioner Piper stated that the county pays the loan officer's salary. Grafton County Services tend to go towards the vulnerable and her belief in reading the reports is that these services do not go towards the vulnerable. Rep. Sykes stated that in the past the director has come in to discuss what they are doing. If they are providing economic growth, the young people have the ideas and they need to get them in the state. He stated that he has encouraged GRDC to look at the agricultural segment of jobs in the county. If they are going to continue to be a county that has an important component of agriculture, micro loans support that which is what GRDC provides. Rep. Greeson noted that this money is paying for a loan officer; it is not going to an actual project or economic development. Commissioner Piper stated that she was pleased with Ann Duncan Cooley's growth and outreach in terms of educational programs but does not know if that is worth $45,000. Rep. Murphy stated that he does not support the motion to cut it. Going forward they should have a measure of accountability, a report to the Executive Committee on what this money is doing to

determine if they are getting a return on investment. Rep. Gordon stated that he would recommend that at the Delegation meeting next week, they put together a committee to investigate whether this is a worthwhile investment and report to the Executive Committee in September. Rep. Folsom agreed with Rep. Gordon's suggestion.

Rep. Weston called the roll. Nine (9) Reps., Abel, Egan, Folsom, Gordon, Greeson, Murphy, Simon, Sykes and Weston were in opposition. With the vote being none in favor and nine (9) in opposition, the motion fails.

Farm

Rep. Folsom stated that when they come together at the Delegation meeting, she feels as though they should form a subcommittee to look into the farms future. The Committee agreed to discuss it at the Delegation meeting.

Social Services

Commissioner Piper stated that in response to a question that the committee had asked at their last meeting, West Central did not specifically say that the increase in cost and services were a fallout of Covid. They noted that their increased client base was due to Covid.

Rep. Sykes stated that one of the agencies that requested more money was Twin Pine Housing. What got lost in translation is what they are actually doing. One of their goals as a county is to help people get into nursing homes or stay out of nursing homes when possible and to keep people out of jail. People who are homeless often fall into the legal system. Twin Pine Housing is an agency that creates affordable housing. They took on a building in the city of Lebanon with 19 units strictly for the homeless as transitional housing. They do this working with the Upper Valley Haven, a homeless shelter who does the social work. It would be his hope and goal that the county would think about how that effort could be expanded. Commissioner Piper stated that they funded Upper Valley Haven for the first time because of that connection and they fund many agencies to help the homeless. She noted that they also fund Visons who also work in conjunction with Twin Pines. She stated that Twin Pines is a robust organization. There are many vulnerable people in the county and she thinks about raising taxpayer dollars for organizations that already receive money elsewhere such as Twin Pines.

Tri County Cap – Commissioner Piper stated that Tri County Cap had applied for social service funding for fuel assistance a few years ago and the Commissioners could not figure out how that met their statutory mandates of keeping people out of jail and the nursing home. She stated that they received a letter from Tri County Cap this year asking the Commissioners to rethink the $10,000 request for funding. The staffing needs have gone up to fill the other programs and they have asked if the county would rethink providing money for the fuel assistant. Commissioner Piper stated that the Commissioners made a motion to move the request forward to the Executive Committee and the Commissioners recommendation is not to fund it. The Committee discussed the request and agreed not to fund it. Rep. Sykes stated that he thinks they can look at this in the future but he is not in favor of putting this in at this point.

CA Libby stated that with the motions made today the budget is $49,859,825 with $26,532,050 to be raised by taxes or a 1.63% decrease from last year.

> **MOTION:** Rep. Folsom moved to recommend a budget of $49,859,825 with $26,532,050 to be raised by taxes. Rep. Egan seconded the motion. Rep. Weston called the roll. Eight (8) Reps., Abel, Egan, Folsom, Gordon, Greeson, Simon, Sykes and Weston were in favor. With the vote being eight (8) in favor and none in opposition the motion passes.

<u>ARPA Requests</u>

CA Libby explained that during the budget process department heads have referenced items that they would like to purchase using ARPA funds. These are one-time projects or initiatives that need to be completed but the Commissioners did not want to include in the operating budget. She reviewed the following requests totaling $168,972.00:

$9,000.00	Nursing Home Computer Lifecycle
$25,000.00	NCIC - Broadband Grant Opportunities
$6,500.00	Heat Pump - DoC
$5,700.00	Line Striping
$23,794.00	Washing Machine - Nursing Home
$88,978.00	Sprinkler Project - Nursing Home
$10,000.00	Add'l Funds for Wastewater Treatment

MOTION: Rep. Gordon moved to approve the requested ARPA projects. Rep. Egan seconded the motion. Rep. Weston called the roll. Eight (8) Reps., Abel, Egan, Folsom, Gordon, Greeson, Simon, Sykes and Weston were in favor. With the vote being eight (8) in favor and none in opposition the motion passes.

Rep. Simon asked if there was a reason why the $172,000 for the Register of Deeds Microfilm Project is not coming out of ARPA funds as opposed to the Surcharge account. He asked if it would be more beneficial to take it out of ARPA. Rep. Sykes asked if this is a onetime charge. Register Monahan was present and stated that request predated ARPA but has not yet been expended. This $172,000 is a onetime charge for two (2) copies of everything. Going forward it is now in the operating budget for $2,000 a year. She noted that at the next ARPA meeting, she wanted to propose the $500,000 plan restoration project and she could present this microfilm project to come out of ARPA funding as well. She stated that the microfilm project is complete and they are not in any rush for the payment, therefore she can bring it forward as an ARPA proposal. The committee agreed to discuss it further at a later date.

Rep. Gordon stated that with the agreements reached today, it puts the Executive Committee in a position where they can all recommend the budget to the Delegation. He stated that he is still going to express concern over the increase to Elected Officials because they are giving employees a 4.5% increase but a 20% increase to Elected Officials.

Register Monahan stated that in regards to the County Administrator's responsibilities, she told Commissioner Piper that with the potential of building a new courthouse that is going to create an extra burden on the County Administrator's workload. She also stated that in regards to Grafton Regional Development Corporation, there is a big movement in the nonprofit world to change 501c3 to include profits and she requests that the Executive Committee study that. She noted that she has also been requesting their financials for years.

11:10 AM with no further business the meeting adjourned.
Sincerely,

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Joyce Weston, Clerk

DELEGATION MEETING – Set Elected Officials Salaries
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
May 23rd 2022

PRESENT: see attached sign in sheet

Rep. Sykes called the meeting to order at 8:00 AM and began with the Pledge of Allegiance led by Rep. Sykes.

Elected Officials Salaries Discussion

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

Rep. Weston called the role. Twenty (20) members were present and a quorum was declared.

Rep. Sykes stated that the purpose of today's meeting is to set Elected Officials salaries.

> **MOTION:** Rep. Almy moved that the salaries of the three (3) Commissioners and Treasurer be raised by 10%. Rep. Massimilla seconded the motion.
>
> Discussion: Rep. Almy stated that inflation has been more than the 10% the last two (2) years but this seems like a normal increase and she understands the entire Executive Committee voted in favor of this motion.
>
> Rep. Weston called the roll. Twenty (20) Reps., Abel, Adjutant, Almy, Berezhny, Dontonville, Egan, Fellows, Gordon, Greeson, Hakken-Phillips, Ham, Ladd, Muirhead, Massimilla, Murphy, Sanborn, Simon, Stavis, Sykes and Weston were in favor and none were in opposition. With the vote being twenty (20) in favor and none in opposition the motion passes.

MOTION: Rep. Hakken-Phillips moved to increase the annual salaries of only the County Attorney, Sheriff and Register of Deeds by 10% of their current existing salary for FY2023 and another 10% increase of the FY2023 salaries for the same three (3) elected officials for FY2024.

Rep. Gordon stated that the Executive Committee met and agreed upon a specific recommendation. He asked what the purpose of having the Executive Committee meet to make recommendations to the Delegation if that is not what is brought forward. He questioned if they should be voting on the recommendation of the Executive Committee first, before any other motions. He asked what was the purpose of the Executive Committee meeting to make a recommendation was, if the recommendation is not going to be presented as a motion to the body. He stated that he understands if the Delegation wants to vote against the Executive Committee's recommendation but he feels that the first motion made should be the recommendation made by the Executive Committee.

Rep. Hakken-Phillips withdrew her motion.

MOTION: Rep. Greeson moved that the salaries for the three elected positions of the County Attorney, Sheriff and Register of Deeds be raised by 10% over the two (2) year biennium as per the recommendation of the Executive Committee. Rep. Simon seconded the motion.

Rep. Almy stated that it occurs to her that that they have an issue with recruitment for new people. It does not matter what the party is. They have to be competent and that requires a decent salary. A decent salary for an executive position has to be the same, if not higher than their employees. Rep. Murphy stated that it was a unanimous decision to vote for a 10% increase for the Commissioners and Treasurer. It was a split decision on the vote for these Elected Officials, with the argument that they have not seen a raise in many years and their compensation is much less than some in their own office. This would also bring them to similar salaries as the other positions across the state. Recruitment and retention is not only difficult but also expensive. He stated that Grafton County has talented people and he would like to send the message that they would potentially increase their salary in not only the first year but

the second year as well. Rep. Greeson stated that these are elected officials. They know the salaries coming in and if they do not like the salaries then they can choose not to run. There are other positions around the state that make more than the executive positions. Rep. Greeson noted that it is not about recruiting, it is about people who are willing to do the job, being paid what it pays and a 10% raise is fair. It puts Grafton County in the middle of the pack accounting for raises across the other counties. Rep. Ladd stated that they have had this situation with salaries since he has been here and they have always been able to attract qualified people for these positions. Rep. Simon stated that his only concern with going more than 10% is that while he want their employees to be treated fairly, there are people who are paying those salaries who are under the median income or on fixed incomes. He is trying to balance the needs of both of those demographics and he feels that going over 10% over a two (2) year period would sent the wrong message to their constituents. He noted that he believes the 10% is fair and keeps them in the middle. Rep. Gordon noted that one of the things that affected his decision was the wage study that was just completed and the average increase for employees was a 4.5%. Rep. Sykes stated that when they were comparing the Elected Officials salaries, they were looking at what they were and not what they would be after other raises were put into place. They now have data that shows what they would be and they are trying to get Grafton County's salaries in the middle. The Delegation members further discussed the motion.

Rep. Weston called the roll. Seven (7) Reps., Berezhny, Gordon, Greeson, Ham, Ladd, Sanborn and Simon were in favor and thirteen (13) Reps., Abel, Adjutant, Almy, Dontonville, Egan, Fellows, Hakken-Phillips, Muirhead, Massimilla, Murphy, Stavis, Sykes and Weston were in opposition. With the vote being seven (7) in favor and thirteen (13) in opposition the motion fails.
MOTION: Rep. Hakken-Phillips moved to increase the annual salaries of only the County Attorney, Sheriff and Register of Deeds by 10% of their current existing salary for FY2023 and another 10% increase of the FY2023 salaries for the same three (3) elected officials for FY2024. Rep. Stavis seconded the motion.

Discussion: Rep. Hakken-Phillips stated that this would reflect a significant increase, bringing these three (3) Elected Officials to market competitive positions across their peers in the state. She believes the motion is in order, to properly thank these public servants for their roles in maintaining law and order and the county records. She stated that she would like to note that some of these Elected Officials are making upwards of $10,000 less on an annual basis to some of their subordinates in their department, which they feel is unfair in some ways. This will reflect the CPI of 8.5% as of March 2022.

CA Libby noted that the motion could not be fiscal year. The salaries are set for calendar years per the statute. The salaries would take effect January 2023 and then again January 2024.

Rep. Hakken-Phillips amended her motion to increase the annual salaries of only the County Attorney, Sheriff and Register of Deeds by 10% of their current existing salary for calendar year 2023 and another 10% increase of the 2023 salaries for the same three (3) elected officials for 2024.

Rep. Weston called the roll. Thirteen (13) Reps., Abel, Adjutant, Almy, Dontonville, Egan, Fellows, Hakken-Phillips, Muirhead, Massimilla, Murphy, Stavis, Sykes and Weston were in favor and seven (7) Reps., Berezhny, Gordon, Greeson, Ham, Ladd, Sanborn and Simon were in opposition. With the vote being thirteen (13) in favor and seven (7) in opposition the motion passes.

Rep. Gordon stated that he does not find across the board increases by percentage very satisfying. He wonders if they should look at some type of objective analysis of the value of those offices. He questions if they would be better served by putting money in the budget to have that looked at and when they go through this process again they can look at the value of the positions and not necessarily look at a random number. Rep. Sykes stated that the Executive Committee could take up that discussion. Rep. Egan stated that he thinks in most business structure, there is a 360 evaluation. This would help to better figure out appropriate increases. Rep. Stavis stated that would support this analysis. She would like to see that separated from any type of performance review process. She believes that a performance review of an elected official would send the wrong message and could be

problematic, where as an objective data review of the job would be appropriate. She noted that they are talking about salaries of the position not the person.

Rep. Fellows stated that in the future it would be helpful to know if there is a recommendation of the Executive Committee, what the vote was and why it was recommended. Rep. Ladd agreed. Rep. Sykes noted that it might be helpful to put that in the bylaws so future groups would follow the same guidelines.

9:37AM with no further business the meeting adjourned.

Sincerely,

_____

Joyce Weston, Clerk

DELEGATION MEETING – FY23 Budget Vote
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
June 24, 2022

PRESENT: see attached sign in sheet

Rep. Sykes called the meeting to order at 8:00 AM and began with the Pledge of Allegiance led by Rep. Sykes.

Rep. Sykes called the meeting to order at 10:00am and began with the Pledge of Allegiance led by Rep Fellows.

Rep. Weston called the role for attendance. Rep. Abel "here", Rep. Adjutant "here", Rep. Alliegro "here", Rep. Almy "here", Rep. Berezhny "here", Rep. Dontonville "here", Rep. Egan "here", Rep. Fellows "here", Rep. Gordon "here", Rep. Greeson "here", Rep. Hakken-Philips "here", Rep. Nordgren "here" (zoom), Rep. Simon "here", Rep. Smith "here", Rep. Stavis "here", Rep. Sykes "here", Rep. Weston "here". Sixteen (16) members are physically present with an additional one (1) participating via zoom and a quorum was declared.

Rep. Sykes stated that the Executive Committee would be voting to approve the minutes from the May 23rd, June 3rd, June 6th, June 10th and June 15th meetings. He noted that only members of the Executive Committee are voting to approve these minutes. Rep. Gordon had a grammatical edit to the June 3rd minutes.

> **MOTION:** Rep. Weston moved to approve the minutes from the May 23rd, June 3rd as amended, June 6th, June 10th and June 15th meetings. Rep. Egan seconded.
>
> Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Simon "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

MOTION: Rep. Weston moved to approve the minutes from the May 23rd Delegation meeting. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Philips "yes", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavis "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being Sixteen (16) in favor and none in opposition the motion passes.

MOTION: Rep. Egan moved to appropriate $49,859,825 for fiscal year 2023 of which $26,532,050 is to be raised by taxes. Rep. Gordon seconded the motion.

Discussion: Rep. Egan stated that this represents a 1.63% decrease and the bipartisan unanimous vote of the Executive Committee is to support this budget. Rep. Gordon explained that this is a responsible budget concerning spending and the amount they are requiring the taxpayers to contribute. The Executive Committee made cuts based upon what they believed was appropriate at the time. He stated that those cuts totaled $288,000. He noted that there have been concerns expressed regarding positions. He explained that the Delegation does not control hiring positions. The Commissioners make those decisions and if they want to hire these positions, they can. They would need to make it work within the budget that the Delegation approves approve. Rep. Sykes stated that he feels strongly that this was a hard worked on budget and is in support of the budget as proposed. He added that he feels they have come to a consensus that there is enough in the budget to be happy about and urges everyone to support it.

Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Philips "yes", Rep. Nordgren "yes", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavis "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Smith moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount up to $5,000,000. Rep. Hakken-Phillips seconded the motion.
Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Philips "yes", Rep. Nordgren "yes", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavis "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Fellows moved to contribute $32,000 from Dispatch Fees for fiscal year 2023 to the Dispatch Capital Reserve Account. Rep. Dontonville seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Philips "yes", Rep. Nordgren "yes", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavis "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Stavis moved to expend $52,800 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Philips "yes", Rep. Nordgren "yes", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavis "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Hakken-Phillips moved to contribute $500,000 from the FY 22 Medicaid Pro-Share Payment to the Nursing Home Capital Reserve. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes",

Rep. Greeson “yes”, Rep. Hakken-Philips “yes”, Rep. Nordgren “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Almy moved to expend $20,897 from the Nursing Home Capital Reserve account for equipment at the nursing home. Rep. Dontonville seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezhny “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Philips “yes”, Rep. Nordgren “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Abel moved to expend $30,172 from the Register of Deeds Surcharge account for equipment. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezhny “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Philips “yes”, Rep. Nordgren “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Adjutant moved, Pursuant to NH RSA 104:31, to increase the Sheriff’s Fees by 1% for FY 23. The total increase shall not exceed the Consumer Price Index for All Urban Consumers, Northeast Region, as published by the Bureau of Labor Statistics United States Department of Labor using the amount published in the month of June prior to the year of the fiscal budget. Rep. Egan seconded the motion.

Discussion: Rep. Gordon requested a further explanation of the motion. Sheriff Stiegler stated that the 1% fee has been set by all other counties. He explained that Rep. Fellows brought light to what the spirit and intent to this law is. He stated that it is confusing as Rep. Gordon had stated but the other nine (9) counties have

raised fees by 1%. Rep. Fellows explained that a bill passed last year authorizing the Sheriff to increase the fees based on the CPI. The intent was to look at the change in the CPI between last June and the year before which roughly 4%. She stated that the statute does not state annually or monthly and noted that the statute is worded poorly. She stated that what makes sense is an annual percentage increase. Rep. Gordon asked what the purpose of the second part of the motion was and asked if they can remove it so they are voting to only vote to raise it by 1%.

Rep. Adjutant moved to amend the motion to read Pursuant to NH RSA 104:31, to increase the Sheriff's Fees by 1% for FY 23. Rep. Egan seconded the amendment. Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Philips "yes", Rep. Nordgren "yes", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavis "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Dontonville moved, Pursuant to NH RSA 24:14, to authorize the Grafton County Board of Commissioners to apply for, receive and expend federal and/or state grants and/or other unanticipated funds that become available during the course of FY23, and also to accept and expend funds from any other governmental unit or private source to be used for purposes for which Grafton County may legally appropriate money, and the expenditure of such funds shall be exempt from restrictions on over-expenditures of appropriations. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Philips "yes", Rep. Nordgren "yes", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavis "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seventeen (17) in favor and none in opposition the motion passes.

MOTION: Rep. Egan moved to appropriate $2,084 for the Grafton County Unincorporated Place of Livermore for FY 2023. The Unincorporated place of Livermore's Budget for 2023 is adopted separately from the Grafton County Budget. This motion is to comply with the NH Department of Revenue Administration's instructions. Rep. Smith seconded the motion. R Rep. Weston called the roll. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "yes", Rep. Almy "yes", Rep. Berezhny "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Philips "yes", Rep. Nordgren "yes", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavis "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seventeen (17) in favor and none in opposition the motion passes.

Rep. Sykes stated that this year they have many issues for the county that they need to be working on and are looking to establish some committees to look into these issues. Rep. Gordon stated that he would like to look at starting a committee to look at the farm operation and address the financial issues with that.

MOTION: Rep. Gordon moved to establish a farm committee of three (3) Delegation members to look at the Farm's financial impact on the county, with members being balanced by party and be appointed by the Delegation chair. Rep. Egan seconded the motion.

Discussion: Rep. Fellows stated that if they want to look at financials, they need finance people involved. Rep. Gordon stated that they would look at what the value of the this to county noting that value is not just money. Rep. Fellows stated that if they want to know the answer to these questions, the Commissioners should be deciding that they want to do that and hire appropriate people to accomplish it. She does not think the Delegation has the knowledge on this subject; it is too big of a job and needs more thought. Rep. Abel suggested an amendment to the motion and inserting the word mission. He stated that he does not feel they can make a decision about the farm without looking at things that the farm should be doing and what they are doing right now. Rep. Greeson asked what the purpose of this study would be. He asked if it would look at future viability. He also asked if anything been accomplished from FarmDOC. Rep. Gordon stated that he would withdraw the motion.

They have had a morning where everyone has agreed on everything and it is clear that not everyone agrees on this subject. CA Libby informed the committee that the Commissioners had made a motion not to follow through with FarmDOC.

Rep. Gordon withdrew his motion. Rep. Egan withdrew his second.

Rep. Gordon wanted to recognize the chairman of the Delegation. He stated that they have been able to come together bipartisan in the last two (2) budget years. Rep. Sykes stated that it took two (2) parties to make that happen. He stated that he is sad to hear Rep. Gordon will not be running again and he would be greatly missed.

11:07 AM with no further business, the meeting adjourned.

Sincerely,

_____

Joyce Weston, Clerk

COUNTY OF GRAFTON, NEW HAMPSHIRE

Financial Statements
For the Year Ended June 30, 2022

(With Independent Auditor's Report Thereon)

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MELANSON

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Grafton, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the budgetary comparison for the General Fund, and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 sufficient evidence 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 December 8, 2022 on our consideration of 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 solely 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 the effectiveness of 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 County's internal control over financial reporting and compliance.

Melanson

Merrimack, New Hampshire
December 8, 2022

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, 2022.

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 required 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 the County's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows and inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether 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.

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. The County's funds are reported in 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 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 the County'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. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

Fiduciary Funds
Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support County 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.

Required Supplementary 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.

Financial Highlights

- As of the close of the current fiscal year, net position in governmental activities was $(18,359,946), a change of $7,234,757, as further discussed in the next section.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of $18,270,662, a change of $5,096,227 in comparison to the prior fiscal year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $11,302,235, a change of $3,423,737 in comparison to the prior fiscal year.

Government-Wide Financial Analysis

Net position of the County's governmental activities for the current and prior fiscal year is as follows:

	2022	2021
Assets		
Current and other assets	$ 36,675,518	$ 26,533,316
Capital assets	44,304,387	44,261,841
Total Assets	80,979,905	70,795,157
Deferred Outflows of Resources	19,451,681	24,274,371
Liabilities		
Other liabilities	18,404,856	13,358,881
Long-term liabilities	78,409,081	104,662,138
Total Liabilities	96,813,937	118,021,019
Deferred Inflows of Resources	21,977,595	2,643,212
Net Position		
Net investment in capital assets	27,897,249	25,474,990
Restricted	383,436	274,694
Unrestricted	(46,640,631)	(51,344,387)
Total Net Position	$ (18,359,946)	$ (25,594,703)

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At the close of the most recent fiscal year, total net position was $(18,359,946), a change of $7,234,757 in comparison to the prior fiscal year, as further explained on page 8.

The largest portion of net position, $27,897,249, reflects the County's 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; 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, $383,436, represents resources that are subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit of $(46,640,631), primarily resulting from unfunded pension and OPEB liabilities.

Change in net position of the County's governmental activities for the current and prior fiscal year is as follows:

	2022	2021
Revenues		
Program revenues:		
Charges for services	$ 19,742,918	$ 17,736,748
Operating grants and contributions	6,755,011	3,324,614
Capital grants and contributions	1,694,317	-
General revenues:		
County taxes	26,972,066	26,972,548
Investment income	100,659	91,708
Miscellaneous	1,226,220	1,096,000
Loss on disposals	(99,081)	(16,576)
Total Revenues	56,392,110	49,205,042
Expenses		
General government	7,757,343	7,217,868
Public safety	4,074,183	4,578,777
Corrections	6,510,172	7,840,904
County farm	623,517	549,698
Human services	8,142,923	7,775,534
Cooperative extension	453,235	496,861
Economic development	1,502,166	913,183
Nursing home	19,435,338	21,984,163
Interest on long-term debt	658,476	741,906
Total Expenses	49,157,353	52,098,894
Change in Net Position	7,234,757	(2,893,852)
Net Position - Beginning of Year	(25,594,703)	(22,700,851)
Net Position - End of Year	$ (18,359,946)	$ (25,594,703)

Governmental activities for the year resulted in a change in net position of $7,234,757. Key elements of this change are as follows:

General fund operating results	$ 5,014,129
Increase in pension expense from GASB 68	1,686,286
Decrease in OPEB expense from GASB 75	(2,219,791)
Capital grants and contributions	1,694,317
Other	1,059,816
Total	$ 7,234,757

Financial Analysis of the County'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 the County's net resources available for spending at the end of the fiscal year.

General Fund

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was $11,302,235, while total fund balance was $18,110,884. The County's unassigned fund balance increased by $3,423,737 primarily from favorable budgetary results of $9.3 million less $5.0 million of use of fund balance to be used to reduce taxes in fiscal year 2023. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to budgeted expenditures. Refer to the table below.

General Fund	6/30/22	6/30/21	Change
Unassigned fund balance	$ 11,302,235	$ 7,878,498	$ 3,423,737
Total fund balance	$ 18,110,884	$ 13,096,755	$ 5,014,129
As a percentage of budgeted expenditures:			
Unassigned fund balance	23.2%	16.3%	6.9%
Total fund balance	37.2%	27.1%	10.1%

The total fund balance of the General Fund changed by $5,014,129 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	$ 6,092,566
Expenditures less than appropriations	3,246,177
Use of fund balance	(4,228,944)
Other	(95,670)
Total	$ 5,014,129

Included in the fund balance of the General Fund are the County's Delegation-voted reserve funds with the following balances:

	6/30/22	6/30/21	Change
Nursing Home Reserve	$ 568,520	$ 162,250	$ 406,270
Dispatch Capital Reserve	79,219	65,607	13,612
Total	$ 647,739	$ 227,857	$ 419,882

Grants Fund
The fund balance of the Grants Fund balance increased by $21,437 primarily from timing differences between the receipt and disbursement of grants.

Nonmajor Governmental Funds
The fund balance of nonmajor governmental funds increased by $60,661 primarily from the receipt of the County's portion of opioid settlement proceeds.

General Fund Budgetary Highlights

Differences between the original budget and the final budget resulted in an overall increase in appropriations of $108,944. This change relates to the use of prior year reserves (fund balance) for various purposes.

Major budget to actual variances resulted from the following:

- Nursing Home revenues exceeded budget by approximately $4.2 million, which was primarily from additional Proshare funding and Health and Human Services stimulus funds.
- Nursing Home expenditures were approximately $1.6 million under budget as a result of employment vacancies reducing payroll and payroll related expenses for the fiscal year.

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year-end amounted to $44,304,387 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress. The major capital asset events during the current fiscal year related to Sheriff's communications upgrades totaling approximately $615,000 and IT cybersecurity upgrades of approximately $320,000.

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 (including unamortized premium) was $17,905,813, all of which was backed by the full faith and credit of the County.

The County maintained their Aa3 rating from Moody's for general obligation debt.

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, 2022

	Governmental Activities
Assets	
Current:	
Cash and short-term investments	$ 33,251,987
Restricted cash	883,000
Accounts receivable, net of allowances	1,975,720
Inventory	517,311
Other assets	47,500
Total Current Assets	36,675,518
Noncurrent:	
Capital Assets:	
Nondepreciable capital assets	417,856
Other capital assets, net of accumulated depreciation	43,886,531
Total Noncurrent Assets	44,304,387
Total Assets	80,979,905
Deferred Outflows of Resources	
Related to pension	5,477,314
Related to OPEB	12,475,692
Loss on bond refunding	1,498,675
Total Deferred Outflows of Resources	19,451,681
Liabilities	
Current:	
Accounts payable	1,841,595
Accrued expenses	961,770
Payable to external parties	1,468,420
Other liabilities	28,762
Unearned revenue	14,104,309
Accrued interest	309,986
Current portion of noncurrent liabilities:	
Bonds payable	2,534,581
Compensated absences	976,835
Total Current Liabilities	22,226,258
Noncurrent:	
Bonds payable, net of current portion	15,371,232
Compensated absences, net of current portion	467,998
Net pension liability	21,075,896
Net OPEB liability	37,672,553
Total Noncurrent Liabilities	74,587,679
Total Liabilities	96,813,937
Deferred Inflows of Resources	
Related to pension	7,157,889
Related to OPEB	14,819,706
Total Deferred Inflows of Resources	21,977,595
Net Position	
Net investment in capital assets	27,897,249
Restricted for grants and other statutory restrictions	383,436
Unrestricted	(46,640,631)
Total Net Position	$ (18,359,946)

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, 2022

		Program Revenues			Net (Expenses) Revenues and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
General government	$ 7,757,343	$ 1,423,625	$ 2,881,927	$ 858,765	$ (2,593,026)
Public safety	4,074,183	1,116,605	65,540	835,552	(2,056,486)
Corrections	6,510,172	4,893	308,351	-	(6,196,928)
County farm	623,517	559,269	-	-	(64,248)
Human services	8,142,923	-	1,163,386	-	(6,979,537)
Cooperative extension	453,235	-	-	-	(453,235)
Economic development	1,502,166	-	1,457,166	-	(45,000)
Nursing home	19,435,338	16,638,526	878,641	-	(1,918,171)
Interest on long-term debt	658,476	-	-	-	(658,476)
Total Governmental Activities	$ 49,157,353	$ 19,742,918	$ 6,755,011	$ 1,694,317	(20,965,107)
		General Revenues			
		County taxes			26,972,066
		Investment income			100,659
		Miscellaneous			1,226,220
		Loss on disposals			(99,081)
		Total General Revenues			28,199,864
		Change in Net Position			7,234,757
		Net Position			
		Beginning of year			(25,594,703)
		End of year			$ (18,359,946)

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
June 30, 2022

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and short-term investments	$ 19,084,562	$ 14,031,919	$ 135,506	$ 33,251,987
Restricted cash	883,000	-	-	883,000
Accounts receivable, net of allowances	1,636,007	339,713	-	1,975,720
Inventory	517,311	-	-	517,311
Other assets	47,500	-	-	47,500
Total Assets	$ 22,168,380	$ 14,371,632	$ 135,506	$ 36,675,518
Liabilities				
Accounts payable	$ 1,598,544	$ 242,302	$ 749	$ 1,841,595
Accrued expenses	961,770	-	-	961,770
Due to custodial funds	1,468,420	-	-	1,468,420
Other liabilities	28,762	-	-	28,762
Unearned revenue	-	14,104,309	-	14,104,309
Total Liabilities	4,057,496	14,346,611	749	18,404,856
Fund Balances				
Nonspendable	517,311	-	-	517,311
Restricted	223,658	25,021	134,757	383,436
Committed	647,739	-	-	647,739
Assigned	5,419,941	-	-	5,419,941
Unassigned	11,302,235	-	-	11,302,235
Total Fund Balances	18,110,884	25,021	134,757	18,270,662
Total Liabilities and Fund Balances	$ 22,168,380	$ 14,371,632	$ 135,506	$ 36,675,518

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, 2022

Total Governmental Fund Balances	$ 18,270,662
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	44,304,387
Deferred outflows of resources related to pension to be recognized in pension expense in future periods.	5,477,314
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	12,475,692
Loss on bond refunding is deferred and amortized over the remaining life of the reissued bond.	1,498,675
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(309,986)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(17,905,813)
Compensated absences	(1,444,833)
Net pension liability	(21,075,896)
Net OPEB liability	(37,672,553)
Deferred inflows of resources related to pension to be recognized in pension expense in future periods.	(7,157,889)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	(14,819,706)
Net Position of Governmental Activities	$ (18,359,946)

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, 2022

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
County taxes	$ 26,972,066	$ -	$ -	$ 26,972,066
Nursing home	17,517,167	-	-	17,517,167
Charges for services	3,099,499	-	4,893	3,104,392
Intergovernmental	1,907,702	5,647,711	15,274	7,570,687
Investment income	77,606	23,053	-	100,659
Miscellaneous	1,138,737	-	52,771	1,191,508
Total Revenues	50,712,777	5,670,764	72,938	56,456,479
Expenditures				
Current:				
General government	6,030,278	1,213,520	1,321	7,245,119
Public safety	3,706,121	101,398	-	3,807,519
Corrections	5,674,374	591,372	4,710	6,270,456
County farm	639,016	76,527	-	715,543
Human services	8,136,677	-	6,246	8,142,923
Cooperative extension	440,647	-	-	440,647
Economic development	45,000	1,457,166	-	1,502,166
Nursing home	17,675,452	896,117	-	18,571,569
Capital outlay	310,495	1,313,227	-	1,623,722
Debt service:				
Principal	2,345,000	-	-	2,345,000
Interest	695,588	-	-	695,588
Total Expenditures	45,698,648	5,649,327	12,277	51,360,252
Change in Fund Balance	5,014,129	21,437	60,661	5,096,227
Fund Balance, at Beginning of Year	13,096,755	3,584	74,096	13,174,435
Fund Balance, at End of Year	$ 18,110,884	$ 25,021	$ 134,757	$ 18,270,662

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, 2022

Net Changes in Fund Balances – Governmental Funds	$ 5,096,227
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 outlay	2,004,818
Net effect from disposal of assets	(99,081)
Depreciation	(1,863,191)
The issuance of long-term debt 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 general obligation bonds	2,345,000
Amortization of bond premium	184,581
Amortization of loss on bond refunding	(149,868)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in compensated absences	212,664
Change in net pension liability and related deferred outflows and inflows	1,686,286
Change in net OPEB liability and related deferred outflows and inflows	(2,219,791)
Change in accrued interest on bonds payable	37,112
Change in Net Position – Governmental Activities	$ 7,234,757

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, 2022

	Custodial Funds
Assets	
Cash and short-term investments	$ 52,531
Due from primary government	1,468,420
Total Assets	1,520,951
Liabilities	
Due to State of New Hampshire	1,468,164
Total Liabilities	1,468,164
Net Position	
Restricted for individuals, organizations, and other governments	52,787
Total Net Position	$ 52,787

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2022

	Custodial Funds
Additions	
Taxes collected for State of New Hampshire	$ 16,660,212
Payments in lieu of taxes collected for Livermore	1,716
Funds collected for residents and inmates	617,938
Total Additions	17,279,866
Deductions	
Payment of taxes collected to State of New Hampshire	16,660,212
Payments on behalf of Livermore	1,460
Payments on behalf of residents and inmates	647,151
Total Deductions	17,308,823
Change in Net Position	(28,957)
Restricted Net Position	
Beginning of year	81,744
End of year	$ 52,787

The accompanying notes are an integral part of these financial statements.

1. Summary of Significant Accounting Policies

The accounting policies of the County of Grafton, New Hampshire (the County) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of significant accounting policies of the County:

Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by GAAP, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2022, it was determined that no entities met the component unit requirements of GASB 14 (as amended).

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 County. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment are 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.

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. Revenues are recorded when earned

and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The effect of interfund activity has been eliminated from the government-wide financial statements.

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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures, such as debt service, compensated absences, claims and judgments, and pension and OPEB costs are recorded as expenditures only when payment is due.

The County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- The *Grants Fund* accounts for the County's state and federal grant programs.

The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The County reports the following fiduciary funds:

- The *Custodial Funds* account for fiduciary assets held by the County in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments, as well as inmate and nursing home resident funds.

Cash and 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, savings accounts, and money market accounts.

Generally, 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 financial statements under the caption "cash and short-term investments".

The County invests in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool managed by the State Banking Commission. The portfolio meets the requirements of GASB Statement No. 79, *Certain External Investments and Pools and Pool Participants*, where investments are valued at amortized cost.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds". Any residual balances outstanding between governmental activities and fiduciary funds are reported in the government-wide financial statements as "payable to external parties".

Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method. Inventory includes dietary, housekeeping, and supplies for use at the nursing home, maintenance supplies, and corrections supplies.

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 County as assets with a grouped 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 three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land improvements	20
Buildings and improvements	20 - 40
Equipment and vehicles	3 - 20

Compensated Absences

It is the County's policy to permit certain employees to accumulate earned but unused vacation and sick pay benefits. All vested vacation and sick pay is accrued when incurred in the government-wide 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.

Long-Term Obligations
In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

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 current assets/deferred outflows and current liabilities/deferred inflows. The County has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions,* which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. This fund balance classification includes General Fund reserves for prepaid expenditures and inventory.
- *Restricted* represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. This fund balance classification includes General Fund encumbrances for non-lapsing special article appropriations approved by the Delegation and capital reserve funds.
- *Assigned* represents amounts that are constrained by the County's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by County departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget.
- *Unassigned* represents amounts that are available to be spent in future periods and deficit funds.

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/deferred outflows and liabilities/ deferred inflows. 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 use either through 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.

Fund Balance Policy
There is no rule or law in New Hampshire that governs the level of fund balance for counties. However, by looking at other guidelines that exist and by comparing the County to other counties in New Hampshire and in other states, the County arrived at a policy that fits the County's needs and standards:

1) The New Hampshire Department of Revenue Administration recommends that municipalities maintain a fund balance that represents between 5% and 10% of its total annual appropriations, including municipal, school, and county obligations.

2) The Government Finance Officers Association recommends as a best practice that "general-purpose governments, regardless of size, maintain unrestricted fund balance in their General Fund of no less than two months of regular General Fund operating revenues or regular General Fund operating expenditures. Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the General Fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the General Fund at any one time". Two months of operating revenues for operations funded by the General Fund for the County is approximately $7.6 million, which is about 16% of budgeted appropriations.

   Through this fund balance policy, the County will endeavor to achieve and maintain an unassigned fund balance that is between 8% and 16% of its annual budgeted appropriations, which represents one to two months of operations.

Use of Estimates
The preparation of basic financial statements in conformity with GAAP 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 revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The County follows the following procedures for establishing the budgetary data reflected in the financial statements:

- Prior to May 1st, 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 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.

During the fiscal year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget.

3. Deposits

State statutes (RSA 29:1 II) place certain limitation on the nature of deposits and investments available to the County. Deposits may be made in the New Hampshire Deposit Investment Pool (NHPDIP), in New Hampshire banks, or banks outside the State of New Hampshire if such banks pledge and deliver to a third-party custodial bank with various collateralized security.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have formal deposit policies related to custodial credit risk of deposits.

As of June 30, 2022, none of the County's bank balance was exposed to custodial credit risk as uninsured or uncollateralized, and approximately $33.3 million was collateralized and held by the pledging financial institution's trust department or agent, but not in the County's name.

4. Restricted Cash

Restricted cash represents cash and short-term investments where use is limited by legal requirements. Within the General Fund, the restricted cash amount of $883,000 at June 30, 2022 is comprised of amounts from the nursing home capital reserve, the registry of deeds surcharge fund, the dispatch capital reserve, and the pandemic fund.

5. Allowance for Doubtful Accounts and Contractual Allowances

The allowance for doubtful accounts for nursing home receivables has been estimated at approximately $54,000 at June 30, 2022. Nursing home receivables are also reported net of contractual allowances.

6. Interfund Accounts

Receivables and Payables

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is a summary of interfund receivable and payable accounts at June 30, 2022:

	Due From Other Funds	Due To Other Funds
Governmental Funds		
General Fund	$ -	$ 1,468,420
Fiduciary Funds		
Custodial Funds	1,468,420	-
Total	$ 1,468,420	$ 1,468,420

7. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Being Depreciated:				
Land improvements	$ 2,921	$ -	$ -	$ 2,921
Buildings and improvements	57,329	-	-	57,329
Equipment and vehicles	4,996	1,918	(264)	6,650
Total Capital Assets, Being Depreciated	65,246	1,918	(264)	66,900
Less Accumulated Depreciation For:				
Land improvements	(1,233)	(51)	-	(1,284)
Buildings and improvements	(16,722)	(1,220)	-	(17,942)
Equipment and vehicles	(3,359)	(593)	165	(3,787)
Total Accumulated Depreciation	(21,314)	(1,864)	165	(23,013)
Capital Assets, Being Depreciated, Net	43,932	54	(99)	43,887
Capital Assets, Not Being Depreciated:				
Land	214	-	-	214
Construction in progress	116	87	-	203
Total capital assets, not being depreciated	330	87	-	417
Governmental Activities Capital Assets, Net	$ 44,262	$ 141	$ (99)	$ 44,304

Depreciation expense was charged to functions of the County as follows (in thousands):

General government	$ 356
Public safety	326
Corrections	725
County farm	69
Nursing home	388
Total	$ 1,864

8. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the County that apply to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the

corresponding pension and OPEB notes. Other deferred outflows of resources consist of the unamortized portion of the loss on bond refunding.

9. Unearned Revenue

Unearned revenue in the Grants Fund represents grant funds received by the County from the American Rescue Plan Act (ARPA). These funds will be used for COVID-19 related expenditures or negative economic impacts of COVID-19 over the next several years.

10. Long-Term Debt

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds outstanding are as follows:

Governmental Activities	Original Issue	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/22
General Obligation Bonds – public offerings:				
Nursing home additions and renovations	$ 14,500,000	09/01/23	3.0 - 4.3%	$ 725,000
2016 General obligation refunding bonds	$ 16,180,000	07/01/31	2.5 - 5.0%	15,335,000
Total				$ 16,060,000

Future Debt Service

The annual payments to retire all general obligation public offering bonds outstanding as of June 30, 2022 are as follows:

Fiscal Year	Principal	Interest	Total
2023	$ 2,350,000	$ 596,363	$ 2,946,363
2024	1,620,000	524,000	2,144,000
2025	1,630,000	459,000	2,089,000
2026	1,635,000	393,700	2,028,700
2027	1,620,000	340,750	1,960,750
2028-2032	7,205,000	768,750	7,973,750
Total	$ 16,060,000	$ 3,082,563	$ 19,142,563

The General Fund has been designated as the source that will repay the general obligation bonds outstanding as of June 30, 2022.

Changes in Long-Term Obligations

During the year ended June 30, 2022, the following changes occurred in long-term liabilities (in thousands):

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Bonds payable:						
Public offerings	$ 18,405	$ -	$ (2,345)	$ 16,060	$ (2,350)	$ 13,710
Bond premium	2,031	-	(185)	1,846	(185)	1,661
Subtotal	20,436	-	(2,530)	17,906	(2,535)	15,371
Compensated absences	1,657	-	(212)	1,445	(977)	468
Net pension liability	31,101	-	(10,025)	21,076	-	21,076
Net OPEB liability	51,121	-	(13,448)	37,673	-	37,673
Total	$ 104,315	$ -	$ (26,215)	$ 78,100	$ (3,512)	$ 74,588

Advance Refunding

On October 14, 2016, the County issued general obligation bonds in the amount of $16,180,000 with a variable interest rate ranging from 2.50% to 5.00% to advance refund $16,500,000 of term bonds with an interest rate of 3.00% to 4.75%. The term bonds mature on December 1, 2030 and January 1, 2032 and are callable on December 1, 2020 and January 1, 2022, respectively. The general obligation bonds were issued at 3.00% and, after paying issuance costs of $200,706, the net proceeds were $18,948,719. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds were called on December 1, 2020 and January 1, 2022, respectively. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the County's financial statements.

As a result of the advance refunding, the County decreased its total debt service cash flow requirements by $875,596, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of $638,904.

All defeased debt was repaid as of June 30, 2022.

11. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of net assets by the County that apply to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes.

12. Governmental Funds – Fund Balances

The County's fund balances at June 30, 2022 are comprised of the following:

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Inventory	$ 517,311	$ -	$ -	$ 517,311
Total Nonspendable	517,311	-	-	517,311
Restricted:				
Registry of Deeds surcharge account	223,658	-	-	223,658
Grants	-	25,021	-	25,021
Special revenue funds:				
Sheriff's drug forfeiture	-	-	171	171
Jail commissary	-	-	38,359	38,359
Sheriff's technology account	-	-	463	463
Nursing home staff moral fund	-	-	2,224	2,224
IDN	-	-	13,667	13,667
Opioid settlement	-	-	79,873	79,873
Total Restricted [1]	223,658	25,021	134,757	383,436
Committed:				
Nursing home reserve	568,520	-	-	568,520
Dispatch capital reserve	79,219	-	-	79,219
Total Committed	647,739	-	-	647,739
Assigned:				
Commissioner voted assignments	419,941	-	-	419,941
Use of fund balance in subsequent year budget	5,000,000	-	-	5,000,000
Total Assigned	5,419,941	-	-	5,419,941
Unassigned:				
Remaining fund balance	11,302,235	-	-	11,302,235
Total Unassigned	11,302,235	-	-	11,302,235
Total Fund Balances	$ 18,110,884	$ 25,021	$ 134,757	$ 18,270,662

[1] Also restricted at government-wide perspective

13. New Hampshire Retirement System

The County follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27,* with respect to the State of New Hampshire Retirement System (NHRS).

Plan Description

Full-time employees participate in the NHRS, a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. NHRS provides service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and are required to participate in the NHRS. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The NHRS, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to Group I. Police officers and firefighters belong to Group II. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507, or from their website at https://www.nhrs.org.

Benefits Provided

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

Years of creditable service as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Contributions

Plan members are required to contribute a percentage of their earnable compensation to the pension plan. Contribution rates are 7% for employees and teachers, 11.55% for police, and 11.80% for fire. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 13.75% to 30.67%

of covered compensation. The County's contribution to NHRS for the year ended June 30, 2022 was $2,678,690, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the County reported a liability of $21,075,896 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, utilizing procedures incorporating the actuarial valuation. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date of June 30, 2021, the County's proportion was 0.47554784%, which was a decrease of 0.01070558% from its previous year proportion.

For the year ended June 30, 2022, the County recognized pension expense of $1,003,689. In addition, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 590,156	$ 220,650
Changes of assumptions	2,201,258	-
Differences between projected and actual earnings on pension plan investments	-	5,894,445
Changes in proportion and differences between contributions and proportionate share of contributions	7,210	1,042,794
Contributions subsequent to the measurement date	2,678,690	-
Total	$ 5,477,314	$ 7,157,889

The amount reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in fiscal year 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as an increase (decrease) in pension expense as follows:

Year Ended June 30:	
2023	$ (916,362)
2024	(659,717)
2025	(766,417)
2026	(2,016,769)
Total	$ (4,359,265)

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% per year
Wage inflation	2.75% per year (2.25% for teachers)
Salary increases	5.60% average, including inflation
Investment rate of return	6.75%, net of plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 - June 30, 2019.

Target Allocations

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

The following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation Percentage	Weighted Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50 %	6.46%
Small/mid cap equities	7.50	1.14%
Total domestic equities	30.00	
Int'l equities (unhedged)	14.00	5.53%
Emerging int'l equities	6.00	2.37%
Total international equities	20.00	
Core US fixed Income	25.00	3.60%
Total fixed income	25.00	
Private equity	10.00	8.85%
Private debt	5.00	7.25%
Total alternative investments	15.00	
Real estate	10.00	6.60%
Total	100.00 %	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the current discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease	Current Discount Rate	1% Increase
$ 30,140,943	$ 21,075,896	$ 13,514,167

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

14. Other Post-Employment Benefits

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75), replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

County OPEB Plan

The following disclosures for the County's OPEB Plan are based on a measurement date of June 30, 2022.

Plan Description

The County provides post-employment healthcare benefits for retired employees through the County's plan. The County provides health insurance coverage through HealthTrust. The OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB Statement 75. The OPEB plan does not issue a publicly available financial report.

Benefits Provided

The County provides medical and prescription drug insurance to its retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits.

Plan Membership
As of July 1, 2020, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	91
Active employees	281
Total	372

Funding Policy
The County's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

Actuarial Assumptions and Other Inputs
The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.54%
Salary increases	2.00%
Inflation	2.50%
Healthcare cost trend rates:	
2021-2022 trend	0.20%
2022-2023 trend	7.00%
Ultimate trend	4.24%
Year ultimate trend is reached	2090
Retirees' share of benefit-related costs	0.00%
Participation rate	100%

Mortality rates were based on Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Discount Rate
The discount rate used to measure the total OPEB liability was 3.54% and was based on the Bond Buyer 20-Bond General Obligation Index based on the 20-year AA municipal bond rate as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from the County will be in accordance with the plan's funding policy. Based on these assumptions, the OPEB plan's fiduciary net position is projected to be insufficient to

make all projected benefit payments of current members. Therefore, the 3.54% municipal bond rate was applied to all periods to determine the total OPEB liability.

Total OPEB Liability
The County's total OPEB liability of $36,344,320 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2020.

Changes in the Total OPEB Liability
The following summarizes the changes to the total OPEB liability for the past fiscal year:

Beginning of year balance	$ 49,615,485
Changes:	
Service cost	1,687,036
Interest	1,197,694
Changes in assumptions	(15,408,740)
Benefit payments	(747,155)
Net changes	(13,271,165)
End of year balance	$ 36,344,320

Changes in assumptions reflect the following:

- A change in the discount rate from 2.16% in 2021 to 3.54% in 2022.
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2021.
- The payroll growth rate was increased from 2.00% to 3.00%.
- Mortality assumption changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Year 2006) to Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.
- The morbidity assumptions were updated to use the Dale Yamamoto model published by the Society of Actuaries to give a better projection of anticipated costs as adjusted for age.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate
The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease	Current Discount Rate	1% Increase
$ 44,174,227	$ 36,344,320	$ 30,262,712

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates
The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
$ 29,047,862	$ 36,344,320	$ 46,223,116

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB
For the year ended June 30, 2022, the County recognized OPEB expense of $3,120,945. At June 30, 2022, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,162,632	$ 1,100,045
Changes in assumptions	11,161,452	13,702,346
Total	$ 12,324,084	$ 14,802,391

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as increases (decreases) in OPEB expense as follows:

Fiscal Year Ended June 30:	
2023	$ 236,215
2024	236,215
2025	236,215
2026	223,168
2027	(179,162)
Thereafter	(3,230,958)
Total	$ (2,478,307)

New Hampshire Retirement System Medical Subsidy Plan

Plan Description

In addition to the County's OPEB plan discussed above, the County participates in the New Hampshire Retirement System's (NHRS) Medical Subsidy plan. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. Collectively they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained in writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at https://www.nhrs.org.

Benefits Provided

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The OPEB plan is closed to new entrants. The monthly Medical Subsidy rates are:

1 Person - $375.56
2 Person - $751.12
1 Person Medicare Supplement - $236.84
2 Person Medicare Supplement - $473.68

Contributions
Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the medical subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of earnable compensation. The County contributed 0.31% of gross payroll for Group I employees, 1.54% of gross payroll for Group I teachers, and 3.21% of gross payroll for Group II fire and police department members. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

Actuarial Assumptions and Other Inputs
Actuarial assumptions are the same as the New Hampshire Retirement System, which is disclosed in Note 13.

Net OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB
The County's proportionate share of the net OPEB liability for the NHRS medical subsidy (net OPEB liability) as of the measurement date of June 30, 2021 was $1,328,233 representing 0.33167956%.

For the year ended June 30, 2022, the County recognized OPEB expense related to the NHRS medical subsidy of $(10,092). At June 30, 2022, the County reported related deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 277
Net difference between projected and actual earnings on OPEB investments	-	16,592
Changes in proportion	-	446
Contributions subsequent to the measurement date	151,608	-
Total	$ 151,608	$ 17,315

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the fiscal year ending June 30, 2023.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as increases (decreases) in OPEB expense as follows:

Year Ended June 30:	
2023	$ (4,518)
2024	(3,486)
2025	(3,908)
2026	(5,403)
Total	$ (17,315)

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate
The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease	Current Discount Rate	1% Increase
$ 1,443,894	$ 1,328,233	$ 1,227,601

Healthcare Cost Trend Rate
Health care cost trend rates are not applicable given that the benefits are fixed stipends.

Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and Inflows
The following consolidates the County's total OPEB liability and related deferred outflows/inflows, and the County's proportionate share of the NHRS medical subsidy net OPEB liability and related deferred outflows/inflows at June 30, 2022:

	Total/Net OPEB Liability	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Total OPEB Expense
County OPEB Plan	$ 36,344,320	$ 12,324,084	$ 14,802,391	$ 3,120,945
Proportionate Share of NHRS Medical Subsidy Plan	1,328,233	151,608	17,315	(10,092)
Total	$ 37,672,553	$ 12,475,692	$ 14,819,706	$ 3,110,853

15. Leases

Lessee

The County has entered into various rental agreements as a lessee for equipment, with maturities ranging from fiscal years 2023 to 2027. Management has determined that the effect of implementing GASB 87 related to these leases is immaterial to its financial statements.

Lessor

The County has entered into a rental agreement as a lessor for probate court facility usage, which matures fiscal year 2023. Management has determined that the effect of implementing GASB 87 related to this lease is immaterial to its financial statements.

16. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States of America (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on the County's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the County, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the County's financial condition or results of operations remains uncertain.

Outstanding Legal Matters

On an ongoing basis, there are typically pending legal matters in which the County is involved. The County's management is of the opinion that the potential future settlement of these matters 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.

17. Subsequent Events

Management has evaluated subsequent events through December 8, 2022, which is the date the financial statements were available to be issued.

18. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* and GASB No. 96, *Subscription-Based Information Technology Arrangements*, effective for the County beginning with its fiscal year ending June 30, 2023. These statements establish new reporting and disclosure requirements related to these arrangements in the financial statements. Management has not yet evaluated the impact of implementing these GASB pronouncements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
General Fund
Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual
For the Year Ended June 30, 2022
(Unaudited)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Revenues				
County taxes	$ 26,972,066	$ 26,972,066	$ 26,972,066	$ -
Nursing home	13,321,237	13,321,237	17,517,167	4,195,930
Charges for services	2,689,264	2,689,264	3,099,499	410,235
Intergovernmental	942,788	942,788	1,907,702	964,914
Investment income	25,300	25,300	77,606	52,306
Miscellaneous	669,556	669,556	1,138,737	469,181
Total Revenues	44,620,211	44,620,211	50,712,777	6,092,566
Expenditures				
General government	6,487,407	6,598,912	6,030,278	568,634
Public safety	4,139,796	4,107,189	3,706,121	401,068
Corrections	6,486,004	6,263,401	5,674,374	589,027
County farm	605,755	649,614	639,016	10,598
Human services	7,947,307	8,136,679	8,136,677	2
Cooperative extension	441,818	441,818	440,647	1,171
Economic development	45,000	45,000	45,000	-
Nursing home	19,271,368	19,283,768	17,675,452	1,608,316
Capital outlay	242,669	250,062	189,825	60,237
Debt service:				
Principal	2,345,000	2,345,000	2,345,000	-
Interest	703,087	702,712	695,588	7,124
Total Expenditures	48,715,211	48,824,155	45,577,978	3,246,177
Excess (Deficiency) of Revenues Over Expenditures	(4,095,000)	(4,203,944)	5,134,799	9,338,743
Other Financing Sources (Uses)				
Use of fund balance - reduce taxes	4,120,000	4,120,000	4,120,000	-
Use of fund balance - prior year reserves	-	108,944	108,944	-
Transfer to reserve funds	(25,000)	(25,000)	(25,000)	-
Total Other Financing Sources (Uses)	4,095,000	4,203,944	4,203,944	-
Overall Budgetary Excess (Deficiency)	$ -	$ -	$ 9,338,743	$ 9,338,743

See Independent Auditor's Report and Notes to Required Supplementary Information.

Notes to Required Supplementary Information
for General Fund Budget

Budgetary Basis

The General Fund final appropriation appearing on the previous page represents the final amended budget after all line item transfers, use of prior year fund balance reserves, and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the General Fund is based upon accounting principles that differ from GAAP. Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund 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 actual revenues, expenditures, and other financing sources (uses), to conform to the budgetary basis of accounting.

	Revenues	Expenditures	Other Financing Sources (Uses)
GAAP Basis	$ 50,712,777	$ 45,698,648	$ -
Reverse unbudgeted use of Registry of Deeds Surcharge restricted funds	-	(12,495)	-
Reverse unbudgeted use of reserve funds:			
Nursing home reserve	-	(95,281)	-
Dispatch capital reserve	-	(12,894)	-
Use of fund balance	-	-	4,228,944
Transfer to reserve funds	-	-	(25,000)
Budgetary Basis	$ 50,712,777	$ 45,577,978	$ 4,203,944

See Independent Auditor's Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
(Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll as of the Measurement Date	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2022	June 30, 2021	0.47554784%	$ 21,075,896	$ 15,775,817	133.60%	72.22%
June 30, 2021	June 30, 2020	0.48625342%	$ 31,101,503	$ 15,511,621	200.50%	58.72%
June 30, 2020	June 30, 2019	0.50206717%	$ 24,157,738	$ 15,380,548	157.07%	65.59%
June 30, 2019	June 30, 2018	0.50164874%	$ 24,155,402	$ 14,935,882	161.73%	64.73%
June 30, 2018	June 30, 2017	0.52189510%	$ 25,666,764	$ 14,163,311	181.22%	62.66%
June 30, 2017	June 30, 2016	0.53418565%	$ 28,405,831	$ 14,276,178	198.97%	58.30%
June 30, 2016	June 30, 2015	0.51020249%	$ 20,211,810	$ 13,421,888	150.59%	65.47%
June 30, 2015	June 30, 2014	0.50926609%	$ 19,115,739	$ 12,936,696	147.76%	66.32%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Pension Contributions
(Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll as of the Fiscal Year	Contributions as a Percentage of Covered Payroll
June 30, 2022	June 30, 2022	$ 2,678,690	$ (2,678,690)	$ -	$ 15,539,730	17.24%
June 30, 2021	June 30, 2021	$ 2,173,506	$ (2,173,506)	$ -	$ 15,775,817	13.78%
June 30, 2020	June 30, 2020	$ 2,156,672	$ (2,156,672)	$ -	$ 15,511,621	13.90%
June 30, 2019	June 30, 2019	$ 2,173,964	$ (2,173,964)	$ -	$ 15,380,548	14.13%
June 30, 2018	June 30, 2018	$ 2,111,747	$ (2,111,747)	$ -	$ 14,935,882	14.14%
June 30, 2017	June 30, 2017	$ 2,023,429	$ (2,023,429)	$ -	$ 14,163,311	14.29%
June 30, 2016	June 30, 2016	$ 1,810,593	$ (1,810,593)	$ -	$ 14,276,178	12.68%
June 30, 2015	June 30, 2015	$ 1,652,177	$ (1,652,177)	$ -	$ 13,421,888	12.31%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Proportionate Share of the Net OPEB Liability and Contributions
(Unaudited)

Schedule of Proportionate Share

New Hampshire Retirement System Medical Subsidy

Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll as of the Measurement Date	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Net OPEB Liability
June 30, 2022	June 30, 2021	0.33167956%	$1,328,233	$15,775,817	8.42%	11.06%
June 30, 2021	June 30, 2020	0.34387249%	$1,505,161	$15,511,621	9.70%	7.74%
June 30, 2020	June 30, 2019	0.38202119%	$1,674,823	$15,380,548	10.89%	7.75%
June 30, 2019	June 30, 2018	0.38184181%	$1,748,247	$14,935,882	11.71%	7.53%
June 30, 2018	June 30, 2017	0.26471197%	$1,210,353	$14,163,311	8.55%	7.91%

Schedule of Contributions

New Hampshire Retirement System Medical Subsidy

Fiscal Year	Measurement Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll as of the Fiscal Year	Contributions as a Percentage of Covered Payroll
June 30, 2022	June 30, 2022	$ 151,608	$ (151,608)	$ -	$ 15,539,730	0.98%
June 30, 2021	June 30, 2021	$ 167,090	$ (167,090)	$ -	$ 15,775,817	1.06%
June 30, 2020	June 30, 2020	$ 167,902	$ (167,902)	$ -	$ 15,511,621	1.08%
June 30, 2019	June 30, 2019	$ 183,257	$ (183,257)	$ -	$ 15,380,548	1.19%
June 30, 2018	June 30, 2018	$ 176,699	$ (176,699)	$ -	$ 14,935,882	1.18%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Changes in the Total OPEB Liability
(Unaudited)

County of Grafton, New Hampshire OPEB Plan

	2022	2021	2020	2019	2018
Total OPEB liability - beginning	$ 49,615,485	$ 41,974,882	$ 39,145,915	$ 26,486,918	$ 18,405,319
Changes:					
Service cost	1,687,036	2,712,557	2,125,606	2,053,726	1,047,889
Interest	1,197,694	999,581	1,358,640	1,265,030	730,284
Changes of assumptions	(15,408,740)	6,010,863	-	8,019,825	4,140,723
Difference between actual and expected experience	-	(1,335,284)	-	1,953,536	-
Change in actuarial cost method	-	-	-	-	2,459,164
Benefit payments	(747,155)	(747,114)	(655,279)	(633,120)	(296,461)
Net change in total OPEB liability	(13,271,165)	7,640,603	2,828,967	12,658,997	8,081,599
Total OPEB liability - ending	$ 36,344,320	$ 49,615,485	$ 41,974,882	$ 39,145,915	$ 26,486,918
Covered employee payroll	$ 14,605,072	$ 14,179,682	$ 13,437,757	$ 13,174,272	$ 12,822,264
Total OPEB liability as a percentage of covered employee payroll	248.85%	349.91%	312.37%	297.14%	206.57%

There are no assets accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay OPEB related benefits.

Does not include New Hampshire Retirement System Medical Subsidy.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

Grafton County Telephone Directory
3855 Dartmouth College Hwy.
North Haverhill, NH 03774

Located in the Admin Building	
Commissioners' Office	787-6941
Treasurer's Office	787-6941
Human Resources Dept.	787-2034
Cooperative Extension Office	787-6944
Register of Deeds	787-6921
Maintenance	787-2700
Nursing Home	787-6971
Grafton County Farm	787-2755
Department of Corrections	787-6767
Alternative Sentencing	787-2042
Located at the Courthouse	
Sheriff's Dept.-Non Emergency	787-2111
Sheriff's Dept. – **Emergency**	787-6911
	And 800-564-6911
County Attorney's Office	787-6968
Victim/Witness Department	787-2040
Probation and Parole (State)	787-6900
Superior Court & Circuit Court	1-855-212-1234
Grafton County Conservation District	353-4652
19 Archertown Road, Suite 1, Lyme	Ext. 103
No. Haverhill Office, Wednesdays Only	787-6973