

Grafton County

New Hampshire



Franconia Notch State Park



Annual Report

Fiscal Year 2019

July 1st, 2018 – June 30th, 2019

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
INFORMATION TECHNOLOGY
DEPARTMENT OF MAINTENANCE
ALTERNATIVE SENTENCING



FOR THE FISCAL YEAR COVERING
JULY 1, 2018 ~ JUNE 30, 2019

Dedication of the Annual Report

Fiscal Year 2019

The Grafton County Commissioners dedicate the 2019 Annual Report to all of the Grafton County citizens who worked tirelessly against the Northern Pass Project and who succeeded in preserving our County's unique natural and recreational resources for future generations. The Northern Pass Project was proposed in late 2010 as a 192-mile-long high voltage transmission line through the heart of Coos and Grafton Counties and was intended to serve as an "extension cord" between Canadian hydroelectric power generators and Massachusetts markets. Originally proposed as an above-ground project with towers looming over the tallest trees, Northern Pass almost immediately met with opposition from North Country citizens, prompting the late County Commissioner and Executive Counselor Ray Burton to suggest in 2012 that they "pack up their tents and go home." Unfortunately, the fight continued unabated until June 2019, when the State Supreme Court justices ruled unanimously to deny a request by project officials to reconsider a Site Evaluation Committee's (SEC's) earlier decision to deny approval for the project.

The role of large conservation-oriented organizations such as the Society for the Protection of New Hampshire Forests and the Appalachian Mountain Club in the efforts to oppose Northern Pass cannot be downplayed. However, their efforts succeeded only because of the help from so many Grafton County citizens who wrote letters, organized informational sessions, developed on-line newsletters, stood in their orange shirts in the cold and rain with signs, and drove back and forth to Concord for over eight months to provide a sea of orange at each SEC session. Some citizens documented potential

environmental impacts, while others developed expertise in environmental, construction and transportation right-of-way issues and effectively cross-examined Hydro-Quebec professionals during the SEC hearings. Citizens worked with their Selectmen to encourage them to become interveners in the process, and others worked with their Legislators to introduce and pass legislation to prevent Northern Pass from taking land by eminent domain. The opposition effort drew support from all social and cultural backgrounds and from across the political spectrum, and the key word was “teamwork.” Together, our citizens took on a megacorporation and wrote a true David and Goliath story that will serve as inspiration for civic engagement in the future.



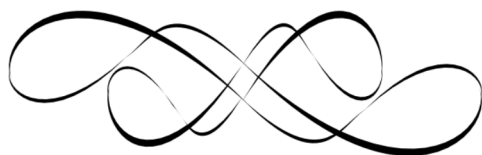
Dedicated by the Grafton County Commissioners:

Linda D. Lauer, Chairman
Wendy A. Piper, Vice Chairman
Marcia Morris, Clerk

Grafton County



A Year of Important Events in Pictures



Pumpkin Day

Grafton County had its annual Pumpkin Day on October 16th 2018. Students from Woodsville Elementary School arrived at the farm where they were met by Farm Staff and taken on a tour of the piggery and cow barn. The students were then taken to the pumpkin patch where they could pick out any pumpkin they wanted. Two hay wagons were provided for the kids, their teachers, parents and other volunteers to ride down to the field on. We lucked out with perfect weather and a good time was had by all.



New Hampshire Association of Counties

Award Winners



Rick Colbeth was named County Employee of the Year.
Pictured L to R: Rick Colbeth, Maintenance Superintendent Jim Oakes



Stacey Cass was named County Attorney Employee of the Year.
Pictured L to R: County Attorney Lara Saffo, Stacey Cass, Alison Farina,
Commissioner Linda Lauer

Not pictured is Laurie Rock who was named Nursing Home Employee
of the Year.

Recipients of Last Years Annual Report



**Ernest Paquette, David & Sylvia Dow
and Isidro Rodriguez**

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 and received a service pin for 2018. The Dinner was held at the Woodstock Inn, Station & Brewery in Woodstock, NH on October 18th, 2017 . The following employees were recognized for their years of service to Grafton County.

5 Years of Service

Samantha Norcross
Levi Buxton
Rachel Dube
Kathryn Ebinger Zuk
Gordon Scott
Andre Provencal
Dustin Rhodes
Carol Ann Smith
Maryann Tetreault
Richard Colbeth
Stephen Whitcomb
Joshua Peart
Larry Adcock
Rachael Barton
Rebecca Cassidy
Heidi Collins
Lynn Cote
Wendy Cross
Jennie Gingras
Susan Hannett
Vicki Hebert
Mirabel James
Mariah Johnson
Dawn Jurentkuff
Tammy Laleme
Courtne Williams

10 Years of Service

Jon Allaire
Michael DeRosia
Barry Page
Brian Stafford
Yvonne Clark
Billie Lamarre
Holly McLure
Betty Nickels
Malena Spreadbury
Malinda Tompert
Bret Beausoleil
Frank Harris
Chris Tyler

15 Years of Service

Alison Farina
Adam Clark
Jerilyn Martino
Ryan Kelly
Kimiko Aldrich
Gail Colvin
Merilee Corbett
Michelle White

20 Years of Service

Carin Sillars
George Morris
Donna Davis

25 Years of Service

Susan Cunningham
Pamela Tetreault

30 Years of Service

Richard Thompson
Karen Saladino

32 Years of Service

Nancy Bishop
Troy McKean

33 Years of Service

Beth Wyman

34 Years of Service

Robertta Aldrich

37 Years of Service

Donnie Kimball
Anna Heath
Richard Greenwood

38 Years of Service

Catherine Hall

40 Years of Service

Doreen Moody

42 Years of Service

Cindy Putnam

44 Years of Service

Paul Aldrich

45 Years of Service

Mary Lee Vigent

47 Years of Service

Barb Dutile

Employee Recognition Dinner Cont.



5 Years of Service



10 & 15 Years of Service

Employee Recognition Dinner Cont.



15, 20 & 25 Years of Service




30-47 Years of Service

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.

Spend less on your prescriptions

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



FREE enrollment for residents

Average savings of 22%!

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

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



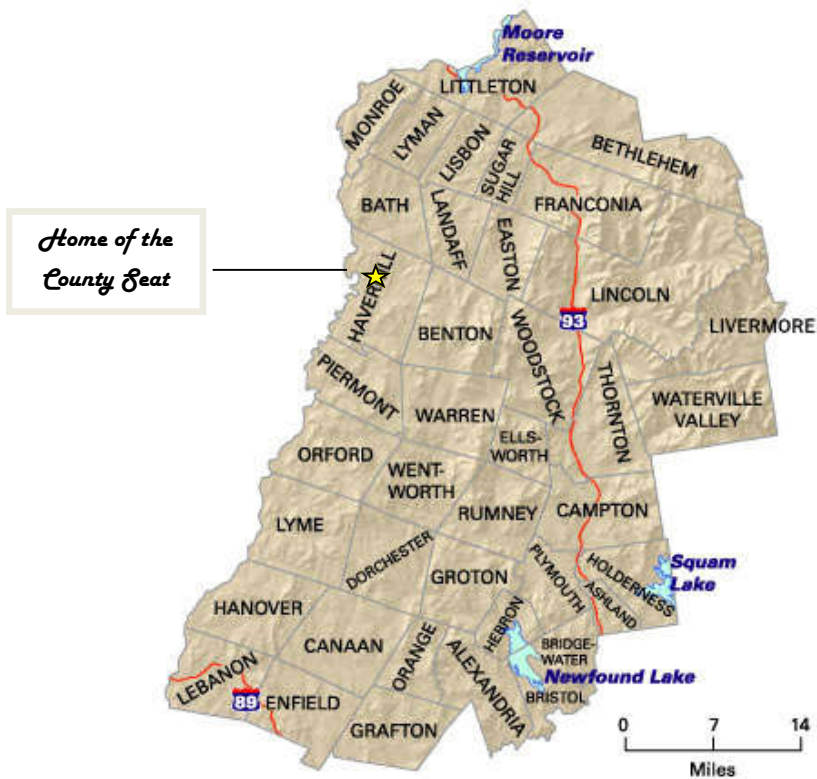
For more information, call
1-877-321-2652 or visit
caremark.com/naco

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

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

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Towns in Commissioners' Districts

- 1.) Enfield, Hanover and the City of Lebanon
- 2.) Bath, Benton, Bethlehem, Easton, Franconia, Haverhill, Landaff, Lincoln, Lisbon, Littleton, Lyman, Lyme, Monroe, Orford, Piermont, Sugar Hill, 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 2019

We are pleased to present the following reports and financial statements for the period of July 01, 2018 – June 30, 2019. 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 2019 in good shape. Our revenues exceeded our expenses by \$2,945,440. The total revenue received for the fiscal year was \$46,116,981. The total expended was \$43,570,252, with \$26,003,536 being raised in County taxes. The above stated numbers resulted in an overall fund balance of \$6,869,506 and an unassigned fund balance of \$4,246,071.

As we began the budget process for FY 2020, we were met with the ever challenging task of finding a balance between providing services and trying to minimize the impact on the taxpayer. The end result was that the FY 2020 budget saw a 5.41% increase in expenditures with the total budget being \$46,711,226. The total amount to be raised by taxes for the year is \$27,086,914, an increase of 4.17% from the previous year.

There were several new positions added in the FY 20 budget; there was a 2.50% cost-of-living adjustment included for all employees. We continue to face shortages in our nursing staff which has had budget ramifications as well. Beyond the changes in salaries and benefits, the rest of the budget for the entire county remained overall flat.

The NH Association of Counties Annual Conference was held at Mount Sunapee on September 16-19, 2017. During the conference, Nursing Home employee, Laurie Rock, was recognized as the County Nursing Home Employee of the Year; County Attorney employee, Stacey Cass, was recognized as the County Attorney Employee of the Year and Maintenance Employee, Rick Colbeth, was recognized as the County Employee of the Year. Congratulations to everyone on a job well done!

On October 10, 2018 the County held its third annual Employee Recognition Dinner. The dinner was held to recognize employees who had reached 5, 10, 15, 20, 25, 30 and over 30 years of service in 2018. The dinner was a huge success and the Commissioners hosted approximately 90 guests and honored 67 employees. We are looking forward to continuing this tradition of recognizing our dedicated employees as they reach milestones in their employment at Grafton County.

FY 2019 brought several changes to the management team; we had two (2) long time members retire: After 37 years of dedicated service, Farm Manager, Donnie Kimball retired on November 30, 2018. On March 4, 2019 Nancy Bishop retired after 32 years of dedicated service as the Human Service Administrator. Nancy and Donnie's dedication to the county will be a lasting legacy. We thank Nancy and Donnie for their years of dedicated service and wish them both well in retirement.

Lisa Knapton was hired in November as the new Farm Manager; in her first six months of employment she has been learning and assessing all that the farm has to offer. The County also hired Renee DePalo as the Alternative Sentencing Director in December, 2018. In her first six months Renee has brought her knowledge in and helped stabilize her department. She has added new services and is evaluating her department and what more they can offer. The election cycle brought several changes to the elected officials' side of the county. County Commissioner Omer C. Ahern, Jr and Sheriff Doug Dutile were both defeated in the election and County Attorney Lara Saffo did not seek re-election. We thank all of them for their dedicated service and wish them well. Marcia Morris was elected as the new Commissioner from District #3, Jeff Stiegler was elected Sheriff and Marcie Hornick was elected as the County Attorney. We welcome them all to the County and wish them the best in their roles.

The Commissioners are proud to report that the Grafton County Farm received notice in March, 2019 that for the second year in a row the farm was "among an elite group of Holstein Association USA members who were selected to receive the 2018 Herd of Excellence

award for the small herd size division.” Herdsman Ben White has done an excellent job with the dairy herd and the quality of the herd is excellent.

In May, 2019 we had two (2) Mission/Vision/Goal Setting meetings with Primex as a facilitator in May. We set some short term goals and we will continue to use our available resources to look at strategic planning and long range capital planning.

Grafton County continues to participate in the NACO (National Association of Counties) prescription drug discount program that is sponsored by *Caremark*. This valuable program is at no cost to the County or to the citizens. This program can reduce the cost of prescription drugs by up to 20%. Since the inception of the prescription drug program in September 2006, Grafton County citizens have saved a total of \$838,135.98. Getting enrolled in the program is simple and free – just place a call to the Commissioners’ Office at (603) 787-6941 and request a card. The only information needed is your name and address and we will mail you a card. These cards are also available at many participating pharmacies in Grafton County.

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. This is always a challenge. We were extremely pleased with the work of our department heads this year who again brought forward reasonable budget requests and worked with us when reductions needed to be made. We appreciate all the hard work that these people do on a daily basis.

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 proud of all that Grafton County has accomplished. We realize that these accomplishments would not be possible without the dedication and hard work of all of our employees and the countless number of volunteers who assist in county operations. We would like to recognize and thank all of our employees and the many volunteers that do such a fantastic job.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Linda D. Lauer, Chair (District 2)

Wendy A. Piper Vice-Chair (District 1)

Marcia Morris, Clerk (District 3)

GRAFTON COUNTY
ELECTED AND APPOINTED OFFICIALS
JANUARY 1ST 2019 ~ JUNE 30, 2019

COMMISSIONERS

Wendy A. Piper, District #1 - Enfield
Linda D. Lauer, District # 2 – Bath
Marcia Morris, District #3 - Hebron

COUNTY ADMINISTRATOR

Julie L. 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

Lisa Knapton

SUPERINTENDENT, MAINTENANCE

Jim Oakes

HUMAN RESOURCE DIRECTOR

Karen Clough

INFORMATION TECHNOLOGY MANAGER

Brent Ruggles

ALTERNATIVE SENTENCING DIRECTOR

Renee DePalo

MEDICAL DIRECTOR

Sandeep Sobti

AUDITORS

Melanson, Heath, Manchester, NH

GRAFTON COUNTY DELEGATION
JANUARY 1ST 2019 ~ JUNE 30, 2019

District #1

Erin Hennessey, Littleton
Linda Massimilla, Littleton

District #2

Tim Egan, Sugar Hill

District #3

Sue Ford, Easton

District #4

Rick M. Ladd, Haverhill

District #5

Jerry Stringham, Lincoln

District #6

Kevin Maes, Rumney

District #7

Richard Osborne, Campton

District #8

Sallie Fellows, Holderness
Joyce Weston, Plymouth
Suzanne J. Smith, Hebron

District #9

Ned Gordon, Bristol
Vincent Paul Migliore, Bridgewater

District #10

Roger Dontonville, Enfield

District #11

Timothy Josephson, Canaan

District #12

Mary Jane Mulligan, Hanover
Garrett Muscatel, Hanover
Sharon Nordgren, Hanover
Polly Campion, Etna

District #13

Susan W. Almy, Lebanon
George E. Sykes, West Lebanon
Richard Abel, West Lebanon
Laurel Stavis, Lebanon

District #14

Elaine French, Littleton

District #15

Dennis Ruprecht, Landaff

District #16

Francesca Diggs, Rumney

District #17

Joshua Adjutant, Ashland

GRAFTON COUNTY BUDGET
EXPENDITURES: JULY 1, 2018 – JUNE 30, 2019

Administration & Treasurer	\$391,879.00
County Attorney	\$1,523,680.00
Victim/Witness Advocate	\$335,131.00
VAWA Grant	\$112,518.00
Alternative Sentencing	\$582,930.00
Medical Referee	\$45,000.00
Delegation Expenses	\$10,000.00
Register of Deeds	\$535,942.00
Human Resources	\$91,852.00
Information Technology	\$425,823.00
Sheriff's Department	\$1,608,079.00
Dispatch	\$1,224,895.00
Maintenance	\$1,396,351.00
Human Services	\$7,088,532.00
GCEDC	\$45,000.00
Extension	\$322,539.00
Social Svc	\$526,923.00
Interest	\$955,601.00
Payment on Bonds & Notes	\$2,470,000.00
Tax Anticipation	\$20,000.00
Capital Outlay	\$310,129.00
Wage/Benefit Adjustment	\$226,362.00
Contingency	\$26,500.00
Unemployment	\$10,000.00
Nursing Home	\$17,118,703.00
Jail	\$6,082,179.00
Farm	\$579,629.00
Conservation Dist	\$83,897.00
North Country	\$1,467.00
Capital Reserve	\$70,000.00
 TOTAL EXPENSES	 \$44,221,541.00
LESS REVENUE	\$17,168,005.00
LESS SURPLUS TO REDUCE TAXES	\$1,050,000.00
AMOUNT TO BE RAISED BY TAXES	\$26,003,536.00

GRAFTON COUNTY BUDGET
REVENUE: JULY 1, 2018 – JUNE 30, 2019

County Nursing Home	\$13,333,492.00
County Jail	\$293,285.00
County Farm	\$522,761.00
Building Rental	\$327,930.00
Register of Deeds	\$921,000.00
Human Services	\$85,000.00
Sheriff's Dept. Fees	\$438,100.00
Sheriff's Dispatch	\$650,000.00
Extension Svc	\$5,000.00
Misc. Revenue	\$38,000.00
Interest Earned	\$60,300.00
Federal in Lieu of Taxes	\$110,000.00
Alternative Sentencing	\$145,000.00
Victim/Witness Advocate Grant	\$30,000.00
Circuit Court Prosecution Grant	\$73,000.00
Prosecutor Grant	\$85,137.00
Abandon Property	\$50,000.00

TOTAL REVENUE	\$17,168,005.00
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DELEGATION EXPENSES
JULY 1, 2018 – JUNE 30, 2019

David Binford	\$33.83
Denny Ruprecht	\$74.75
Erin Hennessey	\$263.11
Elaine French	\$421.99
Francesca Diggs	\$494.72
Garrett Muscatel	\$25.00
George Sykes	\$923.24
Jerry Stringham	\$521.15
Joshua Adjutant	\$151.25
Joyce Weston	\$92.92
Kevin Maes	\$501.62
Laurel Stavis	\$50.00
Linda Massimilla	\$106.25
Mary Jane Mulligan	\$72.56
Miscellaneous	\$64.75
Ned Gordon	\$158.00
Polly Kent Campton	\$716.99
Richard Abel	\$280.68
Richard Osborne	\$50.00
Rick Ladd	\$246.05
Roger Dontonville	\$158.00
Sallie Fellows	\$99.05
Sharon Nordgren	\$133.25
Stephen Darrow	\$163.36
Susan Almy	\$50.00
Susan Ford	\$99.50
Suzanne Smith	\$75.00
Timothy Egan	\$90.05
Vicki Schwaegler	\$43.53
Vincent Paul Migliore	\$76.04

TOTAL EXPENSES	\$6,236.64
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REPORTS FROM THE DEPARTMENTS

GRAFTON COUNTY TREASURER

Karen Liot Hill

Annual Report Fiscal Year 2019

Grafton County tax collections from all the towns and the City of Lebanon amounted to \$26,003,536 in fiscal year 2019 with all taxes collected.

The Treasurer was authorized to borrow up to \$10,000,000 in Tax Anticipation Notes during fiscal year 2019. Funds were borrowed in late August, 2018 at a rate of 2.40%. As a matter of practice, the County only draws on funds as necessary thus paying less interest. The County borrowed a total of \$5,300,000 and accumulated a total of \$26,932.56 interest that was paid back in December, 2018 after tax collections.

All funds left over from payment of debt owed by the county are 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 2019 was \$163,033.37, which exceeded budget projections by \$102,733.37.

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

It 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 2019

The Office of the Grafton County Attorney seeks to do justice in all prosecutions and works to maintain strong partnerships throughout the county (and state) with state and local law enforcement agencies in the overall quest to have a positive impact on the quality of life for all County residents.

The primary responsibility of the Office, and the bulk of its workload, is the prosecution of criminal cases in Superior Court.

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 Assistant County Attorneys are John Bell, Mariana Pastore, Viktoriya Kovalenko, Antonia Barry, Hayley McClenahan, and Amanda Jacobson with Garrett Bartlett and Lise Solbeck working within the Circuit Courts.

Our office includes Office Administrator Alison Farina, Assistant Office Administrator Christine Ash, and Legal Assistants Laura Kelley, Debra Belyea and 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 over 1331 case files and represented the citizens of Grafton County in over four thousand scheduled court appearances. Additional cases reopened include probation violations, habeas corpus hearings and requests for annulments.

Our special services investigator, Wayne Fortier, continues to play a fundamental role in developing cases for prosecution, assisting law enforcement county wide with his expertise, working cold case files, and doing collaborative work with the Grafton and Sullivan County Child Advocacy Centers.

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. Grafton County has two Victim/Witness Coordinators: Carin Sillars and Sabra Stephens who are capably assisted by Stacey Cass, Victim/Witness Assistant for domestic violence and sexual assault cases in Circuit Court, and Dawn Gove, Administrative Assistant. Of the services provided over the last fiscal year, that office worked collaboratively with the House of Corrections with the rollout of VINE ("Victim Notification Everyday") which allows victims to set up an account to receive the status on inmates housed at any of the houses of correction in the state via text, email or phone call. Requests for notification were made by the Victim/Witness Program on 127 criminal cases to both state and county facilities.

Further services the Victim /Witness Program provided include:

- 314 Victim notifications of indictments/misdemeanor appeals on 204 cases;
- 399 victim notification of defendant bail conditions;
- 1,033 victim notifications of hearings;
- 293 victim notifications in writing, via email or phone and informed of the state's proposed plea offer. Responses were documented 184 times;
- Victim/Witness was present over 224 times when victims either met in person or over the phone with a prosecutor throughout the investigative and court process over 224 times;
- Trial Schedules were sent out to victims 588 times on 200 criminal cases.

I am immensely grateful to be able to work with such dedicated and hardworking people in the Grafton County Attorney's Office. As both County Attorney and a citizen of this County, their devotion and hard work is extraordinary. I am honored to work with the team at the Office of the Grafton County Attorney.

The Grafton County Attorney's Office continues to actively participate in the Grafton County Drug Court Sentencing Program as

well as to support Mental Health Courts across the County. We are proud to report that Mental Health Courts works closely with veterans' services so we can better serve our veterans, and hope that we can expand these services into felony level courts as well. Grafton County diversion services for juveniles and adults and are working and we hope to see them expanded, as well as increased sentencing options for non- violent defendants with significant addiction issues.

The Grafton County Attorney's Office also:

- Continued successful operation of the Grafton/Sullivan Child Advocacy Center at Dartmouth Hitchcock Medical 15 Center providing services for children throughout Grafton County.
- Continued the collaborative work involving various agencies serving adult victims of sexual assault with the 4 county wide Sexual Assault Resource Teams: serving the Plymouth area, the Lebanon/Hanover catchment area, the Haverhill area and now 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 on 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 a 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 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;
- (3) continue a misdemeanor level circuit court domestic violence and sexual assault Victim/Witness Program; and
- (4) fund two roving advocate positions out of our invaluable Advocacy Programs: Voices Against Violence and Burch House, serving the Littleton and Plymouth catchment areas.

The Grafton County Attorney's Office thanks the County Delegation and Grafton County Commissioners Linda Lauer, Wendy Piper and Marcia Morris. 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 2019



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

It is my privilege and honor to provide the Fiscal Year 2019 report for the Grafton County Sheriff's Department. As my first term continues to move forward, I am extremely proud to not only be representing Grafton County as its elected Sheriff but very pleased to assure you that so many of my new co-workers continue to exceed the expectations we all expect of them.

Our Statutory and Constitutional responsibilities;

- Court Security.
- Service of Civil Writs.
- Transportation of detained adults and juveniles.
- Apprehension of persons wanted for appearance within our county court systems.

The service of civil writs and movement of detained people equates to approximately 310,000 miles per year on our vehicles. Court Security remains a very important component to our operations as the vast majority of people coming and going into our building are experiencing a difficult time in their life with the court trying to find the best prescription for the sake of everyone involved. The staff providing this day-to-day function has been nothing short of impressive as they make every effort to demonstrate respect and compassion for people going through these trials and tribulations.

Prior to my appointment as the Sheriff, an effort was ongoing to serve hundreds of outstanding court warrants. While I am pleased that several hundred warrants have been resolved, we still struggle with this task given the number of hours it takes to locate and process these people back through the court system. I greatly appreciate the tremendous efforts Sgt. Aaron Roberts has put forth leading from the front in this task. Criminal Secretary Karen Bragg and our Deputies

put a lot of time and effort into trying to serve these warrants and help people get these legal matters behind them.

We have established a new organizational flow chart to help everyone better understand our responsibilities. I have attached a copy of this at the end of this report for everyone's purview. It was apparent to me within my first few days after assuming my duties that we needed to better define the other services provided within the Grafton County Sheriff's Department. Several services undertaken by our department do not fall under our statutory and constitutional mandates but make tremendous regional and fiscal sense.

Our Criminal Investigation Division was defined and has been extremely busy with primarily the following duties:

Criminal Investigations within the Grafton County Complex.

A strong affiliation with the Internet Crimes Against Children alliance (I.C.A.C., a national effort to protect our youth from horrific crimes our society has witnessed over the past several decades).

The investigation of digitalized devices which has become a regional effort for Grafton County. Obtaining evidence from digital devices is literally a second crime scene and the training involved is extensive. The Detective providing this service is now a certified expert in many parts of this science; however, the training is always evolving due to changing technology.

Investigations as a disinterested party for perceived conflicts of interest which are commonly requested through the Attorney General's Office, N.H. State Police, County Attorney's Offices and Local Law Enforcement around the Grafton County.

The assignment of a full time Deputy to the New Hampshire Attorney General's Drug Task Force to combat our States opioid epidemic and other illegal narcotics that continue to create so many health, social and criminal justice issues in our society.

As a law enforcement professional who spent more than half of my career in a detective bureau during my career in the City of Laconia, I

am very inspired with our efforts to assist our law enforcement partners in these areas. So many communities in Grafton County do not have the resources, time or ability to provide specialized services such as what our Criminal Investigation has and continues to provide.

Our work and partnership with the Attorney General's Drug Task force remains very meaningful. I realize that often times the work they do is not in press releases as the intent of most drug investigations is usually trying to drill deeper into the root cause of whatever pipeline the investigators are seeing on their radar screen.

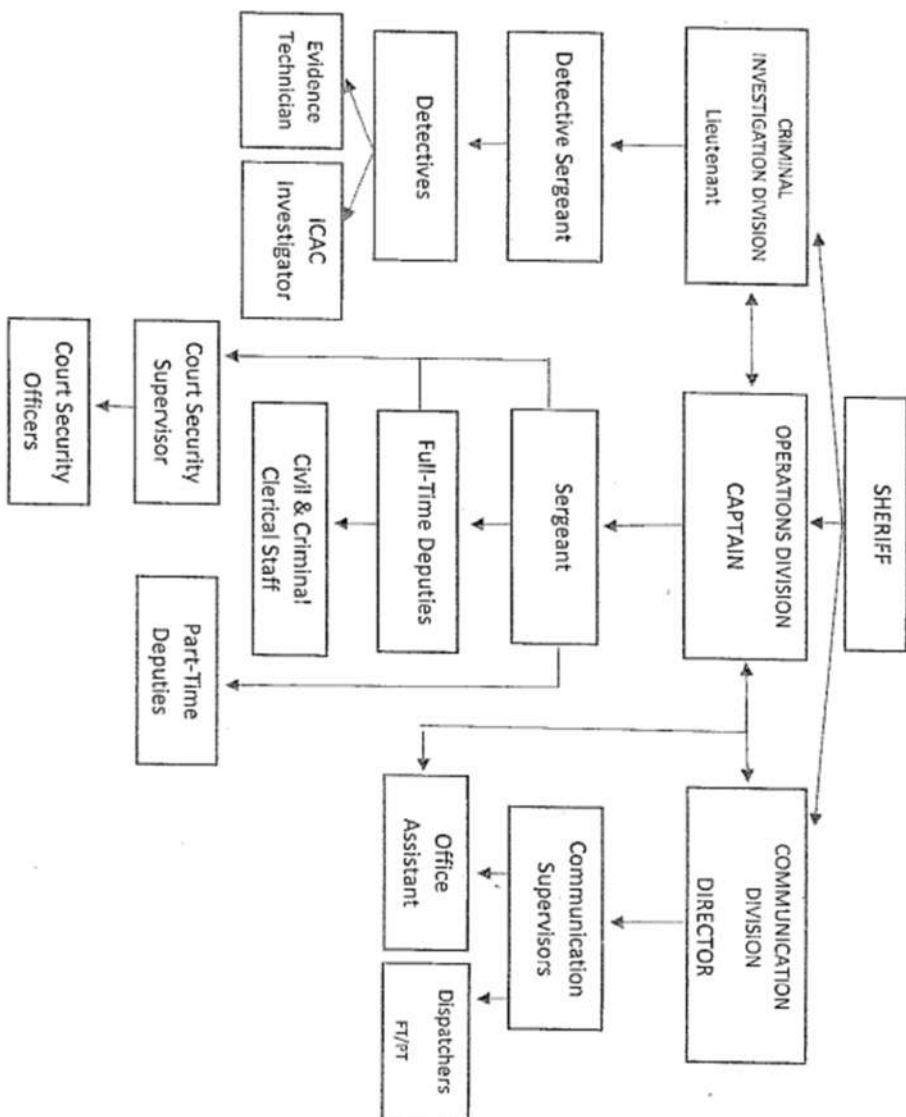
Director Tom Andross leads our Communications Division. His work in this vocation has been recognized repeatedly with over four decades of service on the County and State level. We are very fortunate to have Director Andross in his current capacity and I look forward to advocating for whatever needs he identifies going forward. His staff is truly outstanding, they are competent and capable in this age of technology we live in.

I would also like to emphasize how important I believe training and educational opportunities are to our future success. Staying current on so many relevant topics is mission critical and paramount to being successful as a Department. Several of my co-workers are currently engrained in a leadership trilogy program through the F.B.I. Law Enforcement Executive Leadership Association. (FBI – L.E.E.D.A.) We also continue to utilize the New Hampshire Police Academy and the many current and relevant topics they offer.

In conclusion, I would like to thank all of the Grafton County Department heads and their co-workers for working with us to resolve whatever the issues are in front of us. I greatly appreciate our County Commissioners and so many County Delegates who have taken the time to call or stop into our Office and ask about what we do and how to make improvements. We are very thankful for all your support and look forward to keeping all the lines of communication open.

Respectfully submitted,
Jeffrey F. Stiegler
Grafton County Sheriff

SHERIFF'S DEPARTMENT ORGANIZATIONAL CHART



GRAFTON COUNTY HUMAN RESOURCES

Karen Clough

Annual Report Fiscal Year 2019

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

It is my privilege to present the following report for Fiscal Year 2019 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.

This year, we have continued to focus on our recruitment efforts. Our most targeted areas are for our nursing staff. However, with the unemployment rates staying steady in the area of 2.5% for the State of New Hampshire and 3.7% nationally, we have experienced lower than average job applicants for all vacant positions. The low unemployment rate combined with the national shortage for healthcare workers has created the need for expanded recruitment efforts for our nursing vacancies. In March, we began our first County sponsored LNA training program and graduated 6 full time LNA's. The program had a good amount of interest and was successful. There are plans in the works to offer this opportunity again in the future. We have also revised our Loan Forgiveness Program geared towards new graduates of a LPN or RN program in hopes to recruit new graduates to our facilities. We have attended many job fairs and have been in contact with area colleges as well. We will continue to work diligently on the recruitment efforts for all vacant positions.

June 30, 2018 completed the (1) year collective bargaining agreement in the Nursing Home. Through ongoing negotiations, we were able to come to an agreement on terms for a new contract as of July 3, 2018. This contract is effective through June 30, 2021, with the exception of wages, health insurance and attendance guidelines which are

negotiated annually. Effective July 1, 2018 employees, union and non-union alike received a 1.5% cost of living adjustment.

For Fiscal Year 19 we faced a 41.69% increase (with a 122% loss ratio) in premiums for our current health insurance plans with Harvard Pilgrim. We reached out for quotes from Anthem direct, SchoolCare, HealthPlans, Tufts, HealthTrust and Harvard direct with four out of the six declining to quote. After much consideration of our choices, the decision was made to change to HealthTrust. We were able to make this change offering two different Anthem plans for employees to choose from and an overall increase of 13.74%. We continue to work to educate employees on all that our insurance has to offer to help them be better health care consumers. We also continue to work to improve our Wellness Program offerings.

We continue to honor our long term employees and the Board of Commissioners' hosted the 3rd annual Employee Recognition Dinner for employees who have reached milestones in years of service. I would like to thank the Board of Commissioners and the Commissioners' Office Staff for organizing this event. It was very well received and the recognition much appreciated by the employees of Grafton County. We are very fortunate at Grafton County to have such dedicated and long serving employees. Their service and dedication does not go unnoticed and is very much appreciated.

In May, we added a part time (20) hour position to the Human Resources Department. Rebecca Dallimore joined us in the department and has been a wonderful addition. In closing, I would like to thank the HR team, Samantha Lauzon, Nancy Clement and Rebecca Dallimore 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, 2018 thru June 30, 2019

Turnover Rate (Calendar year)

FY18	FY19
All employees (including full-time, part-time, and per diems)	
21%	25%

Employee Headcount (as of June 30)

Total # of all employees

441

Total # of full-time employees

290

Total # of part-time and per diem employees

151

Family Medical Leave of Absence (FMLA)

Total number of approved FMLA applications processed in FY19

101

Workers Compensation

Total number of first report of injuries processed in FY19

82

Recruiting

Total number of new employees hired in FY19

106

GRAFTON COUNTY REGISTRY OF DEEDS

Kelley Jean Monahan

Annual Report Fiscal Year 2019

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

It is a great privilege to present my ninth annual report. The protection of the vast and valuable database of records is solely my responsibility. I am obligated with the responsibility of balancing access for the public and professionals who rely on the Registry to conduct the vital task of the legal transfer of real property and protection of these records from those seeking to cause harm. County and local governments have seen an enormous spike in Ransomware attacks over the past two years. Although this threat is unmentioned in our dedicated statutes on duties of office, I take this modern threat very seriously and have taken many precautions to prevent such an attack here.

Five years ago, I made the decision to remove the images of the documents for viewing to the entire world free of charge and established tiers of access that I hoped would protect the records from harm until our conversion to our new, more secure system was in place. Much of FY19 was dedicated to the final phases of this conversion. I also made the decision to allow open access once again.

We are sacrificing the additional \$45,000 per year in revenue from the house accounts, where the account holders had been charged a modest \$120 per year. I made the decision based on my confidence in our new system, in our software partner, Fidlar Technologies, but primarily because I believe that open access is the best choice for the overall economy of the county.

We held many live trainings and webinars for our regular users and our municipal governments. Changing the search system that has been in place since the mid-1980s was a challenging concept for many. It was very gratifying to watch the harshest critics won over as the many time saving features and efficiencies were demonstrated.

Legislation

In December, I was elected by my peers to become the Vice President of the New Hampshire Register of Deeds Association. This position kept me in Concord a great deal of the time testifying and listening to debate on bills that affect the Registries of Deeds. I see a pattern of lack of understanding of the unintended consequences of legislation that affects these offices. Most bills have been voted inexpedient to legislate or vetoed by the Governor.

Revenue

This office derives revenue from nine sources. Acting as an agent of the New Hampshire Department of Revenue, we collect the Real Estate Transfer Tax (RETT) and the Land and Community Heritage Investment Program (LCHIP) fee for the State of New Hampshire. We retain 4% of these fees as the collecting agent. The nominal recording fees are the rates set per document for recordings. These rates are published on our website at www/nhdeeds.com.

We charge a very modest \$1.00 per page for copies. This is a valuable service to our constituents and those looking to invest in property in Grafton County. By securing protections from screen scraping and hacking, we have secured the \$94,573.00 that we received from the copy review at \$1.00 per page.

Tapestry is a convenience system that is very useful for the title industry. Those searching multiple counties in multiple states use one system and one login to complete their research. The revenue from this option has continued to grow at an impressive rate. The surcharge is a fee of \$2.00 on all documents statutorily is dedicated capital equipment expense line. Reference RSA 487:17-g. The county auditors, county administrator and I have removed the surcharge from the revenue line, as it is a capitol reserve account intended solely for the use of the Registry of Deeds.

Postage is considered an income from the submitter, that is then expensed as the original documents are returned via United States Postal Service. We now receive more than half of our documents via e-recording, resulting in a steady decrease in postage expense.

The interest is derived from the surcharge funds invested in an annual Certificate of Deposit monitored by the County Treasurer.

The surcharge is a fee of \$2.00 on all documents statutorily is dedicated capital equipment expense line. Reference RSA 487:17-g. The county auditors, county administrator and I have removed the surcharge from the revenue lines, as it is a capitol reserve account intended solely for the use of the Registry of Deeds. We average approximately \$30,000 per year to this fund. This fund finances many of our one-time equipment needs, without impact to the taxpayer.

FY20 Revenue Total \$998,854.05

RETT - \$421,650.00

Recording Fees - \$399,758.04

Online Services - \$45,500.00

LCHIP - \$11,515.00

Copies - \$94,573.26

Postage - \$3,975.59

Interest - \$1,718.66

Tapestry - \$20,113.50

Revenue estimation requires me to analyze the health of our real estate market in Grafton County. Now that the 10 years of conflict over the Northern Pass project is completely behind us, I expect the property value in the county to continue to increase unfettered by the uncertainty over the fate of this project.

Our office recorded 15,068 documents to the Official Public record in FY2020. Receiving, processing and redistributing \$10,997,351.81 to NH DRA, LCHIP and Grafton County.

FY19 closed with a **\$77,854.05** surplus over our anticipated revenue goal of \$921,000.000, 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 DEPARTMENT OF INFORMATION TECHNOLOGY

Brent Ruggles

Annual Report Fiscal Year 2019

The County IT Department Team continued its 4th year to replace Windows 7 PC systems with Windows 10 at the campus. The County established a 6 year replenishment schedule for PC's. Microsoft had announced that on January 20th 2020 Windows 7 operating system will no longer receive any security updates. Continuing to run Windows 7 PC's would make the County Network non-compliant with CJIS, HIPPA and PCI compliance as well as put our Network Security at risk. The IT Team plans to meet this critical deadline. Highlights of projects completed this year by the Grafton County Department of Information Technology team included.

- ▲ **Replacement of 50 PC's at the County Nursing Home –** 50 new replacement PC's were purchased to replace existing PC systems that were 6 years old. This completes a complete refresh of all the Nursing Home PC systems. The older PC's were running Windows 7 and the new PC systems are running Windows 10. The end of life of Windows 7 Operating Systems is 1-20-20 at which time Windows 7 will no longer receive any monthly security updates and will not be compliant to be used for Medical use and meet HIPPA compliance.

- ▲ **Establish and setup 50 additional email accounts for the Nursing Home Nursing Staff –** As requested by the Director of Nursing for the 2018-19 Budget year the Grafton County IT team setup email accounts for all the RN's, LPN's, Traveling RN's and MNA staff. The IT Manager completed training with most of the Nursing Staff working on the day shift and was assisted by the Nursing Home supervisors on 2nd and third shift to complete this task. Ability for all nursing staff to have access to the Nursing Home email system has greatly improved communication between the nursing home management team as well as providing quicker exchange and access to important information.

- ▲ **Replaced 7 PC Desktop and 6 Laptop systems** – The IT Department deployed and configured 13 new Windows 10 systems to replace the 6 year old systems at the Attorneys Office.

- ▲ **Attorney's Office Upgrade to MS Office 2016** – The AO was running MS Office 2010 on all their PC and Laptop Systems. The IT team upgraded all to MS Office 2016 as MS Office 2010 had reached its end of life with support.

- ▲ **Administration Building New PC's** – 3 end of life PC's in the Administration Department were replaced with new Windows 10 computers and 3 end of life PC's were replaced with Windows 10 computers in the HR Department.

- ▲ **Windows 10 Campus Deployment Project** – The IT department staff started to update Grafton County PC and Laptop systems to Windows 10 back in Fiscal Year 2016-17 to meet the end of life of Windows 7. The majority of these systems that have been replaced were 6 years old. The intent was to spread this over a 4 year period and to diversify the cost and complete the project using in house IT staff only. We are currently in the final year (2019-20) and will meet the deadline of 1-20-2020. The primary reason to complete this project was to meet IT security compliance with CJIS, HIPAA and PCI compliance, maintain security of the County's network\IT systems, protection of the County's related data, and to mitigate potential risk and costly downtime.

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

Grafton County Administrator, Julie Libby and the Grafton County Commissioners for their underlying support of technology and related

technology projects at the County.

The Grafton County Technical Support Team, Barry Page and Joey Riendeau for their dedication, assistance and involvement with all facets of completing this past years IT projects, as well as taking care of our regular day to day IT operations and providing fast response and excellent customer service to our campus departments and employees.

Yours in Service,

Brent Ruggles
IT Manager

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

GRAFTON COUNTY MAINTENANCE

James C. Oakes

Annual Report Fiscal Year 20

This year's report not only summarizes energy conservation initiatives, projects and repairs, but it also highlights looming infrastructure issues that should be addressed sooner than later to prevent degradation of operations and to limit exponential cost escalation.

ENERGY CONSERVATION INITIATIVES, PROJECTS AND REPAIRS

LED Lighting Upgrade Initiative – To lower utility costs over the next few years the department started to convert T8 fluorescent lighting fixtures in the Dept. of Corrections (DOC), Courthouse, Nursing Home and Administration Building to non-ballasted LED ones. In most instances bulb wattages in these locations dropped from 32w to 9w. On the outside, we converted 13 exterior pole lights at the DOC from 400w metal halide fixtures to 131w LED ones. Energy cost savings for both the inside and outside locations will pay for these upgrades within 6-months to 3-years, varying upon location.

Free Air Cooling System Initiative – In the Nursing Home Server Room the department fabricated and installed a free air cooling system comprised of control sensors, fans and ductwork that connect this room to the outside. The system operates only when the outside air temperature falls below 60 degrees Fahrenheit, using the outside cool air to cool inner spaces vs. running dedicated air conditioning. We anticipate the system will produce several hundred dollars in energy savings per year. Because it is so effective, we will be installing similar systems in the laundry wash and dryer rooms in FY20.

Sewage Force Main Replacement Project - \$250,000 budget.
Purpose: Replace 1,050 ft. of ductile iron pipe that was rotting away from the outside due to corrosive soils and replaced it with corrosive resistant PVC sewage piping. Also installed two new vaults with a

blow off and air release mechanisms to facilitate maintenance and smooth operations.

- Secured easement from the Town of Haverhill to support this project and future repairs
- Competitively bid and secured engineering services of Pathways Consulting, LLC for a feasibility study and Dubois & King, Inc. for the project design and project oversight
- Competitively bid, secured services of Blue Mountain Trucking & Excavating for construction of new sewer force main
- Completed project in September, \$64,800 under budget

Water Tank Inspection – Per EPA and NH Dept. of Environmental Services rules, the county's 360,000-gallon water tank underwent a 5-year internal inspection and cleaning. The work was performed by M&K Commercial Diving, LLC of North Clarendon, VT. M&K's report states the tank and surrounding grounds are well maintained and the aesthetic water quality was excellent.

Barn Repairs – Although we made several smaller repairs to the Pig Barn to mitigate a variety of safety concerns, the bulk of mentionable barn work was done to the dairy barn.

- Removed all domestic water lines throughout the main barn due to frequent leaks caused by heavy corrosion. Replaced with plastic PEX piping.
- Removed 20' section of rotted flooring at Southwest high drive entrance where a tractor fell partially through the floor. Installed new support beams and two layers of 1 1/2" PT decking
- Removed transom over Southwest high drive doors. Reframed opening and installed taller entrance doors to facilitate sawdust deliveries
- Fabricated new doors for Southeast high drive entrance and replaced sheathing, clapboards and trim caused by tractor collision into the barn
- At the Southwest high drive area Groton Timberworks replaced an 8x8x16 hemlock support, post and brace damaged by sawdust delivery truck.

- Replaced numerous clapboards on West elevation of center portion of barn and also fixed broken windows. Calked and primed in preparation for painting.

Unpaved Road Repairs – Had contractors’ lay and compact crushed ledge rock on farm road to Howard Island and unpaved section behind the DOC, restoring the crowns in each road to direct storm water into rock lined ditches and storm drains. Repaired storm runoff damage to road that leads to the Back Forty fields. Installed two new culverts and reshaped road and ditches to prevent reoccurrence.

Sprinkler System Repairs – Hampshire Fire Protection replaced several sections of dry sprinkler main pipe throughout the Nursing Home due to rot. To aid in early detection of leaks, one department employee installed hour meters on all the dry sprinkler system compressors throughout the complex, which has helped immeasurably in finding leaks in a timely manner.

Courthouse Glazing Repair – A ½” thick, 10x13’ plate glass window, flanking the right side of the main entrance, developed a crack across the face of the window. The catalyst of the crack was bulging rust in the inner window frame. Due to today’s more stringent glazing laws plate glass windows are outlawed and must be replaced with tempered or laminated units. Due to the expense and lack of warranty for such a large unit, it drove us to choose a replacement window with smaller sections with tempered low-e glass costing \$11,500. The county’s insurer agreed to cover the cost, minus our deductible. Granite State Glass completed the work in a timely manner and the finished product did not drastically alter the look of the building.

LOOMING INFRASTRUCTURE ISSUES

Emergency Generator Concerns – The County’s generator repair contractor, Powers Generator Service, recommended the county replace its 55-year old 140kw generator that supports the farm buildings, maintenance shop and complex’s primary sewage pump station. Although the unit is currently operational, it will not be

supportable if anything major goes on it because spare parts for this unit haven't been manufactured for many years. If a failure occurred, we would be looking at an unscheduled generator replacement.

The Alternative Sentencing Building's 6.5kw propane generator is overloaded and should be upgraded to a larger unit. This repurposed unit is almost 50-years old and getting parts for it would also be problematic due to its age.

Although the DOC's 2,000kw generator is the newest in the complex, the design engineer grossly oversized it; thus when run under load, 18% of the generator's capacity is taxed. As an industry standard, generators must be run under load on a monthly basis at 30% or more of the generator's capacity to prevent wet stacking. Wet-stacking is a condition where unburned fuel from the combustion chamber fouls injectors and builds up in the exhaust system, which then leads to leads to carbon buildup on the exhaust pipes, turbo charger and exhaust valves, causing premature failure of the generator. To prevent wet stacking of an under loaded generator, it must be load banked annually. Annual load banking costs \$6,000.

The county courthouse's 105kw generator currently supports Dispatch, a few office locations, emergency lighting throughout and essential boiler operations. It is not large enough to support the entire facility, thus any extended power outage would adversely affect courthouse operations.

The county hired Lee F. Carroll, PE, an electrical engineer, to substantiate these findings and to offer a professional opinion on how address them if the cited issues were valid. Lee's study validated the cited issues, offered a recommended solution and provided a cost estimate for each solution. The recommended solution and estimated cost for each cited location is as follows:

- Transfer the courthouse's entire electrical load to the DOC generator to provide full emergency power coverage to the whole building. This would also allow shedding of the annual load

banking of the DOC generator because the entire connected load would exceed the minimum requirement that necessitates load banking per NFPA 110. Cost estimate: \$202,000 - \$270,000.

- Repurpose the courthouse's 105kw generator to replace the 55-year old unit currently serving the farm buildings and sewage pump station. Cost estimate: \$25,000.
- Replace the Alternative Sentencing Building generator with a new 25kw unit. Cost estimate: \$49,000.
- Engineering design cost estimate for all mentioned locations: \$32,500.

Parking Lot Pavement Degradation – The asphalt parking lots and drives surrounding the Administration Building, Nursing Home and Courthouse are in pressing need of repaving. The proliferation of cracks and breaks in the asphalt surface wear coat has started to cause chunking in some areas. Areas of the base coat have become compromised as well. Department staff routinely clean and seal cracks every summer to slow this process down; however, this has only been a Band-Aid to put off paving until a later time. If these areas are not repaved soon, then the base asphalt in many areas will degrade to the point where it will need replacing too, exponentially raising the cost of repaving at a future date.

At the close of this fiscal year, the County Commissioners and Delegation approved funding 1/3 of the complex's repaving needs for FY20. Hopefully the remaining 2/3's will be funded in FY21 and FY22.

Building Automation Systems (BAS) Supportability – All of the county's large buildings have computer operated BAS's that control the heating, ventilation and air conditioning (HVAC) systems within those facilities. The Nursing Home and Administration Building have the oldest systems, which are 16-years old.

The issue with these computer-based systems is their age. Simply put, the manufacturer hasn't manufactured key parts for these systems for several years, thus making them obsolete and unsupportable.

In addition to supportability concerns, portions of these existing BAS's are not fully integrated, which creates opposing operations that can be a headache to manage. If someone isn't constantly monitoring and manipulating the system to mitigate these issues, than comfort issues occur and energy dollars get wasted.

Both 16-year old BAS's are currently operational, although somewhat inefficient. Waiting to replace them at failure will create a crisis situation for the following reasons:

- Due to the substantial size and scope of these systems it will likely take 2-3 weeks to convert them, even under emergency conditions, which would include numerous overtime (OT) hours. Thus the cost would be substantial given the immediate need for top priority BAS services in addition to the OT hours spent doing this work under emergency conditions.
- A sudden loss of a system or portions of a system would likely cause some comfort issues in addition to increased energy costs due to loss of BAS conservation features.
- Lastly, there would be insufficient time to responsibly vet a replacement system.

At the close of this fiscal year, the County Commissioners and Delegation approved funding to complete this project in FY20

Courthouse Renovation Recommendation – Although this building has served the county well for 50-years, it is time to consider a major renovation of this facility for the following reasons:

- Fatigue and obsolescence of mechanical systems & key components
 - Heating, ventilation and air conditioning mechanical equipment
 - Elevator
 - Glazing (glass and fiberglass CAD panels)
 - Sewage pumps
- Huge energy losses due to poor building envelope
- Lack of complete generator coverage
- Lack of key life safety features
 - Elevator safeties

- Sprinkler system
 - Limited fire alarm coverage
- Minimal ADA compliance
- Building security shortfalls (i.e. U.S. Marshall's Report)
- Asbestos coated surfaces throughout
- Shortage of office and storage space to meet needs of growing departments and agencies

I strongly encourage the County Commissioners consider hiring architectural and engineering consultants to do an all-encompassing study of the current facility conditions and future need requirements. It should also include a feasibility and cost estimating component for any recommended changes. Lastly, it should also include a recommended implementation timetable based on urgency of conditions.

In closing, I thank the County Administrator, the County Commissioners and the County Delegation for their support of the Maintenance Department. I also want to recognize the hard working men and women of this department who keep the complex facilities and grounds safe, clean and operating smoothly.

Respectfully submitted

James C. Oakes
Maintenance Superintendent

UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE EXTENSION

Donna Lee

Annual Report Fiscal Year 2019

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 four broad topic areas; Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture.

Judith Hull, Master Gardener Program Assistant, joined the staff on March 1, 2019 and continued the work of Lisa Knapton and Heather Bryant to support the Grafton County Master Gardeners. The Master Gardeners continue to offer education to community members with science based gardening guidance using libraries, summer camps, public programs, and gardening clubs as platforms for teaching new skills. A few of their group activities this year included their summer meeting at Kirkwood Gardens in Holderness, NH, workdays at the Memorial Garden of the Grafton County Complex, and oversight of several community gardens that yielded vegetables for food pantries.

Michal Lunak, State Dairy Specialist housed in Grafton County, collaborated with colleagues to host farm safety trainings, a New Hampshire Veterans in Agriculture workshop, and webinars on changes in tax law and their impacts on farmers, opportunities with A2 milk, and precision heifer feeding.

Mary Choate, Food Safety Field Specialist, taught ServSafe® classes to 89 restaurant and healthcare staff and S.A.F.E. classes to 110 restaurant, food pantry, childcare, elder care and camp staff. Alongside two colleagues, Mary offered a two-day Food Safety Planning course for NH Commercial Food Processors reaching 30 participants from 21 NH companies. Mary also collaborated with colleagues to create and present workshops titled “FSMA Update for NH Maple Producers,” which covered federal and state regulations

and current good manufacturing practices. The workshops reached 31 farmers representing 23 farms. She also teamed with a NH state produce inspector to conduct On Farm Readiness Reviews and workshops to assist farmers in preparation for inspections under the new Food Safety Modernization Act.

Heather Bryant worked with partners across NH, VT and ME to complete a USDA SARE funded multi-year multi-location research and education project looking at fertility and pest management options in high tunnel tomatoes. Fifty-three farmers, 68% of survey respondents, reported making a change on their farm as a result of something they learned at a project activity. In Grafton County, 1220 pounds of tomatoes were donated to senior centers, food pantries and a nursing home.

Geoffrey Sewake, a Community Economic Development Field Specialist, worked with a number of communities throughout the North Country and other parts of the state via unique programming and individualized technical assistance. Alongside his colleague, Geoffrey developed and implemented a facilitated process for North Country Council, to meet the needs of their Comprehensive Economic Development Strategy (CEDS) Process to better engage with their communities and leaders, and create a more responsive CEDS report critical to successfully receiving and distributing US Economic Development Administration (EDA) funding. He also completed the pilot of the Downtowns & Trails Program in Bristol, which examined ways to better catalyze the community's village center and multiuse trail that connects to Newfound Lake. Geoffrey continues to identify and work with communities in Grafton County and beyond that are willing to engage in the valuable community and economic development work his team promotes throughout the state.

Jim Frohn, Natural Resources Field Specialist, conducted 58 woodlot visits covering 7600 acres, and referred 36 landowners, owning 2514 acres, to consulting foresters. He led or assisted with 21 workshops, events, and meetings including a presentation at the NH Water and Watershed Conference and a presentation at the New England Society of American Foresters annual meeting. Additionally, Jim worked with

numerous partners, including the NH Timber Harvesting Council, Northeastern Area Association of State Foresters, NH Tree Farm, and the Grafton County Conservation District.

Under the guidance of Donna Lee, 4-H Program Manager, 86 screened leaders worked with 224 youth (ages 5 to 18) across the county on projects which enhanced their personal development and increased their life-skills. A notable highlight of the 4-H year was the Fashion Revue and Textile Event held on February 16, 2019. A total of 27 youth participated at Haverhill's Alumni Hall. During the event, a local dance studio owner volunteered her time to teach a morning workshop on poise, grace, modeling, and self-confidence on the stage. The skills were later applied and demonstrated during the fashion show in the afternoon, the State Fashion Revue in May, and Eastern States Exposition in the fall. Bringing passionate adult community members to 4-H events spreads enthusiasm for project work to the youth in attendance.

Lisa Ford, taught more than 450 youth, adults, and seniors in a variety of nutrition education and food security lessons throughout Grafton County. Eighty-six youth took part in programs geared to tasting a new fruit or vegetable every month. Lessons were held at senior housing locations, shelters, at elementary and Head Start schools, community centers and a church. One participant noted "class with Lisa taught me how to take care of myself."

Respectfully,

Donna Lee

GRAFTON COUNTY NURSING HOME

Craig J. Labore, Administrator
Annual Report Fiscal Year 2019

It has been another eventful year here at Grafton County Nursing Home. The fast-paced nature which we work under is due in large part to the continually evolving healthcare environment we work in. Over the past several years, the one constant we have come to rely on is “change” from the federal government. Discussions of federal healthcare reform and what that means for long term care providers like Grafton County Nursing Home dominated many conversations and meetings throughout the year. Efforts to control costs associated with operating programs like Medicaid have underscored the importance of nursing homes in the provision of care to New Hampshire’s most vulnerable population. As healthcare reform continues to be discussed it is important that we all stay educated on what changes at the federal level mean to providers like Grafton County Nursing Home, and how those changes could impact the healthcare landscape.

In November, we welcomed the State Survey Team from the New Hampshire Department of Health and Human Services. I am happy to say that the Team found we were in substantial compliance with all aspects of the federal regulations that govern the operation of nursing homes like Grafton County Nursing Home. The Survey Team’s report confirmed what many throughout Grafton County already know- we are very fortunate to have a caring and dedicated group of caregivers that work tirelessly to ensure the residents of our nursing home receive the highest level of quality care.

This year, we continued to experience the challenges associated with workforce shortages for healthcare workers; both Nurses (RNs and LPNs) and Licensed Nursing Assistants (LNAs). The state of New Hampshire, and states across the country for that matter, is experiencing a significant nursing shortage that is affecting all sectors of healthcare. Throughout the past year, our nurses and LNAs have worked many hours of overtime to help ensure our residents received the quality of care Grafton County Nursing Home is known for. There were certainly many challenging days throughout the past year, but we are very fortunate to have such dedicated and caring individuals

that are part of our team. We were also fortunate to have strong support from the County Commissioners and County Delegation, allowing the use of contract nursing, which in turn allowed us to staff our shifts to preferred levels, ensuring our residents received the highest level of quality care. There are efforts underway at the state level to address this shortage through the re-institution of Licensed Practical Nursing (LPN) programs at the Community College level. Unfortunately, despite these efforts, we do not anticipate a resolution to the nursing shortage in the near future.

This year, in an attempt to be proactive in addressing the workforce shortage, we implemented two innovative recruitment programs. The first program, designed to recruit Licensed Nursing Assistants, offered successfully hired staff, the opportunity to work as a Unit Aide in the nursing home while attending an LNA certification class to obtain their nursing assistant license. Grafton County sponsored the tuition costs of the student in exchange for a one (1) year commitment to work at the nursing home upon successfully obtaining licensure. We had a great response to this program and as a result, hired seven (7) new nursing assistants. We intend to offer this program again in 2020.

The second program we initiated involved a Student Loan Forgiveness program for recent nurse graduates. Grafton County's Student Loan Repayment Program is designed to offer registered nurses (RNs) and licensed practical nurses (LPNs) financial assistance to repay a portion of their educational loans in exchange for full-time service at Grafton County Nursing Home. Under the agreement, Grafton County will provide funds to participants to repay a portion of the individual's outstanding educational loans according to the following:

1. Sixty (60) percent of an individual's nursing education loan balance. For an initial two (2) year full-time service commitment with Grafton County Nursing Home, Grafton County will pay participants a total of 60 percent (30 percent for each year) of their total outstanding education loan balance related to the individual's nursing education. All

loans must have been incurred prior to their application for consideration of participation in this program;

2. An additional twenty-five (25) percent of the individual's for agreeing to continue full-time employment with Grafton County Nursing Home.

To be eligible to participate in the Grafton County Tuition Assistance Program, applicants must:

1. Have earned a baccalaureate, associate degree, or licensed practical nurse certificate;
2. Have been offered and accepted a full-time registered nurse (RN) or licensed practical nurse (LPN) on a shift identified as a need by Grafton County Nursing Home;
3. Have incurred educational debt leading to the certificate or degree;
4. Possess a valid, unrestricted license to practice nursing in the state of New Hampshire.

This year we said goodbye to Mary Tyler, our long-time Director of Social Services. Mary retired after twenty years of dedicated service to the residents and families of Grafton County. She touched many lives throughout her career and helped countless numbers of people find the services they needed to keep them safe. We thank Mary for all she has done for our nursing home and wish her the best for a happy retirement.

This year saw the continuation of many events that bring enjoyment to all of us here at Grafton County Nursing Home, residents and staff alike. In September, we held our 5th annual fireworks show. Thanks to some good timing on the part of our Activities Director, Harvest Fisher, we were able to take advantage of an end of season firework sale that resulted in our residents getting to see a fantastic fireworks show. A special thank you to Suzi and Mike Wilds who volunteered their time to launch the fireworks show for our residents. We would also like to say a special thank you to the North Haverhill Fire Department for being present to ensure a safe and enjoyable event and the Grafton County Sheriff's Department, for providing traffic control along Route 10.

In October, we held our annual “Trick-Or-Treat Street” event. We welcomed well over four hundred (400) little ghouls and goblins to our home. Residents on each of the four nursing neighborhoods had the opportunity to see the children dressed up in their costumes and hand out candy as they passed by. There were lots of smiles and chocolate covered faces and hands that evening!

In November, we held our annual Thanksgiving Day meal for residents and their friends and families. Historically, this meal has taken place on Thanksgiving Day. This was the second year in a row that we held it on the Monday before Thanksgiving Day, in an effort to try and cut down on some of the stress holidays can place on families trying to be in multiple places throughout the day. Once again, we had a tremendous response to this event, welcoming close to 180 family members of our residents. Despite some cramped spaces, everyone had a great time and had their fill of turkey and all the fixings.

In May, Grafton County Nursing Home celebrated National Nursing Home Week. This year our Resident Council chose to have a “Spirit of America” theme for the week-long celebration. Our Activities Department and other Departments throughout the building decorated our nursing home to reflect a true sense of patriotism. There were several activities which took place throughout the week, including minute-to-win-it games, picture taking with Uncle Sam, and a dance at the end of the week.

This year, Grafton County Nursing Home was again recognized by U.S. News and World Report as one of the best nursing homes in the state of New Hampshire. We were also selected for the prestigious Eli Pick Leadership Award from the American College of Healthcare Administrators. This recognition is only given out to approximately 11% of nursing homes throughout the entire country. These acknowledgments confirm what our community already knows- that our dedicated team of caregivers work hard to ensure our residents receive the highest level of quality care and quality of life.

We are very fortunate to have an active volunteer program here at Grafton County Nursing Home. Our volunteers, comprised of individuals from the community, staff, and in some instances, nursing

home residents, provide support and assistance to our residents in so many ways; through entertainment, one-on-one visits and assisting on trips outside of the nursing home, such as our annual visit to the North Haverhill Fair. During the past year, our volunteers donated approximately 1,754 hours of their time to the nursing home. National studies show that if volunteers were paid, their time would equate to an hourly rate of \$25.43 per hour. To put these two numbers in perspective, this means our volunteers contributed \$44,610 worth of their time to our residents. All of us at Grafton County Nursing Home express our heartfelt gratitude to each volunteer, and thank them for their dedication to our residents and to our nursing home.

This year, Sarah Ordway was recognized by her peers as the Licensed Nursing Assistant of The Year for Grafton County Nursing Home. Sarah has worked at Grafton County Nursing Home for two years and continuously shows a spirit of teamwork and true dedication to the residents of Grafton County Nursing Home. Another award recipient this year was Laurie Rock. Laurie was selected as the 2018 New Hampshire Association of Counties Nursing Home Employee of The Year for Grafton County Nursing Home. Laurie has worked as our Administrative Assistant for twenty-two years. Laurie works extremely hard to provide administrative support to many staff throughout the nursing home and of equal importance, exceptional customer service to our residents, families and visitors.

In closing, I, along with the rest of the 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.

Respectfully submitted by:

Craig J. Labore

GRAFTON COUNTY DEPARTMENT OF CORRECTIONS

Thomas Elliott

Annual Report Fiscal Year 2019



To the Honorable Board of Commissioners and the Citizens of Grafton County, I present the following report for Fiscal Year 2019 on behalf of the Grafton County Department of Corrections.

The facility averaged 73 inmates per day for a total of 26,645 days. The average length of stay for an inmate was 27 days for fiscal year 2019. With an unanticipated decrease in the inmate population due to legislation we came in \$332,000 under budget this year while at the same time increasing our overall revenue by \$51,349 for a total of \$344,634 due to grant increases for our substance misuse programs department and more inmates participating in our electronic monitoring/home confinement programs through our Community Corrections department.

The Correctional staff processed 1025 inmates into the facility (676 males 349 females *49 Coos County females), conducted 303 video hearings from the facility for various Courts throughout the state and processed 1,348 visitors into the facility. These actions are all in addition to their normal daily activities and various duties within the facility.

Staff faced the ever increasing challenge of managing multiple mental health inmates. A significant portion of their days was devoted to focusing on the specific needs of inmates with a myriad of mental health issues. This population can be very time consuming and mentally taxing and the staff handled it with the utmost professionalism and patience. They should be commended for their resilience in dealing with the multitude of scenarios that present themselves on any given day. They are true professionals.

COMMUNITY CORRECTIONS

Community Corrections supervised 69 inmates in various programs such as Electronic Monitoring, FIRRM, Pre-Trial Release and Work

Release throughout the year. They administered 453 urine tests while travelling over 12,000 miles within the County. In addition, they were also responsible for 154 transports from our facility to various medical and treatment facilities, as well as courtesy rides for individuals being released who cannot find or have the need for transportation.

Operation Impact accomplished 373 presentations throughout the year to a number of schools, thus travelling 9890 miles.

The Community Work Program provided labor to at least 26 different community sites utilizing a total of 790 inmate hours and travelling 1512 miles. These included clean-up projects, painting and general labor to towns that could not have otherwise afforded to have the work done.

The FIRRM and Pre-Trial Release programs continue to consistently run. Though bail reform has had an impact on our numbers as a whole, which trickles down into our program participation; offenders are still actively being sentenced to FIRRM and we are beginning to see an uptick in Pre-Trial Services recommendations from the Court as well.

I would like to thank the Grafton County Commissioners and County Administrator for their support and vision in allowing us to create programs such as FIRRM and Pre-Trial Release that will allow us to stay on course with the future trends of Correctional Facility programming.

In closing I want to especially thank all the hard working employees that work in the various disciplines throughout the department. They are a dedicated and innovative group of people that we are fortunate to have. Their energy, enthusiasm and commitment to this department is very much appreciated in such a difficult work environment that Corrections poses.

GRAFTON COUNTY ALTERNATIVE SENTENCING

Renee DePalo M.S. Director
Annual Report Fiscal Year 2019

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

The Grafton County Alternative Sentencing Programs were created to 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 2019 the programs run by the Alternative Sentencing Department were: Mental Health Court, Felony Adult Diversion, Misdemeanor Adult Diversion, Juvenile Restorative Justice, and C.A.R.E.

The goal of Alternative Sentencing is to help individuals who are either Grafton County community members who are involved in the criminal justice system or individuals who have committed crimes in Grafton County to become positive, productive and self-reliant members of the community while connecting them to resources such as individual counseling, intensive outpatient group counseling and case management services.

In the beginning of FY 19 the Alternative Sentencing Department was run by Julie Libby, County Administrator. Throughout a long interview process with Human Resources, the County Administrator and the County Commissioners and multiple well-educated candidates the County was pleased to appoint Renee DePalo, M.S. as the new Alternative Sentencing Director in December 2019.

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. Please find current Mental Health Court Statistics on the last page.

Felony Adult Diversion Program seeks to hold eligible first time felony offenders accountable while providing the resources, skills and education to reduce the risk of committing crimes in the future. The program is an alternative to prosecution and offers a defendant a chance to avoid a criminal conviction and other punitive sanctions including fines, probation and incarceration. This program began accepting participants into the program since November 1, 2015.

For FY 19 this program received 41 referrals, to date 24 of which have successfully graduated.

Misdemeanor Adult Diversion Program is a 6-12 month voluntary program for individuals charged with a first time misdemeanor offense. The program provides resources, skills, and education to reduce the risk of future recidivism and offers the individual a chance to avoid a criminal conviction and other punitive sanctions. This program began accepting participants into the program on January 2019.

Since inception, this program has received 4 referrals, of whom have not yet successfully completed the program.

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 has contracted Valley Court Diversion Program to cover Lower Grafton County and Communities for Alcohol & Drug-free Youth to service Central Grafton County and services to Northern Grafton County are provided by County staff out of the North Haverhill office. This fiscal year we completed reaccreditation through the State of New Hampshire Juvenile Court Diversion Network.

For FY 19 this program received 21 referrals, to date 12 of which have successfully completed.

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 19 this program received 10 referrals, to date 3 of which have completed their conditions.

During FY 2019, David Belanger MA, MLADC left his position, in which participants in the various programs transitioned to the Alternative Sentencing Director and/or other treatment providers at outside agencies within Grafton County until the LADC position is filled. As of the End of FY 19, this position remains vacant.

Respectfully Submitted,

Renee DePalo, M.S
Alternative Sentencing Director

GCMHC Participant Statistics from January 1, 2018 through December 31, 2018

PARTICIPANTS	46				
PARTICIPANT SUCCESSFUL COMPLETION					
TOTAL	84%				
TRACKS	TRACK 1/pre-sentencing	TRACK 2/post-sentencing			
TOTAL	27%	73%			
TOTAL JAIL DAYS	135 MONTHS X \$4478.00 =	\$604,530.00	\$4478.00 = cost/one person to be incarcerated at the GC HOC/month		
NOT SERVED					
DUE TO SUCCESSFUL COMPLETION IN MHC EQUALS COST SAVINGS TO GRAFTON COUNTY					
MEDICATION SAVINGS:	average psychotropic medication cost for one MHC participant with SPMI (severe and persistent mental illness) jailed at the GCHOC = \$583/MONTH				
TOTAL 2017 PSYCHOTROPIC MEDICATION SAVINGS =	\$62,381				
PARTICIPANTS RE-OFFENDED WITHIN ONE YEAR OF SUCCESSFUL COMPLETION OF MHC					
TOTAL	22% 2017	*data not available for 2018 until 1 year after 1 year post-successful completion			
PARTICIPANTS TERMINATED FROM MHC AND RETURNED TO A CRIMINAL JUSTICE RESOLUTION					
TOTAL	14%				
PARTICIPANTS INCARCERATED AT REFERRAL		ON PROBATION WHILE IN MHC		VETERAN/SERVICE MEMBER	
TOTAL	12%	TOTAL	7%	TOTAL	20%
PARTICIPANTS WITH CO-OCCURRING SUBSTANCES USE AND MENTAL HEALTH DISORDERS					
TOTAL	73%				
AGE					
Average	38 YEARS OF AGE				
TARGETING MAJOR RISK FACTORS FOR RECIDIVISM:					
INCOME					
INSUFFICIENT	AT BEGINNING OF MHC	GAINED EMPLOYMENT WHILE IN MHC			
TOTAL	52%	TOTAL	44%		
EDUCATION,	NO HS DIPLOMA OR GED / AT BEGINNING OF MHC	GAINED HOUSING WHILE IN MHC			
TOTAL	24%	TOTAL	53%		
JUVENILE RECORD		GAINED INSURANCE DURING MHC			
TOTAL	28%	TOTAL	20%		
PARTICIPANTS WITH LOW ENGAGEMENT IN PRO-SOCIAL LEISURE PURSUITS AND	INCREASED PURSUITS IN WHILE IN MHC				
TOTAL	78%				
THE BIG 4:	ANTISOCIAL	ANTISOCIAL	ANTISOCIAL	ANTISOCIAL	
*behaviors,	PERSONALITY	CRIMINAL	COGNITION	ASSOCIATES	
thoughts to	PATTERNS	BEHAVIOR			
address in					
treatment utilizing evidence-based practices to target things we can change to reduce recidivism:					
Cognitive Behavioral Therapy, Dialectical Behavioral Therapy, Substance Misuse Tx, MRT, Seeking Safety/trauma, etc.					

GRAFTON COUNTY CONSERVATION DISTRICT

Gary Peters, Chair

Annual Report Fiscal Year 2019

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

Grafton County Conservation District (GCCD) works with many partners throughout the year to assist Grafton County landowners with natural resource concerns. We partner with USDA Natural Resources Conservation Service (NRCS) to promote conservation planning programs and opportunities. The Conservation District and UNH Cooperative Extension (UNH CE) continue to work on the cover crop demonstration project at the Grafton County Farm and Knox land Farm in North Haverhill with plots of different seed mixes to find what works best in our area. The NH Soil Health Partnership is a collaboration between several individuals and groups sharing the common goal of providing resources and opportunities to farmers that will help them improve the health of the soils on their farm. The Soil Health Partnership includes the New Hampshire Association of Conservation Districts, NRCS, UNH CE, UNH Agroecology Lab, New Hampshire Conservation Districts, several individual farmers and consultants. GCCD is a partner in the Long Island Sound Watershed Regional Conservation Partnership Program (RCPP) focusing on water quality in the Connecticut River watershed. GCCD is also a partner in the Upper Valley Land Trust RCPP promoting Best Management Practices in land use and land conservation in Grafton County.

The Conservation District would like to thank Heather Bryant, UNH CE, the Grafton County Farm, and Paul Knox, Knox land Farm for assistance with the cover crop demonstration project.

I would like to thank Pam, our office manager, for everything she does for the District and keeping us operating. The trips she makes to Concord and other meetings to keep pace with things, to represent the District and bring things back to us Supervisors. Thanks, Pam.

A big thank you to Linda Brownson, GCCD Supervisor, for everything she is doing for the conservation community. She is in the State Conservation Committee representing Grafton and Coös Counties, serving several terms as Chair, the NH Association of Conservation Districts, and the National Association of Conservation Districts. Linda is now on the NACD Executive Board representing 13 states northeast region. Probably much more.

Grafton County Conservation District has several workshops based on soil health practices, such as silvopasture, soil health hayland and pasture practices, based on landowner needs. Supervisors and Pam attended an NRCS “wood in the brook” project at Indian Pond. Its purpose was to slow water down and increase habitat in streams by building small dams, etc, like in a natural setting.

Thank you to County Commissioners and County Delegates for our office manager and space for the District.

Respectfully submitted,
Gary Peters

Conservation District Activities Include:

Hayland and Pasture Rejuvenation Workshop: This workshop provided information about improving nutrient value and productivity in haylands and pastures at the Grafton County Farm. Bill Foshier, Grazing Specialist, Tom Ebert, NRCS District Conservationist and Steve Turaj, UNHCE Dairy, Livestock & Forage Crops Field Specialist, reviewed ideal conditions for the development of nutritious feed, and what adjustments can be made in management to improve productivity.

Wood Additions to Streams Workshop: Tom Ebert, NRCS District Conservationist, Kelly Boland, NRCS Biologist, Ryan Harvey, forester and trail consultant, and Jim Frohn, UNHCE Grafton County Forester discussed the benefits of adding wood to streams at a workshop on October 16th at Schwaegler Tree Farm in Orford. Bruce Schwaegler worked with Tom and Ryan to install several wood additions to streams during the summer. Adding wood to streams can

be a planned conservation practice to benefit water quality and fish habitat, with technical and cost-share assistance available through NRCS.

Soil Health Champions No-Till Discussion: In February GCCD hosted a round table discussion at Tullando Farm, Orford, covering no-till challenges and successes, cover crop termination, weed control and growing corn silage. Several equipment rental options were discussed including renting a no-till corn planter with attached roller-crimper, a no-till seed drill and a new state-wide program to retrofit a current corn planter to a no-till planter.

Hands-On Web Soil Survey Workshop: Foresters, realtors and landowners learned about how soil surveys were made, and how to access soils information using the on-line Web Soil Survey Tool to create soil maps.

Conservation Plant Sale and Workshops: This annual fundraising program offers plants for landscaping, conservation buffers, food, pollinator and wildlife food source. Windy Ridge Orchard donates space and dedicated volunteers assist with sorting orders. The plant sale funds are used for District education activities. In February, Jim Frohn, UNH CE Forest Resources, and Tom Ebert, NRCS District Conservationist, presented Caring for Wild Apple Trees, and Crop Trees for Wildlife and Timber. Windy Ridge Orchard owner and GCCD Associate Supervisor, Dick Fabrizio, demonstrated planting and pruning techniques, and answered questions about planting and tree care at the plant sale distribution in April.

The Basics of Good Fencing Workshop: NRCS District Conservationist Tom Ebert and Bill Foshier, grazing planner with the NH Association of Conservation Districts, discussed fencing systems for livestock management, portable fencing, NRCS construction standards and financial assistance at Green Bough Farm, North Haverhill.

Getting Started with High Tunnels - A Farmer to Farmer

Exchange: Seasonal high tunnels can improve plant, water and soil quality, offer a longer market season, and specialty crop production. Jessica and Daniel Boynton, Serendipity Farm in Campton, hosted a farmer to farmer discussion on getting started with seasonal high tunnels. Heather Bryant, UNH Extension Fruit and Vegetable Production Field Specialist and Stacey Cooper, Natural Resources Conservation Service (NRCS) Soil Conservationist, answered questions, and shared resources to assist new high tunnel growers.

Education and Outreach: In May, GCCD participated in the School to Farm Day at the Rocks Estate, organized by NH Agriculture in the Classroom, with a demonstration for students on soil formation and the important role soil plays. GCCD provided watershed information and maps to elementary students in Piermont. GCCD had an educational display at the North Haverhill Fair. Grafton and Coös County Conservation Districts shared a display at the 2018 North Country Fruit and Vegetable Seminar in Gorham, and the 2018 Dairy Management Conference in Whitefield. In March, GCCD and two other conservation districts participated in the Waters and Watersheds Conference at Plymouth State University discussing NH conservation district roles and activities. GCCD also attended the UVLT Conservation Commission Gathering in Lebanon. As one of the original sponsors of the 1960 Baker River Watershed Plan, GCCD has been attending public meetings about the Baker River Flood Control Site 8 Dam in Dorchester dam rehabilitation program, planning activities, and the various alternatives being considered to address identified deficiencies. GCCD participates in the State Conservation Committee, NH State Technical Committee, NH Association of Conservation Districts, and Conservation District Employee Association. GCCD is a member of the NH Farm Bureau and NH Timberland Owners Association.

GRAFTON COUNTY FARM

Lisa Knapton

Annual Report Fiscal Year 2019

To the citizens of Grafton County, the County Commissioners and the Grafton County Delegation Members, I present the following report for 2019 on behalf of the Grafton County Farm.

2019 will be remembered as a year of significant staff changes on the farm.

Donnie Kimball retired as Farm Manager this year on December 1st, 2018 (after 37 years). Donnie's long term history, management style and connections in the community have contributed to the distinction of this farm locally and state-wide. His experience and experiences will not be easily replicated or replaced.

I was hired as the new Farm Manager and started work on December 1st, 2018. As is required, my employment began with thirty hours of training with the Department of Corrections, in order to supervise inmates working on the farm. Then I found my feet in the fire and the journey began.

The Assistant Herdsman position is currently vacant. Ben White continues to be our Herdsman.

I would best describe my tenure to date with one word: ASSESSMENT. Practices, inventories, staff duties, machinery, yields, interaction with the DOC, numbers, facilities, and more have all been under scrutiny to measure efficiencies, effectiveness and shortcomings.

Since my work began mid-fiscal-year, the cash flow summary of our individual farm enterprises is a goal that is still in progress, meaning each practice will be assessed as its own entity as it contributes to the bottom line of the farm. Poultry, swine, dairy, vegetables, field crops, timber and opportunity.

We had a late start to our crop season due to rain. This has impacted our dry hay inventory, and possibly effected some pest infestations in

early spring, otherwise field corn and vegetables seem to be on track and thriving. Marketing ideas and the reach of our donations from the farm stand are expanding.

We have a beautiful herd of cows that continue to produce well above average.

The farm's abundance of natural resources, location and history put us in a particularly unique position to evolve. Our land is fertile and highly productive. Our landscape encompasses not only river bottom tillage, but forested hillsides lending opportunities for diversification. Our relationship with the Department of Corrections is cohesive and strong; the model of inmate labor is well supported and an inspiration. We have a lot to be proud of.

My hopes moving forward would be to provide more perspectives on the use of our natural resources and a healthy farm business model.

Respectfully submitted,

Lisa Knapton
Grafton County Farm Manager

Meetings of the Grafton County Executive Committee & Full Delegation

Regular Executive Committee Meetings

Pages 58-98

- ❖ September 24, 2018
- ❖ November 19, 2018
- ❖ January 28, 2019
- ❖ March 18, 2019
- ❖ May 20, 2019

Executive Committee Budget Meetings

Pages 99-122

- ❖ June 3, 2019
- ❖ June 10, 2019
- ❖ June 14, 2019

Full Delegation Meetings

Pages 123-132

- ❖ December 10th 2018 – Reorganization Meeting
- ❖ June 24, 2019 – Vote On FY20 Budget

EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
September 24th 2018

PRESENT: Representatives, Darrow, Sykes, Campion, Binford, Abel and Maes. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer, Ahern and Piper.

OTHERS PRESENT: Treasurer Hill, Anne Duncan Cooley- Grafton Regional Development Corporation, Register of Deeds Monahan

EXCUSED: Reps. Ham, Schwaegler, Smith

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

Anne Duncan Cooley arrived to give the Executive Committee an update on how the Grafton Regional Development Corporation is doing and where they are at with various projects. She handed out the attached documents and reviewed them with the Committee and answered various questions.

Rep. Sykes stated that there are seven (7) sets of minutes to be approved.

MOTION: Rep. Darrow moved to approve the minutes from the May 21st meeting. Rep. Campion seconded the motion and all were in favor.

MOTION: Rep. Darrow moved to approve the minutes from the June 4th meeting. Rep. Abel seconded the motion and all were in favor.

MOTION: Rep. Binford moved to approve the minutes from the June 8th meeting. Rep. Darrow seconded the motion and all were in favor.

MOTION: Rep. Darrow moved to approve the minutes from the June 11th meeting. Rep. Binford seconded the motion and all were in favor.

MOTION: Rep. Abel moved to approve the minutes from the June 15th meeting. Rep. Maes seconded the motion and all were in favor.

MOTION: Rep. Abel moved to approve the minutes from the May 21st Delegation meeting. Rep. Campion seconded the motion and all were in favor.

MOTION: Rep. Darrow moved to approve the minutes from the June 25th Delegation meeting. Rep. Abel seconded the motion and all were in favor. Rep. Campion abstained.

Treasurer Hill gave the following Treasurer’s report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE

FROM: KAREN LIOT HILL, TREASURER

SUBJECT: TREASURER’S REPORT

DATE: SEPTEMBER 24, 2018

CURRENT CASH POSITION (as of 8/31/18)

Grafton County General Fund

Checking Account (ICS @ 1.31%)	\$313,412.93 (Woodsville Guaranty Savings Bank)
General Fund Municipal Savings Acct (.50%)	\$2,186.47 (Mascoma Savings Bank)
Money Market Investment Acct (1.28%)	\$509,947.72 (TD Bank)

Grafton County Committed Accounts

Deeds Surcharge CD (.55%)	\$128,873.97 (Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.35%)	\$156,469.24 (Service Credit Union)
Nursing Home Capital Reserve (.35%)	\$ 59,311.72 (Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the previous fiscal year (7/1/17-6/30/18) was \$68,104.03
- The Combined Accumulated interested in the current fiscal year (7/1/18-8/31/18) is \$6,578.52
- FY 2019 Tax Anticipation Notes:
 - The Delegation authorized the borrowing of up to ten (10) million dollars at the Delegation meeting on June 25, 2018. There were five (5) proposals received for the TAN’s for FY 19: I have attached a spreadsheet that details the banks that

were sent the RFP and the response that was received if any. This spreadsheet shows the various different proposals and requirements that were provided by the different financial institutions. Based on the bids that were received I recommended that we accept the proposal from Woodsville Guaranty Savings Bank at 2.40% for our FY 2019 Tax Anticipation needs. Although WGSB's overall percentage rate is slightly higher than the 2.37% from Passumpsic Bank, the overall borrowing costs are lower with the proposal from WGSB. Passumpsic Bank would require that we obtain an opinion letter from legal counsel, the last time that was done was in 2010 and at that time the cost was over \$3,000. Woodsville Guaranty Savings Bank has a practice of waiving the requirement of an opinion letter with their municipal and county customers for their short term borrowing needs. This results in saving money on borrowing costs. County Administrator Libby did a comparison using last year's borrowing schedule and the difference in interest expense based on that information would be \$439.32, therefore, the savings in the interest expense is lost with the cost to obtain the opinion letter from legal counsel, which would cost an estimated \$4,000.

- On August 14, 2018 the Commissioner approved the proposal from Woodsville Guaranty Savings Bank with a rate of 2.40% for up to a \$10M line of credit. This interest rate is 1.11% higher than FY 2018.
- As of Friday, September 21st we have drawn down a total of \$1.5M. The nursing home bond payment was paid on 9/14/18 which required a \$500,000 drawdown.
- Tax bills are expected to go out in late October with the due date being December 17th.
- The investment CD that was at Meredith Village Savings Bank matured on June 22, 2018 and was withdrawn and deposited to the General Fund at WGSB for cash flow needs. The total interest earned from that CD was \$1,892.78.

- The investment account at Mascoma Savings Bank is still open with a balance of \$2,186.47. There was a \$2,012,228.87 withdrawal from that account in July for cash flow needs prior to the first TAN drawdown. The total interest earned from this investment account was \$12,228.87.
- The investment account at TD Bank as of August 31, 2018 had a balance of \$509,947.72, which has since been drawn down for cash flow purposes. This account has made \$9,947.72 in interest since December, 2017.
- The Register of Deeds Surcharge CD at WGSB matured on 8/20/18. \$603.85 in interest was earned. \$25,000 was removed from the CD and deposited in the Surcharge Daily account at Bank of NH to cover fiscal year 2019 expenses and the balance of the account was renewed for another one (1) year term.

MOTION: Rep. Maes moved to accept the Treasurer's report. Rep. Binford seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report
September 21, 2018

- Update of ProShare monies back to the State: Since the Delegation meeting on 6/25/18 there has been no dialogue between DHHS and Grafton County on the exact amount or a date when this will happen. The money has been reserved and will be paid at a point in the future when the County and State have agreed upon the amount.
- Farm and Forest Day was held on June 23, 2018 it was a great success with an estimated crowd of over 500 people.
- The fieldwork for the Annual Financial Audit being completed by Melanson, Heath & Company was done at the end of July. Preliminary results show that all went well and that the County ended fiscal year 2018 in a good financial position.
- Drug Court Transition:
 - North Country Health Consortium was chosen by the State of NH as the agency to take over running Drug Court.

- Annie Crowley, former Grafton County Drug Court Case Manager was hired by NCHC as their Program Coordinator
 - Grafton County held its final Drug Court Commencement on August 13, 2018 with four (4) participants commencing.
 - NCHC took over running the program on August 15th.
 - NCHC is going to be leasing space at the Alternative Sentencing Building to keep a presence in the North Haverhill area for consistency for the clients and ease of court days.
 - Transition is going relatively smoothly
- SB 443 Municipal Electric Legislation became effective on August 7, 2018. This will allow the County to look at buying electricity from other providers than just Woodsville Water & Light. Maintenance Superintendent Jim Oakes has begun initial investigation into this process. The Commissioners are meeting with Energy Consultant Susan Olsen tomorrow 9/25/18 to discuss options. We will keep you updated on this as we move forward.
- The NH Association of Counties Annual Conference was held September 16 – September 19 at the Mount Sunapee Lodge. Several employees from Grafton County received well deserved recognition: Stacey Cass received the County Attorney Employee of the Year Award, Rick Colbeth (Maintenance) received the County Employee of the Year Award and Laurie Rock received the County Nursing Home Employee of the Year Award. These awards were presented at the annual Awards Banquet on Tuesday September 18th.
- The Commissioners will host the 3rd annual Employee Recognition Dinner on Wednesday, October 10th. This dinner recognizes employees who have reached milestone years of service marks 5 years; 10 years; 15 years; 20 years; 25 years; and then all employees in excess of 30 years.
- Grafton County Farm Manager Don Kimball will be retiring after 37 years of service on November 30, 2018. The Commissioners are in the process of searching for the next Farm Manager.

MOTION: Rep. Darrow moved to accept the Commissioners' Report. Rep. Binford seconded the motion and all were in favor.

CA Libby gave the following County Administrator's Report:
County Administrator's Report
September 24, 2018

- ❖ Jail Census: 80 in-house; 3 on Electronic Monitoring; 6 FIRRM; 10 Pre-trial Services
- ❖ Nursing Home Census:
- ❖ Review of Year-end FY 2018
Overall Revenue Exceeded Expenses by \$600,007 which resulted in an increase to the County's overall fund balance bringing it to \$4,193,736. The Unassigned Fund Balance increased by \$653,323 to \$2,272,580. This is about 5.4% of operating costs – which is still below where it recommended level of between 7% - 14% but it is an improvement from FY 2017 which is what we anticipated. You granted permission for transfers into the nursing home of greater than \$5,000 per your by-laws. The nursing home ended fiscal year 2018 over-expended by \$255,711.84, mostly due to contracted nursing services. There were plenty of funds within the other department budgets to cover the nursing home. In addition, the nursing home also finished over-revenue by \$676,166.05, largely due to the increase in ProShare revenue from the State of NH.

Financial Reports – FY 2019:

- ❖ Monthly Variance Report
Revenue:
 - Through two (2) months in the fiscal year most department revenues are running slightly behind, with the exception of the Nursing Home and the Register of Deeds – both have started the fiscal year out very strong. It is normal for this point in the fiscal year for many departments to be lagging.
 - Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly. No revenue thus far in FY 19.
 - County Attorney/Victim Witness – Quarterly grant reimbursement. No revenue thus far in FY 19.

- Alternative Sentencing – We have not received any of the BDAS funding yet as we are still ironing out some issues with this program being new to that Department. We are still in the process of getting credentialed with all insurance companies as well so our insurance revenue is not coming in yet.
- Taxes are collected once per year in December.

Expenses

- Through two (2) months most departments are below spending levels. With several being over expended due mostly to one-time payments that are made at the beginning of the fiscal year. i.e. (services contracts, real estate taxes, property-liability insurance and worker's compensation.)
- Drug Court shows total expenses through August of \$25,397.21 these expenses will be reimbursed to the County from the State of NH. This occurred because the transition did not take place until mid-August.

❖ Pro-rated Report –

- 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 16.91% or over revenue by \$103K and at 14.92% or under expended by \$770K. This all factors into the unassigned fund balance which at this point is \$2,972,136.74. Based on the pro-rated numbers we are right on target with revenues and under-expended.

❖ Over Expenditure Report

- There are a number of over-expended accounts
 - ❖ The majority are all the Drug Court related line items – we did not budget any funds for Drug Court and all monies spent will be reimbursed by the State of NH.
 - ❖ The Deeds Indexing line and the IT Supplies line are both items that were charged to the wrong account number and will be corrected in September.
 - ❖ The Nursing – Gloves line and the Housekeeping Social Security lines are due to an error when the accounts were setup that will also be corrected in September.

- ❖ There are only three (3) accounts that are actually considered over-expended: Farm – Travel Expense, Wage & Benefit Adjust Health Insurance and Laundry – Wages in Lieu of Health Insurance – these lines total - \$1,213.93 and appear to be reasonable, not out of the ordinary and there will be enough funds within departments to cover them.

MOTION: Rep. Binford moved to accept the County Administrators Report. Rep. Abel seconded them motion and all were in favor.

Rep. Sykes asked for an update on employee recruitment at the nursing home. Commissioner Lauer and Commissioner Piper discussed various recruitment efforts that the county has been experimenting with but stated that it is hard to compete with Glencliff who just increased their wages. Rep. Sykes asked for a summary outlining all of the various recruitment tools they are using so he can better answer questions from his constituents. Commissioner Lauer stated that they will talk with HR Director Clough and NHA Labore about writing that summary.

The next Executive Committee Meeting will be November 19th 2018 at 9:00am.

Register of Deeds Monahan handed out copies of two (2) letters submitted by NH Register of Deeds to different Representatives expressing concerns regarding HB1602. She asked that the Committee read into this bill and what it entails. Rep. Abel stated that the bill is dead as of right now.

10:02 AM with no further business the meeting adjourned.

Sincerely,

Stephen Darrow, Vice Chair



EXECUTIVE COMMITTEE MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
November 19, 2018

PRESENT: Representatives, Darrow, Sykes, Smith, Campion, Schwaegler, Abel and Maes. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer, Ahern and Piper.

OTHERS PRESENT: Register of Deeds Monahan, Representative Elects, Denny Ruprecht, Richard Osborne, Francesca Diggs, Joyce Weston, Timothy Egan, Elaine French, Laurel Starvis

EXCUSED: Reps. Ham and Binford

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

Rep. Sykes noted that there were several newly elected Representatives at the meeting and asked everyone in the room to introduce themselves.

MOTION: Rep. Darrow moved to approve the minutes from the September 24th meeting. Rep. Campion seconded the motion and all were in favor. Reps. Smith and Schwaegler abstained.

CA Libby gave the following Treasurer's report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER'S REPORT
DATE: NOVEMBER 19, 2018

CURRENT CASH POSITION (as of 10/31/18)

Grafton County General Fund

Checking Account (ICS @ 1.31%)	\$55,123.10 (Woodsville Guaranty Savings Bank)
General Fund Municipal Savings Acct (.50%)	\$2,190.82 (Mascoma Savings Bank)
Money Market Investment Acct (1.28%)	\$10,062.74 (TD Bank)

Grafton County Committed Accounts

Deeds Surcharge CD (.60%) (Woodsville Guaranty Savings Bank)	\$128,873.97
Dispatch Capital Reserve (1.20%) Union)	\$156,796.29 (Service Credit
Nursing Home Capital Reserve (.35%) (Woodsville Guaranty Savings Bank)	\$ 59,341.45

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the current fiscal year (7/1/18-10/31/18) is \$8,193.98
- FY 2019 Tax Anticipation Notes:
 - As of Friday, November 16th we have drawn down a total of \$5.3M.
- Tax bills were sent out in late October with the due date being December 17th.
 - As of November 16th we have collected two (2) towns – Woodstock and Benton – totaling \$503,093

In early December we will send out requests for investment rates so that I can present an investment plan and get the tax proceeds invested.

MOTION: Rep. Darrow moved to accept the Treasurer's report. Rep. Smith seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report
November 19, 2018

- Update of ProShare monies back to the State: Since the Delegation meeting on 6/25/18 there has been no dialogue between DHHS and Grafton County on the exact amount or a date when this will happen. The money has been reserved and will be paid at a point in the future when the County and State have agreed upon the amount.

- The Annual Financial Audit is complete by Melanson, Heath & Company. The audit went well and the County ended fiscal year 2018 in a good financial position. If you would like a copy please let County Administrator Libby know.
- The FY 2018 County Annual Report has been completed. You will be receiving a copy soon if you have not already.
- SB 443 Municipal Electric Legislation became effective on August 7, 2018. This will allow the County to look at buying electricity from other providers than just Woodsville Water & Light. Maintenance Superintendent Jim Oakes has begun initial investigation into this process. The Commissioners met with Energy Consultant Susan Olsen in September to discuss options. There is some key information that the County needs to receive from WW&L before we can go further. The Commissioners voted to send a Right-to-know request to WW&L seeking this information. We will keep you updated on this as we move forward.
- The Commissioners hosted the 3rd annual Employee Recognition Dinner on Wednesday, October 10th. This dinner recognizes employees who have reached milestone years of service marks 5 years; 10 years; 15 years; 20 years; 25 years; and then all employees in excess of 30 years. It was a very good evening for those employees being recognized.
- Grafton County Farm Manager Don Kimball will be retiring after 37 years of service on November 30, 2018. The Commissioners have hired Lisa Knapton as the new Farm Manager. Lisa is currently working part-time getting training from the DoC regarding inmate supervision and will be doing some shadowing of Farm Manager Kimball this week and next.
- We would like to say thank you to the Executive Committee members that will not be returning for the next term. It's been a pleasure to work with you and we wish you the best. The Election results brought some significant changes to the County for the 2019/2020 term as we will have a new Commissioner from District #3, Marcia Morris, a new County Attorney, Marcie Hornick and a new Sheriff, Jeff Stiegler.

MOTION: Rep. Maes moved to accept the Commissioners' Report. Rep. Schwaegler seconded the motion and all were in favor.

CA Libby gave the following County Administrator's Report:

County Administrator's Report

November 19, 2018

- ❖ Jail Census: 66 in-house; 3 on Electronic Monitoring; 4 FIRRM; 3 Pre-trial Services; 1 Work Release
- ❖ Nursing Home Census: 125

Financial Reports – FY 2019:

- ❖ Monthly Variance Report
 - Revenue:
 - Through four (4) months of the fiscal year a number of department revenues are running slightly behind, with the exception of the Nursing Home, the farm, the Sheriff's Department and the Register of Deeds. It is normal for this point in the fiscal year for many departments to be lagging.
 - The Nursing Home has a higher than budgeted Medicare A census – this is the largest reimbursement category. This is what is driving their revenue up for the first few months of this year.
 - Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly. The first quarter bed tax has been received.
 - County Attorney/Victim Witness – Quarterly grant reimbursement. The first quarter has been received.
 - Alternative Sentencing – We have received very little of the BDAS funding yet as we are still ironing out some issues with this program being new to that Department. We are still in the process of getting credentialed with all insurance companies as well so our insurance revenue is not coming in yet.
 - Taxes are collected once per year in December.
 - Expenses
 - Through four (4) months most departments are below spending levels. With several being over

expended due mostly to one-time payments that are made at the beginning of the fiscal year. i.e. (services contracts, real estate taxes, property-liability insurance and worker's compensation.)

- Pharmacy & Contracted Services in the Nursing Home are showing over-expended due to the higher than budgeted Medicare A census. However, the higher revenue offsets the increased expense.

❖ Pro-rated Report –

- 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 33.72% or over revenue by \$166K and at 30.66% or under expended by \$1.2M. This all factors into the unassigned fund balance which at this point is \$3,269,557.42. Based on the pro-rated numbers we are right on target with revenues and under-expended.

❖ Over Expenditure Report

- There are a couple of accounts over-expended to-date. Nothing of concern.

MOTION: Rep. Campion moved to accept the County Administrator's Report. Rep. Schwaegler seconded them motion and all were in favor.

Register of Deeds Monahan handed out the attached memo for consideration of the Executive Committee. She reviewed the requests and Rep. Sykes stated that with the large change of the Delegation and Executive Committee make up come January they will hold off on discussing these suggestions until the new Representatives are in office.

Delegation Reorganizational Meeting – December 10th 2018 at 9am. Rep. Sykes discussed the plan for the Reorganizational Meeting. He stated that they will select the Chair, Vice-Chair and Clerk of the Delegation as well as select the nine (9) members for the Executive Committee.

Representative Elect Stavis asked if the Executive Committee could discuss the top three (3) or four (4) challenges in Grafton County. Members of the Executive Committee discussed various challenges in Grafton County noting that contract nursing at the Nursing Home is a large problem they are currently facing. Rep. Sykes stated that the nursing home is one of the largest budgets at the county in both revenue and expense.

Rep. Sykes discussed the role of the Executive Committee to the newly elected Representatives.

9:47 AM with no further business the meeting adjourned.

Sincerely,

Suzanne Smith, Clerk



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
January 28, 2019

PRESENT: Representatives, Sykes, Maes, Abel, French, Diggs, Hennessey, Campion, Ladd and Stringham. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer and Morris.

OTHERS PRESENT: Treasurer Liot Hill, Nursing Home Administrator Labore, Human Resources Director Clough, Register of Deeds Monahan

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

Nursing Home Administrator Labore and Human Resources Director Clough arrived and gave the attached presentation on recruitment and retention at Grafton County Nursing Home. NHA Labore stated that during last year's budget discussions there were many ideas on ways to help recruitment and retention at the nursing home and it was requested that they begin the process of thinking of different ways to recruit and retain employees. They gave the attached presentation and answered various questions from the Committee.

Rep. Sykes stated that there were two (2) sets of minutes that needed to be approved.

MOTION: Rep. Abel moved to approve the minutes from the November 19th Executive Committee meeting. Rep. Campion seconded the motion and four (4) members were in favor, five (5) members abstained as this is a newly elected Executive Committee. The motion passes.

MOTION: Rep. French moved to approve the minutes from the December 10th Delegation meeting. Rep. Diggs seconded the motion and eight (8) were in favor, Representative Maes abstained. The motion passes.

Treasurer Hill gave the following Treasurer's report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE

FROM: KAREN LIOT HILL, TREASURER

SUBJECT: TREASURER'S REPORT

DATE: JANUARY 28, 2019

CURRENT CASH POSITION (as of 12/31/18)

Grafton County General Fund

Checking Account (ICS @ 2.75%)	\$12,030,798.11 (Woodsville Guaranty Savings Bank)
Money Market (2.15%)	\$ 510,234.49 (TD Bank)
CDARS (2.65%)	\$ 2,002,578.80 (Mascoma Savings Bank)
Certificate of Deposit (CD - 2.30%)	\$ 500,000.00 (Northway Bank)

Grafton County Committed Accounts

Deeds Surcharge CD (.60%)	\$ 192,536.23
(Woodsville Guaranty Savings Bank)	
Dispatch Capital Reserve (1.26%)	\$ 157,124.01 (Service Credit Union)
Nursing Home Capital Reserve (.30%)	\$ 59,371.19
(Woodsville Guaranty Savings Bank)	

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the current fiscal year (7/1/17-12/31/18) \$27,285.06
- FY 2019 Tax Anticipation Notes:
 - Total Drawdown - \$5,300,000 – Interest \$26,932.56. TAN was repaid to Woodsville Guaranty Savings Bank on December 17, 2018.
- Tax bills – All taxes were paid on time with the exception of the Town of Lyme. Their payment was received on 12/28/18. Interest was included with their payment. We collected a total of \$26,003,536 in tax revenue for FY 2019.
- The following Investment Plan was approved by the Commissioners on December 18, 2018:
 - Woodsville Guaranty Savings Bank – Insured Cash Sweep – 2.75% - All funds remaining in the County's possession after the investments below are made. This would be approximately \$12,000,000.

- Mascoma Savings Bank – 26 Week CDARS – 2.65% - \$2,000,000
- Northway Bank – 6 Month CD – 2.30% - \$500,000
- TD Bank – Money Market – 2.15% - \$500,000
- Investment letters were sent to all banks that have a branch located within Grafton County. These letters were sent out on December 6th with bids due back by the close of business on Friday, December 14, 2018.
- We received proposals from six (6) banks.

MOTION: Rep. Hennessey moved to accept the Treasurer's report. Rep. Maes seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report
January 28, 2019

- Update of ProShare monies back to the State: Since the Delegation meeting on 6/25/18: After communication from the DHHS it appears that Grafton will be returning 30% of the ProShare funds that were received in excess instead of the up to 60% that has been set aside. Commissioner Meyers is still working with Rockingham County as of this point they are the only county that has not agreed to pay something back. The money has been reserved and will be paid at a point in the future when the State has settled with all the counties. Paying back 30% instead of 60% will equate to \$172,340 additional funds that the county will retain.
- Work on the fiscal year 2020 budget has begun. We are looking at a Guaranteed Maximum Rate increase of 8.3% for health insurance. Healthtrust will set final rates in March (could be lower.) Retirement rates for FY 2020 are slightly lower than our current rates. Property-Liability insurance is going down by 14.1% (\$24,033); and Workers' Comp is increase 2.6% (\$6,723.) We will begin budget meetings with department heads in March. The Commissioners recommended budget should be available by the beginning of May.
- SB 443 Municipal Electric Legislation became effective on August 7, 2018. This will allow the County to look at buying electricity from other providers than just Woodsville Water &

Light. Maintenance Superintendent Jim Oakes has begun initial investigation into this process. The Commissioners met with Energy Consultant Susan Olsen in September to discuss options. There is some key information that the County needs to receive from WW&L before we can go further. The Commissioners sent a Right-to-know request to WW&L seeking this information. On Wednesday 1/23/19 Susan Olsen went to WW&L and obtained much of the information that had been requested. She is reviewing the information and will be putting together a report and including recommendations for future steps.

- In December we held a Farewell Open House to the outgoing elected officials: Commissioner Omer C. Ahern, Jr., Sheriff Doug Dutile and County Attorney Lara Saffo.
- We have several new department heads – Lisa Knapton is the new Farm Manager. Lisa started full time on December 3, 2018 and has been working to acclimate herself. Renee DePalo is the new Alternative Sentencing Director. Renee also started on December 3, 2018 and is getting up to speed. On January 2, 2019 we welcomed two (2) new full-time elected officials: Marcie Hornick, County Attorney and Jeff Stiegler, Sheriff. In addition, Commissioner Marcia Morris has joined our team. We welcome all our new staff and look forward to working with them.
- We will be starting a Strategic Planning Initiative in the coming weeks. We will be working with department heads to assess all areas of future need throughout the county. We will likely be working with outside agencies to facilitate these discussions.
- We have hired a Consultant to conduct the review of Social Service Agencies and to make recommendations to the Commissioners. Elaine Guenet from Randolph, VT was selected from the proposals that were received.

MOTION: Rep. Abel moved to accept the Commissioners' Report. Rep. Diggs seconded the motion and all were in favor.

CA Libby gave the following County Administrator's Report:

County Administrator's Report
January 28, 2019

- ❖ Jail Census: 63 in-house; 5 on Electronic Monitoring; 5 FIRM ~ (6 Coos Females)
- ❖ Nursing Home Census: 124

Financial Reports – FY 2019:

- ❖ Monthly Variance Report compares 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.
 - Revenue:
 - The Nursing Home revenue has a positive variance due to a higher than Medicare A census. We have several different payor sources: Private Pay, Medicaid and Medicare Part A. We budgeted for an average daily census of 4 residents and through December our ADP has been 8 – this is the largest reimbursement category. In addition we received a final settlement from NHMMJUA (NH Medical Malpractice Joint Underwriters Association) in the amount of \$208,845 this was unanticipated revenue. These are the reasons for the positive variance.
 - Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly. The first quarter bed tax has been received. The second quarter had not been received at the end of December. We did just receive this payment and we are on target currently to be over revenue projections.
 - The farm is slightly behind at this point. This is attributable to milk price fluctuations and the misc. revenue not being on target.
 - The Sheriff's department shows a negative variance currently. This tends to fluctuate from month to month depending on which revenue sources are received.
 - County Attorney/Victim Witness – Quarterly grant reimbursement. The first & second quarter have been received. This grant reimburses for actual expenditures – although it shows that we are slightly under revenue that means that we are also under spent.

- Alternative Sentencing – We have received very little of the BDAS (Bureau of Drug and Alcohol Services) funding yet as we are still ironing out some issues with this program being new to that Department. We are still in the process of getting credentialed with all insurance companies as well so our insurance revenue is not coming in yet. We have a new Director who started in December and is working hard to get the revenue streams in order. AS will finish well below estimated revenue projections for FY 2019 and will likely seem much smaller, realistic projections for 2020.
 - The Department of Corrections, Deeds, Extension, Rent and Taxes are all above projections at this point, taxes are collected once per year in December.
 - Other – contains revenue sources that are one time per year received in June.
- Expenses
 - Through six (6) months a number of departments are showing negative variances. We are tracking very close on our expenditures through six (6) months and we also make a number of one-time payments during the first six (6) months of the year (service contracts, real estate taxes, property-liability insurance and worker's compensation and longevity.), this is causing many departments to show those negative variances. Bonded Debt shows a large negative variance. We have a four (4) different bond payments that are made at various times during the fiscal year – this account will not be over-expended at year end although it will likely show a negative variance most months until the end of the year.
 - Pharmacy & Contracted Services in the Nursing Home are showing over-expended due to the higher than budgeted Medicare A census. However, the higher revenue offsets the increased expense.
- ❖ 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 51.05% or over revenue by \$455K and at 48.92% or under expended by \$476K. This all factors into the unassigned fund balance which at this point is \$2,679,031.80. Based on the pro-rated numbers we are tracking over budget projections on revenue and right on target with expenses.
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - There is only one (1) account over-expended at December 31st and it is a 100% revenue off-set. There was an error made in September that will be corrected in January – therefore, this is not actually an over-expenditure.

MOTION: Rep. Campion moved to accept the County Administrator's Report. Rep. French seconded them motion and all were in favor.

New Business:

Rep. Stringham stated that he wants to think of what the role of County Government should be. He stated that looking long term, in this current two (2) year term it would be productive to have a visioning session and thinking about where county government should go in the distant future. Rep. Sykes stated that it was a good idea and they will spend time discussing this at the next meeting.

RD Monahan stated that last week a motion was voted on that a steering committee be put together to discuss the direction of the NHAC. Each county will appoint one (1) member to be on the Committee. She stated that she has put in her letter of interest to be on the committee. She stated that members needed to be decided on by February 1st. RD Monahan stated that she feels that by the NHAC deciding on the direction it wants to take in the future, that will help lead Grafton County in the direction they want to go. She noted that she would love to see a vision of where they want Grafton County to go.

Rep. Ladd stated that there was discussion at the last Delegation meeting regarding the staggering of the Commissioner terms. He asked if there was any more thought on this and if so legislative wording needs to be put together. Rep. Sykes stated that they will put this on the agenda for discussion at the next meeting as well.

CA Libby stated that the next Executive Committee meeting will be March 18th at 9am.

RD Monahan stated that in the last two (2) legislative cycles they have seen a flurry to adjust the real estate transfer tax. She will be testifying on Wednesday against another proposal to add an exception to the Real Estate Transfer Tax. She stated that she wants the Delegation to note that any adjustment to the transfer tax is an adjustment to the county's revenue from the Register of Deeds.

10:41 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



EXECUTIVE COMMITTEE MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
March 18th 2019

PRESENT: Representatives, Sykes, Maes, Abel, French, Diggs, Campion and Ladd. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer and Piper.

OTHERS PRESENT: Treasurer Liot Hill, Register of Deeds Monahan

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

Rep. Sykes stated that the minutes from the January 28th meeting need to be approved.

MOTION: Rep. Abel moved to approve the minutes from the January 28th Executive Committee meeting. Rep. Campion seconded the motion

Treasurer Hill gave the following Treasurer’s report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER’S REPORT
DATE: MARCH 18, 2019

CURRENT CASH POSITION (as of 02/28/19)

Grafton County General Fund	
Checking Account (ICS @ 2.75%) Guaranty Savings Bank)	\$ 8,295,587.94 (Woodsville
Money Market (2.15%)	\$ 512,009.26 (TD Bank)
CDARS (2.65%) Savings Bank)	\$ 2,011,497.45 (Mascoma
Certificate of Deposit (CD - 2.30%)	\$ 500,000.00 (Northway Bank)

Grafton County Committed Accounts	
Deeds Surcharge CD (.60%) (Woodsville Guaranty Savings Bank)	\$196,998.98

Dispatch Capital Reserve (1.26%) \$157,440.80 (Service Credit Union)
Nursing Home Capital Reserve (.30%) \$ 59,399.97 (Woodsville
Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the current fiscal year (7/1/17-02/28/19) \$88,271.40
- I have contacted Woodsville Guaranty Savings Bank to discuss the interest rate on the Nursing Home Capital Reserve account.
- At January's meeting it was noted that the Treasurer is not involved with investing the Capital Reserve/Surcharge accounts that the individual departments do that. I want to correct that statement to say that the process is that the Treasurer and/or the County Administrator consults with the department on the needs for the upcoming year and then the Treasurer looks at the possible investment options for those accounts and decides on the best option.

MOTION: Rep. French moved to accept the Treasurer's report. Rep. Diggs seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report
March 18, 2019

- Update of ProShare monies back to the State: Since the Delegation meeting on 6/25/18: The County Administrator was contacted on February 19, 2019 requesting that Grafton County send an appropriation of \$172,340.40, which is 30% of the additional ProShare funds that were received less the incremental NFQA (Nursing Facility Quality Assessment) of 5.5% that was paid on the funds when they were received last June. The net amount of funds that were sent to the State of NH was \$162,861.68, the payment was sent on February 27th. As you are aware Grafton County reserved up to 60% or a total of \$344,680.80 as a potential payment. Paying back 30% instead of 60% has left a balance of reserved funds of \$181,819.12. The Commissioners will be making a formal request to you and the full Delegation to transfer the excess reserve funds into the

Nursing Home Capital Reserve.

- SB 443 Municipal Electric Legislation became effective on August 7, 2018. This will allow the County to look at buying electricity from other providers than just Woodsville Water & Light. The Commissioners sent a Right-to-know request to WW&L seeking this information. On Wednesday 1/23/19 Susan Olsen went to WW&L and obtained much of the information that had been requested. S. Olsen is still reviewing the information that was received and compiling her recommendations.
- As mentioned at our last meeting we will be starting a Strategic Planning Initiative in the coming weeks. The first step that we will be doing will be a Mission/Vision/Goal Setting process with Primex that is provided to us free of charge. We do anticipate requesting funding in the FY 2020 budget to hire an outside consultant to assist the County with the full Strategic Planning process.
- We have hired a Consultant to conduct the review of Social Service Agencies and to make recommendations to the Commissioners. Elaine Guenet from Randolph, VT was selected from the proposals that were received. The funding for this was not included in the FY 2019 Commissioners budget and as such we are requesting permission as per your By-laws to transfer funds from the Human Service Budget where we will have a surplus due to our cap for Nursing Home/HCBC charges being less than was budgeted. We are requesting a transfer of \$15,000.
- Nancy Bishop, Human Services Director retired from Grafton County on March 04, 2019 after 32 years of service.

MOTION: Rep. Campion moved to accept the Commissioners' Report. Rep. Maes seconded the motion and all were in favor.

MOTION: Rep. Abel moved to transfer \$15,000 from the Human Services Budget to the Commissioners' budget per the County Delegation by laws.

Discussion: Rep. Ladd asked what account from the Human Services Budget this is coming from. CA Libby stated that it is coming from the Intermediate Nursing Care line. The cap was lower

than what was budgeted by almost \$100,000 so they are taking \$15,000 of that and put it into the Commissioners' consultant line.

Rep. Diggs seconded the motion and all were in favor.

CA Libby gave the following County Administrator's Report:

County Administrator's Report
March 18, 2019

- ❖ Jail Census: 70 in-house; 10 on Electronic Monitoring; 2 FIRRM ~ (5 Coos Females); 5 Pre-trial Services
- ❖ Nursing Home Census: 121

Financial Reports – FY 2019

- ❖ Monthly Variance Report compares 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.
 - Revenue:
 - The Nursing Home revenue has a positive variance due to a higher than Medicare A census. We have several different payer sources: Private Pay, Medicaid and Medicare Part A. Although our overall census has been below our budgeted level this fiscal year, we budgeted for an average daily census of 129 and through February are at 124. We budgeted 4 Medicare A residents and through February our ADP has been 7.5 – this is the largest reimbursement category. In addition we received a final settlement from NHMMJUA (NH Medical Malpractice Joint Underwriters Association) in the amount of \$208,845 this was unanticipated revenue. These are the reasons for the positive variance.
 - Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly. The first and second quarter bed tax payments have been received. Bed tax revenue is tracking on target.
 - The farm is slightly behind at this point. This is attributable to milk price fluctuations and most of the categories in the farm revenue projections

not being on target. I project that we will finish behind revenue projections.

- County Attorney/Victim Witness – Quarterly grant reimbursement. The first & second quarter have been received. This grant reimburses for actual expenditures – although it shows that we are slightly under revenue that means that we are also under spent.
- Alternative Sentencing – We have received very little of the BDAS (Bureau of Drug and Alcohol Services) funding yet as we are still ironing out some issues with this program being new to that Department. We are still in the process of getting credentialed with all insurance companies but the good news is that this week we are going to begin billing as a non-participating provider while we finalize contracts with the insurance companies. Director DePalo is working hard to get the revenue streams in order. AS will finish well below estimated revenue projections for FY 2019 and the projections for 2020 are much smaller and more realistic projections.
- The Department of Corrections is showing a negative variance at this time which is due to the timing of the billing for the BDAS revenue. I believe the jail will be on target for revenue.
- Deeds, Extension, Rent and Taxes are all above projections at this point, taxes are collected once per year in December.
- Other – contains revenue sources that are one time per year received in June.

○ Expenses

- Through eight (8) months we have very few departments that are showing negative variances.
- The farm is showing a negative variance. I will continue to monitor this budget will be very close to fully spent or perhaps over-spent – but it is still too early to tell.
- Bonded Debt shows a large negative variance. We have a four (4) different bond payments that are made at various times during the fiscal year – this account will not be over-expended at year end although it will likely show a negative variance most months until the end of the year. We did

payoff the Water Tank bond in January! So 2020 will only have three (3) remaining bonds.

- Pharmacy & Contracted Services in the Nursing Home are showing over-expended due to the higher than budgeted Medicare A census. However, the higher revenue offsets the increased expense.

- ❖ 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.
 - 66.67% 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 February report we are at 67.52% or over revenue by \$367K and at 63.79% or under expended by \$1.3M. This all factors into the unassigned fund balance which at this point is \$3,212,822.69. Based on the pro-rated numbers we are tracking over budget projections on revenue and under budget projections with expenses.
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - We do have a number of over-spent accounts at this point. The two largest are the Consultant line in the Commissioners' Office, which was explained during the Commissioners' report and the Med A Therapy and Rehab and that is due to the higher than budgeted census and is offset by the increased revenue. A number of the other lines are due to staff changes during the year and some unanticipated expenses. Nothing alarming or out of the normal.

MOTION: Rep. Maes moved to accept the County Administrator's Report. Rep. Campion seconded them motion and all were in favor.

Old Business:

Visioning Session – Rep. Sykes stated that Rep. Stringham had originally requested that this be put on the agenda and since he was unable to be at today's meeting he feels they should discuss this topic at the next meeting.

Staggering Commissioner Elections – Commissioner Lauer stated that the learning curve is very intense in this job; it would be very difficult for three (3) new people to be elected and be effective. CA Libby's stated that she can find out what the other counties do for staggering terms. Rep. Ladd agreed

that Grafton County needs staggered terms. They can put this legislation in for the next year; the filing period is in November. CA Libby stated that she will have the information for them at their May meeting.

Memo from Register of Deeds Monahan - RD Monahan stated that this time of year she would like to be scheduled on the agenda of the Executive Committee meetings to discuss legislation and to update the committee on what is going on. She handed out the last two (2) monthly reports from the Register of Deeds Office. She noted that they are in the third stage of a six (6) stage conversion for the search. The go live date is April 9th after six (6) years of planning. Rep. Sykes stated that he would like RD Monahan to focus on the memo that she had given them and anything else can be addressed under the normal course of business on the agenda. RD Monahan stated that she had presented a letter at the November Executive Committee about the lack of transparency and her concerns about this committee. She stated that she is uncomfortable as a citizen and as elected official that represents the entire county, not 1/3 of the county, not 1/27 of the county about the Executive Committee not having draft minutes posted within five (5) days. The public has to wait three (3) months to find out what happens in this body. She stated that this is not in accordance with the law. She noted that the Commissioner minutes also do not post a draft within five (5) business days. There have never been minutes taken or an agenda posted for the Department Head meetings which are a subcommittee of a public body. She expected in presenting that letter to be on the agenda in January but it was ignored. Rep. Sykes stated that it was not ignored, he already acknowledged to her personally by email that he forgot about the memo and all RD Monahan would have to do is ask him to bring it up and he did. He stated that he takes umbrage at her saying it was ignored. Ignored means intent and there was no intent. RD Monahan handed out the definitions of omission, nonfeasance and malfeasance to the committee. She stated that she was here for the Treasurers report. Treasurer Hill was ill-informed on the CD Rates. County Administrator Libby had a split second decision to make, to protect Treasurer Hill's reputation or protect RD Monahan's. RD Monahan stated that in her opinion CA Libby made the wrong decision. Rep. Sykes asked if this was in regards to the memo she presented. RD Monahan stated that they are talking right to know and putting sunlight on the minutes and the way this county does business. She told the committee to familiarize themselves with those terms she handed out to them. RD Monahan handed out another sheet that she had said CA Libby asked her to sign. This states how many eyes can see the surcharge account, her eyes never touch it and she has no authority of that surcharge account. CA Libby stated that the paper she is handing out is not the surcharge account. She explained that spreadsheet is RD Monahan's two (2) accounts and that is why she was asked to sign it. It has to do with the daily account and the payout account.

RD Monahan stated that it is daily their eyes are on her accounts when she is a constitutional officer overseeing those accounts. She signed this sheet to allow all eyes on her accounts. She handed out the last two (2) monthly reports and told the committee to read them at their leisure. She stated that things are going very bad here. At last Tuesday's Commissioner meeting she said she wants Primex up here because of the lack of historical knowledge and lack of law knowledge. She is insisting that Primex come up and do remedial training with the Grafton County Administrator and the Commissioners on how to run a meeting and how to write minutes to be effective. She stated that in serving five (5) terms as a constitutional officer of this state and doing justice by this office, she feels that she has been harassed time and time again. She stated she has always turned the other cheek but that time is over. She stated that that they can end this meeting now, she has other things to say and next time it will be Senator Guida and the Sheriff here with her. Rep. Sykes told RD Monahan not to threaten this committee. RD Monahan stated that she is not threatening, she is pointing out two (2) paths. She stated that they can either escalate today or de-escalate. Rep. Sykes stated that is up to RD Monahan. RD Monahan stated that she has had nine (9) years of this. Rep. Sykes stated that they are getting into personnel issues that are not the purview of this Executive Committee and no such discussion will take place in that regard. Relative to the minutes being posted or not, it is his opinion, he will welcome the discussion on whether a policy of when and how those are posted but the question is who's responsibility is it. In his opinion it is the Commissioners' decision on how minutes are treated as long as they are following the law. He stated that he does not feel the Executive Committee belongs in this discussion but as a courtesy to RD Monahan he brought it up for today. He stated that he will focus on that but the rest of these items do not belong in this meeting. RD Monahan stated that it does. She has been stonewalled and the minutes have been slanted. She assured the Committee that the next time they meet it will be not with an attorney from Grafton County or a member of the New Hampshire Bar, it will be the best in New England and it will be Senator Guida assisting her. There are problems in Grafton County and they can either chose right now to de-escalate the issue and apologize or she can put together a file of emails that is interesting reading. She stated that she has no interest in causing any harm to the taxpayers, to this county or to their reputation. She needs this deescalated now and she needs them to take her seriously. Rep. Sykes stated that she is scribing motivation to him unfairly. He stated that he is taking her seriously which is why he put this on the agenda at her request. RD Monahan stated that nonfeasance is not acting on her letter from November. She stated that this is all she has to say today. She noted that on Wednesday a senior citizen came in with a very upsetting letter. She sent it to the DOJ, Sheriff and the Municipalities and the Register of Deeds Association. The VA called her Friday and asked her permission to

send it out nationally. She stated that is the work that she does and she wants this nonsense put behind this county. She stated that when she goes after Orford, as she spoke to them Tuesday night, she will be suing Anne Duncan Cooley of Grafton County Regional Development. She stated that it is in their minutes and she is going to keep talking.

RD Monahan then left the meeting.

Rep. Sykes stated that the item on the agenda was to discuss the minutes and he would like to hear from other committee members about how they feel whose responsibility that decision is. He stated that he feels that is up to the Commissioners. CA Libby explained to the Committee what the process of posting minutes is. She stated that the law says that they are to take minutes and a draft of those minutes is to be available for public inspection within five (5) business days. She stated that minutes are always done within those five (5) business days and anyone who wants a copy of those draft minutes is more than welcome to request a copy. They have not posted draft minutes in the past because it has been easier to wait until they are approved but she is not opposed to it. Rep. French asked how someone would be able to request a copy of the draft minutes. CA Libby stated that they can call the office or send an email from the county website contact form. Rep. Diggs asked if there is a section on the website that states draft minutes are available upon request. CA Libby stated that there is not but they can certainly do that. Rep. Campion asked how often they change the minutes between the draft and the final. Commissioner Lauer stated that it has been her experience that on Commissioner minutes normally the edits are grammar and punctuation. Once in a while one of the Commissioners will notice that they did not make a motion like the minutes state or sometimes there are substantive changes. It is hard to get all the information in the minutes during discussions and sometimes there needs to be some clarification. She stated that to have draft minutes out there that are essentially incomplete or incorrect is a concern. CA Libby noted that rarely any changes to the Executive Committee minutes. Rep. Abel stated that he understands the role of the County Delegation and the Executive Committee to be financial oversight and approval of larger expenditures. He does not see how decisions about minutes are a part of their responsibilities. He stated that he would suggest that this is a decision that needs to be made by the Commissioners of the county. CA Libby stated that the statement made by the Register of Deeds stating that the way we do minutes is not in accordance with the law is incorrect. Rep. Campion stated that if they are going to make a decision about if or when to post draft minutes that it should be consistent between the Executive Committee and the Commissioners. They should approach county records in a similar way. She understands the hesitance to post a draft document as if it has been reviewed and approved but likes the idea of

making the information regarding access to these draft minutes more available. CA Libby stated that they can absolutely do it. Rep. Ladd stated that in terms of their meeting minutes they have within their by laws that the date and time of location of subcommittee meetings be posted. He stated that they do that for this meeting as well. He stated that he has the same problem at the town level and people stating they cannot find the minutes but they are available. They just do not post them on the website until they have been approved by the select board at the next meeting. He stated that they checked with the Municipal Association when they wrote their policy at the town level because there were some people who wanted to have verbatim, every word, in the minutes. He stated that they are summarized and they have a recording for backup. It is a matter of establishing what their policy here will be and making sure they adhere to the statute which is appears that they are. Rep. Sykes stated that it sounds like they have reached a decision on a recommendation from the Executive Committee to post a notice on the website about draft minutes being available upon request but it is ultimately up to the Commissioners what they decide to do.

The Executive Committee set the following dates for their budget meetings:

June 3rd, 7th, 10th, 14th and 17th if needed

Delegation Vote on FY2020 Budget - June 24th

Proshare Discussion – Rep. Sykes stated that they do not know what Commissioner Meyer’s position is at this point but asked the Executive Committee if they have a position they would like to take as far as the amount of the proshare payment they would be willing to send back to the state in the future. Rep. Ladd stated that he would like to find out from other counties if there are any other conditions that they have laid down as to where they are going in the future with returning a percentage for proshare payment. Rep. Sykes stated that from his understanding Rockingham County has agreed to 30% for this fiscal year only. CA Libby stated that they only thing they have been told from Commissioner Meyers a couple of weeks ago was he needs \$10 million next year from the ten (10) counties and the best way for that to happen is for all ten (10) counties to sit down and determine how that will be paid back to the State of New Hampshire. Rep. Abel stated that he request more guidance from Commissioner Meyers on what he proposes. The Committee further discussed the issue and there was a consensus to have the Commissioners keep the Executive Committee updated and have it on the agenda at each meeting to keep the committee informed as to what is going on.

The next Executive Committee Meeting will be May 20th 9am.

10:16 AM with no further business the meeting adjourned.

Sincerely,

Rick Ladd, Vice Chairman



EXECUTIVE COMMITTEE MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
May 20th 2019

PRESENT: Representatives, Sykes, Stringham, Hennessey, Maes, Abel, French, Diggs, Campion and Ladd. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer, Piper and Morris.

OTHERS PRESENT: Treasurer Liot Hill, Ann Duncan Cooley, Grafton RDC.

Rep. Sykes called the meeting to order at 4:00PM and began with the Pledge of Allegiance led by Rep Campion.

Ann Duncan Cooley – Grafton Regional Development Corporation

Ann Duncan Cooley arrived to give the quarterly update on the GRDC. She handed out the attached documents that outline statistics of GRDC and projects that they have assisted on. She answered various questions from the Committee and encouraged them all to spread the word to any constituents that they are there to help. The Committee thanked A. Duncan Cooley for her time.

Rep. Sykes stated that the minutes from the March 18th meeting need to be approved.

MOTION: Rep. French moved to approve the minutes from the March 18th Executive Committee meeting. Rep. Diggs seconded the motion and all were in favor. Rep. Hennessey and Rep. Stringham abstained.

Treasurer Hill gave the following Treasurer's report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER'S REPORT
DATE: MAY 20, 2019

CURRENT CASH POSITION (as of 04/30/19)

Grafton County General Fund

Checking Account (ICS @ 2.75%)	\$ 4,090,558.02 (Woodsville Guaranty Savings Bank)
Money Market (2.15%)	\$ 513,850.64 (TD Bank)
CDARS (2.65%)	\$ 2,020,422.78 (Mascoma Savings Bank)
Certificate of Deposit (CD - 2.30%)	\$ 500,000.00 (Northway Bank)

Grafton County Committed Accounts

Deeds Surcharge CD (.60%)	\$129,076.80
(Woodsville Guaranty Savings Bank)	
Deeds Surcharge Checking (0.10%)	\$ 72,552.01 (Bank of NH)
Dispatch Capital Reserve (1.26%)	\$157,768.03 (Service Credit Union)
Nursing Home Capital Reserve (2.05%)	\$ 59,555.24 (Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the current fiscal year (7/1/18-04/30/19) \$131,827.07. Our budget was \$60,000. We have well exceeded that projection.
- I have contacted Woodsville Guaranty Savings Bank to discuss the interest rate on the Nursing Home Capital Reserve account. They were able to raise that rate from .30% to 2.05%.
- The Deeds Surcharge CD at Woodsville Guaranty Savings Bank has a maturity date of August, 2019, because this is in a certificate of deposit the interest rate cannot be adjusted during the term of the CD. At maturity I will be exploring investment options to maximum interest earning potential.
- It is my understanding that the Deeds Surcharge checking account is used for monthly deposits and to reimburse for expenses, making a checking account the ideal structure for these funds, unfortunately interest rates on regular checking accounts are dismal.
- The Dispatch Capital Reserve Account is invested in a Money Market account making it more liquid. The interest rate on that

account is variable and can fluctuate monthly based on market conditions.

MOTION: Rep. Maes moved to accept the Treasurer's report. Rep. Campion seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report
May 20, 2019

- Our Proposed Fiscal Year 2020 budget is complete and we will be having our Public Hearing at 6:00 PM this evening. The budget is up more than we would have liked but we spent a great deal of time measuring needs vs. wants and made many reductions from the requests that were made. Unfortunately there are a number of infrastructure items that need to be addressed. Additionally, we felt that it was very important to adequately compensate our employees who are the backbone of Grafton County.
- SB 443 Municipal Electric Legislation became effective on August 7, 2018. This will allow the County to look at buying electricity from other providers than just Woodsville Water & Light. The Commissioners sent a 2nd Right-to-know request to WW&L seeking additional information in March. Susan Olsen went to WW&L to get documents from the 2nd RTK and was not able to obtain the information needed. The Commissioners are reviewing options at this time.
- We held our first Mission/Vision/Goal Setting meeting with Primex as a facilitator on May 7, 2019. They will be returning tomorrow May 21, 2019 to continue that process. Unfortunately due to other pressing needs within the budget we decided not to include funding in the FY 2020 budget to hire an outside consultant to assist the County with the full Strategic Planning process. We will be investigating ways to keep the energy from our Mission/Vision/Goal Settings sessions going and working toward a Strategic Plan.
- The Farm hosted a draft horse plowing exhibition here on Saturday, May 11th. It was a great event and was well attended.

- Melanson Heath will be conducting our annual audit beginning with Preliminary audit work on 6/5 and 6/6 and then will do the final audit field work during the week of July 29th.

MOTION: Rep. Campion moved to accept the Commissioners' Report. Rep. Stringham seconded the motion and all were in favor.

CA Libby gave the following County Administrator's Report:

County Administrator's Report

May 20, 2019

- ❖ Jail Census: 71 in-house; 5 on Electronic Monitoring; 5 FIRM ~ (6 Coos Females); 5 Pre-trial Services
- ❖ Nursing Home Census: 117

Financial Reports – FY 2019:

- ❖ Monthly Variance Report compares 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.
 - Revenue:
 - The Nursing Home revenue has a positive variance due to a higher than Medicare A census. We have several different payer sources: Private Pay, Medicaid and Medicare Part A. Although our overall census has been below our budgeted level this fiscal year, we budgeted for an average daily census of 129 and through April are at 123.5, due to the mix of resident payer sources we are above revenue projections. We budgeted 4 Medicare A residents and through April our ADP has been 7 – this is the largest reimbursement category. We also have had one (1) Veteran for a number of months which was not budgeted for.
 - Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly. April's revenue includes the first, second and a partial third quarter bed tax payments having been received. Bed tax revenue is tracking slightly above target.
 - The farm is under revenue projections at this point. This is attributable to milk price

fluctuations and most of the categories in the farm revenue projections not being on target. I project that we will finish behind revenue projections.

- County Attorney/Victim Witness – Quarterly grant reimbursement. The first three (3) quarters have been received. This grant reimburses for actual expenditures – although it shows that we are slightly under revenue that means that we are also under spent.
 - Alternative Sentencing – We have received very little of the BDAS (Bureau of Drug and Alcohol Services.) We have finally billed back to January and are billing BDAS on a regular basis, however we will finish significantly below projections. We are also now billing insurance companies as well. In addition we just received (not reflected in these reports) \$6,000 for Juveniles under the AS Department. AS will finish well below estimated revenue projections for FY 2019 but we are now up and running with our revenue sources and the projections for 2020 are much more realistic projections.
 - The Department of Corrections is showing a negative variance at this time which is due to the timing of the billing for the BDAS revenue. The jail will be on target for revenue.
 - Deeds, Extension, Rent and Taxes are all above projections at this point, taxes are collected once per year in December.
 - Other – contains revenue sources that are one time per year received in June.
- Expenses
 - Through ten (10) months we have very few departments that are showing negative variances.
 - The Medical Referee account is showing a negative variance and is projected to be overspent as there are three (3) months of invoices to be paid.
 - Bonded Debt shows a large negative variance. We have a four (4) different bond payments that are made at various times during the fiscal year – this account will not be over-expended at year end although it will likely show a negative variance

most months until the end of the year. We did payoff the Water Tank bond in January! So 2020 will only have three (3) remaining bonds. There is only a small interest payment left to be paid this fiscal year.

- Contracted Services in the Nursing Home is showing over-expended due to the higher than budgeted Medicare A census. However, the higher revenue offsets the increased expense.
- ❖ 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 84.30% or over revenue by \$417K and at 79.78% or under expended by \$1.6M. This all factors into the unassigned fund balance which at this point is \$3,388,255.72 Based on the pro-rated numbers we are tracking over budget projections on revenue and under budget projections with expenses.
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - We do have a number of over-spent accounts at this point. The largest at this point is the Med A Therapy and Rehab and that is due to the higher than budgeted census and is offset by the increased revenue. Additionally we are now over-spent on the Contract Nursing line. Through April we have spent \$912,822.49, the last two (2) months we have averaged \$125,000 in costs. Therefore, that will be the largest over-expended line by far.
 - A number of the other lines are due to some unanticipated expenses. Nothing alarming or out of the normal.

CA Libby stated that they are still below staff at the Nursing Home in RNs and LPNs. They have launched a new education loan forgiveness program that was put out to all the schools for this year's nursing graduates that forgives 80% of student loan debt up to \$40,000 and they have had no applicants. She stated that they have also started a new program for LNAs where the Nursing Home has hired on employees in an uncertified Unit Aid position and the county puts them through the LNA program. They are completing the program and once finished the Nursing Home will have six

(6) new LNAs. She noted that they have also talked about the possibility of self-growing their own LPNs as well. CA Libby also noted that they are proposing in the FY20 budget to implement a new LNA Tier Program. She explained that this program will give LNAs the opportunity for growth. They can come in as a Tier 1 LNA and through more education can work their way up to a Tier 3 LNA. Each tier is a pay grade increase and they are hoping this will help with recruitment and retention. CA Libby stated that they have also been doing radio ads with long term employees giving their stories of why Grafton County is a great place to work. Rep. Maes stated that at previous meetings the Executive Committee had asked CA Libby, NHA Labore and HR Director Clough to come up with creative ways to recruit nursing staff and it sounds as though they have done that. He stated now it is finding what works the best for them. The Committee further discussed the issue of the nursing shortage and CA Libby answered questions from the Committee. She stated that they will continue to try and recruit and retain employees.

MOTION: Rep. Campion moved to accept the County Administrator's Report. Rep. Abel seconded them motion and all were in favor.

Old Business:

Vision Session – Rep. Stringham stated that he would like to look the long term goals of Grafton County and where the county will be 50 years from now. He stated that if there are future plans for new buildings this is a useful exercise to look long term and what the goals are. Commissioner Morris stated that it sounds like Rep. Stringham's vision is larger than the county and would draw in other parts of the county. Rep. Stringham stated that he thinks that they should invite selectmen from different towns around the county to be involved as well and he feels this is something that can be looked at in the next fiscal year. Commissioner Morris stated that she will volunteer to write a proposal for a strategic plan without spending a lot of money. She stated that she would be more than willing to talk to Rep. Stringham more about a strategic plan and come up with an idea on how to move forward. Rep. Sykes suggested involving the Regional Planning Commissions as well. The Committee discussed this topic further and agreed that Rep. Stringham and Commissioner Morris will work together to come up with a proposal for a strategic plan for them to discuss at a later date.

Staggering terms – The Committee reviewed and discussed RSA 653:1 pertaining to the Election of Officers and Delegates and discussed different ways to stagger the Grafton County Commissioner terms to ensure that there is history on the board and not have the chance of three (3) new

Commissioners in one (1) year. CA Libby suggested that the Commissioners talk to the other County Commissioners to see how their terms are staggered to get more information. The Committee agreed that they would like to obtain more information on how other county Commissioner terms are set up before they can propose an amendment to the legislation. This will be discussed at their next meeting.

Rep. Sykes stated that the Executive Committee will meet on June 3rd, 7th, 10th, 14th and 17th if needed to review the county budget. He also noted that if any members cannot make any of the dates to please let CA Libby know in advance and that it is very important that the members make the last meeting on the 14th when they vote on their budget to present to the full Delegation.

5:40PM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 3, 2019

PRESENT: Representatives, Sykes, Stringham, Maes, Abel, Diggs, Campion and Ladd. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer, Piper and Morris.

OTHERS PRESENT: DoC Supt. Elliott, HR Director Clough, Register of Deeds Monahan, UNH Extension – Donna Lee & Heather Bryant, Elaine Guenet

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

Department of Corrections – Superintendent Elliott

Revenue

Department of Corrections – Supt. Elliott stated that this line includes employee meals at \$3/meal, housing Coos County Females at \$50/day per inmate, inmate phone calls and the social security initiative. Supt. Elliott explained that this is a monthly report to the Social Security Administration of who they have in custody. If an inmate is on Social Security Benefits and incarcerated, those stop and they receive a \$400 stipend per person.

Community Corrections – Supt. Elliott stated that they receive revenue for inmates out on electronic monitoring, work release or pretrial services. He has projected \$18,765.00 for FY20.

Governors' Commission Grant – This is a \$150,000 grant received through the Bureau of Drug and Alcohol Services to provide substance abuse and life skills services for all inmates in the facility.

RSAT – Supt. Elliott stated that he has chosen not to apply for the RSAT grant for FY20 and he will explain this at a later point in his presentation.

He stated that the total revenue projection for FY20 is \$323,765.00.

CA Libby noted that they will be adjusting the Governors' Commission Grant for FY20 from \$150,000 to \$200,000.

Expenses

Department of Corrections

Supt. Elliott stated that this line is dedicated to the daily operations within the correctional facility.

He stated that the Officer Salary line is up \$70,581 due to the cost of living adjustments, merit increases and making the uncertified officer position starting pay more competitive by increasing it from a grade 7 step 1 (\$14.87) to a grade 9 step 1 (\$16.35).

Community Corrections

Supt. Elliott stated that the entire Community Corrections line has decreased \$3,491.00 mostly due to the retirement of one of the county's longest employed Officers, so there is a reduction in the longevity being paid out. He noted that they also currently have a surplus of urine testing cups that will take them into FY20 and therefore they have reduced that line by \$2,790.

Governors Commissioner Grant

Supt. Elliott stated that this line is responsible for all the different types of programming in the Department of Corrections. It is staffed by one (1) full time LADC and one (1) part time certified recovery support worker.

He stated that this line is up \$6,127 due to the COLA in the salary line and taking on of a new health insurance plan. He noted that they are expecting to receive \$200,000 for FY20.

Night Watchman

Supt. Elliott stated that this budget includes one (1) 4/5 position and four (4) part time positions. This line is up \$1,888 due mainly to the cost of living adjustments. He explained that the night watchmen patrol the county complex from 7PM until 3AM every night making sure the farm and farm animals are safe, county vehicles are secure and reporting any suspicious activity.

RSAT Grant

Supt. Elliott stated that this grant is through the Department of Justice and allows them to specifically target the female population with individual and group substance abuse counseling for 16 hours per month. They received a

grant for FY19 in the amount of \$11,520. He noted that he chose not to renew the grant for FY20 due to changes that the new grant application process required of them, such as Medication Assisted Treatment being available to all the participants and segregation of the inmates receiving those grant services that at the time of the application deadline they did not have in place. He stated that they will continue to have the program, it just will not be grant funded.

Capital Outlay

Supt. Elliott stated that they are requesting \$41,000 to replace a 2011 Ford Expedition with 166,000 miles that will need about \$3,500 worth of work to make it able to pass inspection.

Human Resources – Director Clough

Education and Conferences - HR Director stated that the increase will include additional training for employee morale, recruitment and retention. HR Director Clough stated that this line also includes Nurse Practitioner education and training, annual Employment Law update at Sheehan, Phinney, Bass & Green for HR staff, County conference, varied continuing education courses, Organization Development plan /trainings for Nursing Home staff and Managers and training consultants to provide county wide training

Allocated Service — Nursing Home — HR Director Clough stated that 80% of the HR budget which includes hiring, orientation, benefits, employee relations, labor relations, policies/procedures gets allocated back to the Nursing Home.

Dues, Licenses & Subscriptions —HR Director Clough stated that the criminal record checks are based on hiring data. This line also includes the Nurse Practitioner's annual membership to American Psychiatric Nurses Association, NH Nurse Practitioner Association, GNP Board Recertification Fee, and the Annual SHRM Membership for two (2) staff members and ANHPEHRA Dues.

Travel Expense- HR Director Clough stated that this line includes monthly HR Affiliate meetings, quarterly Assoc. of NH Public Employer HR Administrators, Primex Training, Annual Employment Law Update, Criminal Record Checks, annual Primex Conference and the annual NHAC Conference. She noted that this increase is in part due to the increase in mileage.

Equipment Repair & Maintenance — HR Director Clough stated that this includes the Laser fiche Support Agreement which is the scanning software used to scan their personnel files.

HR Director Clough stated that 80% of their expenses are allocated back to the Nursing Home therefore the total request for FY20 is \$105,520.00.

Register of Deeds – Register Monahan

Revenue

RD Monahan stated that she has zeroed out the online revenue line. She explained that with the new software they will not need to charge users the \$120 for an online account. They will be charging users a \$5 per month maintenance fee. She stated that over the last few years the recording fees have been doing well along with the real estate transfer tax and she has made some adjustments to more accurately reflect those numbers.

Expenses

Clerical – RD Monahan stated that she has included additional money for overtime in this year's budget. She stated that they don't often use it but there are times where her staff needs to stay late to finish up that day's work.

Office Supplies – RD Monahan explained that they are using de acidified paper to complete a project and she has increased her supply line by \$1,000 to cover that cost.

Postage – RD Monahan stated that this line may need to be increased due to the L Chip and the need to mail out letters.

Surcharge Account – RD Monahan stated that the surcharge account is funded by a \$2 charge per document. RD Monahan reviewed her surcharge expenses totaling \$20,071.00 stating that this account funds service contracts, leases and their Charter internet line.

UNH Extension – Donna Lee & Heather Bryant

Revenue

Revenue – COA Lee explained that this revenue is the contribution towards the support staff and supplies for Mike Lunak. She stated that he is a state specialist and typically he would be based on campus but because a majority of the dairy farms are in Grafton and Coos Counties it made more sense for him to be in the Grafton office. She stated that his last day in the office was Friday but they are leaving the money in there for now until they know what is going to happen.

Rep. Abel stated that he was under the impression that the majority of the UNH Extension budget was not funded by tax payers. CA Libby noted that the county does not pay for the majority of the salaries of the employees. She explained that by an agreement with the University of New Hampshire, Grafton County pays a certain percentage of the professional staff members' salaries. H. Bryant stated that Grafton County pays 25% of the field specialist's salaries and 75% of the 4H Program Coordinator salary. The county does not pay any salary for the Nutrition Connection staff member or the Dairy Specialist.

Social Services – Elaine Guenet

Commissioner Lauer explained that for the last few years the Commissioners have gone out to the agencies in their districts to interview the agencies who have applied for funding. They decided this year that they wanted to get a consultant with experience in Social Services to review these agencies and recommend funding. Commissioner Lauer stated that they hired Elaine Guenet and asked her to review the agencies that helped keep the elderly and disabled in their homes as well as reduce recidivism or entry to the Department of Corrections. She reviewed the recommended social services funding with the Committee totaling \$535,848.00 and stated that they have level funded many agencies. She discussed agencies that had small increases or decreases and why they felt those changes were needed. She noted that the Franconia Children's Center had sent in a late and incomplete application and they did not feel they should be funded this year.

Cameron Ford, Executive Director – Headrest, was present at the meeting and discussed what the funding from Grafton County means to their agency. He discussed what it is they do at Headrest along with some of the obstacles they face. The Committee thanked C. Ford for speaking with them.

E. Guenet stated that she felt very comfortable in what she has recommended for funding in FY20. Based on her visits, she feels that next year there will be an increase in requests from some agencies. Rep. Abel asked what areas of need would be the highest priority looking into the future. E. Guenet stated that she believes that the need around the homeless and children, youth and families were two (2) areas where she feels they would want to be doing more. She explained that there are so little funding for prevention. They are spending so much of their time and money on the aftermath. She feels that if they allocated more money to services that would assure that they wouldn't be spending funding on treatment and substance abuse.

Rep. Sykes asked why Upper Valley Haven was not funded when \$25,000 is being spent to help homeless agencies in the Plymouth Area. He stated that Upper Valley Haven is an integral part of that homeless solution in that they

are providing the preventative solutions that have been discussed and he would like to know why they were not funded. Commissioner Piper explained that the Commissioners took into account the entire budget of county operations and agreed in the beginning of the budget process that they would not fund new requests and level fund for the most part the other agencies. Rep. Campion stated that given they have hired someone to take a fresh look at these agencies, she asks why the agencies are for the most part level funded, there weren't more changes. Commissioner Piper stated that as Commissioners they are here every week working with the department heads and their decision to not increase funding was based on other competing needs that they see. She stated that they wish that the infrastructure needs, that everyone in the complex would benefit from, would be taken care of. If they look at the budget and the minutes from their budget meetings they said "no" many times to department head requests as well as the disappointment in the employees when they were given a 2.5% COLA which is not what they requested. It is their duty to oversee the entire county operation and these are decisions that they had to make. She stated that eight (8) years ago the agreement was that the county would be responsible for long term services and support and anything that impacts the jail. Anything that impacts the jail has been widely construed. She stated that when E. Guenet said that the social services world calls this prevention in terms of taking care of the families and children she completely agrees. She stated that they need to stop saying that the county is primarily responsible for long term services and supports and recidivism because apparently they are not. Rep. Sykes stated that he is mindful that the Commissioners have to take the entire budget into consideration. The Executive Committee and the Commissioners went on to discuss their views on social service funding and were all in agreement that more discussion needs to be had to decide what direction they want to go in terms of what they will fund.

The Executive Committee agreed that a subcommittee to discuss the social services funding would be a good idea. Reps., Diggs, Ladd and Sykes agreed to be a part of that subcommittee along the Commissioners and they would further discuss dates to hold meetings.

11:40 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 10, 2019

PRESENT: Representatives, Sykes, Ladd, Stringham, French, Abel, Hennessey and Diggs County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer and Piper

OTHERS PRESENT: Farm Manager Knapton, Sheriff Stiegler, Director of Communications Andross, County Attorney Hornick, Maintenance Superintendent Oakes

Farm – Manager Knapton

Revenue

Sale of Milk – FM Knapton stated that she used the forecast from Agrimark and budgeted very conservatively. She budgeted for \$17/hundredweight which is Agrimark's projections. FM Knapton noted that she did not include the quality bonuses in her revenue projections.

Livestock – FM Knapton stated that she used the calf rate and the current price of beef. She stated that they have a cow going to a national sale in Saratoga Springs and it is unknown what the revenue will be from that.

Sale of Produce – FM Knapton stated that there is a decrease in this line item because she used the spreadsheet that she was given from the Jail that outlines the farm stand sales. She noted that she will be tracking closely and based this number on actual sales. FM Knapton noted concerns she had regarding the reconciliation of produce sold from the farm stand. Commissioner Lauer stated that they are aware of these issues are working through them internally.

Misc. Farm Revenue –FM Knapton stated that she knows that she has \$7,000 in hay sales coming this summer but she does not know of anything else.

Expense

FM Knapton stated that she had budgeted for a part-time 20 hour a week position and they had moved it forward into FY20 budget not knowing what the labor situation would be but they have since stopped advertising for that.

Rep. Hennessey asked why they are increasing expenses when revenue is being decreased rather than figuring out a plan to address this issue. FM Knapton stated that with the model and facility they have it is a high intensity labor facility. They are doing everything by hand and inmates cannot be left alone therefore even when they do have inmate labor they need trained staff to supervise them. She stated that she does not know how to change a government price driven budget. She cannot control the price of milk or the number of inmates she has to work with. She stated that this is a very hard industry and this is her budget that she has to present. She wants to get the expenses down and revenue up but she needs time to evaluate what is being done wrong. Commissioner Lauer stated that they are aware at the Commissioner level that they need to do something with the farm and that was a lot of the reason they brought FM Knapton in. She stated that they believe FM Knapton has the knowledge, skills and initiative to turn it around but she needs some time to figure out what needs to be done. Commissioner Lauer noted that they just went through two (2) mission setting sessions with Primex to develop short term goals for the county and one (1) of them directly involved the farm. She stated that they are putting resources into developing a plan for the farm but she does not anticipate seeing any results this upcoming year. She stated that this farm has many valuable purposes other than money. It teaches the inmates the value of work, it provides a place where UNH Extension can do work as well. She stated that there are many benefits of the Farm and they need to give FM Knapton the time to evaluate the issues.

Vet Fees – FM Knapton explained that they currently hire out for many things that she is able to do herself and therefore she thinks that each year they will be able to reduce that line item.

Travel Expense – FM Knapton stated that she had budgeted for her Herdsman to attend a national conference in Wisconsin and he is no longer attending so that line item can be decreased.

Custom Cropping – She stated that she had budgeted for one cutting of hay by Hatchland due to the anticipation of an employee set to go out on FMLA but she now feels they may be able to do this in house and reduce this cost.

Feed, Chickens – FM Knapton stated that since she has prepared this budget she has received a lower price for their feed and therefore is able to reduce that line item \$1,200.

Sheriff's Department/Dispatch – Sheriff Stiegler & Director of Communications Andross

Revenue

Sheriff Stiegler noted there are not many changes in revenue. He is basing his projections after last year's numbers.

DCYF Transports – Sheriff Stiegler stated that this revenue comes in waves. He stated that these numbers are based off past projections.

White Mountain Forest Patrol – He stated that he is not sure how long they can continue to sustain that job. He is taking on the cost of vehicle repairs and the revenue covers the cost of the Deputy. He stated that they will be taking a closer look at this next year.

Special Duty Assignments – Sheriff Stiegler stated that this is hard to project. There were a lot of different rates that existed for these jobs. He stated that they don't know from year to year what they will be bringing in. Director Andross stated that this line item always starts at zero because they may not have any Special Deputy Assignments.

Expense

Sheriff's Department

Deputies – Sheriff Stiegler explained that he is looking for committed monies coming out of this line item for a part time deputy for a 29.5 hour/week position. This permanent part-time deputy would be working in the criminal investigative division. What this deputy is doing right now is drawing a semi-consistent salary from the special deputies' line item. He stated that this position is very important and he is trying to ask for this in a more conservative manner. By committing one of his full time deputies to the Digital Forensic Analysis, the demands for the regular needs of that deputy do not end and this is where the part time Deputy would be placed.

Education & Conference – Sheriff Stiegler stated that the increase in this line item is due to leadership training, few costs associated with the new Forensic Investigations component, CPR training for his Deputies and also getting Deputies certified to use Narcan.

Forensic Investigations – Sheriff Stiegler explained that \$18,500 of this increase is due to Gray Key for the initial startup and licensing fee. This is a yearly license fee for the application that allows them to get into iPhones for investigation purposes. He noted that this will be a regional tool for all departments in the county as the county is more suited to provide this type of technology versus the smaller police departments. Rep. Hennessey asked

why they do not use Lebanon to use their technology. Sheriff Stiegler stated that they have been met with some resistance. They currently go to Manchester to have their iPhones taken care of. He stated that he believes that regionalization of departments for Forensic Investigation is very important.

Capital Outlay

Sheriff Stiegler explained that he is looking to purchase plate carriers for his deputies in the event that there is an active shooter situation. He stated that he cannot expect his deputies to be put into harm's way without the proper equipment. He noted that these have a life expectancy of 10-15 years. They are looking to purchase ten (10).

Dispatch

Wages in Lieu of HI – Director Andross noted that an employee has taken the wages in lieu of health insurance therefore that line item has increased.

Lease Communication Equipment – Director Andross stated that State of New Hampshire is now providing CodeRED services. He noted that there are some Vermont Agencies that they will be dispatching for that will utilize those services. During FY20 or by the end of this calendar year they will have a better picture of what that cost will be. He stated that because he cannot predict what those costs will be he has budgeted the full amount for FY20.

Capital Reserve

IT Cost – Director Andross explained that when they work with the IT Department and the items directly impact the Dispatch Center or the agencies they dispatch for they like to keep those costs in this budget so the IT budget is not absorbing costs.

Dispatch Chair Replacement – Director Andross stated that they have started purchasing gaming chairs in hopes that they will hold up just as well but are less expensive as the chairs they were previously buying.

Communications Infrastructure – This line item has been for the radio equipment at their remote sites. This equipment is at what the manufacture calls end of life and they will be working to replace that equipment.

Mobile Communications Unit Truck – Director Andross stated that this is the truck that is needed to haul the Mobile Communications Trailer that he

has discussed over the last couple of budget processes with the Commissioners. Their current vehicle is a 2005 Ford Excursion and it is at its end of life. Based on information that he has obtained

Dispatch Audio Recorder – Director Andross stated that everything that they do in the Dispatch Center is recorded. During this current fiscal year the current recorder will no longer be supported by the manufacturer. He noted that this piece of equipment is very important to their operation.

CA Libby explained that when the Dispatch Capital Reserve account was created they contributed 10% of the Dispatch Fees to the capital reserve. She stated that over the last few years the delegation has lowered that contribution amount. They are now requesting to contribute \$100,000 to the capital reserve in FY20 to cover the costs that will be spent out of that account.

County Attorney's Office – Attorney Marcie Hornick

Revenue

Roving Advocate Grant – Atty. Hornick stated that former County Attorney Saffo had applied for this grant last year in February. They were awarded this grant in October that provides two (2) Roving Advocate positions that are employed by two (2) different non-profit organizations. It also pays for a grant overseer at eight (8) hours a week. These three (3) employees do not need office space.

VOCA Grant – Atty. Hornick stated that they have received additional VOCA grant funding for FY2020 and they will see the increased expense associated with the additional funding.

Expense

County Attorney

Clerical – Atty. Hornick stated that this includes step increases/COLA and an extra five (5) hours for the part time file clerk.

SVP – Atty. Hornick noted that although they have not used this line item, one (1) Sexually Violent Predator case would take up that allotted amount.

VAWA Grant

Atty. Hornick stated that these are the costs associated with the one (1) Assistant County Attorney's salary and benefits.

Victim Witness Program

Coordinator –Atty. Hornick noted that she has reclassified Victim Witness Coordinator 1 & 2 positions into one Victim Witness Coordinator position with the step increases.

Travel Expense – CA Libby noted that roughly \$6,000 of this \$7,700 is reimbursed by the grant.

Roving Advocate Grant

CA Libby stated that the two (2) full time advocates are employed by Voices Against Violence and Burch House and this is 100% offset by the grant.

Capital Outlay

Potential Renovations to Space – Atty. Hornick stated that they had talked about money potentially needed to renovate some space in their office. She stated that space is an issue and they are trying to think creatively on how to create more space. She stated that they are starting the process to relocate to the Lawyers Lounge in the courthouse this fall. She explained that this space was gifted to the Grafton County Bar Association as they provided free legal advice to Grafton County residents. They no longer provide the free services as they now have the Public Defender's Office. She stated that the plan is to relocate into that space and this money will be used to make any necessary renovations.

Maintenance – Superintendent Jim Oakes

Supt. Oakes stated that he is budgeting for the replacement of two (2) retiring employees with higher paid licensed positions.

Supt. Oakes noted the following increases in contract maintenance:

- Trash & Recycling cost increased 65% on average
- Rising preventative maintenance (PM) costs for generators and load banking, plus this is year for more costly major PM work. We alternate between minor and major PM work each year.
- New Automatic Transfer Switch PM contract
- 5 & 10-year sprinkler maintenance requirements due in nursing home and Admin Bldg.

- 5-year load test due on Admin. Bldg. elevator

Rising utility rates (10% water and 5% hydrant fees)

Supt. Oakes stated that there is an increase in fuel funding to cover harsher winters like the one they have just experienced

Supt. Oakes outlined the following increase in repair and maintenance costs:

- Farm: 1-time projects to make efficient use of plate & frame chiller, introduction of VFD system to reduce electrical operating cost of milk line vacuum pump.

Capital Outlay

Asphalt Paving – Supt. Oakes stated that the parking lot on the north end of the complex is heavily cracked and starting to chunk in areas. The start of this project has been delayed for four (4) years and they are now experiencing an 11% cost escalation since the initial request. He has budgeted \$141,500.00.

Building Automation System Upgrade – The current 2003 BAS has components that are obsolete and nonsupportable. Supt. Oakes explained that by waiting to replace this system once it fails will create a crisis environment that does not allow for a thorough analysis of offered products and will be exponentially more expensive based on immediate need predicated upon crisis management. This will cost \$18,620.00 in the maintenance budget. The total project costs roughly \$70,000 and will be shared between IT and the Nursing Home.

Asphalt Repairs – Supt. Oakes stated that there are several areas around the complex, outside of requested paved area, that are deteriorating to the point of needed the repairs. He explained that he would cut out swaths of the deteriorating asphalt and repave to match the surrounding pave grade.

Commissioner Piper stated that she is speaking on behalf of the Commissioners that they would like to take care of their infrastructure. This has been put off three (3) times and the cost has increased 11%. Commissioner Lauer noted that as they divide this paving project into sections, there are mobilization costs associated with each part of the project.

12:20 PM With no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 14, 2019

PRESENT: Representatives, Sykes, Ladd, Stringham, French, Abel, Hennessey, Campion, Maes and Diggs. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer, Piper and Morris.

OTHERS PRESENT: Register of Deeds Monahan

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

CA Libby stated that she handed out a copy of the county fund balance policy as well as a breakdown of where the fund balance is at right now. She explained that the policy states that the county will have an undesignated fund balance of between 7%-14% of the total budget appropriations. She stated that it is very important to keep building that fund balance so they do not have fluctuations in the amount to be raised by taxes that are driven by changes in the surplus. She explained that the undesignated fund balance is a safety net for Grafton County and is not intended to be used as a means to decrease taxes. She then answered various questions from the committee.

CA Libby handed out the Surplus Projection spreadsheet to the Committee and discussed how she arrives at her projections for what the surplus will be at the end of the fiscal year and answered questions from the committee. She stated that she took as much of the extra proshare payment that she could in a fiscally responsible manner to help further lower the tax increase. She stated that she is using \$1.6 million to offset taxes versus the original \$1.1 million. The amount to be raised by taxes before the committee makes any changes is a 4.21%. She stated that she feels that this year they will be able to get the fund balance at the low end of the range that they should be in with the increased proshare payment and hopes to keep gaining each year. CA Libby answered more questions from the Committee. The Committee thanked CA Libby stating that this information is very helpful as they move forward in the budget process.

Rep. Hennessey stated that they need to take into account these are one (1) time increases in revenue to offset taxes and they are increasing personnel expenses which are an ongoing expense every year.

Equalized Valuation – CA Libby stated that Grafton County’s Equalized Valuation has grown by \$660,719,656 and when the committee sets their budget she will be able to give them the individual town’s tax impact. She noted that just because there is a certain increase in the county budget does not mean that every town is going to have that same increase. It is all based off the equalized valuation of each town.

Expenses

Rep. Stringham stated that he feels the COLA should be lower than 2.5% and proposed a 1-1.5%. CA Libby asked for clarification with Rep. Sykes stating that her understand was that the Executive Committee can make the decision to cut a specific dollar and the Commissioners then decide where that money comes from. The Committee does not decide what specific areas to cut. Rep. Sykes agreed with this. Commissioner Lauer stated that the COLA that the employees have been given the last few years has been lower than the CPI and they have been taken on higher contributions to health insurance. The Commissioners’ felt that this year the employees should receive a higher COLA. Commissioner Lauer stated that the COLA goes to the employees but it also keeps their wage scales up to date and competitive. Commissioner Piper stated that she feels that the employees were starved last year because of the large increase in health insurance and compromises they had to make asked a lot of them. She has seen from being a State Representative and a Commissioner the question of why the employees receive both a step and merit increase. She stated that historically they have always had a COLA, some years were higher than others but there has always been one.

Rep. Hennessey stated that throughout the budget she sees a lot of increases in travel and education and conference. She stated that although she believes in training she doesn’t know if the county is the place to pay for those expenses.

Victim Witness Program

CA Libby noted that \$159,000 of this budget is offset by the VOCA Grant. She stated that increases in this budget are offset by the increases in the grant.

Human Resources

CA Libby stated that she made an error in the Commissioners Proposed budget, the wrong amount has been budgeted in the Contracted Services line.

The amount for the expense needed is \$2,000 not \$1,500 and she would request that the committee put the \$500 in that line.

MOTION: Rep. French moved to add \$500 to the Contracted Services line. Rep. Maes seconded the motion. Reps., French, Diggs, Maes, Campion, Sykes, Stringham and Abel were in favor. Reps., Ladd and Hennessey were opposed. With the vote being seven (7) in favor and two (2) in opposition the motion passes.

Rep. Hennessey stated that the Education and Conference and Recruitment and Retention Line has a large increase and asked why. Rep. Campion stated that part of the increase includes organizational development training for the nursing home staff which feeds into recruitment and retention. There was an increase for the nurse practitioner and employment law updates as well.

Information Technology

Rep. Hennessey stated that she doesn't understand why they are hiring a help desk employee. Rep. Sykes stated that they need to recognize that the size of the IT Department compared to other places is much smaller with more computers and operating systems to work with. They are understaffed in this department and they need additional help. Commissioner Lauer stated that in the nursing home over the last year they have significantly increased the amount of data that is being saved on computers and the IT Department still has the same amount of staff. Rep. Hennessey asked if they have thought about outsourcing this service. Rep. Stringham stated that his company outsources support desk help and it works. Rep. Campion stated that she would be very hesitant to outsource as it is very confidential information. Rep. Ladd stated that there are contracted services that can handle this and provide the service in a quick and efficient manner.

MOTION: Rep. Hennessey moved to decrease the IT Budget by \$100,000. Rep. Stringham seconded the motion.

Discussion:

Rep. Abel stated that he is against the motion for several reasons. They have such a small department as is that they should be putting more resources into it, not taking them away. He does not feel this is a wise decision. Rep. Stringham stated that the budget would still be up 10% over last year. He is comfortable that there should be enough support. Rep. Ladd stated that in support of the decrease he is not against the fact that staff need the support as quickly as possible, if they have not looked into the possibility of a more cost

effective manner they should be doing so. CA Libby stated that the amount asking to be reduced is more than the position is and that leaves no money for a contracted service. There are items in this budget that need to be paid to keep the county running and she cautions against a reduction of this size in the IT Budget. She stated that the new position is worth \$70,487.36.

Rep. Hennessey moved to amend her motion and reduce the IT Budget \$70,000 Rep. Ladd seconded.

Discussion: Rep. Campion asked where the money is to come from for the contract services.

The Committee voted on the motion. Three (3) Reps., Hennessey, Ladd and Stringham were in favor. Six (6) Reps., Sykes, Campion, Abel, Maes, French and Diggs were opposed. With the vote being three (3) in favor and six (6) opposed the motion fails.

Sheriff's Department

Rep. Ladd stated that as an elected official the salary has been set by the Delegation and he is concerned that the Sheriff is getting support from the special details. He doesn't support the additional special details and thinks the Sheriff should get paid what is appropriated by the Delegation.

Rep. Stringham is concerned about the Deputies line item increase being so high. CA Libby stated that the deputies' line item is going to be over budget this year and they have budgeted accordingly in FY20 which accounts for part of the increase.

Rep. Hennessey stated that she does not support hiring an additional person in this budget. There are a lot of initiatives that will save on man time.

MOTION: Rep. Hennessey moved to reduce the 29.5 hour person and any associated expenses totaling \$42,600. Rep. Ladd seconded the motion.

Discussion:

Commissioner Lauer stated that this is not a new position and they will then be down 29.5 hours. It's a transferred position from another line item. Commissioner Morris stated that Sheriff Stiegler is trying to increase the forensic investigation department. To be at the top of the game they need to do this. Rep. Stringham stated that

while there are new initiatives in this budget it doesn't mean they need more money to accomplish those. The increase is significant.

The Committee voted on the motion. Four (4) Reps., French, Hennessey, Ladd and Stringham were in favor. Five (5) Reps., Sykes, Campion, Abel, Maes and Diggs were opposed. With the vote being four (4) in favor and five (5) opposed the motion fails.

Rep. Hennessey stated that the 9% increase in the Sheriff's Department budget will carry on going forward including additional COLAs next year and she is completely against that.

Department of Corrections

Rep. Hennessey asked if they are seeing a decrease in population why they are not a decrease in staff. Rep. French stated that with the classification system at the DoC all units still need to be open and staffed. CA Libby stated that she has had discussion with Supt. Elliott and they are looking at their staffing levels and what they can do when the population levels fall below a certain amount. He will be discussing it with the Commissioners.

Rep. Ladd asked why meals are not declining. Commissioner Lauer stated that they are in a holding pattern right now not knowing what will happen with bail reform.

Farm

Rep. Hennessey stated that she would like to see the Executive Committee recommend and voted on by the entire Delegation that they as a county look into the public benefit that the farm has vs the expense to make sure that they should have a County Farm and if so, should it be run as it is now. She stated that they have been seeing increasing net losses with the farm. Last year they were told with new people they wouldn't be seeing these increases. Rep. Sykes stated that last year they looked forward to the positive changes that would be coming. CA Libby stated that the current farm budget was prepared by the previous farm manager. FM Knapton has only been here six (6) months and she needs to be given time to create her own budget and make her own changes. Rep. Stringham stated that he feels that it is too early for FM Knapton to be able to turn that around. They are \$100,000 in the negative. The DoC provides the inmate labor and they are short inmates which impacts the farm as well. It is not a standalone department. He stated that he would like to be thinking strategically where they would like to go but does not feel there is anything to act on in this current budget. Rep. Ladd stated that he agrees with what has been said. The Farm needs to be looked

at. He has been and always will be an advocate of the farm, and wants to see it continue but is there a good working relationship between the DoC and the Farm. Commissioner Lauer stated that as a result of their Mission and Visioning Session with Primex one (1) of the four (4) goals is the future of the farm. She stated that they are aware of the issue and are taking the necessary steps to try and address it.

Social Services

Rep. Stringham stated that there has been great work done by the Commissioners in thinking of the Social Services funding and how the money is spent between the two (2) goals of keeping the elderly in their homes and reducing recidivism.

MOTION: Rep. Stringham moved that the Commissioners fund 100% of the fund amounts towards those two (2) goals and remove any agencies that do not fit into those (2) goals.

Rep. Sykes stated that when this budget was discussed it was decided to have a committee to sit down and talk about the prioritizations of social service funding and next year's budget could accurately reflect these goals. Commissioner Piper stated that the two (2) goals definitions have been so widely construed. The Committee discussed their views on social service funding and agreed that the subcommittee to discuss the funding policy is needed. Rep. Ladd stated that there are two (2) childcare programs funded in this budget for a total of \$12,000 that do not fall under either of the funding goals. The Commissioners noted that they have discussed putting certain agencies on notice that they will not receive funding in the FY21 budget to give plenty of notice.

MOTION: Rep. Ladd moved to cut the social services budget by \$12,000. Rep. Stringham seconded.

Discussion: Rep. Abel stated that what is proposed is not significant enough to take action at this point. He stated that he would rather they go through the process that was set up with the subcommittee.

The Committee voted on the motion. Reps., Ladd, Stringham, Hennessey, Diggs and French were in favor. Reps., Maes, Abel, Campion and Sykes were opposed. With the vote being five (5) in favor and four (4) in opposition, the motion passes.

CA Libby stated that there are areas in the Farm budget that FM Knapton stated could be reduced and the Committee needs to vote to reduce the Farm budget by \$2,675.00

MOTION: Rep. Hennessey moved to reduce the Farm budget by \$2,675.00. Rep. Diggs seconded the motion all were in favor.

Capital Outlay

Sheriff – Rep. Ladd stated that he doesn't understand why they need the plate carriers when not all of the local police departments have them. They are already equipped with bullet proof vests. He stated that he is questioning why they need three (3) cruisers as well.

Plate Carriers – Rep. Sykes stated that it increases the officer's safety from a rifle round. It was not too long ago when police officers in the North Country were dealing with a suspect with a rifle and a State Trooper was killed. Rep. Diggs stated that her concerns are also with not having the helmets. She asked why not purchase fewer plate carriers in order to purchase the helmets and fully equip part of the staff. Rep. Sykes stated that they are then getting into deciding who gets the equipment and who goes without. Rep. Abel stated that he believes the Sheriff, as a law enforcement professional, is better equipped to make the decision as to what his department needs. He thinks this is worthwhile.

Cruisers – Rep. Hennessey stated that during this discussion she wasn't satisfied with the answer the Sheriff gave in regards for the miles put on each cruiser. CA Libby stated that the three (3) year vehicle policy is not Sheriff Stiegler's policy. It is one that they have been following for years. Rep. Sykes stated that the Sheriff has stated that he is exploring other manufactures that may come in at a lower cost. Rep. Hennessey stated that she would like to see this number reduced based on finding a lower cost option. She stated that she would be disappointed to see that a lower cost option was found and they purchased more vehicles. Rep. Sykes stated that it is the Commissioners responsibility to decide how the appropriated money is spent.

MOTION: Rep. Ladd moved to reduce the Sheriff's Capital Outlay by \$14,000. Rep. Hennessey seconded. Three (3) Reps., Ladd, Hennessey and Stringham were in favor. Six (6) Reps., Sykes, Campion, Abel, Maes, French and Diggs were opposed. With the vote being three (3) in favor and six (6) in opposition the motion fails.

Rep. Stringham stated that he would like to discuss the asphalt paving. He stated that the overall cost would be 20% higher if they subdivided into multiple pieces due to the mobilization costs. He is in support of providing funding but would like to go into a reserve account until there is enough to do the entire project at once. Rep. Sykes stated that we don't have a maintenance capital reserve account. CA Libby noted that the Delegation needs to create that account. Rep. Stringham asked if they know what the added costs are by waiting each year. CA Libby stated that it has added 11% over three (3) years. Rep. Campion stated that they have put this off the last three (3) years and she recalls that each of those years the damage is greater and that cost is not included in the increase. Rep. Ladd stated that here is a lot of merit trying to do the whole project at once. You can coordinate with the community. Rep. Stringham stated that he feels a maintenance reserve account needs to be established.

MOTION: Rep. Stringham moved to reduce the Maintenance Capital budget by \$141,500 with the understanding that they will go to the Delegation for the creation of a Maintenance Capital Reserve Account. Rep. Ladd seconded the motion. Two (2) Reps., Stringham and Ladd were in favor. Seven (7) Reps., Sykes, Campion, Abel, Maes, Hennessey, Diggs and French were opposed. With the vote being two (2) in favor and seven (7) in opposition the motion fails.

MOTION: Rep. Hennessey moved to recommend to the Delegation to establish a Maintenance Capital Reserve account and put in \$2,175.00. Rep. French seconded the motion and all in favor.

MOTION: Rep. Abel moved to add \$43,000 in revenue to the Register of Deeds Budget, \$50,000 to the Department of Corrections and \$500,000 to surplus to reduce taxes. Rep. Hennessey seconded the motion and all were in favor.

Rep. Stringham stated that the CPI last year was 1.9% and he feels that they should lower the COLA to 1.9% for this year.

MOTION: Rep. Stringham moved to adjust the budget to reflect a 1.9% COLA. Rep. Hennessey seconded the motion.

Discussion:

Rep. Abel asked how many employees are under union contract. CA Libby stated that the union contract has been ratified and signed therefore they will have to go back and renegotiate the contract.

The Committee voted on the motion. Two (2) Reps., Ladd and Stringham were in favor. Six (6) Reps., Campion, Abel, Maes, Diggs, French and Sykes were in favor. With the vote being two (2) in favor and six (6) opposed the motion fails.

MOTION: Rep. Campion moved to recommend a budget of \$46,611,726 with \$27,086,914 or 4.17% to be raised by taxes. Rep. Maes seconded the motion. Six (6) Reps., Campion, Abel, Maes, Diggs, French and Sykes were in favor. Two (2) Reps., Ladd and Stringham were opposed. With the vote being six (6) in favor and two (2) in opposition the motion passes.

MOTION: Rep. Stringham moved to expend \$194,322 out of the Nursing Home Capital Reserve. Rep. Diggs seconded the motion and all were in favor.

MOTION: Rep. Ladd moved to expend \$206,800 out of Dispatch Capital Reserve. Rep. French seconded the motion and all were in favor.

MOTION: Rep. French moved to spend \$20,071 out of the Register of Deeds Surcharge account. Rep. Diggs seconded the motion and all were in favor.

MOTION: Rep. Campion moved to transfer \$181,818.32 into the Nursing Home Capital Reserve account from the reserved IDN funding from FY 2019. Rep. Diggs seconded the motion and all were in favor.

The Committee discussed the Social Services subcommittee and stated that Reps., Ladd, Diggs and Sykes will be on that Committee as well as all three (3) Commissioners. They set the first date for June 24th after the Delegation Meeting.

MOTION: Rep. French moved to pay mileage for the subcommittee meetings. Rep. Stringham seconded the motion and all were in favor.

Register of Deeds Monahan requested that during those subcommittee meetings the Executive Committee be mindful of former Commissioner Ahern's ten (10) county social service funding study that he had put together of what the other ten (10) counties funded for social services.

1:03 PM With no further business the meeting adjourned.

Jerry Stringham, Clerk



DELEGATION MEETING
Reorganization Meeting
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
December 10, 2018

PRESENT: See attached sign in sheet

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

Rep. Smith called the role. Twenty-one (21) members were present and a quorum was declared. Representative Nordgren came after the roll was called making twenty-two (22) members present.

9:10 AM Rep Sykes recessed the meeting for Party Caucuses. Party members left the room to caucus with their respective parties

9:36 AM Party members returned and the meeting was reconvened

Rep. Ford nominated Rep. Sykes as Chairman of the Grafton County Delegation. Rep. Almy seconded the nomination.

MOTION: Rep. Almy moved to elect Rep. Sykes as Chairman with one ballot by acclamation. Rep. Nordgren seconded the motion. A voice vote was called and all were in favor.

Rep. Hennessey nominated Rep. Ladd for Vice-Chairman of the Grafton County Delegation. Rep. Gordon seconded the nomination.

MOTION: Rep. Nordgren moved to cast one ballot by acclamation for Rep. Ladd for Vice Chairman of the Grafton County Delegation. Rep. Egan seconded the motion. A voice vote was called and all were in favor.

Rep. Egan nominated Rep. Stringham for Clerk of the Grafton County Delegation. Rep. French seconded the nomination.

MOTION: Rep. Almy moved to cast one ballot by acclamation for Rep. Stringham for Clerk of the Grafton County Delegation. Rep. Ford seconded the motion. A voice vote was called and all were in favor.

Rep. Sykes opened nominations for the Executive Committee.

Rep. Weston nominated Reps., Abel, Maes, Campion, French, Diggs, Sykes, Stringham, Ladd and Hennessey for the Executive Committee. Rep. Ford seconded the nomination.

MOTION: Rep. Campion moved to cast one ballot by acclamation for the slate of Executive Committee members. Rep. French seconded the motion. A voice vote was called and all were in favor.

Rep. Sykes thanked those who have agreed to take on the task of being on the Executive Committee.

Rep. Ladd stated that the last four (4) years in which he was the Chair of House Education, especially last year, they had seventy seven (77) bills come to Education. Of those bills that came forward, 73% were approved with close to unanimous votes. There were a lot of agreement and working together on these issues. Of the remaining 27%, half of those bills were bi partisan with less than 17-3 and approximately the other half of those bills went down party line. That is a small number of bills compared to the whole seventy seven (77). He stated that he hopes they can work collaboratively together in the same way to address the issues of Grafton County.

Rep. Sykes stated that the next item to address is the adoption of the bylaws for the next biennium. He stated that Grafton County was the first county to develop by laws and there are still many that do not. Some counties have used Grafton County's bylaws as the basis for forming their own.

MOTION: Rep. Almy moved to accept the 2016 bylaws for operation during this biennium. Rep. French seconded the motion. Rep. Stringham called the roll. Twenty two (22) Reps., Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Hennessey, Ladd, Massimilla, Mulligan, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty (22) two in favor and none in opposition the motion passes.

Commissioner Remarks:

Commissioner Ahern stated that the Board of Commissioners works very hard. They meet every Tuesday morning at 9am and noted that those meetings open to the public. He stated that Farm Manager Donnie Kimball has retired after 37 years and Lisa Knapton has started as the new Farm Manager. A new Alternative Sentencing Director, Renee DePalo, has started

as well. Commissioner Ahern went on to discuss how important the Alternative Sentencing programs are in Grafton County. He stated that Grafton County is very fortunate to have the Department Heads and staff that it does and he has enjoyed working with all of them.

CA Libby introduced herself to the new members and stated that she is available if anyone has any questions.

Rep. Sykes stated that the next Executive Committee meeting will be January 28th at 9:00AM. The meetings are every 3rd Monday every other month with the exception of January as the third Monday is Civil Rights Day.

Rep. Sykes stated that the next meeting of the full Delegation will be the last Monday in June to vote on the budget. He expressed the importance of being at this meeting to the Delegation as they have had quorum issues in the past. Rep. Almy noted that there is a public hearing for the Commissioners' proposed budget in May. Rep. Campion suggested sending the Executive Committee budget meeting schedule the whole Delegation so they have the dates that each department head is presenting their budget and can attend if they wish to. Rep. Ladd noted that on the last page in the bylaws there is a timeline outlining the process of the budget. He suggested putting down dates next to those bullets so members can reserve those dates in their calendars.

Rep. Ford stated that she believes Grafton County is the strongest county in the state but she feels we need to take a look at the election of the Commissioners. Most counties have staggered election cycles for Commissioners so there is not the potential for three (3) new commissioners in one (1) term. This will ensure that there is always experience and history on the Board of Commissioners. She stated that this is something they need to think about this year and potentially change for next year. Most of the counties in New Hampshire have gone with this method. She stated that part of the reason that Grafton County is the best county in the state is because of the stability that they have had in the Commissioners and leadership. They need to make sure they stay strong. Rep. Sykes made note that the Commissioners are some of the hardest workers he knows in terms of elected office. They attend many public events and try to do what is best for the county. Grafton County has been very blessed to have kind, caring, open-minded people in those positions. He stated that Grafton County is one of the best run counties in the state but it does have its challenges and they will look to address those challenges moving forward.

Rep. Sykes thanked Commissioner Ahern for his service. He stated that he has always added to the discussions at the meetings and his work is much appreciated.

10:04 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



Delegation Budget Vote
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 24, 2019

PRESENT: see attached sign in sheet

Rep. Sykes called the meeting to order at 9:30 and began with the Pledge of Allegiance led by Rep Ford.

MOTION: Rep. Smith moved to appropriate \$46,611,726 for fiscal year 2020 of which \$27,086,914 is to be raised by taxes. Rep. Ford seconded the motion.

Discussion:

MOTION: Rep. Ladd moved to amend the motion and reduce the budget by \$371,726.00. Rep. Gordon seconded the amendment.

Rep. Ladd stated that this reduction would cut the cost of the parking lot paving. He is concerned in looking at the paving; the parking lot is in better condition than the route he travels to get here. It needs work, but to put that amount of money in, he thinks they should create a maintenance capital reserve. Rep. Almy asked where they are with the cycle in paving. She asked if it is in need of being grinded down. Rep. Sykes they are not at that point yet but for three (3) years they have put off paving. He stated that at some point it becomes penny wise and pound foolish and he feels they are getting to that point. Additionally, there was discussion on the Executive Committee that they would save 20% by doing it all at once; however they lose 11% in cost escalation over the last three (3) years and the longer it gets put off the larger that percentage will be.

Rep. Stringham called the roll. Four (4) Reps., Gordon, Ladd, Migliore and Stringham were in favor. Twenty (20) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Massimilla, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Sykes and Weston were in favor. With the vote being four (4) in favor and twenty (20) in opposition the amendment fails.

Rep. Gordon stated that many of the towns in the southern part of the county are seeing major increases in their taxes. He stated that he wants to point out that county government is an engine in this part of the county as many people benefit financially from being employed here. He stated that the southern part of the county is detached from the county government in many ways as they do not see benefits from the county. He stated that yes the percentages relate to the tax assessments in the town but in the Town or Bridgewater all they see is a 15% increase in their county taxes and they do not like that. The individual tax payer does not view this as they do from a political entity.

Rep. Stringham called the roll on the original motion. Twenty one (21) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Massimilla, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. Three (3) Reps, Ladd, Migliore and Gordon were in opposition. With the vote being twenty one (21) in favor and three (3) in opposition the motion passes.

MOTION: Rep. Ford moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount up to \$8,000,000. Rep. Egan seconded the motion.

Discussion: Rep. Ford stated that the county does not go out and borrow \$8 million throughout the year and spend it. It is used as necessary until tax payments come in. Treasurer Hill stated that the last two (2) years the Delegation has authorized \$10 million in tax anticipation loans and they have only borrowed \$6.5 million and \$5.3 million. They only borrow when they need and at the last minute so they pay as little interest in possible.

Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

MOTION: Rep. Osborne moved to contribute \$100,000 from Dispatch Fees for fiscal year 2020 to the Dispatch Capital Reserve Account. Rep. Egan seconded the motion

Discussion: Rep. Migliore asked for clarification of this account. Rep. Sykes stated that this account is used to update equipment in the dispatch center. The reserve is funded by revenue from dispatch fees

Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

MOTION: Rep. Almy moved to expend \$206,800 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Egan seconded the motion.

Discussion – Rep. Almy stated that she understands that the entire console of dispatch needs to be replaced this year and it is a major expense. Rep. Migliore asked what these expenses are taking the reserve down to. CA Libby stated it would leave a balance of \$65,500. Rep. Ladd asked for an explanation on the new vehicle. Director Andross stated that the first piece of this expenditure is a console update which is now required of them. They replaced the consoles six (6) years ago and were able to use a lot of grant funding for that. They have been putting off this update while the state police were doing their update. Once they are done with that update the Dispatch Center can do their upgrade and reconnect with the State Police again. Director Andross stated that they are also looking to replace the vehicle that hauls their mobile communications trailer. They are currently operating a 2005 Ford Excursion which is at the end of its life. They have maintained it where it is still operational today and may have some sale value. It needs to be replaced, and they cannot get manufacturer parts for it anymore.

Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

MOTION: Rep. Stavis moved to contribute \$50,000 from Medicaid ProShare funds to the Nursing Home Capital Reserve

account. Rep. Egan seconded the motion. Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

MOTION: Rep. Weston moved to transfer \$181,818.32 of reserved FY 2019 funds that were not expended to the Nursing Home Capital Reserve account. Rep. Egan seconded the motion. Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

MOTION: Rep. Massimilla moved to expend \$194,321.12 from the Nursing Home Capital Reserve account for equipment at the nursing home. Rep. Egan seconded the motion. Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

MOTION: Rep. Diggs moved to expend \$20,071 from the Register of Deeds Surcharge account for equipment. Rep. Egan seconded the motion. Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

MOTION: Rep. Ruprecht moved to create a Capital Reserve Account for Maintenance purposes and contribute \$2,175.00. Rep. Egan seconded the motion. Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in

favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

MOTION: Rep. Abel 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 FY20, 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. Egan seconded the motion.

Discussion: Rep. Smith stated that expenditures over a certain dollar amount have to be brought to the Delegation for approval and asked if this was one of those instances. Rep. Sykes stated that if there is an expenditure of over \$5,000 being transferred from one account to another, that transfer needs to be approved by the Executive Committee. He stated that this is not a transfer of funds; they are taking money into an account and then spending it. Rep. Almy asked if the Delegation or Executive Committee has any say in whether a grant is accepted to do something that will have to continue later. Rep. Sykes stated that he believes this motion is giving the Commissioners the authority to make those decisions. Rep. Ladd asked CA Libby if they can match a grant through using their labor rather than having to come up with the money to match the grant they can use someone's wages. CA Libby stated that they can do that and do it frequently.

Rep. Stringham called the roll. Twenty four (24) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Egan, Fellows, Ford, French, Gordon, Ladd, Massimilla, Migliore, Mulligan, Muscatel, Nordgren, Osborne, Ruprecht, Smith, Stavis, Stringham, Sykes and Weston were in favor. With the vote being twenty four (24) in favor and none in opposition the motion passes.

Rep. Sykes thanked the Delegation stating that this is one of the best turn outs at a budget meeting in a few years.

Rep. Sykes stated that they have Executive Committee minutes that needed to be approved. He noted that anyone who is not on the Executive Committee needs to abstain.

MOTION: Rep. Ladd moved to approve the minutes from the May 20th Executive Committee meeting as written meeting. Rep. Campion seconded the motion. With the vote being seven (7) in favor and none in opposition the motion passes. Seventeen (17) members abstained.

MOTION: Rep. French moved to approve the minutes from the June 3rd Executive Committee meeting as written meeting. Rep. Diggs seconded the motion. With the vote being seven (7) in favor and none in opposition the motion passes. Seventeen (17) members abstained.

MOTION: Rep. Stringham moved to approve the minutes from the May 20th Executive Committee as written meeting. Rep. Diggs seconded the motion. With the vote being six (6) in favor and none in opposition the motion passes. Eighteen (18) members abstained

10:25 with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk





COUNTY OF GRAFTON, NEW HAMPSHIRE

Annual Financial Statements
For the Year Ended June 30, 2019

(With Independent Auditors' Report Thereon)

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Additional Offices:

Nashua, NH
Andover, MA
Greenfield, MA
Ellsworth, ME

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
County of Grafton, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire (the County), as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise County of Grafton, New Hampshire's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The County's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of June 30, 2019, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

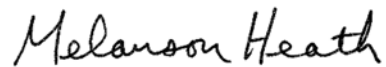
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2019 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Melanson Heath". The signature is written in a cursive, flowing style.

October 25, 2019

COUNTY OF GRAFTON, NEW HAMPSHIRE

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, 2019.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of four components: (1) government-wide financial statements, (2) fund financial statements, (3) notes to financial statements, and (4) required supplementary information.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/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.

An annual appropriated budget is adopted for the General Fund. A budgetary comparison statement has been provided in order to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the 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.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of liabilities and deferred inflows exceeded assets and deferred outflows by \$(22,312,224) (i.e., net position), a change of \$(1,527,104) in comparison to the prior fiscal year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$6,913,727, a change of \$2,673,614 in comparison to the prior fiscal year.
- At the end of the current fiscal year, the fund balance for the General Fund was \$6,869,506, a change of \$2,675,770 in comparison to the prior fiscal year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position of the County's governmental activities for the current and prior fiscal years are as follows:

	<u>2019</u>	<u>2018</u>
Current assets	\$ 10,270,404	\$ 7,870,006
Noncurrent assets	<u>46,521,702</u>	<u>47,670,360</u>
Total assets	56,792,106	55,540,366
Deferred outflows of resources	18,258,975	11,471,380
Current liabilities	7,394,044	7,749,803
Noncurrent liabilities	<u>88,516,307</u>	<u>79,389,701</u>
Total liabilities	95,910,351	87,139,504
Deferred inflows of resources	1,452,954	657,362
Net investment in capital assets	22,915,423	21,544,485
Restricted	192,512	46,377
Unrestricted	<u>(45,420,159)</u>	<u>(42,375,982)</u>
Total net position	\$ <u>(22,312,224)</u>	\$ <u>(20,785,120)</u>

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 \$(22,312,224), a change of \$(1,527,104) in comparison to the prior fiscal year.

The largest portion of net position, \$22,915,423, reflects our investment in capital assets (e.g., land, land improvements, buildings and improvements, and equipment and vehicles), 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, \$192,512, represents resources that are subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit, primarily resulting from unfunded pension and OPEB liabilities.

Change in net position of the County's governmental activities for the current and prior fiscal years are as follows:

	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues:		
Charges for services	\$ 18,876,153	\$ 16,777,412
Operating grants and contributions	1,296,173	1,581,700
General revenues:		
County taxes	26,003,536	25,077,129
Investment income	165,823	70,225
Miscellaneous	810,068	793,311
Loss on disposals	<u>(9,052)</u>	<u>(2,412)</u>
Total revenues	47,142,701	44,297,365
Expenses:		
General government	6,494,560	6,455,354
Public safety	4,135,517	3,429,982
Corrections	7,328,376	7,300,873
County farm	631,978	647,505
Human services	7,491,904	7,525,023
Cooperative extension	474,838	458,007
Economic development	585,986	1,340,874
Nursing home	20,568,752	18,914,901
Interest expense	<u>957,894</u>	<u>1,032,694</u>
Total expenses	<u>48,669,805</u>	<u>47,105,213</u>
Change in net position	(1,527,104)	(2,807,848)
Net position - beginning of year	<u>(20,785,120)</u>	<u>(17,977,272)</u>
Net position - end of year	<u>\$ (22,312,224)</u>	<u>\$ (20,785,120)</u>

Governmental activities for the year resulted in a change in net position of \$(1,527,104). Key elements of this change are as follows:

Governmental funds operating results	\$ 2,673,614
Purchase of capital assets	492,409
Loss on disposals of capital assets	(9,052)
Principal debt service in excess of depreciation expense	887,580
Change in accrued interest liability	24,639
Change in compensated absence liability	(52,634)
Change in net pension liability related items	(193,549)
Change in net OPEB liability related items	<u>(5,350,111)</u>
Total	<u>\$ (1,527,104)</u>

D. FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. 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.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$6,913,727, a change of \$2,673,614 in comparison to the prior year. Elements of this change relate to the following operating results:

General Fund	\$ 2,675,770
Nonmajor Governmental Funds	<u>(2,156)</u>
Total	<u>\$ 2,673,614</u>

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$4,246,071, while total fund balance was \$6,869,506. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/19</u>	<u>6/30/18</u>	<u>Change</u>
Unassigned fund balance	\$ 4,246,071	\$ 2,272,580	\$ 1,973,491
Total fund balance	\$ 6,869,506	\$ 4,193,736	\$ 2,675,770

As a percentage of total budgeted expenditures:

Unassigned fund balance	9.6%	5.3%	4.3%
Total fund balance	15.6%	9.9%	5.7%

Included in the General Fund are the County's Delegation-voted reserve funds with the following balances:

	<u>6/30/19</u>	<u>6/30/18</u>	<u>Change</u>
Nursing Home Reserve	\$ 235,583	\$ 59,306	\$ 176,277
Dispatch Capital Reserve	<u>173,991</u>	<u>158,110</u>	<u>15,881</u>
Total	<u>\$ 409,574</u>	<u>\$ 217,416</u>	<u>\$ 192,158</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final budget resulted in an overall increase in appropriations of \$60,121. This change relates to a use of prior year reserves (fund balance) for various purposes.

The total fund balance of the General Fund changed by \$2,675,770 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 3,185,393
Expenditures less than appropriations	<u>651,288</u>
Budgetary results	3,836,681
Use of fund balance - reduce taxes	(1,050,000)
Transfer to reserve funds	70,000
Use of reserves and restricted funds	<u>(180,911)</u>
GAAP basis results	<u>\$ 2,675,770</u>

F. CAPITAL ASSETS AND LONG-TERM DEBT

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$46,521,702 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, and equipment and vehicles.

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$25,554,557, all of which was backed by the full faith and credit of the County.

Additional information on long-term debt can be found in the Notes to Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County of Grafton, New Hampshire's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

County of Grafton, New Hampshire
3855 Dartmouth College Highway
North Haverhill, New Hampshire 03774

COUNTY OF GRAFTON, NEW HAMPSHIRE

STATEMENT OF NET POSITION

JUNE 30, 2019

	Governmental
	<u>Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current Assets:	
Cash and short-term investments	\$ 7,648,276
Restricted cash	568,404
Accounts receivable, net of allowances	1,631,414
Inventory	374,810
Other assets	<u>47,500</u>
Total Current Assets	10,270,404
Noncurrent Assets:	
Capital Assets:	
Land	214,190
Capital assets, net of accumulated depreciation	<u>46,307,512</u>
Total Noncurrent Assets	<u>46,521,702</u>
TOTAL ASSETS	56,792,106
Deferred Outflows of Resources:	
Related to pension	4,038,441
Related to OPEB	12,272,256
Loss on bond refunding	<u>1,948,278</u>
Total Deferred Outflows of Resources	<u>18,258,975</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	75,051,081
 LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Current Liabilities:	
Accounts payable	2,902,997
Accrued expenses	423,653
Other liabilities	30,027
Accrued interest	399,906
Current portion of noncurrent liabilities:	
Bonds payable	2,559,581
Compensated absences	<u>1,077,880</u>
Total Current Liabilities	7,394,044
Noncurrent Liabilities:	
Bonds payable, net of current portion	22,994,976
Compensated absences	471,767
Net pension liability	24,155,402
Net OPEB liability	<u>40,894,162</u>
Total Noncurrent Liabilities	<u>88,516,307</u>
TOTAL LIABILITIES	95,910,351
Deferred Inflows of Resources:	
Related to pension	1,341,150
Related to OPEB	<u>111,804</u>
Total Deferred Inflows of Resources	1,452,954
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	97,363,305
 NET POSITION	
Net investment in capital assets	22,915,423
Restricted for grants and other statutory restrictions	192,512
Unrestricted	<u>(45,420,159)</u>
TOTAL NET POSITION	\$ <u>(22,312,224)</u>

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, 2019

		<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
General government	\$ 6,494,560	\$ 1,030,745	\$ 266,936	\$ (5,196,879)
Public safety	4,135,517	1,097,456	143,615	(2,894,446)
Corrections	7,328,376	6,452	344,636	(6,977,288)
County farm	631,978	498,438	-	(133,540)
Human services	7,491,904	-	-	(7,491,904)
Cooperative extension	474,838	5,000	-	(469,838)
Economic development	585,986	-	540,986	(45,000)
Nursing home	20,568,752	16,238,062	-	(4,330,690)
Interest expense	957,894	-	-	(957,894)
Total Governmental Activities	\$ <u>48,669,805</u>	\$ <u>18,876,153</u>	\$ <u>1,296,173</u>	(28,497,479)
General Revenues:				
				26,003,536
				165,823
				810,068
				(9,052)
Total General Revenues				<u>26,970,375</u>
Change in Net Position				(1,527,104)
Net Position:				
Beginning of year				<u>(20,785,120)</u>
End of year				\$ <u>(22,312,224)</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2019

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and short-term investments	\$ 7,602,262	\$ 46,014	\$ 7,648,276
Restricted cash	568,404	-	568,404
Accounts receivable, net of allowances	1,434,452	196,962	1,631,414
Inventory	374,810	-	374,810
Other assets	<u>47,500</u>	<u>-</u>	<u>47,500</u>
TOTAL ASSETS	<u>\$ 10,027,428</u>	<u>\$ 242,976</u>	<u>\$ 10,270,404</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,704,242	\$ 198,755	\$ 2,902,997
Accrued expenses	423,653	-	423,653
Other liabilities	<u>30,027</u>	<u>-</u>	<u>30,027</u>
Total Liabilities	3,157,922	198,755	3,356,677
Fund Balances:			
Nonspendable	374,810	-	374,810
Restricted	148,291	44,221	192,512
Committed	409,574	-	409,574
Assigned	1,690,760	-	1,690,760
Unassigned	<u>4,246,071</u>	<u>-</u>	<u>4,246,071</u>
Total Fund Balances	<u>6,869,506</u>	<u>44,221</u>	<u>6,913,727</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,027,428</u>	<u>\$ 242,976</u>	<u>\$ 10,270,404</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION**

JUNE 30, 2019

Total governmental fund balances	\$ 6,913,727
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	46,521,702
Loss on bond refunding is deferred and amortized over the remaining life of the reissued bond.	1,948,278
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(399,906)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(25,554,557)
Compensated absences	(1,549,647)
Net pension liability and related deferred outflows/inflows of resources	(21,458,111)
Net OPEB liability and related deferred outflows/inflows of resources	<u>(28,733,710)</u>
Net position of governmental activities	\$ <u>(22,312,224)</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2019

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
County taxes	\$ 26,003,536	\$ -	\$ 26,003,536
Nursing home	16,238,062	-	16,238,062
Charges for services	2,631,639	6,452	2,638,091
Intergovernmental	542,524	753,649	1,296,173
Investment income	165,823	-	165,823
Miscellaneous	<u>775,350</u>	<u>2</u>	<u>775,352</u>
Total Revenues	46,356,934	760,103	47,117,037
Expenditures:			
General government	4,994,911	69,047	5,063,958
Public safety	3,300,568	7,060	3,307,628
Corrections	5,715,522	6,052	5,721,574
County farm	568,081	-	568,081
Human services	7,493,003	-	7,493,003
Cooperative extension	404,974	-	404,974
Economic development	45,000	540,986	585,986
Nursing home	17,282,350	-	17,282,350
Capital outlay	424,222	139,114	563,336
Debt service:			
Principal	2,470,000	-	2,470,000
Interest	<u>982,533</u>	<u>-</u>	<u>982,533</u>
Total Expenditures	<u>43,681,164</u>	<u>762,259</u>	<u>44,443,423</u>
Change in Fund Balance	2,675,770	(2,156)	2,673,614
Fund Balance, at Beginning of Year	<u>4,193,736</u>	<u>46,377</u>	<u>4,240,113</u>
Fund Balance, at End of Year	<u>\$ 6,869,506</u>	<u>\$ 44,221</u>	<u>\$ 6,913,727</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED JUNE 30, 2019

Change in fund balances - governmental funds **\$ 2,673,614**

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	492,409
Loss on disposals	(9,052)
Depreciation	(1,632,015)

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 bonds payable	2,470,000
Amortization of bond premium	184,581
Amortization of loss on bond refunding	(149,868)
Repayments of capital lease payable	14,882

In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	24,639
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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:

Compensated absences	(52,634)
Net pension liability and related deferred outflows/inflows of resources	(193,549)
Net OPEB liability and related deferred outflows/inflows of resources	<u>(5,350,111)</u>

Change in net position - governmental activities **\$ (1,527,104)**

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts				Actual	Variance with
	Original	From Prior	Approved	Final	Amounts	Final Budget
	<u>Budget</u>	<u>Years' Budgets</u>	<u>Transfers</u>	<u>Budget</u>	<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
Revenues:						
County taxes	\$ 26,003,536	\$ -	\$ -	\$ 26,003,536	\$ 26,003,536	\$ -
Nursing home	13,333,492	-	-	13,333,492	16,238,062	2,904,570
Charges for services	2,681,861	-	-	2,681,861	2,631,639	(50,222)
Intergovernmental	481,422	-	-	481,422	542,524	61,102
Investment income	60,300	-	-	60,300	165,823	105,523
Miscellaneous	610,930	-	-	610,930	775,350	164,420
Total Revenues	43,171,541	-	-	43,171,541	46,356,934	3,185,393
Expenditures:						
General government	5,140,572	28,186	30,484	5,199,242	4,994,911	204,331
Public safety	3,415,904	13,535	-	3,429,439	3,300,568	128,871
Corrections	6,082,179	-	(154,000)	5,928,179	5,715,522	212,657
County farm	579,629	-	-	579,629	568,081	11,548
Human services	7,600,455	-	(104,726)	7,495,729	7,493,003	2,726
Cooperative extension	406,436	-	-	406,436	404,974	1,462
Economic development	45,000	-	-	45,000	45,000	-
Nursing home	17,118,703	2,296	228,242	17,349,241	17,282,350	66,891
Capital outlay	310,130	16,104	-	326,234	303,432	22,802
Debt service:						
Principal	2,470,000	-	-	2,470,000	2,470,000	-
Interest	982,533	-	-	982,533	982,533	-
Total Expenditures	44,151,541	60,121	-	44,211,662	43,560,374	651,288
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(980,000)	(60,121)	-	(1,040,121)	2,796,560	3,836,681
Other Financing Sources (Uses):						
Use of fund balance - reduce taxes	1,050,000	-	-	1,050,000	1,050,000	-
Use of fund balance - prior year reserves	-	60,121	-	60,121	60,121	-
Transfer to reserve funds	(70,000)	-	-	(70,000)	(70,000)	-
Total Other Financing Sources (Uses)	980,000	60,121	-	1,040,121	1,040,121	-
Excess of revenues and other sources over expenditures and other (uses)	\$ -	\$ -	\$ -	\$ -	\$ 3,836,681	\$ 3,836,681

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, 2019

	Agency <u>Funds</u>
ASSETS	
Cash and short-term investments	\$ <u>57,987</u>
TOTAL ASSETS	\$ <u><u>57,987</u></u>
LIABILITIES	
Due to others	\$ <u>57,987</u>
TOTAL LIABILITIES	\$ <u><u>57,987</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the County of Grafton, New Hampshire (the County) conform to Generally Accepted Accounting principles (GAAP) as applicable to governmental units. The following is a summary of significant accounting policies:

Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by Generally Accepted Accounting Principles, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2019, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

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. Grants and similar items are recog-

nized 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 by the County. 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 fund:

- 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.

Fiduciary funds 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. Agency funds are categorized as fiduciary funds and used to account for funds held by the County on behalf of others (e.g., inmate funds and patient funds).

Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the governmental fund financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

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, and equipment and vehicles, 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. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	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 Liabilities

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 represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The County reserves portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

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 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 the state and in other states, the County arrived at a policy that fits the County's needs and standards:

- 1) The NH 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 Officer 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 million, which is about 17% 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 17% 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 Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The County follows the following procedures for establishing the budgetary data reflected in the basic 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.

Budgetary Basis

The final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all line item transfers and use of prior year fund balance reserves.

Budget/GAAP Reconciliation

The budgetary data for the General Fund is based upon accounting principles that differ from Generally Accepted Accounting Principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to actual revenues and expenditures to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
Revenues/Expenditures - (GAAP Basis)	\$ 46,356,934	\$ 43,681,164
Reverse unbudgeted use of Deeds Surcharge restricted funds	-	(58,999)
Reverse use of reserve funds:		
Nursing Home Reserve	-	(46,047)
Dispatch Capital Reserve	-	(15,744)
Budgetary Basis	<u>\$ 46,356,934</u>	<u>\$ 43,560,374</u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSA 29:1 II, states "The amount of collected funds on deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus." The County does not have a deposit policy for custodial credit risk.

As of June 30, 2019, approximately \$869,000 of the County's bank balance was exposed to custodial credit risk as uninsured or uncollateralized.

4. Restricted Cash

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. Within the General Fund, the restricted cash amount of \$568,404 is composed 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 \$59,000 at June 30, 2019. Nursing Home receivables are also reported net of contractual allowances.

6. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows (in thousands):

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Land improvements	\$ 2,809	\$ -	\$ -	\$ 2,809
Buildings and improvements	57,222	101	-	57,323
Equipment and vehicles	<u>4,971</u>	<u>391</u>	<u>(679)</u>	<u>4,683</u>
Total capital assets, being depreciated	65,002	492	(679)	64,815
Less accumulated depreciation for:				
Land improvements	(1,088)	(45)	-	(1,133)
Buildings and improvements	(13,065)	(1,220)	-	(14,285)
Equipment and vehicles	<u>(3,392)</u>	<u>(367)</u>	<u>670</u>	<u>(3,089)</u>
Total accumulated depreciation	<u>(17,545)</u>	<u>(1,632)</u>	<u>670</u>	<u>(18,507)</u>
Total capital assets, being depreciated, net	47,457	(1,140)	(9)	46,308
Capital assets, not being depreciated:				
Land	<u>214</u>	<u>-</u>	<u>-</u>	<u>214</u>
Total capital assets, not being depreciated	<u>214</u>	<u>-</u>	<u>-</u>	<u>214</u>
Governmental activities capital assets, net	<u>\$ 47,671</u>	<u>\$ (1,140)</u>	<u>\$ (9)</u>	<u>\$ 46,522</u>

Depreciation expense was charged to functions of the County as follows (in thousands):

General government	\$ 338
Public safety	172
Corrections	679
County farm	59
Nursing home	<u>384</u>
Total depreciation expense	<u>\$ 1,632</u>

7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the County that is applicable 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 No. 75, are more fully discussed in the corresponding pension and OPEB notes. Other deferred outflows of resources consist of loss on bond refunding.

8. Tax Anticipation Notes Payable

At June 30, 2019, the County had no anticipation lines of credit available. The following summarizes tax anticipation notes payable activity during fiscal year 2019:

<u>Issue Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
\$ 10,000,000	08/23/18	12/28/18	2.40%	\$ -	\$ 5,300,000	\$ (5,300,000)	\$ -
Total				\$ -	\$ 5,300,000	\$ (5,300,000)	\$ -

On September 16, 2019, the County issued an \$8,000,000 tax anticipation note with a maturity date of December 31, 2019 and an interest rate of 1.98%.

9. Long-Term Liabilities

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/19</u>
Nursing Home additions and renovations	09/01/23	3.0 - 4.3%	\$ 2,900,000
Jail construction - 2010	12/01/20	3.0%	1,750,000
Jail construction - 2011	01/01/22	4.0%	2,325,000
2016 General obligation refunding bonds	07/01/31	2.5 - 5.0%	16,180,000
Total Governmental Activities			\$ 23,155,000

Future Debt Service

Annual payments to retire all general obligation bonds outstanding as of June 30, 2019 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 2,375,000	\$ 871,263	\$ 3,246,263
2021	2,375,000	783,381	3,158,381
2022	2,345,000	695,588	3,040,588
2023	2,350,000	596,363	2,946,363
2024	1,620,000	524,000	2,144,000
2025 - 2029	8,080,000	1,722,575	9,802,575
2030 - 2032	4,010,000	236,625	4,246,625
Total	<u>\$ 23,155,000</u>	<u>\$ 5,429,795</u>	<u>\$ 28,584,795</u>

The General Fund has been designated as the source that will repay the general obligation bonds outstanding as of June 30, 2019.

Changes in General Long-Term Liabilities

During the year ended June 30, 2019, the following changes occurred in governmental activities long-term liabilities (in thousands):

	Beginning			Ending	Less	Equals
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
Bonds payable	\$ 25,625	\$ -	\$ (2,470)	\$ 23,155	\$ (2,375)	\$ 20,780
Bond premium	2,584	-	(185)	2,399	(184)	2,215
Subtotal	28,209	-	(2,655)	25,554	(2,559)	22,995
Capital lease payable	15	-	(15)	-	-	-
Compensated absences	1,497	53	-	1,550	(1,078)	472
Net pension liability	25,667	-	(1,512)	24,155	-	24,155
Net OPEB liability	27,697	13,197	-	40,894	-	40,894
Totals	<u>\$ 83,085</u>	<u>\$ 13,250</u>	<u>\$ (4,182)</u>	<u>\$ 92,153</u>	<u>\$ (3,637)</u>	<u>\$ 88,516</u>

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 are 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.

Defeased debt still outstanding at June 30, 2019 is \$16,500,000.

10. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the County that is applicable 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 will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes.

11. Fund Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use. 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.

The following types of fund balances are reported at June 30, 2019:

- *Nonspendable* - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) 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 and reserve funds approved by the Delegation.

- *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.

The following is a breakdown of the County's fund balances at June 30, 2019:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable:			
Inventory	\$ <u>374,810</u>	\$ <u>-</u>	\$ <u>374,810</u>
Total Nonspendable	374,810	-	374,810
Restricted:			
Deeds surcharge account	148,291	-	148,291
Unexpended grant funds	<u>-</u>	<u>44,221</u>	<u>44,221</u>
Total Restricted	148,291	44,221	192,512
Committed:			
Nursing Home Reserve	235,583	-	235,583
Dispatch Capital Reserve	<u>173,991</u>	<u>-</u>	<u>173,991</u>
Total Committed	409,574	-	409,574
Assigned:			
Commissioner voted assignments	90,760	-	90,760
Use of fund balance in subsequent year budget	<u>1,600,000</u>	<u>-</u>	<u>1,600,000</u>
Total Assigned	1,690,760	-	1,690,760
Unassigned:			
Remaining fund balance	<u>4,246,071</u>	<u>-</u>	<u>4,246,071</u>
Total Unassigned	<u>4,246,071</u>	<u>-</u>	<u>4,246,071</u>
Total Fund Balances	\$ <u><u>6,869,506</u></u>	\$ <u><u>44,221</u></u>	\$ <u><u>6,913,727</u></u>

12. New Hampshire Retirement System - Pension (GASB 68)

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 New Hampshire Retirement System (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. The plan is a contributory, defined benefit plan providing 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 required to participate in the system. 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 New Hampshire Retirement System, 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.

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:

<u>Years of creditable service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 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	12	2.2%
Less than 4 years	49	24	2.1%

Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, for which the contribution rates are 7% for employees and 11.55% for sheriff's deputies and correctional officers. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 11.08% to 25.33% of covered compensation. The County's contribution to NHRS for the year ended June 30, 2019 was \$2,173,964, 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 pensions, and pension expense, information about the fiduciary net position of NHRS and additions to/deductions from NHRS's 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, 2019, the County reported a liability of \$24,155,402 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. 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, 2018, the County's proportion was 0.50164874%, which was a decrease of 0.02024636% from its previous year proportion.

For the year ended June 30, 2019, the County recognized pension expense of \$2,376,025. In addition, the County reported deferred outflows of resources and deferred (inflows) of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Differences between expected and actual experience	\$ 192,804	\$ (195,587)
Changes of assumptions	1,671,673	-
Net difference between projected and actual investment earnings	-	(558,977)
Changes in proportion and differences between contributions and proportionate share of contributions	-	(586,586)
Contributions subsequent to the measurement date (fiscal year 2019)	<u>2,173,964</u>	<u>-</u>
Total	<u>\$ 4,038,441</u>	<u>\$ (1,341,150)</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in fiscal year 2020. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in expense as follows:

Year Ended June 30:

2020	\$ 921,424
2021	613,587
2022	(771,353)
2023	<u>(240,331)</u>
Total	<u>\$ 523,327</u>

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5% per year
Salary increases	5.6% average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study.

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 target allocation and best estimates of geometric real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long- Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	4.25%
Small/Mid Cap Equities	<u>7.50</u>	4.50%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.50%
Emerging Int'l Equities	<u>7.00</u>	6.00%
Total international equities	20.00	
Core Bonds	4.50	0.50%
Short Duration	2.50	-0.25%
Global Multi-Sector Fixed Income	11.00	1.80%
Absolute Return Fixed Income	<u>7.00</u>	1.14%
Total fixed income	25.00	
Private Equity	5.00	6.25%
Private Debt	5.00	4.25%
Opportunistic	<u>5.00</u>	2.15%
Total alternative investments	15.00	
Real Estate	<u>10.00</u>	3.25%
Total	<u><u>100.00</u></u> %	

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. 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, 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:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$	32,138,961	\$ 24,155,402	\$ 17,464,936

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

13. Other Post-Employment Benefits – OPEB (GASB 75)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 75 establishes standards for recognizing and measuring assets, liabilities, deferred outflows/inflows of resources, and expenditures related to other post-employment benefits (OPEB) liabilities and 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, 2019.

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 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, 2018, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	86
Active employees	<u>260</u>
Total	<u>346</u>

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, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.50%
Salary increases	2.00%
Healthcare cost trend rates	8.30% for 2019 and 9.00% for 2020, fluctuating 0.50% to an ultimate rate of 5.00% as of 2029 and later years
Retirees' share of benefit-related costs	0.00%
Participation rate	100%

The discount rate was based on the index provided by Bond Buyer 20-Bond General Obligation Index based on the 20 year AA municipal bond rate as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Year 2006).

Changes in the Total OPEB Liability

The County's total OPEB liability of \$39,145,915 was measured as of June 30, 2019 and was determined by an actuarial valuation as of July 1, 2018.

The following summarizes the changes to the total OPEB liability for the past fiscal year:

Beginning of year balance	\$ 26,486,918
Service cost	2,053,726
Interest	1,265,030
Changes of assumptions	8,019,825
Differences between expected and actual experience	1,953,536
Benefit payments	<u>(633,120)</u>
Net change	<u>12,658,997</u>
End of year balance	\$ <u><u>39,145,915</u></u>

Changes of assumptions reflect a change in the discount rate from 3.58% to 3.50% and a change in the mortality rates from RP-2000 projected 10 years using Projection Scale AA to SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Year 2006).

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:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 46,256,035	\$ 39,145,915	\$ 33,725,515

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:

	Current Healthcare Cost Trend Rate	
<u>1% Decrease</u>		<u>1% Increase</u>
\$31,366,811	\$39,145,915	\$49,547,692

OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB

For the year ended June 30, 2019, the County recognized OPEB expense of \$4,743,582. At June 30, 2019, the County reported deferred outflows and (inflows) of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Differences between expected and actual experience	\$ 1,755,810	\$ (106,249)
Changes in assumptions	<u>10,208,943</u>	<u>-</u>
Total	\$ <u>11,964,753</u>	\$ <u>(106,249)</u>

Amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in expense as follows:

Year ended June 30:

2020	\$ 1,424,826
2021	1,424,826
2022	1,424,826
2023	1,424,826
2024	1,424,826
Thereafter	<u>4,734,374</u>
Total	\$ <u>11,858,504</u>

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. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit 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 <http://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 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 gross payroll. The County contributed 0.30% of gross payroll for Group I employees, 1.66% of gross payroll for Group I teachers, and 4.10% 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

The County's proportionate share of the NHRS Medical Subsidy as of June 30, 2019 is based upon an actuarial valuation performed as of June 30, 2017(rolled forward to June 30, 2018) using a measurement date of June 30, 2018. The actuarial valuation used the following actuarial assumptions:

Price inflation	2.50%
Wage inflation	3.25%
Salary increases	5.60%
Investment rate of return	7.25%
Discount rate	7.25%

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB 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 target allocation and best estimates of geometric real rates of return for each major class, which are the same as the NHRS pension plan investments, are summarized in Note 12.

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, 2018 was \$1,748,247 representing 0.38184181%.

For the year ended June 30, 2019, the County recognized an OPEB expense related to the NHRS Medical Subsidy of \$584,351. At June 30, 2019, the County reported related deferred outflows and (inflows) of resources as follows:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Contributions subsequent to the measurement date (fiscal year 2019)	\$ 183,257	\$ -
Difference between expected and actual experience	10,262	-
Change in proportion	113,984	-
Net difference between projected and actual investment earnings	<u>-</u>	<u>(5,555)</u>
Total	\$ <u>307,503</u>	\$ <u>(5,555)</u>

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, 2020.

Other amounts reported as deferred outflows and (inflows) of resources will be recognized in expense as follows:

<u>Year Ended June 30:</u>	
2020	\$ 122,513
2020	(1,733)
2021	(1,733)
2022	<u>(356)</u>
Total	\$ <u>118,691</u>

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:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 1,819,583	\$ 1,748,247	\$ 1,548,421

Healthcare Cost Trend Rate

Health care cost trend rates are not applicable given that the benefits are fixed stipends.

Consolidation of 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, 2019:

	Total/Net OPEB <u>Liability</u>	Total Deferred Outflows <u>of Resources</u>	Total Deferred (Inflows) <u>of Resources</u>	Total OPEB <u>Expense</u>
County OPEB Plan	\$ 39,145,915	\$ 11,964,753	\$ (106,249)	\$ 4,743,582
Proportionate Share of NHRS Medical Subsidy Plan	<u>1,748,247</u>	<u>307,503</u>	<u>(5,555)</u>	<u>584,351</u>
Total	<u>\$ 40,894,162</u>	<u>\$ 12,272,256</u>	<u>\$ (111,804)</u>	<u>\$ 5,327,933</u>

14. Commitments and Contingencies

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.

15. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 84 (GASB 84), *Fiduciary Activities*, effective for the County beginning with its fiscal year ending June 30, 2020. The objective of GASB 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. GASB 84 establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should

present a statement of fiduciary net position and a statement of changes in fiduciary net position. GASB 84 describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87 (GASB 87), *Leases*, effective for the County beginning with its fiscal year ending June 30, 2021. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

COUNTY OF GRAFTON, NEW HAMPSHIRE

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (GASB 68)

JUNE 30, 2019

(Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2015	June 30, 2014	0.50926609%	\$ 19,115,739	\$ 12,936,696	147.76%	66.32%
June 30, 2016	June 30, 2015	0.51020249%	\$ 20,211,810	\$ 13,421,888	150.59%	65.47%
June 30, 2017	June 30, 2016	0.53418565%	\$ 28,405,831	\$ 14,276,178	198.97%	58.30%
June 30, 2018	June 30, 2017	0.52189510%	\$ 25,666,764	\$ 14,163,311	181.22%	62.66%
June 30, 2019	June 30, 2018	0.50164874%	\$ 24,155,402	\$ 14,935,882	161.73%	64.73%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)

JUNE 30, 2019

(Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2015	June 30, 2015	\$ 1,652,177	\$ (1,652,177)	\$ -	\$ 13,421,888	12.31%
June 30, 2016	June 30, 2016	\$ 1,810,593	\$ (1,810,593)	\$ -	\$ 14,276,178	12.68%
June 30, 2017	June 30, 2017	\$ 2,023,429	\$ (2,023,429)	\$ -	\$ 14,163,311	14.29%
June 30, 2018	June 30, 2018	\$ 2,111,747	\$ (2,111,747)	\$ -	\$ 14,935,882	14.14%
June 30, 2019	June 30, 2019	\$ 2,173,964	\$ (2,173,964)	\$ -	\$ 15,380,548	14.13%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (GASB 75)

JUNE 30, 2019

(Unaudited)

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
June 30, 2018	June 30, 2017	0.26471197%	\$1,210,353	\$14,163,311	8.55%	7.91%
June 30, 2019	June 30, 2018	0.38184181%	\$1,748,247	\$14,935,882	11.71%	7.53%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF OPEB CONTRIBUTIONS (GASB 75)

JUNE 30, 2019

(Unaudited)

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2018	June 30, 2018	\$ 176,699	\$ (176,699)	\$ -	\$ 14,935,882	1.18%
June 30, 2019	June 30, 2019	\$ 183,257	\$ (183,257)	\$ -	\$ 15,380,548	1.19%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULES OF CHANGES IN THE TOTAL OPEB LIABILITY (GASB 75)

JUNE 30, 2019

(Unaudited)

County of Grafton, New Hampshire OPEB Plan

	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning	\$ 26,486,918	\$ 18,405,319
Changes:		
Service cost	2,053,726	1,047,889
Interest	1,265,030	730,284
Changes of assumptions	8,019,825	4,140,723
Difference between actual and expected experience	1,953,536	-
Change in actuarial cost method	-	2,459,164
Benefit payments	<u>(633,120)</u>	<u>(296,461)</u>
Net change in total OPEB liability	<u>12,658,997</u>	<u>8,081,599</u>
Total OPEB liability - ending	<u>\$ 39,145,915</u>	<u>\$ 26,486,918</u>

Does not include New Hampshire Retirement System Medical Subsidy.

See notes to financial statements for summary of significant actuarial methods and assumptions.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' 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
Information Technology	787-2043
Maintenance	787-2700

<u>Nursing Home</u>	787-6971
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<u>Grafton County Farm</u>	787-2755
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<u>Department of Corrections</u>	787-6767
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<u>Alternative Sentencing</u>	787-2042
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Located at the Courthouse

Sheriff's Dept.-Non Emergency	787-2111
Sheriff's Dept. - <u>Emergency</u>	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

<u>Grafton County Conservation District</u>	353-4652
19 Archertown Road, Suite 1, Lyme	Ext. 103

No. Haverhill Office, Wednesdays Only	787-6973
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