

Grafton County

New Hampshire



St. Matthew's, Sugar Hill

Annual Report

Fiscal Year 2021

July 1st, 2020 – June 30th, 2021

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, 2020 ~ JUNE 30, 2021

Dedication of the Annual Report

The
Grafton County
Commissioners



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

Dan Kiley – Enfield, NH

Nominated By: Commissioner Wendy Piper, Dist. 1

Richard Bronson- Landaff, NH

Nominated By: Commissioner Linda Lauer, Dist. 2

Francis Muzzey – Wentworth, NH

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

Dan Kiley

District 1

Commissioner Wendy Piper is pleased to dedicate the Grafton County Annual Report for 2021 to Dan Kiley. She recognizes Dan for his strong record of service to the town of Enfield.

Dan Kiley brings a spirit of voluntarism, as well as a professional background in

Finance, to bear on his work for his local community. Growing up in Concord and educated at Bishop Brady High School, he credits his Catholic background for instilling in him an awareness of the need to serve others.

Dan's expertise in Finance benefits the town through the numerous committees he has served on. Dan has served on the Budget Committee for the School Board, the Capital Improvement Committee, the Library Assessment Committee, and the Enfield Planning Commission. He has represented Enfield on the Upper Valley Lake Sunapee Regional Planning Commission. Currently, Dan serves on the town's Budget Committee and as Treasurer for the local CATV station. He's a strong advocate for these organizations, understanding the need to be informed and to make needed investments to improve and maintain quality of life for Enfield residents. He balances tough

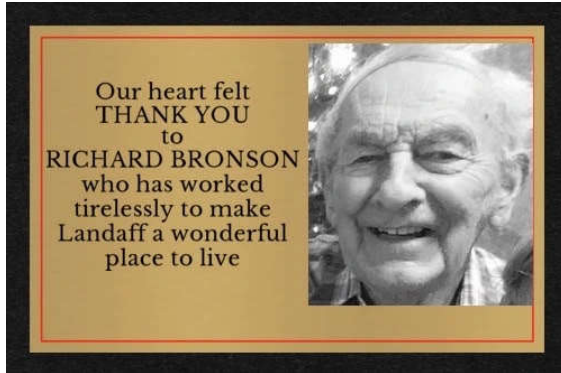


decisions in budgeting with the wisdom to make sound investments. He does not skimp on needed services but, at the same time, is attentive to the “bottom line.”

Dan’s involvement in his local community has only grown with his retirement. He now volunteers with “Friends of Mascoma,” a local food security program. He is happy to collect supplies, drive, and deliver them in order to support his neighbors. Dan explains that he is motivated by the need to bring people together, to support community. He notes that with only 20% of town residents attending Town Meeting, it is necessary to step up, to ensure that things get done, and to provide for neighbors.

The Grafton County Board of Commissioners is very pleased to recognize Dan Kiley for his outstanding record of service to his local community and government.

Richard Bronson



*D*istrict 2 Commissioner Linda Lauer is pleased to recognize Landaff resident Richard Bronson for his many years of dedicated service to his community and to Grafton County.

Mr. Bronson's ancestors first arrived in Landaff in 1782. As a young man, he worked on his family's dairy farm and collected milk from 14 farms in Landaff and two in Lisbon, which he regularly transported to a facility in Vermont. Hard work and service to others has continued to be a hallmark of his life. His volunteer service to Landaff has taken on many forms. Richard and his tractor are a familiar sight at Lisbon's Lilac Day Parade as he proudly pulls that year's float from Mt Hope Grange, a float that he helped to assemble. He is a fixture at Landaff Old Home Days as he sets up and oversees nature and Grange exhibits in Town Hall, and he can always be found working at the town's annual pancake breakfast, a breakfast for which he provides maple syrup that he has made in his own sugarhouse. Richard joined Landaff's Mt Hope Grange over 70

years ago and has served as Master for many of those years. He has also volunteered his talents to the Town of Landaff, where he currently serves as a Supervisor of the Checklist. He is affectionately known as “the historian of Landaff” and is recognized as a valuable source of local history and practical knowledge by Landaff residents and the members of the Lisbon Historical Society.

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

Francis Muzzey



Francis Muzzey of Wentworth, New Hampshire, a U.S. Army Veteran with six (6) years of service to our Republic, the "unofficial" Town of Wentworth Town Historian, a Teacher of Mathematics for over thirty (30) years, a truly selfless Public Servant, a good neighbor, a good friend, and champion of, and for, the less fortunate.

Francis, a third generation native of Wentworth, is a graduate of Plymouth State College, and a retired Teacher of Mathematics in the Hopkinton (NH) School District for thirty (30) years.

Francis, a longtime member of the Wentworth Historical Society, is the well-respected, unofficial Historian for the Town of Wentworth, authoring many articles and books about "Wentworth Notables", and the "special" places in the Town of Wentworth. Francis is the "go to" person whenever there is a question or need for information or old photographs in and about Wentworth concerning roads, cemeteries, gravel pits, waterways, bridges, buildings and who did what, where, when and why. Francis is the quintessential "small-town" citizen who "is there" whenever

and wherever, the need arises. Whether it is to serve as a member of the Selectboard (on a number of occasions) for a total (so far) of twelve (12) years, the Planning Board for seventeen (17) years, as a Cemetery Trustee for eleven (11) years, Conservation Commission for three (3) years, and a term on the New Hampshire Governor's Council on Education. When it comes to "doing" and saying "what is truly right", Francis is not shy, he is never afraid to speak up whenever he perceives an injustice being committed, and to take action to "right a wrong"!

Thank you Francis Muzzey for your many years of selfless service, on so many levels, to the people of your community, your State and those who look to you for reasoned guidance, counsel, and understanding!

Recipients of Last Year's Annual Report


The Grafton County Commissioners dedicated the 2020 Annual Report to their valued Grafton County employees and elected officials in recognition of their selfless dedication to service throughout the Covid-19 pandemic. The pandemic could have resulted in significant disruption of county services were it not for the exceptional effort of the employees



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 2021

We are pleased to present the following reports and financial statements for the period of July 01, 2020 – June 30, 2021. 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 2021 very strong. Our revenues exceeded our expenses by \$2,735,980. The total revenue received for the fiscal year was \$48,357,869. The total expended was \$45,621,889, with \$26,972,548 being raised in County taxes. The above stated numbers resulted in an overall fund balance of \$13,096,755 and an unassigned fund balance of \$7,878,498. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risks that can occur from unforeseen revenue fluctuations, unanticipated expenditures, emergencies and similar circumstances.

As we began the budget process for FY 2022, we were met with the constant challenge of finding a balance between providing services and trying to minimize the impact on taxpayers. The end result was that the FY 2022 budget saw a .44% increase in expenditures with the total budget being \$48,740,211. The total amount to be raised by taxes for the year is \$26,972,066, a very slight decrease from the previous year. This is the second year in a row that there was a decrease in the amount to be raised by taxes.

The following paragraphs summarize many of the changes and challenges that were faced during the budget process: The Commissioners agreed to a 2.00% cost-of-living adjustment for all employees. We continue to face shortages in our nursing staff which has had budget ramifications as well.

All full-time employees of Grafton County are required to belong to the NH Retirement System. NHRS rates are set for a two-year period.

Employees belong to either Group I (employees) or Group II (law enforcement – Correctional Officers and Sheriff’s Deputies). Rates increased significantly effective July 01, 2021. Group I rates increased from 11.17% to 14.06% and Group II rates increased from 26.38% to 33.88%. The total cost of this increase for fiscal year 2022 was \$460,463.00. This is a direct pass down from the State of NH to fund the NH Retirement System. There is no negotiation of these rates, they are set by the NH Retirement Board.

Another increase to the budget was for the County Cap that is paid to the State of NH for Long Term Care expenses and Home and Community Based Services. There was a 2% increase in the County Cap for FY ’22. This equates to an increase of \$249,328. That is a mandated expense that the county is statutorily required to pay.

There was also an overall decrease in revenue for fiscal year 2022. These decreases are all attributable to COVID-19. There are reductions in the Sheriff’s Department, the Farm, Interest Income, and the largest reductions are in the nursing home due to reduced census capabilities.

Despite all of the challenges, many difficult decisions were made to keep spending increases to a minimum and the budget that was adopted represents a nearly level funded budget. Due to the strong financial year that the county had, we were able to actually reduce the amount to be raised by taxes as we were able to use additional monies from our fund balance to offset the increase in spending.

Grafton County received additional federal funding for several different purposes in FY’21. The Nursing Home received \$354,482.58 through the Provider Relief Fund which is part of the CARES act; these funds were used to offset the revenue losses that were created due to COVID-19 and the reduction that we have seen in our census due to not being able to admit residents and from having to

keep open beds in an isolation unit. Additionally, Grafton County received an allocation of \$537,653 in CARES Act monies from the State of NH – Governor’s Office for Emergency Relief and Recovery. These funds are to reimburse the county for all COVID-19 related expenses that were not anticipated. During fiscal year 2020 the County was reimbursed \$286,758. The County was reimbursed the remaining \$250,895 in funds during fiscal year 2021.

Grafton County also participated in the second round of the State of NH program for Long Term Care staff. In November Governor Sununu implemented the second round of the Long Term Care Stabilization Program, which was a stipend program which was paid to employees of long term care facilities who were providing direct patient care. This program ran through December 31, 2020. Grafton County Nursing Home employees were paid the weekly stipend based on full-time or part-time status. The County received pass through funding of \$571,200 that was paid to our employees.

The Nursing Home also received CARES Act funding for COVID testing. The Nursing Home had mandatory testing requirements and the County received \$505,400 to pay for the testing from December, 2020 through June 30, 2021.

There were changes to Grafton County government personnel as well. Commissioner Marcia Morris was defeated in the November, 2020 election by Omer C. Ahern, Jr., Commissioner Ahern was sworn in on January 6, 2021. There were no other changes in elected positions.

In August, 2020 Farm Manager Lisa Knapton resigned and Grant Nelson was hired as Interim Farm Manager. Grant was appointed to the position of Farm Manager in November, 2020.

The Commissioners’ Broadband Committee continued its forward momentum and was presented with seed money to further the Commissioners’ mission, of expanding modern broadband to the entire County. The Committee recommended contracting with North

Country Investment Corporation (NCIC). NCIC leveraged the County's seed money with funding made possible by a Community Facilities Technical Assistance and Training Grant from the USDA. The additional funding provided an ability to engage technical assistance contractor Ex2. The County is positioned for continued progress in FY 2022.

Commissioner Ahern entered FarmDoC (Farm Department of Corrections) into the County discussion. FarmDoC is essentially a farm to campus table program, coupled with development of greater agricultural diversification and resilience. The FarmDoc proposal was adopted by the Commissioners and staff began exploring phasing implementation.

The 50-year old Grafton County Courthouse was assessed by Engineers from EH Danson Associates. The assessment presents challenges that require careful consideration of options for the facility. There are a number of factors leading towards either a significant renovation or complete replacement. Collaboration and research with the NH Bureau of Courts, NH Judicial Bureau and other occupying organizations will be ongoing in FY 2022.

Finally, in March, 2021 the County learned that it would be receiving \$17,459,302 in American Rescue Plan funding. The first tranche of funds \$8,729,651 was received in June, 2021. Those funds are invested in a separate interest-bearing account and the Commissioners working in conjunction with the County Administrator, Department Heads and the Executive Committee of the County Delegation are working on plans for the spending of those dollars during fiscal year 2022 and beyond.

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

The Commissioners hold regular weekly meetings on Tuesdays at 9:00 AM, at the County Administrative Building at 3855 Dartmouth College Highway in North Haverhill, with periodic tours of the Nursing Home, Department of Corrections, County Farm and Courthouse. We also attend meetings of the Grafton County Executive Committee. All meetings are public. Please call the Commissioners' Office at (603) 787-6941 to confirm date, time and schedule. For further information, minutes of the Commissioners' meetings and links to other departments, please visit the Grafton County website at www.co.grafton.nh.us.

In closing, we are extremely proud of all that Grafton County government has done during this past year and all that has been accomplished. It has been unprecedented times and our staff have risen to all of the vast number of challenges that have been thrown at them. We realize that all of our successes during this trying times 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 extend our heartfelt thanks to all of our employees and the many volunteers that do such a fantastic job.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

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

**GRAFTON COUNTY
ELECTED AND APPOINTED OFFICIALS
JANUARY 6, 2021 - JUNE 30, 2021**

COMMISSIONERS

Wendy A. Piper, District #1 - Enfield

Linda D. Lauer, District # 2 – Bath

Omer C. Ahern Jr., District #3 – Wentworth

COUNTY ADMINISTRATOR

Andrew Dorsett

FINANCE DIRECTOR

Julie Libby

TREASURER

Karen Lot Hill

COUNTY ATTORNEY

Martha Ann Hornick

COUNTY SHERIFF

Jeffrey Stiegler

REGISTER OF DEEDS

Kelley Monahan

CLERK OF COURT

David P. Carlson

JUDGE OF PROBATE

Hon. Thomas A. Rappa, Jr.

REGISTER OF PROBATE

Rebecca Brown

ADMINISTRATOR, NURSING HOME

Craig Labore

SUPERINTENDENT, CORRECTIONS

Tom Elliott

MANAGER, COUNTY FARM

Grant Nelson

SUPERINTENDENT, MAINTENANCE

Jim Oakes

HUMAN RESOURCE DIRECTOR

Karen Clough

INFORMATION TECHNOLOGY

Secured Network Services

ALTERNATIVE SENTENCING DIRECTOR

Renee DePalo

MEDICAL DIRECTOR

Sandeep Sobti

AUDITORS

Melanson, Heath, Manchester, NH

**GRAFTON COUNTY DELEGATION
JANUARY 6, 2021 - JUNE 30, 2021**

District #1

Joseph DePalma IV, Littleton
Linda Massimilla, Littleton

District #2

Tim Egan, Sugar Hill

District #3

Dennis Ruprecht, Landaff

District #4

Rick M. Ladd, Haverhill

District #5

Bonnie Ham, North Woodstock

District #6

Gail Sanborn, Rumney

District #7

Mark Alliegro, Campton

District #8

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

District #9

Ned Gordon, Bristol
Lex Berezhny, Grafton

District #10

Roger Dontonville, Enfield

District #11

Beth Folsom, Wentworth

District #12

Mary A. Hakken-Phillips, Hanover
Russell Muirhead, Hanover
James Murphy, Hanover
Sharon Nordgren, Hanover

District #13

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

District #14

Matthew Simon, Littleton

District #15

David Binford, Bath

District #16

Jeffrey Greeson, Wentworth

District #17

Joshua Adjutant, Bristol

GRAFTON COUNTY BUDGET
EXPENDITURES: JULY 1, 2020 - JUNE 30, 2021

Administration & Treasurer	\$ 469,819.00
County Attorney	\$ 1,640,603.00
Victim/Witness Advocate	\$ 158,185.00
VAWA Grant	\$ 99,043.00
Alternative Sentencing	\$ 625,261.00
Medical Referee	\$ 47,000.00
Delegation Expenses	\$ 8,500.00
Register of Deeds	\$ 604,936.00
Human Resources	\$ 96,896.00
Information Technology	\$ 578,219.00
Sheriff's Department	\$ 1,878,012.00
Dispatch	\$ 1,337,266.00
DOJ – OVW Grant	\$ 172,775.00
Maintenance	\$ 1,428,092.00
Human Services	\$ 7,147,824.00
GCEDC	\$ 45,000.00
Extension	\$ 340,778.00
Social Svc	\$ 525,655.00
Interest	\$ 783,383.00
Payment on Bonds & Notes	\$ 2,375,000.00
Tax Anticipation	\$ 20,000.00
Capital Outlay	\$ 352,771.00
Wage/Benefit Adjustment	\$ 337,568.00
Contingency	\$ 27,500.00
Unemployment	\$ 10,000.00
Nursing Home	\$ 19,360,773.00
Jail	\$ 6,244,486.00
Farm	\$ 597,521.00
Conservation Dist	\$ 86,367.00
IDN Funding	\$ 651,498.00
North Country	\$ 1,122.00
Capital Reserve	\$ 125,000.00
TOTAL EXPENSES	\$ 48,527,310.00
LESS REVENUE	\$ 18,554,762.00
LESS SURPLUS TO REDUCE TAXES	\$ 3,000,000.00
AMOUNT TO BE RAISED BY TAXES	\$ 26,972,548.00

**GRAFTON COUNTY BUDGET
REVENUE: JULY 1, 2020 - JUNE 30, 2021**

County Nursing Home	\$ 14,314,511.00
County Jail	\$ 325,845.00
County Farm	\$ 446,221.00
Building Rental	\$ 341,892.00
Register of Deeds	\$ 1,022,100.00
Human Services	\$ 100,000.00
Sheriff's Dept. Fees	\$ 731,630.00
Sheriff's Dispatch	\$ 420,000.00
Extension Svc	\$ 5,000.00
Misc. Revenue	\$ 38,000.00
Interest Earned	\$ 120,300.00
Federal in Lieu of Taxes	\$ 110,000.00
Alternative Sentencing	\$ 67,000.00
Victim/Witness Advocate Grant	\$ 30,000.00
Voca Grant – 15	\$ 124,000.00
Circuit Court Prosecution Grant	\$ 95,000.00
Roving Advocate Grant	\$ 153,136.00
Voca Grant – 56	\$ 35,127.00
Abandon Property	\$ 75,000.00

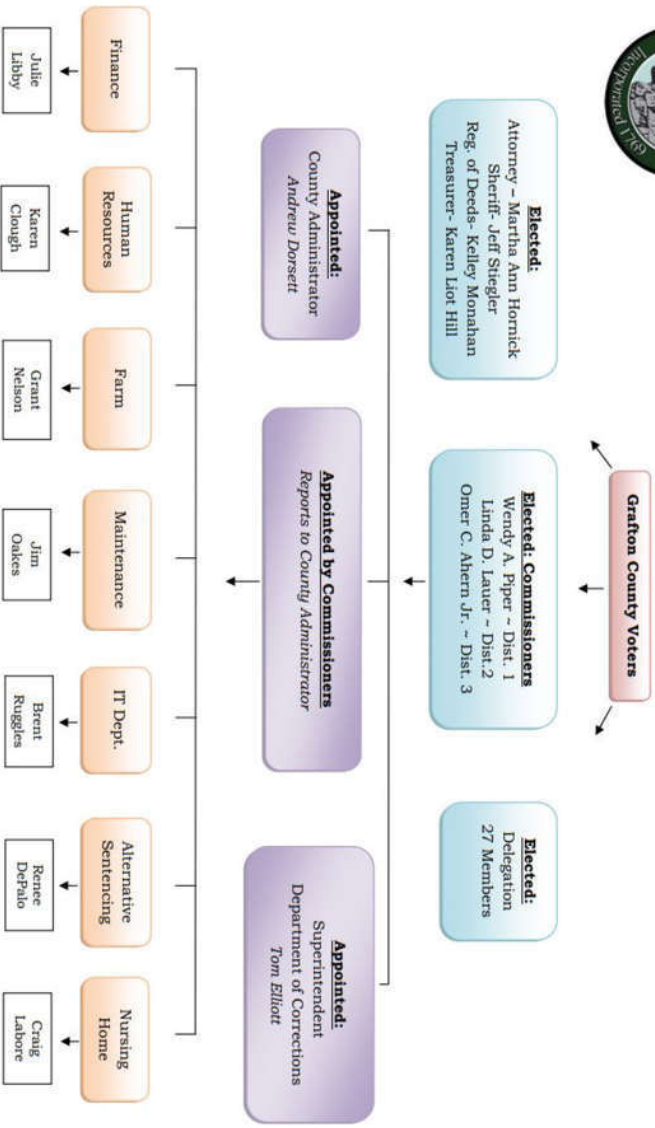
TOTAL REVENUE **\$ 18,554,762.00**

DELEGATION EXPENSES
JULY 1, 2020 - JUNE 30, 2021

Beth Folsom	\$ 174.76
Bonnie Ham	\$ 54.90
David Binford	\$ 33.96
Denny Ruprecht	\$ 74.97
Elaine French	\$ 52.72
Gail Sanborn	\$ 122.64
George Sykes	\$ 752.28
James Murphy	\$ 133.32
Jeffrey Greeson	\$ 50.76
Joshua Adjutant	\$ 75.40
Joyce Weston	\$ 132.88
Laurel Stavis	\$ 69.02
Lex Berezhny	\$ 84.34
Linda Massimilla	\$ 53.00
Mark Allegrio	\$ 101.18
Mary Hakken-Phillips	\$ 67.56
Matthew Simon	\$ 101.30
Ned Gordon	\$ 631.52
Richard Abel	\$ 236.28
Rick Ladd	\$ 91.95
Roger Dontonville	\$ 78.76
Sallie Fellows	\$ 25.00
Susan Almy	\$ 76.25
Timothy Egan	\$ 89.88
Miscellaneous	\$ 174.15
TOTAL EXPENSES	\$ 3,539.05



Grafton County Organizational Chart



REPORTS FROM THE
DEPARTMENTS

GRAFTON COUNTY TREASURER

Karen Liot Hill

Annual Report Fiscal Year 2021

Grafton County tax collections from all the towns and the City of Lebanon amounted to \$26,972,548 in fiscal year 2021 with all taxes collected.

The Treasurer was authorized to borrow up to \$8,000,000 in Tax Anticipation Notes during fiscal year 2021. Funds were borrowed in October, 2020 at a rate of .48% from Woodsville Guaranty Savings Bank. As a matter of practice, the County borrows with a line of credit and only draws on funds as necessary thus paying less interest. The County borrowed a total of \$750,000 and accumulated a total of \$453.69 in interest that was paid back in December, 2020 after tax collections.

All funds left over from payment of debt owed by the county were invested in banks in Grafton County with consideration to obtaining the most favorable yield, assuring security, and maintaining liquidity of county funds.

Total interest earned in fiscal year 2021 was \$85,438.90, which was below budget projections by \$34,561.11. This was due to the sharp decline in interest rates that happened due to COVID.

In addition to the tax revenue investments, The Nursing Home Capital Reserve account, Sheriff's Dispatch Capital Reserve account and the Register of Deeds Surcharge account are invested at the best rates possible while maintaining liquidity as needed. In addition, Grafton County received its first round of American Rescue Plan money in June, 2021. These funds were invested at the best possible rate as well.

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 2021

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

Our primary responsibility is the prosecution of criminal cases in Superior Court. COVID 19 did not stop that. Although the pandemic slowed down the speed with which cases were processed through the Courts, we nevertheless continued functioning- even while much of the office worked remotely.

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 Mariana Pastore, Viktoriya Kovalenko, Antonia Barry, Amanda Jacobson, Julie Butner; Garrett Bartlett works within the Circuit Courts.

Our office includes Office Administrator Alison Evans, Assistant Office Administrator Christine Ash, and Legal Assistants Laura Kelley, Debra Belyea, Marin Haney 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 1000 case files and represented the citizens of Grafton County in close to four thousand scheduled court appearances- most of those, due to the pandemic and rules instituted as a result of the pandemic, were online.

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

We have gotten back into the courtrooms across the county but with some limitations still: jury trials only just started earlier this year and there remains a tremendous backlog of cases due to the pandemic.

The Office of Victim/Witness Assistance remains one of the County Attorney's most vital assets, helping to promote the Victim's Bill of Rights and providing critical information to crime victims – a major necessity especially during this pandemic. Grafton County is lucky to have as its two Victim/Witness Coordinators: Carin Sillars and Sabra Stephens, capably assisted by Stacey Cass, Victim/Witness Assistant for domestic violence and sexual assault cases in Circuit Court, and Dawn Gove, Administrative Assistant.

Further services the Victim /Witness Program provided include:

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

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

The Grafton County Attorney's Office continues to actively participate in and promote Diversion Programs to include the Grafton County Drug Court Sentencing Program, Grafton County Diversion,

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

The Grafton County Attorney's Office also:

- Continued successful operation and collaboration with the Grafton/Sullivan Child Advocacy Center at Dartmouth Hitchcock Medical Center which provides services for children throughout Grafton County.
- Continued the collaborative work with the various agencies serving adult victims of sexual assault in the 4 county wide Sexual Assault Resource Teams: serving the Plymouth area, the Lebanon/Hanover catchment area, the Haverhill area and the Littleton area. SARTs offers free training in the areas of domestic violence, sexual assaults, stalking, human trafficking and strangulation. SARTs also formally evaluate cases after the criminal prosecution is completed, with an eye towards improving services in the future.
- Continued focus on the opioid (and other drug) crisis within our county with our drug unit.
- Continued focus on Domestic Violence/Sexual Assault cases with our dedicated unit.
- Continued focus on Internet Crimes Against Children via a dedicated unit as well as participation in a Task Force and other cybercrime initiatives, including the continued development of expertise in the ever changing field of cybercrime.

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

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

- (1) assist in the funding of the Office of Victim/Witness Assistance;
- (2) subsidize the costs of a prosecutor's position whose practice is primarily on domestic violence and sexual assault cases;
- (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 Response, serving the Littleton and upper Grafton County and lower Coos County and Plymouth catchment areas.

The Grafton County Attorney's Office thanks the County Delegation and Grafton County Commissioners Linda Lauer, Wendy Piper and Omer Ahern. Their hard work and dedication, coupled with support from area law enforcement and private citizens, help make Grafton County a safe and peaceful place to live and work. The Grafton County Attorney's Office wishes to dedicate its annual report to the members of law enforcement in Grafton County for their efforts and dedication to their profession. We cannot thank them enough. All of their hard work on behalf of the citizens of Grafton County is greatly appreciated.

Respectfully submitted

Martha Ann Hornick
Grafton County Attorney

GRAFTON COUNTY SHERIFF'S DEPARTMENT

Sheriff Jeffrey F. Stiegler

Annual Report Fiscal Year 2021



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

It is always a privilege and honor to provide you with our annual fiscal year report. As Covid-19 carries on, we continue to experience the first hand encounters with different perspectives and feelings about this pandemic, now in its second year within our county, state and country. When the ingredient of human emotion about the pandemic is added into the equation, our Department has been navigating through some extremely difficult times. I am proud of my co-workers for meeting this challenge while in service to our county and state.

These past several months resulted in the loss of two of Grafton County's long term Deputy Sheriffs (20% of our full time sworn staff). Captain Ryan Kelly, the Departments second in command departed with over 22 years of Grafton County law enforcement service with more than 15 years being here with the Sheriff's Office. Deputy Michael Tamulonis also retired after over 35 years of law enforcement service and more than 12 years with the Grafton County Sheriff's Department. Both of these honorable men echoed the same frustration we are hearing around our nation, blaming good law enforcement officers for the horrible acts of a small percentage who are being prosecuted for what they did. Many of us ask if some people simply have a bias against the law enforcement profession.

Replacing these two men was no easy task. After the jobs were advertised, we only received 13 applications and, of those, only two were able to make it through a thorough vetting process. Deputy Jillian Myers came to us from the Littleton NH Police Department where she served as a Detective. Deputy Myers has a bachelor's degree in criminal justice and lives in Grafton County with her

family. Deputy Elizabeth Marshall came to us from the NH Superior Court and prior to that worked for 10 years in the banking industry. Deputy Marshall has a bachelor's degree in business management and resides in Grafton County with her family. As I write this, she is currently in her fourth week of training at the NH Police Academy in Concord NH. Deputy Marshall is the first Grafton County Sheriff's Department Deputy to attend the full time police academy. As the elected Sheriff, I firmly believe, and state for the record, that both of these new Deputies have the competency and character to have very successful careers with this Department!

The Communication Division is led by Director Tom Andross. This year has been and will remain a very interesting experiment with the additional coverage we took on in southwestern Coos County. These past several months have seen a significant increase in our call volume and overall workload in the dispatching center. We are hopeful increased staffing will be examined through proper channels sooner rather than later. In the big picture, the men and women working nights, weekends and holidays in the dispatch center are the reason Police, Fire & Emergency Medical Services are sent to wherever they need to go. Emergency dispatch centers are the starting place for the delivery of these vital public safety services.

Our Criminal Investigation Division has had a very busy year under the leadership of Lieutenant Eric James. The work product this small team provides in digital forensics, polygraph examinations, Internet Crimes against Children, the Attorney General's Drug Task Force operations and assisting other Grafton County law enforcement with an array of complex and specialized services is a challenge Lt. James and his team continue to meet daily. I cannot overstate the appreciation and gratitude I have for them.

Finally and perhaps most importantly, is our Operations Division that is led by Lt. Aaron Roberts. After Captain Kelly retired, Lt. Roberts was promoted to his current rank. From day one, he has taken on making sure our Court Security, Service of Civil Writs, Prisoner Transportation and the service of Superior Court Arrest Warrants,

which are mandates of our State Constitution and various Statues within our laws are complied with. As you may recall, last year in my report we had 360 active warrants from our courts and although we make several hundred arrests each year for these warrants issued through the court, we currently have 378 as I write to your attention today. It is our professional opinion; the bail reform law implemented several years ago does not seem to be working with respect to assuring the appearance of the accused in our court system.

As stated in previous reports, our professional standards and training are the most critical thing we need to keep in focus. Although the County Commissioners cut our training line item by more than 50% in this fiscal year, we will do the best we can with what we have where we are.

In closing, I sincerely want to thank my co-workers who deliver quality services on a daily basis for this agency and the people we serve. This is not an easy time for the law enforcement profession and I recognize the uncertainty in the days ahead. The members of the Grafton County Sheriff's Department selfless efforts and dedication do not go unnoticed. I commend them for their daily focus and commitment.

Respectfully,
Jeff Stiegler
Grafton County Sheriff

GRAFTON COUNTY HUMAN RESOURCES

Karen Clough

Annual Report Fiscal Year 2021

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

It is my privilege to present the following report for Fiscal Year 2021 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.

Recruitment has continued to be a very challenging task. The extremely tight labor market combined with the uncertainty of the pandemic have significantly increased the length of time it takes to fill any vacant position. Throughout the course of this fiscal year we have faced critical staffing issues for our nurses, licensed nursing assistants, correctional officers, dietary and housekeeping staff. We continue to offer the LNA training program and have begun working with White Mountain Community College to bring information to employees for their satellite LPN program. We have put together a tuition reimbursement program for this program. Both of these programs offer an opportunity for our employees to grow within and also work as positive recruitment tools. We continue to update and review our retention and recruitment incentives.

Through negotiations, with both our Employee Council and union, we were able to come to an agreement on a cost of living adjustment for the Fiscal Year 2021 budget. Employees, union and non-union alike received a 2 % cost of living adjustment. We began negotiations with the United Electrical, Radio and Machine Workers of America, Local

278 in February and were able to have a new three year contract in place for July 1, 2021.

Our health insurance increase for Fiscal Year 2021 was .8% which is down from last year's increase of 8.3%. We were able to remain with the two Anthem plans offered through HealthTrust.

We continue to experience the affects from the COVID-19 pandemic in all departments throughout the course of this year. At times, staffing has become a challenge due to quarantine and isolation requirements. Staff have continued to push forward and provide excellent care and services. We have a very dedicated team of employees across the County departments and their service and dedication does not go unnoticed and is greatly appreciated.

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

Respectfully submitted,

Karen Clough
Director of Human Resources

GRAFTON COUNTY HUMAN RESOURCES DEPARTMENT

Statistical Report: July 1, 2020 thru June 30, 2021

Turnover Rate (Calendar year)

FY20 **FY21**

All employees (including full-time, part-time, and per diem)

23% 26%

Employee Headcount

Total # of all employees

395

Total # of full-time employees

275

Total # of part-time and per diem employees

120

Family Medical Leave of Absence (FMLA)

Total number of approved FMLA applications processed in FY2

84

Workers Compensation

Total number of first report of injuries processed in FY21

39

Recruiting

Total number of new employees hired in FY21

79

Separations

Total number of employee separations processed in FY21

103

GRAFTON COUNTY REGISTRY OF DEEDS

Kelley Jean Monahan
Annual Report Fiscal Year 2021

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

As Fiscal Year 2021 began and for the first time in 10 years the citizens of Grafton County gave me their full vote of confidence when no one from either party stepped up to challenge my leadership of this office. Citizens belonging to both parties wrote my name in during the Primary which enabled me to direct all of my energy to the navigation of this office through these extraordinary times. In total, 47,467 citizens of Grafton County entrusted me with this responsibility and for that I am very grateful.

In December I was unanimously elected by my peers to become the new President of the New Hampshire Register of Deeds Association for the coming biennium. As the legislative cycle had already begun, I began work on the fiscal impact statements on legislative service requests that could affect the New Hampshire Registries. The bylaws of our affiliate outline our policy on LSRs and unfortunately this was not followed in 2020. I was against the proposed changes to LCHIP that would have given the New Hampshire Registries an additional \$10.00 per document, raising the fee for the consumer to \$35.00. I am very pleased that after much debate that this effort was defeated.

Our members have studied Remote On-line Notary for many years; bringing in the expert in the field to speak to our affiliate at one of our fall conferences. This effort had finally come together with all stakeholders participating. As the bill language was released a few others Registers and I objected to the outdated definition of electronic signature and sought tighter control. We also asked to have plat law exempted from this legislation. We were able to convince both the Senate and House Judiciary Committees to comply with our requests. My only duty is the protection of the records, however consumer

protection is one of my highest priorities.

The issue of Probate was also brought to both the House and Senate this past year. The proposed bill would have had an enormous impact on our offices and we were in strong opposition to this legislation which was ultimately defeated. We are strong advocates for the protection of the older Probate Records as a great deal of ownership in real property that is inherited is located in these records. With the Constitutional role of Register of Probate having been nearly eliminated there is no real advocate for the protection of these valuable records.

Throughout the fall, I worked on the renewal of our software contract and in January I submitted to the Board of Commissioners a request to waive the bidding process and they agreed to a 5 year extension with our software partners Fidlar Technology of Davenport, Iowa and Exeter, New Hampshire. The renewal guaranteed stability for our account holders, all system users and the public. The transition process is brutal on both the staff and the users and costly. We have spent 7 years transitioning recording software, searching programs, billing automation and adopting e-recording. The renewal also transitioned our data base security from excellent to state of the art. The complete digital data base of the Grafton County Registry of Deeds is protected.

I then directed my attention to disaster preparedness and proposed a \$172,000.00 plan to micro-film all digital images. Micro-film is a standard archival medium which is commonly used in the land records industry. Our old micro-film had contracted a disease called vinegar syndrome before I took office. I had been building our dedicated equipment fund to accommodate this project. Using this fund would build our infrastructure without affecting the tax-payer. By year's end we will have 2 complete copies of every record going back to 1774; over 4 million images. One for on-site use in the event of internet or power grid failure and one to be securely stored off-site. With generator power back up we will have maintained the ability to

record and search title in the event of an emergency.

In the spring, the long delayed final examination of the condition of our historic paper documents and the storage environment was conducted by the third archival specialist. We were pleased to hear that the results were impressive. We have taken the necessary steps to move forward with our re-packaging, restructuring plan with full confidence.

Covid continues. Being an office that serves the public, the pandemic has created a great deal of unease and conflict. We have attempted many compromises; taking appointments, distancing of public stations, the masking vs unmasking debate. Throughout this difficult time the New Hampshire Registries of Deeds have seen an unprecedented interest in New Hampshire real estate. I worked to keep the public and users informed as to any changes via our website at NHDeeds.org. We have been on-site in service to the public throughout.

Revenue

FY21 Revenue Total \$1,535,706.66

RETT	\$617,720.10
Recording Fees	\$704,810.56
Online Services	\$34,051.14
LCHIP	\$17,605.00
Copies	\$96,965.49
Postage	\$3,163.01
Interest	\$2,843.45
Tapestry	\$58,547.91

Our office recorded **22,871** documents to the Official Public Record in **FY2021**, **5,330** documents over the FY20count, receiving, processing and redistributing **\$17,756,527.36** to NH DRA, LCHIP and Grafton County.

FY21 closed with a **\$513,606.66** surplus over our anticipated revenue goal of **\$1,022,100.00**, which is appropriated to the general fund to help offset the tax burden of our citizens. This figure represents a **50.25%** increase over the previous year with our staffing reduced by **33%**. I could not be more proud of my team.

Respectfully submitted,
Kelley Jean Monahan
Register of Deeds

GRAFTON COUNTY DEPARTMENT OF INFORMATION TECHNOLOGY

Annual Report Fiscal Year 2021

2021 Grafton IT Accomplishments:

The IT team worked steadily throughout the year to provide remote access for employees and assist them with implementing alternative connectivity to the Grafton network as they worked outside the office during Covid restrictions. The Nursing home was outfitted with updated networking equipment including new switches and wireless access points, providing for much more stability of wireless connectivity throughout that facility.

At the end of the 2021 fiscal year, the County hired Secured Network Services (SNS), an outside IT firm based in Littleton, NH to conduct an audit of the IT environment of the County. SNS was tasked with reviewing at all aspects of IT, including the overall cyber security position, the IT infrastructure, and the IT personnel who deliver the IT support for the county. The objectives of the IT audit were to review and analyze the overall condition of IT at Grafton County, to provide the commission with an assessment of IT, to identify any areas of improvements, and to provide an appropriate plan to address any risks that were found. The analysis included review of the IT infrastructure, the network security, the IT components in place, as well as the design and appropriateness of the network and infrastructure. Finally, SNS reviewed the IT department team to understand the team's roles, existing skill sets, and to understand what and why makes up the current IT infrastructure.

The outcome of the IT audit provided findings and recommendations necessary to meet the needs of the County's departments regarding:

1. Achievement of operational goals and objectives
2. Reliability and integrity of information systems
3. Safeguarding of data

4. Effective and efficient use of resources

5. Compliance with significant policies, procedures, laws and regulations

The Audit made it clear that the County has an enormous task ahead of us to improve our IT security, mitigate the County from data loss, update the County network and major systems, and generally bring the entire IT environment up to today's standards. Many of the projects that need to be carried out will require a supporting budget and may take anywhere from 9 to 14 months in total and require the efforts of a variety of experienced network engineers, systems architects, support specialists, and technology managers to ensure for the proper implementations of the technologies. Given the enormity of the work ahead and the sum of all of the audit findings, the County hired an outside IT company to take over the department as an interim solution for FY2022 while the County re-asses it's need for an in-house IT department in the long run. The County is looking forward to many much needed improvements in the IT infrastructure to secure the integrity of the County's operations.

GRAFTON COUNTY MAINTENANCE

James C. Oakes

Annual Report Fiscal Year 2021

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

UTILITY CONSERVATION INITIATIVES

LED Lighting Upgrade – The department continued upgrading interior lighting in all the buildings from high energy fluorescents to low energy LED. The work was predominantly accomplished through an attrition process. Changing the lighting to energy efficient LED has helped to bring about a significant Kwh reduction across the campus since fiscal year 2017.

Building Automation System (BAS) Upgrade – The county hired Alliance Building Automation to install a web-based BAS in the Administration Building and Nursing Home to replace an obsolete 20-year old system that is no longer supportable. To keep project cost down we purchased many of the materials directly and used in-house staff to do all the high and low voltage wiring in addition to commissioning work.

The project focused on replacing global controllers and targeted existing integration issues that were cause for inefficiencies, thus once corrected will lower operational costs and improve occupant comfort. To gain additional efficiency, we added Variable Frequency Drives (VFD) to all the air handlers' fans so they run at engineered air exchange requirements but not beyond as many were doing, thus they will eliminate wasted energy.

Due to many variables, including Covid-19 impacts, the project did not get started when planned and has stretched out much longer than

anticipated. In fact, at the time of this report, the project is not yet complete but is getting close.

The budget for this project is \$86,000 and to date we are under budget by \$5,000.

Rising Utility Costs & Mitigation Plans - This past year I did an in-depth analysis of what the county has been paying for utilities over a 10+ year duration. Although we implemented various conservation measures to keep operational costs down, our utility costs from Woodsville Water & Light Dept & Woodsville Fire District have risen steadily.

Since 2006 the county's utility costs have risen dramatically.

Electricity costs rose 37.5%.

Water cost rose 103% (83% in just the last 10-years). Sewage cost rose 124%.

To mitigate these rising costs, the County Administrator and I are exploring options that will lower costs and possibly lead to utility independence. To date we've met with various engineering entities, laying the groundwork to conduct feasibility studies for an electrical microgrid system, a bedrock well system and a municipal septic system. We've applied for America Rescue Plan Act (ARPA) funding to conduct these studies and are awaiting approval to do so.

SIGNIFICANT PROJECTS AND REPAIRS

Nursing Home Dryer & Flooring Projects – The department used a blend of in-house staff and contractors to replace two commercial dryers in the laundry. The existing dryers were 25+ years old and were worn out. My staff did all the gas, electrical and pneumatic work for decommissioning the old dryers and hooking up the new dryers. The contractor removed the old dryers and set the new ones

in addition to doing startup and training. The new dryers are more energy efficient and will provide many years of service.

The department used Mayo's Flooring of St. Johnsbury, VT to replace the flooring and cove base moldings in 10 bathrooms. The old flooring had shrunk around the edges, leaving a gap between the cove base molding and vinyl flooring. Not only was it unsightly, but was a sanitary liability.

Administration Building Elevator Circuitry & Fire Alarm Replacement – While conducting generator tests we discovered the elevator was not on the generator. Royal Electric conducted an electrical load analysis of the elevator and the electrical panel we intended to move it to. When the analysis confirmed the feasibility of transferring the elevator to the generator covered electrical panel, I had the department's master electrician complete this work.

Last fall the fire alarm panel experienced a system TROUBLE fault that wouldn't clear due to a bad circuit card. Because the card was integral to the panel we could not replace just the card, thus we had to replace the whole panel. The first quote I received for this work was over \$18,000, but after I shopped around I was able to get it replaced and reprogrammed for \$11,000.

Courthouse Air Conditioning (AC) Project – In FY20 the Sheriff Dept. established a forensic computer lab to catch on-line pedophiles. The space used for the lab was too warm and cause for the computers locking up and subsequent shutdown. In early FY21 the sheriff asked if we could keep the building's AC on all the time to mitigate this problem. After making this change the courthouse's monthly electrical bill immediately increased \$4,000, which was unacceptable. To remedy the problem my department purchased the pieces and parts and installed a \$4,000 dedicated ductless split AC system for the forensic computer lab. Since doing this we've put the building's AC system back in a conservation mode and the monthly energy costs have almost reduced back to where they once were.

Barn Window Project – Every summer my department tackles barn repairs. This year we focused on closing breaches in each building’s envelope that allow foul weather to penetrate various spaces. Two of my staff spent a month fabricating and installing windows in the piggery and the calf barn. These spaces had been void of windows for many years and were covered by plastic only during the most inclement weather each year.

LOOMING INFRASTRUCTURE ISSUES

Courthouse Degradation – Over the past few years, I brought to the county commissioner’s attention various issues plaguing this facility and asked for an architectural & engineering assessment to validate my findings. I also felt it prudent to look at current use and long-term needs as part of this study. The commissioners allowed me to bid the project and they selected E.H. Danson, an architectural firm from St. Johnsbury, VT, along with its team of subcontracted mechanical, structural, civil and electrical engineers.

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

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

At the time of writing this report, the County Administrator is in conversation with the state occupants to determine what their role will be in addressing this looming issue. Once armed with this information, the county commissioners can make an informed decision as they determine the building's future.

Emergency Generator – Although currently operable, our 140 Kw generator supporting the barns, Maintenance/Farm Building and main sewage pump station is unsustainable. It is over 55 years old and replacement parts are no longer available for it. The generator weeps oil from some of its gaskets and should be replaced sooner than later. In fact, Powers Generator Services recommended replacing it 3-years ago but we put off doing it in hopes of repurposing the 17-year old courthouse generator in this location. Due to the uncertainty of plans for the courthouse we cannot rely on this option so we must look at replacing the 140 Kw generator sooner than later. I've received a preliminary budget of \$70,000 to complete this work and have requested ARPA funding to carry out this project.

Pavement Degradation – For several years I've requested capital improvement funding to repave the parking lots and drives within the complex. In FY20 the commissioners supported my request to repave around the Administration Building but the Nursing Home and Courthouse lots and drives continue to crumble. These areas were last paved around 2004 and are in various stages of degradation. The base pavement is approaching a point where it is too far compromised and the cost of repair will encompass a total replacement vs. surface coat repaving, thus will cost exceedingly more money to address.

Because the future of the courthouse is uncertain, it makes sense to hold off on that area until we know what direction the commissioners choose concerning that facility and its parking lot. However, the nursing home parking lots and drive need attention sooner than later.

As an interim measure I had a contractor patch pave some of the worse areas to help bridge us to a full paving.

Nursing Home Plumbing Degradation – The dry sprinkler system and sanitary waste plumbing in this facility are rusting and rotting out and will only get worse with age.

Sprinkler – In FY21 the department spent \$11,298 on contractor services to replace various sections of dry sprinkler system pipe throughout the attics of the nursing home. This issue and the cost to address this problem have grown exponentially over the years and will continue to do so in the future.

Sewage - In FY21 the department spent \$14,150 on contractor services to scope, clear and repair various underground sanitary sewage lines. To stem the contractor cost I requested and was approved to spend up to \$10,000 for specialized equipment so we can complete these services in house vs. using a contractor.

STAFFING CHALLENGES

Staffing the department this past year was again challenging. The previous year we experienced 1/3 of our maintenance workforce retire, thus I had to hire replacements and get them trained. Because our complex is so big and the equipment types and complexity so vast, that training spilled over into this year.

To compound the previous point, Covid-19 and the mandated quarantines have decimated the department manning at various times throughout this year. Additionally, overly generous government unemployment programs during this timeframe have frustrated the hiring process and is contributable to a 3-month vacancy of one department position. This position is still unfilled as I write this report.

In closing, I thank the County Administrator, the County Commissioners and the County Delegation for the support they have given to the department. Most of all, I appreciate the dedication and professionalism of my staff and I heartily thank them for their individual sacrifices and commitment to the department, working as a team to meet the various challenges this past year. Well done!

Respectfully submitted

James C. Oakes
Maintenance Superintendent

UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE EXTENSION

Donna Lee

Annual Report Fiscal Year 2021

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, County Master Gardener Coordinator, continued her work supporting the Grafton County Master Gardeners in their efforts to teach community members new skills. Some of the group activities this year included the summer and winter meetings of the Grafton County Master Gardeners' Association, workdays at the Memorial Garden at the Grafton County complex, and oversight of community volunteers at several gardens yielding vegetables for food pantries. A group of recently trained Master Gardener volunteers launched valuable new projects. Virtual programming continued on a state-wide basis through the Education Center in Goffstown and allowed UNH Extension to reach wider audiences; in-person programs are expected to resume in 2022.

Mary Choate, Food Safety Field Specialist, offered ten 2-hour online food safety classes, *Safety Awareness in the Food Environment*. Seven in-person ServSafe exams were also given, 4 of which were in Grafton county. Mary participated in eight webinars with topics such as: locating science-based food safety information, food safety in produce coolers, rabbit and poultry handling and slaughter, farm staff health and hygiene training, farm visitor safety, and a 3-part webinar series on creating a farm food safety plan. At the New England

Women in Livestock Business Virtual Conference, she shared her knowledge of food safety in marketing meat, milk, and eggs. At the Virtual Learning Academy (VLACS) Mary presented what it means to work in Food Safety. In collaboration with Heather Bryant, Fruit and Ag Specialist, a podcast was developed for education on cleaning and sanitizing. This podcast was shared with the Overinformed on IPM series hosted by Anna Wallingford, Extension Entomologist.

In December 2020, Heather Bryant, Food and Agriculture Field Specialist, worked with a team of Extension Specialists from ME, NH, and VT to move the 3rd biennial Northern New England High Tunnel Conference to an online format. 208 participants registered for three 2-hour evening sessions held over three weeks. 60% of participants who had also attended a previous conference reported making a change on their operation based on what they learned. In March of 2021, Heather teamed up with 3 other Extension colleagues to create and deliver a 4-part cover crop workshop series. A total of 179 people attended the first three sessions. The final session was held in September, 2021 and highlighted a cover crop demonstration project the team conducted in collaboration with the Grafton County Farm and Grafton County Conservation District.

Over the past year, Sue Cagle, Community Economic Development Field Specialist along with other members of the CED team has provided a variety of web-based trainings for business and community leaders on topics including Grant Writing, Strategic Planning, Fostering Entrepreneurship and Building Resilience as well as developing resources and tools for communities and businesses to adapt and respond to changing circumstances throughout the Covid19 Pandemic. Over 200 people participated in one or more virtual trainings. Sue is also currently working with the Mascoma and Greater Haverhill communities as part of a Building Community Resilience grant, providing technical support and training to build partnerships, identify needs, and develop community capacity to not only address current needs but also prepare for new opportunities and challenges.

In FY 2021, Jim Frohn, Natural Resources Field Specialist, conducted 69 woodlot visits covering 8505 acres. From these, he referred 35 landowners, owning 3188 acres, to consulting foresters to prepare management plans and administer timber sales. Jim, along with Forest Stewardship colleagues, developed and/or presented nine workshops. Four were online and five were in-person, and they reached a total of 230 people. Additionally, he continued his work with numerous partners, including the Natural Resources Conservation Service (NRCS), the NH Timber Harvesting Council, NH Tree Farm, and the Grafton County Conservation District.

Under the guidance of Donna Lee, 4-H Program Manager, 58 screened leaders worked with 133 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 Carved Pumpkin Display culminating National 4-H Week in early October 2020. A total of 71 pumpkins, carved by nursing home residents and 4-H families, were illuminated in front of the nursing home as a way to brighten the community during the pandemic.

Nutrition Connections Teacher, Lisa Ford continued to teach virtual nutrition lessons, as well as Chronic Disease and Chronic Pain Self-Management programs. Simple and Delicious (S&D) recipes were distributed to food pantries and agencies that provide food and/or food resources. These recipes were designed to inspire clients to use foods from the pantries that might otherwise go unused. Lisa made two S&D cooking videos as part of this project. Lisa recognized a need and was able to onboard two local stores to the Double Up Food Bucks program. Shoppers paying with SNAP benefits can now purchase fresh fruits and vegetables for half price at the store locations in Canaan and Enfield. Partnered with Master Gardener interns to build a garden at the Pemi Youth Center in Plymouth was an additional highlight to Lisa's year.

Respectfully,
Donna Lee
County Office Administrator

GRAFTON COUNTY NURSING HOME

Craig J. Labore, Administrator
Annual Report Fiscal Year 2021

Fiscal Year 2021 began, unfortunately, in the same manner in which Fiscal year 2020 ended: meeting the challenges associated with the COVID-19 pandemic. While we all hoped that life would return to normal, we continued to have to adjust to the changing guidance of federal and state health officials and the reality that COVID was going to continue to impact many of our most cherished traditions here at the nursing home. Some of these cherished traditions included our residents attending the annual North Haverhill Fair; welcoming hundreds of children to our nursing home for our annual “Trick or Treat Street” event; and our annual Thanksgiving Day dinner for residents and their families and friends, to name a few.

While we had to continue to adjust to the impacts of COVID-19 and changing federal and state guidance, we also, as a team, focused our collective energies on trying to bring back semblances of pre-COVID times for our residents, knowing the impact of isolation had on our nursing home residents during the early months of the pandemic. In September, we conducted our annual fireworks program. A special thank you to Suzi and Mike Wilds, who once again volunteered their time to conduct the program. We also want to give a special thank you to the North Haverhill Fire Department for being present to ensure a safe and enjoyable event, and also a heart-felt thank you to the Grafton County Sheriff’s Department for providing traffic control along Route 10.

In October, we conducted a modified trick-or-treating event for our residents that resulted in our Activities Department turning into scenes from the Wizard of Oz. Residents traveled through the yellow brick road, picking up candy and other goodies along the way.

Thanks to the generosity of families and members of our surrounding communities, we were able to hold several other events throughout

the year, which came in the form of special meals; theme days and having wild and exotic animal demonstrations.

These programs were helpful, but the thing that really helped to provide that sense of returning to normalcy was opening our nursing home back up to visitation. We began the slow return to visits in May of 2020, utilizing our outdoor courtyard area and in August we added the use of designated indoor spaces in portions of our nursing home. We continued these visits throughout the entire fiscal year and it was very evident just how important these visits were to not only our residents and families, but also our staff who had the opportunity to witness the emotions expressed when residents and families were reunited after a period of separation due to our facility closure.

While we did our best to keep life at Grafton County Nursing Home as normal as possible, we did experience challenges associated with positive COVID tests for our staff. Knowing how quickly the virus was spreading throughout the state last fall through the early months of 2021, it did not come as a shock that we would have staff test positive. However, in a true testament to our staff and their diligence and commitment to adhering to our COVID protocols, we did not have a single resident test positive for the virus throughout the entire fiscal year. That is quite an accomplishment, especially considering how COVID-19 had such a significant impact on nursing homes throughout our state, and country. I could not be more proud of our team and the efforts everyone, across all departments, put forth to keep our residents safe throughout the fiscal year.

I want to take this opportunity to say a special thank you to the staff of pharmacists at our local Walgreens pharmacy stores. In December, we began administering first doses of the Pfizer COVID-19 vaccine. While these clinics were approached with some hesitation, the professionalism of the Walgreens team made the clinics in December, 2020; January, 2021; and February, 2021, a positive and memorable experience. I also want to say a special thank you to our friends at the North Country Health Consortium and the North Country Public Health Network who came onsite in February and March of 2021 to

administer additional doses of the COVID vaccine to our residents and staff. The professionalism and eagerness to help come onsite to our nursing home, in spite of the large community clinics they were conducting in the spring, was greatly appreciated by our team. I also want to thank Captain Chad Miller, of the Littleton Fire Rescue for being so accommodating in helping us transport residents and staff to the vaccination site at Littleton Regional Hospital.

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

Respectfully submitted by:

Craig J. Labore

GRAFTON COUNTY DEPARTMENT OF CORRECTIONS

Thomas Elliott

Annual Report Fiscal Year 2021



To the Honorable Board of Commissioners and the Citizens of Grafton County, I present the following report for Fiscal Year 2021 on behalf of the Grafton County Department of Corrections.

The department averaged 47 inmates per day for a total of 17,155 days. The average length of stay for an inmate was 22 days for fiscal year 2021. The Correctional staff processed 842 inmates into the facility (531 males 253 females and 58 Coos County females), conducted 553 video hearings from the facility for various Courts throughout the state and processed 552 visitors into the facility.

During fiscal year 21 we started experiencing staffing shortages within our Correctional staff. The majority of the people that left went to higher paying jobs and the staff that have remained are working tirelessly to compensate for the shortage. To those that have remained I want to publicly acknowledge their dedication and hard work. On a daily basis the job of managing inmates is difficult and stressful, those Officers have stepped up to work the extra shifts needed to keep the facility safe. I appreciate each and every one of them for their effort and professionalism.

COMMUNITY CORRECTIONS

Community Corrections supervised an average of 29 inmates outside of the facility per day in various programs such as Electronic Monitoring, FIRRM, Pre-Trial Release and Work Release throughout the year. They administered 359 urine tests while travelling over 8,932 miles within the County. In addition, they were also responsible for 175 transports from our facility, the transports were to various medical and treatment facilities, as well as courtesy rides for

individuals being released who could not find transportation back to their residence.

Operation Impact accomplished 119 presentations throughout the year to a number of schools (mostly Zoom meetings due to COVID protocols).

The Community Work Program provided labor to at least 4 different community sites utilizing a total of 72 inmate hours and travelling 268 miles. These included clean-up projects, painting and general labor to towns that could not have otherwise afforded to have the work done. This particular component of Community Corrections was slowed due to the ongoing COVID pandemic during FY21.

The FIRRM and Pre-Trial Release programs continue to consistently run. With the courts starting to open more and hold more hearings we expect the services that Community Corrections provides to be utilized even more.

PROGRAMS

Despite the low inmate population during FY21 the programs department was still very active in the rehabilitation process within the jail. They spent 3,282 hours conducting substance use disorder groups which were attended 1,651 times by the various classification of male and female inmates. In addition, they provided individual counseling to 204 inmates

The diversity of the internal workings of our correctional facility on a daily basis is certainly a sight to behold. Everything from suicide prevention, detox, dealing with the combative and mentally ill, providing medical services and medicated assisted treatment, the logistics of feeding the population three times a day, providing rides home to those who have no way to get there, especially during the pandemic, classifying inmates within the facility based on a formula that keeps people safer are just a few of the very important functions going on in one building.

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

Respectfully Submitted,

Tom Elliott
Superintendent

GRAFTON COUNTY ALTERNATIVE SENTENCING

Renee DePalo M.S. Director
Annual Report Fiscal Year 2021

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 2021 the programs run by the Alternative Sentencing Department were: Mental Health Court, Felony Adult Diversion, Misdemeanor Adult Diversion, Juvenile Restorative Justice, C.A.R.E 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.

Throughout the pandemic the staff of Alternative Sentencing showed unwavering support and commitment to the participants, community connections, stakeholders and constituents of this great County.

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.

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

For FY 21 this program received 21 referrals, to date 6 have successfully graduated.

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.

The COVID pandemic brought about changes to our Diversion programs and how we maintain contact with participants. We began virtual meetings, groups, and therapy to ensure participants were able to engage meaningfully in their programming. While this has been a great addition to our practice it is not the gold standard. In person meetings will always be the preferred method of meeting with participants and building a professional rapport in which they feel comfortable, safe and willing to become the best version of themselves.

For FY 21 this program received 23 referrals, to date 10 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.

The COVID pandemic not only brought forward undiagnosed mental health illnesses, increased current diagnosed illnesses but also

substance use. As Diversion staff saw an increase in substance abuse relapse it became evident that another group option was necessary to serve the members of Grafton County. We created a Relapse Prevention Program to support individuals who have sobriety but continue to have urges to use, those who have relapsed and individuals who are working to cease substance use. This program has proven to be an asset to our participants and staff are looking forward to increasing its potential in the coming year.

For FY 21 this program has received 6 referrals, to date 4 of which have graduated.

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.

This year the NH Juvenile Court Diversion Network requested Grafton County Juvenile Restorative Justice begin operating within Cöos County to offer diversion services. This has been an ongoing venture to educate the community, law enforcement, courts and Commissioners around restorative practices and the importance of juvenile diversion.

During the COVID pandemic, all schools were forced to close for safety precautions and stay-at-home orders were put into place, due to this there was a significant decrease in referrals from March-June. Individuals who were already in the program were able to be monitored and complete the program successfully via virtual options and new referrals were seen this way as well. We did note greater participation with families who struggle with transportation, finances and time with the virtual option.

In FY 21 Grafton County removed funding for Valley Court Diversion Program and Communities for Alcohol & Drug-free Youth from the Alternative Sentencing budget and provided social service funding for these agencies to continue running their non-profits. We have welcomed the time working with both of these programs and continue to look forward to working in conjunction with them, but it was determined Grafton County would be able to take on a higher case load throughout the county while maintaining the validity of the program and decreasing taxpayer funding.

For FY 21 these programs received 39 referrals, of which 42 have successfully completed to date (some completion is carryover from FY 20).

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.

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

Throughout the COVID pandemic this program saw an increase in referrals. We have been able to fill a gap with Probation and Parole for individuals who therapy ceased due to COVID and/or individuals who needed more support during this trying time. Many of these individuals participated in group options, case management and substance abuse counseling.

In FY 21 this program received 15 referrals, to date 4 of which have completed their conditions.

Since its inception in FY 21, C.A.R.E+ has received 7 court ordered participants.

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

Respectfully Submitted,

Renee DePalo, M.S
Alternative Sentencing Director

GRAFTON COUNTY CONSERVATION DISTRICT

Gary Peters, Chair
Annual Report Fiscal Year 2021

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) is celebrating 75 years of promoting conservation and responsible use of natural and agricultural resources in Grafton County. GCCD was formed April 24, 1946, and is a political subdivision of the State of New Hampshire, RSA 432:12, with a 170C1 non-profit status under the IRS tax code. Conservation districts work in partnership with federal, state and local agencies interested in the wise use of natural resources. The District assists agricultural producers, forest landowners, schools and towns in conserving our natural resources and implementing Best Management Practices (BMPs) through education, workshops and tours. GCCD services include Soil Potential Index calculations, soils maps, historic aerial photos, soil health equipment rental, annual conservation plant sale fundraiser and trout stocking program.

GCCD elects a Board of Supervisors annually. The Board is the local link in the conservation process, representing local needs. The GCCD Supervisors meet the third Wednesday of the month, and meetings are open to the public. Contact the office at (603) 787-6973 for meeting details. Grafton County Conservation District is fortunate to have the support of the Grafton County Commissioners and County Delegates who generously provide funding for the Office Administrator.

Conservation District Activities Include: Grafton County Conservation District and UNH Cooperative Extension (UNH CE) completed the three-year **Cover Crop Demonstration Project** with the Grafton County Farm and Knoxland Farm at the end of 2020. Participating farms grew a shorter day maturing corn that could be

harvested by mid-September so that cover crop mixes could be planted and well-established in the fall. The cover crop seed mixes were developed by NH Soil Health Partnership is a collaboration including the New Hampshire Association of Conservation Districts (NHACD), Natural Resources Conservation Service (NRCS), UNH CE, UNH Agroecology Lab, New Hampshire Conservation Districts, several individual farmers and consultants sharing the common goal of providing resources and opportunities for farmers to help improve the health of the soils on their farm. In spring 2021, NH conservation began offering several of these mixes to landowners at bulk rates, through a pre-buy program.

The GCCD **Fall Tour of Conservation Projects** highlighted a pollinator habitat meadow, two dam removal sites on the Clark Brook in Haverhill, and the cover crop demonstration project at the Knoxland Farm site. The pollinator meadow provides permanent habitat for native bees, honey bees, and other pollinators and is a conservation practice established with assistance from NRCS. After site preparation, a mix of native wildflower seeds was planted providing pollen and nectar, and shelter throughout the season. Two dams on Clark Brook in Haverhill were removed in a collaborative effort between; NRCS, Connecticut River Conservancy, US Fish & Wildlife Service, NH DES Dam Bureau, NH DES Wetlands Bureau, the NH State Historic Preservation Office, and private landowners. These dams were no longer functioning for their designed purpose, a barrier to fish and other aquatic organisms, and a public hazard due to the fact they were no longer being maintained. The dams were removed, eliminating the safety hazard and aquatic organism passage was restored by reworking the stream bed in the location of the former dams. The final visit was a soil health and cover crop discussion at Knoxland Farm in Piermont.

GCCD offered **Exploring Winter Production in High Tunnels**, a webinar on winter production in high tunnels with assistance from NRCS and UNH CE. With a season-extending high tunnel many vegetables can be grown throughout the winter, and plants started earlier in spring. Participants learned about planning and preparation,

plant selection, starting seedlings, transplanting, row covers, tools and the results of an overwintering trial conducted in low tunnels in Grafton County.

The GCCD **Local Working Group** met in Fall 2020 by ZOOM, and was instrumental in determining how Farm Bill Programs are implemented in Grafton County so that local needs are met. Local Working Groups provide input to the State Technical Committee and the State Conservationist to help identify conservation needs, resource concerns, program priorities, and recommendations for program implementation at a state and local level.

Grafton, Coös and Carroll County Conservation Districts, NRCS and UNH CE partnered on the **High Tunnels 101** virtual workshop series held on five evenings in early winter. Participants explored many aspects of growing food in high tunnels. Topics included Site Selection and Construction, NRCS High Tunnel Program and Coös CCCD Tool Rental Program, High Tunnel Management and Winter Growing and Challenges.

GCCD, Trout Unlimited, Inc. and NH Fish and Game are partnering on the **Beebe River Aquatic Habitat Restoration Project** in the Beebe River watershed, with funding from a NH Department of Environmental Services Aquatic Resource Mitigation grant. Project planning, designs and permitting needed to remove two undersized, perched culverts and replace with bridges began in 2021. This project improves aquatic connectivity and water quality, provides wild brook trout access to thermal refuge and spawning habitat, and adds stability to the streambed and banks.

GCCD Supervisors discussed the importance of soil and pollinators at the Haverhill Cooperative Middle School Agriculture Day. GCCD partnered with NH and VT conservation districts on the CT River in a virtual Hydropower Happy Hour. Connecticut River Conservancy and The Nature Conservancy presented information on Wilder, Bellows Falls, and Vernon Dams relicensing, and operational changes

to make the CT River a fish-friendly river. GCCD also joined many partners sponsoring Stories from the North: presented by Vermont Healthy Soils Coalition and Littleton Food Coop, a series sharing experiences building healthy soils and resilient communities focused on the Northeast Kingdom of Vermont and North Country of New Hampshire. GCCD monitors several conservation easements annually. GCCD participates in the State Conservation Committee, NH State Technical Committee and Conservation District Employee Association. GCCD is a member of the National Association of Conservation Districts, the NH Association of Conservation Districts, NH Farm Bureau and NH Timberland Owners Association.

Respectfully,
Gary Peters, Chair

GRAFTON COUNTY FARM

Grant Nelson

Annual Report Fiscal Year 2021

To the citizens of Grafton County, the County Commissioners and the Grafton County Delegation Members, I present the following report for 2021 on behalf of the Grafton County Farm.

Challenging times have impacted everyone in every business and occupation. As the Covid-19 pandemic lingers on we have learned to adapt in creative ways. The Grafton County Farm has also had to adapt.

Last fall after visiting with John Porter from UNH Extension, we identified a couple areas within the farm operation to make some changes. We recognized the heifer inventory was too high. We sold excess heifers and have had many cows genetically tested. With this genetic information, replacement heifers from only the best cows will be raised.

In February a plan was crafted to operate the Farm Stand and vegetable production in response to the small number of available inmates for labor. We decided the fall Farm Stand would consist of sweet corn, winter squash, pumpkins, potatoes, and decorative gourds. The potato harvesting is now more mechanized. A used two row potato harvester and potato wagon for a nominal price and have eliminated huge amounts of labor from the potato harvest.

The County Farm collaborated with UNH Extension on a cover crop trial. The trial field demonstrated forage Sorghum, Sorghum-Sudan grass, and Sorghum with Cow peas. A twilight meeting was held and well attended by local farmers and vegetable growers. Cover cropping is widely adopted management practice and meeting attendees shared their personal experiences.

Dairy farms in New Hampshire and New England are weathering a unique storm. High purchased feed prices, stagnantly low milk prices, as well as supply and demand issues caused by Covid-19. Many dairy farms participated in USDA Programs, which provided some financial relief, however the Country Farm is considered a subsidiary of State Government. Therefore, the County Farm was ineligible to participate in the Dairy Margin Coverage (DMC) program and the Coronavirus Food Assistance Program.

Hired labor and availability of inmate labor has proven to be an ongoing challenge over the past year. The DOC works hard to provide the farm with inmate labor; however, since bail reform and electronic monitoring options the number of eligible inmate farm workers are very minimal. Hired labor retention has also been challenging. Sometimes it is necessary for farm staff get creative with work schedules and time off in response to changes with inmate labor.

I would like to recognize and thank Herdsman, Ben White (9-year employee) for his continued commitment to improving the Grafton County herd genetics, Farm Assistant, Ben Morehouse, who newly joined the team. Also thank you to Glenn Libby and Sergeant Anthony Griffin for all their hard work. I could not ask for a better group of coworkers.

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

Respectfully Submitted,
Grant Nelson
Farm Manager

*Meetings of the Grafton County
Executive Committee
&
Full Delegation*

Regular Executive Committee Meetings

Pages 59-126

- ❖ September 21st, 2020
- ❖ November 23rd, 2020
- ❖ January 25th, 2021
- ❖ March 22nd, 2021
- ❖ May 24th, 2021

Executive Committee Budget Meetings

Pages 127-171

- ❖ June 1st, 2021
- ❖ June 8th, 2021
- ❖ June 11th, 2021
- ❖ June 15th, 2021

Full Delegation Meetings

Pages 172-190

- ❖ December 7th 2020 Reorganization Meeting
- ❖ June 28th, 2021 FY22 Budget Vote

EXECUTIVE COMMITTEE MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
September 21, 2020

PRESENT: Representatives Sykes, Stringham, Maes, Diggs, Sykes, French, Hennessey, Abel Commissioner Lauer, Commissioner Piper, County Administrator Libby and Admin. Assistant Norcross, Treasurer Hill and Register of Deeds Monahan.

Rep. Sykes called the meeting to order at 9:10 AM and began with the Pledge of Allegiance.

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, the Board is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to the meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, this is to confirm we are:

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646

558 8656 and using Meeting ID 834 6066 7273 with password: 223641, or by clicking the following website address:

<https://us02web.zoom.us/j/83460667273?pwd=a0xQMXg2OTF4cWZ5aWRTSFBMSGZzUT09>

- b) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Julie Libby at (603) 787-6941 or email at: jlibby@co.grafton.nh.us.
- d) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Stringham called the attendance roll call. Rep. Champion "here" and there is no one in the room with her during this meeting, Rep. Diggs "here" and there is no one in the room with her during this meeting. Rep. French "here" on site at the Grafton County Complex. Rep. Hennessey "here" and there is no one in the room with her during this meeting. Rep. Maes "here" and there is no one in the room with him during this meeting, Rep. Stringham "here" and there is no one in the room with him during this meeting, Rep. Sykes "here" on site at the Grafton County Complex.

Rep. Sykes stated that the committee needed to approve the minutes from the Executive Committee meetings on 05/18/20, 06/05/20, 06/08/20, 06/12/20, 06/16/20 and Delegation budget meeting on 6/22/20.

MOTION: Rep. French moved to approve the minutes from the May 18th, June 5th, June 8th, June 12th and June 16th meetings. Rep. Campion seconded the motion. Rep. Stringham called the roll. Rep. Campion “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being seven (7) in favor and none in opposition the motion passes.

Rep. Hennessey noted that minutes for the Delegation meeting states to see attached sign in sheet for attendance. She noted that many were not in attendance at the physical meeting to sign the sheet and that the roll call for attendance reflects who was in attendance via Zoom.

MOTION: Rep. Maes moved to approve the June 22nd Delegation minutes. Rep. Stringham seconded the motion. Rep. Stringham called the roll. Rep. Campion “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being seven (7) in favor and none in opposition 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: SEPTEMBER 21, 2020

CURRENT CASH POSITION (as of 8/31/20)

Grafton County General Fund

Checking Account (ICS @ 1.91%) \$4,989,811.64 (Woodsville
Guaranty Savings Bank)

Investment Account (.45%) Savings Bank)	\$ 664.62 (Mascoma
Investment Acct (.16%) Deposit Investment Pool)	\$1,005,045.02 (NH Public
Grafton County Committed Accounts Deeds Surcharge ICS (1.00%)	\$152,657.66 (Woodsville
Guaranty Savings Bank)	
Deeds Surcharge Money Market (.10%) Guaranty Savings Bank)	\$3,587.18 (Woodsville
Deeds Surcharge Checking (.01%)	\$21,695.98 (Bank of NH)
Dispatch Capital Reserve (.9996%) Union)	\$157,463.49 (Service Credit
Nursing Home Capital Reserve (1.00%) Guaranty Savings Bank)	\$168,624.46 (Woodsville

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the previous fiscal year (7/1/19-6/30/20) was \$174,812.98 – the budget was for \$120,000.
- The Combined Accumulated interested in the current fiscal year (7/1/20-8/31/21) is \$21,988.37
- FY 2020 Tax Anticipation Notes:
 - The Delegation authorized the borrowing of up to eight (8) million dollars at the Delegation meeting on June 22, 2020. As of August 31, 2020 our cash position is almost \$4,000,000 ahead of where we were last year and as of this time we have not sought bids for Tax Anticipation Notes. It is projected that we will have enough cash to operate at least through October and perhaps beyond. I will most likely secure a small line of credit in late October to ensure that we have it if it is needed.
- Tax bills are expected to go out in late October with the due date being December 17th.
- The investment account at Mascoma Savings Bank is still open with a balance of \$664.62. When the account matured in July

\$2,018,575.75 was transferred into the general fund at WGSB to maximize interest earning.

- The Deeds Surcharge ICS (Insured Cash Sweep) account at WGSB saw its interest rate reduced as of July 1st to 1.00%. We have also been notified that the Woodsville Branch of Bank of NH will be closing. This is the location of the Deeds Surcharge account that was being used for monthly deposits. This account will be closed and we are now using the Deeds Surcharge ICS and Money Market account at WGSB for the Deeds Surcharge monthly deposits. After deposits are made to the money market account they can be transferred to the ICS account where they will earn the 1.00% - while interest rates are quite low this will allow money interest to be made from these funds.

Treasurer Hill answered questions from the Committee.

MOTION: Rep. Campion moved to approve the Treasurer’s Report. Rep. Hennessey seconded the motion. Rep. Stringham called the role. Rep. Campion “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being seven (7) in favor and none in opposition the motion passes.

Commissioner Lauer gave the following Commissioners’ Report:

- The Commissioners have engaged with Steve Whitman from Resilience Planning This process will begin with an inventory of the Grafton County Complex and the creation of computerized maps that identify existing buildings and infrastructure, and can be updated for future planning needs. Steve will also meet with facility and department staff gather data on the existing facilities, recent projects, and to identify future needs and questions related to the buildings and infrastructure. The final work products will be presented as a map and a report on existing conditions. This will be the start of work looking toward developing a Strategic Plan for the County.
- The Board of Commissioners has continued to meet regularly with in-person meetings since 5/12/20. We have had no issues and are

now meeting with others from the outside during our meetings as well.

- The County complex has continued to navigate the COVID pandemic relatively well. We have had a couple of isolated staff positives at the nursing home – it is possible that both were false positives as no other residents or staff tested positive during either of these positive test periods. Thursday 9/17/20 the entire nursing home residents and staff were tested as the final phase in the outcomes from the one positive on September 3rd. There were 260 tests completed and thus far we have received results for 220 and the results have been negative. We are anticipating receiving results on the remaining tests during the day today. If all tests are negative, we will resume our regular surveillance testing of staff and residents that has been on-going. Grafton County Nursing Home is one of several county facilities that are in phase II of re-opening. We are able to have more people into the facility and to host visits, either indoor or outside, and do other things such as hold small communal activities programs and communal dining.
- The census at the nursing home continues to be a challenge due to COVID. Admissions have been very slow. Our budgeted census is 120 for FY '21 and we have been running around 112.
- The population at the jail has remained steady over the summer months. The average daily population has been 51. We have continued to be challenged with inmate labor as many of the inmates are not sentenced and awaiting action by the courts, which continue to be conducting limited business.
- We have a good supply of PPE currently. We continue to order supplies and have received a number of supplies from the State of NH – we are constantly monitoring our stock and assessing needs. Currently nationwide there is a shortage of size large gloves – we continue to seek sources for these and order as available.
- Both stipend programs that the State of NH instituted have completed. The County paid the Long Term Care Stabilization (LTCS) stipend that provided a \$300 bonus for full-time employees and a \$150 bonus for part-time employees per week for our front-line workers who are providing care to the nursing home residents. Over the fifteen (15) week duration the county paid out \$732,000 in stipends that were reimbursed by the State of NH. The second program was the First Responder Program. The program is

providing the same stipends to our Corrections employees and Sheriff's Deputies. This program was eight (8) weeks and stipends in the amount of \$165,192.64 were paid to employees and reimbursed to the county.

- The County continues tracking all Coronavirus related expenses. There have been three (3) requested drawdowns from the GOFERR funds that were allocated to Grafton County totaling \$344,096.20. There is \$193,556.80 remaining in our allotment. Funds must be used by October 15th. There is also the availability of FEMA funding if need be. In addition to GOFERR funds the County has received monies directly from the US Department of Health and Human Services directly related to the nursing home. CA Libby will detail those in her report.
- Lisa Knapton resigned as the Farm Manager on August 4th. Grant Nelson who worked at the Farm was appointed the Interim Farm Manager. Grant is doing a great job.
- The annual financial audit is underway – we expect that it will be completed by the end of September/early October. Things are going well thus far.
- The Finance Director position that was funded in the FY '21 budget has been filled. Effective January 1, 2021 Julie Libby will transfer from the County Administrator position to the Finance Director position. The search for a new County Administrator is just getting under way. Julie will stay doing both positions until such time as a new CA is hired if that is after 1/1/21.

Rep. Campion stated that she would like to acknowledge the work that the Nursing Home has done. She knows that it has not been easy managing the health of the residents and staff. They should be thanked and congratulated for the careful care that they have provided that has resulted in positive outcomes.

Rep. Abel joined the meeting and stated that there is no one in the room with him.

MOTION: Rep. Campion moved that the Executive Committee send a letter of thanks and congratulations to the Nursing Home Administration for the careful care that they have provided the residents of the Nursing Home. Rep. Hennessey seconded the motion. Rep. Stringham called the role. Rep. Abel “yes”, Rep.

Campion “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being eight (8) in favor and none in opposition the motion passes.

MOTION: Rep. French moved to approve the Commissioners report. Rep. Sykes seconded the motion.

Discussion: Rep. Stringham stated that the Finance Director position is \$40,000-\$50,000 less than the County Administrator position and asked how that was being handled as that is a big sacrifice. Commissioner Lauer stated that she would prefer not to discuss personnel in public session. Rep. Sykes agreed and stated that this is a topic that does not need to be discussed in public session.

Rep. Stringham called the role. Rep. Abel “yes”, Rep. Campion “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being eight (8) in favor and none in opposition the motion passes.

CA Libby gave the following County Administrator’s Report:

FISCAL YEAR 2020
FINANCIAL RECAP

Revenue: The County finished the year over revenue projections by \$3,370,763.10 this was in part due to ProShare and Bed Tax revenues being over by \$2,055,719.53. The other contributing factors are monies that the County received as a result of the CARES act. We received \$703,361.19 directly to the nursing home from the federal government in an effort to offset lost revenues to the facility. The County also received \$286,727.65 from the Governor’s Office for Emergency Relief and Recovery (GOFERR) these monies were direct reimbursement for COVID-19 related expenses that were made since March, 2020. Other departments finishing the year above revenue projections were:

- County Attorney – \$46,994.68 due to increased Circuit Court Prosecution
- Register of Deeds - \$79,317.28 – overall increase over projections
- Department of Corrections - \$8,465.16 – overall increase over projections
- Farm - \$24,874.43 – with milk, sale of produce and livestock finishing higher than anticipated.
- Alternative Sentencing - \$20,353.61 due to the Bureau of Drug and Alcohol Svc funding
- Interest - \$54,637.83 – high interest rate locked in prior to COVID – more funds to invest
- Other – \$162,872.91 – Abandon Property \$20,174.52; Federal PILT \$29,215; Human Service Recoveries \$90,229.04
- Nursing Home - \$70,717.49 – without the additional COVID revenues.

Departments finishing below Revenue Projections are as follows:

- Sheriff’s Department - \$130,685.40 Most areas were below projections due to issues from COVID-19

Overall a very healthy revenue year for the County.

Expenses: The County finished the year under expended by \$2,139,450.55. Most departments finished the year within their approved budgets. The following departments were bottom line over-expended:

- Medical Referee - \$1,658.11 – unpredictable expense. Less than \$5,000 and was covered by the County Attorney’s budget.
- Other - \$9,695.48 – This overage is comprised over several accounts
 - Retiree Health Insurance - \$17,069.03 – budget is based on estimate
 - Employee Benefit Payout - \$13,326.88 – budget is based on estimate
 - First Responded Stipend - \$1,028.57
 - First Responded Social Security/Medicare - \$4,404.16

- Outside Council - \$2,218.74 – several large cases
- Overall the Nursing Home budget was under-expended by \$648,196.41. There were some large over-expenditures with regards to the Bed Tax expense and contract nursing, however, there were significant under-expenditures in many of the nursing department salary lines that offset the over-expenditures. The other large over-expenditure was Contract Nursing. A total of \$1,775,875.58 was spent in FY 2020 and the budget was \$937,962 over-spending the line by \$837,913.58. This is an increase in spending of \$633,617.20 over FY '19. The following Nursing Home departments were over-expended:
 - Administration - \$102,746.84 – Bed Tax
 - Long Term Care Stipend - \$59,774.54
 - Dietary - \$27,438.88 – Salary

No permission is needed for transfers for the nursing home due to the overall budget being under-budget.

Overall summary – Fiscal Year 2020 finished very positively for the County and we have finished with an Undesignated Fund Balance of \$6,131,249 which is 12.63% well within the range of the Fund Balance Policy. The overall fund balance grew to \$10,360,775.

County Administrator’s Report
September 21, 2020

- ❖ Jail Census: 51 in-house; 8 on Electronic Monitoring (7 are FIRMM participants); 7 in FIRRM ~; 17 Pre-trial Services
- ❖ Nursing Home Census: 111

Financial Reports

- ❖ 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 two (2) months complete.
Nursing Home Revenue:

Payer Source	FY 2021 Budget	FY 2021 YTD Actuals
Medicaid	92	84
Medicare	4	2
Private Pay	22	25
Veterans	2	1
Total	120	112

-
- COVID continues to have an impact on the revenue at the nursing home. As you can see from the chart above we are below our budgeted census and all payer sources except Private Pay are below. We are behind by \$78,447.17 through the first two (2) months of FY '21. We have received \$205,750 in federal stimulus payments thus far in FY '21 which has offset our loss and has the nursing home total revenue ahead by \$127,302.83. These funds can be used for lost revenues or for COVID related expenses.
- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – we have not received any payments at this time.
- The farm is right on track with revenue at this point. We are under a quota of milk that can shipped each day. The price of milk in August was \$20.47 which is better than what was forecasted.
- County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement. These grants are direct reimbursement for expenditures.
- The Register of Deeds revenue is up – July and August have been very busy for the Registry.
- Generally speaking, at this point in the fiscal year most all departments are lagging in revenue collections other than those state above. This is normal at the beginning of each fiscal year. There are no alarming trends at this point other than the loss of revenue that will continue to occur at the

nursing home. Hopefully, we will continue to receive stimulus funds that will offset those losses.

Expenses

- Through two (2) months we have a few departments that are showing negative variances.
- VAWA Grant – Due to a change in health insurance plans that was not known when the budget was prepared.
- IT – Most all service contracts on IT related equipment and software are paid in July – causing a negative variance for the first few months of the new fiscal year.
- Capital Outlay and Bonded Debt are showing over due to an uneven amount of spending in the first two (2) months. These will even out as the year goes on.
- ❖ 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.
 - 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 16.83% which is slightly ahead for revenue and at 14.43% or under expended by \$1M. This all factors into the unassigned fund balance which at this point \$6,789,404.34
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - There are a number of accounts showing over-expended many of the accounts are COVID-19 related expenses. We set up separate accounts for each department to track expenses. The majority of these expenses are currently being reimbursed by funds that county was allocated by GOFERR. These funds will be going away effective 10/15/20. We will be able to submit to FEMA for additional expense reimbursement if necessary. The other accounts over-expended are for typical reasons nothing of concern.
- ❖ Summary

- Through the first two (2) months of the fiscal year – things have started out financially okay – we still have a lot of unknowns dealing with COVID but thus far we are doing okay.

COVID-19 IMPACTS

Thus far the county has incurred \$410,041.72 in COVID-19 related expenses including purchasing of supplies, equipment of telework purposes, overtime to cover employees who have been out due to the pandemic, FFCRA expenses and payroll related expenses for the stipend programs. The effects of loss revenue are not included.

Opportunities to recoup funds:

Federal Stimulus – Provider Relief Payments HHS (Health and Human Services)

Fiscal Year 2020 – Grafton County Received the following:

\$112,757.72 – Relief Fund Payment from Initial \$30 Billion General Distribution

\$203,103.47 – Relief Fund Payment from \$20 Billion General Distribution

\$387,500 – Skilled Nursing Facility Relief Fund Payment

Total FY '20 – 703,361.19

Fiscal Year 2021

\$205,750 – Phase 2 General Distribution Relief Funds

FEMA – We have started an application with FEMA that will hopefully allow us to re-coup some funds that we have expended. FEMA guidelines are very stringent and this will likely be the lowest form of reimbursement. It is also a 75%/25% split.

GOFERR – Governor’s Office for Economic Relief and Recovery has allotted \$8M in funds from the 1.25B State Stabilization funds that NH received from the first federal stimulus package. Grafton County is earmarked to receive up to \$537,653 this is a reimbursement program. We have received reimbursement of \$344,096.20 through August 31st. The remaining \$193,556 in funding is available for expenses incurred through 10/15/20.

There cannot be any duplication for reimbursement across programs and neither of these programs have the ability to recoup loss revenue.

Rep. Campion left the meeting.

Rep. Stringham asked if the new Kronos Software has been implemented as of yet. CA Libby stated that they have begun the process and are in the discovery phase. They are learning about the county's systems and preparing to set up the new systems. The intent is to have HR operational before the 1st of the year and payroll will go live with the first payroll of 2021.

Rep. Sykes asked about the County Administrator hiring process. Commissioner Lauer explained that the position has to be posted internally for three (3) days per county policy. It will then be advertised throughout the state and nationally. They will be working on setting up a committee to review applications and select those who will be interviewed. They anticipate using County Administrators from other counties as a hiring committee.

MOTION: Rep. Maes moved to accept the County Administrator's Report. Rep. Diggs seconded the motion. Rep. Stringham called the roll. Rep. Abel "yes", Rep. Diggs "yes", Rep. Maes "yes", Rep. French "yes", Rep. Hennessey "yes", Rep. Stringham "yes", Rep. Sykes "yes". With the vote being seven (7) in favor and none in opposition the motion passes.

New Business:

Next meeting November 23rd at 9:00am

Rep. Hennessey stated that she would like to request to go into nonpublic session to address Rep. Stringham's questions regarding the Finance Director that were not answered before.

Chairman Sykes stated that they would finish the agenda and go into non-public session at the end. He asked if there were any comments from the audience. There were none.

MOTION: *10:06AM Rep. Hennessey moved to enter into non-public session for the purposes of the dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2)

requests that the meeting be open, in which case the request shall be granted pursuant to RSA 91-A: 3, II (a). Rep. Diggs seconded the motion. This motion requires a roll call vote. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. Rep. Stringham stated that with the vote being seven (7) in favor and non in opposition the committee would now go into non-public session.

* 10:22 AM Rep. Sykes declared the meeting back in public session

MOTION: Rep. French moved to permanently seal the minutes from the just completed non-public session because they could affect the reputation of someone other than those of the Board of Commissioners. Rep. Maes seconded the motion. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being seven (7) in favor and none in opposition the motion passes.

11:24 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
November 23, 2020

PRESENT: Representatives Sykes, Ladd, Stringham, Abel, Campion, Hennessey, Wendy Piper, Linda Lauer, Julie Libby, Omer, Kelley, Karen Liot Hill Samantha Norcross

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

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, the Board is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to the meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, this is to confirm we are:

- e) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone +1 646 558 8656 and using Meeting ID 825 0148 7387 with password: 633941, or by clicking the following website address:

<https://us02web.zoom.us/j/82501487387?pwd=VFRnTEVsZFhRVEJzRjRBRXo3UzE5QT09>

- f) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- g) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Julie Libby at (603) 787-6941 or email at: jlibby@co.grafton.nh.us.
- h) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Stringham called the attendance roll call. Rep. Abel "here" and there is no one in the room with him during this meeting. Rep. Campion "here" and there is no one in the room with her during this meeting, Rep. Hennessey "here" and there is no one in the room with her during this meeting. Rep. Ladd "here" and there is no one in the room with him during this meeting, Rep. Stringham "here" and there is no one in the room with him during this meeting, Rep. Sykes "here" on site at the Grafton County Complex.

Rep. Sykes stated that the committee needed to approve the minutes from the Executive Committee meeting on September 21st.

MOTION: Rep. Hennessey moved to approve the minutes from the September 21st meeting. Rep. Abel seconded the motion. Rep.

Stringham called the roll. Rep. Abel “yes”, Rep. Campion “yes”, Rep. Hennessey “yes”, Rep. Ladd “abstained”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and one (1) 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: NOVEMBER 23, 2020

CURRENT CASH POSITION (as of 10/31/20)

Grafton County General Fund

Checking Account (ICS @ 1.91%) \$727,140.02 (Woodsville Guaranty Savings Bank)
Investment Account (.45%) \$ 665.00 (Mascoma Savings Bank)
Investment Acct (.32%) \$ 1,137.57 (NH Public Deposit Investment Pool)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%) (Woodsville Guaranty Savings Bank)	\$184,426.79
Deeds Surcharge Money Market (.10%) Guaranty Savings Bank)	\$ 382.34 (Woodsville
Deeds Surcharge Checking (.01%)	\$ 695.24 (Bank of NH)
Dispatch Capital Reserve (.75%) Union)	\$157,660.13 (Service Credit
Nursing Home Capital Reserve (1.00%) Guaranty Savings Bank)	\$168,906.46 (Woodsville

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/20-10/31/20) is \$32,726.23
- FY 2020 Tax Anticipation Notes:
 - The Delegation authorized the borrowing of up to eight (8) million dollars at the Delegation meeting on June 22, 2020. In mid-October, the decision was made to secure a line of

credit of \$5,000,000 in a tax anticipation loan as it was looking like it would be needed at the end of October. . Instead of sending out requests for bids for Tax Anticipation Notes to multiple banks, I sent a request to Woodsville Guaranty Savings Bank. I chose to do it this way this year due to the fact that WGSB is the only lending institution that has an established practice of waiving the requirement of an opinion letter with their municipal and county customers for their short term borrowing needs. This results in an additional savings on borrowing costs. Typically, they have the lowest rate and then we have additional savings from the opinion letter. The request was sent out on October 15, 2020 with the proposal due back by the close of business on Monday, October 19, 2020.

The proposal received was for a line of credit up to \$5,000,000 at a rate of .48%; the bank would charge no fees for originating the borrowing and there is no prepayment penalty. In comparison, last year's rate from WGSB was 1.98%.

Based on the above information I recommended and the Commissioners accepted the proposal from Woodsville Guaranty Savings Bank at .48% for our FY 2021 Tax Anticipation needs.

- We did need to draw down \$750,000 on October 30, 2020 – we haven't drawn down any additional funds since.
- Tax bills have been sent out with the due date being December 17th. To-date we have received four (4) payments.
- The investment account at NH Public Deposit Investment Pool is still open with a balance of \$1,137.57. In late September, \$1,004,000 was transferred into the general fund at WGSB to maximize interest earning.
- The Deeds Surcharge account at Bank of NH was closed out on November 5, 2020. All funds have been transferred to the ICS

(Insured Cash Sweep) account at WGSB. Deeds is now using this account for deposits on a monthly basis.

MOTION: Rep. Stringham moved to approve the Treasurer’s Report. Rep. Campion seconded the motion. Rep. Stringham called the roll. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Campion “yes”, Rep. Hennessey “abstained”, Rep. Ladd “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and one (1) abstained the motion passes.

Commissioner Lauer gave the following Commissioners’ Report:

Commissioners’ Report
November 23, 2020

- With the increase in COVID-19 in Grafton County and around the state – DHHS is recommending that all long term care facilities go to one (1) time per week 100% testing of staff. We are currently doing 10% for three (3) weeks of the month and 100% on the fourth week. We have until 12/01/20 to put the new testing procedures into place.
- GCNH is preparing for distribution of a COVID 19 vaccine as soon as it becomes available. NHA Labore estimates that vaccine may be available to staff and residents mid-late December.
- The census at the nursing home continues to be a challenge due to COVID. Admissions have been very slow. Our budgeted census is 120 for FY ’21 and we are currently at 103. CA Libby will discuss financial impacts of this during her report.
- The County is now screening all employees that come to work at the Campus with the exception of the farm staff. We remain vigilant is trying to protect our employees and the public.
- The Commissioners continue their work with Steve Whitman from Resilience Planning. A preliminary report is expected from Steve by the end of the month. This report will include an inventory of the Grafton County Complex and the creation of computerized maps that identify existing buildings and infrastructure, and can be updated for future planning needs. Steve has met with facility and department staff gather data on the existing facilities, recent projects, and to identify future needs and questions related to the buildings and infrastructure. The final work products will be

presented as a map and a report on existing conditions. This will be the start of work looking toward developing a Strategic Plan for the County.

- The population at the jail has remained steady over the past several months. The average daily population has been 48 since July 1st. We have continued to be challenged with inmate labor as many of the inmates are not sentenced and awaiting action by the courts, which continue to be conducting limited business.
- We have a good supply of PPE currently. We continue to order supplies and have received a number of supplies from the State of NH – we are constantly monitoring our stock and assessing needs. Currently nationwide there is a shortage of size large gloves – we continue to seek sources for these and order as available.
- Governor Sununu re-instituted the Long Term Care Stabilization (LTCS) stipend on Monday, November 16th this will go through December 30, 2020. This will provide a \$300 bonus for full-time employees and a \$150 bonus for part-time employees per week for our front-line workers who are providing care to the nursing home residents. The first round of stipends the County was reimbursed the employer share of taxes through GOFERR funding. That funding expired on 10/15/20 and as of now, it appears that the county will have to pay the expense of the employer portion of the taxes. This will likely be \$25,000 - \$30,000.
- The County continues tracking all Coronavirus related expenses. We have requested all of the funding that was allocated to Grafton County through the GOFERR funding - \$537,653. There is also still the possibility of FEMA funding if need be. In addition to GOFERR funds, the County has received monies directly from the US Department of Health and Human Services directly related to the nursing home. CA Libby will detail those in her report.
- Grant Nelson has been appointed Farm Manager.
- The annual financial audit is complete. Everything went very well.
- The County's Annual Report is finished and available on the website or by request to Samantha Norcross.
- The search for the new County Administrator continues. First and second round interviews have been completed. The intent is to have a decision of a new Administrator early in December.

- We want to wish all the members of the Delegation that will be leaving us well and thank you for your involvement with Grafton County government!

Commissioner Lauer answered questions for the Committee.

MOTION: Rep. Ladd moved to approve the Commissioners report. Rep. Hennessey seconded the motion. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Campion “yes”, Rep. Hennessey “yes”, Rep. Ladd “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and one (1) abstained the motion passes.

CA Libby gave the following County Administrator’s Report:

County Administrator’s Report
November 23, 2020

- ❖ Jail Census: 43 in-house; 6 on Electronic Monitoring 2 in FIRRM ~; 19 Pre-trial Services
- ❖ Nursing Home Census: 103

Financial Reports

- ❖ 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 two (2) months complete.
Nursing Home Revenue:

Payer Source	FY 2021 Budget	FY 2021 YTD Actuals
Medicaid	92	84
Medicare	4	2
Private Pay	22	24
Veterans	2	1
Total	120	111

- COVID continues to have an impact on the revenue at the nursing home. The chart above is as of October 31st. We are below our budgeted census in all payer sources except Private Pay. We are behind by \$237,601 through the first four (4) months of FY '21. We have received \$205,750 in federal stimulus payments thus far in FY '21 which has offset our loss and has the nursing home total revenue behind by \$31,851.32. These funds can be used for lost revenues or for COVID related expenses. Our current census is much lower at 103 and based on the FY 21 budget while the census remains that low we are losing \$4,644.60 per day in revenue. The reason for the low census is due to very limited admissions since March due to the quarantine requirements for new admissions.
- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – we have not received any payments at this time.
- The farm is above revenue currently due to the sales of the farm stand and the farm is currently reducing the number of heifers that the farm has. We are under a quota of milk that can shipped each day.
- County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement. These grants are direct reimbursement for expenditures.
- The Register of Deeds revenue is up quite a bit. The first four months of the fiscal year have been tremendously busy and have brought in a great deal of revenue. Deeds revenue is almost 51% collected in the first four months.
- Generally speaking at this point in the fiscal year most all departments are lagging in revenue collections other than those state above. We will continue to monitor closely. Some is due to COVID impacts and some are normal and we experience each fiscal year. We have applied for Phase 3 Provider Relief funding through the federal government as of yet we have not received any of those funds.

Expenses

- Through four (4) months we have a few departments that are showing negative variances. We had three (3) payrolls

- in October which tends to skew the percentages for smaller departments.
 - VAWA Grant – Due to a change in health insurance plans that was not known when the budget was prepared.
 - IT – Most all service contracts on IT related equipment and software are paid in July – causing a negative variance for the first few months of the new fiscal year.
 - Capital Outlay and Bonded Debt are showing over due to an uneven amount of spending in the first two (2) months. These will even out as the year goes on.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.
 - 33.33% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the October report we are at 33.64% which is slightly ahead for revenue and at 30.95% or under expended by \$1.1M. This all factors into the unassigned fund balance which at this point \$6,431,178.73.
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - There are a number of accounts showing over-expended many of the accounts are COVID-19 related expenses. We set up separate accounts for each department to track expenses. The majority of these expenses are currently being reimbursed by funds that county was allocated by GOFERR. These funds will be going away effective 10/15/20. We will be able to submit to FEMA for additional expense reimbursement if necessary. The other accounts over-expended are for typical reasons nothing of concern.
- ❖ Summary
 - Through the first four (4) months of the fiscal year – financially conditions are okay – we still have a lot of unknowns dealing with COVID and we will continue to carefully monitor.

COVID-19 IMPACTS

Thus far the county has incurred \$603,597 in COVID-19 related expenses including purchasing of supplies, equipment of telework purposes, overtime to cover employees who have been out due to the pandemic, FFCRA expenses and payroll related expenses for the stipend programs. The effects of loss revenue are not included.

Opportunities to recoup funds:

Federal Stimulus – Provider Relief Payments HHS (Health and Human Services)

Fiscal Year 2020 – Grafton County Received the following:

\$112,757.72 – Relief Fund Payment from Initial \$30 Billion General Distribution

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Total FY '20 – 703,361.19

Fiscal Year 2021

\$205,750 – Phase 2 General Distribution Relief Funds

FEMA – We have started an application with FEMA that will hopefully allow us to re-coup some funds that we have expended. FEMA guidelines are very stringent and this will likely be the lowest form of reimbursement. It is also a 75%/25% split.

GOFERR – Governor’s Office for Economic Relief and Recovery has allotted \$8M in funds from the 1.25B State Stabilization funds that NH received from the first federal stimulus package. Grafton County is earmarked to receive up to \$537,653 this is a reimbursement program. We have received reimbursement of \$344,096.20 through August 31st. The remaining \$193,556 has been requested for reimbursement.

There cannot be any duplication for reimbursement across programs and neither of these programs have the ability to recoup loss revenue.

MOTION: Rep. Campion moved to accept the County Administrator’s Report. Rep. Abel seconded the motion. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Campion “yes”, Rep. Hennessey “yes”, Rep. Ladd “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and one (1) abstained the motion passes.

Rep. Sykes thanked his colleagues and the terrific staff members working at the County.

New Business:

Rep. Ladd stated that he would like to discuss the bylaws that they have for Grafton County; he would like to see a copy of that sent to all of the newly elected Representatives. He stated that he was looking at the bylaws and one of the areas effecting their conversation is COVID-19. They have a number of places in the bylaws on how they conduct their meetings. He explained that he would like to see them put together a recommendation for their full Delegation meeting for emergency meetings that includes a right to know statement that was read at the beginning of this meeting so all business conducted during this pandemic or any emergency meeting will be in the bylaws. CA Libby stated that she was thinking that they need to make sure the bylaws get out to new committee members. She stated that she could add that statement to the bylaws and send it out to everyone for their December meeting. Rep. Sykes stated that his understanding is they are operating remotely like this because of a Governor's order. He asked if, absent of that order, there is any role for these statements other than the emergency order. CA Libby stated that as of right now outside of the Governor's emergency order they have no authority to meet electronically as a majority. There is statute language that states they can have someone meet electronically due to inclement weather. He stated that he is reasonably comfortable putting this language in the bylaws and look into getting more information before it is voted on. Rep. Ladd stated that he is fine with different language but feels they need to have something in their by laws to protect the county. CA Libby stated that she would work on the language and send it to Rep. Ladd.

Register Monahan was present for the meeting via zoom and stated that her office is closed today due to a positive COVID-19 case and may not be open for fourteen (14) days. She stated that the public is aware of it as it is on their website. Their office is significantly impacted by this, as they are not able to work remotely.

Rep. Sykes stated that the City of Lebanon has done a lot of work the last couple of years with their Energy Advisory Committee in terms of putting in solar cells to work towards an aggregate power arrangement with other towns to purchase energy from them and save money. Over the last number

of years, they have saved hundreds of thousands of dollars in energy costs. He wonders if this is something that should be looked at within the county. Commissioner Lauer stated that Commissioner Morris was very interested in this topic, their hopes were that the work they are currently doing with Resilience Planning might be an opening to those discussions.

Rep. Campion stated that she has appreciated the members of the EC and staff of the county; she has been delightfully surprised with the work that occurs on behalf of their county structure. She stated that she will miss everyone and thanked everyone for all of their work

Rep. Ladd asked if they have given any thought to how to conduct the Delegation meeting in regards to caucusing via Zoom. CA Libby explained that the plan is to have the meeting set up in the UNH Conference Room. She will have a room set up for Republicans and another for Democrats; they can have a Republican set up a zoom meeting for their caucus and same with the Democrats. Rep. Sykes stated that they need to send out a poll to the Delegation to see who will be planning on attending in person or via zoom so they can plan accordingly. Rep. Sykes and Rep. Ladd will take care of the caucuses for their respective parties.

CA Libby thanked all the members who will not be returning and wished them luck in their future endeavors.

The Delegation Reorganization Meeting will be held December 7th at 9am.

10:22 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
January 25, 2021

PRESENT: Representatives Abel, Egan, Folsom, Gordon, Greeson, Murphy, Sykes and Weston, Commissioners Piper, Lauer and Ahern, Register of Deeds Monahan, Jerry Stringham

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

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, the Board is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to the meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, this is to confirm we are:

- i) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone +1 646 558 8656 and using Meeting ID 810 3314 5050 password: 934150, or by clicking the following website

address:

<https://us02web.zoom.us/j/81033145050?pwd=ZkZYQk1FUmswM212M29CVlRXdUV4UT09>

- j) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- k) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Julie Libby at (603) 787-6941 or email at: jlibby@co.grafton.nh.us.
- l) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Weston called the attendance roll call. Rep. Abel "here" and is at the Grafton County Complex. Rep. Egan "here" and there is no one in the room with him during this meeting. Rep. Folsom "here" and is at the Grafton County Complex. Rep. Gordon "here" and is at the Grafton County Complex. Rep. Greeson "here" and there is no one in the room with him during this meeting. Rep. Murphy "here" and there is no one in the room with him during this meeting. Rep. Sykes "here" and is at the Grafton County Complex, Rep. Weston "here" and there is no one in the room with her during this meeting,

Rep. Sykes stated that the committee needed to approve the minutes from the December 7th Delegation meeting.

MOTION: Rep. Egan moved to approve the minutes from the December 7th Delegation meeting. Rep. Abel seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being eight in favor and none in opposition the motion passes.

Commissioner Piper gave the following Commissioners’ Report:

Commissioners’ Report
January 25, 2021

- On January 6, 2021 the Board of Commissioners was sworn in and Commissioner Omer C. Ahern, Jr. from Wentworth joined the Board. The Commissioners re-organized as follows: Commissioner Wendy Piper, Chairman, Commissioner Linda Lauer, Vice-Chairman and Commissioner Omer C. Ahern, Jr., Clerk.
- The Commissioners are pleased to announce that they have hired Andrew Dorsett who is currently the Town Manager in Littleton as the new County Administrator. Mr. Dorsett will begin his employment at Grafton County on February 16, 2021. County Administrator Libby will begin her transition to Finance Director at this time.
- Grafton County Nursing Home continues to do weekly testing of staff in compliance with the State. We have had several staff in both the Nursing Home and Department of Corrections test positive which has prompted more in-depth testing of residents and inmates and we are pleased to report that we continue to not have any positive cases with either of those groups.
- GCNH in partnership with Walgreens has begun vaccinating staff and residents. The first clinic was on December 22, 2020 with 89 of the 105 residents receiving the vaccine and 92 staff. The second clinic was held on January 12, 2021 and there were an additional 4 residents that received their first shot and an additional 42 staff – the final clinic for the 2nd shot will be on February 2, 2021. The nursing home vaccinated 89% of residents and 65% of the staff.

- Vaccinations for the Correctional facility will be included in Group 1B and will be administered in the coming weeks.
- The census at the nursing home continues to be a challenge due to COVID. Admissions have been very slow. Our budgeted census is 123 for FY '21 and through the first six (6) months of the year the average census is 108. CA Libby will discuss financial impacts of this during her report.
- As reported to the previous Executive Committee the Commissioners have been working with Steve Whitman from Resilience Planning to do a baseline inventory assessment of the county complex. Steve's report has been emailed to you by the County Administrator for your review. The Commissioners' will continue to use this report to assess future needs of the campus.
- The Fiscal Year 2021 budget included funding to conduct a feasibility study on the Grafton County Courthouse. The Commissioners put this project out to bid in November and opened bids in December. Most bids received were over the amount of funding that was budgeted. After a very thorough analysis and review conducted by the Maintenance Superintendent and some negotiation with the vendor the Commissioners selected EH Danson from St. Johnsbury, VT to do the study. We do have a written request as per the by-laws to transfer funds into the account to cover the additional funding for the project.
- The population at the jail has remained steady over the past several months. The average daily population has been 49 since July 1st. We have continued to be challenged with inmate labor as many of the inmates are not sentenced and awaiting action by the courts, which continue to be conducting limited business.
- The County continues tracking all Coronavirus related expenses. We have requested all of the funding that was allocated to Grafton County through the GOFERR funding - \$537,653. There is also still the possibility of FEMA funding if need be. In addition to GOFERR funds the County has received monies directly from the US Department of Health and Human Services directly related to the nursing home. We also are receiving funding from the State of NH to cover COVID testing at the Nursing Home. CA Libby will detail those in her report.
- The County Commissioners did form a Broadband Committee that is meeting regularly to discuss options for bringing broadband throughout Grafton County. This Committee is currently made up

of 5 town managers/administrators from around the county and they meet monthly.

- Department heads have begun budget preparations. We will be meeting with them in March to review their requests and then will meet in April to come up with a Commissioners' Proposed Budget for your review in June.
 - Budget Items to be aware of:
 - NH Retirement System Rates increasing dramatically – NHRS participation is mandatory and the rates that are set must be paid. This will impact all department budgets. Calculations based off FY '20 wages show it will be more than a \$500,000 increase to the budget.
 - Health Insurance Rates have a guaranteed maximum rate increase of 4.8%.

Commissioner Piper answered questions from the Committee.

MOTION: Rep. Greeson moved to approve the Commissioners' report. Rep. Gordon seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being eight in favor and none in opposition the motion passes.

Commissioner Piper discussed the following request from the Commissioners to the Executive Committee:

Per the Bylaws adopted by the Grafton County Delegation under the section "Other Duties of the County Delegation", we the Grafton County Commissioners request written authority from the Executive Committee to transfer \$7,433 from the Integrated Delivery Network line item (8625) to the Maintenance Capital Outlay line (9200-981) for the following reason:

Superintendent Jim Oakes budgeted \$51,500 for an Architectural/Engineering study of the courthouse in the FY '21 budget. This project was bid out in November 2020 with bids being opened on December 1, 2020. There were five (5) bids received and they ranged from a low of \$20,420 to a high of \$119,875. With four of the five being above \$51,500. All bids were thoroughly vetted and Supt. Oakes felt that the bid submitted

by the lower bidder did not allocate nearly enough hours to complete the project thoroughly. He felt that since there was such a disparity in the bids between low and high that it was probably best to not use either of those bids. The other three (3) bids were all relatively close and had similar hours in the project. Supt. Oakes recommended that the Commissioners select EH Danson Associates to complete the project. He negotiated the price with them and finally settled on a cost of \$58,933.

The Commissioners agreed and selected EH Danson for the \$58,933. During their discussions the Commissioners looked at areas that they would be able to cover the additional \$7,433 that would be necessary to fund the project in full. In FY '21 the County included funding in the amount of \$651,498 for Integrated Delivery Networks. This is a project that the State set up with an 1115 waiver and the project has an end date of December 31, 2020. For the past two (2) years the counties have been asked to contribute to the funding of the seven (7) IDN's, all counties have contributed but not at the rate which was requested. CY 2020 (our fiscal year 2021) is the final year of the funding and we were being asked to commit to funding the full amount requested. At the time that our budget was prepared last spring, that was the understanding of the Commissioners and therefore, we included those funds in the budget. As it looks now most counties have decided that they will not be contributing any funding as most IDN's still have plenty of operating funds and their programs are winding down. In the past the counties have all agreed the funding would be the same formula for all counties and that the least common denominator would be used, since that is likely to be zero this year we do not anticipate expending these funds and anticipate that there will be a surplus in that line item and would respectfully request that you approve transferring \$7,433 from that budget line item (01-8625-050) to the Maintenance Capital Outlay line (01-9200-981) in order to cover the funds needed to complete that project.

MOTION: Rep. Egan moved request to transfer \$7,433 from the Integrated Delivery Network line item (8625) to the Maintenance Capital Outlay line (9200-981). Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being eight in favor and none in opposition the motion passes

CA Libby gave the following Treasurer's report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER’S REPORT
DATE: JANUARY 25, 2021

CURRENT CASH POSITION (as of 12/31/20)

Grafton County General Fund

Checking Account (ICS @ .35%)	\$21,379,821.39	(Woodsville Guaranty Savings Bank)
Investment Account (ICS @.35%)	\$ 665.32	(Mascoma Savings Bank)
Investment Account Money Market (.02%)	\$ 1,137.59	(NH Public Deposit Investment Pool)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%)	\$184,735.21	(Woodsville Guaranty Savings Bank)
Deeds Surcharge Money Market (.10%)	\$ 8,973.61	(Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.75%)	\$157,756.93	(Service Credit Union)
Nursing Home Capital Reserve (1.00%)	\$169,188.93	(Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/20-12/31/20) is \$55,740.31. Interest rates are significantly lower than anticipated when the budget was prepared. We will not make our revenue projections for FY '21 for interest.
- FY 2021 Tax Anticipation Notes:
 - Total Drawdown - \$750,000 @ .48% – Interest \$453.69. TAN was repaid to Woodsville Guaranty Savings Bank on December 15, 2020. We borrowed a total of \$3,250,000 less this fiscal year than last.
- Tax bills – Taxes have all been paid, we did have several towns who were late due to issues with the US Mail and the very big

snow storm on the due date. No interest was charged due to the extenuating circumstances. We collected a total of \$26,972,548 in tax revenue for FY 2021 (Enfield's payment is not reflected in December #'s but has been received in January.)

- The following Investment Plan was approved by the Commissioners on December 22, 2020:
 - Woodsville Guaranty Savings Bank – Insured Cash Sweep – .35% - All funds remaining in the County's possession after the investments below are made. This would be approximately \$17,000,000.
 - Mascoma Savings Bank – Insured Cash Sweep – .35% - \$5,000,000
 - D Bank – Money Market .20% - \$1,000,000
 - Bank of NH – Repurchase Agreement - .20% - \$1,000,000
- Investment letters were sent to all banks that have a branch located within Grafton County. These letters were sent out on December 14th with bids due back by the close of business on Friday, December 18, 2020. We received proposals from five (5) banks.
- All monies have been placed into the investment accounts in January.

CA Libby answered questions from the Committee.

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

CA Libby gave the following County Administrator's Report:

County Administrator's Report
January 25, 2020

- ❖ Jail Census: 38 in-house; 3 on Electronic Monitoring; 1 in FIRR
~; 20 Pre-trial Services

❖ Nursing Home Census: 104

Financial Reports

Grafton County operates on a July 1st – June 30th fiscal year.

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

Payer Source	FY 2021 Budget	FY 2021 YTD Actuals
Medicaid	92	83
Medicare	4	2
Private Pay	22	22
Veterans	2	1
Total	120	108

- COVID continues to have a negative impact on the revenue at the nursing home. The chart above is as of December 31st. We are below our budgeted census in all payer sources except Private Pay where we are equal. We are behind by \$454,965.59 through the first six (6) months of FY '21. We have received \$227,835.12 in federal stimulus payments thus far in FY '21 which has offset our loss and we have received reimbursement of \$29,500 for COVID testing these payments have the nursing home total revenue behind by \$197,630.47. These funds can be used for lost revenues or for COVID related expenses. Our current census is lower at 104. However, our Medicaid reimbursement rate increased by \$8.78 January 1st and that increase was not included in the budget so that will be helpful. The reason for the low census is due to very limited admissions since

March due to the quarantine requirements for new admissions.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – we have not received the 2nd quarter payment at this time.
- The Department of Corrections is showing a negative variance currently. This is due to a lower inmate census and the Bureau of Drug and Alcohol Services (BDAS) grant that we have does not reflect revenue for October – December.
- The farm is above revenue currently due to the sales of the farm stand and the farm is currently working on reducing the number of heifers in the herd, therefore we are ahead on the sale of livestock. Due to COVID we remain under a quota of milk that can shipped each day, this was accounted for in the budget and the milk revenue is on-target.
- The Sheriff’s Department is showing a negative variance. The leading cause of this COVID related. Several sources of revenue are generated directly from court functions and with the court, doing very limited business the Sheriff’s department has not provided the same level of services. Additionally revenue generated from fees which covers from service of papers (evictions, lawsuits, etc.) have been very slow due to COVID. I would project that the Sheriff’s department will likely finish the year below revenue projections.
- County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement. These grants are direct reimbursement for expenditures. What this means is that when the grant revenue shows below that is because the expenses are below.
- The Register of Deeds revenue is up tremendously. The first six months of the fiscal year have been very busy and have brought in a great deal of revenue. Deeds revenue is 77% collected in the first six months. December was a historically high month.
- The other category in our revenue is up due to several large unanticipated revenues. One is the COVID expenses that we were reimbursed for through the Governor’s Office for Emergency Relief and Recovery and the other was a Return of Surplus from our health insurance provider. The portion

of that return that was from the monies that employees contributed was returned to them and the balance was retained by the county.

Expenses

- Through six (6) months, we have a few departments that are showing negative variances.
 - VAWA Grant – Due to a change in health insurance plans that was not known when the budget was prepared.
 - IT – Most all service contracts on IT related equipment and software are paid in July – causing a negative variance for the first several months of the fiscal year.
 - Medical Referee – Will likely be over-expended at year-end. This negative variance is only for five (5) months as we had not received December's invoice when the month was closed.
 - Capital Outlay and Bonded Debt are showing over due to an uneven amount of spending in the first six (6) months. These will even out as the year goes on.
 - Long-Term Care Stipend – This is a program that was put in place by the State of NH – Payroll taxes associated with these stipends were not covered as part of the reimbursement in the 2nd round – during the first round we used GOFERR funding to cover. This line still has reimbursements that have not been received yet so it will not show as much of an over-expenditure as there is currently.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.
- 50% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the December report we are at 50.36% which is slightly ahead for revenue and at 46.01% or under expended by \$1.9M. This all factors into the unassigned fund balance which at this point \$6,730,305.69...
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.

- Almost every account that is listed is COVID related. We set up separate accounts for each department to track expenses. The majority of these expenses are currently being reimbursed by funds that county was allocated by GOFERR. We will do transfers to cover these lines at year-end.

CA Libby answered questions from the Committee.

MOTION: Rep. Abel moved to accept the County Administrator’s Report. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being eight in favor and none in opposition the motion passes

New Business:

Rep. Weston asked when the Bylaws Committee would be meeting. Rep. Sykes stated that they would need to follow up with Rep. Ladd, as he is the chair of that committee.

Rep. Murphy stated that given the impacts of Covid 19 on the budget, he asked if there were any major projects that they should be aware of that will be in the upcoming budget that were either put on the backburner or are new that they should be thinking about. Commissioner Piper stated that they will make those recommendations when they make the Commissioners proposed budget. It is always a very difficult act of providing needed services and being sensitive to tax payers. They always consider what they can put off and what needs to be done.

Comments from the Delegates:

Rep. Sykes stated that the County has had issues with Woodsville Water and Light in terms of finding out how they charge for their services. He asked the Commissioners and CA Libby if they have been aware that there is an effort underway for a community power coalition project within the City of Lebanon, Town of Hanover, Cheshire County and the City of Nashua. Commissioner Piper stated that she has not been following it but she is the President of the New Hampshire Association of Counties and they made

their legislative orientation to new members in the municipal committee. She was then contacted by Latha Mangipudi after the Committee Meeting and asked if they could send Commissioner Piper information on it. She is still waiting to receive this information, which she will be sending to Supt. Oakes.

Next Meeting Date – March 22nd 9am

Rep. Sykes asked if there were any comments from the public. There were none.

10:08 AM with no further business, the meeting adjourned.

Sincerely,

Joyce Weston, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
March 22, 2021

PRESENT: Representatives Abel, Egan, Folsom, Gordon, Greeson, Ladd, Murphy, Sykes and Weston, Register Monahan, Treasurer Hill, Commissioner Piper, Commissioner Lauer, Commissioner Ahern, County Administrator Dorsett, Finance Director Libby, Administrative Assistant Norcross.

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

Rep. Gordon noted that Rep. Sykes will be late to the meeting and has asked that Rep. Gordon fill in until he arrives.

Rep. Gordon read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, the Board is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to the meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, this is to confirm we are:

- m) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting

through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone +1 646 558 8656 and using Meeting ID 828 7256 5351 password: 849482 or by clicking the following website address:

<https://us02web.zoom.us/j/82872565351?pwd=OW4vYlFNOXZMajFoVldPVERhMDg4QT09>

- n) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- o) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Julie Libby at (603) 787-6941 or email at: jlibby@co.grafton.nh.us.
- p) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Weston called the attendance roll call. Rep. Abel "here" and no one is in the room with him during this meeting. Complex. Rep. Folsom "here" and no one is in the room with her during this meeting. Rep. Gordon "here" and is at the Grafton County Complex. Rep. Greeson "here" and there is no one in the room with him during this meeting. Rep. Murphy "here" and there is

no one in the room with him during this meeting. Rep. Ladd “here” and no one is in the room with him during this meeting, Rep. Weston “here” and there is no one in the room with her during this meeting,

Rep. Gordon stated that the committee needed to approve the minutes from the January 25th Executive Committee meeting.

MOTION: Rep. Abel moved to approve the minutes from the January 25th Executive Committee meeting. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Ladd “abstained” Rep. Murphy “yes”. With the vote being six (6) in favor and one abstention 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: MARCH 22, 2021

CURRENT CASH POSITION (as of 02/28/21)

Grafton County General Fund
Checking Account (ICS @ .35%) \$ 10,535,839.97 (Woodsville Guaranty Savings Bank)
Investment Account (ICS @.35%) \$ 5,003,126.55 (Mascoma Savings Bank)
Investment Account Money Market (.02%) \$ 1,137.65 (NH Public Deposit Investment Pool)
Investment Account (Money Market .20%) \$ 1,000,253.51 (TD Bank)
Investment Account (Repurchase .20%) \$ 1,000,252.09 (Bank of NH)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%) \$197,049.78 (Woodsville Guaranty Savings Bank)

Deeds Surcharge Money Market (.10%) \$ 4,258.74 (Woodsville Guaranty Savings Bank)

Dispatch Capital Reserve (.75%) \$158,047.69 (Service Credit Union)

Nursing Home Capital Reserve (1.00%) \$169,462.61 (Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- **The Combined Accumulated interest in the current fiscal year (7/1/20-02/28/21) is \$70,499.29. Interest rates are significantly lower than anticipated when the budget was prepared. We will not make our revenue projections for FY '21 for interest.**

MOTION: Rep. Weston moved to approve the Treasurer’s Report. Rep. Murphy seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Murphy “yes”, Rep. Weston “yes”. With the vote being six (6) in favor and none in opposition the motion passes.

Commissioner Piper gave the following Commissioners’ Report:

Commissioners’ Report
March 22, 2021

- The Commissioners would like to introduce Andrew Dorsett the new County Administrator. CA Dorsett began his employment at Grafton County on February 16, 2021. County Administrator Libby is transitioning to Finance Director at this time.
- Grafton County Nursing Home COVID Testing Update. Results from our last testing cycle for all residents and staff were negative. Because we have had two (2) weeks of testing results with no additional positive cases, we are now back into surveillance testing and are scheduled to conduct our next round on March 22nd and 23rd.

- GCNH Vaccination Update: We are currently at 90% of all residents who are fully vaccinated and 65% of staff with more being completed over the next two weeks.
- The census at the nursing home continues to be a challenge due to COVID. Admissions have been very slow. Our budgeted census is 120 for FY '21 and through the first eight (8) months of the year, the average census is 108. With the implementation of vaccinations admissions have started to pick up. If an admission comes to us fully vaccinated then they do not have to go through the quarantine process. The nursing home only has two (2) beds available for residents needing to be quarantined. FD Libby will discuss financial impacts of this during her report.
- FarmDoC: Commissioner Ahern has introduced a document entitled FarmDoc which is a collaboration with the Farm and the Department of Corrections. The document supports reviewing the future of the farm in a whole systems/permaculture method. Commissioner Ahern and staff have begun reviewing the plans with Resilience Planning to develop a phased approach that considers all operational and structural conditions and needs in order to implement the plan. Currently, automation and staffing needs are being reviewed. The Commissioners have voted to support the four main goals of the FarmDoc:
 1. Reduce county spending by purchasing less food from SYSCO, and other food vendors (presently budgeted at around \$200,000.00 per year) and replacing "off farm purchased foods" with "on farm" produced and processed food.
 2. Increase Farm revenue by introducing new sources of income, such as Christmas trees.
 3. Provide "residents of the DOC" with healthy, locally grown, food, and "learning opportunities" in the agricultural industry
 4. Reduce the County Tax Burden on Grafton County

Taxpayers.

A copy of the FarmDoC is enclosed with this report. This initiative represents a new and exciting opportunity to make the farm sustainable and enhance its usefulness within Grafton County.

- Review of Steve Whitman's (Resilience Planning) Existing Conditions study is on-going. Commissioner Ahern and department

- heads are exploring inclusion of FarmDoC components into a Capital Improvement Plan (CIP)
- The Architectural & Engineering (A&E) Assessment Project for the Courthouse is on-going. Ray Ward of EH Danson has confirmed that a preliminary report will be available at the end of March.
 - The population at the jail has dropped over the past several months. The average daily population for FY '21 through February has been 41. We have continued to be challenged with inmate labor as many of the inmates are not sentenced and awaiting action by the courts, which continue to be conducting limited business.
 - Broadband Committee Update: COVID has heightened the need for work and school from home, as well as population relocation, market demands/needs for Grafton County resident's/businesses access to adequate broadband. The Committee has produced a draft layout of a county-wide fiber optic backbone. NH Electric Cooperative has verbally offered to partner with the county in this effort. With significant federal stimulus specifically authorized for broadband, among other things, the Commission authorized funds to explore/prepare planning efforts to better position the County should it move forward with a solution.
 - American Rescue Plan Act of 2021 – Grafton County estimated to receive \$17,432,836 – first ½ within 60 days of passage (early May) second ½ 1 year later. Counties have until December 31, 2024 to spend. County is still reviewing details and working with the NHAC for guidelines – funds will be placed in a separate account and dedicated when they are received. These funds are specifically authorized the following uses: to respond to or mitigate COVID public health or its negative impacts, provide government resources through covering revenue losses, investments in water, sewer or broadband infrastructure, and premium pay for eligible workers.
 - Department heads have begun presenting budgets. Commissioners will meet in April to come up with a Commissioners' Proposed Budget for your review in June.
 - Commissioner Lauer sits on County/State Finance Committee – discussions on-going regarding the decrease in the FMAP (Federal Medical Assistance Program) percentage with the original CARES Act (it was a 50/50 split – the CARES act last March changed that to 56.20% federal 43.80% non-federal) and how the State has utilized that. In NH per statute, the counties pay 100% of the non-federal share and thus believe that this savings should have been

passed onto them, however, the state has utilized the funds for their own needs. Also, discussions with the State regarding the County cap as proposed by the Governor and potential impacts on ProShare. The County cap is established each biennium by the Legislature under RSA 167:18-a. Counties shall reimburse the state for expenditures for recipients for whom such county is liable who are eligible for nursing home care and are receiving services from a licensed nursing home, or in another New Hampshire setting as an alternative to a licensed nursing home placement and are supported under the Medicaid home and community-based care waiver for the elderly and chronically ill, as such waiver may be amended from time to time, to the extent of 100 percent of the non-federal share of such expenditures.

- UKG Time & Attendance, Payroll and HR Software update – the system is now live. Employees are using the Time and Attendance system and the first live payroll from the system will be 4/2.
- The County Attorney has reported that Grand Jury will starting being in person at the courthouse in May and Jury Trials will resume in April.
- Juvenile Restorative Justice Program Discussion – See Attached document.

Rep. Gordon asked what the purpose of the farm is. They only have one (1) inmate that can work. He also asked what the cost of the Farmdoc program is that Commissioner Ahern is proposing. Commissioner Ahern stated that many costs have not yet been determined. Many items are based off having the appropriate factors in place. He stated that they are not looking to put any money in the upcoming budget for this time. Commissioner Piper noted that one of their priorities is not to compete with local businesses. In this whole project, which is in its very beginning stages, labor is the biggest issue that they have on the Farm. She explained that the hope is by growing and processing food, the county could cut costs. She noted that their new County Administrator brought the permaculture idea to the table. CA Dorsett explained that they are not jumping into any aspect to this. They are taking a step back and looking at the document to see if it makes sense and to figure out what the purpose of the farm is. They are teaming up with Resilience Planning to discuss these topics. They are currently working with them and developing a phased approach to changes that can be made overtime with the Farm operation.

Rep. Sykes arrived via Zoom and stated that no one was in the room with him during this meeting.

Restorative Justice Discussion – Rep. Gordon stated that as he understands, there has been a division of labor in terms of Valley Court Diversion, CADY and the County and the funds have been divided up equally. There is a plan to change that and as he understands, it is a matter of cost savings. There is \$40,000 going to each of the three (3) areas. Commissioner Piper noted that the County has given Valley Court Diversion and CADY each \$40,000 a year. She stated that the County does not receive \$40,000 a year to run the Haverhill area program. She stated that the information sent out to the Delegation asking them to not fund Grafton County’s program is an error.

Rep. Gordon stated that he represents five (5) different towns with three (3) different schools. All three (3) are connected to the agencies that provide these services. They like the services they are provided and do not want to switch. They have developed relationships and CADY also provides preventative services. He stated that what he understands from being involved in government is that they are going to take away from these agencies and give to the county to run. Government will grow and the bureaucracy will grow. It will save money now but will not continue long term. He noted that taking local services away from his community and bringing them to Haverhill does not sit well. Commissioner Piper stated that the county does not want to take clients from the agencies. She explained that their contract with CADY is for service, it is not for operating costs. During a conversation with them and Valley Court Diversion, the belief was that the \$40,000 was needed partially for operating costs, and the Commissioners did not feel that was what taxpayers should be paying for.

AS Director DePalo discussed what the plan was moving forward and why these changes were made. She explained that the contracts do not cover preventative and operational services. When the Delegation met in 2013 to provide funding for these agencies, it was for services that each agency will provide. She explained that in doing the research with CADY and Valley Court Diversion, the numbers do not justify the amount of money the county taxpayers are paying. This year CADY has had three (3) juveniles, and they were paid \$40,000. She noted that the County does not just have space in Haverhill; they have office space in Lebanon and Plymouth as well. They are an entire county program, not just the Haverhill area. She stated that they could save \$80,000 by bringing the numbers in house. Both Valley Court

Diversion and CADY have said they can maintain their programs without county funding and get their own referrals. She explained that they are not taking clients from these agencies rather now the Police Departments would now have a choice as to who they want to refer cases too. They have no intentions of competing for clients. She stated that it was great to provide this funding to get these programs started but, now as nonprofits, they have more avenues for funding than the County does. AS Director DePalo further discussed the topic with the committee and answered more questions.

MOTION: Rep. Sykes moved to approve the Commissioners’ report. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seven (7) in favor and none in opposition the motion passes.

County Administrators Comments – County Administrator Dorsett.

CA Dorsett stated that he has been serving in the new role for a month now. He has been meeting with county stakeholders, department heads and has been working on the budget. He stated that the Commissioners, Executive Committee and Delegation has a lot to be proud of, as the Grafton County Complex is a very well cared for facility and has a strong management team. He stated that he looks forward meeting all the Representatives individually and working with everyone.

FD Libby gave the following Finance Director’s Report:

March 22, 2021

- ❖ Jail Census: 42 in-house; 2 on Electronic Monitoring; 0 in FIRRM ~; 23 Pre-trial Services
- ❖ Nursing Home Census: 105

Financial Reports

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

Payer Source	FY 2021 Budget	FY 2021 YTD Actuals
Medicaid	92	83
Medicare	4	3
Private Pay	22	21
Veterans	2	1
Total	120	108

-
- COVID continues to have a negative impact on the revenue at the nursing home. The chart above is as of February 28, 2021. We are below our budgeted census in all payer sources except Private Pay where we are equal. We are behind by \$589,775.02 through the first eight (8) months of FY '21. We have received \$354,482.58 in federal stimulus payments thus far in FY '21 which has offset our loss and we have received reimbursement of \$133,500 for COVID testing these payments have the nursing home total revenue behind by \$101,792.44. Our current census is lower at 103. The reason for the low census is due to very limited admissions since March, 2020 due to the quarantine requirements for new admissions.
- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – current revenue reflects 2 quarters.
- The Department of Corrections is showing a negative variance currently. This is due to a lower inmate census and the Bureau of Drug and Alcohol Services (BDAS) grant that we is lagging behind due to low census numbers and contract renewal.
- The farm is above revenue currently due to the sale of livestock. The farm is currently working on reducing the number of heifers in the herd. Due to COVID, we remain under a quota of milk that can shipped each day, this was

accounted for in the budget and the milk revenue is on-target.

- The Sheriff's Department is showing a negative variance. The leading cause of this COVID-related. Several sources of revenue are generated directly from court functions and with the court doing very limited business the Sheriff's department has not provided the same level of services. Additionally revenue generated from fees which covers from service of papers (evictions, lawsuits, etc.) have been very slow due to COVID. I would project that the Sheriff's department will likely finish the year below revenue projections.
- County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement. These grants are direct reimbursement for expenditures. What this means is that when the grant revenue shows below that is because the expenses are below.
- The Register of Deeds revenue is up tremendously. The revenue projections for FY '21 have already been met! The first eight months of the fiscal year have been very busy and have brought in a great deal of revenue. February was another very high month.
- The other category in our revenue is up due to several large unanticipated revenues. One is the COVID expenses that we were reimbursed for through the Governor's Office for Emergency Relief and Recovery and the other was a Return of Surplus from our health insurance provider. The portion of that return that was from the monies that employees contributed was returned to them and the balance was retained by the county.

Expenses

- Through eight (8) months we have a few departments that are showing negative variances.
- VAWA Grant – Due to a change in health insurance plans that was not known when the budget was prepared.
- IT – Most all service contracts on IT related equipment and software are paid in July – causing a negative variance for several months into the fiscal year.

- Medical Referee – Will likely be over-expended at year-end. This negative variance is only for seven (7) months as we had not received February’s invoice when the month was closed.
- Capital Outlay and Bonded Debt are showing over due to an uneven amount of spending in the first six (6) months. These will even out as the year goes on.
- Long-Term Care Stipend – This is a program that was put in place by the State of NH – Payroll taxes associated with these stipends were not covered as part of the reimbursement in the 2nd round – during the first round we used GOFERR funding to cover. This line still has reimbursements that have not been received yet so it will not show as much of an over-expenditure as there is currently.
- ❖ Pro-rated Report: This report looks at the percent 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 67.27% which is slightly ahead for revenue and at 60.18% or under expended by \$3.1M. This all factors into the unassigned fund balance which at this point \$7,553,277.
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - Almost every account that is listed is COVID related. We set up separate accounts for each department to track expenses. The majority of these expenses are currently being reimbursed by funds that county was allocated by GOFERR. We will do transfers to cover these lines at year-end.

MOTION: Rep. Weston moved to approve the Finance Director’s report. Rep. Folsom seconded the motion. Rep. Abel “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Ladd “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seven (7) in favor and none in opposition the motion passes.

Budget Meeting Dates – The Committee discussed scheduling and possible meeting dates. They set tentative dates of June 1st, June 4th, June 8th, June 11th and June 15th all at 3:00PM if needed.

Next meeting - May 24th at 9:00am

10:56 AM with no further business, the meeting adjourned.

Sincerely,

Joyce Weston, Clerk

EXECUTIVE COMMITTEE MEETING
Administration Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
May 24th, 2021

PRESENT: Representatives Sykes, Ladd, Abel (via Zoom), Folsom (via Zoom), Gordon, Greeson (via Zoom), Murphy (via Zoom), Weston (via Zoom), Egan (via Zoom), Treasurer Hill (via Zoom), Commissioners Piper, Ahern, Finance Director Libby, County Administrator Dorsett, Temporary Admin Jessica Jackson, Francis Muzzy.

Rep. Sykes called the meeting to order at 4:00 PM.

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, the Board is authorized to meet electronically.

Please note that there is a physical location to observe and listen contemporaneously to the meeting, at 3855 Dartmouth College Highway, No. Haverhill, NH. However, in accordance with the Emergency Order, this is to confirm we are:

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Board have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting ID849 3770 5955 Passcode:

177096, or by clicking the following website address:

www.co.grafton.nh.us

- b) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Andrew Dorsett at (802)745-7360 or the Grafton County Commissioners' Office at: (603) 787-6941
- d) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Weston called the attendance roll call at 4:07 PM. Rep. Abel "here" and no one is in the room with him during this meeting. Rep. Egan "here" and no one is in the room with him during this meeting. Rep. Folsom "here" and no one is in the room with her during this meeting. Rep. Gordon "here." Rep. Greeson "here" and no one is in the room with him during this meeting. Rep. Ladd "here." Rep. Murphy "here" and no one is in the room with him during this meeting. Rep. Sykes "here." Rep. Weston "here" and no one is in the room with her during this meeting.

At 4:12 PM, the Committee recited the Pledge of Allegiance.

MOTION: 4:13 PM Rep. Gordon stated that the Committee needed to approve minutes from the March 22nd Executive Committee Meeting. Rep. Weston seconded the motion. Rep.

Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Ladd “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being nine (9) in favor and none in opposition, the motion passes.

At 4:15 PM, Treasurer Hill gave the following Treasurer’s Report.

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE

FROM: KAREN LIOT HILL, TREASURER

SUBJECT: TREASURER’S REPORT

DATE: MAY 24, 2021

CURRENT CASH POSITION (as of 04/30/21)

Grafton County General Fund

Checking Account (ICS @ .35%) \$ 5,684,008.55 (Woodsville Guaranty Savings Bank) Investment Account (ICS @.35%) \$ 5,005,635.25 (Mascoma Savings Bank) Investment Account Money Market (.02%) \$ 1,137.69 (NH Public Deposit Investment Pool) Investment Account (Money Market .20%) \$ 1,000,530.32 (TD Bank)

Investment Account (Repurchase .20%) \$ 1,000,597.37 (Bank of NH)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.00%) \$197,379.33 (Woodsville Guaranty Savings Bank) Deeds Surcharge Money Market (.10%) \$ 11,192.77 (Woodsville Guaranty Savings Bank) Dispatch Capital Reserve (.75%) \$158,232.11 (Service Credit Union) Nursing Home Capital Reserve (1.00%) \$169,745.99 (Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/20-04/30/21) is \$78,992.21. Interest rates are significantly lower than anticipated when the budget was prepared. We will not make our revenue projections for FY '21 for interest.

- Currently evaluating investment options for the American Rescue Funds that the county will be receiving.

Treasurer Hill added that the County is receiving \$8 million in ARPA funds and that the County is trying to determine what interest rates are available from banks in the area as the funds will have to be held in a separate account. Bank of NH has offered 0.30% interest, which has been the most competitive rate so far.

Rep. Greeson asked what the restrictions were in terms of looking at investment vehicles, and if it had to be through a local bank. He wanted to know if the Committee could look into options that would yield a better interest rate. Treasurer Hill explained that the investment of public dollars is a highly regulated environment, and that within the context of state statutes, she has made it her practice to send a letter to all banks that have presence within Grafton County. This was not a requirement, she explained, but a personal value of hers to bank with banks doing business within the county. She added that she does want to ensure they are receiving the most competitive rate and that her department evaluates what interest rates are, looks at liquidity, etc. She worked with FD Libby on cash flow needs for the county in order to maximize the yield while meeting priorities and goals for liquidity. They are very restricted in the types of institutions and instruments the County can invest these funds in.

MOTION: 4:26 PM Rep. Gordon made a motion to accept treasurer's report by Gordon. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Ladd "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being nine (9) in favor and none in opposition, the motion passes.

At 4:27 PM, Commissioner Piper presented the following Commissioners' Report:

**Commissioners' Report
May 24, 2021**

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

- **Nursing Home update:** Grafton County Nursing Home COVID Testing Update. Results from our last testing cycle for all residents and staff were negative. Because we have had two (2) weeks of testing results with no additional positive cases, we are now back into surveillance testing and are scheduled to conduct our next round on June 7th and 8th.
- GCNH Vaccination Update: We are currently at 94% of all residents who are fully vaccinated and 72% of staff with more being completed over the next two weeks.
- The census at the nursing home continues to be a challenge due to COVID. Admissions continue to be slow. Our budgeted census is 120 for FY '21 and through the first eight (8) months of the year the average census is 108. The current census is 107. With the implementation of vaccinations admissions have started to pick up. If an admission comes to us fully vaccinated then they do not have to go through the quarantine process. The nursing home only has 2 beds available for residents needing to be quarantined for new admissions.
- **Farm DoC:** Commissioner Ahern, Farm Manager Nelson, and County Administrator Dorsett continue to explore ways to overcome labor, equipment, and logistical challenges to implement Farm Doc. FarmDoc, which is presented as a collaboration with the Farm and the Department of Corrections, is being reviewed for increased capacity building through coordination with UNH CE, higher education research and internships, local farming partnerships, and consideration for the potential of workforce housing development for labor acquisition. The project is still in the early planning stages.
- **County Complex:** We've received a proposal from Resilience Planning to incorporate the Existing Conditions study, Farm DoC and gather additional information into a Capital Improvement Plan (CIP).
- The Architectural & Engineering (A&E) Assessment Project for the Courthouse has been completed. Ray Ward of EH Danson has presented the preliminary report and it is available for review online. The redevelopment of the existing Courthouse is determined to be costlier than a new building. CA Dorsett and

Maintenance Director Oakes have initiated discussions with the State to determine options for future consideration. Considerations include a County developed and operated facility with lease agreements with the State, a State constructed facility with the County either construction a new facility for County uses or the County being a lessee of the State. Each option could also include a P3 scenario.

- The Building Automation Project is now underway after significant delays. This project will replace existing control software for increase efficiency in operation and operability across a variety of hardware/software platforms.

- **IT:** An IT security, operations, and equipment audit is underway. With recent news of high-level security risks such as the “Solar Winds,” and pipeline hacking, taking a proactive security stance is needed. The results of the audit will provide the County with a strong understanding of any risks and resolutions.

- **Jail:** The population at the jail has dropped over the past several months. The current in-house census is 67, with another 28 being monitored (2 electronically). We have continued to be challenged with inmate labor as many of the inmates are not sentenced and awaiting action by the courts, which continue to be conducting limited business.

- **Broadband Committee Update:** At this point we have committed \$4,500 towards the initial planning phase of this project. CA Dorsett and the Broadband Committee successfully partnered with NCIC to obtain a technical assistance grant of \$5,000. The Committee has engaged the services of two technical contractors to assist in the effort. A request for Federal direct aid has been submitted. Representative Eagan has dedicated time to assist the Committee in its efforts.

- **County Complex:** Grafton County is exploring a microgrid solar project to provide power for the County Complex in Haverhill. CA Dorsett is coordinating with UNH, BEA, FEMA, DOE, NCIC and others on the project. Early conversations are exploring collaboration with CDFA and USDA as potential sources of technical planning funds.

- While COVID had heightened the need for work home, recent changes by the Biden Administration and the CDC now allow the County to move closer to normal County operations. All County employees have been issued a date to return to working on site with exception by individual request. This begins May 23rd.

- **American Rescue Plan Act of 2021:** Grafton County is confirmed to receive \$17,432,836 – first ½ within 60 days of passage (early May), second ½ 1 year later. Counties have until December 31, 2024 to spend the funds. The County will be placed in a separate account and dedicated when they are received. These funds are specifically authorized to respond to or mitigate COVID public health or its negative impacts, provide government resources through covering revenue losses, investments in water, sewer or broadband infrastructure, and premium pay for eligible workers. CA Dorsett will have some initial concepts on use of these funds, with the focus of utilization for continued financial benefit to the County.

- **Budget:** The Commission has completed its Proposed 2022 Budget. The County has faced an unprecedented year due to COVID 19. With over a million dollars lost in revenue and additional costs downshifted to the County from the State, the Commissioners were faced with some very difficult decisions in addressing the Budget. Through the focused work of the County administration and the department heads, an almost flat budget was unanimously approved by the Commission.

- **FMAP:** Commissioner Lauer sits on County/State Finance Committee – discussions are on-going regarding the decrease in the FMAP (Federal Medical Assistance Program) percentage with the original CARES Act (it was a 50/50 split – the CARES act last March changed that to 56.20% federal 43.80% non federal). There is language included in the house approved version of HB2 that would correct this issue going forward the language is as follows: "If at any point the Federal Medical Assistance Percentage increases, the counties' portion of the non-federal share shall be reduced by the amount of the increased federal percentage, if allowable under federal law and subject to any conditions on the funding" Additionally, included in the house approved version of

HB 2 is the following language "(4) For fiscal year 2021, in addition to the \$5,000,000 allocated pursuant to subparagraph III(b)(3), a credit of \$9,721,305 shall be allocated among the counties based upon their relative proportions of residents aged 65 years of age or older who are Medicaid recipients." This would give the counties monies back for FY '21 for the adjusted FMAP rate. If this section of HB 2 passes without change it will rectify the issue.

- **The County Attorney:** has reported that Grand Jury will be starting beginning in person at the courthouse in this month Jury Trials will resume in April.

- **Alternative Sentencing:** DePalo is scheduling meetings with Grafton County police departments to meet new officers. In-person client meetings are resuming with some telehealth visits continuing. Mental health and substance abuse issues with participants continues to increase. There are increasing therapeutic reentry program CARE sentences and our program is working with Probation & Parole, identifying potential clients. A solid date for reentry into the Lebanon, Littleton, and Plymouth courts is still pending. MHC and GCCMH discussions to consider a partnership with NCHC for mental health enhancement track to drug treatment court. Alternative sentencing and other organizations are highlighting the need for a felony track for Mental Health Court.

Rep. Gordon asked what county operations are currently housed in the Courthouse. Commissioner Piper replied that there was space for the County Attorney, release space for the DMV, Parole, and Dispatch. Commissioner Ahern added that there used to be a room for the BAR Association but this has been shifted over to the County Attorney's office. Rep. Gordon stated that it sounds like it would be best for the state to build a courthouse.

Rep. Sykes expressed concern that a significant amount of money was spent updating the Dispatch Center in the Courthouse, and he wondered how this would factor into a potential new structure. Commissioner Ahern explained that the Commissioners had been provided with the engineering report and that the important part of the discussion is that many options were available

but that they have barely begun the conversation. The Assessment is available on the Grafton County Website.

MOTION: 4:56 PM Rep. Ladd made a motion to accept the Commissioners' report. Rep. Folsom seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Ladd "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being nine (9) in favor and none in opposition, the motion passes.

At 4:57 PM, County Administrator Dorsett gave the following report. (A Powerpoint presentation is included at the end of these minutes as a supplemental resource to the discussion).

Grafton County was given \$17 million in funding via the American Rescue Plan Act. The funds are meant to be used for public health response, to replace public health sector revenue loss, and/or to enhance water, sewer, and broadband. CA Dorsett is looking at this as an opportunity to address existing needs. All funds must be obligated by December 2024 and spent by December 2026. He is looking for sustained benefits versus short term response. Some of the projects he is looking at are FarmDOC and Broadband, and long-range resiliency projects such as waste water and energy. He is also exploring solar energy and a micro-grid energy project.

CA Dorsett explained that broadband is the lifeblood for the community, and has impacts across multiple levels and industries including real estate and schools. Currently, he is looking at mapping and eye-level cost in conjunction with the Grafton County Broadband Committee, and pursuing grant applications with a funding strategy that includes public private partnerships. Additional funding may come from ARPA, the Omnibus budget bill, Northern Borders Regional Commission, and US Economic Development.

CA Dorsett also reported that he is working with a number of organizations on exploration of a Micro-grid project on campus. This would be a resilient, cost-effective facility to lower energy costs, increase resiliency and disaster response, ensure reliable delivery of critical services, lower environmental impacts of operations, and more.

CA Dorsett mentioned that the County had a water study done years ago and that the Maintenance Department has confirmed that wastewater, electric, and water costs have gone up 100% over the past 10 years. He is in the early phases of investigating the possibility of a municipal septic treatment center, but water and sewer are both considered for use under ARPA funds.

Rep. Abel asked if there might be enough information about potential revenue that would come through this federal program in time to update the budget for the coming year, in the event that some of the revenue or expenditures might take place during that time, so that it could be integrated next month into the Commissioners' Budget.

Rep. Sykes explained that some of the funds can be used for lost revenue but that CA Dorsett has provided an "opportunity overview" of how the funds can be used. FD Libby explained that the bill does not replace lost revenue, it only identifies what revenue was lost, and allows them to allocate to County projects for government services that have not happened.

Rep. Egan asked if the ARPA funding would be solely for projects that the County has or if towns could request funds. Rep. Sykes stated that towns and cities will have their own allocations and that the money for the County is for the County. FD Libby added that the Commission needs to sit down and have a formal discussion still as the guidelines had only just been released via NACO.

Rep. Gordon stated that he understands the idea of using funds for the County's benefit, but that Broadband is a resource which needs to benefit communities, not just the County. CA Dorsett explained that he had met with NH Electric Coop and they they were developing a map. The proposed broadband backbone is going through major routes and each community would build the last mile which gets the broadband from the backbone to the community. He added that the town of Bristol is doing this right now and will hopefully have a model developed for communities after implementation.

MOTION: 5:20 PM, Rep. Weston moved to accept the County Administrator's report. Rep. Gordon seconded the motion. Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Ladd "yes", Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes".

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

At 5:21 PM, FD Libby gave the following Finance Director's Report:

**Finance Director's Report
May 24, 2021**

- ❖ Jail Census: 44 in-house; 2 on Electronic Monitoring; 0 in FIRR; 26 Pre-trial Services
- ❖ Nursing Home Census: 107

Financial Reports

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

Nursing Home Revenue:

Payer Source	FY 2021 Budget	FY 2021 YTD Actuals
Medicaid	92	82
Medicare	4	3
Private Pay	22	22
Veterans	2	1
Total	120	108

o COVID continues to have a negative impact on the revenue at the nursing home. The chart above is as of April 30, 2021. We are below our budgeted census in all payer sources except Private Pay where we are equal. We are behind by \$638,894.57 through ten (10) months of FY '21. We have received \$354,482.58 in federal stimulus payments thus far in FY '21 which has offset our loss and we have received reimbursement of \$133,500 for COVID testing these payments have the nursing home total revenue behind by \$150,911.99. Our current census is lower at 107. The reason for the low census is due to very limited admissions since March, 2020 due to the quarantine requirements for new admissions.

o Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – current revenue reflects 2 quarters.

o The Department of Corrections is showing a negative variance currently. This is due to a lower inmate census and the Bureau of Drug and Alcohol Services (BDAS) grant that we is lagging behind due to low census numbers and it is usually behind a month in receipts.

o The farm is above revenue currently due the sale of livestock. The farm is currently working on reducing the number of heifers in the herd. Due to COVID we remain under a quota of milk that can shipped each day, this was accounted for in the budget and the milk revenue is on-target.

o The Sheriff's Department is showing a negative variance. The leading cause of this COVID related. Several sources of revenue are generated directly from court functions and with the court doing very limited business the Sheriff's department has not provided the same level of services. Additionally revenue generated from fees which covers from service of papers (evictions, lawsuits, etc.) have been very slow due to COVID. The Sheriff's department will

finish the year below revenue projections.

- o County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement. These grants are direct reimbursement for expenditures. What this means is that when the grant revenue shows below that is because the expenses are below.
- o The Register of Deeds revenue is up tremendously. The revenue projections for FY '21 have already been met! The first 10 (ten) months of the fiscal year have been very busy and have brought in a great deal of revenue. Revenue continues to be above monthly projections.
- o The other category in our revenue is up due to several large unanticipated revenues. One is the COVID expenses that we were reimbursed for through the Governor's Office for Emergency Relief and Recovery and the other was a Return of Surplus from our health insurance provider. The portion of that return that was from the monies that employees contributed was returned to them and the balance was retained by the county.

Expenses

- o Through ten (10) months we have a few departments that are showing negative variances. Overall, the departments are under-spent by \$3.3M through ten (10) months.
- o VAWA Grant – Salary funds were underestimated when the budget was prepared.
- o Medical Referee – Will be over-expended at year-end. This negative variance is only for nine (9) months as we had not received April's invoice when the month was closed.
- o Bonded Debt is showing over due to an uneven amount of spending in the first ten (10) months. All bond payments

for FY '21 have been made. This will be at \$0 at year-end.

- o Nursing Home Admin – Is showing a negative variance due to the COVID testing expense. This is being offset by revenue.
- o Long-Term Care Stipend – This is a program that was put in place by the State of NH – Payroll taxes associated with these stipends were not covered as part of the reimbursement in the 2nd round – during the first round we used GOFERR funding to cover.
- o PT Department – Has a negative variance due to staff change in the Coordinator role. New position includes an increase in hours and salary, which wasn't anticipated.

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

- o 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 84.03% which is slightly ahead for revenue and at 76.54% or under expended by \$3.3M. This all factors into the unassigned fund balance which at this point \$7,244.834.

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

- o Many of the accounts listed are COVID related. We set up separate accounts for each department to track expenses. The majority of these expenses are currently being reimbursed by funds that county was allocated by GOFERR. We will do transfers to cover these lines at year end.
- o There are several accounts on here that have posting

- corrections that will correct their over-expenditure.
- o The COVID Testing line item is offset by \$445,500 in revenue (some of which has not yet been received)
 - o The balance of the lines are “normal” underestimates in the budget process and will have funds transferred to cover.

Rep. Gordon commented that as regards the jail census, this was likely going to stay down due to bail reform and changes to sentencing and incarceration. He asked if the staff could be reduced as a result. FD Libby confirmed that twice over the last year, Supt. Elliott has reduced staff based on low population and that the House of Corrections was currently operating at its lowest staffing point.

MOTION: 5:28 PM Rep. Egan moved approve the Finance Director’s report. Rep. Weston seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “abstain”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Ladd “yes”, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being nine (9) in favor and one abstinence, the motion passes.

Rep. Sykes stated that there was no old business to attend to and the Committee agreed.

FD Libby stated that the Committee needed to set a meeting date for the budget vote.

Rep. Sykes confirmed that the dates of June 1st, 8th, 11th, and 15th had all been reserved by the Committee to hear the Commissioners’ proposed budgets, all beginning at 3 PM. The Committee discussed meeting dates for the budget vote, and Rep. Sykes stated that June 28th at 9am was the concluded date for the meeting. FD Libby added that she would send out a schedule of the discussed meetings.

Rep. Sykes confirmed that the next meeting date is June 1st at 3 PM for the Commissioners’ Budget overview meeting.

With no further business, the meeting adjourned at 5:39 PM.

Sincerely,

Joyce Weston, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administrative Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
June 1st, 2021

PRESENT: Rep. Sykes, Greeson, Murphy, Weston, Abel, Egan, Folsom, Gordon, Ladd. Commissioners Ahern, Lauer, Piper, FD Libby, CA Dorsett, Jessica Jackson

ALSO: Susan Duncan, Supt. Elliott, HRD Clough, Register Monahan, NHA Labore

Rep. Sykes called the meeting to order at 3:01 PM.

Rep. Sykes read the following statement.

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu’s Emergency Order #12 pursuant to Executive Order 2020-04, the Board is authorized to meet electronically.

Please note that there is a physical location to observe and listen contemporaneously to the meeting, at 3855 Dartmouth College Highway, No. Haverhill, NH. However, in accordance with the Emergency Order, this is to confirm we are:

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Board have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting ID849 3770 5955 Passcode:

177096, or by clicking the following website address:

www.co.grafton.nh.us

- b) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Andrew Dorsett at (802)745-7360 or the Grafton County Commissioners' Office at: (603) 787-6941
- d) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Weston called the attendance roll call. Rep. Abel "here" and no one is in the room with him. Rep. Egan "here" and no one is in the room with him. Rep. Folsom "here" and no one is in the room with her. Rep. Gordon "here" at Grafton County Complex and no one is in the room with him. Rep. Greeson "here" and no one is in the room with him. Rep. Ladd, not present for roll call. Rep. Murphy "here" and no one is in the room with him. Rep. Sykes "here" at Grafton County Complex and no one is in the room with him. Rep. Weston "here" and no one is in the room with her. Eight (8) members were present and a quorum was declared.

Department of Corrections - Superintendent Elliott

At 3:06 PM, Supt. Elliott addressed the DOC budget. He reported that FY21 had been a rough year based on the low inmate population but he is

optimistic for FY22 since the courts have opened back up. The Inmate population was already at 56 at the time of this meeting, which was up from the daily average of 42. Supt. Elliott had provided an email to the Committee that morning. (See attached detailed report “**Grafton County Department of Corrections FY 22**”). He also reported that his department should be set up for federal inmates in FY22.

Revenue

Supt. Elliott reported that while his goal was a level-funded budget, due to extenuating circumstances like retirement increases from the state, the 6100 line (internal jail functions) was difficult to cut. He lowered the minimum staffing levels over the last month to help cut costs. FD Libby added that the COLA impacts the salary lines as well.

Supt. Elliott also reported that a 42 daily population count was the lowest population he has seen, and that this number includes Coos County. Rep. Gordon asked what the average prisoner count is per year. Supt. Elliott gave a rough estimate of about 100 daily as he does not calculate on an annual basis. Rep. Weston asked about 6100-395 and was wondering why the department used so many gloves. Supt. Elliott explained that in addition to the skyrocketing cost of gloves, his staff cannot reuse gloves and must change them with each new activity. Rep. Abel asked if there was anything the Committee should be aware of in regards to the staffing at the DOC. Supt. Elliott clarified his staffing numbers, noting that he has a number of people who have been out due to military service, FMLA, etc. and that the department is not losing people per se, just not filling shifts. Rep. Gordon asked with regards to the new bail law a year or so ago, did the DOC experience a reduction in inmate population at that time? Supt. Elliott explained that he did not see a reduction, and that instead the DOC experienced “turnstyle” turnover, which meant inmates left more quickly.

Community Corrections (6115 line)

Supt. Elliott provided an overview of this department, which is included in the attachments to these minutes. Community Corrections are very busy and perform a lot of services outside the facility. Rep. Gordon asked if the program helped to keep people from being incarcerated. Supt. Elliott reported that yes, these programs do help and reform happens more often than not.

6125 - Governors Commission Grant

Supt. Elliott explained that this is the line that provides the DOC with substance abuse treatments and was funded through a grant from the Bureau of Drug and Alcohol Services. He commented that it's a good service and much-needed in the DOC. The increases are primarily due to retirement, COLA, and merit increases.

Night Watchman

Supt. Elliott explained that the night watchmen patrol the county complex making sure the farm and farm animals are safe, making sure no fires are present, county vehicles are secure and reporting any suspicious activity. Increases on this line were primarily due to the COLA.

Supt. Elliott confirmed there was no request for capital outlay.

Rep. Gordon asked the bond status for the jail. FD Libby reported there were 9-10 years left and that there had been two bonds (one in 2010 and one in 2011) but both were refunded in 2016. The County should have them paid off by 2031.

Closing statement - Supt. Elliott stated that having been in corrections for four separate decades, the representatives should be proud to have such a multi-faceted department. On average, inmates return to their families in 22 days.

Human Resources Department - Karen Clough

At 3:33 PM, HRD Clough presented the HR Department budget. HRD Clough reported that it had been a challenging year, but that hopefully things are returning to normal. She reported that the HR budget is up \$13K due to salary lines (employees COLA and step increases). Health insurance saw a 3% increase in premiums. Retirement increased from 11-14 percent. There was a decrease in the Education line due to a one-time implementation of Kronos last year.

HRD Clough reported that the biggest change was the \$40K included for a wage study. She explained that this was last done in 2016 and that with change in economy and trends in the market, the County needs to be sure they have the best wage structure for the County and are able to compete.

Rep. Abel asked if the study was to be done in the coming year, would the changes be reflected in the next year. HRD Clough explained that if the budget passes, the County will put it out to bid and that yes, it would be reflected in the next fiscal budget. Rep. Sykes wanted to know if the Commissioners kept a position count history. HRD Clough stated that the wage charts for each fiscal year would reflect this information. Rep. Sykes commented that with the wage survey done, it might be good to start keeping track of this information and that he thinks the study needs to be done.

Rep. Gordon was curious about the differences in the recruitment retention line from the previous fiscal year. HRD Clough explained that this line usually includes job fairs, etc. which was not feasible over the course of the past year.

Register of Deeds - Kelley Monahan

At 3:45 PM, Register Monahan presented the Register of Deeds budget. (Please see attached report and surcharge chart for further information). Register Monahan explained that she is always trying to elevate the status of her department and that over the past year, \$39 billion was churned through the banking system in re-evaluation and refinancing, which was filtered through the registers of deeds country-wide and that COVID crashed the system last May/June. She is proud of her department for their service through this unprecedented times.

Revenue

Register Monahan went over her revenue sources document and explained that while she lans to come in just over \$500K in revenue this year, the current projection is \$95K, which she wants to keep conservative for now.

Expenses

Register Monahan reported that she had requested a one-time bonus for some staff as they have kept business “humming along with an agitated public”. She is also requesting her department be reviewed specifically in the upcoming wage study due to the changes they have been forced to adapt to. Register Monahan also presented a letter to the delegation requesting a salary increase off-cycle.

She had no changes to report on the Education line. Office supplies went up a little as COVID has changed how the department prioritizes projects. Regarding the Legal fees line, the department had to hire an attorney two years ago and she has to appear in court with the record. Regarding Postage, changes are due to e-postage. The Telephone line went up due to increased use of Zoom calls. She is requesting that the Internet Expense be a general operating expense because it is required to do business. Regarding the Microfilm storage line, this was budgeted at \$900 because they are only storing old microfilm. This year however, she is proposing a new Microfilm program, which is included in the “surcharge” line.

Regarding the computer software contract, the Commissioners had approved a 5-year renewal with Fiddler. \$40K was approved through the BOC for servers last year. The Fiddler contract is based on volume, and with the surge in volume, this line item was increasing. The cost is \$0.03/document. The Fiddler contract comes with a \$5million insurance policy for cyber attacks. A number of other services included. Overall, this results in \$110K that the Register of Deeds is contractually committed to. Rep. Egan asked if any of these contracts were paid with taxpayer fees. Register Monahan replied no and added that she believes with the state of the internet and cyber security, the department can't be safe enough.

On the Surcharge account, Register Monahan is proposing a one-time microfilm project for books 1 - 1774 through 2000. One copy would be kept in Keene storage, and one copy would be digitally kept. The film would be purchased out of the surcharge account, while the old film storage expense remains on its own line as an operating expense. The surcharge account also includes a line for \$5K for emergency expenses. For example, they had to replace a printer recently that was not accounted for.

Register Monahan explained that she has put off digitizing leatherbound record books. Two (2) companies offered to do it for \$180K, so her department has been doing it in-house to save on expenses. She reported that by the end of the year, the entire database should be online. She explained that the recommendation from the preservationist was to use binding on loose paper, and that she is looking for an additional \$15K for this archival project to purchase more boxes and binding paper. A leatherbound book costs \$3K versus the \$65 required for a box.

FD Libby stated that there was \$197K in the ISC account and about \$11K in the Treasurer's account. They are generating about \$3K a month that goes into that account. She estimates they would have about \$228K sitting in these accounts, and proposing to spend \$196K.

Rep. Gordon asked about the proposed Microfilm project and wanted to know if Keene was requiring the storage. Register Monahan explained that they would be taking on an additional and substantial load, plus the programs she discussed as part of the project. Rep. Gordon asked if there were any competitors to be considered. Register Monahan explained Iron Mountain was an option, but that they charged 75% cost. The storage in Keene would be 75% savings by comparison.

Nursing Home - Craig Labore

At 4:25 PM, NHA Labore presented his proposed budget for the Nursing Home.

Revenue

NHA Labore explained that his department bases numbers on the daily census. This year, they are proposing a decreased daily census of 114 residents due to the COVID pandemic and CDC requirements and Centers for Medicare and Medicaid Services. The Nursing Home needs to keep isolation units for COVID and non-vaccinated residents. NHA Labore is not proposing an increase to private pay raise. He is waiting to see how the Medicaid rate is, but they did remove a 3.1% state contribution allocated for this fiscal year; he is waiting for the final rate and should know by the middle of June. The Medicaid proportionate share program (Proshare Program, or PSP) increased to \$2million as an anticipated payment. NHA Labore had an encouraging webinar with the state that built their confidence in projecting this number. He reported it is the same situation with the bed tax revenue, that he had brought that number up from what was proposed in April another \$150K.

Rep. Abel asked if projected federal money coming into the counties was impacting the Nursing Home revenue in any way and NHA Labore confirmed that it is not. Rep. Abel asked if it was likely that more money could come in that is not included in this budget. NHA Labore explained that it is possible as there are talks of another relief payment. Rep. Abel asked

how unexpected revenue was handled. FD Libby reported that unexpected revenue just gets accepted as “unanticipated revenue”, and is used to offset expenses at the Nursing Home or goes into the funds balance at the end of the year. Commissioner Ahern added that there were no final regulations they could count on at that moment, and that it is nerve-wracking to prepare financial plans since the government has said if funds are improperly used, they can be taken back.

Expenses

NHA Labore reported that for each department budget, the wage lines reflect staff who are eligible to receive COLA and step increases.

NHA Labore stated that in the dietary department, there were no large changes although he had made a decrease in the food supply line which was reflecting on the current and proposed census. As such, he felt comfortable bringing this line down to \$30K.

Rep. Weston noted that in all 4 departments, the Workers’ comp line is down, and was curious as to the reason. FD Libby explained that their rates had decreased overall. Rep. Gordon asked with regards to the bed tax expense if it was based on when payments have to be made. NHA Labore explained that when they added \$150K extra into the revenue, they had to increase the expense as well. Rep. Gordon asked if this was based on the number of patients, and NHA Labore explained that it was based on quarterly revenue (1.5% tax on revenue per quarter).

NHA Labore explained that COVID has created difficulties with staffing in the nursing department. Contract nurses raised their rates due to industry trends, especially working in COVID units. The 40% rate increase for this department is due to the contract nursing lines. NHA Labore also mentioned the County is planning to begin an LPN program which will hopefully fill staffing needs.

Rep. Weston was curious why there was no increase in gloves, as the DOC had seen a substantial increase in that area. NHA Labore explained that the Nursing Home took advantage of the state PPE program, and they have an inventory built up. This was true for other PPE supplies as well.

NHA Labore said there was not much to report for the Housekeeping department, but noted that access to supplies (disinfectants, etc.) is improving. Last year, it was challenging to get appropriate cleaning chemicals, but thanks to the state PPE program, his department was able to access supplies through the state.

NHA Labore went over the Contract services lines and explained that these numbers were based on the current and projected census. As the census increases, the costs by the rehab company increase. They receive 20% of revenue for Part A and 60% for Part B of the program.

Rep. Sykes had more questions about the bed tax expense and wanted to know how the revenue budget is down, but the bed tax remains the same. NHA Labore explained that it's an educated guess. Rep. Sykes asked how this looked historically. FD Libby explained that she had gone back to 2014/2015 records, where the census had dropped, and that the bed tax in general is based off 1.5 of revenue. FD Libby feels comfortable that 1.4 is attainable next year, and stated that hopefully this is the lowest census point.

Capital Reserve Account Expenditure

NHA Labore went over some of the requests in this account which included:

- New Equipment: Total body stepper, which allows residents to stay in their wheelchair while getting an upper body workout. This would allow more rehabilitation work with residents, and the potential for more revenue.
- Van awning for the winter months, which would help ensure there is no snow falling off the roof during transportation appointments.
- Drier replacement - This is the 3rd and final replacement, which is replacing a 28-year-old unit.
- Flooring Replacement in the business office - Two residents lost control of their bowels which caused staining on the floor. The department wants to remove the carpet and put in laminate.
- Ductless A/C unit to help regulate temperatures and bring fresh air in.
- Barracuda email security.
- Awning installed on front of Nursing Home facing the farm. The Nursing Home was having more activities outside as of last year due to COVID, and they found this created a great activities area,

but they want to provide some covering for residents during high sun times.

- Electric beds - This is an on-going project that they are looking to complete.
- Additional mattresses to replace aging mattresses.
- Bariatric equipment - this request comprises the last three items. One resident is not going to be able to use regular equipment due to weight restrictions, so these would be to accommodate that resident's needs.

Closing Statements

Rep. Sykes stated that everyone should plan to be in-person for the Budget Meeting on June 15th.

At 5:34 PM with no further business, the meeting adjourned.

Sincerely,

Joyce Weston, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administrative Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
June 8th, 2021

PRESENT: Rep. Sykes, Greeson, Murphy, Weston, Abel, Egan, Folsom, Gordon, Ladd. Commissioners Ahern, Lauer, Piper, FD Libby, CA Dorsett, Jessica Jackson

ALSO: Supt. Oakes, Donna Lee, ASD DePalo, ITM Ruggles, Sheriff Stiegler, Dir Andross, Susan Duncan

Rep. Sykes called the meeting to order at 3:01 PM.

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020- 04, the Board is authorized to meet electronically.

Please note that there is a physical location to observe and listen contemporaneously to the meeting, at 3855 Dartmouth College Highway, No. Haverhill, NH. However, in accordance with the Emergency Order, this is to confirm we are:

- a. Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
- a. We are utilizing the Zoom platform for the electronic meeting. All members of the Board have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting

ID849 3770 5955 Passcode: 177096, or by clicking the following website address: www.co.grafton.nh.us

b. Providing public notice of the necessary information for accessing this meeting:

a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.

b. Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:

a. If anybody has a problem, please call Andrew Dorsett at (802)745-7360 or the Grafton County Commissioners' Office at: (603) 787-6941

b. Adjourning the meeting if the public is unable to access the meeting:

a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Weston called the attendance roll call. Rep. Abel "here" and his wife Roberta Burner is in the room with him. Rep. Egan "here" and no one is in the room with him. Rep. Folsom "here" and no one is in the room with her. Rep. Gordon "here" at Grafton County Complex. Rep. Greeson, not present for roll call. Rep. Ladd, not present for roll call. Rep. Murphy "here" and no one is in the room with him. Rep. Sykes "here" at Grafton County Complex. Rep. Weston "here" and no one is in the room with her. Seven (7) members were present and a quorum was declared.

Jim Oakes - Maintenance Department

Supt. Oakes presented his summary of the Maintenance Department Budget:

FY22 MAINT. DEPT. REPAIR & MAINTENANCE BUDGET —
SUMMARY

FY21 Overall Budget (before allocations) - \$1,428,092

FY22 Overall Budget (before allocations) - \$1,512,949

(Difference \$84,857 / Overall Increase 5.94%)

Wages & Benefits (accounts 001 — 130) are generally up based on merit increases to eligible employees and cost of living increases. A decrease in health insurance due to a change in employees and healthcare choices is offset by rising retirement costs.

Contract Maintenance (accounts 291 — 299) are up across the board due to inflationary costs and more expensive reoccurring maintenance requirements that are due this year. Examples are listed below.

- Automatic Transfer Switch (ATS) Preventative Maintenance (PM)
- Generators are due major PM this year
- Starting a new Building Automation System PM program and JACE licensing requirements
- More frequent pumping of in-ground grease traps

Electricity (accounts 619 — 627) GV rates are up slightly and G rates are down slightly due to ongoing tariff structure changes. Most buildings have experienced stable kWh usage.

Exception

- Courthouse (account 620) is estimated to increase 30,000 kWh based an increase in outside air to mitigate Covid-19 concerns, resulting also in elevated mechanical cooling and heating costs.

Water (accounts 629 — 638) despite a 5% rate hike projected for January 2022, decreased water use will keep costs fairly flat.

Sewage (accounts 639 — 647) despite a 5% rate hike projected for January 2022, decreased water use will keep costs fairly flat.

Fuels (accounts 649 — 658) costs in propane and diesel will increase but will be offset by slight reductions in propane and wood chip usage.

Repair & Maintenance (accounts 805 — 838) are slightly up due to inflationary costs or increased contingency for unexpected repairs.

Exception

- Account 812 is down significantly since we have no planned flooring replacement plans as we did in FY22.

Supt. Oakes explained that overall, the budget is up. Wages & benefits account for a very small portion, and Contract Maintenance is the main reason for increases. He also wanted to allow funds for unexpected repairs, stating that the HVAC system is quite old, and he is seeing more repairs needed there over time.

Rep. Gordon inquired about the contracted services line for the DOC facility as it had increased substantially. Supt. Oakes explained that the facility is almost 10 years old, and has a number of maintenance services due. Whenever his department performs a major PM on the generator, for instance, the oil service alone costs \$3500. The DOC facility also has a 10-year inspection due on their sprinkler system, which is quite expensive.

Rep. Abel asked if there were any capital repairs that were not included in the budget that Supt. Oakes hoped would have been taken care of in 2022. Supt. Oakes stated that he has been begging to pave the parking lots for a few years. A couple years ago, a portion was done, but he would really like to finish the rest, especially the Nursing Home. Supt. Oakes added that he would hold off on paving the Courthouse lot because of the recent assessment of the building. He also explained that the brunt of the cost for paving would be carried by the Nursing Home budget and that the advantage to this is Medicaid reimbursement.

Rep. Gordon asked Supt. Oakes's opinion about the Courthouse, and whether or not Supt. Oakes believed the Courthouse to be unretrievable in the manner in which it sits. Supt. Oakes explained that the building as it sits currently needs a lot of work in terms of code. He has been cataloging different issues that need to be addressed in the building and bringing these issues to the Board of Commissioners. They had agreed to hire E.H. Danson to evaluate

the Courthouse and confirmed a number of issues he knew about and more, in particular, the sprinkler system which is required due to the size of the building. Supt. Oakes explained that there is a lot of asbestos in the ceilings, so trying to get to anything mechanical in the ceiling turns into an asbestos abatement project. The mechanical equipment, albeit well-maintained, is original to the 70s. There is no insulation. To renovate the entire building and expand space is \$36,500,000. Based on program needs, the building would require a 33,000 sq/ft addition, which would still cost \$12- 15 million. A new building, plus tearing down the old one, plus putting in a parking lot is \$34 million. Supt. Oakes stated that he doesn't imagine the Commissioners will make a decision until they know where the State stands on the issue.

CA Dorsett added that he had some initial conversations to get the discussion going and that he and the Commissioners are in the early stages of thinking about solutions. He was thinking about a 20-year bond solution, as a per-square-foot lease would be a feasible option. Rep. Sykes added that he would like to know the structure of the process the Commissioners will use in order to look into this in more detail so they as the Executive Board can appraise the delegates and their constituents. He wants to take positive steps so that all involved can all engage in a process that makes sense. Commissioner Piper confirmed that the Commissioners had only recently received the information, so they are still in early planning stages.

Donna Lee - UNH Extension

At 3:29 PM, Donna Lee joined the meeting to present the UNH Extension budget. She reported that her team is back in their office as of that day, and that her budget was straightforward. She explained that the only change on the salary line from last year is the dairy state specialist position, and that this position has not been rehired for the next fiscal year.

Rep. Sykes noted that the Grafton County Farm Bureau is having an event in Lebanon (110 Stores Hill Road) on June 26th and wanted to know if the UNH Extension was involved with this. Donna stated that she was not aware of this event, but would ask Heather Bryant about it. Rep. Gordon asked how many active 4H clubs there were. Donna confirmed there were approximately 12 in the County, and that much of their programming comes from a lot of small family farming due to COVID.

Donna also provided a handout to the Committee, "A Year in Review 2020", which is enclosed at the end of these minutes.

Renee DePalo - Alternative Sentencing

At 3:39 PM, ASD DePalo presented the Alternative Sentencing budget to the Committee. She stated that she had previously presented the budget to the FD and Commissioners, and that a lot was taken into consideration based around COVID. ASD DePalo highlighted the following items:

- The biggest piece to note was the decrease for VCD and CADY (\$80K).
- Increases in salary were due to COLA and merit increases.
- Her department no longer has a County vehicle. That's something they don't have right now but hope to have again in the future.
- She had decreased the education/training by \$1K. ASD DePalo explained that COVID had a big impact on this line in particular, but hopefully most certifications can be carried through the next FY. These certifications are important because they increase revenue.
- Regarding the GPS monitoring system, Alternative Sentencing is going to start charging people for use of their bracelets so this will hopefully offset costs.
- The case management line is changed due to the removal of VCD and CADY funding.
- COVID expenses is a new line item. ASD DePalo added \$1K to this line in reviewing what her department spent over the last year.
- Graduation expenses decreased as they have not been in person and therefore have not had too many graduations. ASD DePalo did note that this line will increase eventually.
- Travel expenses decreased since her department is not traveling much.

Rep. Sykes noticed that the Alternative Sentencing revenue is increased from \$67K to \$80K, but that the actuals are only at \$46K and wanted to know how they intended to reach this figure. ASD DePalo explained that this was Alternative Sentencing's first year working with insurance companies. Anything that the ASD drug counselor handles is billable via insurance.

Additionally, ASD DePalo will be certified for mental health which is also billable via insurance.

Both Rep. Sykes and Abel were concerned about how services were remaining the same given the cuts, and how services were being objectively measured. Rep. Abel did not want to see other organizations going out of business because of the \$80K in cuts. ASD DePalo explained that her department preferred to narrow their service area because many other agencies such as CADY and VCD were serving across the County. She also confirmed that both CADY and VCD had reported securing their funding and were therefore able to continue services. ASD DePalo explained that both of these organizations are eligible for federal funding whereas her department is not because her department is considered public sector.

ASD DePalo added that the only time someone could fall through the cracks is when a Police Department forgets to send a referral. She confirmed that all organizations will continue to work together on their efforts to ensure service, and added that the decision to cut funding did not come lightly but was something discussed prior to her tenure. She does not want to see any agency go out of business, but believes them when they say they secured the funding, and that they will continue applying to those grants.

Rep. Gordon stated that he presumes ASD DePalo believes the service she provides is valuable, and that once a kid is "branded as delinquent", they usually end up in the criminal system without diversion. If the County can send kids to diversion instead of the criminal system, it saves the County money. ASD DePalo confirmed that everyone is still committed to providing the same level of service as they have been.

Commissioner Piper stated that, additional to the conversation regarding how services were being objectively measured, she had received a revised request from CADY and VCD. CADY and VCD had previously reported their numbers to Grafton County, which helped with this measurability. Unfortunately, the BOC had received a revised request from CADY and VCD, and that with this new arrangement in the Commissioners' Proposed Budget, CADY and VCD will not provide Grafton County with the numbers. They are asking to be reconsidered for social service funding, but they are not a social service according to the Board's narrowed definitions and targets. CADY and VCD want to be recategorized from contracted services

to social services. Rep. Sykes requested this email be sent to him to help inform his discussions with the delegation. ASD DePalo confirmed she can still obtain data and numbers from the state, but they would be Grafton specific.

Rep. Gordon stated that his understanding when this was proposed is that her diversion services were going to provide services for the entire County, and that this has since been changed to separate territories. Is it true that her department would be looked to provide services for the whole County? ASD DePalo explained that CADY and VCD wanted to keep their respective areas, but that Grafton Alternative Sentencing is happy to be a backup. Rep. Gordon asked if her department would have required more money in order to provide services for the entire County or could it have been done with the current budget request. ASD DePalo stated that it would have done within the budget request. Rep. Gordon stated that if that is the case, he doesn't understand how she could pick up the extra workload with the staff she has. ASD DePalo explained that throughout the years, VCD and CADY served 20-30 juveniles annually. Grafton County serves 35, so they are accustomed to large caseloads. The positioning of work shifts make it possible to serve multiple demographics, and while it could be very busy, it is manageable.

Brent Ruggles - IT Department

At 4:04 PM, 1TM Ruggles presented the IT budget to the Committee. His Summary is as follows:

6-8-21 - Detailed information requested from Representative Sykes and Gordon from the IT Managers IT Budget Presentation on Line Item increases that were presented to the Executive Committee on June 8th at 4:15 PM in the Cooperative Extension Meeting Room (page 14 of the Commissioners Proposed 2022 Fiscal Year Budget)

Account Number 01-4135-290 - Contracted Services
Increase \$20,800

IT Department - Items

- Requesting \$6,500 for Technical Support Contract for Outside Support on our Layer 3 Network Switch Equipment for Campus

- Requesting \$10,000 for Outside Consulting to complete Email Server Migration to New Email File Server and changes to Network

Sheriff's Office - Item

- Requesting \$10,000 for Outside Network Consulting for new Dispatch Software Project. To assist with setup of new Networks and Routers and connectivity for remote police agencies.

Account Number 01-4135-690 - Internet Access

Increase \$2,500

IT Department - Item

- Requesting \$2,500 to Increase Internet Bandwidth for Campus to accommodate extra demand.

Account Number 01-4135-690 — Equipment Repair and Maintenance

Increase \$7,700

IT Department

- Requesting \$7,700 to stock Replacement critical PC Desktop Equipment. Current stock is depleted. Global Supply chain is broken due to pandemic. We use to get replacements after placing an order in 2-3 days and it now is taking over 7-8 weeks to get a replacement PC, Laptop, Printer or Battery Backup system, some systems are taking longer.

Items

- Spare PC's and or Laptops
- Replacement Printers
- Replacement Battery Backup Units

Account Number 01-4135-970 — New Equipment

Increase \$10,780

Requesting \$10,780 to purchase the following pieces of equipment.
IT Department — Replacement Sonicwall SMA VPN Appliance - \$2,330
HR Department — Replacement Laptop - \$1,200
Sheriff's Office — 2 Replacement Desktop PC's - \$1,400
Maintenance Department — Blue Print Scanner - \$3,200, 3 Laptops - \$2,400, Replacement Printer - \$250.

ITM Ruggles added that there was a large increase requested for software maintenance renewal from Dir. Andross to replace his dispatch software in the amount of \$240K, and that Dir. Andross would further explain this request.

Dispatch Software Maintenance

Dir. Andross joined the conversation to speak about the software maintenance renewal request, and explained that the project that ITM Ruggles is referencing is a replacement of Dispatch's CAD records and civil software. They have been a customer of IMC for 19 years now, and this company has been bought and sold six (6) times in the last four (4) years. Because of this, IMC is no longer a local company. Tech support has fallen through the floor, and IMC is pretty much "bandaiding" the software to keep it functioning. The software is as old as the company is, which is 30 years. It is antiquated and a DOS-based program with a number of security issues that his department worries about daily. The software was also not built to do regional work.

For the past 18-20 months, Dir. Andross has been researching software options to ensure the best solution and has been working through North Country Consortium for Grafton and Coos County. Dir. Andross has gotten IMC to work with his department to ensure their various agencies are integrated onto their server. He is proposing to replace their outdated software with new software, and stated that the chosen vendor will likely be the same one that is launched with the NH State Police. His department has looked at a number of solutions and have narrowed it down to three (3) finalists. They have involved and invited managers of records and communications throughout the County, and it is their hope that everyone in the region will adopt the same solution.

Rep. Sykes stated that he understands that providing dispatch services generates revenue but that it is a competitive marketplace and that this appears to be an effort to build a better level of service to the towns and districts. Rep. Sykes asked if this was a revenue possibility based on the services Dispatch will be providing. Dir. Andross explained that he did adjust the budget to accommodate the change in projected revenue, with the current software; towns pay IMC directly for maintenance, but with the

software change, Dispatch will cover the cost and recoup the expenses through fees.

Rep. Gordon wanted to know how this change would impact the overall contract price. Dir. Andross explained that the contracts do not address annual billing and are based on usage of activity. There is no fixed price and rates are assessed based on activity in the dispatch center as a percentage of their usage.

Rep. Gordon asked why the cost of software was not included in the Sheriff's Department budget instead of IT. FD Libby explained that the IT budget serves multiple departments with the exception of the Register of Deeds.

IT Capital Request

ITM Ruggles reviewed the following items in his IT Capital Request budget:

Request for a scale server cluster, which allows his department to run multiple servers, (\$17K)

Windows server licenses, required for server use. (\$15K)

ITM Ruggles reported that his department had a failure of a server cluster last year and that this system is gone, so he is requesting \$73K funding to replace that system this year.

The new server cluster means his department would also need to procure a windows server license for an additional \$41K.

ITM Ruggles reported that two (2) server clusters need to be replaced soon that are nearing six (6) years old. He is hoping to offset these with the new server cluster, and his department will have four (4) when done. This is an expense that will likely come up again in the future.

Jeff Stiegler - Sheriff's Department

At 4:34 PM, Sheriff Stiegler presented his proposed budget to the Committee. Revenue

Sheriff Stiegler reported that COVID had caused a significant decrease in revenue projections. He is hopeful that SB77 will potentially increase fees to the Sheriff's Department (SD), which have not increased in 17 years. The SD

has seen an uptick in civil services, transports, etc. Sheriff Stiegler stated that with regards to the bottom line, it is not fair to forecast the same revenue as they have in the past and that he would prefer to be pessimistic/err on the side of caution. Overall fees are projected at \$110K. SD Staff who are working court security are working half days versus full days, and Sheriff Stiegler did not think courts would be at full capacity until August so this revenue is down, He added that he thinks it's great that his department is reimbursed by the state for transports, but that it is so much better to utilize electronic technology for arraignments, pre-trial motions, etc. as moving people from state-to-state can be challenging and costly.

Rep. Gordon inquired about the DOJ grant of \$171K which was previously held by the SD. Sheriff Stiegler explained that his department had applied for a \$341K VAWA grant to hire an investigator specifically for domestic violence, cyber stalking, sexual assaults, etc. but that they were denied this grant last year even though they were backed by the Attorney General and were the only applicant. The SD was looking to apply for the same grant this year which is \$500K, but for a 4 year term instead of a 5 year, which is more difficult to manage so they decided to forego application,

Rep. Gordon inquired about the large increase in dispatch fees under revenue.

Dir. Andross explained that the change in dispatch fees had occurred for two (2) reasons: 1. The beginning of addressing software costs, and 2. Starting August 2, Dispatch is providing service to a number of towns they have not provided service to in previous years, that are currently being served by NH Dept of Transportation Communications Center. These towns came looking for help, and Dir. Andross thinks his department can help, so these towns will be paying fees for Dispatch services,

Operational Budget

Sheriff Stiegler reported that the Deputies OT line was reduced because he didn't think they needed \$50K.

Salaries are increased based on merit and COLA increases.

There was a slight uptick in Health insurance due to rate changes.

The Commissioners decided to scale back on training requests which reduced the education/conference line.

The Special Deputies line increased slightly due to State-mandated training.

The Forensic Investigations increased. Sheriff Stiegler explained that the system they use to extract data from electronic devices went up significantly. Rep. Gordon asked if this would be an ongoing expense and Sheriff Stiegler explained that he expects to see a market with some competition so that his department will have more options in the future.

There is an increase in uniform allowance as the SD is hiring two (2) new people who were given conditional offers. He lowballed this number and will repurpose some uniform elements.

There have not been a lot of extraditions due to COVID but Sheriff Stiegler expects to see more as everything opens back up.

Rep. Sykes noted that the Contracted Special Duties line changed significantly and asked the reason for the reduction. Sheriff Stiegler explained that he had met with the Commissioners and they had discovered there were many different rates with various vendors. Sheriff Stiegler felt there should be only one rate only with the exception of non-profits. His department had significant contracted duties with the White Mtn. National Forest and other organizations, and also periodically performed security at hospitals. He explained that these kobs are sporadic, but he has a better idea of how much the SD took in last year which allowed the reduction.

Capital Outlay

Cruisers - Sheriff Stiegler explained that historically his department purchased three (3) cruisers a year. As there have not as many services and transports, his department saved money. One of their three-year-old cars can likely make it another year, but he is requesting two (2) new cars. Rep. Gordon asked if his department had considered hybrid or electronic vehicles. Sheriff Stiegler stated that his department had purchased a Ford F-150 as a more "practical" vehicle about a year ago because his staff tends to go on very long trips and the comfort of this vehicle relieves the anxiety of transports. The Ford F-150 worked out great. He also stated that four-wheel-drive is an important feature for their service area given the weather and road

conditions, so this vehicle provided increased safety. Sheriff Stiegler noted that next year, the F-150 model is coming out as electric, so that is something to consider.

Cruiser Safety Equipment - These are the blue lights on the police vehicles. The SD has some aging equipment that needs replacement. Cost is \$7500 per car.

Watchguard Replacement - Sheriff Stiegler stated that this is something his department looked at last year. They record every transport using on-board cameras and body cameras. It was going to be \$100K to do all 12 cars. Last year was more expensive because his department needed a new server and they implemented body cameras as well. Sheriff Stiegler explained that the body camera and cruiser camera work in tandem and that he has asked for two (2) replacements this FY.

Tom Andross - Dispatch Department

At 5:02 PM, Dir. Andross presented the proposed Dispatch budget to the Committee.

Dir. Andross explained that on line 004 (Dispatchers), he had asked in his presentation to the Commissioners for an additional FT dispatcher position to begin at 3/4 of the year. The reason for this request is due to the Dispatch department providing service in new areas and although they have a guess about the impact these agencies will have on their people, they won't know the true impact until they are already serving them. In the idea of serving current customers and new customers, Dir. Andross asked for another position to be funded in case his department needs additional support. The Commissioners did not approve this line.

Regarding the health insurance line, Dir. Andross reported his department has two (2) brand new dispatchers filling open positions, and that he does not yet know where they will end up in the plan scheme so this number may be off. He explained that the retirement change is due to the rate change in the system. The increases in lines 820 and 980 are in relation to the new services being provided in the Lancaster area. His department will be absorbing/connecting to their radio system, and he can save money by

combining their plans. Dir. Andross added that Lancaster has one of the newest radio systems in the state.

Dir. Andross explained that there was nothing too unusual in this portion of the budget except for the last line item. The MBT replacements refer to the computer systems that are in the Dispatch vehicles. This was cut in half last year so his department could save on that expense, but this is back to where it always was. Dir. Andross added that his department had just signed on with a new vendor which will save on money.

Dir. Andross asked the Committee to consider a change to his initial request on the "Communications Infrastructure" line, and wanted to increase this from \$25K to \$50K. This is due to his department replacing their radio infrastructure. His department had secured \$900K in Federal Homeland Security funding for this project, but this grant is not going to cover everything. For instance, it will not cover antennae, batteries, and ancillary equipment.

Rep. Sykes asked if this would impact the tax rate and Dir. Andross confirmed that the Capital Reserve is funded by Dispatch revenue. He is working on this with FD Libby but anticipates at the end of the current fiscal year, there will be about \$69K in the Capital Reserve. Dir. Andross added that each year, the delegation makes a move of funds into the Capital Reserve account.

Other

At 5:14 PM, the Committee addressed Rep. Abel's question about using ARPA funds, and what impact will be on FY 22, Both FD Libby and Rep. Sykes confirmed that there was no plan yet. Rep. Sykes added that he has asked that the Executive Board be involved in the decisions.

At 5:15 PM, with no further business, the meeting adjourned. Sincerely,
Joyce Weston, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administrative Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway North Haverhill, NH
June 11th 2021

PRESENT: Rep. Sykes, Weston, Abel, Egan, Folsom, Gordon.
Commissioners Ahern, Lauer, Piper, FD Libby, CA Dorsett, Jessica Jackson

ALSO: FM Nelson, CA Hornick

The hearing began at 3:15 PM.

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020- 04, the Board is authorized to meet electronically.

Please note that there is a physical location to observe and listen contemporaneously to the

meeting, at 3855 Dartmouth College Highway, No. Haverhill, NH. However, in accordance with the Emergency Order, this is to confirm we are:

a .Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;

a. We are utilizing the Zoom platform for the electronic meeting. All members of the Board have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using

Meeting ID849 3770 5955 Passcode: 177096, or by clicking the following website address: www.co.grafton.nh.us

b. Providing public notice of the necessary information for accessing this meeting:

a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.

b. Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:

a. If anybody has a problem, please call Andrew Dorsett at (802)745-7360 Or the Grafton County Commissioners' Office at: (603) 787-6941

b. Adjourning the meeting if the public is unable to access the meeting:

a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Sykes called the attendance roll call. Rep. Abel "here" and no one is in the room with him. Rep. Egan "here" and no one is in the room with him. Rep. Folsom, not present for roll call. Rep. Gordon "here" and no one is in the room with him. Rep. Greeson, not present for roll call. Rep. Ladd, not present for roll call. Rep. Murphy, not present for roll call. Rep. Sykes "here" at Grafton County Complex. Rep. Weston, not present for roll call. Four (4) members were present and a quorum was not declared.

Grant Nelson - County Farm

Revenue

FM Nelson reported that revenues were up for this fiscal year. The farm reduced heifer replacement inventory, which resulted in an increase. The farm also had a chance to sell some garden manure, which generated a little

more revenue under miscellaneous line items. FM Nelson also stated he is anticipating some timber harvesting this coming winter resulting in an extra \$25K. Rep. Sykes inquired about the Commissioners' proposal to increase the sale of livestock by \$5K. Commissioner Lauer confirmed the Commissioners were comfortable adjusting that number given the actuals from this Fiscal Year. FM Nelson added that due to the lack of labor, the farm is unable to run the farm stand until the Fall or so and that hopefully this is only a one-year hiatus from typical operating procedures.

Expenses

FM Nelson reported he had included a line for a part-time employee due to the challenges of managing earned time with a small department. His employees max out earned time easily and a part-time person would help him manage this staffing aspect. He noted that wages in lieu of health insurance may change based on the fact that his department is looking for another employee. FD Libby added that adjustments may need to be made as they progress into the new year. A former employee was taking wages in lieu of health insurance so the health insurance may double. FM Nelson noted that he had increased fertilizer/seed spray and lowered dairy feed as he estimates needing a bit more money for fertilizer to get the proper yields from the farm's hay crop. He also found a new vendor for sawdust which saves the department on some costs.

Rep. Abel asked if any of the incoming federal funds could be used for expenditures dealing with the farm. FD Libby and Rep. Sykes both confirmed these funds could not be used for this purpose.

Marcie Hornick - County Attorney

At 3:34 PM, CA Hornick presented the County Attorney budget. She reported that last year with the pandemic, her department was required to go remote in March 2020. Although it was a struggle due to many employees not having strong internet access, the cases were still coming in and they continued to do the work. Certain costs went down due to lack of travel and less use of paper. CA Hornick reported she is trying to go paperless, A Jury trial was recently finished and submitted, but there were some technical delays. Other than that, CA Hornick reported that her office is back and fully populated, and employees are glad to see each other.

Revenue

CA Hornick reported there were not any major changes for revenue. Much of her department's revenue comes by means of grants so it's more or less the same as last fiscal year. FD Libby noted that the Roving Advocate grant expires in August but that they have re-applied for a larger amount, so that is why the line increased in the budget. CA Hornick confirmed this was a 3-year grant that she inherited and that FD Libby has been handling the financial side.

Expenses

Line 3 Investigative Services - CA Hornick explained that Wayne Fortier was their investigator and that she had been unable to find and hire an adequate replacement for FY '21. The Commissioners did not approve this line item for FY '22. CA Hornick stated she will be looking for this line for the next budget season. Rep. Sykes asked the Commissioners for clarification on this decision. Commissioner Piper explained the County Attorney's office was able to do without this position last year, and farther clarified that there was no blanket policy of 'no new hires' for FY '22. There were three new positions asked for and this one had been vacant already for a year, so the Commissioners chose not to approve it for FY '22.

Line 170 Education and Conference - CA Hornick stated that her department was able to save money on account of using Zoom. They use an online meeting software called Lifesize, so they could pursue education online which reduced the overall line amount.

Lines 290 Contracted Services and 360 Office Supplies were both reduced due to less paper being needed.

Line 380 Postage was reduced due to the use of electronic mail.

Rep. Gordon asked how many clerical positions are currently in the County Attorney's office. CA Hornick answered that there were six (6) and that they all have different assignments, although there are seven (7) total including the Office Manager. Rep. Gordon asked how many Assistant County Attorneys are working for the department. CA Hornick stated that there are eight (8) Assistant County Attorneys employed across various locations.

Rep. Abel asked what the impact of not having the aforementioned investigator position would be to the department. CA Hornick explained that the loss of that position causes an inability to follow up and assist smaller police departments with investigations when they receive referrals, which is a service her department often needs. Having someone in this role ensures the CA office is able to secure an extra meeting with a victim that is separate from what the victim-witness coordinator can do. CA Hornick explained that she does not want to lose the position, but that she has not been able to find a qualified person to fill the role. Due to COVID, the position was not needed, but as things return to normal, she may need to fill this position again. The former person in this role, Detective Fortier, also followed up with cold cases and sexual assault cases, just to ensure there was a bridge between the community and the CA office. The role also ensures an extra eye to examine cases.

Commissioner Piper added that the Commissioners were careful with their decisions and that the CA office is a very robust office. It was the Commissioners' understanding that CA Hornick left that position vacant last year, and did not feel the need to be too aggressive to fill it. Given the \$1.2 million revenue loss, the Commissioners felt that if the position could be left open one year, it could be open for one more.

Rep. Sykes reported that Rep. Folsom had just joined the meeting, and a quorum was declared.

Rep. Gordon asked if the County pays the salaries for the Plymouth Office. CA Hornick confirmed. FD Libby directed the Committee to budget line 01-4008-103. Rep. Gordon asked if this was an offset of costs to the Assistant CA. Hornick confirmed yes, and that all of his expenses were included in that overall number. He is considered the 9th Assistant County Attorney as he works from home in Rumney. Rep. Gordon asked if all eight (8) Assistant County Attorneys were doing criminal prosecution as this seemed like a large firm for the North County. CA Hornick explained that her department interfaces with not just the public defender program, but with District Attorneys from across the state, and that between the County, they are up to 480 cases varying from negligent homicide to insurance fraud to sexual assault to burglaries, drugs, etc. CA Hornick commented that it is quite the gamut of crimes, and that her drug expert carries over 200 cases alone. There

is a lot going on to keep everyone busy. In 2019, her department handled 500 cases. In 2020, they saw 379 cases, and in 2021, they are already up to 485 cases. CA Hornick projects her department will meet and pass the 2019 number.

Other Expenses

VAWA grant (Page 6) - An assistant CA is partially paid for through federal funds, who specializes in sexual assault cases with minors. There is an age cutoff for anyone under the VAWA.

Victim-Witness Program - Some of what they do is covered by the grant, and some is not. CA Hornick stated that her department has three victim-witness coordinators, one of whom is only Circuit Court and covered by grant funds. Those monies have stayed mostly the same. Supplies/postage will have gone down as well as travel because of the pandemic and working virtually. FD Libby explained that page 7 covers the non-grant expenses and page 8 is an overview of the grant-covered expenses.

Rural Roving Advocate Grant (Page 9) - CA Hornick explained that the money they spend is covered by the money they receive from that grant. As FD Libby mentioned earlier, this grant expires in September, but they have already applied for renewal. This grant helps to provide services throughout the northern part of Grafton County to victims of sexual violence.

Medical referee (Page 18) CA Hornick explained that this line is for an unfortunate but necessary part of what her department does, which is when there are untimely-unattended deaths, which they see a lot of. The medical referee comes in and does the reports and autopsies.

Julie Libby - Finance Department

FD Libby presented the Finance Department budget to the Committee. Below is the summary: Summary for Revenues

Not Department Specific

State/Federal Funds - No Change

Interest Income — Reduction of \$95,000 caused by the sharp decline in interest rates due to the COVID 19 Pandemic.

Courthouse Rent- Slight increase due to increased rental payments for leases

Human Service — Recoveries — No Change

Dividends/Misc. — No Change

Surplus — Increase of \$1,000,000

Summary for Commissioners' Office (4100)

002 — Finance Director — increase is due to the first full year of the position being budgeted. FY '21 was only budgeted for six (6) months

120 — Health Insurance — decreased due to changes in employees' plans

130 — Retirement — increased due to increase in rate from the NH Retirement System and the increase in salaries

170 — Education & Conference — decreased due to the one-time training costs in FY '21 for the conversion of PR software

230 — Consultants — increased due to the hiring of a consultant to help maximize grant funding opportunities and to maximize use of non-county funds. In addition, this consultant will assist in some American Rescue Plan analysis.

290- Audit Services — increased due to the requirement that an Actuarial Attestation being completed every other year to assess liability for Other Post-Employment Benefits (OPEB) GASB 75 regulations. This cost is \$4,350.

700 — Travel Expense Commissioners — decreased due to historical usage

There are a number of small adjustments within other operational line items within the budget but they are not of note or significant changes.

Summary for Expense Accounts

Not Assigned a Specific Department

8650 — Conservation District budget is for one full-time employee and changes were from salary and associated benefit cost increases

8625 — IDN Funding — budget was eliminated — reducing the budget by \$651,498. This program was a five (5) year program implemented by the State of NH — the project ended on December 31, 2020 — not requiring any additional funding. Additionally, the funds that were budgeted in FY '21 will not be spent as it was determined by all ten (10) counties that we would not be contributing as the program was ending and established IDN's still had remaining uncommitted funds

8655 — Regional Planning Commission — Minimal decrease in one RPC's dues

8670 — Wage & Benefit increased

007 Earned Time Buy-back — Implementation of a new program that will in the long run save money. Employees will be able to buy-back accrued time after meeting criteria instead of using time thus preventing have to back-fill shifts with contracted staff or overtime

100 Social Security & 130 Retirement increased due to the Earned Time buyback program

9100 — Tax Anticipation Interest — decreased due to the assumption that interest rates will continue to be low and that we will borrow very little again this year.

9120 — Bonded Debt — decreased due to debt schedules and the debt refunding that was done several years ago

9210— Contingency no significant changes

9270 — Unemployment — decreased due to actual claims

9370 — Delegation Expense — decreased due to historical usage (mileage and per diem)

Additional Revenue Notes

FD Libby added that regarding the surplus increase of \$1 million, that she has been evaluating since the 9-month mark and that she is very comfortable using this to offset the significant revenue loss from the retirement system.

Rep. Abel asked if it were possible to have discussion of what the \$17 million in ARPA funds will mean for the County and can they anticipate using it in the next budget year? FD Libby explained that the first installment is in and will be booked as "deferred revenue" so it will not presently impact the budget outcome. She will be identifying lost revenues and helping to construct a full plan to be developed by the Commissioners which will be brought to the Executive Committee, The County has until Dec 31, 2024 to obligate the funds. FD Libby hopes that they will have a report in time for the Executive Committee meeting in September. The Commissioners have accepted the first half of the ARPA funds but a formal discussion has not happened yet. Commissioner Lauer added that this ARPA money is very much directed towards specific activities and that the Commissioners are being cautious in identifying the allowable uses of these funds so that they don't misuse money and get penalized for doing so.

Additional Expense Notes

Regarding the Consultants line, CA Dorsett explained that a consultant had been hired to provide technical service to leverage funds, technical guidance for use of ARPA funds, and on-going contract management to ensure reporting and close-outs are done on schedule. He explained that there will be quite a few applications running at one time. Some concepts for projects will be done on this line, for example the micro grid project and wastewater project. The idea is to use non-County tax dollars as much as possible.

Transfers to Capital Reserve - the Commissioners included \$25K as a transfer to the Dispatch account.

Rep. Gordon asked if the Conservation District produced any revenue and FD Libby stated that they do not.

Board of Commissioners

GCEDC (Grafton County Economic Development Council)

Commissioner Piper explained that this organization has been funded for 15-20 years. They had originally been funded at \$50K but the BOC trimmed this amount by 10 percent about 6 years ago. Grant funding has gone to that organization to pay the salary of their loan officer. GCEDC provides loans to businesses. Commissioner Piper stated that the Board's understanding is that

this money began as seed money and that it wouldn't be needed in following years. The Board brought on a new County Administrator this year with new ideas, which included hiring a consultant rather than continuing to provide this money to GCEDC. The Board asked for financial reports from GCEDC for the first time this year and took another look at the services being funded. The feeling was, since ARPA funds were coming in, and with a new CA who is well-versed in economic development, the Commissioners would rather spend this money on a service that would more directly impact GC taxpayers, such as help with infrastructure programs like: water wells, broadband, new sewage. These are potential programs they could spend ARPA money on. The Commissioners thought this was a good year to phase out what they felt was seed money and repurpose the funds to create something more beneficial to taxpayers.

Rep. Abel was concerned that this may send a message that the County is not interested in economic development within the County. Commissioner Piper explained that the new County Administrator is well-versed in economic development. CA Dorsett added that both organizations do different things. What GCEDC does is provide county-wide economic development through SB loans and technical support. What the Board of Commissioners is looking to do with a different consultant are projects specifically for the County organization that will impact the tax rates. They are different roles, and the new consultant would not replace the services GCEDC offers.

Rep. Sykes added that the County was providing money to help GCEDC's budget, which gave the County a voice in making sure a portion of GCEDC's micro loans went to agricultural businesses. As the prisoners in the jail are learning agricultural work, the County wanted to make sure they had these jobs to go to.

Social Service Funding

Commissioners Piper reported that the Commissioners had level-funded all of the social services from last budget season with the exception of two agencies. She explained that they were asked by the Executive Committee to narrow their focus of social service funding to agencies that feed directly into the County mission. A new application was sent out asking social service agencies to address these requirements. The narrowed view of social services included services to the elderly and disabled, and services to the

DOC. Last year, the Commissioners did not fund Family Support agencies (Upper Valley Childcare, who did not apply as they did not need it - and TLC in Claremont) for this reason. Two that were missed last year were Whole Village, which is a family support organization, and Tr-County CAP, which is a fuel subsidy the Commissioners feel is a great program, but did not see why it should involve taxpayer money. Commissioner Piper added there was one new application this year from the Alternative Life Center in Littleton, but that the Commissioners decided not to fund it based on trying to be considerate to taxpayers this year and the lack of a complete application.

Commissioner Piper reported that FD Libby had received an email from VAV and WISE (domestic violence organizations in Plymouth and Lebanon) stating that the Burch House was no longer performing domestic violence services. The email asked the Commissioners to defund Burch House and instead to split the funding between VAV and WISE. The Commissioners agreed not to fulfill this request. Commissioner Piper explained that she had a long call with Matt Duclouse at the Burch House and discovered the need to help the homeless at their organization was great. The Burch House had only removed advocacy programs (legal, police, hospital) in order to open their doors to provide help for a greater number of people. There are still victims of domestic violence in the homeless shelter. The Commissioners did not want to take funding away from the growing homeless challenge.

VCD and CADY

The Commissioners decided not to allocate funding to these organizations for the upcoming Fiscal Year. They received a letter from VCD and CADY which states that unless their organizations are funded, they are not able to help provide data and statistics to assist the Alternative Sentencing Department, VCD and CADY want to change their relationship with Grafton County and would like to receive \$25K each under social service funding. The Commissioners feel confident in the initial decision they made to cut this funding. The current agreement is that Grafton County Alternative Sentencing will only serve people in Northern Grafton County. ASD DePalo has been asked not to seek to provide service outside of this area. The Commissioners and Alternative Sentencing Department have been told

repeatedly that these organizations are secure in their funding. These organizations provide assistance for youth and as youth do not go to the Grafton County DOC, the Commissioners do not see them as social services agencies based on the narrowed definition,

Rep. Gordon asked if all of these agencies had filed applications. Commissioner Piper confirmed that they had. Rep. Gordon reported that the organization NANA doesn't really exist anymore and had reportedly merged with Lakes Region Community Services. He added that many of these organizations are funded with grants. Commissioner Piper stated that the Commissioners will look into NANA regarding this information, and agreed that funding social services can be tricky, especially looking at some of the salaries of their executives.

Rep. Gordon added that diversion programs save the County a lot of money. Once a juvenile is branded as delinquent, it's highly likely they will end up in the criminal system and it costs the County \$1001(per prisoner in the DOC. He also suspects the County Attorney has more than one of her attorneys dedicated to delinquency issues, so costs can be reduced there with diversion as well. Rep. Gordon asked if social service agencies had to report their statistics to the County. Commissioner Piper explained that these organizations have historically provided the data to the County because they were funded by the County. FD Libby also confirmed that all social services agencies file quarterly reports with data and statistics.

Rep. Sykes noted that this discussion will be a part of the final deliberations about the budget. He still has questions, and they will have further discussions about CADY and VCD. He added that while he understands that the Alternative Life Center had holes in their application, he thought it would be wise to make a further effort, even if not for this budget year, to set them up to put in a more complete application as they fill a geographic area that Grafton County does not currently support in helping citizens keep from homelessness, jail, etc. Commissioner Piper explained that the application is extremely easy to follow and that the ALC had asked for a lot of money up-front. Rep. Sykes noted that he has watched social services bend and flex over the years. There is a serious drug and alcohol program in this state, and any way they can identify people who help avoid and treat these issues is an opportunity which he does not want to see lost.

Closing Remarks

FD Libby reminded the Committee that for the following Tuesday's meeting, a physical quorum must be met and that all who are able should plan to attend in person.

Rep. Sykes stated that during the next meeting, the Committee would go through the budget page-by-page and vote. Then on the 28, the Committee will present the budget to the full delegation.

At 5:05 PM with no further business, the meeting adjourned.

Sincerely,

Joyce Weston, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administrative Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
June 15th, 2021

PRESENT: Rep. Sykes, Murphy, Weston, Abel, Egan, Folsom, Gordon.
Commissioners Ahern (via Zoom), Lauer, Piper, FD Libby, CA Dorsett,
Jessica Jackson

ALSO: Susan Duncan, Sheriff Stiegler, Register Monahan (via Zoom),
Director Andross, CA Hornick, Deb Naro (Executive Director, CADY),
Ellen Wicklum (Executive Director, VCD)

Rep. Sykes called the meeting to order at 3:11 PM.

Rep. Weston called the attendance roll call. Rep. Abel “here”. Rep. Egan
“here”. Rep. Folsom “here”. Rep. Gordon “here”. Rep. Greeson, not present.
Rep. Ladd, not present. Rep. Murphy “here”. Rep. Sykes “here”. Rep.
Weston “here”. Seven (7) members were present and a quorum was declared.

Rep. Sykes explained that the Committee would proceed with a page-by-
page review of the Grafton County Commissioners’ Proposed Budget for
Fiscal Year 2022, and instructed the representatives to call out their motions
as they proceeded through the relevant pages.

REVENUES

The Executive Committee proceeded by reviewing the Revenue Details on
Page 1.

MOTION: Rep. Abel moved to increase Line 01-4011-102 Transfer Tax
Revenue by \$100K. Rep. Egan seconded the motion.

DISCUSSION: Rep. Abel stated that he anticipates there will be some
expenditures to address later and he feels the amount listed for the transfer
tax is too low. Rep. Abel further explained that Rep. Almy, who is a ranking
member of the House, Ways, and Means Committee has informed that they

expect revenues across the state to be \$285K higher than what is currently listed.

ROLL CALL: Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson not present, Rep. Ladd not present, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seven (7) in favor, the motion passes.

There were no further motions or discussions regarding the Revenue Details on Pages 2-4.

EXPENSE DETAILS

The Executive Committee continued by reviewing the Expense Details. No motions or discussions were presented for Pages 1-11.

Rep. Sykes stated that the Register of Deeds had indicated that their budget was incorrect and was \$10K over in their original budget. (Page 12).

MOTION: Rep. Gordon moved to reduce category 01-4120-870 Microfilm Storage from \$16K to \$6K. Rep. Folsom seconded the motion.

ROLL CALL: Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson not present, Rep. Ladd not present, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seven (7) in favor, the motion passes.

There were no motions or discussions regarding Pages 13-25.

MOTION: Rep. Weston made a motion that the Consultant for Economic Development Committee is reinstated for \$45K. (Page 26) Rep. Egan seconded the motion.

DISCUSSION: Rep. Weston stated that she feels having this consultant in the budget demonstrates the County’s commitment to economic development and allows the County to have some input over the direction in how the money is used. Rep. Sykes voiced his support as well, stating that in past years, they have spoken with the Grafton County Economic Development Corporation and were able to encourage certain aspects of economic development in the community. He would like to get back to this

and have a discussion with GCEDC about the work they are doing, and some ideas that Grafton County may have.

ROLL CALL: Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson not present, Rep. Ladd not present, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seven (7) in favor, the motion passes.

There were no motions or discussions regarding Pages 27-33.

MOTION: Rep. Murphy made a motion to add \$50K to the social services expense budget. (Pages 34-35) Rep. Egan seconded the motion.

DISCUSSION: Rep. Murphy stated that historically, the County has supported CADY and VCD for \$40K per year. He believes these two groups add a tremendous amount of service to Grafton County youth and offer a cost-effective means to take care of the youth in our community and he would like to give \$25K to each organization. Rep. Gordon stated that CADY is very embedded in the community in the school district and police departments. He feels that they provide a great value for the County to invest in. If kids can be diverted outside of the juvenile justice system, there is a huge financial benefit. If not they end up in the juvenile justice system, they are more likely to end up in the criminal justice system. Right now, the average cost to keep an inmate in the DOC is \$173K/year. Rep. Gordon also stated that CADY has many other programs, which is why he thinks it is appropriate to have them in the social service budget. Some of these programs focus on substance misuse, which can help to prevent kids from becoming involved in substance abuse. Rep. Gordon, having sponsored the legislation that created the Governor’s Commission and the Alcohol Fund which now funds part of the programs, stated that focusing on prevention and prevention dollars is more beneficial from a financial and community standpoint. Rep. Egan also stated his agreement. Rep. Murphy added that from personal experience and 40 years of taking care of these youth, he believes that VCD does an exceptional job keeping kids out of the court system and that it is a tenfold cost to send them through the juvenile court system than it is to go through diversion programs. These adolescents are not criminals, they are just young kids who have been diverted and these two organizations do a tremendous amount of good work getting these kids back into the mainstream. It’s a great investment for the future and for budgetary savings. Rep. Folsom stated that CADY has given her an incredible in-depth

look at what is going on in their area. She has shared their work with many of her constituents and is glad to put it in the social services. This recategorization would allow CADY to function across their full spectrum of services and not just diversion. Rep. Sykes stated that he is a firm believer that these types of programs are part of the core values that should be offered in Grafton County as they help keep people out of jail and ensure a better life. These programs provide tremendous value to not only the kids but to their families as well. Prevention works and saves money.

ROLL CALL: Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson not present, Rep. Ladd not present, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seven (7) in favor, the motion passes.

There were no motions or discussions regarding Pages 36-41.

On Page 42, FD Libby reported that under the first account in IT “Scale 3 Node Server Cluster”, the Committee can reduce this line by \$17,308 from the \$73,090 due to an insurance claim. The insurance check was just received the week prior, which will be put towards this line item and therefore is no longer needed in the budget. \$55,782 is the new amount for this line.

MOTION: Rep. Folsom made a motion to reduce line item 975 by \$17,308. Rep. Egan seconded the motion.

ROLL CALL: Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson not present, Rep. Ladd not present, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seven (7) in favor, the motion passes.

There were no motions or discussions regarding Pages 43-64.

There were no motions or discussions regarding the Surcharge Expenditures for the Register of Deeds.

Dispatch Capital Reserve - FD Libby reminded the Committee of Dir. Andross’ request to increase the Communications Infrastructure line from \$25K to \$50K. FD Libby confirmed that this has no impact on the tax rate as it comes from a dedicated account. If the money needs to be spent, the

Commission will call the full delegation back in the middle of the year to get authorization. FD Libby confirmed that there will be sufficient funds in the Dispatch Capital Reserve to support this change. (Page 2 of Capital Reserve section).

MOTION: Rep. Abel moved to increase the expenditure in account 10-9200-976 by \$25K so that the total of Dispatch Capital Reserve is now \$78,800 and the Communications Infrastructure line is now \$50K. Rep. Weston seconded the motion.

DISCUSSION: Rep. Gordon asked how much money was currently in the Capital Reserve fund, and if everything in the account was covered. FD Libby stated that currently, there was \$116,000, but transfers in and out have not been completed and the calculations are not done. She anticipates a balance at the end of FY '22 if they spend all of this money. Rep. Gordon asked where the transfers in come from. FD Libby explained that this was part of the budget process just approved and that Dispatch Capital Reserve comes from Dispatch revenue. Historically, the Finance Department takes 10% from Dispatch revenue for the Dispatch Capital Reserve. The Commissioners had recommended to reduce this amount this year. Commissioner Lauer confirmed that for the Committee's clarification, this was detailed on page 46.

ROLL CALL: Rep. Weston called the roll. Rep. Abel "yes", Rep. Egan "yes", Rep. Folsom "yes", Rep. Gordon "yes", Rep. Greeson not present, Rep. Ladd not present, Rep. Murphy "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seven (7) in favor, the motion passes.

There were no further motions or discussions regarding the Capital Reserve Account Expenditures.

Rep. Gordon asked if the budget was almost level-funded. FD Libby stated that yes, there was a 0.44% increase in the bottom line. Rep. Gordon stated that in reading the Commissioners' report at the beginning of proposal, it stated an increase of \$145K. This included taking \$4 million out of the reserve account. Rep. Gordon asked if there was a possibility of taking \$4,119,000 instead to make it a level-funded budget. FD Libby confirmed that this was a possibility, and then they will have provided a 0% tax increase, but there would still be an increase in the bottom line. Rep. Sykes asked what the Commissioners' stated goal for the undesignated fund

balance. FD Libby confirmed that the policy had just been readopted and updated that morning and that the goal is between 8 and 16%. The current projected fund balance for year end is 15.06%. After removing the additional \$119,518, the new projected rate would be 14.8% (of total appropriations) which is still very healthy and within range. Rep. Sykes stated he would be in support of a motion to do this, with this information.

MOTION: Rep. Gordon moved to increase the Surplus (Line 01-9098-101, Page 3 or Revenue Details) to reduce taxes from \$4 million to \$4,120,000. Rep Egan seconded the motion.

DISCUSSION: Commissioner Piper thanked Rep. Gordon for this and the Committee for working with the Commission to attain this goal.

ROLL CALL: Rep. Weston called the roll. Rep. Abel “yes”, Rep. Egan “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson not present, Rep. Ladd not present, Rep. Murphy “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being seven (7) in favor, the motion passes.

OTHER DISCUSSION

Rep. Gordon asked how the federal funds (ARPA) would fit into the budget process. FD Libby explained that these funds do not fit into the budget yet and that the County had received the first installment of \$8.7 million which is now in a dedicated bank account. She explained that she will be meeting with the Commissioners and the County Administrator to identify what the County can use the money for in accordance with the guidelines. Whatever comes out of this planning meeting will be brought to the Executive Committee meeting most likely in September. The Funds are not in the operating budget. FD Libby explained that every year the delegation makes a motion for the Commissioners to apply for, accept and expend unanticipated state and federal donations, grants, and funds. ARPA funds were received under this motion. This motion will be on the agenda again for the meeting on the 28th which will give the Commission the authority to spend the ARPA money, but they plan to work with the Executive Committee on their plans. There is no intention of spending the money right away.

Rep. Gordon asked that if in determining the priorities of the money and how/when to spend, is this decision-making done by the Commissioners or ultimately is it made or approved by the Delegation? FD Libby stated that

typically, grant funds are received for specific purposes and are applied to those purposes. The ARPA is a grant and has specific categories it can be used for. The Commissioners are going to develop their priorities and the ways in which they feel these funds should be spent. FD Libby explained that legally, the process is still being ironed out.

PUBLIC COMMENTS

Rep. Sykes invited comments from the public. Deb Naro (CADY) and Ellen Wicklum (VCD) expressed that they were very grateful for the Committee’s decisions so they can keep their capacity strong so that they can respond and help the kids.

At 4:00 PM, with no further business, the meeting adjourned.

Sincerely,

Joyce Weston, Clerk

DELEGATION MEETING
Reorganization Meeting
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
December 7, 2020

PRESENT: Commissioner Lauer, Commissioner Piper, County Administrator Libby, Administrative Assistant Norcross, Commissioner Elect Ahern, Register of Deeds Monahan, See roll call attendance for list of Representatives.

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

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

As Chair of the Grafton County Delegation, due to COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, the Board is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to the meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, this is to confirm we are:

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone +1 646 558 8656 and using Meeting ID 828 2204 4477 with

password: 453542, or by clicking the following website address:

<https://us02web.zoom.us/j/82822044477?pwd=ZXloMjRLaTRlZlloeG9uODAOa25uQT09>

- b) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Julie Libby at (603) 496-7731 or email at: jlibby@co.grafton.nh.us.
- d) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking Roll Call attendance. When each member states their presence, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Rep. Weston called the roll. Rep. Abel "here and no one is in the room with him during this meeting", Rep. Adjutant "here and no one is in the room with him during this meeting", Rep. Alliegro "here on site at the Grafton County Complex", Rep. Almy "here and no one is in the room with her during this meeting", Rep. Berezchny "here on site at the Grafton County Complex", Rep. Binford "here and no one is in the room with him during this meeting", Rep. DePalma "here and no one is in the room with him during this meeting", Rep. Dontonville, "here and no one is in the room with him during this meeting", Rep. Egan "here and his wife is in the house with

him”, Rep. Fellows “here and no one is in the room with her during this meeting”, Rep. Folsom “here on site at the Grafton County Complex”, Rep. Gordon “ “here on site at the Grafton County Complex”, Rep. Greeson “here and no one is in the room with him during this meeting”, Rep. Hakken-Phillips “here and no one is in the room with her during this meeting”, Rep. Ham “here and no one is in the room with her during this meeting”, Rep. Ladd “here on site at the Grafton County Complex”, Rep. Muirhead “here and no one is in the room with him during this meeting”, Rep. Massimilla “here and is not alone”, Rep. Murphy “here and no one is in the room with him during this meeting”, Rep. Nordgren “here and no one is in the room with her during this meeting”, Rep. Ruprecht “here on site at the Grafton County Complex”, Rep. Sanborn “here on site at the Grafton County Complex”, Rep. Simon “here on site at the Grafton County Complex”, Rep. Smith “here and no one is in the room with her during this meeting”, Rep. Stavis “here and no one is in the room with her during this meeting”, Rep. Sykes “here on site at the Grafton County Complex”, Rep. Weston “here and no one is in the room with her during this meeting”. With twenty-seven (27) members present, a quorum was declared.

9:09 AM Rep Sykes recessed the meeting for Party Caucuses. Party members left the room to caucus with their respective parties

9:49 AM Party members returned and the meeting was reconvened.

MOTION: Rep. Ruprecht moved to nominate Rep. Sykes as Chairman of the Delegation, Rep. Gordon as Vice-Chair and Rep. Weston for Clerk. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezchny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville, “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “ yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead “yes”, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition the motion passes.

Rep. Sykes opened nominations for the Executive Committee.

MOTION: Rep. Ruprecht moved to nominate Reps, Sykes, Gordon, Weston, Ladd, Murphy, Abel, Egan, Greeson, and Folsom for the Executive Committee. Reps., for the Executive Committee. Rep. Ladd seconded the nomination. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezchny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville, “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “ yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead “yes”, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavits “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition the motion passes.

10:00am Rep. Ruprecht left the meeting.

MOTION: Rep. Ladd moved to approve the following amendment to the bylaws:

Following bylaws section relative to “**Further Meetings**,” insert the following new section title with reference to Addendum A:

Emergency Meetings:

(See Addendum A: *Emergency Meetings Implementation Guidance and Grafton County Right-To- Know Law Meeting Checklist Protocol*)

Addendum A to include the following: “highlighted wording in yellow” as forwarded to delegation members in preparation for the organizational meeting.

Rep. Almy seconded the motion.

Discussion: Rep. Almy asked for clarification and if they would have to go along with this addendum if the emergency order changes. She stated that this is very cumbersome. Rep. Ladd stated

that he sees the need for this as an addendum. Without some reference to a process to give them guidance, there is opportunity to get into a problem that could be a liability or litigation down the road. He agrees the language is cumbersome and there may be need to work on that throughout the year and come back and modify it to make it more fitting for the county complex but he does feel they need something in place to ensure they have backup guidance in place. CA Libby stated that the language she put in the bylaws is not specific to the Covid 19 language that they are using today. It has room for change depending on the situation. The Representatives discussed all of their concerns regarding adding this addendum into the bylaws. Rep. Ladd agreed that there a lot of associated issues with this that have been brought up by both parties. He suggested that maybe they should form a subcommittee to develop a proper amendment for the bylaws and present that to the full Delegation later this year. Rep. Sykes stated that if Rep. Ladd would remove his amendment and they can establish a subcommittee to review the bylaws.

MOTION: Rep. Gordon moved to table the motion and have Rep. Sykes appoint a subcommittee to report to the body at their budget meeting on a proposal for dealing with emergency meetings. Rep. Ladd seconded the motion.

Discussion: Rep. Sykes stated that they would not include this new addendum now; they would vote on the existing bylaws. Rep. Nordgren stated that she feels it would be good to pass what they currently have for bylaws as they have to have something in place to take us to the next step then set up a committee to continue to talk about things as they change. Rep. Almy stated that they could pass the current bylaws now and put together a subcommittee to report to the full Delegation in June.

MOTION: Rep. Gordon moved to amend the motion and approve the current bylaws in session, table the amendment and for the Chairman of the Delegation to appoint a subcommittee to study the bylaws. Rep. Sanborn seconded the amendment. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Alliegro “no”, Rep. Almy “yes”, Rep. Berezny “yes”, Rep. Binford “no”, Rep. DePalma “yes”, Rep. Dontonville, “yes”, Rep. Egan “yes”, Rep. Fellows

“yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “no”, Rep. Hakken-Phillips “no”, Rep. Ham “no”, Rep. Ladd “yes”, Rep. Muirhead “no”, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “no”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “no”, Rep. Stavits “yes”, Rep. Sykes “yes”, Rep. Weston “no”.

Rep. Sykes stated that in order to pass a motion in regards to the bylaws they need a 2/3 majority vote which would mean they would need a 17-8. They had sixteen (16) in favor and nine (9) in opposition, therefore the motion fails.

MOTION: Rep. Folsom moved to table the amendments. Rep. Sanborn seconded the motion.

Discussion: Rep. Ladd stated that the reason they put in 2/3 majority in order is because in order to have something they have to use and be effective they need to have ownership on more than just the majority. They need to create a study group to create an amendment that they can agree on. Rep. Gordon noted that a motion to table is nonnegotiable.

Rep. Weston called the roll. Rep. Abel “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville, “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead “yes”, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “no”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavits “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-five (25) in favor and one (1) in opposition the motion passes.

MOTION: Rep. Almy moved to approve the bylaws as currently written and that a committee be created to study Rep. Ladd’s amendment. Rep. Berezny seconded the motion.

Discussion: Rep. Ladd requested an amendment to the motion to state that they will return to the Delegation with a recommendation.

Rep. Almy accepted the amendment to the motion. Rep. Berezhny seconded the amended motion.

Rep. Weston called the roll. Rep. Abel “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezhny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville, “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “ yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead “yes”, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition the motion passes.

Commissioners Remarks:

Commissioner Lauer stated that on behalf of the Commissioners, they welcome all the newly elected representatives and stated that they look forward to working with them over the next two (2) years.

County Administrator Libby welcomed all the new representatives as well and stated that if any of them have any questions to feel free to reach out to her.

New Business:

Rep. Sykes stated that they are looking to put together a study committee to look into the bylaws and right to know questions. He asked if there were any volunteers for the Committee. Reps., Ladd, Smith, Almy, Gordon and Berezhny all volunteered to be a part of the committee.

Rep. Sykes appointed Reps., Ladd, Smith, Almy, Gordon and Berezhny to the study committee for the bylaws and stated that Rep. Ladd will be the Chairman.

Comments from the Delegates:

Rep. Gordon stated that he has put in the bill to have rotating terms for County Commissioners so one commissioner would rotate a four (4) year term.

Rep. Ladd thanked Julie Libby and stated that she has been here a long time as County Administrator and his years in working with her she has been forthright at getting them any information they need. He stated that they are really appreciative of what she has done.

Next Executive Committee Meeting – January 25th 9am

Rep. Sykes asked if there were any comments from the public. There were none.

10:49 AM with no further business the meeting adjourned.

Sincerely,

Joyce Weston, Clerk

FY22 Delegation Budget Vote
Administrative Building
UNH Coop Extension Conference Room
3855 Dartmouth College Highway
North Haverhill, NH
June 28th, 2021

PRESENT: See attached sign-in sheet and roll call for attendance.

Rep. Sykes called the meeting to order at 10:03 AM.

Rep. Weston called the roll for attendance. Rep. Abel “here”, Rep. Adjutant “here”, Rep. Alliegro “here”, Rep. Almy “here”, Rep. Berezhny “here” (zoom), Rep. Binford “here”, Rep. DePalma “here”(zoom), Rep. Dontonville “here”, Rep. Egan “here”, Rep. Fellows “here”, Rep. Folsom “here”, Rep. Gordon “here”, Rep. Greeson “here”, Rep. Hakken-Phillips “here”, Rep. Ham “here”, Rep. Ladd “here”, Rep. Muirhead not present, Rep. Massimilla “here”, Rep. Murphy “here”, Rep. Nordgren “here” (zoom), Rep. Ruprecht “here”, Rep. Sanborn “here”, Rep. Simon “here”, Rep. Smith “here” (zoom), Rep. Stavis “here”, Rep. Sykes “here”, Rep. Weston “here”. Twenty-two members are physically present with an additional four (4) participating via zoom a quorum was declared.

Rep. Ruprecht led the Pledge of Allegiance.

MOTION: Rep. Stavis moved to appropriate \$48,740,211 for fiscal year 2022 of which \$26,972,066 is to be raised by taxes. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezhny “yes”, Rep. Binford “no”, Rep. DePalma “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead not present, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-five (25) in favor and one (1) in opposition, the motion passes.

MOTION: Rep. Hakken-Phillips moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount up to \$5,000,000. Rep. Ruprecht seconded the motion.

Discussion: Treasurer Hill stated that the Delegation had authorized to borrow up to \$6 million last fiscal year but only had to borrow \$750K and that it is always policy to request a higher amount. She stated that the County may not have to borrow this year at all. Rep. Almy added that property taxes for the County are collected in December, and the budget is done in July, so the cash balance is usually gone almost as soon as the budget is completed.

Rep. Weston called the roll. Rep. Abel “yes”, Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezchny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead not present, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavits “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition, the motion passes.

MOTION: Rep. Fellows moved to contribute \$25,000 from Dispatch Fees for fiscal year 2022 to the Dispatch Capital Reserve Account. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezchny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead not present, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavits “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition, the motion passes.

MOTION: Rep. Weston moved to expend \$78,800 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Egan seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep.

Berezhny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead not present, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition, the motion passes.

MOTION: Rep. Murphy moved to expend \$109,434 from the Nursing Home Capital Reserve account for equipment at the nursing home. Rep. Stavis seconded the motion. Rep. Weston called the roll. Rep. Abel “yes”, Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezhny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead not present, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition, the motion passes.

MOTION: Rep. Almy moved to expend \$196,642 from the Register of Deeds Surcharge account for equipment. Rep. Egan seconded the motion.

MOTION: Rep. Greeson moved to **AMEND** the motion to remove \$172K for the Microfilm project and explained that microfiche is outdated and antiquated. Rep. Greeson added that the Register of Deeds is already in the process of making digital backups, which will be much more cost-efficient, and that hard drives are very little money. Rep. Binford seconded the motion.

Discussion: Register Monahan explained that her department has been with the same software vendor for many years and that the technology is state-of-the-art. They are looking to have records redundancy in moving to a new server farm, and doing so creates a triple redundancy for records retention and protection. The current microfilm in the Register of Deeds department is

diseased and needs to be preserved. Register Monahan stated that the contract is a very good price, and that it is potentially something that ARPA will cover, but she is asking to put \$172K up front for dedicated equipment. As an archival medium (in the title industry, library institutes, other organizations in perpetuity), Microfilm is a dedicated standard and must be maintained for continued use. Rep. Almy asked if the ARPA money is used instead, if the budgeted funds would go back into the surcharge account. Register Monahan explained this was her understanding. Rep. Alliegro stated that the department could spend less than a tenth of this money on something more up-to-date. Rep. Greeson asked which records were on microfiche. Register Monahan explained the project would be for the protection of records for perpetuity and is designed for emergencies. She has saved money in the Surcharge account for this purpose, so her department can search title with a generator and a microfilm reader. Records include everything up to 2021. Rep. Greeson asked what the difference would be between microfiche and a 5TB hard drive, as a hard drive takes up less space, is much cheaper, still interfaces with a computer, multiple hard drives are possible, and they would be portable. Register Monahan explained that digitized images cannot go on a hard drive or flash drive. She has done a great deal of research, and this is the function of the real estate market. The \$172K is an insurance policy of dedicated funds and provides her department with triple redundancy. The contract includes a robust cyber security policy. Commissioner Lauer added that the Register of Deeds surcharge account can only be used for equipment in the Register of Deeds, has no impact on taxes or tax rate, and that this money has already been set aside for these specific purposes. Rep. Alliegro commented that notwithstanding, “a state-of-the-art biplane is still a state-of-the-art biplane” meaning that Microfilm as a medium in-and-of-itself is outdated. Rep. Almy stated that there is no guarantee that digital data is not going to be corrupted, and cited personal experience. The fact is the original state of the records is paper and paper disintegrates over time. All of the homes in the County depend on these records. CA Dorsett added that the project would ensure another level of security, and it would be rare that the department would have to go back to it. Digital records are at risk from many threats, including rarities such as electro-magnetic pulse, nuclear, etc. If for some reason, the software provider was hacked, that could put the County in a tough situation. Many of these records are very historic. Register Monahan also confirmed that the software contract is funded with tax dollars as it is an operating expense.

Rep. Weston called the roll to vote upon Rep. Greeson's just-proposed amendment to the Register of Deeds budget. Rep. Abel "no", Rep. Adjutant "no", Rep. Alliegro "yes", Rep. Almy "no", Rep. Berezchny "yes", Rep. Binford "yes", Rep. DePalma "yes", Rep. Dontonville "no", Rep. Egan "no", Rep. Fellows "no", Rep. Folsom "no", Rep. Gordon "yes", Rep. Greeson "yes", Rep. Hakken-Phillips "no", Rep. Ham "yes", Rep. Ladd "yes", Rep. Muirhead not present, Rep. Massimilla "no", Rep. Murphy "no", Rep. Nordgren "no", Rep. Ruprecht "no", Rep. Sanborn "yes", Rep. Simon "no", Rep. Smith "no", Rep. Stavits "no", Rep. Sykes "no", Rep. Weston "no". With the vote being nine (9) in favor and seventeen (17) in opposition, the motion does not pass.

Rep. Weston called the roll to vote upon the original motion to expend \$196,642 from the Register of Deeds account for equipment. Rep. Abel "yes", Rep. Adjutant "yes", Rep. Alliegro "no", Rep. Almy "yes", Rep. Berezchny "no", Rep. Binford "no", Rep. DePalma "yes", Rep. Dontonville "yes", Rep. Egan "yes", Rep. Fellows "yes", Rep. Folsom "no", Rep. Gordon "no", Rep. Greeson "no", Rep. Hakken-Phillips "yes", Rep. Ham "no", Rep. Ladd "no", Rep. Muirhead not present, Rep. Massimilla "yes", Rep. Murphy "yes", Rep. Nordgren "yes", Rep. Ruprecht "yes", Rep. Sanborn "no", Rep. Simon "yes", Rep. Smith "yes", Rep. Stavits "yes", Rep. Sykes "yes", Rep. Weston "yes". With the vote being seventeen (17) in favor and nine (9) in opposition, the motion passes.

MOTION: Pursuant to [NH RSA 24:14](#), Rep. Egan moved 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 FY22, 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. Provided that any American Rescue Plan Act (ARPA) funds shall be expended upon approval by the Grafton County Executive Committee. Rep. Almy seconded the motion.

Discussion: Rep. Gordon asked to what extent the full Delegation would be involved in the review of ARPA funds. Rep. Sykes explained that he has always felt that the full Delegation at any time can come and participate in the Executive Committee meetings, but that it makes more sense to manage

the possible number of meetings with the Executive Committee rather than trying to assemble the full Delegation for each meeting. For those reasons, he feels this is an appropriate way to handle the ARPA funds. Rep. Gordon asked if it was the Board of Commissioners' intent to put together a plan to present so that the Delegation can receive notice to be involved. CA Dorsett explained that he is working with the Commission to develop concepts which will be presented as recommendations and that an opportunity for the Executive Committee will be given so they may provide feedback before execution. Rep. Almy asked if this would be done in one meeting, or several meetings, and could it be held in the UNH Extension Coop Conference Room so everyone can attend if they choose. Rep. Sykes said yes, and noted that he believes it is really important that everyone knows they can attend these public meetings. Rep. Sykes added that he does not think the ARPA discussion will be done in one meeting and that this is part of the reasoning for the Executive Committee to be watching over the process, rather than calling the full Delegation to assemble during the year. Rep. Gordon stated his concern is that he would like to see the full Delegation involved to help: 1. Establish priorities, 2. Establish how to allocate funds themselves. Rep. Gordon stated his personal concern is for the money to not be all spent on the Grafton County Complex, but that the money should be expended in ways to benefit the whole county. Rep. Sykes agreed and stated he would be hoping that these funds are used for the betterment of the whole county and not just the County Complex. This is why he wants additional oversight, and noted that there is commitment from both the County Administrator and Commissioners to involve the Executive Committee at every step of the process.

MOTION: Rep. Greeson moved to **AMEND** the just-stated motion to require a 2/3 majority vote from the Executive Committee of those members present-and-voting to approve any expenditures for projects. Rep. Binford seconded the motion.

Discussion: Rep. Stavis asked under what other kinds of conditions is a 2/3 majority vote required under the Executive Committee and Rep. Sykes stated there was nothing he could think of and that this would be setting a new ground rule. This motion would only apply to the planning and allocation of ARPA funds. FD Libby stated that the total allocation of ARPA funds would be \$17.4 million and that the County has received \$8 million to date, with the other half due in May of 2022. Rep. Sykes stated that he is pleased about the possibility of requiring a 2/3 majority vote, although rarely does the

Executive Committee have strict party line votes. He explained that he is going to vote against the motion because it sets a precedent he doesn't care to establish. Rep. Sykes stated that he is pleased about the bipartisan efforts in working on the budget this year. He has been chair for 7 years and on the Executive Committee for 9 years. He likes what they are doing and thinks they should continue in that direction. Rep. Stavis asked if the proposed policy would have to be in the RSA to adopt it. Rep. Sykes explained that he thinks not because there are bylaws where any expenditure of \$5K from one department to another must be approved by the Executive Committee, and he feels comfortable they can do this without making it an RSA. Rep. Ladd stated he was concerned about specifically what these funds can be used for, and that if a majority of the Executive Committee is present, a critical decision is potentially being left up to four (4) Representatives. Therefore, he believes the planning and allocation of such a large amount of money should be a whole Delegation issue. Rep. Massimilla suggested a survey could be sent out to the Delegation about possible topics and uses of the ARPA funds, the responses of which could be taken into consideration to formulate priorities for spending.

Rep. Sykes stated this was a possibility, and that in years past, the Commissioners would make this decision without the Executive Committee. Rep. Greeson stated that because this is such a significant amount of money coming in at one time, he would like to see that it's tough to spend too easily by putting a 2/3 majority in place, to make sure the priorities of the entire county are being considered. Rep. Ladd explained that several years ago, he was involved with the process and planning for use of \$30 million for infrastructure. He chaired a Committee at the time that reviewed applications requesting funds. The application would then filter to Fiscal for support, and then Governor and Council for final approval. There was an established set of checks and balances for these funds. With ARPA, the Executive Committee is going to make the decision. This process does not have a balance, and leaves out a portion of the decision-making process that will have a lasting impact on the Complex and County as a whole. Rep. Ladd stated that they need to be careful making this vote. Rep. Almy stated the following: 1. The County does not get to keep the funds if they don't spend them. While it is not clear what would happen in the event of not spending these funds, usually the Federal Treasury would reabsorb such monies. 2. Rep. Almy likes the motion for a 2/3 majority requirement, because it is a lot of money. This is important for a general buy-in. Rep. Almy explained that when they pass a state budget, any money that the administration has managed to find in grants that doesn't show up in that budget goes only to

the Fiscal Committee and Executive Committee. She stated that usually this process is overwhelmed by one party. Next year, she would like to see at least one meeting in Concord as the full Delegation to talk about what kinds of money is going where, so that everyone could express their opinions and feel more linked in.

Rep. Weston called the roll to vote on the 2/3 majority vote requirement of the Executive Committee of those members present-and-voting as proposed by Rep. Greeson. Rep. Abel “no”, Rep. Adjutant “no”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezhny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville “no”, Rep. Egan “no”, Rep. Fellows “no”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “no”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead not present, Rep. Massimilla “yes”, Rep. Murphy “no”, Rep. Nordgren “no”, Rep. Ruprecht “no”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “no”, Rep. Stavis “no”, Rep. Sykes “no”, Rep. Weston “no”. With the vote being thirteen (13) in favor and thirteen (13) in opposition, the motion fails.

Rep. Egan stated that since he made the original motion, he thinks it is imperative to keep the Delegation in communication. As ARPA is spent, most of it will be asked by the County Administrator to apply for matching grants, which will require the support of the Delegation. The Executive Committee unanimously voted to flat fund this budget for the first time in years. These two things mean a lot to how the Executive Committee is working together. Rep. Gordon agreed that he feels strongly about the Committee and will do everything possible to involve everyone Rep. Fellows stated that the public hearing is really important, and not just the Delegation. Outside agencies ask for funding in the budget, and this may be an appropriate way to spend funds especially as funds will likely go to multiple projects. Rep. Sykes stated that it was clear to him and the Executive Committee that they want to be involved with planning and appropriation, and that this was an important discussion and he appreciated how it turned out. Rep. Egan stated that to clarify, in the past, the Delegation and Executive Committee were never involved in federal funds given to the County. This process would allow oversight, and is a first.

Rep. Weston called the roll to vote upon the previous motion granting authorization to 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 FY22. Rep. Abel “yes”,

Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezchny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead not present, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavits “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition, the motion passes.

MOTION: Rep. Ruprecht moved to appropriate \$1,976 for the Grafton County Unincorporated Place of Livermore for FY 2022. The Unincorporated place of Livermore’s Budget for 2022 is adopted separately from the Grafton County Budget. This motion is to comply with the NH Department of Revenue Administration’s instructions. Rep. Egan seconded the motion.

Discussion: Rep. Almy asked who currently adopts the Livermore budget. Rep. Sykes explained that because Livermore is an incorporated place, the responsibility falls to the Delegation. Rep. Almy asked if Livermore had ever not had a budget. FD Libby explained that their budget was minimal, although it increased in the last couple years because of a contract with the Conway Fire Department who deals with accidents on the Kancamagus Highway. Livermore has a negative tax rate. This motion adds a clarifying step as the Commissioners sign off on MS forms. Rep. Abel asked for further clarification on where the funds are coming from. FD Libby explained that Livermore receives a payment in lieu of tax monies, and that no one lives in Livermore. There are some land owners, but Livermore is mostly comprised of National Forest lands. The payments coming out are for the Conway Fire Department for responding to accidents on the Kancamagus Highway. Taxes are paid to Grafton County, who is taking over the financial administration. Coos County handled this in the past, and Grafton County paid them a fee, so they are transitioning at least half of the responsibilities over. There is some money to pay to the Coos County tax collector for the other half. The County is not appropriating money, Grafton County is only acting as agent as there is no acting government for Livermore. Rep. Ladd stated that this is occurring more often in other Counties, and that there is a fund in the state to pay for those costs without putting the responsibility on the County. Rep. Ham stated that she is the State Representative for Livermore, and that there is only one private property. She thinks it’s good

to have the contract with Conway Fire Department as every once in a while, there is an accident or forest fire. There is no business to conduct in Livermore, just property tax on that one property.

Rep. Weston called the roll. Rep. Abel “yes”, Rep. Adjutant “yes”, Rep. Alliegro “yes”, Rep. Almy “yes”, Rep. Berezchny “yes”, Rep. Binford “yes”, Rep. DePalma “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Folsom “yes”, Rep. Gordon “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ham “yes”, Rep. Ladd “yes”, Rep. Muirhead not present, Rep. Massimilla “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Ruprecht “yes”, Rep. Sanborn “yes”, Rep. Simon “yes”, Rep. Smith “yes”, Rep. Stavis “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-six (26) in favor and none in opposition, the motion passes.

CLOSING REMARKS

Rep. Gordon stated that they can be pleased with the budget itself and the fact that it doesn’t raise any more taxes than we have in the past. There are relatively small increases, including a 2% raise to employees. He congratulated Rep. Sykes on a great job, and stated his appreciation that the process has been done in a manner that has not been partisan. Rep. Sykes stated that in order to achieve this, it took someone else to work with and that Rep. Gordon was that partner in many ways. Rep. Gordon reported that the Republicans met in caucus that morning to talk about County-related issues that might be the subject of doing some committee work. In the next year, he hopes to be able to appoint some committees to do certain activities in order to get other Delegation members involved. Rep. Sykes stated that he would like to see some committee reports at Executive Committee meetings. Rep. Stavis stated that what she took away from the conversation about the Executive Committee and ARPA is the need for County-wide communication, and that she would like to volunteer herself and ask Rep. Egan as well, because they have been working on communication issues more broadly. The conversation about ARPA funds goes further behind the vote to the priority setting process. Rep. Egan stated he would be glad to help; he likes the idea of a survey for resources and to communicate with the County Administrator about priorities. He wants to get the Delegation’s input and support. Rep. Almy stated that she was on the committee that did the bylaws, and remembered that they worked through the summer when there was more time to consider things. She believes it would be important to

try to put this committee together before or during July. Rep. Ladd echoed that this had been a very productive time. There are a number of issues they have talked about that really impact the budget. A committee put together back then was very productive and they came back with recommendations. Rep. Ladd encourages sub committees, and encourages the Executive Committee to get these “hot button issues” addressed in those sub committees. Rep. Sykes stated that there is no reason a member of the Delegation can’t be involved with a committee, and that they should continue in these efforts.

At 11:30 AM, with no further business, the meeting adjourned.

Joyce Weston, Clerk





COUNTY OF GRAFTON, NEW HAMPSHIRE

Financial Statements
For the Year Ended June 30, 2021

(With Independent Auditors' Report Thereon)

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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, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire (the County), as of and for the year ended June 30, 2021, and the related notes to financial statements, which collectively comprise the County'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

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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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, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 15 to the financial statements, in fiscal year 2021 the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Budgetary Comparison for the General Fund, and certain Pension and OPEB schedules be presented to supplement the basic financial statements. Such information, 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 December 27, 2021 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 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".

Merrimack, New Hampshire
December 27, 2021



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, 2021.

Overview of Financial Statements

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

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of 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.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support County programs.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current fiscal year, net position in governmental activities was \$(25,594,703), a change of \$(2,893,852), as further discussed in the next section.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$13,174,435, a change of \$2,767,238 in comparison to the prior fiscal year.
- At the end of the current fiscal year, the fund balance for the General Fund was \$13,096,755, a change of \$2,735,979 in comparison to the prior fiscal year.

Government-Wide Financial Analysis

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

	<u>2021</u>	<u>2020</u>
Assets:		
Current and other assets	\$ 26,533,316	\$ 13,865,307
Capital assets	<u>44,261,841</u>	<u>45,400,368</u>
Total assets	70,795,157	59,265,675
Deferred outflows of resources	24,274,371	15,648,091
Liabilities:		
Other Liabilities	13,358,881	3,458,110
Long-term Liabilities	<u>104,662,138</u>	<u>92,825,047</u>
Total liabilities	118,021,019	96,283,157
Deferred inflows of resources	2,643,212	1,331,460
Net position:		
Net investment in capital assets	25,474,990	24,203,803
Restricted	274,694	217,570
Unrestricted	<u>(51,344,387)</u>	<u>(47,122,224)</u>
Total net position	<u>\$ (25,594,703)</u>	<u>\$ (22,700,851)</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 \$(25,594,703), a change of \$(2,893,852) in comparison to the prior fiscal year.

The largest portion of net position, \$25,474,990, reflects the County's investment in capital assets (e.g., land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$274,694, represents resources that are subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit of \$(51,344,387), 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>2021</u>	<u>2020</u>
Revenues:		
Program revenues:		
Charges for services	\$ 17,736,748	\$ 18,598,687
Operating grants and contributions	3,324,614	2,927,771
General revenues:		
County taxes	26,972,548	27,086,914
Investment income	91,708	183,740
Miscellaneous	1,096,000	815,948
Loss on disposals	<u>(16,576)</u>	<u>(10,163)</u>
Total revenues	49,205,042	49,602,897
Expenses:		
General government	7,217,868	6,848,311
Public safety	4,578,777	4,309,763
Corrections	7,840,904	7,248,912
County farm	549,698	619,173
Human services	7,775,534	7,830,307
Cooperative extension	496,861	478,450
Economic development	913,183	518,878
Nursing home	21,984,163	21,266,444
Interest on long-term debt	<u>741,906</u>	<u>871,286</u>
Total expenses	<u>52,098,894</u>	<u>49,991,524</u>
Change in net position	(2,893,852)	(388,627)
Net position - beginning of year	<u>(22,700,851)</u>	<u>(22,312,224)</u>
Net position - end of year	<u>\$ (25,594,703)</u>	<u>\$ (22,700,851)</u>

Governmental activities for the year resulted in a change in net position of \$(2,893,852). Key elements of this change are as follows:

Governmental funds operating results	\$ 2,767,238
Purchase of capital assets	534,612
Loss on disposals of capital assets	(16,576)
Principal debt service in excess of depreciation expense	753,149
Changes in long-term liabilities:	
Accrued interest on bonds payable	41,929
Compensated absence liability	(23,892)
Net pension liability and related deferrals	(2,206,369)
Net OPEB liability and related deferrals	<u>(4,743,943)</u>
Total	<u>\$ (2,893,852)</u>

Financial Analysis of the County’s Funds

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

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County’s net resources available for spending at the end of the fiscal year.

General Fund

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$7,878,498, while total fund balance was \$13,096,755. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>
Unassigned fund balance	\$ 7,878,498	\$ 6,131,250	\$ 1,747,248
Total fund balance	\$ 13,096,755	\$ 10,360,776	\$ 2,735,979

As a percentage of budgeted expenditures:

Unassigned fund balance	16.3%	13.2%	3.1%
Total fund balance	27.1%	22.3%	4.8%

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

	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>
Nursing Home Reserve	\$ 162,250	\$ 168,363	\$ (6,113)
Dispatch Capital Reserve	<u>65,607</u>	<u>158,921</u>	<u>(93,314)</u>
Total	<u>\$ 227,857</u>	<u>\$ 327,284</u>	<u>\$ (99,427)</u>

Grants Fund

The Grants Fund balance changed by \$619 primarily from timing differences between the receipt and disbursement of grants.

General Fund Budgetary Highlights

Differences between the original budget and the final budget resulted in an overall increase in appropriations of \$193,806. This change relates to the use of prior year reserves (fund balance) for various purposes.

The total fund balance of the General Fund changed by \$2,735,979 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 2,705,558
Expenditures less than appropriations	<u>3,346,665</u>
Budgetary results	6,052,223
Use of fund balance	(3,068,806)
Use of reserves and restricted funds	<u>(247,438)</u>
GAAP basis results	<u>\$ 2,735,979</u>

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year-end amounted to \$44,261,841 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress.

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

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was \$20,435,394, all of which was backed by the full faith and credit of the County.

The County maintained their Aa3 rating from Moody's for general obligation debt.

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

Requests for Information

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

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

Statement of Net Position
June 30, 2021

	Governmental <u>Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 23,859,845
Restricted cash	434,877
Accounts receivable, net of allowances	1,778,061
Inventory	413,033
Other assets	<u>47,500</u>
Total Current Assets	26,533,316
Noncurrent:	
Capital Assets:	
Nondepreciable capital assets	330,587
Other capital assets, net of accumulated depreciation	<u>43,931,254</u>
Total Noncurrent Assets	<u>44,261,841</u>
Total Assets	70,795,157
Deferred Outflows of Resources	
Related to pension	8,013,615
Related to OPEB	14,612,213
Loss on bond refunding	<u>1,648,543</u>
Total Deferred Outflows of Resources	24,274,371
Liabilities	
Current:	
Accounts payable	2,398,457
Accrued expenses	572,054
Payable to external parties	1,614,306
Other liabilities	44,413
Unearned revenues - ARPA	8,729,651
Accrued interest	347,098
Current portion of noncurrent liabilities:	
Bonds payable	2,529,581
Compensated absences	<u>1,159,303</u>
Total Current Liabilities	17,394,863
Noncurrent:	
Bonds payable, net of current portion	17,905,813
Compensated absences, net of current portion	498,194
Net pension liability	31,101,503
Net OPEB liability	<u>51,120,646</u>
Total Noncurrent Liabilities	<u>100,626,156</u>
Total Liabilities	118,021,019
Deferred Inflows of Resources	
Related to pension	1,354,869
Related to OPEB	<u>1,288,343</u>
Total Deferred Inflows of Resources	2,643,212
Net Position	
Net investment in capital assets	25,474,990
Restricted for grants and other statutory restrictions	274,694
Unrestricted	<u>(51,344,387)</u>
Total Net Position	\$ <u>(25,594,703)</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, 2021

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expenses) Revenues and Change in Net Position
Governmental Activities:				
General government	\$ 7,217,868	\$ 1,579,893	\$ 622,010	\$ (5,015,965)
Public safety	4,578,777	761,847	63,835	(3,753,095)
Corrections	7,840,904	5,564	324,479	(7,510,861)
County farm	549,698	492,823	-	(56,875)
Human services	7,775,534	-	15,000	(7,760,534)
Cooperative extension	496,861	5,000	-	(491,861)
Economic development	913,183	-	868,207	(44,976)
Nursing home	21,984,163	14,891,621	1,431,083	(5,661,459)
Interest on long-term debt	741,906	-	-	(741,906)
Total Governmental Activities	\$ 52,098,894	\$ 17,736,748	\$ 3,324,614	(31,037,532)
		General Revenues:		
		County taxes		26,972,548
		Investment income		91,708
		Miscellaneous		1,096,000
		Loss on disposals		(16,576)
		Total General Revenues		28,143,680
		Change in Net Position		(2,893,852)
		Net Position:		
		Beginning of year		(22,700,851)
		End of year		\$ (25,594,703)

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
June 30, 2021

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and short-term investments	\$ 15,080,596	\$ 8,705,153	\$ 74,096	\$ 23,859,845
Restricted cash	434,877	-	-	434,877
Accounts receivable, net of allowances	1,437,311	340,750	-	1,778,061
Inventory	413,033	-	-	413,033
Other assets	47,500	-	-	47,500
Total Assets	<u>\$ 17,413,317</u>	<u>\$ 9,045,903</u>	<u>\$ 74,096</u>	<u>\$ 26,533,316</u>
Liabilities				
Accounts payable	\$ 2,085,789	\$ 312,668	\$ -	\$ 2,398,457
Accrued expenses	572,054	-	-	572,054
Due to custodial funds	1,614,306	-	-	1,614,306
Other liabilities	44,413	-	-	44,413
Unearned revenues - ARPA	-	8,729,651	-	8,729,651
Total Liabilities	4,316,562	9,042,319	-	13,358,881
Fund Balances				
Nonspendable	413,033	-	-	413,033
Restricted	197,014	3,584	74,096	274,694
Committed	227,857	-	-	227,857
Assigned	4,380,353	-	-	4,380,353
Unassigned	7,878,498	-	-	7,878,498
Total Fund Balances	<u>13,096,755</u>	<u>3,584</u>	<u>74,096</u>	<u>13,174,435</u>
Total Liabilities and Fund Balances	<u>\$ 17,413,317</u>	<u>\$ 9,045,903</u>	<u>\$ 74,096</u>	<u>\$ 26,533,316</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, 2021

Total governmental fund balances	\$ 13,174,435
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	44,261,841
Deferred outflows of resources related to pensions to be recognized in pension expense in future periods.	8,013,615
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	14,612,213
Loss on bond refunding is deferred and amortized over the remaining life of the reissued bond.	1,648,543
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(347,098)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(20,435,394)
Compensated absences	(1,657,497)
Net pension liability	(31,101,503)
Net OPEB liability	(51,120,646)
Deferred inflows of resources related to pensions to be recognized in pension expense in future periods.	(1,354,869)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	<u>(1,288,343)</u>
Net position of governmental activities	<u>\$ (25,594,703)</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, 2021

	<u>General Fund</u>	<u>Grants Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
County taxes	\$ 26,972,548	\$ -	\$ -	\$ 26,972,548
Nursing home	16,322,704	-	-	16,322,704
Charges for services	2,839,563	-	5,564	2,845,127
Intergovernmental	979,113	898,415	16,002	1,893,530
Investment income	90,129	1,579	-	91,708
Miscellaneous	<u>1,028,811</u>	<u>-</u>	<u>32,477</u>	<u>1,061,288</u>
Total Revenues	48,232,868	899,994	54,043	49,186,905
Expenditures				
Current:				
General government	5,472,649	15	2,678	5,475,342
Public safety	3,531,605	2,127	5,350	3,539,082
Corrections	5,595,280	968	5,014	5,601,262
County farm	535,757	-	-	535,757
Human services	7,765,173	-	10,361	7,775,534
Cooperative extension	423,825	-	-	423,825
Economic development	45,000	868,183	-	913,183
Nursing home	18,374,269	-	-	18,374,269
Capital outlay	594,496	28,082	-	622,578
Debt service:				
Principal	2,375,000	-	-	2,375,000
Interest	<u>783,835</u>	<u>-</u>	<u>-</u>	<u>783,835</u>
Total Expenditures	<u>45,496,889</u>	<u>899,375</u>	<u>23,403</u>	<u>46,419,667</u>
Change in Fund Balance	2,735,979	619	30,640	2,767,238
Fund Balance, at Beginning of Year, as reclassified	<u>10,360,776</u>	<u>2,965</u>	<u>43,456</u>	<u>10,407,197</u>
Fund Balance, at End of Year	\$ <u>13,096,755</u>	\$ <u>3,584</u>	\$ <u>74,096</u>	\$ <u>13,174,435</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, 2021

Net change in fund balances – governmental funds \$ 2,767,238

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	534,612
Net effect on disposal of assets	(16,576)
Depreciation	(1,656,564)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayments of general obligation bonds	2,375,000
Amortization of bond premium	184,581
Amortization of loss on bond refunding	(149,868)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in compensated absences	(23,892)
Change in net pension liability and related deferred outflows and inflows	(2,206,369)
Change in net OPEB liability and related deferred outflows and inflows	(4,743,943)
Change in accrued interest on bonds payable	41,929
Change in net position – governmental activities	\$ (2,893,852)

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, 2021

	Custodial Funds
Assets	
Cash and short-term investments	\$ 81,744
Due from primary government	<u>1,614,306</u>
Total Assets	1,696,050
Liabilities	
Due to State of New Hampshire	<u>1,614,306</u>
Total Liabilities	<u>1,614,306</u>
Net Position	
Restricted for individuals, organizations, and other governments	<u>81,744</u>
Total Net Position	<u>\$ 81,744</u>

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

COUNTY OF GRAFTON, NEW HAMPSHIRE

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	<u>Custodial Funds</u>
Additions	
Taxes collected for State of New Hampshire	\$ 17,145,307
Funds collected for residents and inmates	646,306
Interest income	<u>42</u>
Total Additions	17,791,655
Deductions	
Payment of taxes collected to State of New Hampshire	17,145,307
Payments on behalf of residents and inmates	<u>648,290</u>
Total Deductions	<u>17,793,597</u>
Net Decrease	(1,942)
Net Position	
Beginning of year	<u>83,686</u>
End of year	<u>\$ 81,744</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 GAAP, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2021, 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 recognized as revenue as soon as all eligibility

requirements imposed by the provider have been met. The effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received 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 funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- The *Grants Fund* accounts for the County's state and federal grant programs.

The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The County reports the following fiduciary funds:

- The *Custodial Funds* account for fiduciary assets held by the County in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments, as well as inmate and nursing home resident funds.

Cash and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, savings accounts, and money market accounts.

Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the governmental fund financial statements under the caption "cash and short-term investments".

The County invests in the New Hampshire Public Deposit Investment Pool (NHDIP), an external investment pool managed by the State Banking Commission. The portfolio meets the requirements of GASB Statement No. 79, *Certain External Investments and Pools and Pool Participants*, and investments are recorded at amortized cost.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due from/to other funds”. Any residual balances outstanding between governmental activities and fiduciary funds are reported in the government-wide financial statements as “payable to external parties”.

Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method. Inventory includes dietary, housekeeping, and supplies for use at the nursing home, maintenance supplies, and corrections supplies.

Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, equipment and vehicles, and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with a grouped cost of more than \$500 for assets acquired for use in the Nursing Home, and \$5,000 for all other assets, and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<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 Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance”. Fund equity for all other reporting is classified as “net position”.

Fund Balance

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The County 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. The General Fund is the only fund that reports a positive unassigned fund balance.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Fund Balance Policy

There is no rule or law in New Hampshire that governs the level of fund balance for counties. However, by looking at other guidelines that exist and by comparing the County to other counties in 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 \$7.6 million, which is about 16% of budgeted appropriations.

Through this fund balance policy, the County will endeavor to achieve and maintain an unassigned fund balance that is between 8% and 16% of its annual budgeted appropriations, which represents one to two months of operations.

Use of Estimates

The preparation of basic financial statements in conformity with 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 that were 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.

During the fiscal year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget.

3. Deposits and Investments

State statutes (RSA 29:1 II) place certain limitation on the nature of deposits and investments available to the County. Deposits may be made in the New Hampshire Deposit Investment Pool (NHPDIP), in NH banks or banks outside the State if such banks pledge and deliver to a third-party custodial bank with various collateralized security, in accordance with RSA 383:22.

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. The County does not have formal deposit policies related to custodial credit risk of deposits.

As of June 30, 2021, approximately \$1.7 million of the County's bank balance was exposed to custodial credit risk as uninsured or uncollateralized, and approximately \$12.9 million was collateralized by securities held by the pledging financial institution's trust department or agent, but not in the County's name.

4. Restricted Cash

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. Within the General Fund, the restricted cash amount of \$434,877 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 \$55,000 at June 30, 2021. Nursing Home receivables are also reported net of contractual allowances.

6. Interfund Accounts – Receivables and Payables

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable

accounts must be utilized. The following is a summary of interfund receivable and payable accounts:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$ -	\$ 1,614,306
Fiduciary Funds:		
Custodial Funds	<u>1,614,306</u>	<u>-</u>
Total	<u>\$ 1,614,306</u>	<u>\$ 1,614,306</u>

7. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Land improvements	\$ 2,921	\$ -	\$ -	\$ 2,921
Buildings and improvements	57,324	5	-	57,329
Equipment and vehicles	<u>4,863</u>	<u>414</u>	<u>(281)</u>	<u>4,996</u>
Total capital assets, being depreciated	65,108	419	(281)	65,246
Less accumulated depreciation for:				
Land improvements	(1,183)	(50)	-	(1,233)
Buildings and improvements	(15,502)	(1,220)	-	(16,722)
Equipment and vehicles	<u>(3,237)</u>	<u>(387)</u>	<u>265</u>	<u>(3,359)</u>
Total accumulated depreciation	<u>(19,922)</u>	<u>(1,657)</u>	<u>265</u>	<u>(21,314)</u>
Total capital assets, being depreciated, net	45,186	(1,238)	(16)	43,932
Capital assets, not being depreciated:				
Land	214	-	-	214
Construction in progress	<u>-</u>	<u>116</u>	<u>-</u>	<u>116</u>
Total capital assets, not being depreciated	<u>214</u>	<u>116</u>	<u>-</u>	<u>330</u>
Governmental activities capital assets, net	<u>\$ 45,400</u>	<u>\$ (1,122)</u>	<u>\$ (16)</u>	<u>\$ 44,262</u>

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

General government	\$ 320
Public safety	219
Corrections	684
County farm	60
Nursing home	<u>374</u>
Total depreciation expense	\$ <u>1,657</u>

8. 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.

9. Tax Anticipation Notes Payable

At June 30, 2021, the County had no anticipation lines of credit available. The following summarizes tax anticipation notes payable activity during fiscal year 2021:

<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>
\$ 5,000,000	10/22/20	12/31/20	0.48%	\$ -	\$ 750,000	\$ (750,000)	\$ -
		Total		\$ -	\$ 750,000	\$ (750,000)	\$ -

10. Long-Term Obligations

General Obligation Bonds

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

<u>Governmental Activities</u>	<u>Original Issue</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/21</u>
General Obligation Bonds – public offerings:				
Nursing Home additions and renovations	\$ 14,500,000	09/01/23	3.0 - 4.3%	\$ 1,450,000
Jail construction - 2011	\$ 15,500,000	01/01/22	4.0%	775,000
2016 General obligation refunding bonds	\$ 16,180,000	07/01/31	2.5 - 5.0%	<u>16,180,000</u>
Total				<u>\$ 18,405,000</u>

Future Debt Service

The annual payments to retire all general obligation public offering bonds outstanding as of June 30, 2021 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	1,630,000	459,000	2,089,000
2026	1,635,000	393,700	2,028,700
2027-2031	8,050,000	1,094,000	9,144,000
2032	<u>775,000</u>	<u>15,500</u>	<u>790,500</u>
Total	<u>\$ 18,405,000</u>	<u>\$ 3,778,151</u>	<u>\$ 22,183,151</u>

The General Fund has been designated as the source that will repay the general obligation bonds outstanding as of June 30, 2021.

Changes in Long-Term Obligations

During the year ended June 30, 2021, the following changes occurred in governmental activities long-term obligations (in thousands):

	Beginning			Ending	Less	Equals
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Current</u>	<u>Long-Term</u>
					<u>Portion</u>	<u>Portion</u>
Bonds payable:						
Public offerings	\$ 20,780	\$ -	\$ (2,375)	\$ 18,405	\$ (2,345)	\$ 16,060
Bond premium	<u>2,215</u>	<u>-</u>	<u>(184)</u>	<u>2,031</u>	<u>(185)</u>	<u>1,846</u>
Subtotal	22,995	-	(2,559)	20,436	(2,530)	17,906
Compensated absences	1,634	23	-	1,657	(1,159)	498
Net pension liability	24,158	6,943	-	31,101	-	31,101
Net OPEB liability	<u>43,650</u>	<u>7,471</u>	<u>-</u>	<u>51,121</u>	<u>-</u>	<u>51,121</u>
Totals	<u>\$ 92,437</u>	<u>\$ 14,437</u>	<u>\$ (2,559)</u>	<u>\$ 104,315</u>	<u>\$ (3,689)</u>	<u>\$ 100,626</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, 2021 is \$7,750,000.

11. 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.

12. Governmental Funds – 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 as of June 30, 2021:

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, 2021:

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Inventory	\$ 413,033	\$ -	\$ -	\$ 413,033
Total Nonspendable	413,033	-	-	413,033
Restricted:				
Deeds surcharge account	197,014	-	-	197,014
Grants	-	3,584	-	3,584
Special revenue funds:				
Sheriff's drug forfeiture	-	-	171	171
Jail commissary	-	-	38,176	38,176
Sheriff's technology account	-	-	463	463
Nursing home staff moral fund	-	-	2,595	2,595
IDN	-	-	4,639	4,639
Opioid settlement	-	-	28,052	28,052
Total Restricted	197,014	3,584	74,096	274,694
Committed:				
Nursing home reserve	162,250	-	-	162,250
Dispatch capital reserve	65,607	-	-	65,607
Total Committed	227,857	-	-	227,857
Assigned:				
Commissioner voted assignments	260,353	-	-	260,353
Use of fund balance in subsequent year budget	4,120,000	-	-	4,120,000
Total Assigned	4,380,353	-	-	4,380,353
Unassigned:				
Remaining fund balance	7,878,498	-	-	7,878,498
Total Unassigned	7,878,498	-	-	7,878,498
Total Fund Balances	\$ 13,096,755	\$ 3,584	\$ 74,096	\$ 13,174,435

13. 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 provides service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and are required to participate in the 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:

Years of creditable service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Contributions

Plan members are required to contribute a percentage of their Earnable Compensation to the pension plan, for which the contribution rates are 7% for employees and teachers and 11.55% for police and 11.80% for fire. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.88% to 26.43% of covered compensation. The County’s contribution to NHRS for the year ended June 30, 2021 was \$2,173,506, 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, 2021, the County reported a liability of \$31,101,503 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. 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, 2020, the County’s proportion was 0.48625342%, which was a decrease of 0.01581375% from its previous year proportion.

For the year ended June 30, 2021, the County recognized pension expense of \$4,383,346. 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	\$ 839,891	\$ 333,941
Changes of assumptions	3,076,556	-
Differences between projected and actual earnings on pension plan investments	1,923,662	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,020,928
Contributions subsequent to the measurement date	<u>2,173,506</u>	<u>-</u>
Total	<u>\$ 8,013,615</u>	<u>\$ 1,354,869</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 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in expense as follows:

<u>Year Ended June 30:</u>	
2022	\$ 629,881
2023	1,148,798
2024	1,407,908
2025	<u>1,298,653</u>
Total	<u>\$ 4,485,240</u>

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% per year
Wage inflation	2.75% per year (2.25% for teachers)
Salary increases	5.60% average, including inflation
Investment rate of return	6.75%, net of plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 - June 30, 2019.

Actuarial assumptions reflect benefit changes resulting from CH 340 laws of 2019 (HB616), which grants a one-time 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiary of such member. The COLA will take effect on the retired member’s first anniversary date of retirement occurring after July 1, 2020.

Target Allocation

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 arithmetic 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 Long-Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	3.71%
Small/mid cap equities	<u>7.50</u>	4.15%
Total domestic equities	30.00	
Int'l equities (unhedged)	13.00	3.96%
Emerging int'l equities	<u>7.00</u>	6.20%
Total international equities	20.00	
Core bonds	9.00	0.42%
Global multi-sector fixed Income	10.00	1.66%
Absolute return fixed income	<u>6.00</u>	0.92%
Total fixed income	25.00	
Private equity	10.00	7.71%
Private debt	<u>5.00</u>	4.81%
Total alternative investments	15.00	
Real estate	<u>10.00</u>	2.95%
Total	<u>100.00</u> %	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County’s proportionate share of the net pension liability calculated using the current discount rate of 6.75%, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 40,263,789	\$ 31,101,503	\$ 23,614,703

Pension Plan Fiduciary Net Position

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

14. Other Post-Employment Benefits – 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, 2021.

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, 2020, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	91
Active employees	<u>281</u>
Total	<u>372</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, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.16%
Salary increases	2.00%
Inflation	2.50%
Healthcare cost trend rates:	
2020-2021 trend	3.30%
2021-2022 trend	7.00%
Ultimate trend	4.04%
Year ultimate trend is reached	2089
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, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from County will be in accordance with the plan's funding policy. Based on these assumptions, the OPEB plan's fiduciary net position is projected to be insufficient to make all projected benefit payments of current members. Therefore, the 2.16% municipal bond rate was applied to all periods to determine the total OPEB liability.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Year 2006).

Total OPEB Liability

The County's total OPEB liability of \$49,615,485 was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020.

Changes in the Total OPEB Liability

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

Beginning of year balance	\$ 41,974,882
Changes:	
Service cost	2,712,557
Interest	999,581
Assumption changes	6,010,863
Difference between actual and expected experience	(1,335,284)
Benefit payments	<u>(747,114)</u>
Net changes	<u>7,640,603</u>
End of year balance	\$ <u><u>49,615,485</u></u>

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>
\$ 61,925,215	\$ 49,615,485	\$ 40,217,451

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:

<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
\$ 38,940,285	\$ 49,615,485	\$ 64,272,178

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

For the year ended June 30, 2021, the County recognized OPEB expense of \$5,654,747. At June 30, 2021, 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	\$ 1,360,358	\$ 1,263,165
Changes in assumptions	<u>13,069,455</u>	<u>-</u>
Total	<u>\$ 14,429,813</u>	<u>\$ 1,263,165</u>

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

Fiscal Year Ended June 30:

2021	\$ 1,942,609
2022	1,942,609
2023	1,942,609
2024	1,942,609
2025	1,942,609
Thereafter	<u>3,453,603</u>
Total	<u>\$ 13,166,648</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 plan. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. Collectively they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained in writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <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 OPEB plan is closed to new entrants. The monthly Medical Subsidy rates are:

1 Person - \$375.56
2 Person - \$751.12
1 Person Medicare Supplement - \$236.84
2 Person Medicare Supplement - \$473.68

Contributions

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the medical subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The County contributed 0.29% of gross payroll for Group I employees, 1.81% of gross payroll for Group I teachers, and 3.66% and 3.66% of gross payroll for Group II fire and police department members, respectively. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

Actuarial Assumptions and Other Inputs

Actuarial assumptions are the same in the Retirement System footnote.

Net OPEB Liability, Expense, and Deferred Outflows and Inflows

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, 2020 was \$1,505,161 representing 0.34387249%.

For the year ended June 30, 2021, the County recognized an OPEB expense related to the NHRS medical subsidy of \$(4,886). At June 30, 2021, the County reported related deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ 4,361
Net difference between projected and actual earnings on OPEB investments	5,632	-
Changes in proportion	-	20,817
Change in assumptions	9,678	-
Contributions subsequent to the measurement date	<u>167,090</u>	<u>-</u>
Total	<u>\$ 182,400</u>	<u>\$ 25,178</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, 2022.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30:</u>	
2022	\$ (15,074)
2023	1,667
2024	1,987
2025	<u>1,552</u>
Total	<u>\$ (9,868)</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%</u> <u>Decrease</u>	<u>Current</u> <u>Discount</u> <u>Rate</u>	<u>1%</u> <u>Increase</u>
\$ 1,634,448	\$ 1,505,161	\$ 1,392,914

Healthcare Cost Trend Rate

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

Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and Inflows

The following consolidates the County's total OPEB liability and related deferred outflows/inflows, and the County's proportionate share of the NHRS medical subsidy net OPEB liability and related deferred outflows/inflows at June 30, 2021:

	<u>Total/Net</u> <u>OPEB</u> <u>Liability</u>	<u>Total</u> <u>Deferred</u> <u>Outflows</u> <u>of Resources</u>	<u>Total</u> <u>Deferred</u> <u>Inflows</u> <u>of Resources</u>	<u>Total</u> <u>OPEB</u> <u>Expense</u>
County OPEB Plan	\$ 49,615,485	\$ 14,429,813	\$ 1,263,165	\$ 5,654,747
Proportionate Share of NHRS Medical Subsidy Plan	<u>1,505,161</u>	<u>182,400</u>	<u>25,178</u>	<u>(4,886)</u>
Total	\$ <u>51,120,646</u>	\$ <u>14,612,213</u>	\$ <u>1,288,343</u>	\$ <u>5,649,861</u>

15. Change in Accounting Principle

During fiscal year 2021, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This required moving certain items previously recorded through a General Fund liability account to the newly established custodial fund that reports additions and deductions for these activities. No restatement of beginning net position/fund balance was required in either fund.

16. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial

performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the County, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

Outstanding Legal Matters

On an ongoing basis, there are typically pending legal matters in which the County is involved. The County’s management is of the opinion that the potential future settlement of these matters would not materially affect its financial statements taken as a whole.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

17. Beginning Fund Balance Reclassification

The beginning (July 1, 2020) governmental funds fund balances of the County have been reclassified as follows:

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total
As previously reported	\$ 10,360,776	\$ -	\$ 46,421	\$ 10,407,197
Reclassification of major funds	<u>-</u>	<u>2,965</u>	<u>(2,965)</u>	<u>-</u>
As reclassified	<u>\$ 10,360,776</u>	<u>\$ 2,965</u>	<u>\$ 43,456</u>	<u>\$ 10,407,197</u>

18. Subsequent Events

Management has evaluated subsequent events through December 27, 2021, which is the date the financial statements were available to be issued.

19. New Pronouncements

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, 2022. 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. Management has evaluated the effect this standard will have on the financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
 General Fund
 Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual
 For the Year Ended June 30, 2021

	Budgeted Amounts				Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	From Prior Years' Budgets	Approved Transfers	Final Budget		
Revenues						
County taxes	\$ 26,972,548	\$ -	\$ -	\$ 26,972,548	\$ 26,972,548	\$ -
Nursing home	14,314,511	-	-	14,314,511	16,322,704	2,008,193
Charges for services	2,616,951	-	-	2,616,951	2,839,563	222,612
Intergovernmental	838,108	-	-	838,108	979,113	141,005
Investment income	120,300	-	-	120,300	90,129	(30,171)
Miscellaneous	664,892	-	-	664,892	1,028,811	363,919
Total Revenues	45,527,310	-	-	45,527,310	48,232,868	2,705,558
Expenditures						
General government	5,704,532	26,779	9,352	5,740,663	5,472,649	268,014
Public safety	4,166,722	4,973	-	4,171,695	3,531,605	640,090
Corrections	6,244,486	10,487	-	6,254,973	5,595,280	659,693
County farm	597,521	-	-	597,521	535,757	61,764
Human services	8,324,977	99,194	(11,933)	8,412,238	7,765,173	647,065
Cooperative extension	427,145	-	-	427,145	423,825	3,320
Economic development	45,000	-	-	45,000	45,000	-
Nursing home	19,360,773	16,886	-	19,377,659	18,374,269	1,003,390
Capital outlay	352,772	35,487	7,433	395,692	347,058	48,634
Debt service:						
Principal	2,375,000	-	-	2,375,000	2,375,000	-
Interest	803,382	-	(4,852)	798,530	783,835	14,695
Total Expenditures	48,402,310	193,806	-	48,596,116	45,249,451	3,346,665
Excess (Deficiency) of Revenues Over Expenditures	(2,875,000)	(193,806)	-	(3,068,806)	2,983,417	6,052,223
Other Financing Sources (Uses)						
Use of fund balance - reduce taxes	3,000,000	-	-	3,000,000	3,000,000	-
Use of fund balance - prior year reserves	-	193,806	-	193,806	193,806	-
Transfer to reserve funds	(125,000)	-	-	(125,000)	(125,000)	-
Total Other Financing Sources (Uses)	2,875,000	193,806	-	3,068,806	3,068,806	-
Overall Budgetary Excess (Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ 6,052,223	\$ 6,052,223

See Independent Auditors' Report and Notes to the Required Supplementary Information.

**Notes to the Required Supplementary Information
for General Fund Budget**

Budgetary Basis

The General Fund final appropriation appearing on the previous page represents the final amended budget after all line item transfers, use of prior year fund balance reserves, and supplemental appropriations.

Budget/GAAP Reconciliation

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

The following is a summary of adjustments made to the actual revenues, expenditures, and other financing sources (uses), to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
Revenues/Expenditures (GAAP Basis)	\$ 48,232,868	\$ 45,496,889
Reverse unbudgeted use of Deeds		
Surcharge restricted funds	-	(20,136)
Reverse unbudgeted use of reserve funds:		
Nursing Home Reserve	-	(82,805)
Dispatch Capital Reserve	-	(144,497)
Budgetary Basis	<u>\$ 48,232,868</u>	<u>\$ 45,249,451</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
 Schedule of Proportionate Share of the Net Pension Liability
 (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%
June 30, 2020	June 30, 2019	0.50206717%	\$ 24,157,738	\$ 15,380,548	157.07%	65.59%
June 30, 2021	June 30, 2020	0.48625342%	\$ 31,101,503	\$ 15,511,621	200.50%	58.72%

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

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

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Pension Contributions
(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%
June 30, 2020	June 30, 2020	\$ 2,156,672	\$ (2,156,672)	\$ -	\$ 15,511,621	13.90%
June 30, 2021	June 30, 2021	\$ 2,173,506	\$ (2,173,506)	\$ -	\$ 15,775,817	13.78%

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

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

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Proportionate Share and Contributions of the Net OPEB Liability
(Unaudited)

Schedule of Proportionate Share

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%
June 30, 2020	June 30, 2019	0.38202119%	\$1,674,823	\$15,380,548	10.89%	7.75%
June 30, 2021	June 30, 2020	0.34387249%	\$1,505,161	\$15,511,621	9.70%	7.74%

Schedule of Contributions

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to 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%
June 30, 2020	June 30, 2020	\$ 167,902	\$ (167,902)	\$ -	\$ 15,511,621	1.08%
June 30, 2021	June 30, 2021	\$ 167,090	\$ (167,090)	\$ -	\$ 15,775,817	1.06%

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

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

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Changes in the Total OPEB Liability
(Unaudited)

County of Grafton, New Hampshire OPEB Plan

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning	\$ 41,974,882	\$ 39,145,915	\$ 26,486,918	\$ 18,405,319
Changes:				
Service cost	2,712,557	2,125,606	2,053,726	1,047,889
Interest	999,581	1,358,640	1,265,030	730,284
Changes of assumptions	6,010,863	-	8,019,825	4,140,723
Difference between actual and expected experience	(1,335,284)	-	1,953,536	-
Change in actuarial cost method	-	-	-	2,459,164
Benefit payments	<u>(747,114)</u>	<u>(655,279)</u>	<u>(633,120)</u>	<u>(296,461)</u>
Net change in total OPEB liability	<u>7,640,603</u>	<u>2,828,967</u>	<u>12,658,997</u>	<u>8,081,599</u>
Total OPEB liability - ending	\$ <u>49,615,485</u>	\$ <u>41,974,882</u>	\$ <u>39,145,915</u>	\$ <u>26,486,918</u>
Covered employee payroll	\$ 14,179,682	\$ 13,437,757	\$ 13,174,272	\$ 12,822,264
Total OPEB liability as a percentage of covered employee payroll	349.91%	312.37%	297.14%	206.57%

There are no assets accumulated in a trust that meet the criteria in paragraph 4 of Statement 75 to pay OPEB related benefits.

Does not include New Hampshire Retirement System Medical Subsidy.

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

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

See Independent 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

Nursing Home 787-6971

Grafton County Farm 787-2755

Department of Corrections 787-6767

Alternative Sentencing 787-2042

Located at the Courthouse

Sheriff's Dept.-Non Emergency 787-2111
Sheriff's Dept. - **Emergency** 787-6911

And 800-564-6911

County Attorney's Office 787-6968
Victim/Witness Department 787-2040
Probation and Parole (State) 787-6900
Superior Court & Circuit Court 1-855-212-1234

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

No. Haverhill Office, Wednesdays Only 787-6973