

# Grafton County

## *New Hampshire*



Lonesome Lake, Lincoln

## **Annual Report**

### **Fiscal Year 2024**

July 1st, 2023 – June 30th, 2024

**3855 Dartmouth College Hwy.**  
**North Haverhill, NH 03774**

ANNUAL REPORT  
OF THE  
GRAFTON COUNTY  
COMMISSIONERS

TOGETHER WITH THE REPORTS FROM

*The*

CONSERVATION DISTRICT  
COUNTY ATTORNEY  
HUMAN RESOURCES  
NURSING HOME  
SHERIFF'S DEPARTMENT  
TREASURER & AUDITORS  
UNH COOPERATIVE EXTENSION  
CORRECTIONS  
REGISTRY OF DEEDS  
DEPARTMENT OF MAINTENANCE  
ALTERNATIVE SENTENCING



FOR THE FISCAL YEAR COVERING  
JULY 1, 2023~ JUNE 30, 2024

*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*

*David Beaufait - Enfield, NH*

*Nominated By: Commissioner Wendy Piper, Dist. 1*

*Mary Lou Krambeer - Bethlehem, NH*

*Nominated By: Commissioner Martha McLeod, Dist. 2*

*Plymouth Patriots - Plymouth, NH*

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

# David Beaufait



District 1 Commissioner Wendy Piper is pleased to recognize David Beaufait for his extensive service to the town of Enfield and Upper Valley Community.

A native of Montana, Dr. Beaufait, moved to the Upper Valley in 1983 after completing his medical training at the University of Washington School of Medicine's WWAMI program. WWAMI serves the five states of

Washington, Wyoming, Alaska, Montana, and Idaho and is committed to the training of practitioners of general medicine and service to rural areas. From 1983-2021, Dr. Beaufait attended patients at both Alice Peck Day Memorial Hospital and Dartmouth-Hitchcock Medical Center, following some patients for the entire 40-year span of his medical career.

It is his love of people and commitment to their well-being that has likewise fueled Dave Beaufait's community involvement. Dave served Enfield as Moderator for 28 years. Throughout that time, he was notoriously committed to open and inclusive government. In that same spirit he currently serves on the Enfield Budget Committee and on the Mascoma Lakeside Park Committee. Dave's love of outdoor recreation drives his service to various organizations that maintain the trails that surround Enfield, including Friends of the Northern Rail Trail, the Cardigan Highlanders, and the Mascoma Sailing Club.

Other sites of community involvement reflect his love of music and culture. He participates in the Upper Valley Music Center, the Anonymous Coffeehouse, the Free Kilton Library Jam, the

Christmas Revels, and the Carolan Festival. Recently, Dave began a book club for Enfield residents. First on the reading list was *The Adventures of Huckleberry Finn* followed by *James*, which tells this famous story from the perspective of Jim.

While Dave has been active and involved at the community level, he has also weighed in, importantly, on state issues that impact the health and well-being of NH residents. Dave petitioned state representatives against the legalization of marijuana when that issue was first being considered, and similarly, has been a strong voice against gambling in terms of its impact on the community.

It is truly my pleasure and privilege to dedicate the 2024 Grafton County Annual Report to Dr. David Beaufait.

# Mary Lou Krambeer



Northern Grafton County has been fortunate to have Mary Lou Krambeer as a resident of Bethlehem since 1989. Balancing family, work, and volunteer commitments, she embodies the spirit of community involvement shared by many of her neighbors. Mary Lou has contributed her time and expertise to various regional boards, including Ammonoosuc Community Health Services, the North Country Advisory Board of the New Hampshire Charitable Foundation, and The Colonial Theatre.

In Bethlehem specifically, she has participated in multiple school committees and currently holds several key roles: Town Moderator, substitute School Moderator, and Energy Commissioner—proudly representing Bethlehem as the 2024 New Hampshire Community Energy Champion. Additionally, she regularly organizes town and regional Candidate Nights.

Mary Lou recognizes the vital role volunteers play in our towns and state. As Town Moderator, she once tallied the elected officials, non-elected commissioners, and committee members needed for her community of 2,500 residents—approximately 55 individuals, not including another 35 volunteers required for each election (and there were four in 2024!).

Like many residents of Grafton County, Mary Lou understands that it is volunteers who keep our communities thriving. Her dedication and commitment to the people of Bethlehem and northern Grafton County are truly commendable.

# *Plymouth Patriots*



I would like to recognize a group of Patriots in the Plymouth area who have shown undying love for our beautiful country, The Granite State and their local communities. These people, steadfast in their dedication to the American Way, have stood year-round in all weather that Central NH has to offer, not missing a single Saturday morning for 218 weeks (That's four years, plus!) and going. Their mission: 'Positively Promoting Patriotism.'

The Plymouth Patriots are led by Mike & Susan McLaughlin of Holderness. Their son, Michael, has taken their pictures from day one. Mike's parents, Jim & Shelly, make it three generations of their family who regularly attend. Steve Tatham of Plymouth is also an anchor and spiritual leader for this group and has also had three generations of his family there. Dean Jernstrom of Rumney has become the new face of the group often showing up in full Colonial uniform becoming a main attraction for passersby. His wife, Lorraine, has diligently provided home baked goodies for the group, keeping them fed, plump and healthy. John & Joan Randlett and Roy & Carolyn Russell of Plymouth, Dave & Marlene Rivers of Thornton, Tyler Waisanen of Danbury, The Honorable Gail Sanborn of Rumney, Steve & Pam Connell of Warren, Annie Deufel of

Piermont, Barbara Zimmer of New Hampton, Holly Willoughby of Holderness are just some of the dedicated Patriots who brave all weather to stand and hold together this local Flag Wave that was started originally by Patrick Wetmore and son, Landon, of Plymouth in September of 2020. I could not possibly list all the Plymouth Patriots in this short article as their group has grown to well over two hundred. These folks have inspired flag waves across the state and have been joined by Patriots from Portsmouth to Gorham, Goffstown, Freedom, Ossipee, Littleton, Keene, Londonderry and places in between. People from other states, coast to coast, as well as internationals have joined them throughout the years. All celebrating what is the greatest aspect of living in America, The People.

I have watched this group assemble without fail over the last four years standing out every Saturday morning, doing three overnight 26 hour stands for 9/11, and assembling a float for three 4th of July Parades in the towns of Ashland, Bristol and Warren. They have run local caravans and they never missed an opportunity to honor our Veterans. The Plymouth Patriots are an unfunded assembly of free and happy Americans. They promote coming together and standing together in four of the toughest years in America I have ever witnessed. Unnoticed by the media and establishment political groups, it's important to note that they are not doing this for any personal glory. They are doing this for love of country, our beautiful state of New Hampshire & community, under God. God bless America.



# *Grafton County*



*A Year of Important  
Events*

# Employee Recognition Dinner

The Grafton County Commissioners hosted an Employee Recognition Dinner to recognize those employees who have reached milestone marks in their length of service to Grafton County. The Dinner was held at the Woodstock Inn, Station & Brewery in Woodstock, NH on September 19th, 2023. The following employees were recognized for their years of service to Grafton County.

## **5 Years**

Tonia Mauro  
Jennifer Golding  
Mary Hanson  
Jennifer Ingerson  
Collin Gillespie  
Nicholas Balch  
Martin Mekina  
Daniel Webster  
John Morris  
Antonia Barry  
Abigail Stockton  
Janelle Bagley  
Samantha Hudon

## **10 Years**

Samantha Norcross  
Andre Sanders  
Levi Buxton  
Carol Ann Smith  
Scott Gordon  
Stephen Whitcomb  
Mariah Johnson  
Courtne Fulton  
Larry Adcock  
Vicki Herbert  
Richard Colbeth  
Wendy Cross  
Jennie Gingras  
Tammy Knapp  
Dawn Jurentkuff

## **15 Years**

Michael DeRosia  
Jon Allaire  
Billie Lamarre  
Frank Harris  
Bret Beausoleil

## **20 Years**

Alison Evans  
Adam Clark  
Michelle White  
Merilee Corbett  
Kimiko Aldrich

## **25 Years**

Carin Sillars

## **30 Years**

Susan Cunningham

## **31 Years**

Douglas Moorhead  
Delcia Vinnacombe  
Ronald Fournier

## **32 Years**

Julie Libby  
Anthony Stiles  
Thomas Andross

## **33 Years**

Brenda Dodge  
Angela Ricker  
Douglas Brown

## **34 Years**

Sandra Beck

## **35 Years**

Karen Saladino

## **36 Years**

Lora Chase

## **37 Years**

Troy Mckean

## **38 Years**

Beth Wyman

## **42 Years**

Anna Heath

## **49 Years**

Paul Aldrich

# *Employee Recognition Dinner cont.*



*5 Year Employees*



*10 Year Employees*



*15 Year Employees*



*20 Year Employees*

*Employee Recognition Dinner cont.*



*25+ Year Employees*

# *Recipient of Last Years Annual Report*



*Grafton County Senior Citizen's Council*

*Pictured from Left to Right:*

*Bill Geraghty– President, Board of Directors, Commissioner Wendy Piper, Commissioner Omer Ahern Jr., Kathleen Vasconcelos - Executive Director, Doug Menzies - Board of Directors, Carole Zangla-Moore - Chief Operating Officer, Alison Morgan - Director, Marketing & Development*

# *Pumpkin Day*




*Grafton County had its annual Pumpkin Day on October 10th, 2023. Students from Woodsville Elementary School arrived at the farm where they were met by the Farm staff and taken on a tour of the piggery and cow barn. The students were then taken to the pumpkin patch where they could pick out any pumpkin they wanted. Two hay wagons were provided for the kids, their teachers, parents and other volunteers to ride down to the field on. We lucked out with perfect weather and a good time was had by all.*



*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**

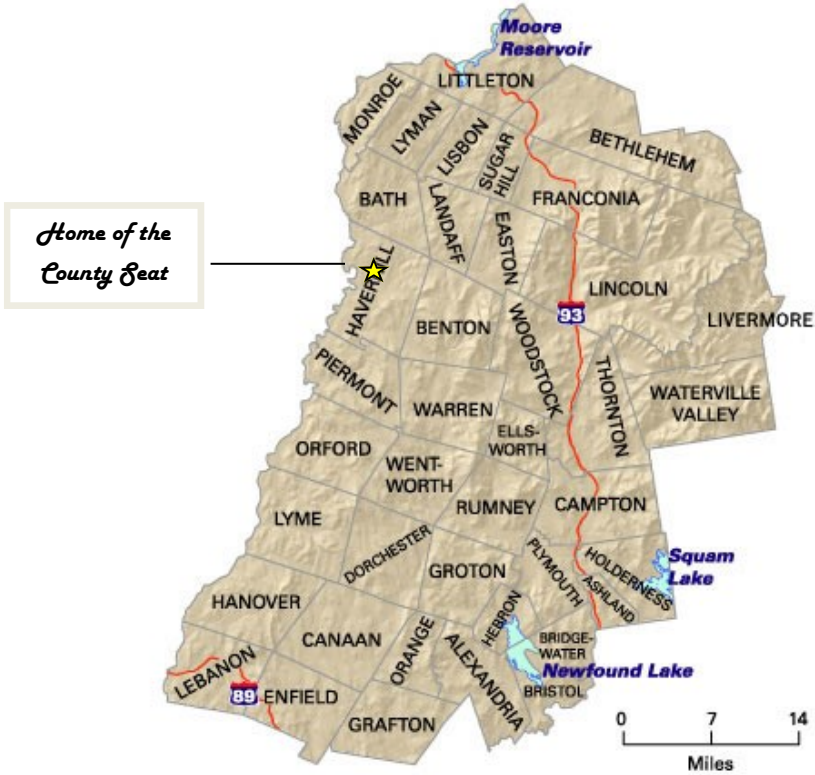
This is not insurance.  
Discounts are only available at participating pharmacies.

*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.*

## TABLE OF CONTENTS

Commissioners' Report	1-6
Grafton County Elected & Appointed Officials	7
Grafton County Delegation	8
Grafton County Budget (Expenditures)	9
Grafton County Budget (Revenue)	10
Delegation Expenses	11
Grafton County Organizational Chart	12
Reports from the Departments	13
Treasurer's Report	14-15
Attorney's Office	16-20
Sheriff's Department Report	21-23
Human Resources Report & Statistical Report	24-26
Registry of Deeds Report	27-31
Maintenance Report	32-38
UNH Cooperative Extension Report	39-44
Nursing Home Report	45-47
Department of Corrections Report	48-51
Alternative Sentencing Report	52-57
Conservation District Report	58-61
Farm Report	62-63
Delegation & Executive Committee Minutes	64-191
Auditor's Report	





## 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 2024

We are pleased to present the following reports and financial statements for July 01, 2023, to June 30, 2024. We share these reports with you, the people of Grafton County, so that you may better understand your County Government.

Financially, for fiscal year 2024, our revenues exceeded our expenses by \$126,302. The total revenue received for the fiscal year was \$46,850,735. The total expended was \$50,701,136, with \$26,515,876 raised in County taxes. The above-stated numbers resulted in an overall fund balance of \$15,022,387 and an unassigned fund balance of \$3,330,368. The overall fund balance decreased by \$4,110,383 due to the difference between the revenue and expenses for the year. The reduction in the overall fund balance, combined with the use of \$5,129,572 for matching funds for the Broadband project, decreased the unassigned fund balance. Our current fund balance is at 5.92%, which is below our policy range. 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. We will endeavor to build the unassigned fund balance within the policy range.

As we began the budget process for FY 2024, we were constantly challenged to find a balance between providing services and minimizing the impact on the taxpayer. The result was that the FY 2025 budget saw a 4.56% increase in expenditures, with the total budget being \$56,222,050. The total amount to be raised by taxes for the year is \$27,331,164, an increase of 3.07% from the previous year. The Commissioners worked very hard to keep the tax rate increase low. Every due diligence was taken in reviewing the budget, line by line. The Commissioners made reductions where possible and worked with employees and Department Heads to arrive at a prudent budget.

The following summarizes many changes and challenges faced during the budget process: The Commissioners agreed to a 3% cost-of-living

adjustment for all employees, except those covered by Teamsters Local 633, which now represents the Sheriff's Department and Dispatch Center employees. Negotiations are ongoing with them.

Health Insurance costs continue to be a significant financial challenge for the County. This year, notice was received that rates for our current plans would increase 25%, effective July 1, 2024. This would have cost an additional \$1,000,000 over the current year's costs. The Commissioners accepted a proposal from Human Resources, which was discussed with the employees, to change the existing plans offered. Beginning July 1, 2024, the County will continue to provide two (2) plan choices for employees, but the co-payments and deductibles for each plan will increase.

Over the past year, the County has made significant strides in addressing the staffing challenges. Although we are still short-staffed in some areas, some of the salary and benefit changes we implemented during FY '24 have positively impacted us. Grafton County is continuously working to identify ways to help recruit and retain employees. While it is essential to attract new employees, it is just as important to retain the valuable employees that we currently have.

The fiscal year 2025 budget includes several new positions, all of which are budgeted to begin in January 2025. There is a new full-time Deputy Sheriff position, a new full-time Maintenance Assistant position, and a new Information Technology Director position. In addition to these new positions, the budget includes funding to restore one (1) of the four (4) Correctional Officer positions that were unfunded in fiscal year 2024.

Due to successfully hiring nursing staff, we reduced the expense for Contract Nursing in fiscal year 2025. The fiscal year 2024 budget shows a budgeted cost of \$3,600,000, and we have reduced that to \$2,750,000 for fiscal year 2025.

The county cap is paid to the state of NH for long-term care expenses and home- and community-based services. The total Cap for all ten (10) counties

is set by state statute and was level-funded for the state's biennium; therefore, the total cap will not increase for fiscal year 2025. Grafton County's share of that Cap is computed by the actual usage of services in the past three years. In fiscal year 2024, that percentage decreased slightly. We have budgeted for a slight increase in the percentage, but overall, the costs for the county cap show a decrease of \$65,924 for fiscal year 2025. This is a mandated expense that the county must statutorily pay.

The County still has American Rescue Plan funding available, which must be obligated by December 31, 2024. The Commissioners recommend that \$434,130 in capital expenses be taken from ARPA funds in fiscal year 2025 rather than included in the budget.

Finally, revenue for fiscal year 2025 increased 14.42%. Most departments are projecting increases in their FY 25 revenues. The most significant increase in revenue projections is from the nursing home. With the additional staff we have hired, we have been able to increase the nursing home's census. As such, the revenue projections for the nursing home increased by \$3,442,450.

One area contributing to the tax increase in FY 25 is a reduction in the fund balance used to offset taxes by \$2,305,706 to \$4,739,294. In FY 24, \$7,045,000 was used. The reasons for this reduction are that a higher amount was used last year to have a slight tax decrease, and the County used \$5,000,000 in surplus for the Broadband Middle Mile project. This has caused the county's overall fund balance to decrease at the end of fiscal year 2024, leaving less to offset taxes.

December 31, 2024, is the deadline for municipalities, including counties, to obligate all ARPA dollars. At the end of fiscal year 2024, the County had a balance of approximately \$1.8M in unobligated funding. The Commissioners are working on plans to obligate those remaining funds. We are looking at ways to put that money back into the communities in Grafton County to help our constituents.

On September 1, 2023, Grafton County was awarded \$11,969,000 from the National Telecommunication and Information Administration (NTIA.) These funds are being used to build 222 miles of middle-mile backbone infrastructure that will be available to Internet Service Providers to expand fiber optic high-speed internet to residents. The project's first phase is completing the Environmental Assessment, and we are in the midst of that, hoping to have approval soon to begin construction.

In July 2023, the County hired an Assistant County Administrator and welcomed Holly Burbank into that position. In August 2023, Superintendent Tom Elliott from the Department of Corrections retired, and in November 2023, the County welcomed Timothy Lethbridge as the new Superintendent. In January 2024, Director of Communications Tom Andross retired from the Dispatch Center, and the Sheriff promoted long-time employee Thayer Paronto as the new Director of Communications.

In September 2023, Grafton County hosted the annual Employee Recognition dinner to celebrate employees reaching milestone years of service. We congratulate all individuals that were honored and recognized during this event!

In October, the Teamsters submitted a Petition for Certification to represent the Sheriff's Department and Dispatch Center staff. On November 15<sup>th</sup>, the Public Employers' Labor Relations Board (PELRB) held an election, and the employees voted to be represented by the Teamsters. As of the end of this fiscal year, we have not negotiated a first Collective Bargaining Agreement, but we are still working hard to find mutually agreeable common ground for the employees and taxpayers.

We successfully negotiated a new Collective Bargaining Agreement with UE Local 278, which represents employees at the nursing home.

On January 4, 2024, NTIA and the White House Intergovernmental officials hosted an event in Grafton County to highlight our Enabling Middle Mile grant award. A roundtable discussion was held at the Sugar Hill Meeting House, and the following participated in the roundtable:

- Tom Perez, Senior Advisor and Assistant to the President and Director of the Office of Intergovernmental Affairs, The White House
- Alan Davidson, Assistant Secretary of Commerce for Communications and Information and NTIA Administrator
- Maggie Hassan, U.S. Senator, New Hampshire
- Irene Amsbary, Librarian, Richardson Memorial Library
- Elaina Bergamini, Resident, Town of Grafton
- Brigitte Codling, Town Manager, Town of Haverhill
- Amanda Isabelle, Superintendent, Mascoma Valley School District
- Ed Shanshala, CEO, Ammonoosuc Community Health Services
- Haley Spencer, Student, Woodsville High School
- Pamela Sullivan, Owner, Sullivan Creative & Executive Director, Women's Rural Entrepreneurial Network

The event was very successful. Media coverage and a video of the event are on our website at [www.co.grafton.nh.us](http://www.co.grafton.nh.us) under the Broadband tab.

There has been much discussion regarding the Grafton County Courthouse and its replacement. The Commissioners have decided to move forward with this project. The courthouse was built in 1970, and much of the original infrastructure is still in use. There are many issues with the building. In 2021, a study was conducted to assess the condition of the building and the needs of the occupants. At that time, it was determined that building a new building would be less expensive than trying to rehab the existing structure. A building committee has been appointed, and plans are underway to hire an Architectural and Engineering firm to do a conceptual design for a new facility. This project phase will be paid for using American Rescue Plan funding as approved by the Executive Committee of the Delegation. The Conceptual design phase is scheduled to be completed in June 2025, and then further discussions and considerations of the next steps will begin.

As your County Commissioners, our mission and focus is to continue to provide the highest-quality services to Grafton County's residents while balancing that with a stable tax rate.

The Commissioners hold 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 the 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](http://www.co.grafton.nh.us).

In closing, we are proud of all that Grafton County government has accomplished this past year. We realize that all our successes would not be possible without our employees' dedication and hard work and the countless volunteers who assist in county operations. We would like to recognize and extend our heartfelt thanks to our employees and the many volunteers who do such a fantastic job.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Wendy A. Piper Chair (District 1)  
Omer C. Ahern, Jr., Vice-Chair (District 3)  
Martha McLeod, Clerk (District 2)

**GRAFTON COUNTY**  
**ELECTED AND APPOINTED OFFICIALS**  
**JULY 1, 2023 – JUNE 30, 2024**

COMMISSIONERS

Wendy A. Piper, District #1 - Enfield  
Martha S. McLeod, District # 2 – Franconia  
Omer C. Ahern Jr., District #3 – Wentworth

COUNTY ADMINISTRATOR

Julie Libby

TREASURER

Karen Liot Hill

COUNTY ATTORNEY

Martha Ann Hornick

COUNTY SHERIFF

Jeffrey Stiegler

REGISTER OF DEEDS

Kelley Monahan

CLERK OF COURT

Viktoriya Kovalenko

JUDGE OF PROBATE

Hon. Thomas A. Rappa, Jr.

REGISTER OF PROBATE

Charles Townsend

ADMINISTRATOR, NURSING HOME

Craig Labore

SUPERINTENDENT, CORRECTIONS

Tim Lethbridge

MANAGER, COUNTY FARM

Ben White

SUPERINTENDENT, MAINTENANCE

Jim Oakes

HUMAN RESOURCE DIRECTOR

Karen Clough

ALTERNATIVE SENTENCING DIRECTOR

Nicole Mitchell

MEDICAL DIRECTOR

Muriel Cyrus, MD.

AUDITORS

Vauchon, Clukay– Manchester, NH



**GRAFTON COUNTY DELEGATION  
JULY 1, 2023 – JUNE 30, 2024**

District #1

Matthew Simon, Littleton  
Linda Massimilla, Littleton  
David Rochefort, Littleton

District #2

Jared Sullivan, Bethlehem

District #3

Jerry Stringham, Lincoln

District #4

Heather Baldwin, Thornton

District #5

Matthew Coulon, Haverhill  
Rick Ladd, Haverhill

District #6

Jeffrey Greeson, Wentworth

District #7

Tommy Hoyt, Campton

District #8

Sallie Fellows, Holderness  
Peter Lovett, Holderness  
Bill Bolton, Plymouth

District #9

Corinne Morse, Canaan

District #10

Carroll M. Brown, Jr., Bristol

District #11

Lex Berezny, Grafton

District #12

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

District #13

Laurel Stavis, Lebanon

District #14

George Sykes, Lebanon

District #15

Thomas Cormen, Lebanon

District #16

David Fracht, Enfield

District #17

Susan Almy, Lebanon

District #18

John Sellers, Bristol

**GRAFTON COUNTY BUDGET**  
**EXPENDITURES: JULY 1, 2023 – JUNE 30, 2024**

Administration & Treasurer	\$ 580,838.00
County Attorney	\$ 2,095,361.00
Victim/Witness Advocate	\$ 285,128.00
VAWA Grant	\$ 133,499.00
VOCA Grant	\$ 159,127.00
Alternative Sentencing	\$ 572,508.00
Medical Referee	\$ 55,600.00
Delegation Expenses	\$ 7,500.00
Register of Deeds	\$ 533,695.00
Human Resources	\$ 118,999.00
Information Technology	\$ 699,449.00
Sheriff's Department	\$ 2,106,601.00
Dispatch	\$ 1,712,811.00
Maintenance	\$ 2,001,329.00
Human Services	\$ 8,089,803.00
GCEDC	\$ 40,000.00
Extension	\$ 370,562.00
Social Svc	\$ 508,655.00
Interest	\$ 524,000.00
Payment on Bonds & Notes	\$ 1,620,000.00
Tax Anticipation	\$ 5,000.00
Capital Outlay	\$ 165,725.00
Wage/Benefit Adjustment	\$ 453,344.00
Contingency	\$ 42,500.00
Unemployment	\$ 5,000.00
Nursing Home	\$ 22,546,495.00
Jail	\$ 7,540,205.00
Farm	\$ 656,881.00
Conservation Dist.	\$ 103,818.00
Capital Reserve	\$ 35,000.00
TOTAL EXPENSES	\$ 53,769,433.00
LESS REVENUE	\$ 20,208,557.00
LESS SURPLUS TO REDUCE TAXES	\$ 7,045,000.00
<b>AMOUNT TO BE RAISED BY TAXES</b>	<b>\$ 26,515,876.00</b>

**GRAFTON COUNTY BUDGET**  
**REVENUE: JULY 1, 2023 – JUNE 30, 2024**

County Nursing Home	\$ 15,554,229.00
County Jail	\$ 319,617.00
County Farm	\$ 410,761.00
Building Rental	\$ 362,155.00
Register of Deeds	\$ 1,014,600.00
Human Services	\$ 100,000.00
Sheriff's Dept. Fees	\$ 580,700.00
Sheriff's Dispatch	\$ 700,000.00
Misc. Revenue	\$ 38,000.00
Interest Earned	\$ 375,300.00
Federal in Lieu of Taxes	\$ 115,000.00
Alternative Sentencing	\$ 110,000.00
Victim/Witness Advocate Grant	\$ 30,000.00
Voca Grant – 15	\$ 159,127.00
Circuit Court Prosecution Grant	\$ 254,068.00
Abandon Property	\$ 85,000.00

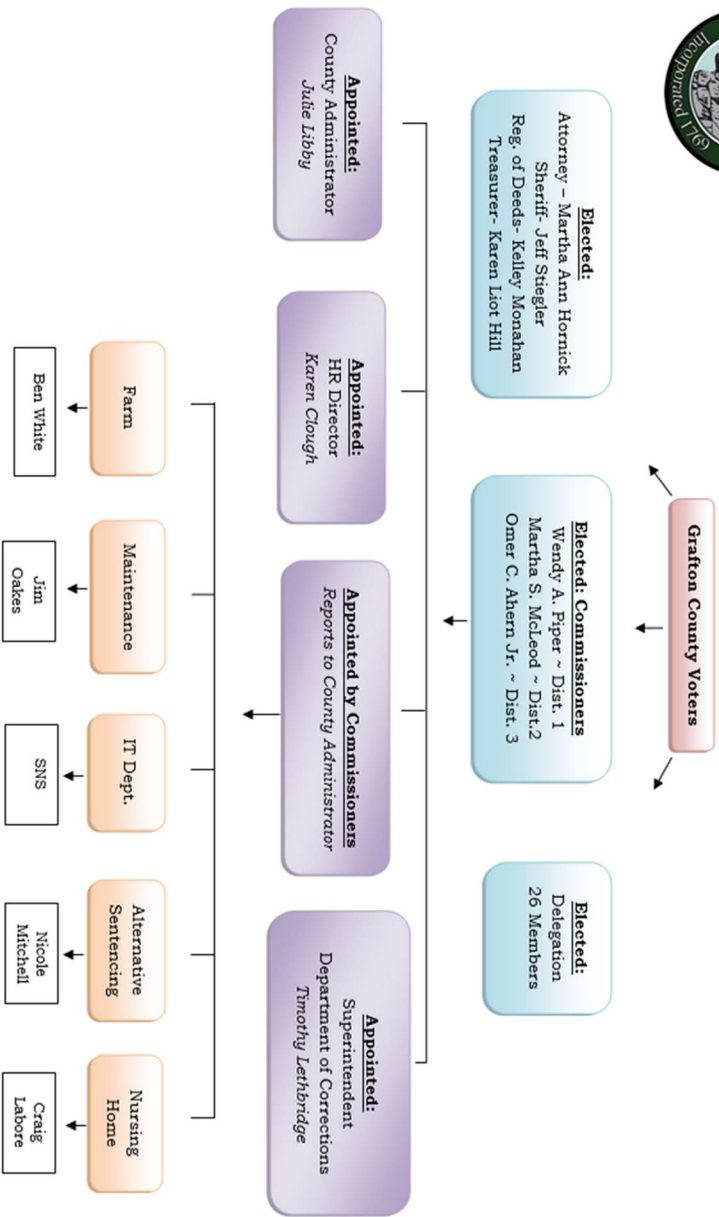
**TOTAL REVENUE** **\$ 20,208,557.00**

**DELEGATION EXPENSES**  
**JULY 1, 2023 – JUNE 30, 2024**

Bill Bolton	\$ 751.81
Carroll Brown	\$ 139.32
Corinne Morse	\$ 805.78
David Fracht	\$ 308.51
David Rochefort	\$ 385.27
George Sykes	\$ 1,224.60
Heather Baldwin	\$ 844.00
James Murphy	\$ 547.98
Jared Sullivan	\$ 111.68
Jeffrey Greeson	\$ 55.82
Jerry Stringham	\$ 872.33
John Sellers	\$ 940.56
Laurel Stavis	\$ 194.47
Lex Berezhny	\$ 92.47
Linda Massimilla	\$ 233.25
Mary Hakken-Phillips	\$ 302.54
Matthew Simon	\$ 386.29
Peter Lovett	\$ 201.94
Rick Ladd	\$ 63.40
Russell Muirhead	\$ 235.27
Sallie Fellows	\$ 255.90
Sharon Nordgren	\$ 73.47
Susan Almy	\$ 345.18
Thomas Cormen	\$ 224.63
Miscellaneous	-
<b>TOTAL EXPENSES</b>	<b>\$ 9,596.47</b>



# Grafton County Organizational Chart



# REPORTS FROM THE DEPARTMENTS

## **GRAFTON COUNTY TREASURER**

*Karen Liot Hill*

Annual Report Fiscal Year 2024

Grafton County tax collections from all the towns and the City of Lebanon amounted to \$26,515,876 in fiscal year 2024, with all taxes collected.

The Treasurer was authorized to borrow up to \$5,000,000 in Tax Anticipation Notes during fiscal year 2024. I am very pleased to report that the county had sufficient funds due to an increase in revenues that provided additional cash flow, and we did not have to borrow Tax Anticipation Notes for the third year.

All tax funds were invested in banks in Grafton County to obtain the most favorable yield, ensure security, and maintain liquidity of county funds.

Total interest earned in fiscal year 2024 was \$688,753.03, significantly above budget projections. The budgeted revenue was \$375,000. Interest rates remained at high levels, and combined with increased cash on hand, we were able to generate this additional interest income.

In addition to the tax revenue investments, the Nursing Home Capital Reserve account, Sheriff's Dispatch Capital Reserve account, and Register of Deeds Surcharge account are invested at the best rates possible while maintaining liquidity as needed. Grafton County has American Rescue Plan Act ("ARPA") dollars invested at the Bank of NH at a very competitive interest rate. At the close of fiscal year 2024, the County had \$4.7 million of ARPA monies unspent and invested.

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 2024

The Office of the Grafton County Attorney seeks to do justice in all cases we prosecute while working at the same time to maintain strong partnerships with law enforcement and others throughout the county and state. Our ultimate goal is to have a positive impact on the quality of life for all Grafton County residents.

The primary responsibility of the Grafton County Attorney's office is to prosecute felony level crimes in the Grafton County Superior Court. We also prosecute misdemeanor crimes and try misdemeanor appeals. We assist in prosecution of cases in the various courts across the county and work collaboratively with all state agencies again for the betterment of the lives of all citizens across Grafton County.

The Grafton County Attorney's office is comprised of a group of dedicated prosecutors, and includes two Deputy County Attorneys, two Lead Assistant County Attorneys and four Assistant County Attorneys. In addition, we have two assistant County Attorneys who are contracted out by different towns within the county to prosecute cases in the Circuit Court. Because the Judicial branch's "Felonies first" went away as of January 1st of 2024, those Circuit Court prosecutors' experience helped make that transition much more seamless.

The vital work of this office could not happen without the skilled assistance of our Director of Office Administration, other Support Staff including Legal Assistants and our Litigation Specialist as well as our Case Intake Coordinator and File Clerk. Our team is rounded out by our Investigator as well as our four Victim Witness Coordinators who are a major component in the prosecution of any case involving victims. The Victim Witness Coordinators in the

Grafton County Attorney's office are the key liaisons between the court system and victims (and witnesses) and work hard to uphold the Victims' Bill of Rights. The Victim Witness Coordinators are a tireless group who spend time in all of Grafton County's courts.

The greatest portion of attorney and staff time is litigation based both pre- and post- trial. Most cases are resolved by plea agreement but many cases go to trial. The caseload in the Grafton County Attorney's office (as in all offices across the state) continues to rise with our office presenting almost 2,000 charges in the fiscal year ending June 30th, 2024. We also prosecuted over 150 violations of probation. The numbers of cases and related charges may be increasing but the types of cases remain mostly the same except for certain specific crimes. For example, we are seeing a greater number of child sex abuse image cases, while at the same time, we are seeing increased skill in investigating those types of crime. In addition, the number of sexual assault cases we are prosecuting has risen while at the same time we are also seeing increased attention, greater focus and investigation. Our office provides training, attends trainings and works collaboratively with all stakeholders: social workers, DCYF workers, child advocacy workers, victim advocacy workers, pediatricians, specially trained nurses, forensic investigators, medical providers as well as law enforcement agencies across the county and state - including state police among others. Each and every one of the agencies are devoted to making sure justice is served in all cases.

Other types of cases we continue to see and prosecute on a regular basis include aggravated and felonious sexual assault, domestic violence and assault (including first and second degree assaults) and strangulation, elder abuse, theft, contractor fraud, driving while intoxicated, negligent homicide, vehicular assault, possession of drugs and the sale of drugs as well as the sale of drugs with death resulting, reckless assault, felons in possession of weapons, sexual offenders who fail to register, burglaries, child sex abuse image cases,

driving after being certified as an habitual offender cases, arson, criminal mischief, criminal threatening and more.

Our office also handles habeas corpus proceedings, civil proceedings, probate court hearings, requests for annulments, 91-A requests as well as general citizen complaints. We represent the state of New Hampshire not only in criminal matters, but our attorneys evaluate DCYF reports, Elder Abuse reports, and we handle unattended and untimely death calls from throughout Grafton County, 24 hours a day. We assist all law enforcement agencies with case investigations and, as noted above, provide regular trainings to all police departments and others across this County and state.

The Grafton County Attorney's office actively participates and will continue to promote alternative sentencing programs, to include the Grafton County Drug Treatment program, Grafton County Diversion Programs, and the Mental Health Court programs across the county. I am proud to also say that our Mental Health Court programs continue to work closely with veteran services to better serve our veterans with a "Veterans" track in our Mental Health Courts. My sincere hope is to further expand those services- including necessary mental health services- into the felony level programs.

Grafton County offers diversion services for juvenile via partnership and collaboration with CADY, Valley Court diversion and Grafton County's own diversion programs. As the Chief Law Enforcement Officer in this county, I can also say that our office maintains a vision of hope and promise and delivery of support to increase sentencing options for non-violent defendants with significant addiction and mental health issues.

The Grafton County attorney's office continues collaborative work with various agencies serving adult victims of sexual assault with our county wide sexual assault resource teams, ("SART"). These teams serve Plymouth, the Lebanon /Hanover catchment area, as well as

Haverhill and Littleton. SARTs provide training in the areas of domestic violence and sexual assault as well as stalking, human trafficking, strangulation. These teams evaluate cases after criminal prosecution with an eye to improving services and outcomes.

The Grafton County Attorney's office also:

Focuses on the ongoing drug epidemic amid the surge in fentanyl and especially methamphetamine use in our County with our dedicated drug unit;

Maintains intense focus on domestic and sexual assault cases with our dedicated unit;

Continues to focus on Internet Crimes against Children within our dedicated unit as well as participation in other cybercrime initiatives, including ongoing training in the ever-changing field of cyber crime itself;

Continues to develop and provide training opportunities across the county for all parties.

We received ARPA funding that allowed us to hire an additional prosecutor which in turn afforded us the ability to catch up on cases from the backlog that the pandemic created. That addition has proved invaluable because time spent in pre-trial litigation has also increased exponentially following the pandemic. Being able to focus on construction theft, embezzlement and contractor fraud cases (cases that seemed to also increase in number following the pandemic) has continued to keep us busy such that I will be requesting that that additional prosecutor become a permanent addition once the ARPA funds expire.

Finally, the Grafton County Attorney's office received federal funds that assisted in the funding of the Office of the Victim Witness

Coordinator Program, subsidized the cost of a prosecutor's position whose practice is primarily domestic violence and sexual assault cases, and maintained a misdemeanor level Circuit Court Domestic Violence and Sexual Assault Victim Witness Coordinator Program.

In sum, as we maintain our focus on victims' rights and holding people who commit accountable, and we will continue to act with transparency and deliver justice fairly to all. We will also continue to inform and educate the citizens of Grafton County in a way that helps them understand the value of maintaining a strong and well trained team of prosecutors, victim witness coordinators, support staff and others to help keep the citizens of Grafton County safe as we work to maintain the status of being one of the greatest places in the world to live, work and raise families.

I feel exceptionally lucky and grateful to be able to work with such a dedicated and hard-working group of people here in the Grafton County Attorney's office. The devotion and hard work of those with whom I work to include not only my own colleagues in this office but also the law enforcement agencies and other stakeholders across this County is both humbling and inspiring.

I cannot thank the members of law enforcement across Grafton County enough for their ongoing efforts and dedication to their profession and thus would like to dedicate this year's annual report to all members of law enforcement across the county.

Respectfully submitted,

Martha Ann Hornick  
Grafton County Attorney

# GRAFTON COUNTY SHERIFF'S DEPARTMENT

*Sheriff Jeffrey F. Stiegler*  
Annual Report Fiscal Year 2024



On behalf of the Grafton County Sheriff's Office, it is my honor and privilege to present our yearly report. This report is about thanking the committed professionals who provide the essential services to our County and State each day.

Our Communications Division is and most likely always will be one of the busiest emergency communications centers for both northern New Hampshire and the Northeast Kingdom of neighboring Vermont.

My praise and thanks to these consummate professionals as I move into the final few months of my last term in office. Words cannot describe how efficient and capable so many of these past and present professionals are. Thank you all for your professionalism and strong work ethic. This center handles thousands of calls each year for more than sixty different police, fire and emergency medical agencies. Staying cool, calm and collective while mediating for more or less resources in crisis is no easy task. All this while doing it on nights, weekends and holidays. Thank you all for what you do!

The Operations Division continues to provide both statutory duties and public safety services that can often require extensive travel around our county, state and infrequently beyond. The men and women of this office have really shown not only an ability to get the work done but also the competency and good character that our citizens and visitors expect as they go about their duties. I offer my thanks and praise for your work while I am forever hopeful that all of you return safely to your families at the end of each shift. The support

of Civil Administrative Assistant Tiffany Leeds and Criminal Administrative Assistant Samantha Randall has been instrumental in our successes. There is no drama, just collaboration in getting work done even when no one is looking. Thank you both for everything you bring into this office every day!

Special thanks to retired Captain Eric James who has been the most committed Chief Deputy I have served with during my three terms as your Sheriff. It is evident you had a great following of your co-workers and you balanced this responsibility very well. My thanks also go out to retired Captain Aaron Roberts for your great outlook and guidance to our co-workers during so many daily operations. That optimistic and forward-thinking approach was a testament to the good leadership you provided. Neither of these men ever asked someone to do anything they had not done before or would not do themselves.

Our Criminal Investigation Division has remained very active with our primary focus being the protection of children in a digital aged society. The work of Detective Lieutenant, Justin Charette-Combs cannot be overstated in this field. I salute your commitment to rid our region of these sexual predators in collaboration with some very focused assistant county attorneys. My sincere appreciation also goes out to our Deputy Sheriff assigned to the N.H. Attorney General's Drug Task Force. As a former D.T.F. investigator myself, I know all too well what this job entails for the person who wants to rid our towns and streets of lethal and life altering drugs. While I cannot speak or write a lot about this covert assignment, I can say, Thank you for what you are doing! Your work makes a positive difference in so many ways.

In closing, I would also like to thank the Grafton County Delegation for your work and understanding over these past six years. So many

thanks go out to our residents and visitors of Grafton County. Your support is what is most important to us! The feedback is the best compass for getting to the next place society wants us be. Thank you so much for the open dialogue over the years!

I could leave you with a great quote by Steve Jobs who once said, “If you want to make everyone happy, don’t be a leader. Sell ice cream.” Nevertheless, I will end with what is perhaps the greatest quote from a New Hampshire born and raised elected official, “There is nothing so powerful as truth – and often nothing so strange”, Daniel Webster.

Respectfully,

Jeff Stiegler

Grafton County Sheriff



# GRAFTON COUNTY HUMAN RESOURCES

*Karen Clough*

Annual Report Fiscal Year 2024

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

It is my privilege to present the following report for Fiscal Year 2024 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.

Over the course of Fiscal Year 2024 we hired 104 new staff members. This is largely attributed to the \$2.00 per hour COLA that was given to all the employees at the beginning of the fiscal year as well as the targeted wage increases that were applied to Nursing positions and Corrections positions. We were able to hire 40 new licensed nursing employees and 14 new Corrections Officers. While we did see increased success in hiring, we did have some positions that had longer than usual vacancy periods. The labor market is still extremely competitive with very low unemployment rates. It is important that we monitor compensation and benefits and keep us in a competitive position.

In February, we began negotiating two union contracts. Negotiations were completed with the Grafton County Nursing Home and the United Electrical, Radio and Machine Workers of America, local 278 for a three-year Collective Bargaining Agreement effective July 1,

2024. Negotiations are ongoing with the Sheriff's Department and the Teamsters Local 633.

Our health insurance increase for Fiscal Year 2024 was 5.5%. With our premium increases remaining stable over the past few years we chose to remain with the two Anthem plans offered through HealthTrust and no changes were made.

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, 2023 thru June 30, 2024

## Turnover Rate

	<b>FY23</b>	<b>FY24</b>
All employees (including full-time, part-time, and per diem)	27%	16%

## Employee Headcount

Total # of all employees  
400

Total # of full-time employees  
273

Total # of part-time and per diem employees  
127

## Workers Compensation

Total number of first report of injuries processed in FY24  
33

## Recruiting

Total number of new employees hired in FY24  
104

## Separations

Total number of employee separations processed in FY24  
60

## **GRAFTON COUNTY REGISTRY OF DEEDS**

*Kelley Jean Monahan*

Annual Report Fiscal Year 2024

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

As Fiscal Year 2024 began, I had just wrapped up the ARPA Microfilm Project and had secured the second full set of all records recorded back to 1773 in secure, climate controlled, offsite storage. This facility is government operated and within a two hour drive located within the state of New Hampshire. We were in the process of collecting and inventorying all of the historic plan books of the Historic Plan Restoration Project and it couldn't have happened at a more critical moment as the climate controls in the vault were failing. Water had leaked from the drip pan of the ventilation system and a large garbage can was collecting the flow, just as we were entering the humid days of summer. The ventilation and humidity were less than ideal for most of the summer and into the fall.

The historic plans had been stored close to this unit and had to be covered with plastic to prevent splash back. Due to the rainy summer, we were seeing breaches in the floor tiles from what I concluded to be rebar seizing up that remained from the vault's previous life as the Nursing Home laundry room. This type of breach was dangerous as it could invite unwelcome mold into the sterile vault. I had hired a part time unbenefited employee, Attorney Joseph Ransmeier to assist with inventory, reorganization and heavy lifting. He has become a very valuable asset and this project could not have been completed without his dedication, attention to detail and strength. Thank you, Joe!

The daunting project of reorganizing the entire vault taking shape. Many years ago, hundreds of our oldest books had been sent out to be microfilmed and returned as loose paper wrapped in brown craft

paper. This, in my opinion, was inexcusable. I had been an advocate for protection of these records to have my concerns fall of deaf ears. These records were not a priority of the Administration or the Delegation. I had purchased archival quality, plastic corrugated boxes to hold these delicate pages, purchased archival, low acid, quality linen to act as a front and back cover. We stripped the brown craft paper and began the re-packaging process. These expenses were covered with surcharge funds, leaving the taxpayer unaffected.

In September as the Legislative Services Requests, LSR titles became public information our Legislative Chair identified a Constitutional Amendment proposal to eliminate the New Hampshire Registers of Deeds. Our affiliate was shocked and we discussed the potential impact and questioned the motivation. It became apparent that there was something unusual about this LSR as the sponsor was a member of the Grafton County Delegation. In March when I attempted to discuss this matter with the Grafton Executive Committee and the Representative Bill Bolton, the bill sponsor, in a public meeting, I was told that the bill had been withdrawal and that there would be no public discussion. There was also to be no private discussion. Our affiliate will be watching for further developments in future legislative cycles, as this individual spent his career in Vital Records and should certainly understand the implications of his actions.

In December, for the second straight year, I was a speaker at the New Hampshire Land Surveyor's Association Annual Meeting. I find it is always beneficial to reach out and explore areas of conflict or concern to seek understanding and resolution. This is a great organization and I always enjoy the event. We share a mutual reverence and respect for the documents and plans.

HB 68 FN- Transfer Upon Death Deed was another bill that we were following, Maine having adopted it a few years ago. Our Legislative Chair testified to provide for there to be a right to refuse and we were pleased to have that included in the final language. As the bill was

passed and became law, the registers of deeds discussed how to handle the programming of this in our software. We knew that this would have a trickledown effect which would have a significant impact on how the town clerks and assessors would process this type of document. We voted unanimously to code this as a stand-alone document as it did not represent change in ownership for taxation purpose, but a potential change of ownership, that would have to be filed separately, awaiting the recording of a death certificate to trigger the change in ownership.

This bill became law on July 1, 2024, and in late June, I spoke with every municipality in Grafton County, explaining the implications and how they would need to proceed. I had previously scheduled to host the Grafton County Tax Collectors Association meeting here on July 11, 2024 to show them the vault redesign and the progress on restoration of the historic plans. I planned on elaborating on the Transfer upon Death Deed during this meeting with the stakeholders.

In December, a Department Head wanted to revisit the Security Committee that we had once established. I pointed out the fact at the first meeting that we should not be using taxpayer dollars or any private firm, as this is the role of Homeland Security. I had to argue that point and by February, we had a team from Homeland Security on the complex conducting an analysis. That analysis became a confidential document and as I write this nearing, November, nothing has changed.

We had an unexpected early retirement announcement in mid-March with Senior Deputy Beth Wyman deciding to end her dedicated service a little earlier than expected. Beth's commitment to this office is not something that is seen any longer, giving 38 years of her life to the people of Grafton County in the valuable role that she played in this office. The reason that documents will be easily located long into the future is attributed to Beth's critical eye as the role of Indexer. We wish her the world of happiness.

In April, we added a wonderful new person, Carmen Graham to our very small dedicated team, and the cross training began again. I promoted Deputy Brenda Dodge to Sr. Deputy/Executive Assistant to the Register. Brenda possesses a wealth of knowledge of the office, having served Grafton County for 34 years. An employee who had spent a few years with us before COVID had returned, Kim Carpenter, and our professional team was assembled. All three have resumes that include active service to their municipalities and all are committed to the highest level of customer service.

With all records now available online thanks to the first ARPA project of the scanning by US Imaging of our gap years of 1870- 1930 we were seeing a reduction of pleasure/historical researchers to the office, but there was a huge increase in the number of local property owners who were seeking assistance researching documents for boundary line agreements, easements, deeds and plans in order to handle disputes with new neighbors. The influx of new people during COVID has brought conflict. The following is my justification statement on increasing our revenue projection that was included in the Power Point Presentation on the Commissioners Budget in May.

***“Grafton County is a prime location for living, working and recreating. With the expansion of internet service availability, there is no stopping growth and further development. As land comes out of Current Use and is considered for development, we see increases in revenue in recording fees and copy fees. As land changes hands, we will continue to see growth of our four percent share of Real Estate Transfer Tax. The most critical service that a concerned and dedicated citizen can provide is to step up to local planning boards and zoning boards of adjustments in order to continue to keep Grafton County developing with local control, oversight and lawful decision making on new projects.”***

**Revenue Total FY2024 \$1,218,327.16**

**RETT 4% - \$674,712.20**  
**Recording Fees - \$356,709.34**  
**LCHIP 4% - \$9,863.00**  
**Copies - \$68,866.00**  
**Online Services - \$20,272.79**  
**Tapestry - \$30,801.57**  
**AVA Surcharge - \$27,162.00**  
**Postage - \$2,778.26**

Our office recorded **14,307** documents to the Official Public Record in FY2024, of these **4,977** were paper documents and **9330** were e-recordings.

Respectfully submitted,

Kelley Jean Monahan  
Register of Deeds



## GRAFTON COUNTY MAINTENANCE

*James C. Oakes*

Annual Report Fiscal Year 2024

This year's report addresses the following areas:

- Conservation Initiatives
- American Rescue Plan Act (ARPA), Capital Outlay & Capital Reserve projects
- Significant Repairs
- Looming Infrastructure Issue Update
- Staffing Challenges

### CONSERVATION INITIATIVES

*EECBG Grant* – In April I submitted an EECBG grant application to the U.S. Department of Energy (DOE) requesting funds to pay for various energy efficiency initiatives around the complex. At the close of this fiscal year the DOE approved my grant request. The funding will cover the following projects:

- Dairy Barn sealed fixture LED Lights:  
\$7,700 material cost / 2.23-year payback
- Nursing Home emergency LED Lights:  
\$3,160 material cost / 1.53-year payback
- Heat Pump Hot Water Heaters (Admin. & Alt. Sent.)  
\$4,418 material cost / 2.75-year payback
- Ecoazur Hood control system (Dept. of Corrections)  
\$19,990 material cost / 4.11-year payback
- Energy Efficient Windows (Alt. Sent. Building)  
\$28,660 material cost / 45% efficiency gain

Total grant amount: \$64,000

*Ongoing LED Lighting Upgrades* – For the tenth year in a row the department continued upgrading interior lighting in all the buildings, converting high energy fluorescents to low energy LED. It was predominantly accomplished through an attrition process. The energy cost savings has helped mitigate rising electrical costs.

*Building Automation System (BAS) Upgrade* – Department staff and a vendor, Alliance Building Automation, cooperatively completed a 3-year project transitioning the Administration Building and Nursing Home over to a web-based BACnet BAS that controls these building's heating, ventilation and air conditioning systems. Project details are listed in the following section.

### ARPA, CAPITAL OUTLAY & CAPITAL RESERVE PROJECTS

*Administration Building & Nursing Home Building Automation System (BAS) Upgrade* – Using a blend of in-house staff and a BAS contractor, we upgraded the BAS's in both buildings to a web-based, fully integrated BACnet system. This \$214,000 ARPA project is substantially complete and will come in at \$195,917 at full completion. We achieved improving operational efficiency, reducing contractor costs by assisting with in-house staff and greatly reduced space comfort complaints.

*Alternative Sentencing Building & Gazebo Roofs* – The department contracted the replacement of the 33-year old shingled roof at the Alternative Sentencing Building and the 25-year old shingled roof on the park area gazebo. This \$44,880 Capital Outlay project is 99% complete and when fully complete will have cost \$40,800. We achieved replacing each shingled roof with a standing seam metal roof before either roof leaked. The new roofs should last 50+ years.

*Complex Test Wells* – The department contracted the installation of two drilled test wells along with pump & water quality testing of both wells. After successfully completing these tasks, Horizon’s Engineering helped the county secure New Hampshire Department of Environmental Service’s (NH DES) Concept Approval of a Small Community Water System. At full completion this \$95,000 ARPA project came in at \$91,765, and we achieved proving a reliable ground water source exists on county property so if any future board of commissioners chooses to develop a county-owned water system, we know it is feasible.

*Generator* – Using a blend of in-house staff and contractors, we replaced a 60-year old diesel generator with a propane replacement. This generator serves both the farm and main sewer pump station. At full completion this \$105,498 ARPA project came in at \$97,929. We achieved replacing an obsolete generator with a modern, appropriately sized replacement. We did it with minimal backup power interruptions and eliminated annual emissions payments to NH DES by selecting a propane replacement. Use of in-house staff helped reduce contractor costs.

*Nursing Home & Alternative Sentencing Paving* – The department contracted the paving and line striping of drives and parking lots supporting both buildings. At full completion this \$277,112 ARPA project came in at \$234,512. This project restored the integrity of the asphalt surfaces and delineation of traffic & parking markings.

*Nursing Home Make Up Air Unit (MAU)* – Using a blend of in-house staff and contractors, the department replaced the nursing home’s worn out MAU. At full completion this \$63,000 ARPA project came in at \$60,772. We were able to provide a more reliable and efficient unit for staff comfort and lower operating cost.

*Nursing Home Front Landscaping* – Using a blend of in-house staff, contractors and a landscape architect, the department is rehabilitating the front areas of the Nursing Home and Administration Building. Thus far the flag poles have been moved, old trees and plantings removed, numerous new flowers, shrubs and trees were planted and new walkways and pavilion pad were constructed. In late August the contractor is scheduled to construct a new pavilion. This \$125,000 ARPA project is roughly 60% complete and its unknown at this time whether it will come in on budget due to some engineering changes affecting the pavilion. The goal of this project is to enhance the front of both buildings while providing a protected, pleasant place for residents to sit and enjoy their surroundings.

*Nursing Home Washer* – Using a blend of in-house staff and contractors, the department replaced an old commercial washer in the laundry. This \$28,124.25 Capital Reserve project came in right at budget at full completion. We achieved our goal of providing the laundry with a more reliable machine and also kept costs down by assisting with in-house staff.

*Nursing Home Bathing Systems* – In-house staff removed and replaced two patient bathing systems on the Meadow and Granite housing units. This \$53,206 Capital Reserve project came in at \$41,008 at full completion. We achieved our goal of completing this project without contract help, which saved the county a lot of money. The residents and staff are much happier with the more reliable bathing systems.

*Nursing Home Steamers* – Using a blend of in-house staff and contractors, the department oversaw the removal of the old electric steamers and installation of the new propane replacements. This \$38,000 Capital Reserve project came in at \$32,039 at full

completion. We kept project costs down by using in-house staff to totally repipe the kitchen propane gas-line to accommodate the new propane equipment and also provided the dietary staff with a more reliable steamer.

#### SIGNIFICANT REPAIRS

*Department of Corrections (DOC) Generator Failure* – In October during a routine generator test the DOC generator sustained a catastrophic failure of its fuel injector pump, causing the pump impeller in the gearbox to disintegrate, resulting in ground metal being distributed throughout parts of diesel engine. It took Cummins Northeast and Powers Generator 2 ½ months to repair this generator. In the interim I had a temporary generator brought in as backup while the subject generator was being fixed. The combined cost of the generator and the backup generator came to \$162,484.

*Biomass Underground Pipe Leak* – In December two underground biomass pipes in a vault near the barn corroded so badly they failed and started to leak. After finding a contractor qualified to do the repair, it took 6-weeks to get the parts and have them installed. In the interim the Nursing Home and Administration Buildings were heated with their back up oil boilers. This unexpected event cost \$17,714 in contractor costs and \$19,545 in oil costs.

*Administration Building Boiler Leak* – In early January one of the boilers started leaking between two cast segments whenever the boiler was in the firing mode. The first contractor to inspect it said the castings were cracked and the manufacturer had a 1 ½-year lead time for replacement segments. Because we couldn't be without a backup boiler that long, I had them quote me a new boiler, which would have cost the county \$77,716. After receiving the quote, I had another contractor inspect the same boiler and they disagreed with the first

company's assessment; they said the seals between the segments had failed. We had that contractor replace all the seals in the boiler, which fixed the leak and it cost \$14,998.

### LOOMING INFRASTRUCTURE ISSUE UPDATE

*Courthouse Degradation* – Since last year's report the New Hampshire Bureau of Court Facilities committed to leasing court space from Grafton County for the long term. After securing this commitment the county commissioners decided to spend ARPA funds for Architectural and Engineering (A&E) services to do a schematic design and preliminary cost projection for a new courthouse. Solicitation of A&E firms is anticipated to occur sometime in September (FY25).

In April the county commissioners established a courthouse building committee, to which I was selected the chairman. The committee interviewed various department and agency heads to discuss their space needs for the new building. About halfway through that process the commissioners halted the interviews because they decided to have an architect be a part of this process. Once an A&E firm is hired that process will resume.

### STAFFING CHALLENGES

In late January the department lost its commercial HVAC/refrigeration technician and has not been able to attract a replacement despite raising the wages for this position. In March the department lost one of its custodians and was unable to fill this position by the close of FY24. Being down two positions represent a 14% loss of my department's workforce, which makes it difficult to provide timely services or keep up on department projects. Additionally, this

situation was further exacerbated by prolonged jury duties and intermittent FMLA's by some of the remaining staff, further eroding the department's manpower.

In closing, I thank the County Administrator, the County Commissioners and the County Delegation for their financial support of department goals and initiatives. I also thank my staff for all they do on a day-to-day basis and their dedicated commitment.

Respectfully submitted

James C. Oakes  
Maintenance Superintendent

**UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE  
EXTENSION**

*Donna Lee*

Annual Report Fiscal Year 2024

The UNH Cooperative Extension works in collaboration with county, state and federal government in five broad topic areas: Education and 4-H Youth Development, Health and Well-Being, Community and Economic Development, Natural Resources, and Food and Agriculture. Our mission is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. The brief program updates in this report highlight some of the ways we have been working to achieve our mission.

Donna Lee, the Extension County Office Administrator, worked with staff to organize several events for Advisory Council members and community members throughout the year. She also attended the 2024 signing ceremony of the Memorandum of Understanding between USNH and Grafton County that was held in Concord, following the NH Association of Counties Executive Committee meeting in September. Kathie Lovett, Advisory Chair; Amy Loader, Extension Director; and Elizabeth Chilton, UNH President, were all in attendance.

As the Grafton County 4-H Program Manager, Donna continued to provide opportunities for youth and adults to work together, developing skills and growing confidence through experiential learning. She used the 4-H Global Gourmet curriculum to collaborate with a local Chinese restaurant and community partners in the county, introducing diversity and culture to a group of over twenty young people. As a result of these experiences, many youth confidently



presented their knowledge of cultural foods in front of an audience and judges at the Grafton County 4-H Presents event in March.

Under Donna's guidance, 67 screened leaders worked with 205 youth (ages 5 to 18) across the county, making experiences like these possible.

Mary Choate, Food Safety Field Specialist, remained dedicated to spreading the importance of food safety practices to a diverse audience across the state. Staff and volunteers at NH retail food establishments and food pantries benefited from the no-charge, 2-hour online Safety Awareness in the Food Environment (SAFE) courses. They learned the basics of keeping food safe to protect the health of those they serve.

Mary continued to visit New Hampshire Farmers' Markets and Grower Twilight Meetings. She also attended conferences such as NOFA-NH to invite growers to participate in the Jumpstart produce growers food safety program. Eight additional growers participated. She presented farm food safety information to growers as part of Extension's New Farmer School, as well as to UNH students in Durham. In collaboration with UVM Extension, she presented at the Farm, Forest, and Garden Expo with a demonstration wash-pack station that would be suitable for a small grower. Additionally, she was a presenter for a 3-part online Farmers Market Managers series.

Heather Bryant was a part of the planning committee for the 2023 High Tunnel Production Conference, "Revitalizing Your Tunnel Vision," which was attended by 115 people from New England, New York, and Canada. This conference is held every 2 years, and this was the 4<sup>th</sup> conference. Twenty-eight participants received pesticide recertification credits necessary to maintain their licenses. According

to the evaluation responses, the attendees reported growing on a combined total of 469,830 square feet of high tunnel space. Ninety-six percent of evaluation respondents expressed intent to implement something they learned at the conference, and 28% of respondents who had attended a prior conference reported implementing something they learned there.

The second year of a sweet potato variety trial is currently underway in collaboration with the Grafton County Farm, UNH, and the Maine Organic Farmers and Gardeners Association. Once data collection is complete, the sweet potatoes will be donated to local senior centers and food pantries. The trial results will be shared with farmers through conference presentations and written reports..

Sue Cagle, Community & Economic Development Field Specialist, has continued to partner with NH Housing Finance Authority and the State of NH Department of Business and Economic Affairs to implement the InvestNH Municipal Planning and Zoning Grant program. To date, this program has worked with 64 communities around the state to address the housing crisis in NH. UNH Cooperative Extension is providing training and technical assistance to communities to assess needs, engage community members, and identify strategies that fit their own communities' goals.

Several communities in Grafton County, including Plymouth, Bethlehem, Sugar Hill, Waterville Valley, Hanover, Enfield, and Lebanon, have participated in the program aimed at reducing barriers to housing. This spring, many of these communities reached the phase where they were able to identify and pass warrant articles, zoning changes, and regulatory adjustments. The program has been so successful that the state has extended its support for an additional two years, and more communities will be joining the program this fall.

In fiscal year 2024, Jim Frohn, Natural Resources Field Specialist, conducted 70 woodlot visits covering 4,987 acres and assisted 107 landowners. From these visits, he referred 39 landowners owning 3,291 acres to consulting foresters to prepare management plans, administer timber sales, and implement forest and wildlife conservation practices. As a result of information provided in past woodlot visits, 14 landowners took the next step and developed management plans with the help of a consulting forester and the Natural Resources Conservation Service (NRCS). These landowners owned a total of 3,561 acres.

In collaboration with forestry and wildlife colleagues, Jim developed and/or presented twenty workshops or trainings that reached a total of 652 participants, including adult learners and elementary and high school students. Five of these events were held at the Grafton County complex: Managing Forestland with Landowner Objectives in Mind (part 3 of a 3-workshop series), Hardwood Log and Tree Scaling & Grading, Wreath Making, Chainsaw Safety for Landowners, and Seedling Pickup Day.

Jim also prepared a timber sale for 60 acres of the Grafton County Forest and put it out for bids. This harvest is part of a long-term forest management plan and will generate revenue for the county. Additionally, it will create work and income for the logging contractor, his employees, and local truckers. It will also provide raw materials for local mills and log brokers.

As the Nutrition Connections Teacher in Grafton County, Lisa Ford taught several 6-week youth-based nutrition education and physical activity lesson series, reaching over 300 students throughout the county. Each lesson included a taste test, which provided students

with an opportunity to learn about and explore healthy foods. Additionally, youth activities took place in the garden at the Whole Village Family Resource Center as part of an afterschool program.

Walk With Ease, which is a program of the Arthritis Foundation, was taught virtually. Additionally, four series of the six-week self-management program Living Well With Chronic Pain were conducted. Two series of the Take Charge of Your Health 6-week program were held in-person.

Lisa visited several food pantries throughout the year and was able to use the training she received as a Nutrition Pantry Program (NPP) implementer. The NPP program, provided by Leah's Pantry, offers a trauma-informed approach for implementers to help food pantries provide a client-centered approach to programs addressing policy, systems, and environment aspects of food distribution in their community.

Over 500 pounds of produce was delivered to local pantries and agencies from the Collaborative Garden - a Whole Village, UNH Master Gardner, community collaboration.

Judith Hull supported the Master Gardeners that were working in Grafton County by providing continuing education events, facilitating meetings and gatherings and offering on-going assistance and resources needed for their projects. Master Gardeners make a difference in Grafton County by maintaining educational and production gardens in the following places: Enfield Shaker Museum, Kirkwood Gardens at the Squam Lakes Natural Science Center (Holderness), Pemi Youth Center (Plymouth), Whole Village Family Resource Center (Plymouth), Mt. Sacred Heart Convent (Littleton),

Community Garden (Bristol). Master Gardeners also represented Extension at various farmers' markets and fairs.

Judith launched the first hybrid Master Gardener training, piloted in Grafton County. Eighteen participants "graduated" in April 2024 (12 from Grafton County). Several of them have done additional training for the Master Gardener Speakers Bureau, which brings gardening information to local communities.

Judith resigned in June 2024 to pursue other interests. The Master Gardener Program Manager plans to fill that position to build on the great work that Judith has done over the past 5 years.

Respectfully,  
Donna Lee  
UNH Extension County Office Administrator

## **GRAFTON COUNTY NURSING HOME**

*Craig J. Labore, Administrator*  
Annual Report Fiscal Year 2024

Fiscal Year 2024 was a year filled with many positive events for our nursing home and our residents. The most significant of these events came in the form of increased hiring of nursing staff. Thanks to the collective support of the Grafton County Delegation, we were able to implement a targeted wage increase for our nurses and licensed nursing assistants. We were also able to conduct our own in-house nursing assistant training classes here in the nursing home, something which we had not been able to do for almost two years due to lack of interest in applicants. This wage increase resulted in our hiring a number of nurses and nursing assistants, which in-turn allowed us to reduce our contract nursing utilization and most importantly, increase our nursing home resident census. Our resident census increased by twenty-five percent from Fiscal Year 2023. This helped increase our revenue for Grafton County, but also allowed us to help more families in need of long-term care placement for their loved ones.

During Fiscal Year 2024, the Centers for Medicare and Medicaid Services (CMS), the regulatory agency which oversees healthcare facilities like Grafton County Nursing Home, released a new regulation creating a first-ever mandatory staffing requirement for nursing homes. In this requirement, nursing homes will be required to maintain a set nursing assistant to resident ratio; have a set nurse to resident ratio; and ensure that there is a registered nurse in the nursing home twenty-four hours per day, seven days per week. With the successes in recruitment we saw during the fiscal year, we are able to meet some of the requirements listed in the regulation, but one significant hurdle we will face pertains to the requirement to have a registered nurse in the building 24/7. Nationally, the Bureau of Labor Statistics projects 193,100 registered nurse vacancies, annually, through 2031. We have seen this ourselves over the years, with less registered nurses available in our community, and of those remaining,

less interest in wanting to work in the long-term care setting. This mandatory staffing requirement by CMS has resulted in a federal lawsuit against the agency to stop its implementation. We will be monitoring this court action throughout Fiscal Year 2025.

Throughout the summer, with thanks to our fantastic Dietary Department, we were able to hold several barbeques for residents and staff. Our Activities Department spent a great deal of time conducting activities programs outside throughout the summer. In September, we conducted our annual fireworks program. A special thank you to our Activities Department and Mike Wilds, who once again volunteered his time to conduct the fireworks display. 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 a special thank you to the Grafton County Sheriff's Department for providing traffic control along Route 10 during the event.

In February, the State of New Hampshire arrived to conduct our recertification survey. This team of Surveyors came to assess all aspects of our nursing home operation to ensure we are compliant with the numerous federal and state requirements which govern the safe operation of nursing homes. I am happy to report that our nursing home once again had another outstanding inspection and the Survey team was very complimentary of our nursing home, including the caring nature of all staff, regardless of Department, and the overall cleanliness of our nursing home.

In June, we officially broke ground on a landscape project designed to create better space utilization in the front portion of our nursing home grounds which face Route 10. The project creates additional seating and visitation areas, including the construction of a pavilion, along the front of our nursing home for residents and families to use during the warmer months of the year. These spaces will also allow for better space utilization for our Activities Department staff to hold programs and events for our residents and their families. This project is part of a

bigger goal to redesign the landscape of our nursing home. In order to accomplish this goal, we applied for a Congressionally Directed Funding award through US Senator Jeanne Shaheen's office. We learned during the fiscal year that our request was approved and with these monies, we plan to redesign our Activities and Therapy courtyards. We are hopeful that this work will begin in the Spring of 2025.

In closing, I, along with the rest of our team consider it a privilege to care for our residents and value the opportunity we are given to do so. 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 family members and friends of our residents, throughout the past year. We greatly appreciate your support and trust which you have placed in us to care for your loved ones.

Respectfully submitted by:

Craig J. Labore



# GRAFTON COUNTY DEPARTMENT OF CORRECTIONS

*Timothy J. Lethbridge, Superintendent*

Annual Report Fiscal Year 2024



This has been an exciting year at the Grafton County Department of Corrections. As the new Superintendent of the Department of Corrections, I was blessed to inherit a clean well-maintained facility, a dedicated and highly ethical leadership team, and staff who were eager to embrace change and modernize operations. Every jail reflects that community's values; the citizens of Grafton County have good reason to be proud of their jail and the professional staff running it.

GCDOC received 938 new admissions over the prior fiscal year, including 71 female inmates held under the agreement with Coos County. The average length of stay in the facility was 27 days. The average daily population of the facility was 66 inmates. Compared to the prior year, the Department of Corrections received fewer new admissions, however, those admissions remained in the jail longer on average. The DOC facilitated 1099 court appearances by inmates; 68% of these were conducted by video with DOC staff supervising. While video court appearances require more staff time inside the jail, they save considerable man hours for the courts and Sheriff's Office and reduce the overall expense of the Grafton County criminal justice system.

Many inmates arrive at the GCDOC with medical and mental health issues. In addition to staff nurses, the DOC contracts for a medical provider and mental health treatment. Inmates saw these providers 1,015 times over the past year. Officers escorted inmates on 39 outside medical trips, including emergency room visits and hospital stays. Attentive staff identified several medical emergencies developing inside the jail and provided first aid, including

administering Narcan to avert two overdose situations with newly arrived arrests.

The Focused Intentional Re-entry Recovery Movement (FIRRM) program was developed to offer substance abuse counseling and treatment inside the jail. This program has demonstrated success over several years and that success has led to increased grant funding and the FIRRM program is now largely funded through federal grant money. While some inmates are sentenced to complete the FIRRM program, many participants request assistance from FIRRM on a voluntary basis as well. The FIRRM staff consists of both specially trained officers and licensed substance abuse professionals; this team provided over 4600 hours of group and individual substance abuse treatment over the past year. In addition, staff provided 174 hours of basic education tutoring for high school equivalence testing, coordinated 284 hours of group substance abuse counseling with community-based organizations, and facilitated 211 hours of church services and religious study with faith community partners.

Inmates at the DOC also stayed busy with work details. Inmates worked 2,083 shifts working in the jail kitchen, 453 shifts in the jail laundry, and 2,050 shifts working on the Grafton County Farm. Inmate work details averaged 5.5 hours in length, as court appearances, FIRRM program classes, and attorney visits are priorities. In total, inmates contributed 25,698 hours of labor back to Grafton County over the past year, while receiving vocational and job skills training. Inmates also worked on two roadside cleanup details and assisted with set-up for the North Haverhill Fair.

The Community Corrections Unit at the Grafton County Department of Corrections supervises lower risk inmates who are completing their sentence in the community while wearing an ankle monitor and supports the court system by conducting checks on individuals facing criminal charges who have been released by the courts pending the resolution of their criminal trial. Supervising inmates and defendants

in the community requires additional staff and resources, however, it benefits these individuals and the community by allowing them to remain employed and help support their families. Community Corrections supervised an average of 14 individuals in the community each month, and this supervision included conducting drug screening, home checks, substance abuse program compliance, and job search assistance.

The Community Corrections Officers are also responsible for the Operation Impact program. Operation Impact partners with local schools and officers present age-appropriate education on the consequences of crime, drug and alcohol abuse, and the criminal justice system. Officers conducted 92 presentations at 29 different schools last fiscal year and taught Operation Impact lessons to 1328 total school children.

Compared to the prior year, staffing at the Grafton County Department of Corrections has significantly improved. This improvement stems from pay scale changes the County Commissioners approved in 2023 as well as the new schedule adopted this past year. Previously, officers worked the same four days each week and only a handful of officers and line supervisors had a Saturday or Sunday off each week. The new schedule provides every officer working inside the jail Friday-Sunday off every other week and provides better work-life balance.

A Policy Review Team consisting of line officers, line supervisors, and leadership was created this past year. The Policy Review Team is reviewing all the standard operating procedures used by the DOC and updating them as needed. A number of the highest priority procedures have been updated to reflect current practices, applicable statutes, and industry standards, but policy review will be an ongoing effort.

The Department of Corrections also created a Transport and Custody Officer program to provide additional training and safety equipment

to officers assigned to the Community Corrections function, as well as certain officers working inside the jail who are responsible for transporting inmates or providing security during a hospital stay. The training will commence early in the 2024-2025 fiscal year.

None of these changes, improvements, and successes would have been possible without the support of the officers and staff at the Grafton County Department of Corrections. Numerous staff members have volunteered to add additional duties to their day, take responsibility for accomplishing new projects, write draft policies, and share their expertise in training. This enthusiasm and willingness to take on extra work and responsibility was critical to accomplishing the changes at GCDOC. I am very grateful to all the staff working in the Department of Corrections, as well as our partners in other Grafton County departments and the County Commissioners for their support over this past year.

Respectfully submitted,

Timothy J Lethbridge  
Superintendent

# **GRAFTON COUNTY ALTERNATIVE SENTENCING**

*Nicole Mitchell MA, LADC, LCS. Director*

Annual Report Fiscal Year 2024

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

Grafton County Alternative Sentencing’s mission is to provide participants in any of our seven programs with stabilization in substance use disorders and mental health disorders. The team supports participants in obtaining financial and food security, safe housing, and referrals to community services. The purpose of all programs is to identify risk factors, identify individual needs and provide or refer to services to support stability and independence, while reducing risk to the community.

The Grafton County Alternative Sentencing Programs provide an effective and meaningful alternative to the traditional criminal justice system and provide an opportunity to engage in rehabilitation for juvenile offenders, first time adult felony and misdemeanor offenders, and individuals with a severe and persistent mental illness. During Fiscal Year 2024, the programs run by the Alternative Sentencing Department included: Mental Health Court, Felony Adult Diversion, Misdemeanor Adult Diversion, Juvenile Restorative Justice, Intimate Partner Domestic Violence (Emerge), C.A.R.E and C.A.R. E+.

Alternative Sentencing works with individuals who are either Grafton County community members involved in the criminal justice system, or individuals who have committed crimes in Grafton County. The Intimate Partner Domestic Violence Program accepts referrals from NH or other states. Regardless of the program, each participant received support in locating and utilizing community resources to encourage a well-balanced life, while addressing the reparations for criminal activity.

Director, Nicole Mitchell has oversight of the Alternative Sentencing programs, and is a Licensed Clinical Supervisor and a Licensed Alcohol and Drug Counselor (LADC) for the programs. Cassie Manning, LADC provides substance use evaluations and treatment for all programs in Alternative Sentencing. The Alternative Sentencing office has recently hired a new Case Manager.

**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 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. Thomas Pickford is the Mental Health Court Case Manager, teaming with Shelly Golden to support their participants. Mental Health Court programming is twelve to eighteen months.

Mental Health Court staff continue to provide support and resources to individuals who are only referred to the program and have not officially been pled in.

**For FY 24 this program received twenty-five referrals, with eight successful completions.**

Through the past year, Shelly Golden has been tirelessly engaged in supporting the initiation of the Sequential Intercept Model (SIM) in Grafton County. SIM focuses its work on individuals with a mental illness and/or co-occurring substance use disorders, with a goal of reducing incarceration by intercepting a person before incarceration and referring them to the appropriate treatment modality. The SIM Workshop was held at Dartmouth Hitchcock Medical Center in May of 2024. From this workshop, five groups formed to focus a collaborative effort addressing gaps in services or intervention

education. The top five gaps voted on as most important are as follows:

1. A mental health crisis stabilization unit in Grafton County.
2. Mental health transitional living options.
3. Substance use recovery beds for women with children.
4. Buy-in and training of local police forces to support interception and diversion
5. Seek ways to address the mental health worker shortage in our county.

These groups gather quarterly, assessing progress and moving through the steps of the action plans created at the SIM workshop.

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

**For FY 24 Felony Diversion received fifteen referrals, with seven successful completions.**

**For FY 24 Misdemeanor Diversion received six referrals, with active referrals still in programming.**

**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. Most importantly, the program invites the harmed party to participate in the process to whatever degree they are comfortable. The program works with each youth to make amends for the offense, to the harmed party, the community, their family and themselves. The program holds youth accountable while addressing at-risk behaviors to deter from future criminal justice involvement, while supporting a youth in healthy integration with their community. Grafton County Juvenile Restorative Justice is a three-to-six-month program, occasionally extending longer.

Grafton County supported both Upper Grafton County and Coos County with the Juvenile Restorative Justice Program in fiscal year 2024.

**For FY 24 Juvenile Restorative Justice received eighteen referrals and seven successful completions.**

**C.A.R.E** program stands for Community, Assessment, Re-entry, and Education. C.A.R.E assists individuals who are under the supervision of probation or parole or are transitioning from incarceration. The program seeks to connect participants to services and active engagement in a therapeutic intervention. The focus of the program is to assist individuals in safely integrating back to their community. This program works to support Grafton County Probation and Parole with reducing recidivism through substance use and mental health interventions and treatment, group therapy, intensive case management, resource referral and community collaboration. The C.A.R.E program is six to twelve months and longer if necessary.



**In FY 24 this program received fifteen referrals, with four successful completions.**

C.A.R.E+ program was created for therapeutic intervention to individuals on Probation or Parole prior to their sentencing. This is a court ordered program and is included on their court order post-conviction. C.A.R.E.+ offers the same services and duration as C.A.R.E.

**In FY 24, C.A.R. E+ received eight court ordered participants, with one successful completion.**

Grafton County Alternative Sentencing provided support to Pre-Trial Services, Prosecutors and Defense Attorneys by offering timely Substance Use Assessments and treatment recommendations, as well as intensive case management services or referrals.

**Intimate Partner Domestic Violence Program**, (IPDVP -Emerge model) began regular group programming in September of 2023. The Emerge model is a 40-week group with two stages. Stage one includes eight educational components. Stage two is 32 weeks of utilizing the educational information to assess behaviors, thinking patterns, build skill and take accountability.

**In FY 24, IPDVP received ten referrals. The active referrals were still in programming at the end of the fiscal year.**

**Across Programs, Grafton County Alternative Sentencing received ninety-seven referrals.**

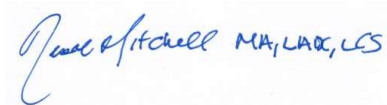
In October of 2023, to meet the extenuating needs of participants in our catchment areas, the Grafton County Commissioners granted Alternative Sentencing two sources of funding.

Opioid Abatement Funding: \$18,969.53 out of \$25,000 was utilized in FY 24

Local Assistance and Tribal Consistency Funding \$ 18,299.94 out of \$35,000 was utilized in FY 24

These funds were thoughtfully provided to participants whose needs were so significant, they were unable to progress or stabilize in the community without the support.

Respectfully,

A handwritten signature in blue ink that reads "Nicole Mitchell MA, LADC, LCS". The signature is written in a cursive style and is positioned above a light blue rectangular background.

Nicole Mitchell MA, LADC, LCS  
Alternative Sentencing Director

# GRAFTON COUNTY CONSERVATION DISTRICT

*Gary Peters, Chair*

Annual Report Fiscal Year 2024

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

## **Grafton County Conservation District Highlights**

**Local Work Group:** Conservation Districts hold Local Work Group meetings to provide input to the NH State Technical Committee and the Natural Resources Conservation Service (NRCS) State Conservationist by identifying conservation needs, resource concerns, program priorities, and recommendations for program implementation at a state and local level. The April LWG adjusted rates for Local funding pools: Forestland 40%, Pastureland 20%, Cropland 20% and Farmstead 20%. NRCS also has statewide funding pools. The Grafton County Local Work Group met in April and discussed local challenges faced by Grafton County farms.

### **NH Conservation District Climate Resilience Grant:** NH

Conservation Districts continue to offer the Climate Resilience grant program to support farmers in meeting extreme weather events, frequent and prolonged droughts, and increased pest pressures that are challenging NH farms. In 2024 the NH Conservation District Climate Resilience Grant Program awarded over \$363,000 to 44 farms across NH, representing all ten counties and 37 towns. Grafton County Conservation District (GCCD) awarded 2024 Climate Resilience grant awards to: Mill Brook Farm, Landaff; Hillcrest Farm, Canaan; and Bent Fork Farm, Bethlehem. Grant-funded projects include perimeter fencing to expand rotational grazing operations, establishing pollinator habitat, designing a heavy use area, and irrigation pond construction to cistern water for plant use during droughts reducing plant loss and increasing production yield.

**Erosion Control Field Days:** Grafton and Coös CCDs partnered to provide training in Lancaster for professionals working in soils, erosion control, water quality, public works, engineering, roads, planning, and consulting. Training included classroom and field stations on: Soils, Invasive species, Culvert replacement/stream crossings, Ditch lines and culvert sizes, Soils for vegetation, Erosion control on slopes, Erosion control on small construction sites, and Stormwater Management. Participants received NH Department of Environmental Services Subsurface Bureau Continuing Education credits.

### **Managing Forestland with Landowner Objectives in Mind**

**Workshop Series:** UNH Extension partnered with Grafton County Conservation District (GCCD) presenting a 3-part workshop series, designed to increase understanding of the relationship between property ownership goals and objectives to on-the-ground practices: Part 1 The Landowner: At the Grafton County woodlot, landowners identified their different goals and objectives for owning and caring for a property, basic options for management based on these goals,

and how to get started; Part 2 The Professional: Based on landowner goals and objectives from Part 1, foresters considered management options and silvicultural prescriptions/practices considering soils, species, site, and markets; Part 3 Putting it All Together: Landowners and professionals came together and reviewed results from the two previous field sessions. Presentations included: soils, Dirt-Trees-Wildlife, and NRCS Farm Bill Programs available to provide technical or financial assistance.

**Growing Christmas Trees:** GCCD offered a Growing Christmas Trees workshop, at Ray Lobdell's Christmas tree farm in Landaff. Ray Lobdell, 30-year Christmas tree grower, Jim Frohn, Grafton County Extension Forester, and Rachel Maccini, Extension Field Specialist, Pesticide Safety Education, discussed selecting the right site, understanding soils and soil tests, species selection, field layout, and planting. Growing trees also requires fertilizing, mowing, weed control, pests, and disease management. Planning before planting is the first step.

**Conservation Plant Sale:** The Conservation Plant Sale offers a variety of plants selected for environmental benefits such as wildlife food and cover, reforestation, pollinators and buffers, as well as berry plants and fruit trees suitable for Grafton County conditions. The GCCD Plant Sale funds are used to support GCCD workshops and educational activities throughout the year. We are grateful for volunteer assistance with bundling plants and sorting orders for customer pick up.

**Trout Stocking Program:** GCCD continues to offer trout from Hy-On-A-Hill Trout Farm each spring. Brook and rainbow trout come in two size-classes for release into landowner's ponds.

**Additional Conservation District Activities:** GCCD awarded four Jim Page Conservation Scholarships to Grafton County students attending Barry Conservation Camp. GCCD monitors seven

conservation easements annually. GCCD participated in several Ag In The Classroom and School to Farm events at the Rocks Estate in Bethlehem and Woodsville school, with GCCD Supervisors assisting with the activities. GCCD highlighted activities with a display at the North Haverhill Fair, the Upper Valley Lake Sunapee Regional Planning Commission Rainwater and Stormwater Workshop in Enfield, the North County Fruit and Vegetable Seminar in Whitefield, and partnered with Carroll CCD and Coös CCD on a Mountain Voices lecture about conservation districts. GCCD is also a partner in the Upper Valley Land Trust Regional Conservation Partnership Program (RCPP) promoting Best Management Practices in land use and land conservation in Grafton County. GCCD assists with the NH Envirothon, sponsored by the NH Association of Conservation Districts (NHACD). 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,  
Rick Walling, Chair

## **GRAFTON COUNTY FARM**

*Glenn Libby*

Annual Report Fiscal Year 2024

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

The milking operation of the farm adjusted to the drop in available inmate labor by reducing the milking herd to a cap of 55 cows. The logic behind this decision was to decrease the cows milked to a level that could be maintained solely by County farm employees until such a time that inmate labor was more stable. It will also allow the farm staff to continue with herd improvements in genetics and production. With the limitations of a tie stall barn, farm staff have been challenged with improving the conditions for herd health by providing more free space for valves and outside areas for cows to roam during off milking hours. Future plans to provide grazing areas for the entire herd are also to be followed up on. The milking operation has seen an improvement in the quality of milk produced (higher butterfat) and thus a higher rate for milk.

The farm also started to utilize more custom cropping assistance to allow for feed crops such as grass and corn to be harvested and stored more efficiently. Early results of this effort have been very positive and a plus for the farm operation. We have also improved our relationship with other departments on the County complex, most notable the Department of Corrections so that crops grown and raised on the farm (vegetables) are processed and utilized to offset food costs. It is important to note that while the farm does not receive an actual revenue for these products, the County realizes a substantial savings by expense avoidance. The same is true for the thousands of pounds of potatoes and winter squash that is donated to various agencies throughout the County on behalf of the farm.

The plan for the farm as we move forward is to continue developing our excellent herd, while taking advantages of opportunities to improve herd health while decreasing expenses. We also look forward to working with other area farms and agencies to improve our operation to realize the best benefit for our farm and our crop and woodlands.

A sincere thank you to all county farm employees, partner agencies and the general public for their hard work and support.

Respectfully submitted,

Glenn Libby



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

**Regular Executive Committee Meetings**

*Pages 65-133*

- ❖ September 25<sup>th</sup>, 2023
- ❖ November 20<sup>th</sup>, 2023
- ❖ January 22<sup>nd</sup>, 2024
- ❖ March 25<sup>th</sup>, 2024
- ❖ April 22<sup>nd</sup>, 2024
- ❖ May 20<sup>th</sup>, 2024

**Executive Committee Budget Meetings**

*Pages 134-172*

- ❖ June 7<sup>th</sup>, 2024
- ❖ June 10<sup>th</sup>, 2024
- ❖ June 14<sup>th</sup>, 2024
- ❖ June 17<sup>th</sup>, 2024

**Full Delegation Meetings**

*Pages 173-191*

- ❖ October 12<sup>th</sup>, 2023 Public Hearing
- ❖ October 12<sup>th</sup>, 2023
- ❖ May 20<sup>th</sup>, 2024
- ❖ June 24<sup>th</sup>, 2024

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
September 25, 2023

PRESENT: Reps. Sykes, Baldwin, Sellers, Morse, Stringham, Murphy (via Teams), County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross

OTHERS PRESENT: Treasurer Hill, Register of Deeds Monahan

Rep. Sykes called the meeting to order at 8:45 a.m. and began with the Pledge of Allegiance led by Rep. Morse.

Rep. Sykes stated the minutes from the June 16<sup>th</sup> Executive Committee meeting and the June 26<sup>th</sup> Delegation meeting needed to be approved.

**MOTION:** Rep. Stringham moved to approve the minutes from the June 16<sup>th</sup> Executive Committee meeting. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being six (6) in favor and none in opposition the motion passes.

**MOTION:** Rep. Stringham moved to approve the minutes from the June 26<sup>th</sup> Delegation meeting. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being six (6) in favor and none in opposition, the motion passes.

**Treasurer Hill gave the following Treasurer’s Report: (\* see attached)**

Treasurer Hill answered questions from the Committee.

**MOTION:** Rep. Baldwin moved to accept the Treasurer’s Report. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep.

Sellers “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being six (6) in favor and none in opposition, the motion passes.

**Commissioner Piper gave the following Commissioner’s Report: (\* see attached)**

The Commissioners answered questions from the Committee.

**MOTION:** Rep Sellers moved to accept the Commissioner’s Report. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being six (6) in favor and none in opposition, the motion passes.

**CA Libby gave the following Fiscal Year 2023 Financial Recap and County Administrator’s Reports (\* see attached)**

**MOTION:** Rep. Morse moved to accept the County Administrators Report. Rep. Stringham seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being six (6) in favor and none in opposition, the motion passes.

**New Business**

1. Small Business ARPA Request – Rep. Stringham stated that he would like to approve this request for funding as presented in the Commissioners’ Report.

**MOTION:** Rep. Stringham moved to approve the small business ARPA grant application from Free Public LLC in the amount of \$16,604.00. Rep. Morse seconded the motion.

Discussion– Rep. Stringham stated that Free Public LLC seems like a legitimate Grafton County business affected by COVID-19. He understands the troubles in keeping up with paperwork, and this

business took care of the issue. He stated that he would ask that everyone vote in favor.

Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “no”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and one (1) in opposition, the motion passes.

2. Comments from the Delegates – Rep. Stringham asked how Mascoma Health Center is doing since receiving the APRA funding from the County. Rep. Morse reported that Mascoma Community Health is in the final stages of merging with Health First and should be wrapped up in October. Health First will be taking over the building on October 2<sup>nd</sup>. Health First has hired a dentist and a dental assistant. They will bring on two (2) mental health care providers. Rep. Morse reported that everything is progressing well, and it looks like Mascoma Health Center is on track not to need any more assistance from the County.

Rep. Sykes stated that the problem of homelessness continues to be an issue in the County. Normally, there is one PIT (Point in Time) count; a subsequent count was done in July, and it went from sixteen (16) to twenty-two (22) unhoused individuals. Of the twenty-two (22), sixteen (16) come from the City of Lebanon. The City of Lebanon is engaged in a process to open a shelter and contracting with the Upper Valley Haven to run the shelter. Rep. Sykes stated that Lebanon is taking this very seriously but also believes it is a county issue. The Committee further discussed the issue of homelessness in the County.

Rep. Sellers stated that some towns and areas in the County already have broadband, and the County is asking to spend \$17 million to build out the middle mile when there are hubs throughout the County that already have broadband. He asked how the County would keep that equitable. Rep. Sykes stated that making high-speed internet available to many rural areas has a huge impact on jobs, and jobs lead to people being secure in their housing and transportation. Rep. Morse noted that there is the Affordable Connectivity Program for those struggling to pay for their internet and are at the poverty level. Rep. Stringham added that broadband is a fundamental infrastructure. Rep. Sellers stated that many towns have already paid for

their broadband, and the County is charging them again. He explained that he understands that the need is there elsewhere, but he is concerned about the towns that already have it. CA Libby stated that by committing the \$5 million out of surplus, there is no direct tax impact as these funds have already been raised over the years. Rep. Sellers stated that the \$5 million is still taxpayer's money.

Next Meeting Date - November 20<sup>th</sup> at 9 a.m.

Audience Comment – Register Monahan stated that she had emailed the officers of the Committee a couple of weeks ago asking to be heard. She stated that she would start at the end to retain their attention and explained that she believes there is an overlooked revenue stream. She noted that she would go back to the beginning and explained that when she decided to take this office 13.5 years ago, there was a major storm, and the Governor asked where the overall map was of who owned everything. She said that did not exist, and the Governor ordered that UNH look at this, and a net was cast to search for data. To accommodate this, the Registers were contacted by UNH for all their data to stream to DRA. Register Monahan explained that when she took office, she held up this project until she got clarification and scaled it down. She stated that they funded this and streamed it. It is a very little-known fact that the state's equalization program, which sets the tax rate for every town, is based on the free data that the County taxpayer pays to their software vendor to stream this data to the Department of Revenue to enable this. She explained that the state is then allowed to do what she calls "make jewelry" being mined by the County for free and streamed at the cost of their expense to the software. The County has never been compensated for this. Register Monahan explained that when they were notified to stream their data to a new email this spring, she and a few other Registers questioned it, and she eluded in her budget presentation that they would be having a conflict with the DRA. She stated that people in the conception stages at UNH went off and started their own business, aggregated the data, and are selling it back to the State of New Hampshire DRA for \$2 million. They are gathering the data from the County for free, on the back of what their software vendors' contracts are, the labor from all the County offices, and they are getting it all for free. She stated that if the Legislators want to offset the burden on the taxpayers, they need to talk about raising the percentage of

real estate transfer tax the County receives and opening some compensation to the counties for this service.

Commissioner Piper requested a nonpublic session.

**MOTION:** \* 10:06 AM Rep. Stringham 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 and matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant according to RSA 91-A: 3, II (a) and (c). Rep. Morse seconded the motion. This motion requires a roll call vote. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. Rep. Baldwin stated that a majority of the Executive Committee voted “yes” and would now go into non-public session.

\*10:29 AM Rep. Sykes declared the meeting back in public session.

**MOTION:** Rep. Morse 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 Executive Committee. Rep. Baldwin seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “no”, Rep. Stringham “yes”, Rep. Sykes “yes”. Rep. Baldwin stated that a majority of the Executive Committee voted “yes” and the motion passes.

10:33 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
November 20<sup>th</sup>, 2023

PRESENT: Reps. Sykes, Baldwin, Simon, Sellers, Morse, Stringham, Murphy, Morse, Bolton. County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross, Commissioner Piper -via Teams, Commissioner Ahern – via Teams, Commissioner McLeod

OTHERS PRESENT: Treasurer Liot Hill – via Teams, Register of Deeds Monahan, Helen Mrema, Irene Lambert

Rep. Sykes stated the minutes from the September 25<sup>th</sup> Executive Committee meeting, the October 12<sup>th</sup> Public Hearing, and the October 12<sup>th</sup> Delegation meeting needed to be approved.

**MOTION:** Rep. Simon moved to approve the minutes from the September 25<sup>th</sup> Executive Committee meeting, the October 12<sup>th</sup> Public Hearing, and the October 12<sup>th</sup> Delegation meeting. Rep. Baldwin seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes,” Rep. Bolton, Rep. Morse “yes,” Rep. Murphy “yes,” Rep. Sellers “yes,” Rep. Rochefort “abstain,” Rep. Simon “yes”; Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being eight (8) in favor, none in opposition and one abstention, the motion passes.

**Treasurer Hill gave the following Treasurer’s Report via Teams:**

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER’S REPORT  
**DATE:** NOVEMBER 20, 2023

CURRENT CASH POSITION (as of 10/31/23)  
**Grafton County General Fund**

Checking Account (ICS @ 4.80%) Guaranty Savings Bank)	\$ 2,806,506.86 (Woodsville
Investment Account (ICS @4.00%) Bank)	\$ 1,318.21 (Mascoma Savings
Investment Account Money Market (5.43%)	\$
1,045,259.95 (NH Public Deposit Investment Pool)	
Investment Account CD (4.00%)	\$ 7,860.00 (TD Bank)
Investment Account – ICS (4.25%) Savings Bank)	\$ 1,050,796.04 (Claremont
Investment Account – ICS (4.80%)	\$ 1,033,552.05 (Bank of NH)
Investment Account -Money Market (4.00%)	\$ 1,032,915.54 (Northway Bank)

### **Grafton County Committed Accounts**

Deeds Surcharge ICS (2.80%) (Woodsville Guaranty Savings Bank)	\$ 247,092.26
Deeds Surcharge Money Market (.05%) Guaranty Savings Bank)	\$ 11,173.42 (Woodsville
Dispatch Capital Reserve (.75%) Union)	\$ 54,802.07 (Service Credit
Nursing Home Capital Reserve (2.80%) Guaranty Savings Bank)	\$ 796,298.42 (Woodsville
American Rescue Plan Funds (4.80%) of NH)	\$ 5,835,100.70 (Bank

### RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/23-10/31/23) is \$203,809.26. The FY '24 budget is \$375,000.
- Tax Invoices have been sent out – we have received payment from three (3) towns. Taxes are due on December 18<sup>th</sup>.
- The Letter of Credit was executed for the NTIA grant with Bank of NH. That letter is cash secured - \$4,274,643 is in an interest-bearing account (4.80%.) The Letter of Credit and cash security can be decreased as the project reaches certain completion phases.



- Investment letters will be going out the first week in December to develop our Investment Plan for taxes to be received in December.

**MOTION:** Rep. Stringham moved to approve the Treasurer’s Report. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bolton, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Rochefort “yes”, Rep. Simon “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being nine (9) in favor and none in opposition the motion passes.

**Commissioner Piper gave the following Commissioner’s Report via Teams:**

Commissioners’ Report  
November 20, 2023

**Staffing Update:**

Since our last report in September, we have continued to have success in hiring LNAs, RNs, LPNs, and Correctional Officers.

In September, we had 27.85 vacant LNA positions; as of today, we have 25.85. We had 15.35 vacant RN/LPN positions; as of today, we have 11.65.

We did begin a LNA class on 9/14/23 with seven (7) enrolled. We have had two (2) drop out of the class. The participants should be licensed by December. That will reduce the FTE vacancy for LNAs by another five (5).

We do intend to have another LNA class in the spring.

As far as contracted staff, we currently have nine (9) nurses, with three (3) contracts set to expire in December, and we have eight (8) LNAs, with three (3) contracts set to expire in December. We have reduced spending on contract staff by \$461,838 in the first four (4) months of FY ’24 in comparison to the last four (4) months of FY ’23

In September, we had eleven (11) FTEs open for Correctional Officers; we now currently have eight (8) openings.

We continue to receive applications for LNAs, RNs, and LPNs regularly, as well as Correctional Officers.

**Nursing Home:**

- The census at the nursing home is currently 98.

**Department of Corrections:**

- The current in-house census is 66, with another 17 on pretrial services.
- We are pleased to announce that Timothy Lethbridge began on November 13<sup>th</sup> as the new Department of Corrections Superintendent. Mr. Lethbridge has relocated to NH from Florida.

**Broadband Update:**

- The contract with NTIA has been executed.
- The Letter of Credit has been issued.
- An RFP for an Owner's Project Manager has been released. Proposals are due by 12/15/23 and will be opened by the Commissioners on 12/19. We hope a selection is made and the OPM is on board by mid-January.
- The Contract with eX2 has been signed.
- The project's first phase is the Environmental Assessment, which is being completed by eX2. No construction can begin until that process is complete. The project is 96% ariel on existing poles and 4% underground in existing disturbed rights-of-way. Therefore, the EA process is anticipated to be complete by February.
- Once the OPM is on board, an RFP will be issued to begin looking for partners to work with.

**Courthouse Update:**

- On October 31, 2023, the Commissioners voted to move forward with planning a new building for the county offices in the Courthouse. As previously reported, the State of NH has been unable to commit to any funding for a new building and, furthermore, to commit to a long-term lease so that the County knows that if we build a new courthouse, the State will continue to occupy the space. A letter was sent to the State of NH Bureau of Court Facilities informing them of the decision and asking them to reconsider their position. We have received a response that the letter would be shared with the Judicial Branch and the Department of Administrative Services team for additional discussions. The State is supposed to provide an update by today. We will continue to update you as we move forward. The Phase 1 Design costs would be an ARPA request.

### **Water System**

- The County has been doing a feasibility study regarding putting in our own water system to supply the complex with water. This feasibility study is nearing completion; two (2) test wells that supply adequate water have been drilled. However, they marginally meet the need, and the recommendation is that a third well be drilled to ensure adequate supply and the water quality meets all requirements. The next step is to submit a Concept Approval Request to NH Drinking and Groundwater Bureau, formally requesting the development of our own water system. Once this step is complete, the Commissioners will evaluate and decide if we want to proceed. The Conceptual Opinion of Cost is \$2,222,000. This would be an ARPA request.

### **American Rescue Plan Act of 2021:**

- Grafton County received \$17.4M in ARPA funding. Thus far, there have been seventy-seven (77) ARPA projects approved by the Commissioners and Executive Committee for a total of \$15,878,781.88. These projects are in different phases; many have been completed, and others are ongoing. All funds are required to be obligated by December 31, 2024. There has been \$1,064,788.18

returned to available funding from completed projects, leaving \$2,645,308.30 in unobligated funds.

**Unionization:**

- In October, the Teamsters submitted a Petition for Certification to represent the Sheriff’s Department and Dispatch Center staff. On November 15<sup>th</sup>, the election was held by the Public Employers’ Labor Relations Board (PELRB), and the employees voted to be represented by the Teamsters.

**Appropriation Transfer Request:**

- Please see the attached request.

Commissioner Piper answered various questions from the Committee.

Appropriation Transfer Request – CA Libby explained that West Central Behavioral Health receives social service funding from the County, and at the end of the fiscal year, the County reaches out to social service agencies in June and gives them a date that their 4<sup>th</sup> quarter funding request is due. She stated that if the County does not hear back from an agency by that date, they will contact any agencies. West Central Behavioral Health was sent emails on June 23<sup>rd</sup> and July 18<sup>th</sup>. The final email on July 18<sup>th</sup> stated that if they did not respond by the end of that business day, their funds would be forfeited because if funds are not drawn down at the end of the fiscal year, they lapse into the general fund. CA Libby went on to explain that on October 30<sup>th</sup>, the Chief Financial Officer of West Central reached out to the County and stated that the person in charge of submitting funding requests forgot to submit them, and they have asked if they could submit their request now. The CFO stated this employee has never missed a request in the past, explained that they are dealing with short staffing, and requested that the Commissioners allow them to submit their request as they rely on Grafton County’s funding. CA Libby stated that the funds have lapsed into the fund balance, and the Commissioners have approved moving this request forward to the Executive Committee. The request was for \$10,000, which would have to be taken from the fund balance or this year’s budget and covered with funds not spent out of this current year.

Rep. Sykes stated that he is aware that West Central has hired a new person to help in the process of coordinating with County Government, and he is hopeful that communications will be better. With that in mind and that West Central’s services are critical in keeping people out of the Department of Corrections and Nursing Home, he would encourage the Executive Committee to approve this request.

**MOTION:** Rep. Stringham moved to approve the appropriation transfer of \$10,000 from the Nursing Home Expenses line item 01-4190-560 to the West Central Behavioral Health Line 01-8600-290. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes,” Rep. Bolton, Rep. Morse “yes,” Rep. Murphy “yes,” Rep. Sellers “yes,” Rep. Rochefort “yes,” Rep. Simon “yes,” Rep. Stringham “yes,” Rep. Sykes “yes.” With the vote being nine (9) in favor and none in opposition the motion passes.

**MOTION:** Rep. Morse moved to approve the Commissioners’ Report. Rep. Murphy seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes,” Rep. Bolton, Rep. Morse “yes,” Rep. Murphy “yes,” Rep. Sellers “yes,” Rep. Rochefort “yes,” Rep. Simon “yes,” Rep. Stringham “yes,” Rep. Sykes “yes.” With the vote being nine (9) in favor and none in opposition the motion passes.

**CA Libby gave the following County Administrators Report:**

County Administrator’s Report  
November 20, 2023

Financial Reports

- Cash Management Report – This report shows where the county’s funds are invested. This includes operational monies and reserve accounts. Our current cash position is good. With the execution of the Letter of Credit and being required to secure that with \$4.2M, we are closely monitoring our cash position, but I don’t anticipate needing to borrow funds in anticipation of taxes.

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

Nursing Home Revenue:

Payer Source	FY 2024 Budget	FY 2024 YTD Actuals
Medicaid	68	69
Medicare	7	2
Private Pay	19	22
Veterans	4	5
Total	98	98

- The census at the nursing home has remained steady during this fiscal year, and our average daily population is right on budget. We see some deviation in the payer sources, but the census remains strong. The chart above is as of October 31, 2023. Our current census is, with a planned admission this week. Total revenue for the nursing home is currently showing a negative variance of \$25,682.28 due to the variance in payer sources.
- Proshare/Bed Tax – ProShare is a lump sum payment received in June. Bed Tax is paid quarterly. These reports do not reflect the receipt of any bed tax payments. However, our 1<sup>st</sup> quarter payment of \$391,965.20 was received on

Friday, November 17<sup>th</sup>. This payment is on target with the budget.

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

This is primarily due to the timing of Bureau of Drug and Alcohol (BDAS) grant funds. The County's BDAS funding increased significantly effective October 1, 2023, which will be reflected in the coming months.

- The farm revenue is showing a slight negative variance.
- County Attorney/Victim Witness. These grants are direct reimbursements for expenditures. Reimbursements are requested quarterly.
- The Register of Deeds revenue shows a favorable variance of \$118,632.12.
- Interest Income is showing a favorable variance of \$78,709.26. Expenses
- Through four (4) months, we have a few departments that are showing negative variances. They are all minimal and should fall back in line as the year progresses. This is primarily because September was a three (3) payroll month, and it takes time for smaller department budgets to come back into line. The bonded debt line shows a negative variance because the only bond payment for the fiscal year was made on July 1<sup>st</sup>.

- Pro-rated Report: This report looks at the % of the year completed and then prorates revenues and expenses based on known variations 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 reports, we are at 33.88%, above revenue by \$257,633.45, and at 31.47% or under-expended by \$1M.
- Over-Expenditure Report – This report shows any over-expended line item at month's end.
  - Several accounts are over-expended at this point. There is nothing concerning or out of the normal.

**MOTION:** Rep. Stringham moved to approve the Commissioners' Report. Rep. Simon seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin "yes," Rep. Bolton, Rep. Morse "yes," Rep. Murphy "yes," Rep. Sellers "yes," Rep. Rochefort "yes," Rep. Simon "yes," Rep. Stringham "yes," Rep. Sykes "yes." With the vote being nine (9) in favor and none in opposition the motion passes.

### **New Business:**

Rep. Morse stated that she has been in discussion with Commissioner Piper regarding the Inclusivity Statement that the Commissioners have discussed in hopes that they can come up with something that everyone is comfortable with. She hopes they can come up with something within the next couple of weeks and present it to the rest of the Commissioners and see if they are happy to move forward. Rep. Sellers asked what the resolution was. Rep. Morse explained that this is an anti-discrimination resolution asking that Grafton County be an inclusive place for everyone. Rep. Sellers asked if this was state law. Rep. Sykes stated that this type of resolution is common for communities to register their support for these issues, and it is an important part of what the government does. Commissioner McLeod explained that in the Commissioners Issues portion of their meetings, she had spoken several



weeks in a row about inclusivity issues in the Town of Littleton. Many of the towns in northern Grafton County have passed inclusivity statements. She added that her motion was not seconded two (2) times, and people have continued to ask if the County would consider this resolution. Rep. Simon stated that being from Littleton, the dynamic of the situation and what everyone needs to take into consideration was that there was a comment made at a Selectboard meeting that upset people. His concern in Littleton was that those comments immediately went outside of Littleton and did not stay within the town to come to a resolution on its own, and now they have national pressure being applied in a situation where the community is interested in having conversations to come to a resolution. As the Representative from that District, he would appreciate it if the town of Littleton was given more time to sort this out before receiving more pressure. Rep. Simon stated that he does not believe a great deal of animosity is exhibited among people, even from the person who made the comments. The person who made the comment has always been open and welcoming. He thinks the town of Littleton would like to have those discussions without everyone getting involved. Rep. Murphy asked what the process is for a resolution. He asked if the Executive Committee and Delegation approve it, and if so, where does the resolution reside if passed? CA Libby explained that the role of the Executive Committee and Delegation is strictly financial. This is a Commissioner level issue. The Commissioners would pass the resolution, and it would then be a document that would be retained. Commissioner McLeod stated that she would suggest that this resolution be posted in a public place, such as the County website. She stated that during the public comments section of the meeting, the Executive Committee will hear what the impact is on people, noting that this is an economic impact as well. The arts community is large in Northern Grafton County, and everyone must be welcomed. Rep. Murphy stated that he would like to think that we all live by this resolution, regardless of its presence, but he knows that does not always happen. He would like to see something on the County's website.

Commissioner Piper thanked Rep. Morse for giving her the opportunity to explain her position. She stated that she wants to be as clear as she can be. She is not anti-gay or anti-trans. She is pro Grafton County. She stated that there are over 90,000 constituents between the three (3) Commissioners. The rhetorical question is why this is needed. There is a problem in Littleton that

is very unfortunate, but there are many different interpretations at the table for what happened in Littleton. She stated that she has listened very carefully to all comments, and they are underscoring her concerns that this is a politically divisive issue. Rep. Simon's statement was very important, asking if people could let Littleton handle this without outside pressure. Commissioner Piper noted that it is hard to describe the outside pressure she has received because of this and asked if they can remember the democratic process. There is an enormous campaign to get her to change her position, and she wonders how far this will go. She stated that the emails that have been sent are very vituperative towards her. One of the emails stated that they would not rest until this was done. This vote did not go the way her fellow party members wanted it to go and there has been heck to pay for her and her family. Commissioner Piper stated that they must consider respecting each other's differences. She requested that they turn down the pressure on behalf of her spouse and son and allow them to have disagreements. She stated that she had done a lot for Grafton County and noted that it was not an accident that the ARPA funding got out to the communities. Think about the damage that is being done to her and her family. Rep. Sykes stated that he wants to acknowledge that there will be work that Commissioner Piper will be engaged in. Commissioner Piper stated that Rep. Sykes is missing her foundational point. She is more of a Commissioner than she is a party member. She stated that the only thing members of her party who have spoken are taking away from this is that she might be changeable. They are not respecting the democratic process and pressuring her to change her vote and opinion.

### **Comments from the Delegates:**

Rep. Stringham stated that applications for social services funding for next year's budget will be coming out shortly, and the responses are due the first of the year. He stated that anyone with worthy organizations should be sent an application. Rep. Sykes requested a lengthier application period to give these agencies more time to submit their applications. Rep. Bolton noted that as a nonprofit that receives the funding, he does not see an issue with the one-month timeframe. CA Libby stated that this is the timeline the County has always used, and there have not been any issues. Commissioners McLeod and Piper both stated they would be happy to take this up as a consideration in a Commissioners' meeting.

The next meeting date is January 22<sup>nd</sup>, 9 am.

**Comments from the Public:**

1. Treasurer Hill stated that she understands the topic of the Inclusivity Statement is a sensitive subject. She explained that roughly ten (10) years ago in Lebanon, they adopted an Inclusive Resolution, which has been reaffirmed several times. She stated that this is becoming an annual activity that they do. She explained that this came about when there were racist pamphlets that showed up on vehicles when people were shopping, and it was very distressing to many people in the community. A group of people asked the City Council if they would pass an inclusive resolution. Something like this had never been adopted before, and these same questions were asked. Treasurer Hill stated that the value she has seen in this over the last decade has been a tangible expression of their values. People have seen it as a statement of their values in their communities. She is sorry to hear of the distress this is causing Commissioner Piper but noted that it is part of being an elected official. Sometimes, they are caught up in sensitive issues, which can impact their lives at home, and she has empathy for that. She did not hear of this Inclusivity Statement at the County until Friday, and after hearing about it, she wanted to offer her support. As a City Councilor representing 15,000 people in Lebanon, she thinks this is a good thing for the County to engage in. She is encouraged to hear that Rep. Morse and Commissioner Piper are conversing. She does not think of this as a partisan issue. She wanted to offer her public expression of support and hoped there could be a way to resolve this. People in Grafton County are concerned, and seeing the County express a statement of value would be valuable to them.

2. H. Mrema stated that she is the Regional Campaign Manager for the American Civil Liberties Union. She wanted to answer why this is important and stated that accountability is democracy, to speak for their marginalized communities. The Civil Rights Act, the Voting Rights Act, or the Marriage Equality Act would not be here if that accountability and pressure weren't there, the push to be better. She stated that she does not like that it feels like a personal attack because Commissioner Piper has been a dream to work with, and she respects her position and right to have it. H. Mrema stated that

it is a privilege to speak on this topic, to advocate and create a world for her children to see.

3. Irene Lambert stated that last week was the first time she attended a Commissioner meeting, and this is her first Executive Committee meeting. She thanked Susanne Moore for bringing this resolution up again. She explained that she lives in Littleton and has experienced firsthand what is happening, which is not good. Many lives are being affected, and it all began with artwork that was put up on boarded-up windows on a building. The day the art was being placed, she was walking by and was thrilled to see it; it gave her a positive feeling. I. Lambert stated that the Co-Chair for North Country Pride had received funding from the United Way, and they used it to fund this art project. The town was becoming alive; it was attracting a lot of good attention and now it is a lot of negative attention. She attended the Selectboard meeting, and business owners stated that they noticed, in the past couple of weeks, that business is down some. The theater company that has been leasing the Littleton Opera House for many years has many members from the LGBTQ community, and they are being told that they are not welcome. These people received a \$1 million grant to build a new place for the theater or offered thousands of dollars to the Town of Littleton to fix up the Opera House. The Town of Littleton has yet to renew their rental agreement. There is a lot at stake for the Town of Littleton. The Selectboard member who made the comment is from a religious background, and she mixes state and religion. I. Lambert stated that they are all created equally. Regarding H. Mrema's statement, we will not rest, her perception is that people will not rest until this problem is resolved, especially those who are being attacked. She does not see it as an attack on Commissioner Piper or to have her change her ideas. She is so happy to hear that Lebanon and Hanover are doing this and towns around Littleton have also done it. People attend the Littleton Selectboard meetings, and the Selectboard members do not answer questions or comment. They do not know how to handle it. I. Lambert stated that she is looking for democracy. They are all Americans, and it does not matter your race, religion, or gender. They should all be treated equally.

4. Register Monahan stated that in her thirteen (13) years of service, she has been a voice for a master plan for the County. She stated it would be a bigger conversation in the Courthouse building as to whether the Register of Deeds

would be included. She stated it is not a requirement for her. She stated that the County funded Steve Whitman, who did a small overview at her suggestion, and then he was unfunded. Register Monahan stated that after studying this county for twenty (20) years and serving for thirteen (13), the County does a lot of knee-jerking without a long-range view. She noted that the County had a former Delegate whose career was analysis of buildings, and she suggested to the County Administrator to pay that Delegate something to come, but nothing happened with that. Register Monahan stated that she did not attend the planning last fall on where they were looking to go with the Courthouse, but she thinks it needs to be a much bigger conversation, especially if the state is not going to be involved. Register Monahan noted that this was a segway into a question for Rep. Bolton. She explained that she is doing a master plan for her department to plan for her exit and her deputies' exits. She stated that Rep. Bolton filed a legislative service request for a constitutional amendment, which has been withdrawn, but she asked what the plan or justification was for that LSR. Rep. Sykes stated that Rep. Bolton did not have to respond because he had withdrawn the LSR. He stated that if Rep. Bolton and Register Monahan wanted to speak about this later, they could do so. Register Monahan stated that it is a pertinent question. Rep. Sykes stated it was a good question to ask Rep. Bolton, but not during an Executive Committee meeting. Register Monahan responded that the Representatives would all be voting on it eventually, so why should the conversation end here? Rep. Sykes stated that the LSR has been withdrawn, and therefore, they will not be voting on it. Register Monahan requested that the County think about master planning.

10:36 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
January 22, 2024

PRESENT: Reps. Sykes, Baldwin, Bolton, Sellers, Rochefort, Sykes, Stringham – via Teams, Murphy – via Teams. County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross, Commissioner Piper, Commissioner Ahern

OTHERS PRESENT: Treasurer Liot Hill – via Teams, Register of Deeds Monahan

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

Rep. Sykes requested that a standing teams link be created and advertised for Executive Committee meetings, as there are some members of the public who have asked about accessing their meetings.

Rep. Sykes stated the minutes from the November 20<sup>th</sup> meeting needed to be approved.

**MOTION:** Rep. Bolton moved to approve the minutes from the November 20<sup>th</sup> Executive Committee meeting. Rep. Rochefort seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes,” Rep. Bolton,” Rep. Murphy, “yes,” Rep. Sellers, “yes,” Rep. Rochefort, “yes,” Rep. Stringham, “yes”; Rep. Sykes, “yes.” With the vote being seven (7) in favor, none in opposition. the motion passes.

**Treasurer Hill gave the following Treasurer’s Report via Teams:**

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER’S REPORT  
**DATE:** JANUARY 22, 2024

CURRENT CASH POSITION (as of 12/31/23)

**Grafton County General Fund**

Checking Account (ICS @ 4.80%) Guaranty Savings Bank)	\$ 9,034,409.23 (Woodsville)
Investment Account Money Market (5.43%) Deposit Investment Pool)	\$ 7,532,784.46 (NH Public)
Investment Account (ICS @ 5.13%) Savings Bank)	\$ 2,502,144.29 (Mascoma)
Investment Account (6Mo. CD @ 5.00%)	\$ 2,510,230.62 (TD Bank)
Investment Account ICS @ 4.80%)	\$ 1,005,188.72 (Bank of NH)
Investment Account (ICS @ 4.45%) Savings Bank)	\$ 25,913.51 (Claremont)
Investment Account (ICS @ 4.50%)	\$ 1,009,922.38 (Northway Bank)
Investment Account – ICS (4.25%) Bank)	\$ 500,174.66 (Franklin Savings)

**Grafton County Reserved/Dedicated Accounts**

Deeds Surcharge ICS (2.80%) (Woodsville Guaranty Savings Bank)	\$ 261,283.09
Deeds Surcharge Money Market (.07%) Guaranty Savings Bank)	\$ 2,998.42 (Woodsville)
Dispatch Capital Reserve (.45%) Union)	\$ 86,674.94 (Service Credit)
Nursing Home Capital Reserve (2.80%) Guaranty Savings Bank)	\$ 795,702.92 (Woodsville)
WGSB ICS Money Market Guaranty Savings Bank)	\$ 43.52 (Woodsville)
American Rescue Plans Funds (4.80%)	\$ 5,496,690.65 (Bank of NH)
NTIA Letter of Credit ICS (4.80%)	\$ 4,306,100.49 (Bank of NH)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/23-12/31/23) is \$280,941. The FY '24 budget is \$375,300.

- The County did not need to borrow any money in anticipation of taxes during FY '24, even though we had to set aside \$4,274,643 as a cash-secured letter of credit for the NTIA Broadband Project.
- Taxes were due on December 18, 2023. Taxes have all been paid. We had two late towns. We have received those payments and the interest that was accrued. We collected a total of \$26,515,876 in tax revenue for FY 2024.
- Investment letters were sent to all banks with branches in Grafton County. These letters were sent out on December 7<sup>th</sup> with bids due back by the close of business on Friday, December 15, 2023. We received proposals from ten (10) banks. We invested money at all banks that responded with at least a 4.25% interest rate. All monies have been invested as of the second week in January.
- The Commissioners approved the following Investment Plan on December 19, 2023:
  - Woodsville Guaranty Savings Bank – Insured Cash Sweep – 4.80% - All funds remaining in the County’s possession after the investments below are made. This would be approximately \$5,333,657.
  - Franklin Savings Bank – Insured Cash Sweep – 4.25% - \$500,000
  - Northway Bank – Insured Cash Sweep - 4.50% - \$1,000,000
  - Passumpsic Savings Bank – 6 Month CD – 4.75% - \$1,000,000
  - Bank of NH – Insured Cash Sweep – 4.8% - \$1,000,000
  - TD Bank – 6 Month CD – 5.00% - \$2,500,000
  - Mascoma Bank – Insured Cash Sweep – 5.13% - \$2,500,000
  - Claremont Savings – 13 Week CDARS – 5.00% - \$2,500,000
  - Bar Harbor Bank & Trust – 26 Week CDARS – 5.10% - \$2,500,000
  - NH Public Deposit Investment Pool – 5.46% - \$7,500,000

Interest rates are favorable for the remainder of FY '24, and we will exceed the budget.



**MOTION:** Rep. Baldwin moved to approve the Treasurer’s Report. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bolton; Rep. Murphy, “yes;” Rep. Sellers, “yes;” Rep. Rochefort, “yes;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” With the vote being seven (7) in favor and none in opposition the motion passes.

**Commissioner Piper gave the following Commissioner’s Report:**

Commissioners’ Report  
January 22, 2024

**Staffing Update:**

Since our last report in November, we have continued to hire LNAs, RNs, LPNs, and Correctional Officers.

In November, we had 25.85 vacant LNA positions; as of today, we have 23.65. We had 11.65 vacant RN/LPN positions; as of today, we have 10.15.

We did begin a LNA class on 9/14/23 with seven (7) enrolled. We have four (4) successfully complete the course and get licensed.

We have had significant interest in our next class, starting with eight (8) students in early March.

Regarding contracted staff, we currently have three (3) nurses, down from nine (9) nurses in November. We have eleven (11) LNAs, increasing from eight (8) in November. We have had to bring on additional LNAs because we do not have any employed 3 PM – 11 PM LNA staff. This will change later this month. These contracts will begin to expire in March. We have reduced spending on contract staff by \$731,634 in the first six (6) months of FY ’24 compared to the last six (6) months of FY ’23. We have spent \$1,552,580.98 to date, which should result in fiscal year 24 spending being significantly less than was spent in FY 2023.

In November, we had eight (8) FTEs open for Correctional Officers; we now currently have six (6) openings.

We continue to receive applications for LNAs, RNs, LPNs, and Correctional Officers.

**Nursing Home:**

- The census at the nursing home is currently 96. We have had several residents pass away recently, four (4) from the flu and another (3) from medically related issues.

**Department of Corrections:**

- The current in-house census is 71, with another 22 out of the facility. We have 11 on pretrial services. Superintendent Lethbridge is doing well, getting acquainted with the DoC and NH.

**Sheriff's Department**

- Director of Communications Tom Andross retired on January 13, 2023, after a 32-year career at Grafton County. Thayer Paronto has been appointed Interim Director of Communications.

**Broadband Update:**

- Proposals for an Owner's Project Manager have been received. Three (3) proposals were received and opened by the Commissioners on 12/19. Interviews were held with two (2) firms on Thursday, January 18<sup>th</sup>. The Broadband Committee favors one (1) firm and will be doing follow-up and negotiation with that firm.
- The project's first phase is the Environmental Assessment, which is being completed by eX2. No construction can begin until that process is complete. The project is 96% ariel on existing poles and 4% underground in existing disturbed rights-of-way. eX2 has just entered into an agreement with the firm to conduct the EA. It is anticipated that this will take 30 to 90 days. Therefore, the EA process is anticipated to be complete by the end of April.
- We will release an RFP soon to begin looking for Internet Service Providers to work with.

- On January 4, 2024, NTIA and the White House Intergovernmental officials hosted an event in Grafton County to highlight our project. A roundtable discussion was held at the Sugar Hill Meeting House, and the following participated in the roundtable:
  - Tom Perez, Senior Advisor and Assistant to the President and Director of the Office of Intergovernmental Affairs, The White House
  - Alan Davidson, Assistant Secretary of Commerce for Communications, and Information and NTIA Administrator
  - Maggie Hassan, U.S. Senator, New Hampshire
  - Irene Amsbary, Librarian, Richardson Memorial Library
  - Elaina Bergamini, Resident, Town of Grafton
  - Brigitte Codling, Town Manager, Town of Haverhill
  - Amanda Isabelle, Superintendent, Mascoma Valley School District
  - Ed Shanshala, CEO, Ammonoosuc Community Health Services
  - Haley Spencer, Student, Woodsville High School
  - Pamela Sullivan, Owner, Sullivan Creative & Executive Director, Women’s Rural Entrepreneurial Network

The event was very successful. Media coverage and a video of the event are on our website at [www.co.grafton.nh.us](http://www.co.grafton.nh.us) under the Broadband tab.

### **Courthouse Update:**

- The last communication with the State of NH was on December 28, 2023. They indicated a Court Accreditation meeting would be held on January 19<sup>th</sup> and that Grafton County would be discussed during that meeting and then provide us with an update. The Commissioners will begin discussing next steps at their first meeting in February.

### **Water System**

- Horizons Engineering has submitted our Concept Approval Request to the NH Drinking and Groundwater Bureau following the

requirements of Env-Dw405.04. Now, we await a response from DES.

**American Rescue Plan Act of 2021:**

- Grafton County received \$17.4M in ARPA funding. Thus far, there have been seventy-seven (77) ARPA projects approved by the Commissioners and Executive Committee for \$15,878,781.88. These projects are in different phases; many have been completed, and others are ongoing. All funds are required to be obligated by December 31, 2024. We have approximately \$2.6M unobligated funds.

**Union Updates:**

- Negotiations are about to begin with both the United Electric Workers at the Nursing Home and the Teamsters at the Sheriff's Department.

Rep. Sellers wanted to note that the Representatives could not attend the Broadband roundtable discussion on January 4<sup>th</sup> because they were in session. He stated that it was very disappointing as it was their County, and they could have had more say. CA Libby added that the County did not select that date. The White House told them when the event would be held.

Commissioner Piper answered questions from the Committee.

**MOTION:** Rep. Sellers moved to approve the Commissioners' Report. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, "yes;" Rep. Bolton; Rep. Murphy, "yes;" Rep. Sellers, "yes;" Rep. Rochefort, "yes;" Rep. Stringham, "yes;" Rep. Sykes, "yes." With the vote being seven (7) in favor and none in opposition the motion passes.

**CA Libby gave the following County Administrators Report:**

County Administrator's Report  
January 22, 2024

Financial Reports

- ❖ Cash Management Report – This report shows where the county’s funds are invested. This includes operational monies and reserve accounts.
- ❖ 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 2024 Budget	FY 2024 YTD Actuals
Medicaid	68	71
Medicare	7	4
Private Pay	19	16
Veterans	4	5
Total	98	96

- The census at the nursing home has remained steady during this fiscal year, and our average daily population is slightly below budget. We see some deviation in the payer sources, but the census remains consistent. The chart above is as of December 31, 2023. Our current census is 96. The nursing home had an influenza outbreak. It was primarily contained in one unit in December, and no residents were admitted to that unit then. Total revenue for the nursing home is

currently showing a negative variance of \$70,174.74 due to the variance in payer sources and being slightly below budget. The Medicaid rate for January 1<sup>st</sup> is \$3.19 more than what was budgeted for so that will help offset the variance going forward.

- Proshare/Bed Tax – ProShare is a lump sum payment received in June. Bed Tax is paid quarterly. These reports reflect the receipt of only the 1<sup>st</sup> quarter payment of \$391,965.20. This payment is on target with the budget.
- The Department of Corrections is showing a negative variance currently. This is due to the timing of Bureau of Drug and Alcohol (BDAS) grant funds, no revenue collected for Federal inmates and lower-than-anticipated revenue from Community Corrections.
- The farm revenue is showing a slight negative variance. This is due to lower-than-anticipated milk revenue and because the timber harvest that is budgeted for has not happened.
- County Attorney/Victim Witness. These grants are direct reimbursements for expenditures. Reimbursements are requested quarterly.
- The Register of Deeds revenue shows a favorable variance of \$132,943.97.
- Interest Income is showing a favorable variance of \$93,291.43. Interest rates received for investments in December remain very strong. We will exceed revenue projects significantly.
- Taxes are all collected.

## Expenses

- Through six (6) months, we have a few departments that are showing negative variances. The Governor's Commission (BDAS) account is showing a \$13,384. Negative variance due to a part-time position becoming fully grant-funded. The employee was a full-time employee, but part of the salary was paid from the Jail budget. Funds will be transferred to cover the salary and benefits. The Other category shows a negative variance due to higher Outside Counsel costs. That line will be over-expended at year-end. The bonded debt line shows a negative variance because the only bond payment for the fiscal year was made on July 1<sup>st</sup>. The Dietary department in the nursing home shows a negative because the LNA students worked as Dietary aides and were paid from the Dietary budget while taking classes. This was not anticipated during the budget process. In addition, the nursing home has seen a dramatic rise in the cost of nutritional supplements, and many residents are receiving these supplements, impacting the food supply line. I will continue to monitor.
- ❖ Pro-rated Report: This report looks at the % of the year completed and then pro-rates revenues and expenses based on known variations 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 reports, we are at 50.23%, above revenue by \$105,501.24, and at 46.31% or under-expended by \$2M.
- ❖ Over-Expenditure Report – This report shows any over-expended line item at month's end.

- Several accounts are over-expended at this point. There is nothing concerning or out of the normal.

CA Libby answered questions from the Committee.

**MOTION:** Rep. Baldwin to approve the County Administrator's Report. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, "yes;" Rep. Bolton; Rep. Murphy, "yes;" Rep. Sellers, "yes;" Rep. Rochefort, "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 Date - March 25<sup>th</sup> at 9:00 am

Comments from the Public – There were none.

9:53 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk



GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
March 25, 2024

PRESENT: Reps. Sykes, Baldwin, Sellers, Simon, Stringham, Murphy – via Teams, Morse – via Teams, County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross, Commissioner Ahern

OTHERS PRESENT: Register Monahan, Treasurer Hill – Via Teams

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

Rep. Sykes stated that since there was no physical quorum, no action could be taken, but they could still review reports.

**Treasurer Hill gave the following Treasurer’s Report via Teams:**

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER’S REPORT  
**DATE:** MARCH 25, 2024

**CURRENT CASH POSITION (as of 02/29/2024)**

**Grafton County General Fund**

Checking Account (ICS @ 4.80%)	\$ 194,201.01 (Woodsville Guaranty Savings Bank)
Investment Account Money Market (5.43%)	\$ 5,086,599.98 (NH Public Deposit Investment Pool)
Investment Account (ICS @ 5.13%)	\$ 2, 522,377.56 (Mascoma Savings Bank)
Investment Account (6Mo. CD @ 5.00%)	\$ 2,530,796.00 (TD Bank)
Investment Account ICS @ 4.80%	\$ 1,013,150.60 (Bank of NH)
Investment Account (ICS @ 4.45%)	\$ 2,544,261.05 (Claremont Savings Bank)
Investment Account (ICS @ 4.50%)	\$ 1,017,414.51 (Northway Bank)
Investment Account – ICS (4.25%)	\$ 503,680.84 (Franklin Savings Bank) Investment
Investment Account (6Mo. CD @ 4.75%)	\$ 1,000,000.00 (Passumpscic Savings) Investment

Investment Account (26Wk Cedars @ 5.10%) \$ 2,500,000.00 (Bar Harbor Bank & Trust)

**Grafton County Reserved/Dedicated Accounts**

Deeds Surcharge ICS (2.80%)	\$ 262,488.31 (Woodsville Guaranty Savings Bank)
Deeds Surcharge Money Market (.07%)	\$ 5,278.67 (Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.45%)	\$ 86,674.94 (Service Credit Union)
Nursing Home Capital Reserve (2.80%)	\$ 749,456.69 (Woodsville Guaranty Savings Bank)
WGSB ICS Money Market	\$ 43.86 (Woodsville Guaranty Savings Bank)
American Rescue Plans Funds (4.80%)	\$ 5,213,848.78 (Bank of NH)
NTIA Letter of Credit ICS (4.80%)	\$ 4,340,208.96 (Bank of NH)

**RECENT TRANSACTIONS of NOTE**

- The Combined Accumulated interest in the current fiscal year (7/1/23-02/29/24) is \$431,912.87.

Interest rates continue to be higher than in the past few years. Interest income will far exceed the \$375,300 that was budgeted.

Treasurer Hill noted the possibility of having to borrow money this year because cash is tied up with the letter of credit or the Broadband Project.

Treasurer Hill answers questions from the Committee.

Rep. Simon arrived, and Rep. Sykes declared a quorum.

**MOTION:** Rep. Sellers moved to approve the Treasurer’s Report. Rep. Stringham seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Sellers, “yes;” Rep. Simon, “yes;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” With the vote being seven (7) in favor and none in opposition the motion passes.

Rep. Sykes asked if everyone had a chance to read the minutes from the January 22<sup>nd</sup> meeting.

**MOTION:** Rep. Baldwin moved to approve the minutes from the January 22<sup>nd</sup> meeting. Rep. Simon seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Morse, “yes;”

Rep. Murphy, “yes;” Rep. Sellers, “yes;” Rep. Simon, “yes;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” With the vote being seven (7) in favor and none in opposition the motion passes.

**Commissioner Ahern gave the following Commissioner’s Report:**

Commissioners’ Report  
March 25, 2024

**Staffing Update:**

Since our last report in January, we have continued to recruit and hire employees.

In January, we had 23.65 vacant LNA positions; today, we have the same. Most of the new hires have been students for the LNA class. We had 10.15 vacant RN/LPN positions; as of today, we have 9.45.

Our new LNA class will begin tomorrow (March 26<sup>th</sup>). It is a full class of eight (8). The program will take several months to complete, and the students will need to be licensed.

Regarding contracted staff, we currently have four (4) nurses. We have seven (7) LNAs, down from eleven (11) in January. We have reduced spending on contract staff by \$997,410 in the first eight (8) months of FY ’24 compared to the last eight (8) months of FY ’23. We have spent \$1,995,052.78 to date, which should result in fiscal year 24 spending being significantly less than was spent in FY 2023.

In January, we had six (6) FTEs open for Correctional Officers; we now currently have two (2) openings.

We continue to receive applications for LNAs, RNs, LPNs, and Correctional Officers. We have had some difficulty recruiting nurses for the Department of Corrections and have had to hire a contract nurse as we are down two (2) full-time staff positions at the DoC.

**Nursing Home:**

- The nursing home's census is currently 108, a significant increase from our January number of 96.

### **Department of Corrections:**

- The current in-house census is 60, with another 28 out of the facility. We have 13 on pretrial services.

### **Sheriff's Department**

- Thayer Paronto, a long-time employee of the Dispatch Center, has been promoted to the Director of Communications following Tom Andross' retirement in January.

### **Fiscal Year 2025 Budget**

- Budget meetings with department heads began on Thursday, March 21<sup>st</sup>. We have received a 24.2% increase in our health insurance rates for FY '25. We have sought quotes from other providers, and all declined to quote. Our claims experience is very high as we have incurred some very high dollar claims. We are looking at options for restructuring our current plans to realize some savings and not have the 24.2% increase.
- Surplus to Reduce taxes—As you will remember, in fiscal year 2024, we used \$7,045,000 to reduce taxes. It is extremely unlikely that that much money will be available in FY 2025.
- The Commissioners plan to have their budget completed by the end of April.

### **Broadband Update:**

- The County has hired EN Trust Solutions headquartered in Warrenville, IL as the Owner's Project Manager for the Broadband Project.
- The project's first phase is the Environmental Assessment, which eX2 is completing. Construction cannot begin until that process is complete. The project is 96% aerial on existing poles and 4% underground in existing disturbed rights-of-way. The EA is underway and expected to take 30 to 90 days. Therefore, it is

anticipated that the EA process will be completed by the end of May.

- We will release an RFP soon to begin looking for Internet Service Providers to work with.

### **Courthouse Update:**

- On March 5<sup>th</sup>, Commissioner Charlie Arlinghaus from the Department of Administrative Services, Chief Justice Gordon McDonald, Director Dianne Martin, Administrative Office of the Courts, Sarah Lineberry, Superintendent Bureau of Court Facilities, Executive Councilors Cinde Warmington, and Joe Kenney attended a Commissioners' meeting to discuss the Courthouse. Commissioner Arlinghaus indicated that the State likes their relationship with the County and does not intend to leave. That said, though, the State can't commit to spending additional funds for increased lease costs. The group had a brief tour of the Courthouse, which mostly consisted of discussing some of the shortcomings of the building. Next Steps: The Commissioners decided at their meeting on 3/19/24 to move ahead with the planning process for a new building that would include space for the Courts. A building committee will be established, and then that group will draft an RFP/RFQ to look for interested/qualified architects and engineering firms to do the initial design. The Commissioners' plan is to utilize ARPA funding to complete this phase of the project. A proposal will be brought before the Executive Committee in May for your approval to use funds from ARPA for this. Eventually, this project would need to be bonded in order to be paid for. That would require a 2/3rd majority vote by the Delegation.

### **Water System**

- DES did approve the County's request for a Concept Approval. At their meeting on March 19<sup>th</sup>, the Commissioners voted 2-1 to not move forward with the County having an Independent Water System. Commissioners Piper and McLeod are concerned about the impact on the ratepayers in Woodsville as they are Grafton County taxpayers as well. They did not feel that the marginal savings (\$25,000/year) that the feasibility study shows we would realize would be beneficial enough to outweigh the impacts that the

citizens of Woodsville would suffer. They were both also concerned about the additional workload and ongoing operational costs associated with owning our own system.

**American Rescue Plan Act of 2021:**

- Grafton County received \$17.4M in ARPA funding. Thus far, there have been seventy-seven (77) ARPA projects approved by the Commissioners and Executive Committee for \$15,878,781.88. These projects are in different phases; many have been completed, and others are ongoing. All funds are required to be obligated by December 31, 2024. We have approximately \$3M unobligated funds.

Rep. Simon asked for clarification on the ARPA funding. He stated that the numbers in the report for what is obligated and what remains do not add up. CA Libby explained that of all the projects that have been approved and obligated, many came in under cost. That money was put back into the overall ARPA funds, and therefore that is why there is \$3 million left. Those original projects were approved, but not all funds were expended.

Rep. Sykes questioned the 24% increase in health insurance and stated that a nonprofit that he is on the board of has recently come to realize that there is a new development in health insurance. There is a way to have a hybrid shelf insurance plan and explained that the employee would pay for the health insurance on their own, but in the event of a catastrophic event, this insurance would kick in, and the obligation to the nonprofit, in this case, would be much lower. Rep. Sykes stated that this hybrid model will save this nonprofit roughly \$1 million a year. CA Libby explained that the County is insured through HealthTrust. She noted that they had explored self-insurance in the past, but it had not been financially advantageous to the county. She explained that she, HR Director Clough, and Asst. CA Burbank will be meeting with HealthTrust tomorrow and will present a plan to the Commissioners in the coming weeks to avoid the 24% overall increase. She noted that they requested quotes from six (6) different insurance companies, and all declined to quote the County because of the high claims experience. At the time of the request, the claims experience was 160%, and it should be around 70%.

Rep. Sykes stated that he would like to know if Commissioner Piper could contact the NHAC and see what their practices are relative to the per diem payments for online meeting participation.

CA Libby and Commissioner Ahern answered various questions from the Committee.

**MOTION:** Rep. Stringham moved to approve the Commissioners’ Report. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Sellers, “yes;” Rep. Simon, “yes;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” With the vote being seven (7) in favor and none in opposition the motion passes.

**CA Libby gave the following County Administrators Report:**

County Administrator’s Report  
March 25, 2024

Financial Reports

- ❖ Cash Management Report – This report shows where the county’s funds are invested. This includes operational monies and reserve accounts.
  
- ❖ 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 2024 Budget	FY 2024 YTD Actuals
Medicaid	68	72
Medicare	7	8

Private Pay	19	13
Veterans	4	7
Total	98	100

- The census at the nursing home has increased significantly in the past couple of months, and our average daily population is slightly above budget. We are on target in all payer sources except for private pay. The chart above is as of February 29, 2024. Our current census is 108. Total revenue for the nursing home is currently showing a negative variance of \$80,095.88. I anticipate that with the surge in census numbers and the mix of payer sources this will quickly change, and the nursing home will be showing a positive variance.
- Proshare/Bed Tax – ProShare is a lump sum payment received in June. Bed Tax is paid quarterly. These reports reflect the receipt of the first two (2) quarterly payments of \$775,268.56, which is on target with budget projections.
- The Department of Corrections is showing a slight but improved negative variance currently. This is due to the timing of Bureau of Drug and Alcohol (BDAS) grant funds, no revenue collected for Federal inmates and lower-than-anticipated revenue from Community Corrections.
- The farm revenue is showing a negative variance. This is due to lower-than-anticipated milk revenue and because the timber harvest that is budgeted for has not happened. The timber harvest is anticipated to go out to bid in late April but may not be completed for FY '24 revenue.



- County Attorney/Victim Witness. These grants are direct reimbursements for expenditures. Reimbursements are requested quarterly.
- The Register of Deeds revenue shows a favorable variance of \$105,904.22.
- Interest Income is showing a favorable variance of \$181,712.87. Interest rates received for investments in December remain very strong. We will exceed revenue projects significantly.
- Taxes are all collected.

#### Expenses

- Through eight (8) months, we have a few departments that are showing negative variances. The IT budget shows a significant negative variance as we are waiting on a subsidy from USAC to offset expenses within that budget. The Governor's Commission (BDAS) account is showing a \$20,319 negative variance due to a part-time position becoming fully grant-funded. The employee was a full-time employee, but part of the salary was paid from the Jail budget. Funds will be transferred to cover the salary and benefits. The Other category shows a negative variance due to higher Outside Counsel costs. That line will be over-expended at year-end. The bonded debt line shows a negative variance because the only bond payment for the fiscal year was made on July 1<sup>st</sup>. The Pharmacy costs are showing a negative variance due to the high Veteran population that the nursing home has had this fiscal year and the expense associated with the cost of pharmacy needs for those residents.

- ❖ Pro-rated Report: This report looks at the % of the year completed and then pro-rates revenues and expenses based on known variations 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 reports, we are at 67.09%, above revenue by \$195,587.30, and at 62% or under-expended by \$2.5M.
- ❖ Over-Expenditure Report – This report shows any over-expended line item at month's end.
  - There are quite a few overexpended accounts. Maintenance has seen some significant Repair and maintenance costs that have overextended line items—there are ample funds within the Maintenance budget to cover those overexpenditures. There will be funding to cover all overexpended line items. There may be some Executive Committee requests in May for departments projected to be over by over \$5,000 and will need transfers from other departments.

CA Libby noted that the Nursing Home was able to secure a reimbursement rate at the Nursing Home’s full rate of \$569 per day reimbursement for Vermont residents from Vermont Medicaid. She noted that they do not get the full reimbursement rate through the State of New Hampshire and added that there are issues with the State of New Hampshire pending Medicaid claims because it takes New Hampshire a very long time to approve Medicaid recipients.

CA Libby stated that she would follow up with NHA Labore with the various questions from the Committee.

**MOTION:** Rep. Stringham moved to approve the County Administrator’s Report. Rep. Simon seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Murphy, “yes;” Rep. Sellers, “yes;” Rep. Simon, “yes”, Rep. Stringham, “yes;”

Rep. Sykes, “yes.” With the vote being six (6) in favor and none in opposition the motion passes.

**New Business:**

Next Meeting Date – The Committee discussed the upcoming meeting dates and set the following schedule:

**Budget Meetings**

June 3<sup>rd</sup>

June 7<sup>th</sup>

June 10<sup>th</sup>

June 14<sup>th</sup>

June 17<sup>th</sup> if needed.

June 24<sup>th</sup> – Delegation Vote on FY25 Budget

May 6<sup>th</sup> – Delegation Meeting to set Elected Officials Salaries

May 20<sup>th</sup> – Regular Executive Committee Meeting

Comments from the Public – Register Monahan stated regarding the Delegation meeting to set Elected Officials’ salaries, the last time the salaries were set was the first time there was a discussion by the Executive Committee beforehand to come up with a recommendation to present to the Delegation. She asked what the thoughts this year would be and if the Executive Committee would meet before the Delegation meeting to discuss and develop recommendations. Rep. Simon stated that if they want to have a discussion regarding the salaries, it is hard to do work with the full Delegation, and he thinks it’s helpful to come up with a recommendation prior, too. He said he is willing to meet an extra day if needed. Rep. Sykes stated that he thinks meeting ahead of time is a good idea. The Committee discussed and agreed to meet on April 22<sup>nd</sup> to discuss a recommendation for Elected Officials’ salaries.

Register Monahan reported that 75% of the plan restoration project is complete and Kofile has done fantastic work. She stated that Grafton County’s project will be one of the last projects at the St. Johnsbury plant as they are closing. They will be moving to North Carolina, and seven (7) books from Grafton County may have to be sent to North Carolina to be

completed, but Register Monahan reported that she was told that the books could be completed before the move was made. She stated that she is thrilled with the company and the product.

10:20 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
April 22<sup>nd</sup>, 2024

PRESENT: Reps. Sykes, Baldwin, Bolton, Morse, Murphy – via Teams, Simon and Stringham, County Administrator Libby, Assistant County Administrator Burbank, and Commissioner Ahern

OTHERS PRESENT: Register Monahan

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

Rep. Baldwin called the roll. A quorum was declared with six (6) Representatives physically present and one (1) present via Teams.

Rep. Sykes stated that the first item of business to take care of was approval of the minutes from the March 25<sup>th</sup> meeting.

**MOTION:** Rep. Bolton moved to approve the minutes from the March 25<sup>th</sup> meeting. Rep. Stringham seconded the motion. Rep. Baldwin called the roll: Rep. Baldwin “yes”, Rep. Bolton “yes”, Rep. Morse “yes”, Rep. Murphy “yes”, Rep. Simon “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With seven (7) votes in favor and none in opposition, the motion passes.

Rep. Sykes stated that the purpose of today’s meeting is to come up with salary recommendations for Grafton County Elected Officials to present to the full Delegation on May 6<sup>th</sup>.

Rep. Stringham stated that he is grateful for the work done in advance to provide summaries of the salaries for Elected Officials in similar positions across all counties in New Hampshire. He stated they were provided a salary history for the Elected Officials from 2011 to the present. He stated that the current inflation rate is around 3%. These are all two (2) year elected officials, and the salaries they vote for will apply for 2025 and 2026. Rep. Stringham stated that what he sees as a base is 3% per year as the cost-of-

living increases for each of these positions, and then they can look at any positions that warrant special attention. He stated that he would recommend 3% per year for all positions as a starting point for discussion.

Rep. Stringham noted that the total salary for all seven (7) positions being discussed is roughly \$300,000, and the total budget is roughly \$55 million. Although this is a small piece of the budget, he feels it is very important that they have these salaries set at a level that will attract good people for these important jobs.

Rep. Simon asked what benefits are offered. CA Libby stated that Elected Officials have the option of contributing to the New Hampshire Retirement System. She noted that the County's health insurance will change in the new year. The plans will have the same coverage but higher deductibles and copays. Employees contribute 20% to the more expensive plan, with a handful grandfathered in at 15%, and employees who choose the lower-cost plan will contribute 10%.

Rep. Sykes stated that he has always strongly advocated that you get what you pay for. Because it is an elected position, they need to set transparent salaries. He noted that he also feels it is irrelevant that Grafton County is a "smaller county" because the complexities of the job are the same. He stated that these positions have a strong bearing on how the County is managed and operated over the course of the two (2) years, and they need to be mindful of that. The Executive Committee's primary responsibility is overseeing the budget. The day-to-day responsibilities fall to these Elected Officials, and he feels they do not want to be penny-wise and pound-foolish in these decisions. Rep. Sykes stated that he supports the 3% increase per year as it mirrors what the cost of living has done over the last two (2) years.

Rep. Morse asked if they could discuss each position individually and decide whether they feel the 3% per year is appropriate for each position. She stated that these are all unique positions, and she wants to ensure they are all on the same page to represent each position adequately. Rep. Simon asked if Rep. Morse felt some should be increased by more than 3%. Rep. Morse explained that in looking at the positions, how some have increased over time, and what each position does, this would give them the opportunity to

say they feel 3% across the board is adequate or if there has been a position that has been more stagnant that they should be taking a look at.

Rep. Stringham stated that in looking at what Carroll County has done, they have kept the Commissioner Chairman position the same as the other two (2) Commissioners, where they have not done that in years past. Most other counties have a higher amount for the Chairman of the Board of Commissioners. He stated that he does not know how much extra work the Chairman has and whether that is appropriate or not to have that position making more, or if they normalize it and keep all three (3) Commissioner positions the same. Rep. Simon asked Commissioner Ahern if there was a major difference in the role of the Chairman. Commissioner Ahern stated that some of them run for public office, not for the money, but for the opportunity to provide service to the people. Commissioner Ahern stated that part of that public service is to keep taxes down. He noted that the County Attorney and the Sheriff both need to have a lot of good experience and the Register of Deeds needs to know deeds, transfers, and items like that. He stated that he does not want to take anything away from the Commissioners, as they have responsibilities as well. He stated that he feels the Chairman of the Board does a lot more work than the other two (2) Commissioners. Rep. Sykes noted that not everyone has the work schedule, homelife or luxury to be able to run for public office with little pay. He stated that pay is part of the mix that may possibly open up the opportunity for other candidates to run for office.

Rep. Morse asked if CA Libby and Commissioner Ahern agree that the additional pay for the Chairman of the Commissioners is adequate for the additional workload or if it would make sense to raise it more. Commissioner Ahern stated that the Chairman has to take care of a lot of extra paperwork during meetings. He added that the current chairman is involved in many organizations, so she can know what is going on in the other Counties and is able to provide a lot of information, but ultimately, it is the Delegation's decision.

Rep. Sykes stated that they will look at each position, and unless someone brings up a suggested change, the increase will be 3% for 2025 and 3% for 2026.

Commissioner Chairman – Rep. Morse asked CA Libby for her thoughts on this position. CA Libby stated that there are four (4) counties where the position's wages are the same, and the rest are different. The chairman does have additional responsibilities, but she cannot put a dollar figure to those additional responsibilities. Rep. Sykes stated that the difference in pay right now is \$550, which, to him, is insignificant for the additional work. Rep. Stringham said he would recommend keeping the Vice-Chair and Clerk Commissioner positions at 3% increases each year and setting the Chairman position at \$1,000 higher. Rep. Murphy agreed, stating that the chairman has more responsibilities and that he would support a 3%-4% increase. There was a consensus among the Executive Committee that the Chairman position would be \$1,000, more than the 3% increase for the Vice-Chair and Clerk.

County Attorney – Rep. Simon noted that a 3% increase is more significant than the other positions because it is on the higher side of the wage scale, which is the trend statewide. He stated that 2% and 2% would still give a sizeable increase for the two (2) years, but not as much. Rep. Bolton stated that he would support 2%. Rep. Sykes stated that they struggled for a while to raise the County Attorney's pay, and in his mind, they lost an exceptionally good County Attorney because of the low pay. He does not want to do that again. Giving this position less than the majority of the other positions would get sends a message that he feels is not supported by the workload and professionalism they need in the County Attorney's Office. Rep. Sykes stated that he couldn't support it. Rep. Stringham stated that this is a critical position, and that salary is a factor in getting someone to run for office. He does feel that if they give this position a lower increase, it will discourage someone from running again or new candidates from running for office.

Sheriff – Rep. Stringham stated that this is a position that they have not made a lot of increases in the last ten (10) years. He stated that the current Sheriff has said they do not need a raise in the past, but he feels the pay levels for this position are lower than the others. Rep. Stringham proposed 4.5% for 2025 and 4.5% for 2026 or give the whole 6% in the first year, and that way, someone running for office would see a higher salary in the first year. Rep. Simon stated that this would put the salary at just under \$83,000. Rep. Morse noted that would put Grafton County fairly high compared to most other counties. CA Libby stated that the current average Sheriff's



salary is \$75,744.00, and Grafton County's is \$78,000. The Committee further discussed the Sheriffs' salary, and there was a consensus of 6% in the first year.

**MOTION:** Rep. Stringham moved to increase the Commissioner Vice-Chair, Commissioner Clerk, Treasurer, Register of Deeds, and County Attorney positions 3% in the first year and an additional 3% in year 2, increase the Commissioner Chairman position the same as the Vice-Chair and Clerk positions plus \$1,000 in each year and the Sheriff position would increase 6% in the first year then remain level funded. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, "yes"; Rep. Bolton, "yes"; Rep. Morse, "yes"; Rep. Simon, "yes"; Rep. Stringham, "yes"; Rep. Sykes, "yes." With a vote of six (6) in favor and none in opposition, the motion passed.

Rep. Sykes stated that this will be the recommendation they make to the full Delegation for their May 6<sup>th</sup> meeting.

Comment from the Delegates:

Rep. Stringham stated that there is a bill going through the House. He explained that right now, \$5 million of the \$35 million they invest goes into the New Hampshire Public Deposit Investment Pool run by the state. This money is a mutual fund. The rates that it pays vary from day to day. The money from the County that is in there is in the general fund. The bill would require only investing those funds in New Hampshire banks. The testimony they received in finance stated that it may have an adverse impact on the rate of return but has a positive impact on local banks having more money to invest in local projects. Rep. Stringham noted that groups like the New Hampshire Banking Association supported it. It passed in the Senate, and there was a hearing in the House. It is a large piece of the money at the County, and he is looking for any input from those at the County regarding the House position. Rep. Bolton stated that they were contacted in Plymouth to vote against this. There was some concern regarding out-of-state investors owning most New Hampshire banks, and this money is going out of state. Rep. Bolton stated that federal law states that banks within the state shall use

the funds to help in-state interests. He stated that it does not seem like that bill would hurt them.

Rep. Morse asked if they would discuss ARPA funds during the budget meetings. CA Libby stated that the Commissioners would bring the Executive Committee ARPA requests during the May Executive Committee, which can be discussed in more detail at that point.

Meeting Dates:

May 6<sup>th</sup> – Delegation Meeting to Set Elected Officials Salaries.  
May 20<sup>th</sup> – Executive Committee Meeting  
June Budget Meetings - 6/3; 6/7; 6/10; 6/14 with 6/17 if needed.  
Full Delegation Meeting 6/24

10:20 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
May 20, 2024

PRESENT: Reps. Sykes, Baldwin, Bolton, Sellers, Stringham, Murphy, Morse, County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross, Commissioner Piper, Commissioner Ahern – via Teams.

OTHERS PRESENT: Register Monahan, Sheriff Stiegler, Supt. Oakes, Treasurer Hill, Supt. Lethbridge.

Rep. Sykes called the meeting to order at 9:27 am and began with the Pledge of Allegiance.

**MOTION:** Rep. Morse moved to approve the minutes from the April 22<sup>nd</sup> meeting. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes;” Rep. Bolton “yes;” Rep. Morse “yes;” Rep. Murphy “yes;” Rep. Sellers “abstain;” Rep. Rochefort “abstain;” Rep. Sykes “yes.” With the vote being five (5) in favor, two (2) abstentions, and none in opposition, the motion passes.

**Commissioner Piper gave the following Commissioner’s Report:**

Commissioners’ Report  
May 20, 2024

**Fiscal Year 2025 Budget:**

- The Commissioners have finalized their proposed budget. The Public Hearing on the budget will be held on May 28, 2024, at 6 PM.
- The Commissioners are proud to present a fiscally responsible budget for the upcoming fiscal year. This budget, which includes a modest 2.46% increase in the amount to be raised by taxes, is a testament to our commitment to financial stability and growth.
- The fiscal year 2025 budget recommendations show an overall budget of \$56,335,660, an increase of 4.77% or \$2,566,227 from

fiscal year 2024. The amount to be raised by taxes is \$27,169,027, or an increase of 2.46% or \$653,151 from fiscal year 2024.

- Budget books were mailed out on May 10, 2024. Please let us know if you have not received a copy.
- Reminder: Budget meetings are scheduled as follows: 6/3/24; 6/7/24; 6/10/24; 6/14/24 with 6/17/24 reserved if needed. The Delegation will meet on 6/24/24 to vote on the budget. All meetings begin at 9:00 AM. A schedule for department head meetings is attached.

### **Staffing Update:**

FY 2024 Recap to date

- Our efforts to address staffing needs have been successful. In July 2023, we had 39.85 vacant LNA positions; today, we have 26.75. We have filled 13.1 FTEs during the fiscal year. Similarly, there were 17.05 vacant RN/LPN positions; today we have 10.95. We have hired 6.10 FTEs.
- An LNA class started on March 26<sup>th</sup>. The class began with eight (8) students, and currently, five (5) students remain. The class is expected to be completed in June, and the expectation is that there will be five (5) fewer LNA vacancies once the students are licensed. At the meeting in March, the following question was asked: How many hours is the LNA Class, and when will it be completed? The New Hampshire Board of Nursing requires the completion of 100 hours of class time and 60 hours of hands-on clinical education, for a total of 160 hours. Right now, our class is scheduled to be completed on June 20<sup>th</sup>. It is running longer because the RN teaching it is also a school nurse, so she is fitting us into her schedule. Class days are on Tuesday evenings from 4p-7p and Saturdays from 8a-4p.
- Since July 2023, we have reduced the contracted staff. We currently have six (6) nurses, down from eleven (11) in July, and six (6) LNAs, down from seventeen (17) in July. A total of \$4,280,891 was spent on contract staffing in the fiscal year 2023; in the fiscal year

2024, we are tracking to spend \$2,800,000, a reduction of almost \$1,500,000.

- In July 2023, we had twelve (12) FTEs open for Correctional Officers; we now currently have four (4) openings.
- We have improved staffing in the areas with the highest vacancy rates. This is partly due to the targeted increases in nursing and corrections at the beginning of fiscal year 2024. We continue receiving applications for LNAs, RNs, LPNs, and Correctional Officers and will continue our recruitment and retention efforts to reduce our vacancy numbers.

### **Nursing Home:**

- The nursing home's census is currently 111; of that census, 16 are Vermont Medicaid residents.
- Several questions regarding the nursing home were raised during the March meeting:
  - 1) Can we/do we prioritize admissions based on payer source? There was some discussion regarding how low the Medicaid rate is compared to Private, Veterans, and Medicare. **Response:** *Sometimes we prioritize admissions, especially if we have an SNF (Skilled Nursing Facility) referral, as these are hard to come by for us. There have also been times, due to our County nursing home status, that we have foregone an SNF admission to prioritize a Grafton County resident on Medicaid to get into the nursing home faster due to being in an unsafe living situation.*
  - 2) How many people are on the waiting list? **Response:** *Our wait list currently stands at 21. Not everyone on the list is ready for admission at this time. Many use the list as a placeholder, getting all the admission materials submitted in the event admission is needed in the future.*
  - 3) Do you know what Vermont Medicaid reimbursement rates look like for in-state facilities? **Response:** *See the attached rate sheet from Vermont. Vermont lacks nursing*

*home beds throughout the state, so it needs bordering NH facilities to help meet its needs.*

- 4) What does the nursing home's operating loss look like for fiscal year 2024? **Response:** *Conservatively, it looks like our loss will be in the range of \$3,325,171.*

### **Department of Corrections:**

- The current in-house census is 69, with another 31 out of the facility. We have 15 on pretrial services, 15 in other facilities, and 1 out on the EM/FIRRM program.

### **Broadband Update:**

- The project continues in the first phase of the Environmental Assessment, which eX2 is completing. Construction cannot begin until that process is complete. The EA is underway and anticipated to be completed next month, so construction can begin in July.
- We will release an RFP soon to begin looking for Internet Service Providers to work with.

### **Courthouse Update:**

- On March 26, 2024, the Grafton County Commissioners appointed a Courthouse Building Committee (CBC) as the first step toward designing a new courthouse that meets the needs of the county and the state court system. The CBC will provide guidance and have the authority to make decisions on behalf of the Commissioners. This group will meet with the selected design team to provide project oversight, review progress, answer questions, and make decisions. The Committee will regularly report to the Commissioners to solicit feedback and ensure the process meets their vision and goals.
- The CBC comprises primary (p) and alternate (a) members. They are as follows:
  - Commissioner Wendy Piper (p)
  - County Administrator Julie Libby (p)
  - Maintenance Superintendent Jim Oakes (p)
  - Assistant County Administrator Holly Burbank (a)

- Assistant Maintenance Superintendent Rick Colbeth (a)
- The Committee met for the first time on April 25, 2024. Jim Oakes, Maintenance Supt. was elected Chairman. The Committee reviewed benchmarks for hiring an Architectural & Engineering (A&E) firm to provide a schematic design. Before hiring an A&E firm, the CBC must reassess the Space Inventory requests outlined in the Grafton County Courthouse - May 2021 Architectural & Engineering Assessment Report. The Committee meets with all departments throughout May and reviews the May 2021 report and findings. During the ARPA section of the meeting, there will be a request to approve funding for Phase 1 of the Architect and Engineering fees.

### **American Rescue Plan Act of 2021:**

- Grafton County received \$17.4M in ARPA funding. Thus far, there have been seventy-seven (77) ARPA projects approved by the Commissioners and Executive Committee. These projects are in different phases; many have been completed, and others are ongoing. All funds are required to be obligated by December 31, 2024. We have approximately \$3M unobligated funds. The attached sheet outlines the current status of the County's ARPA funding.

Rep. Bolton reported that there has been discussion amongst the Congressional Delegation about the actual need for a new Courthouse. Commissioner Piper stated that they had representatives from the Judiciary Branch here to meet with the County and then had a tour of the Courthouse. Commissioner Piper stated that there is a real fear of environmental and safety concerns in the current Courthouse. Supt. Oakes explained that over the last 20 years, he has been able to address various issues at the Courthouse but noted that it would not take much to put it into crisis. He discussed the issues with the elevator, HVAC system, asbestos throughout the building, and the lack of a sprinkler system and noted that there were other issues as well. He has brought these issues to the Commissioners' attention, but they hired an architect and engineer to do an assessment to confirm. EH Danson did a complete study and talked to all occupants. Supt. Oakes noted that many departments have outgrown the building and added that the building would be very difficult to renovate. ED Danson concluded that it would be cheaper to construct a new building. Rep. Bolton stated that

he would not argue that the building does not need to be replaced, but questions if it must be at the same location. Commissioner Piper stated that they had a thorough discussion regarding the location of the Courthouse, and because the Judiciary Department could not commit to leasing from the County, they needed to go forward, and that is what precipitated the discussion with the Chief Justice. There was a strong opinion among the administrative staff about how convenient and efficient it is for residents and County departments to have the Courthouse on the complex. Treasurer Hill added that Cinde Warmington has been aware of the conversation and project, and she understands the necessity of the project. She noted that Councilor Kenney was involved as well. Rep. Sellers asked if they were saying the 50-year-old building is a throwaway and building a new \$50-\$100 million building. Commissioner Piper stated that the cost of renovations was more than the cost of teardown and constructing a new building, given the severity of the problems. CA Libby added that the initial estimate of the courthouse was not \$50 million-\$100 million, it was around \$30 million. She stated that some of the problems with the existing courthouse are enormous, and to vacate the current facility to renovate is not effective.

Rep. Rochefort asked what the plans for the remaining \$3 million unobligated ARPA funds are. Commissioner Piper stated that there are plans for more discussion regarding the remaining funds. Because of the expense of the Courthouse, there is the possibility to use ARPA funds to offset the cost of that. There is a conversation about putting some back out into the community through nonprofits, and there has been a recommendation that money be invested into the farm to make the dairy operation more profitable. Rep. Rochefort stated that the thing that they are hearing a lot about is housing and he recommends looking into helping these contractors with workforce housing through Invest New Hampshire. Commissioner Piper stated that this topic has been on the list of ideas for ARPA funding as well.

Rep. Sykes commented on the Courthouse project and asked why no effort was made to put a delegate on the building committee so they could report back to the full Delegation to provide a point of view that is important for this discussion. He stated that he fully understands that there is an old building that has been neglected. CA Libby stated that the Courthouse has by no means been neglected. Rep. Sykes stated that in his area of the County, renovations run around \$250 a square foot, and new construction runs



around \$400 a square foot, and he would like to have further discussion regarding that.

**MOTION:** Rep. Sellers moved to approve the Commissioners’ Report. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Sellers, “yes” Rep. Rochefort, “yes;” Rep. Sykes, “yes.” With the vote being seven (7) in favor and non 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:** MAY 20, 2024

CURRENT CASH POSITION (as of 04/30/2024)

**Grafton County General Fund**

Checking Account (ICS @ 4.80%) Guaranty Savings Bank)	\$ 1,815,681.12 (Woodsville
Investment Account Money Market (5.43%) Deposit Investment Pool)	\$ 2,609,800.09 (NH Public
Investment Account (ICS @ 5.13%) Savings Bank)	\$ 2,543,535.78 (Mascoma
Investment Account (6Mo. CD @ 5.00%)	\$ 2,551,876.51 (TD Bank)
Investment Account ICS @ 4.80%)	\$ 15,888.98 (Bank of NH)
Investment Account (ICS @ 4.45%) Savings Bank)	\$ 58,067.27 (Claremont
Investment Account (ICS @ 4.50%)	\$ 23,732.15 (Northway Bank)
Investment Account (ICS (4.25%) Bank) Investment	\$ 5,112.17 (Franklin Savings
Investment Account (6Mo. CD @ 4.75%)	\$ 1,000,000.00 (Passumpsic Savings)
Investment	
Investment Account (26Wk Cedars @ 5.10%)	\$ 2,500,000.00 (Bar Harbor
Bank & Trust)	

**Grafton County Reserved/Dedicated Accounts**

Deeds Surcharge ICS (2.80%) \$ 263,719.37 (Woodsville Guaranty Savings Bank)  
 Deeds Surcharge Money Market (.07%) \$8,845.93 (Woodsville Guaranty Savings Bank)  
 Dispatch Capital Reserve (.45%) \$ 86,812.64 (Service Credit Union)  
 Nursing Home Capital Reserve (2.80%) \$752,971.73 (Woodsville Guaranty Savings Bank)  
 WGSB ICS Money Market \$ 43.86 (Woodsville Guaranty Savings Bank)  
 American Rescue Plans Funds (4.80%) \$ 4,761,342.33 (Bank of NH)  
 NTIA Letter of Credit ICS (4.80%) \$ 4,357,937.49 (Bank of NH)

RECENT TRANSACTIONS of NOTE

- The combined accumulated interest in the current fiscal year (7/1/2023 – 04/30/2024) is \$525,555.
- On April 23, 2024, we solicited bids for investing our three Capital Reserve Funds. We received ten (10) bids from various banks within Grafton County. Effective May 15, 2024, the following bids were awarded and money transferred to the below accounts:

Northway Bank – Insured Cash Sweep – 5.10%

- Nursing Home Capital Reserve Fund - \$753,717.70

Claremont Savings Bank – Insured Cash Sweep – 5.00%

- Deeds Surcharge Capital Reserve Fund - \$274,637.30
- Dispatch Capital Reserve Fund - \$86,812.64

**MOTION:** Rep. Morse moved to approve the Treasurer’s Report. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Sellers, “yes” Rep. Rochefort, “yes;” Rep. Sykes, “yes.” With the vote being seven (7) in favor and none in opposition, the motion passes.

Rep. Sykes requested to go out of order and discuss the June 3<sup>rd</sup> budget meeting date. He stated that he has a scheduling conflict on that date and Rep. Morse does as well. The Committee discussed and agreed not to meet on June 3<sup>rd</sup> and use the, if needed date of June 17<sup>th</sup>.

**CA Libby gave the following County Administrators Report:**

County Administrator’s Report  
 May 20, 2024

Financial Reports

- ❖ Cash Management Report – This report shows where the county’s funds are invested. This includes operational monies and reserve accounts.
- ❖ 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 2024 Budget	FY 2024 YTD Actuals
Medicaid	68	79
Medicare	7	5
Private Pay	19	17
Veterans	4	6
Total	98	107

- We continue to see an increase in the census at the nursing home. Our average daily population is above budget. We are on target in all payer sources except for private pay. The chart above is as of April 30, 2024. Our current census is 111. This includes 16 Vermont Medicaid residents for whom we are reimbursed at the full daily cost. The total revenue for the nursing home shows a positive variance of \$559,933.75. With the increased census and the mix of payer sources, I anticipate that this positive variance will continue to increase for the remainder of the fiscal year.
- Proshare/Bed Tax—ProShare is a lump sum payment received in June. I am hoping to receive our estimated ProShare payment any day. Bed Tax is paid quarterly. These reports reflect the receipt of the first two (2) quarterly payments of \$775,268.56. The third quarter payment was received on Friday, May 17<sup>th</sup>, for \$335,940.19, bringing the fiscal year total to \$1,111,208.75. This is slightly below budgeted projections.
- The Department of Corrections is showing a slight negative variance currently. This is due to the timing of Bureau of Drug and Alcohol (BDAS) grant funds, April revenue is not included. There is also no revenue collected for Federal inmates and lower-than-anticipated revenue from Community Corrections.
- Farm revenue is showing a negative variance. This is due to lower-than-anticipated milk revenue and the timber harvest that is budgeted for not happening. The timber harvest is anticipated to be completed this summer. The revenue will not be realized until FY '25.

- County Attorney/Victim Witness. These grants are direct reimbursements for expenditures. Reimbursements are requested quarterly. The County Attorney VAWA grant may be short of the anticipated \$30,000 as there were some delays on the State's part with our new grant. Instead of becoming effective 1/1/24, it wasn't effective until 3/13/24, causing a loss of two and a half months of reimbursable expenses.
- The Register of Deeds revenue shows a favorable variance of \$109,846.53. The revenue projections for the fiscal year will likely be met with the May revenue.
- Alternative Sentencing has a positive revenue variance of \$77,272.45 due to a significant increase in BDAS (Bureau of Drug and Alcohol) funding.
- The Sheriff's Department revenue has a negative variance of \$23,445.56 due to the timing of receipts of Dispatch billing payments.
- Interest Income is showing a favorable variance of \$212,804.89. Interest rates received for investments in December remain very strong. We will exceed revenue projects significantly.
- Taxes are all collected.

#### Expenses

- Through ten (10) months, we have a few departments that are showing negative variances. The IT budget shows a significant negative variance as we await a USAC subsidy to offset expenses within that budget. It is possible that the IT budget will be bottom line over-expended at year-end

due to many unanticipated expenses. We experienced significant issues with our Managed Service Provider and the budgeting process. Significant time has been invested in the fiscal year 2025 budget process to resolve those issues.

- The Governor's Commission (BDAS) account shows a \$33,949.18 negative variance due to a part-time position becoming fully grant-funded. The employee was a full-time employee, but part of the salary was paid from the Jail budget. Funds have been transferred from the Jail budget to cover the salary and benefits.
- The Other category shows a negative variance due to Outside Counsel costs. That line is currently over-expended by \$59,570.21. We have expended \$94,570.21 through April. We have a significant pending Supreme Court appeal from a former inmate who sued the county under a Right-to-Know lawsuit a couple of years ago. He lost his case in Superior Court and then appealed the case to the NH Supreme Court. That case alone has cost over \$40,000 this fiscal year and is ongoing. The County has also incurred a significant expense in the legal defense of the lawsuit that Sheriff Stiegler has filed against the Commissioners. That suit has incurred legal expenses of \$20,818.90 and is also on-going. We have also incurred significant legal expenses in response to several incidents with the Register of Deeds. Those expenses are currently at \$16,130.70 for this fiscal year. Lastly, to date, we have spent \$10,257.50 on legal costs associated with the unionization of the Sheriff's Department by the Teamsters. All these legal issues are currently still on going and will continue to incur costs.
- The bonded debt line shows a negative variance because the only bond payment for the fiscal year was made on July 1<sup>st</sup>.

- The Pharmacy costs show a negative variance due to the nursing home's higher resident population than anticipated.
- ❖ Pro-rated Report: This report looks at the % of the year completed and then pro-rates revenues and expenses based on known variations on revenues and expenses.
  - 83.33% of the fiscal year completed. On the pro-rated report, I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the April reports, we are at 85.24%, above revenue by \$891.739, and at 78.76% or under-expended by \$2.5M.
- ❖ Over-Expenditure Report – This report shows any over-expended line item at month's end.
  - Several accounts are showing overspent at this point. We have done Appropriation Transfers to cover many over expenditures, but accounts will continue to be overspent as we finish the fiscal year. The budget has ample unspent funds that can cover all overages.
  - Two (2) departments have been identified that will be over-expended by greater than \$5,000 this year, requiring Executive Committee approval. I have prepared the attached request for those. In addition, I am seeking approval for a third department that may be over-expended by more than \$5,000 for approval.

Rep. Sykes stated that he received a question from a constituent. Grafton County received \$50,000 as part of the National Opioid Settlement and this constituent would like to know where the money went. CA Libby stated that the County has received more than that at this point and she will provide them with what has been spent.

**MOTION:** Rep. Bolton moved to approve the County Administrator’s Report. Rep. Sellers seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;”

Rep. Sellers, “yes” Rep. Rochefort, “yes;” Rep. Sykes, “yes.” With the vote being seven (7) in favor and none in opposition, the motion passes.

**CA Libby then presented the following over-expenditure request:**

TO: Grafton County Executive Committee  
FROM: Grafton County Commissioners  
SUBJECT: Department Budgets Transfers over \$5,000

Please accept this request to transfer more than \$5,000 into several department budgets in the fiscal year 2024 budget, as the delegation by-laws require.

Information Technology: At this point, the IT budget is anticipated to be overspent by more than \$5,000 at the end of the fiscal year. There are several factors contributing to this. The County has applied for a subsidy from USAC (Universal Service Administrative Company) for a Rural Healthcare Subsidy for IT-related expenses. That subsidy is still pending, and it is unknown when it will be approved or the amount. The budget currently shows a large over-expenditure due to that. In addition, there are additional licensing fees from Microsoft that were necessary for the County to obtain, this information was not available or known when the budget was developed and approved. Finally, we experienced significant issues with our Managed Service Provider and the budgeting process. Many items (licenses and software subscriptions) were not included in the budget requests because that information was not shared with the County during the budget process. Significant time has been invested in the fiscal year 2025 budget process to resolve those issues. When the FY '25 budget is discussed, you will also see that the Commissioners are requesting funding for an in-house IT Director to manage our systems and this process better. It is impossible to determine the exact amount of the total overspend at this time but given that the Executive Committee will not have another regular meeting again until after the budget and yearend process has been completed, we wanted to get approval for this. You will be advised of the final numbers. Funds within the rest of the county budget cover the overage.



Wage and Benefit Adjustment: When employees terminate in good standing or retire from the County, they receive a payout of their accumulated Earned Time, and if they qualify, they can receive a partial payout of their Extended Sick bank. We budgeted \$120,000 for that line item in fiscal year 2024. Through 10 months, we have expended \$183,705.75, overspending that line item by \$63,705.75 with two (2) months remaining in the fiscal year. We have seen many long-term employees retire in this fiscal year and regular employment terminations. I anticipate that with our aging workforce, we will continue to see a rise in these expenditures. A transfer of \$65,000 from the unexpended balance in the Human Services budget is necessary to fund this department. We request your approval of this.

Contingency: The Outside Council line is included in the Contingency Department. As stated in the County Administrator's report, we have incurred significant legal expenses in fiscal year.

2024. As of April 30th, the total expenditures for that account are \$94,570.21. A budget of \$35,000 was established for legal expenses this year. That account is currently overspent by \$59,570.21. There will be ongoing expenses incurred to that account for the remainder of the fiscal year. A transfer of \$50,000 from the unexpended balance in the Human Services budget, a transfer of \$20,000 from the Earned Time Buy Back line item, and a transfer of \$5,000 from the ET Buy Back Retirement line is necessary to fund this department. This leaves an unexpended balance of \$20,912.74 for the remainder of the year. In addition to these transfers, I would seek permission to transfer additional monies at year-end into that account if necessary.

Thank you for your consideration of this request.

Rep. Murphy expressed concerns about approving a request to transfer money when the total amount is unknown. Rep. Sellers noted that they are moving money within the budget that has already been appropriated. The Committee further discussed the request. Rep. Morse stated that making sure CA Libby is able to do what is needed when it is needed, is important to keep the business running. Rep. Murphy stated that he would like to know what ended up being over-expended. CA Libby noted that she always gives

the Executive Committee a full fiscal year recap at their September meeting once the prior fiscal year has been closed.

**MOTION:** Rep. Sellers moved to approve the three (3) transfer requests. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Sellers, “yes” Rep. Rochefort, “yes;” Rep. Sykes, “yes.” With the vote being seven (7) in favor and none in opposition, the motion passes.

### **ARPA Requests:**

CA Libby stated that the first list of ARPA requests for today includes items proposed in departments' capital budgets that Commissioners removed from the budget and recommended be funded through ARPA.

#### **IT Department:**

1. Object First 64 TB Unit - Onsite Immunable Backup Device - CA Libby explained that this request is for an onsite backup device. Currently have an onsite storage device that has been out of support since 2021 and would cost 12k to get it back to being serviceable, and that is only until 2025, and they would then have to replace it again. This allows all information to be restored within a matter of hours if anything were to happen.

#### **Sheriff's Department:**

1. Sheriff Cruisers – This request is for the purchase of two (2) Sheriff Cruisers and the safety equipment associated with them. Sheriff Stiegler explained that his department averages well over 250,000 miles each year. The three (3) cruiser per year replacement cycle was in effect before he became Sheriff. The model cruiser they are looking to purchase is \$53,000. He explained that sometimes they get 5 to 6 years out of a cruiser, or sometimes they get four (4), but he cannot put an exact number of years on them. Rep. Morse asked why the longevity for police cruisers seems to be less than the regular public vehicles. Sheriff Stiegler explained that their cruisers run in many different ways than a regular vehicle and gave an

example of their motors working harder when they are attending emergency situations and therefore, they wear out quicker. CA Libby noted that as vehicles are taken out of commission they are sold, and money is recouped from those.

Maintenance Department:

1. Administration Building Roof Replacement—Supt. Oakes explained that the shingles on the main entrance porch are 30 years old, and the Commissioners porch is old and brittle. There have been a number of leaks over the years, and he is looking to replace it with a standing seam room.
2. ADA Handicap Parking—Supt. Oakes stated that there had been a request to create new handicapped parking spots out the back of the building. The current spots are further away from the entrance and elevator, so the request has been made to create new spots closer to the door.
3. Refurbish Main Entrance Steps – Admin Building - Supt. Oakes explained that the use of ice melt is rough on concrete and there are areas that are rotting. He stated that 12-15 years ago, the steps were completely refurbished, but they need to be refurbished again. Rep. Sykes expressed concerns about making the steps ADA compliant and stated that if they are spending a significant amount of money to improve the building, they need to make sure it is up to life safety code requirements, and he does not know if they currently are regarding the distance between handrails and the width of the stairs and the tread and rise. He asked Supt. Oakes to investigate those requirements.
4. Department of Corrections – Supt. Oakes stated that seventeen (17) showers all have bubbles in the walls that require them to be redone. Many of the bubbles have burst and it is unsanitary. He stated that it is a process to refinish all of the showers and special materials that need to be ordered.
5. Equipment Storage Expansion – Supt. Oakes explained that he is looking to expand the current storage container behind the biomass that would allow storage for their new boom lift as well as other pieces of equipment. He stated that the previous boom lift was able to fit into a lean-to by the barn, but this new lift is larger and will not fit. Rep. Morse stated that they

approved \$105,000 for this boom lift and now Supt. Oakes is asking \$23,000 for a place to store it. She expressed concerns about the continued maintenance costs and asked to hear from other members as to what their thoughts are. She questioned why the County purchased a boom lift that did not fit into the existing storage area. Commissioner Piper stated that the Commissioners approved funding these requests out of ARPA because of the large increase in the budget this year. She asked Supt. Oakes to speak to why they purchased a boom lift that did not fit into the lean too. Supt. Oakes stated that the previous lift did not reach all the areas of the facility. They would be able to borrow contractor lifts occasionally to address these issues but knew when the time came to replace it, they would need to purchase a larger one.

Rep. Sykes left the meeting, and Rep. Murphy assumed the role as Chairman.

Rep. Murphy stated that all of the ARPA funds requested here are all one (1) one-time capital expenses; there is nothing here that has a tail and that is important to him. Rep. Sellers noted that he is ADA, and the stairs work fine for him, maybe an extra railing would be helpful. Rep. Murphy stated that he would recommend holding approval for the \$34,000 for the refurbishing of the steps to have more time to get information.

#### Department of Corrections:

1. Armory program – Supt. Lethbridge explained that there are no firearms currently at the DoC. In the past, the Sheriff's Departments throughout the state would do hospital details, but due to the demands in resources, Sheriff Stiegler is unable to do these details. He stated that he is sending officers with inmates of various classifications to the hospital with nothing but pepper spray, and this is the only self-defense they have to protect not only themselves but the inmates as well. This inmate may have done an offense that someone wants revenge. They would need to create policies and a training program to meet the qualifications set by law enforcement in the state of New Hampshire. This request also includes the purchase of ammunition and holsters.

2. Tasers – Supt. Lethbridge explained that he would like to have tasers for each person working in the facility. This request would be to purchase enough tasers so everyone working in the facility that shifts would be equipped. Supt. Lethbridge explained that pepper spray has its problems, as it is not just the inmate who is going to suffer. Everyone in the unit is going to suffer as well. When the inmate does become compliant, they will continue to suffer. The taser stops as soon as it is shut off and, in his experience, the tasers are very effective inside the facility. This request is to purchase twenty-two (22) tasers.

3. Portable radios – Supt. Lethbridge stated that they do not have enough portable radios to communicate with Dispatch outside of the facility. The radios in the facility will not work outside the facility. Community Corrections has radios when they are out in the community, but they would need more if there were officers with inmates out in the community. They are looking to purchase 4 more.

Rep. Rochefort asked how much it would cost to continue the firearms certification. Supt. Lethbridge stated that the primary expense for the training will be ammunition. Sheriff Stiegler stated that it would take roughly a box of 50 per officer to qualify, and this has to be done once annually. Supt. Lethbridge noted that not all officers will go through this training, only those who have been through their probationary period and through the Correctional Officer Academy.

4. Camera Upgrade – Supt. Lethbridge explained that the analog system that went into the facility when it was built is now obsolete. The facility has upgraded to a digital server and is using analog cameras with adapters, but the quality of the footage has decreased. They are looking to replace twenty (20) cameras right now, with the intention of replacing some each budget year until all are replaced.

Rep. Murphy recommended that the Executive Committee approve all but the \$34,000 on the main entrance steps. The Committee further discussed the requests.

**MOTION:** Rep. Morse moved to approve the \$434,130 in ARPA funds but temporarily withhold \$34,000 until the steps are

confirmed to be ADA compliant. If they are not, then the request will be approved for \$400,130. Rep. Bolton seconded.

Discussion: Rep. Sellers stated that this is a project that Supt. Oakes wants it done this summer, and if not approved now, it won't happen this year. Rep. Morse stated that if the stairs do not meet ADA compliance, the additional costs can be approved at one of their budget meetings in June and still get done this summer. Supt. Oakes stated that he could get the Committee an answer on whether it is compliant or not, but if it is not, it will take time to get a contractor to get in here for an estimate, and he does not know how long that will take.

Rep. Baldwin called the roll. Rep. Baldwin called the roll. Rep. Baldwin, "yes;" Rep. Bolton, "yes;" Rep. Morse, "yes;" Rep. Murphy, "yes;" Rep. Sellers, "yes;" Rep. Rochefort, "yes." With the vote being six (6) in favor and none in opposition, the motion passes.

11:30 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE BUDGET MEETING  
Administration Building  
North Haverhill, NH 03774  
June 7<sup>th</sup>, 2024

PRESENT: Reps. Sykes, Baldwin, Sellers, Stringham, Murphy, Morse, Rochefort – via Teams. County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross, Commissioner Piper, Commissioner Ahern, Commissioner McLeod

OTHERS PRESENT: Nursing Home Administrator Labore, Sheriff Stiegler, Director of Communications Paronto, UNH Extension – Donna Lee, Amy Loader

Rep. Sykes called the meeting to order at 9:15 am and began with the Pledge of Allegiance.

### **Nursing Home – Administrator Labore**

CA Libby reported that she had a few things to discuss before NHA Labore presented his budget. She stated that issues have come up after the Commissioners' Proposed Budget was finalized. She noted that NHA Labore has some suggested changes to the budget to help offset some of the impacts of the issues that have arisen.

CA Libby explained that the counties receive an annual ProShare payment which is a supplemental payment annually to close the gap between Medicaid expenses and revenue. In each of the last two (2) years, Grafton County received over \$4 million in ProShare payments. This year, the initial ProShare information received was that Grafton County was not receiving any money and they owed the state \$25,000. CA Libby explained that the Proshare is based on a couple of things. The state does a reconciliation of Medicaid cost reports from two (2) years ago, and therefore, the state is doing the reconciliation of 2022 for the 2024 payment. The FY24 interim payment is based on the 2023 unaudited Medicaid cost report. The County's expenses in this report between the two (2) years decreased by \$4 million, so when they made the interim payment in 2022, they overpaid the County. This is done every year but there is not normally such a dramatic change in

expenses. She went on to explain that this was due to the Other Post Employment Benefits (OPEB) expense, which is a liability on the books for benefits offered to retirees and this expense is determined by an actuarial attestation. In addition, in FY21, GASB updated the rule that says how OPEB is reported on the financial report. It increased the County's liability in 2021, which is when we picked up the \$3 million expenses in OPEB. CA Libby explained that the County's OPEB has dropped from \$49 million to \$25 million but it impacted the Nursing Home expense on the cost report. When they are calculating the interim payment for 2024, they are looking at the unaudited cost report from 2023, which then showed another \$2.5 million decrease in OPEB. She went on to state that she and NHA Labore have spoken to DHHS, and OPEB is not a required expense on the cost report. Therefore, DHHS allowed them to remove the \$2.5 million reduction from FY23's report, and that has given them a ProShare payment of \$769,475.00. She stated that this is impacting the amount of fund balance they have. She started projecting the fund balance in February, and when she was projecting this year, she was using a payment of \$2.8 million based on what was included in the FY '24 budget. Because of the unexpected drop in the ProShare payment, the projections are short by \$2 million, and that will have an impact on their budget. In the proposed budget they used \$6,045,000 in fund balance to help reduce the amount to be raised by taxes, and if they stick with that, they will have little to no fund balance left. She is looking to maintain a 5%-6% fund balance and she is working on what that recommendation will be. She stated that this will have an impact on the budget, but NHA Labore has made some changes to his budget as well to help. She stated that she would have a recommendation for the committee at their meeting next Friday.

CA Libby answered questions from the committee.

#### *A. Revenue*

NHA Labore explained that CMS changed the payment model roughly six (6) years ago that they use for reimbursing Medicare payments for skilled nursing care. They used to be reimbursed using the RUGS Utilization Group 4 calculation and that was changed to a Patient Driven Payment Model. He explained that CMS wanted uniformity when it came to determining Medicaid rates and they gave states a grace period to transfer over. CMS has



now made that transition, and the Nursing Homes were not supposed to expect any dramatic changes to how rates were calculated, but that did not pan out when they received their rates. NHA Labore explained that he initially budgeted to keep it consistent with what they were currently receiving, which was \$256.73 per day for the first six (6) months. He increased that by 3% based on the state budget when they were told rates would increase, which increased that rate to \$261.86. He stated that the rate they received was \$236.51 which is a \$567,878 loss in the budget. NHA Labore further explained that the way that rates are being calculated resulted in a \$9.64 decrease, but the budget adjustment factor is what hurt them the most and decreased their rate by another 28.67%, and that brought them to \$236.51. He has never seen a budget adjustment factor this high, and he feels this is due to the Medicaid pending situation. DHHS had to request an additional \$6 million from the Executive Committee to balance the books, and he feels DHHS did not want to have to do that again; therefore, they increased the budget adjustment factor. The NHAC has signed a letter to the House Fiscal Committee to inquire about this issue. Because of how the rate is being calculated, NHA Labore feels they will see another decrease in the January rate.

NHA Labore explained changes that he has made in the budget to help as well. He stated that he originally proposed a daily average census of 108 and he is now going to propose a census of 116. He will add five (5) Vermont Medicaid residents and is proposing increasing the Veteran's line by one (1). NHA Labore added that he is going to increase the private pay line from fifteen (15) originally to seventeen (17), and that will include a rate increase for private pay residents of \$20 a day. The new rate will be \$355 per day for a private pay single room and \$335 per day for a semi-private room. NHA Labore explained that those rates bring Grafton County to the middle of the pack on their rates. These changes will result in \$990,000 in additional revenue that they will be adding to the budget.

Rep. Sykes stated that his understanding is they still have a waiting list for the Nursing Home. NHA Labore reported that there is a small waiting list. Rep. Sykes asked if the waiting list would be more heavily weighted to the Vermont residents. NHA Labore stated that there are Vermont residents on that waitlist but further explained that their waitlist is often used as a placeholder for someone who is not ready for nursing home care at that time

but wants to start the process. The current wait list is thirteen (13) people and roughly 2-3 of them are of immediate need. Rep. Murphy expressed concerns about preferencing Vermont residents over New Hampshire due to their larger reimbursement rate but understands the situation the nursing home is in due to the ProShare payment and Medicaid rate decrease.

NHA Labore answered further questions from the Committee on the revenue.

### *B. Expense*

1. Wages -Admin – NHA Labore stated that he requested a position title and grade change for their Bookkeeper. He explained that this position has become more of a Medicaid specialist position and is therefore looking to change the title to Resident Financial Resource Coordinator. This request has been approved through HR and warrants a grade change. NHA Labore noted that he had included an additional \$5,000 increase if that were to be approved through HR.

2. Employee Benefits—NHA Labore explained that throughout the current fiscal year, the Nursing Home has utilized a grant from the North Country Health Consortium for certain morale-building programs for the staff. One (1) of those programs has been a Reiki program that has been well received. He stated that they are proposing to keep that program in the budget and fund it through this line. The program is roughly \$9,000. He noted that this line is also used to send floral arrangements to staff members who have lost a loved one.

3. Software Maint./Training – This line increased due to budgeting for a new meal solutions program for Dietary staff. NHA Labore explained that the current software prints out tickets for resident meals and does not run in conjunction with the electronic health record. The staff use these tickets for resident meals, and there is a lot of inefficiency with the program because it is not tied to the electronic health record. Point Click Care has a meal solutions program tied to electronic health records and will be more efficient. It allows more flexibility to adjust to various situations as well as creates the ability to adjust to any allergy a resident may have.

## Dietary

1. Wages—Dietary Director—NHA Labore stated that this is a new position in the budget as this is the nursing home's first year operating the department without a food service vendor. They have shifted dollars around in the budget from the previous food service vendor to their own in-house dietary services.

2. Education & Conference – This line shows a \$1,200 increase. NHA Labore explained that the current Dietary Director is looking to do more homemade baked items in the Nursing Home, and he is proposing some additional baking classes to help the staff provide more handmade fresh baked goods from the kitchen.

3. Contracted Dietician – NHA Labore stated that this line shows roughly a \$100,000 decrease due to having a contracted dietician in the Nursing Home rather than the positions that were previously through their food service vendor.

## Nursing

1. Assistant Director of Nursing—The Nursing Home has been recruiting an Assistant Director of Nursing but has decided to postpone hiring for this position until October 1<sup>st</sup>.

2. Contracted Nursing Services—NHA Labore decreased this line due to the increased hiring of in-house LNAs.

3. LPN Tuition Program—NHA Labore explained that this is a proposal for the County to grow its own LPN program. This \$26,700 is for the second half of the fiscal year. He hopes to start this program in July, enroll people in the class through the fall, and begin the class in January 2025. He noted that there is a 2-year commitment level, and the main point of them being in the program is to study and succeed. There are some work requirements but mainly there to study and earn their certification. This will not have a direct impact on the contract nursing at this point, but hopefully, in December of 2025, he expects a class will graduate and come on board. He explained that he is budgeting four (4) people to be involved in the program. He anticipates,

if this is successful, requesting a grow your own RN program due to the Biden Administration nursing mandate. He explained that Grafton County currently meets two (2) of the three (3) mandates and explained that they do not meet 24/7 RN coverage. He noted that some days, they meet it, and some days, they do not. He added that statistics show that over the next five (5) years there are 700,000 RNs set to retire. The nursing home has a 5-year implementation period for this mandate and that is why he is looking to implement this LPN program. He answered further questions from the Committee.

### Therapeutic Recreation

Activities Director—NHA Labore proposed a grade change from Grade 14 to Grade 15 for the Activities Director. He explained that the grade change has been warranted through HR, noting that the Activities Director has assumed additional responsibilities from the former Volunteer Program Coordinator, who retired.

### Pharmacy & Physician

Veteran Prescriptions—NHA Labore explained that these costs were tied in with the other prescription line in previous years. The Nursing Home is trying to break this out to get a better cost associated with the Veteran residents. This line has increased due to the increase in the Veteran census.

### Capital Reserve

1. 12 Maxwell Thomas 1 Drawer Bedside cabinets—Several cabinets need to be replaced. He noted that they have not been replaced in many years.
2. 30 Panacea Overbed Tables—NHA Labore wants to replace outdated tables in the resident rooms.
3. 12 Maxwell Thomas Vincenza Dining Chairs – NHA Labore is looking to purchase twelve (12) additional chairs for the four (4) units.
4. Air Pressure Mattresses – This is the continued replacement of older mattresses.

5. Nurse Call System—NHA Labore explained that he is looking to upgrade the nurse call system to a new technology for improved resident safety and monitoring. The current system is 23 years old, and the technology is outdated. He stated that they had a meeting with a vendor to see what options were out there. They have seen that the technology has improved and has much more to offer for improving resident safety and monitoring. The cost for this new system is \$150,000.

6. Mobile Heated Holding Proofing Cabinets – NHA Labore stated that he is looking to replace the current cabinets due to their inconsistent operation, which impacts the quality of resident food.

7. Phantom Bladder—The Nursing Home purchased a new bladder scanner during this fiscal year. This Phantom Bladder is equipment for competency training for staff.

8. 32 Samsung Chromebooks 15.6” – NHA Labore stated that SNS told him that their Chromebooks need to be updated as they are at the end of their lives. The total cost for this purchase would be \$13,000, and he explained that these Chromebooks are used for LNAs doing charting and for nurses' medication carts.

### **Sheriff's Department – Sheriff Stiegler**

#### *A. Revenue*

1. Sheriff's Dept. Fees – Sheriff Stiegler stated that he expects their fees to remain about the same. He noted that he has submitted a request to the Delegation to increase the rates.

2. Court Bailiff—Sheriff Stiegler reported a significant increase in this line. He asked for an amendment and explained that after he submitted the budget, the Courts asked him to add a Court Security Officer back to the Department of Corrections for those being transported on a court order to and from the DoC. He stated that he needed to add roughly \$20,000 to this line. He noted that this revenue is a wash with the expense budget as it is being billed to the State of New Hampshire.

3. Contracted Special Details – This increase is based on an increase in demand for special details this current year.

*B. Expense*

1. Deputies OT- Sheriff Stiegler reported a \$10,000 increase as they are currently short staff members. He is hopeful to get another Deputy hired soon.

2. Deputies – Sheriff Stiegler stated that he has requested a new full time Deputy position to start January 1<sup>st</sup>. He explained the need for this new position, noting that he is hopeful to fill the vacant position they currently have soon, and then a new Sheriff-Elect can have a say in who would fill this new position. He stated that if the Delegation were to decide not to move forward with this new position, he would ask that they consider adding additional money in the overtime line as they will need someone to cover these shifts.

3. Forensic Investigations—Sheriff Stiegler stated that this line has a \$38,000 increase. He explained that they were able to reduce this line last year as they were able to be included with the State’s Internet Crimes Against Children for this equipment. Sheriff Stiegler stated that they no longer have that funding source, which is why this line has a large increase. They are currently pursuing a grant that they have not heard back on from Senator Shaheen’s Office.

4. New Equipment—Sheriff Stiegler explained that this request includes a 50-inch monitor and components for their conference/interview room to assist with mandatory training they must attend. He noted that he is also looking to purchase a first aid kit for the transport vehicle, new restraints for Court Security Staff, and other ancillary items that are needed.

*Capital Outlay*

1. Sheriff Stiegler stated that the Commissioners funded two (2) out of the three (3) vehicles he had requested in his Capital Outlay out of ARPA, and he is looking to purchase the 3<sup>rd</sup> vehicle out of the capital budget.

## **Dispatch –Director of Communications Paronto**

### *A. Revenue*

1. Dispatch Fees – Director Paronto stated that the Commissioners just set the FY25 fees at \$719,133.00

### *B. Expense*

Rep. Murphy asked about the large increase in health insurance. CA Libby explained that the County received a 25% Guaranteed Maximum Rate increase from HealthTrust and because of that, the County is switching plans starting July 1<sup>st</sup>. They will continue to offer two (2) plans for employees. One (1) of those plans is a 9% savings over the current cost and the other is a 9-10% increase from the current plans. She stated that many more employees had selected the lower-cost plan, and therefore, they may see health insurance costs lower than anticipated.

Director Paronto stated that their budget is very similar to the FY24 budget. The slight increases are mainly due to staffing.

### *C. Capital Reserve*

1. MDT Replacement – Director Paronto stated that this is the Mobile Data Terminal for the new vehicle in the Sheriff's Department. He explained that these are replaced continuously to provide and maintain support to the towns that they provide services for.

## **UNH Extension – County Office Administrator Lee & Amy Loader**

1. Salary—Professional Staff—COA Lee explained that the County pays 25% of the field specialist positions and 75% of the program manager positions.

2. Extension Operations—This line includes travel expenses and other expenses for the office's six (6) staff.

3. New Equipment – COA Lee stated that they replace computers on a rotating basis and any other equipment that may need to be replaced. They did reduce this line by \$2,500 when the Commissioners asked them to make a reduction in the budget.

A. Loader explained that UNH Extension provides programming in Food and Agriculture, Community and Economic Development, Natural Resources, Health and Wellbeing, and 4-H. She explained that they take the university's research-based information and convert it for people to use in their everyday lives. She discussed various subjects and issues that their department addresses and answered questions from the Committee.

A. Loader stated that she is the new Interim Director of Extension. Every six (6) years, they ask the chair of the Grafton County Delegation and Commissioners to sign a memorandum of understanding with UNH to show their intention to keep UNH Extension at the County and review their budget each year. She handed out copies of the MOU to Rep. Sykes and Commissioner Piper for their review.

CA Libby stated that she sent an email to the Committee regarding the Courthouse and the ARPA request. She went on to state that Monday's budget meeting looks like it will be done no later than 11:30, and she asked if that would be a good day for the Committee to tour the Courthouse after their meeting. The Committee agreed to tour the courthouse.

11:44 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk



GRAFTON COUNTY EXECUTIVE COMMITTEE BUDGET MEETING  
Administration Building  
North Haverhill, NH 03774  
June 10<sup>th</sup>, 2024

PRESENT: Reps. Sykes, Baldwin, Bolton, Sellers, Stringham, Murphy, Morse, Rochefort, Simon, County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross – via Teams, Commissioner Piper, Commissioner Ahern – via Teams, Commissioner McLeod – via Teams

OTHERS PRESENT: County Attorney Hornick, HR Director Clough, Register Monahan, Supt. Lethbridge, Captain Kendall,

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

**County Attorney’s Office – County Attorney Hornick**

*A. Revenue*

1. Circuit Court Prosecution – Atty. Hornick reported a \$34,000 increase in this revenue line. This revenue is a wash line item for the attorneys who provide services to the towns with which the county has contracts.

*B. Expense*

CA Libby noted that all elected officials’ salaries in the current proposed budget will need to be adjusted as they do not reflect the increases made by the Delegation when they set salaries.

1. Dues & Licenses – Atty. Hornick noted a decrease of \$9,500. She explained that \$8,000 of that decrease is no longer having a need for software which was originally budgeted for in this current budget.

2. Investigative Services—Atty. Hornick explained that this position is being worked into the budget through ARPA funding. This year, it is 25% funded through ARPA, which explains the increase in this line.

3. Litigation Expenses—Atty. Hornick explained that there has been an increase in requests for depositions and transcriptions. Therefore, she has increased this line by \$8,000.

### **Human Resources – Director Clough**

1. Recruitment & Retention – HR Director Clough reported a slight decrease in this line. She stated that she found they did not use as much this current year. The Commissioners had asked for reductions and this is the line she reduced from.

2. Contracted Services – This line has a slight increase and HR Director Clough explained that they have a Retiree Drug Subsidy Actuarial cost that they have to pay for as well as a fee they are charged through HealthTrust for the insurance they provide.

3. Dues License Subscriptions – HR Director Clough explained that they increased this line based on usage. They pay for criminal record checks and motor vehicle record checks and she explained that with the increase in hiring over the last year, that means an increase in these costs as well. This line also includes annual memberships for the HR Staff and the Nursing Home Nurse Practitioner that are included in their budget.

3. Advertising—HR Director Clough explained that she has reduced this line by \$15,000, noting that her department is doing less paper advertising and is having success with Indeed.

### **Miscellaneous Revenue – CA Libby**

#### **State/Federal Funds**

1. Abandoned Property—CA Libby explained that the County receives abandoned property money from the State of New Hampshire annually in June, and the amount they receive is not known. She stated that she has ten (10) years' worth of data and averages that out to come up with a budget figure. She stated that she has increased that line by \$15,000.

2. Federal PILT– CA Libby explained that this is a payment the County receives annually from the federal government because of the White Mountain National Forest Land located in Grafton County. She noted that she keeps an average of these payments as well, but noted this one is more consistent. She has increased this line by \$10,000.

### Interest

CA Libby stated that the County has collected over \$400,000 in interest this year. She has increased this line to \$450,000, noting that interest rates are projected to slightly increase or stay stable.

### Courthouse Rent

This increase is based on a new rental agreement with the State of New Hampshire

### Human Services

1. Enhanced FMap – This was revenue the County was receiving due to the change in the federal Medicaid match rate during COVID. Once the federal health emergency ended, so did the FMAP payments, and therefore there is nothing budgeted for this upcoming year.

2. Recoveries – CA Libby explained that these are monies received from the State of New Hampshire for Medicaid recoveries. She stated that they budget \$100,000 and the County typically receives that.

### Dividends/Misc.

Retiree Drug Subsidy—On January 1st, Health Trust will switch all retirees from a Medicare Supplemental plan to a Medicare Advantage plan. Once this happens, the County will no longer receive the retiree drug subsidy. CA Libby budgeted for half the subsidy, which will be received between July and December. After that, there will no longer be RDS revenue, and therefore, this line has been reduced by \$17,500.

CA Libby answered questions from the Committee.

## **Register of Deeds – Register Monahan**

### *A. Revenue*

Register Monahan stated that she has increased her revenue and noted that CA Libby had asked her for a comment regarding the increase in the PowerPoint presentation from their public hearing. Register Monahan then read the following statement:

“ Grafton County is a prime location for living, working, and recreating. With the expansion of internet service availability, there is no stopping growth and further development. As land comes out of current use and is considered for development, we see increases in revenue in recording fees and copy fees. As land changes hands, we will continue to see the growth of our four percent share of the Real Estate Transfer Tax. The most critical service that a concerned and dedicated citizen can provide is to step up to local planning boards and zoning boards of adjustments in order to continue to keep Grafton County development with local control, oversight, and lawful decision making on new projects.”

Register Monahan stated that she could expand on that at another time, as well as what they are seeing from the public at the counter, what they are hearing from planning boards and state boards, and the conflict they are seeing on development.

Register Monahan answered questions on the revenue.

### *B. Expense*

Register Monahan stated that her budget was the only budget that was down roughly \$30,000. She noted that her Deputy retired very quickly and they replaced her with a much less expensive employee. They are trying to see how quickly this new employee can come up to speed as well as how quickly her other employee can come up to speed and how quickly they can manage to distribute all of the former Deputy’s responsibilities. Register Monahan stated that they are holding their own, but one of the downfalls of her

department is that they are such a small team, and one of her staff members is going out on FMLA, so she will be short-staffed. She noted that she has budgeted for overtime.

Register Monahan stated that in reviewing that her budget was down roughly \$30,000, she did not respond to the request from the Commissioners to cut another 1.5%. She noted that in fourteen (14) years, her budget has never been adjusted by the Board of Commissioners, especially without speaking to her. She stated that her office supply line was cut in half and she has explained for fourteen (14) years that they buy bulk paper in June. Register Monahan requested that their office supply line be funded at her original request.

Postage – Register Monahan questioned her \$3,000 request for postage and the Commissioners recommended \$300. CA Libby noted that was an error and should read \$3,000.

Register Monahan stated that if cuts need to be made she requested that her legal line be cut instead of the office supply line, as they have not had to use it. She added that when she does have to hire an attorney, the cost will be a commissioner-level expense. She will not fund a legal line. She noted that they had just survived a case in Strafford County, where they were sued, and it cost them \$10,000.

Rep. Morse asked Commissioner Piper for an explanation as to why the Commissioners cut the office supply line. Commissioner Piper explained that the Commissioners were originally looking at a large tax increase. After all department heads submitted budgets, they asked them all for a 1.5% decrease, and all of them complied, with the exception of the Register of Deeds, who did not respond. Commissioner Piper stated that they had to work with what they had, but increased communication with regard to the information on the legal line being able to be cut would have been helpful. They did not have a response, and therefore, they had to work with no information. Register Monahan stated that for fourteen (14) years, she has said that the six (6) month figures on her supply line are not reflective. Rep. Sykes stated that as a part of their deliberations on Monday, they will discuss this request.

Register Monahan answered questions from the Committee.

### *C. Surcharge Account*

Register Monahan submitted a letter requesting a supplemental surcharge request as the decision for this need came up after she presented her budget to the Commissioners. The request is for \$13,000 to purchase new hardware for the Registry of Deeds one (1) year ahead of their five (5) year replacement schedule as recommended by SNS and Fidlar Technologies to add additional layers of security by transitioning the Register of Deeds to the Grafton County Microsoft 365 in the domain. Rep. Sykes asked if there was a process and timeframe that would allow this request to happen. CA Libby explained that this is a part of the budget process. Now that the Executive Committee has this request when they deliberate on Monday, they can change the original surcharge request of \$9,324.00 and include this \$13,000 to make it \$22,324.00.

CA Libby stated that the statute states that the surcharge expenditures have to be approved by both the Commissioners and the full Delegation, and therefore, the Commissioners should look at it before their Monday meeting as well. Commissioner Piper noted that the Commissioners were not given the information.

### **Social Services – Commissioners Piper, Ahern & McLeod**

Commissioner Piper reviewed the Commissioners' recommendations for Social Service funding totaling \$539,655.00. She stated that because of the large tax increase that the Commissioners were looking at, they were focused on reductions. She explained that they level-funded all agencies and did not accept new applications this year. She noted that they have also seen many times where an agency will not submit an application, they do not reach out to say they forgot. The majority of the Commissioners thought that if they were able to get by one year without funding, then they could do it again. She stated that this was the case for Twin Pines Housing. They did not apply for FY 2024 but applied for FY 2025, and the Commissioners made the decision not to fund them. This also applied to Visiting Nurses and Hospice but Commissioner McLeod made a good point that because of SB36, which was moving Medicaid money into homecare, they were actually trying to

make the home care constituency more robust and therefore the County should fund Visiting Nurses and Hospice because they are trying to, as a state, shift the money away from institutionalized care to homecare.

The Commissioners answered various questions from the Committee.

### **Department of Corrections – Supt. Lethbridge & Captain Kendall**

#### *A. Revenue*

1. Department of Corrections – Supt. Lethbridge stated that the main revenue source is Coos County female inmates. This line also includes employee meals and inmate phone calls.

2. Community Corrections—This line includes revenue from electronic monitoring.

#### *B. Expense*

2. Correctional Officers – Supt. Lethbridge explained that in last year’s budget, four (4) vacant positions were removed from the budget due to the inability to fill them. He stated that those positions are now needed, and he is requesting one (1) of them back in the budget, with the intent being to request the other three (3) over the next few years to fill those positions. Supt. Lethbridge noted a schedule change for officers that has created an increase in pay as well. He explained that this schedule gives the officers more of a work-life balance and every other weekend off. This new schedule gets six (6) extra hours per staff member in a two (2) week period.

3. Education and Training – Supt. Lethbridge explained that this increased cost reflects the firearm training for staff members for the purchase of the firearms recently approved through ARPA.

3. Security Equipment & Repair—Supt. Lethbridge stated that this increase includes the cost of installing the new cameras that were approved through ARPA.

Governor's Commission Grant

Supt. Lethbridge stated that the existing positions from the Department of Corrections budget were moved to this budget. This line now accurately reflects the cost of the BDAS program. \$291,000 of the \$354,894.00 from this budget comes back to the County through the BDAS grant.

Capital Outlay

1. Explorer—Supt. Lethbridge stated that they recently purchased one (1) new Ford Explorer and are looking to purchase a second vehicle to replace one in their fleet. They have two (2) remaining vehicles that need replacement.

11:44 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk



GRAFTON COUNTY EXECUTIVE COMMITTEE BUDGET MEETING  
Administration Building  
North Haverhill, NH 03774  
June 14<sup>th</sup>, 2024

PRESENT: Reps. Sykes, Baldwin, Bolton, Stringham, Sellers, Murphy- via Teams, Morse, Simon, County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross, Commissioner Piper, Commissioner Ahern, Commissioner McLeod – via Teams

OTHERS PRESENT: Maintenance Supt. Oakes, Assistant Superintendent Colbeth, Interim Farm Manager White, Alternative Sentencing Director Mitchell

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

**Maintenance – Superintendent Oakes & Assistant Superintendent Colbeth**

*A. Expense*

Supt. Oakes gave the following budget summary:

**FY25 MAINT. DEPT. REPAIR & MAINTENANCE BUDGET – SUMMARY**

FY25 Total Budget: 2,006,581  
FY24 Total Budget: 2,001,329  
Difference: \$5,252 / 0.25% increase

**Salaries (account 01-4165-002 page 17) Increase**

- Added new Maintenance Assistant position that starts Jan 2025
- Increased salaries for some licensed positions

*Affects: Social Security (account 01-4165-100 page 17) / Retirement (account 01-4165-130 page 17) / Uniforms (account 01-4165-520 page 17)*

**Education & Conferences (account 01-4165-170 page 17)** Increase

- Greater number of licensed positions due renewal in FY25 than in FY24
  - Continuing Education Credits
  - State licensing costs
- The State of NH is now charging for the renewal of certifications

**Contract Maintenance (accounts 01-4165-291 through 01-4165-299 page 17)** Increases

- Resume HVAC/refrigeration PM program in lieu of in-house HVAC/refrigeration tech

**Electricity (accounts 01-4165-619 through 01-4165-628 pages 17 & 18)**

Reductions

- FY24 Cost of Power Adjustment (COPA) roughly 11% less than Woodsville Water & Light (WW&L) projected
- 110,000 KWh reduction at nursing home due to department energy initiatives

**Water (accounts 01-4165-629 through 01-4165-638 page 18)** Increases

- WW&L projects a 7% rate increase in January 2025

**Sewage (accounts 01-4165-639 through 01-4165-647 pages 18 & 19)**

Increases

- WW&L’s projected rates exceeded their 2023 Rate structure by 47%. Thus, many of my FY24 sewer accounts are running a deficit. My FY25 budget has to make up for this change and then also accommodate another 7% rate structure increase in Jan 2025.

**Fuels (accounts 01-4165-649 through 01-4165-658 page 19)** Woodchip and propane prices remain stable, and diesel costs have decreased.

Commodity price changes are listed below:

Fiscal Year →	FY24	FY25	Change
Woodchips	\$71.8 per ton	\$71.80 per ton	\$0

Propane	\$1.55 per gallon	\$1.55 per gallon	\$0
Diesel	\$3.36 per gallon	\$3.265 per gallon	(\$0.095) gallon
Heating Oil	\$0 (did not budget)	\$3.265 per gallon	+ 22,500-gallons of oil

*As a contingency measure, we are budgeting \$7,500 gallons for each of our three Underground Storage Tanks, but we won't buy them unless needed.*

**Repair & Maintenance (accounts 01-4165-805 through 01-4165- 838 pages 19 & 20)** Increases

- In FY24, we incurred many expensive, unexpected breakdowns, which put us heavily in the red. To hedge against this in the future, I've bolstered the DOC and nursing home budgets along with a few other smaller buildings where I feel current budgets are too low.

**Structure insurance (accounts 01-4165-930 through 01-4165-938 page 20)**

All are up approximately 22.5% on average.

Supt. Oakes answered questions from the Committee.

*B. Capital Outlay*

1. Sidewalk Infills – Supt. Oakes stated that he wants to remove granite infills in six (6) sections and backfill with concrete. Supt Oakes explained that the granite pavers heave every winter, creating a sidewalk tripping hazard. It's also a hazard to the person plowing when the plow edge catches the edges of the pavement.

**Farm – Interim Manager White**

*A. Revenue*

1. Sale of Produce – Interim FM White stated that he had increased this line by \$5,000.

3. Sale of Wood—CA Libby stated that the RFP had been sent out for the timber harvest, and bids are due July 2<sup>nd</sup>.

Commissioner Ahern noted a challenge on the Farm with the inmates from the Department of Corrections is that they do not have to work out on the farm. If they had more inmates out working, they could increase the revenue on the farm.

Interim FM White answered questions from the Committee.

#### *B. Expense*

1. Custom Cropping – Interim FM White stated that Murdo Limlaw is doing the Farm’s custom cropping this year for the first time; therefore, there is a \$20,000 increase in that line. He explained that in the past, the county had done its grass cutting and baling while Hatchland Farm had helped with corn, but the County’s equipment was aging and in need of replacement. Instead of purchasing new equipment, they hired Murdo Limlaw to do all custom cropping.

Interim FM White answered questions from the Committee.

#### **Grafton Regional Development Corporation – Commissioners**

Commissioner Piper stated that GRDC has requested \$40,000. She explained that GRDC has expanded what they offer to help meet the needs of the post-Covid economy. She noted that they are currently trying to tackle childcare availability issues in the area. Anne Duncan Cooley has regularly met with the Commissioners, and Commissioner Piper supports this request. This budget has been trimmed in the past, but she does not recommend cutting it during this budget cycle. Commissioner Piper discussed the various services that GRDC offers and stated that they are happy to support this agency. She answered questions from the Committee.

#### **Alternative Sentencing – Director Mitchell**

#### *A. Revenue*

AS Director Mitchell stated that she anticipates her department bringing in more revenue than budgeted. She noted that she is now approved to bill Medicaid and will start that process. They have also received a large increase in BDAS funding, increasing revenue by roughly \$184,000 overall.

*B. Expense*

1. Education & Training – This line was reduced by \$1,000 due to the request from the Commissioners to reduce their budget.

*C. SUD Treatment Expense*

AS Director Mitchell noted that this is the grant-funded portion of her budget.

1. Supplies – The AS Director noted an increase in this line due to the 6-month figures.

2. Dues—This line has a slight increase due to the addition of more licensed staff who need to maintain their certifications.

3. Education and Training – AS Director Mitchell stated that she reduced this line as a part of the Commissioners’ request to reduce the overall budget.

**Commissioners’ Office – CA Libby**

Commissioners’ Office

CA Libby stated that she made reductions to many lines as a result of the Commissioners request to reduce the budget by 1.5%

1. Travel Expense – Comm – CA Libby noted a slight increase in this line.

2. Telephone—CA Libby explained that she budgeted for the current fiscal year's increase; therefore, this upcoming budget does not show the increase that the other departments will show.

3. New Equipment—CA Libby stated that one of her staff members requested a new desk.

**Treasurer – CA Libby**

CA Libby noted no changes in the Treasurer’s budget.

**Information Technology – CA Libby**

New Position – CA Libby stated that they have requested a new IT Director position to start in January. She explained that many budgetary issues contributed to the over-expenditure of the IT budget this fiscal year, and from the County’s perspective, it will be very important to have its own IT Director who manages their systems and is on-site every day. The contract with SNS ends in 2025, and part of this request is to have this position assess what is truly needed. An IT Director could help determine whether the County should go back to its in-house IT department or look at a hybrid model. This position will help them be in a much better position to determine the County’s IT needs.

Allocated Services to the Nursing Home – CA Libby stated that this line was initiated in the early 2000s. There is no basis or justification as to what this allocation is for or based on. Therefore, they have decided to do away with it. She explained this is a wash item between the IT and Nursing Home budgets.

CA Libby answered questions from the Committee regarding the IT Director position.

Software – CA Libby noted that the most expensive software in this line is for the Sheriff’s Department at \$240,000. She explained that this line does not include any software at the Nursing Home but includes everything else on the campus. CA Libby went on to explain that the reason for the increase is due to very poor communication from their managed service provider regarding what they have and need on the campus. She was not told everything that was needed when she developed last year’s budget. They have a new project manager with whom they worked very hard to ensure this

budget includes everything they need, and she is hopeful this budget will be much more in line with what they need.

### **Human Services – CA Libby**

CA Libby stated that this is the County's share of the county cap for Medicaid services. Last year, the cap was frozen for the biennium, so this upcoming year is the same as the current fiscal year. She noted that the cap was over-budgeted in this current fiscal year, and in FY25, the budget is \$8,023,879.00.

### **Conservation District – CA Libby**

The County pays the salary of the Administrative Assistant.

### **Wage & Benefit – CA Libby**

1. Health Reimbursement Account—CA Libby explained that the current plan has a \$1,000/\$3,000 deductible that will now be \$3,000/\$9,000. To compensate for the higher deductible, the County has increased this line to cover 50% of the deductible.
2. Retiree Health Insurance – non-nursing home retirees. After specific requirements are met, employees receive their health insurance paid for after retirement. Their premiums for July 1<sup>st</sup> went up 24.2%, there was a significant increase in their rates, HealthTrust is switching to a Medicaid Advantage plan on January 1st, and those plans are half the cost. There is not a lot of impact on the dollar amount because one increased.
3. Flexible Spending Administration—CA Libby explained that the significant increase, in addition to the County paying 50% of employees' deductible expenses, was an incentive to have employees switch to the lower plan. The County offered \$500 FSA cards for those employees who switched to the lower-cost plan.
4. Earned Time Buy Back—CA Libby stated that employees are able to buy back 40 hours of earned time twice a year, provided they meet certain

criteria. The decrease in this line is based on their first full year of having two (2) buybacks and seeing how many employees participated.

5. Employee Benefit Payout—CA Libby noted that many long-term employees are retiring, and they are retiring with high balances in their earned time accounts. She explained that the County pays out 100% of employees' earned time and a percentage of extended sick leave. The County is seeing more long-term employees retire, and she anticipates that continuing.

### **Tax Anticipation Note – CA Libby**

CA Libby stated that she anticipates borrowing money this year and has included \$7,500 in TAN interest. She noted that she feels the County will be through October before they have to borrow money. She explained that they had to tie up \$4 million on the letter of credit for the broadband project but noted that it could be reduced based on project completion. She added that last year, the County received a \$4.5 million ProShare payment, and this year, they are receiving \$700,000, and those two (2) items will contribute to the County having to borrow money.

### **Contingency – CA Libby**

1. Outside Counsel – CA Libby reported that they have far exceeded the budget this year. They have a significant Supreme Court case pending over a right-to-know lawsuit, and they have a couple of more significant lawsuits that include the Sheriff's suit against the Commissioners and some issues they have dealt with, with the Register of Deeds that have both cost \$20,000. The Sheriff's lawsuit was dismissed by Belknap County Superior Court, and there was a motion to reconsider, which was denied. The Sheriff has thirty (30) days, which ends June 20<sup>th</sup>, to file a Supreme Court appeal or remand it back to Belknap. CA Libby also noted that the County is paying an attorney to help with Teamsters union negotiations.

2. County Government Promo—CA Libby explained that the decrease in this line is due to the removal of the Employee Recognition Dinner. She stated that the money left in this line will cover service pins and jackets for employees who reach milestones in their years of service.



## **Transfer to Dispatch Capital Reserve**

CA Libby stated that 5% of the Dispatch fees are contributed to this reserve.

## **Surplus/Fund Balance Discussion**

CA Libby explained that fund balance is the accumulation of revenues minus expenditures for each fund maintained by a local government. She stated that no rule or law in New Hampshire governs the level of fund balance for counties, but she noted that the New Hampshire Department of Revenue recommends that municipalities maintain a fund balance that represents between 5 – 10% of their total annual appropriations. The Government Finance Officers' Association recommends as a best practice that "general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. She stated that the County has set a policy to maintain an unassigned fund balance between 8% and 16% of its annual budgeted appropriations, representing one to two months of operations. For FY '25, this would be between \$4,497,764 and \$8,992,328. CA Libby stated that the County is looking at an unassigned fund balance of \$2,813,102.50 which equals 5% and less than one month of general fund operating expenses. One month is \$4,683,504, leaving a difference of \$1,870,401.50. She further explained that if they were to maintain an 8% unassigned fund balance, that would be \$4,497,764. This would only allow for the use of \$3,054,632 in surplus to reduce taxes, resulting in a 9.43% tax increase to the proposed budget.

The Executive Committee further discussed the surplus and CA Libby answered various questions. CA Libby stated that she wanted the Executive Committee to have this information prior to their deliberations on Monday.

11:44 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE BUDGET MEETING  
Administration Building  
North Haverhill, NH 03774  
June 17<sup>th</sup>, 2024

PRESENT: Reps. Sykes, Baldwin, Bolton, Stringham, Murphy, Morse, Simon, County Administrator Libby, Assistant County Administrator Burbank, Administrative Assistant Norcross, Commissioner Piper, Commissioner Ahern, Commissioner McLeod

OTHERS PRESENT: Sheriff Stiegler, Register Monahan, Nick De Mayo

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

Rep. Sykes asked if everyone had a chance to read the minutes from the May 20<sup>th</sup>, June 7<sup>th</sup>, and June 10<sup>th</sup> meetings.

**MOTION:** Rep. Morse moved to approve the minutes from the May 20<sup>th</sup>, June 7<sup>th</sup> and June 10<sup>th</sup> meetings. Rep. Stringham seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes”; Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Simon, “yes;” Rep. Stringham, “yes”; Rep. Sykes, “yes.” The vote was seven (7) in favor and none in opposition, so the motion passed.

ARPA Request – CA Libby stated that this request is for Phase 1 of the architect and engineering costs for the new Courthouse. She noted that most of the Executive Committee was a part of the tour of the Courthouse last week and they have all received the EH Danson report from 2021 as well as the summary from Supt. Oakes of the primary concerns he has identified. CA Libby explained that the Commissioners have appointed a building committee and they would like to move forward with a design for a new building. The ARPA request would cover the design costs, and it would then need to go to a full Delegation meeting for a bond vote. CA Libby added that a bond vote would likely be held after January with a new delegation. Rep. Stringham stated that during the tour of the Courthouse, they observed that a lot of infrastructure in the building is significantly aged. The question is

whether to spend money on a new courthouse or the same money if not more, to rehab the current facility with more aggravation. The amount of money being discussed for this exercise seems reasonable. Rep. Murphy stated that from the tour, he learned that rehab that building would be throwing good money after bad. It was built poorly, and he learned how badly the current Courthouse would be renovated.

Rep. Sykes asked who was on the Courthouse Building Committee. Commissioner Piper stated that the Committee is made up of CA Libby, Supt. Oakes, and Commissioner Ahern. Rep. Sykes asked why there was not a member of the Delegation on the committee as they are the ones who will have the final vote and explained that having someone on the committee would help them better understand the process and request. CA Libby stated that public meetings can be attended, but the Commissioners would have to appoint someone for that committee. Sheriff Stiegler stated that he is perplexed as to why the Sheriff is not on this committee, as that person is involved in the day-to-day operations of the Courthouse. Register Monahan added that she also submitted a formal written request to be on the committee, which was not allowed. She asked who would decide on whether the Register of Deeds would or would not move into the courthouse. Commissioner Piper stated that she was initially on the committee but could not attend the meetings. therefore, Commissioner Ahern is now on the Committee, and she explained that each department will have a session with the committee to discuss their needs. CA Libby explained that the advice they received from an architect on how to put the process together said to have a committee of 3-5 members. She stated that they thought a small committee would work with each of the departments to address their needs. The Commissioners and Register of Deeds would decide whether or not to move that department into the Courthouse, and the Sheriff would be involved in the security of the building. She explained that when the DoC building committee was established, the Superintendent was on the Committee because it was one (1) department with one (1) Superintendent. The courthouse has multiple departments, and the committee will work with all of them to address their needs. Rep. Sykes stated that this is a multipurpose building and he would be disinclined to expand the Committee in that direction. CA Libby noted that the meetings are currently on hold pending this ARPA request and getting an architect on board. Rep. Morse stated that expanding committees can get messy quickly. Once there is a

schedule established, the Executive Committee could have someone attend the meeting and have them report back to the full Committee. Rep. Sykes stated that he would be more comfortable if they had an assigned person to attend the meetings and added that it would be helpful if the meeting schedule for the Courthouse Building Committee were sent to the Delegation so they are aware.

Rep. Sykes stated that he was initially skeptical that building is cheaper than renovating, but after touring the building, he understands the need for a new building and feels they need to move forward with the process.

**MOTION:** Rep. Morse moved to authorize \$761,130 in ARPA funding for the architecture and engineering fees for Phase I of the Grafton County Courthouse project. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes”; Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Simon, “yes;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” The vote was seven (7) in favor and none in opposition, so the motion passed.

## **Budget Discussion**

### *A. Revenue*

Rep. Stringham stated that many changes were made after learning of the Proshare payment. He thought the changes made from the Commissioners' budget to their discussion were all positive. He suggested that the Executive Committee support the modifications that were made and include them in the Executive Committee budget.

Surplus to Reduce Taxes –Rep. Stringham stated that testimony he heard was that having the fund balance at 5%, while lower than what has been in the last few years, is adequate to get the County through the following year. He is comfortable supporting the 5% fund balance. Rep. Simon stated that he had expressed concerns last year about using as much of the fund balance as they did, and some of those issues have manifested. He stated that, in his opinion, because they are still using a substantial amount to reduce the amount to be raised by taxes, they will not have that next year and will see a

significant tax increase. Rep. Sykes stated that the purpose of the undesignated fund balance, in his opinion, is to have funds there in the event something happens. He thinks that if they can keep it at 5%, they will be lucky given everything that has happened. Rep. Morse stated that there is value in Rep. Simon's position and asked where he would like to see it go. Rep. Simon stated that he is trying to balance both sides. She explained that when they increase spending, they are increasing the burden on the taxpayers. He is recommending that they take careful consideration of expenses they might increase, but by dropping the undesignated fund balance down to 5% at this point, if something happens, they will have to continue to borrow more money. They may have the victory today of a lower tax increase, but they are driving closer to the cliff. He would like to stay at the 8%, be transparent about what they have done, and because of the decisions that needed to be made, they needed to increase taxes. Rep. Simon asked if there is a plan in the future to go back to 8% or if they are going to keep using the fund balance until there is none, and they then have to hit the taxpayers with a very large increase.

CA Libby stated that she cannot predict what will happen with ProShare next year, as it is based on their FY2024 audit. She would say what happened this year was a one-time thing and they removed the issue that caused it. She would predict that they would return to the \$2 million range for ProShare payments that they have received in the past. She explained that they are budgeting very tight and the ProShare payment will not grow. She would like to grow the fund balance to the 8% but that depends on their performance. She is much more comfortable with being at 8%, but she understands what that means for taxpayers. Rep. Murphy stated that the ProShare was an unanticipated black swan event.

CA Libby stated that they would be looking at a 9.43% tax increase if they were to leave the surplus at 8% or a 3.07% tax increase if they were to leave the surplus at 5%. She suggested that the Executive Committee go through the expense portion of the budget before they decide on the fund balance.

### *B. Expenses*

CA Libby noted that any departments with elected officials have new salary figures that are not listed in the budget books and need to be adjusted.

## Register of Deeds

Rep. Morse stated that this is where Register Monahan requested to decrease her legal line to put her office supply line back to the original level of funding. Register Monahan was present at the meeting and stated that she would request to zero out the legal fees lines and bring the office supply line to \$11,000. Rep. Sykes asked if Register Monahan does not anticipate incurring any legal fees. Register Monahan explained that she has spoken with other Registers, and their legal lines are paid for out of the Commissioners' budget. CA Libby added that the Commissioners' Office covers the legal lines for all other departments. The Register of Deeds is the only department with a legal line and the line has not been used. The Executive Committee agreed to remove the \$5,000 from the legal line.

**MOTION:** Rep. Stringham moved to zero the legal line and increase the office supply line by \$5,000 to \$11,000. Rep. Simon seconded the motion.

Discission: Rep. Simon noted the overall decrease in the Register of Deeds budget.

Rep. Baldwin called the roll: Rep. Baldwin "yes", Rep. Bolton "yes", Rep. Morse "yes", Rep. Murphy "yes", Rep. Simon "yes", Rep. Stringham "yes", Rep. Sykes "yes". With seven (7) votes in favor and none in opposition, the motion passed.

## Information Technology

Rep. Simon stated that he thinks it would be in the County's best interest to pursue the IT Director because he feels they might be able to offset the support cost with SNS. Rep. Stringham stated that he would suggest positions such as the IT Director and Kronos software could be somehow partially allocated to the Nursing Home and they could get Medicaid payments back in the future. He suggested possibly allocating by employees per department. He would like to encourage the county to do things that way.

## Maintenance

Rep. Stringham suggested reducing the electric line items based on current expenses at nine (9) months and increasing it slightly from the nine (9) month mark. He noted that they could reduce the budget by roughly \$77,000 by doing that. CA Libby stated that she would like to ask Supt. Oakes about the rate projection. The Committee discussed this further and we in agreement not to make reductions to the electric lines.

### Grafton Regional Development Corporation

Rep. Simon stated that he would like to know whether the County's investment is successful going forward.

### Department of Corrections

Rep. Stringham believes despite the fantastic facility the County has, there is an opportunity to save millions of dollars in the budget by reaching an agreement with another facility and closing the Department of Corrections. He stated that he continues to support looking at these options, as having a facility is a significant cost. He stated that there is an opportunity to serve the taxpayers by looking at these options. Rep. Sykes asked Commissioner Piper if this has ever been discussed at the NHAC level. Commissioner Piper stated that Grafton County has reached out to Coos County regarding regionalizing, but they are not interested. She noted that there also has been some discussion among counties in the state about regionalization. Rep. Stringham stated that Vermont is sending prisoners to Mississippi, and when they went to make contracts, he thought it would be an opportunity for Grafton County to take federal inmates, but the State of Vermont put out requirements for the inmates that were not feasible for Grafton County. Commissioner Piper stated that accepting a contract from Vermont would be costly for the taxpayers due to the changes that would need to be made in order to accommodate the federal inmates.

### Farm

Rep. Simon stated that he has been saying the same thing for many years. The budgeted shortfall of the farm is around \$300,000. He is not opposed to farming in Grafton County but is concerned about the farm being around for

nostalgia. Grafton County is the last farm standing, and the rest of the counties have thought the same thing he does. Commissioner Ahern stated that the farm could bring in more revenue, but the farm manager's hands were tied based on help from the Department of Corrections. During Covid, Sysco told the facility that there was a chance they might not be able to deliver the food orders. He stated that the County is not making the best use of the farm operation to bring in more money. Rep. Simon stated that with all due respect to Commissioner Ahern, he has heard this for four (4) years and the complex is not able to do any of those things. This farm is the only farm that he knows that can lose \$300,000 a year and continue to operate. He is happy to support farming in the budget, but he would prefer to support farms all over the County so farming can be felt countywide. He feels that nostalgia plays too strong of a role as to why the County continues the farm.

Rep. Stringham suggested reducing the part-time employee help by \$30,000, noting that the Farm budget is running at half of the budgeted amount.

**MOTION:** Rep. Stringham moved to reduce the Farmers' Salary line by \$30,000. Rep. Simon seconded the motion.

Discussion: Rep. Bolton asked if that would impact the operation. CA Libby stated that they have not used the part-time hours this fiscal year. She suspects that with the custom cropping now in place, the farm would not need the total amount budgeted for part-time help. Rep. Sykes stated that he is concerned about reducing the part-time help and the Interim Farm Manager taking on more himself. Rep. Sykes stated that he is not inclined to support this motion. Commissioner Piper stated that she wanted to reassure everyone at the table that the status of the farm has been an ongoing conversation, and action has been taken. There is a lot of moving parts to it. They have a dairy farmer as the manager, and that has prevented them from moving into vegetables because their expertise is in dairy farming. Commissioner Piper explained that they have tried to switch the farm's focus based on professionals' recommendations. The farm has reduced the dairy herd to expand on vegetables but noted that it is not the skill set of the current and prior managers. The farm is chronically short-handed because they rely on inmates for help. The County has been told they need



someone who is not a working Farm Manager and can oversee the overall farm operation. She wants to reassure everyone that the Commissioners are discussing this and she agrees with what Rep. Simon says. Rep. McLeod stated that she agrees with Rep. Simon as well. She feels nostalgia plays a role and she feels they should keep enough of the farm for UNH Extension but they need to hear from local framers as to what they think is most helpful. She stated that she thinks there are better purposes for the farm. Rep. Sykes stated that he has always supported the concept that you get what you pay for. If they need to change the culture and the way the farm is looked at, it will only happen if they are willing to spend the money necessary to get the right people in there.

The Committee voted on the motion. Rep. Baldwin called the roll: Rep. Baldwin “no,” Rep. Bolton “no,” Rep. Morse “no,” Rep. Murphy “no,” Rep. Simon “yes,” Rep. Stringham “yes,” Rep. Sykes “no.” With two (2) votes in favor and five (5) in opposition, the motion failed.

Rep. Simon asked how long the farm is going to be allowed to fail before they say they are not going to pull it back up.

### Social Services

Rep. Stringham stated that they have made good strides in Social Service funding over the years. He has comments and requested changes. He stated that the County had four (4) new agency requests, two (2) of which he feels strongly that they meet the County’s mission. Rep. Stringham stated that he created a spreadsheet that met the same funding levels as proposed by the Commissioners, but he included the request for Tri-County Cap for energy assistance and Twin Pines. In order to fund all of the new requests, he proportionally funded the original requests from agencies.

**MOTION:** Rep. Stringham moved to approve the Social Services at the Commissioners recommended levels, with his recommended changes.

Rep. Stringham withdrew his motion.

Commissioner Piper asked that the Executive Committee stay with their two (2) categories. She explained that they have worked very hard the last few years to narrow down the social service funding to the County's two (2) primary goals of reducing recidivism and keeping the elderly in their homes and if they change that now, they are opening this up to many more agencies. Rep. Stringham stated that for him to make a motion, he would look for input on Twin Pines and accept that the energy assistance program through Tri-County Cap does not meet the funding requirements. Rep. Sykes wanted to note that he is no longer on Tri-County Cap's Board of Directors so when they discuss that agency, he will no longer recuse himself. Regarding Twin Pines, the requested money has always been allocated to support their operation in downtown Lebanon. Commissioner McLeod stated that she appreciates Rep. Stringham's work in finding a way to fund all of the agencies without decreasing the amount of any agency by too much. She also noted that the delegation's input is very important. The Committee further discussed the social service funding.

**MOTION:** Rep. Stringham moved to fund each of the 33 agencies for a total of \$539,655.00. The exact number from each line item is adjusted to remove Tri County-Cap Energy Assistance and allocate that funding proportionally to the rest of the agencies. Rep. Baldwin seconded the motion.

Discussion: Rep. Simon stated that he would not support the motion for Commissioner Piper's argument and explained that by extending the funding to more agencies, they are putting most of the agencies in a bad position to make a few in a slightly better position. Rep. Bolton stated that he wanted to note that he does not gain any personal gain through his affiliation with Transport Central.

Rep. Baldwin called the roll. Rep. Baldwin, "yes;" Rep. Bolton, "yes;" Rep. Morse, "yes;" Rep. Murphy, "yes;" Rep. Simon, "no;" Rep. Stringham, "yes;" Rep. Sykes, "yes." With the vote being six (6) in favor and one (1) in opposition, the motion passed.

CA Libby stated that if the Executive Committee wants to maintain the 5% fund balance, they are at a 3.07% increase in the amount to be raised by taxes or \$27,331,164.00 with the bottom line of the budget at \$56,222,05.00.

**MOTION:** Rep. Baldwin moved to finalize the operating budget as proposed by the Executive Committee. Rep. Murphy seconded the motion. Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Simon, “no;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” With the vote being six (6) in favor and one (1) in opposition, the motion passed.

### Register of Deeds Surcharge

Rep. Sykes stated that the Committee received a supplemental request from Register Monahan for \$13,000 to purchase new equipment one (1) year ahead of schedule.

**MOTION:** Rep. Simon moved to approve the \$13,000 supplemental surcharge request. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin said “yes;” Rep. Bolton said “yes;” Rep. Morse said “yes;” Rep. Murphy said “yes;” Rep. Simon said “yes;” Rep. Stringham said “yes;” Rep. Sykes said “yes.” The vote was seven (7) in favor and none in opposition, so the motion passed.

**MOTION:** Rep. Morse moved to approve \$22,324.00 in Register of Deeds Surcharge account expenses. Rep. Stringham seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Simon, “yes;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” The vote was seven (7) in favor and none in opposition, so the motion passed.

### *C. Capital Reserves*

#### Nursing Home Capital Reserve

**MOTION:** Rep. Stringham moved to approve \$206,564.00 in the Nursing Home Capital Reserve. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes”; Rep. Bolton, “yes,” Rep. Morse, “yes,” Rep. Murphy, “yes,” Rep. Simon, “yes,” Rep. Stringham, “yes”; Rep. Sykes, “yes.” The vote was seven (7) in favor and none in opposition, so the motion passed.

### Dispatch Capital Reserve

**MOTION:** Rep. Morse moved to approve the Dispatch Capital Reserve budget of \$29,000. Rep. Murphy seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes”; Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Murphy, “yes;” Rep. Simon, “yes;” Rep. Stringham, “yes”; Rep. Sykes, “yes.” The vote was seven (7) in favor and none in opposition, so the motion passed.

Rep. Simon stated that he would not be running for re-election. He thanked everyone at the County level for their work and stated that it has been an honor to be a part of the Executive Committee. Rep. Murphy said he will also not be running for office again. He has enjoyed the County work that he has done, and he appreciates everyone’s efforts. Rep. Morse stated that she will not be running as well, but she has enjoyed the County work. Rep. Sykes stated that when he talks with constituents, he talks about how vital county government is. He recognizes it is a small portion of the tax bill, but he has a large impact, and the County does very important work. Rep. Sykes thanked all those on the Executive Committee, the Commissioners, and County staff members for their hard work. Rep. Murphy also recognized the Sheriff for all of his hard work, noting that he is not running for re-election.

Comments from the public – Nick De Mayo thanked the Executive Committee for their time on behalf of the taxpayers. He asked if it was possible to get a tour of the Department of Corrections, Courthouse, Nursing Home, and Farm. CA Libby stated that she would get contact information so he could reach out to those departments. N. De Mayo asked regarding the farm why it is impossible to give some upper-class students college credits to work on the farm and train inmates. He asked what compensation the inmates receive. Sheriff Stiegler was present and stated that the judge and

Supt. Lethbridge would be the one to determine that and suggested that he ask those questions of the DoC staff.

11:48 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

## GRAFTON COUNTY DELEGATION MEETING

Department of Corrections  
North Haverhill, NH 03774  
October 12, 2023

PRESENT: see attached sign in sheet

Rep. Sykes called the meeting to order at 10:41 am and began with the Pledge of Allegiance led by Rep. Berezchny.

**MOTION:** Rep. Morse moved to authorize the acceptance of the NTIA grant and further the Supplemental Appropriation of up to \$5,129,572, to be funded through fund balance, for the purposes of the County match required by the grant. Rep. Stavis seconded the motion

Discussion:

Rep. Sellers stated that several towns already have high-speed internet and taking this money out of the fund balance is taking money that belongs to all the towns. The County is asking towns who paid already for internet, to pay again. He hopes the County can make money on this without having to hire any employees.

Rep. Almy stated that this is a very valuable project for the parts of the County that need it. She asked about the surplus total. CA Libby reported that the overall fund balance at the end of FY23 was \$19.1 million. She explained that the overall fund balance is broken down into different pieces. What they are discussing is the undesignated fund balance, which, at the end of FY23 was just over \$10 million. Rep. Almy stated that in this case, there is \$5 million being spent out of the undesignated fund balance and it is going out over the course of a couple of years. She asked what this does regarding any problem that they could foresee in the future. CA Libby explained that the County has built the fund balance over the last five (5) years and hopes to continue that trend, which would replenish funds spent. Rep. Sykes added that the point of an undesignated fund balance is to have funds for unexpected or important events.

Rep. Sullivan explained that this is how it has always worked with all major infrastructure projects. There are reasons why certain areas do not get built out. He stated that if they want people in the rural parts of the County to have access to other parts of the county, they need to acknowledge that it is going to have to come from subsidies. The initial buildout of infrastructure projects the government's responsibilities. Rep. Sykes stated that they need to make sure areas of the County do not get left behind.

Rep. Murphy noted that as the Executive Committee was going through the budget, his understanding was the County was able to keep the tax rate level while still maintaining a healthy fund balance. He asked, with this drawdown, if this keeps the County within its target. CA Libby stated that it does. After this appropriation, the fund balance percentage would be at 9.33%.

Rep. Fracht stated that this is a public utility; it is open to everyone if they choose to use it. In response to Rep. Sellers' comment regarding making money, if the County were to make money that is fine but that should not be the goal, County Government should be providing this infrastructure, and he stated that this seems like a great way to do it without hitting the taxpayers with a large cost. Rep. Massimilla stated that if the opportunity is there, since it may not be offered again, the County should take advantage of it.

Rep. Sellers added that he does not want the constituents to think the County is going to build the middle mile, and that means they will have internet to their homes right away. It may still be years until communities are built out with the last mile. Rep. Sykes stated that an important thing to remember is that without the middle mile, that final mile could take years to build out. Rep. Morse added that Canaan has been working on building out broadband and originally the build-out looked like 10-15 years, and with this middle mile project, their final mile build-out looks around a year out. This is allowing the towns to move forward with something that is realistic and is a really important step to having a future that supports granite stater. Rep. Stavis noted that if Grafton County wanted to build

this middle mile themselves, it would cost \$17 million. She stated that the County could do it for a fraction of the cost and asked why we would not, as it is an opportunity to bring a public service to their communities. Rep. Hakken-Phillips stated that the federal money the County will be applying for is tax money that they have sent to the federal government that they are now receiving back. This is a long-term investment for the future, and she supports this project. Rep. Brown stated that part of this goes to Merrimack County. Rep. Sykes explained that this section is where the infrastructure was and enabled Ex2 Technologies to get from point A to point B.

**MOTION:** Rep. Hakken-Phillips moved to move the question. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Hakken-Phillips “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Rochefort “yes”, Rep. Sellers “no”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and one (1) in opposition the motion passes.

Rep. Morse repeated the original motion to authorize the acceptance of the NTIA grant and further the Supplemental Appropriation of up to \$5,129,572, to be funded through fund balance, for the purposes of the County match required by the grant.

Rep. Baldwin called the roll. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Hakken-Phillips “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty (20) in favor and none in opposition the motion passes.



**MOTION:** Rep. Stringham moved to adjourn. Rep. Cormen seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Berezchny “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Hakken-Phillips “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Nordgren “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty (20) in favor and none in opposition the motion passes.

11:05 AM with no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY SUPPLEMENTAL APPROPRIATION PUBLIC HEARING

Department of Corrections  
North Haverhill, NH 03774  
October 12, 2023

PRESENT: see the attached sign-in sheet

9:05 AM Rep. Sykes opened the public hearing on the Supplemental Appropriation needed for the NTIA Broadband Grant.

Jake Loghry and Kyle Hilderbrand from EX2 Technologies presented the attached handout on the Open Access Middle-Mile Fiber Optic Network as proposed and approved for the NTIA Grant.

Rep. Berezchny asked if hooking up each town to the network was included in the grant and what the towns needed to do to access the network. J. Loghry explained that what is included in this grant is to build into the town halls for each town on the list and have connectivity to provide service into those town halls. This will initially be used to service public infrastructure, but if a service provider is interested in providing high-speed internet to that community, they could use that point as a place to tie into the network. He noted that this is the goal of this project, to make it easy for the service providers to build out to the communities.

The Delegation members asked many questions regarding the ongoing costs to the towns once this network is built out. J. Loghry explained that each town can be addressed differently. It will be up to the service provider that wants to provide the service to that community and the agreement that the town makes with that provider. There is maintenance that will come along with these network switches that are in the town hall. J. Loghry noted that these network switches are very small systems.

J. Loghry explained that there is also BEAD Funding, which is the next layer of federal grants that will be coming out. These funds are only for final-mile projects for rural and underserved communities. A private entity can apply for these grants to help build out broadband to the towns, and there are millions of dollars available through that funding. K. Hilderbrand added that

the final mile designs are complete for each town. The towns have access to these designs that they can then leverage to attract providers, as the barrier for the middle mile entry and the barrier for having to pay for a last mile design will be taken care of. E. Morris, Broadband Committee Member, and Enfield Town Manager added that they need a middle mile and last mile network. Building this middle mile network helps set up for the last mile expansion. The Broadband Committee has communicated with internet service providers interested in partnering to build out the last mile. He also noted the possibility of leasing fibers to connect the broken loops or trading fibers to make this a more robust network for Grafton County. Broadband Committee member Tim Egan also added that he has been in communication with internet service providers who are interested in being a part of the last mile projects within Grafton County. These vendors are interested in this project because it will make their job easier and faster. This will also allow these companies to make the BEAD money they have received go further in building out the last mile to the communities.

Many questions were also asked about the changes made to the original proposed project and the fact that this project is no longer a complete loop throughout the County. J. Loghry explained that all the black lines on the attached map that are labeled not included were included in the original project, but because they had some level of previous federal funding, they had to be removed from this project. He explained that EX2 has not confirmed if those lines have been built. The plan is to figure out how to complete those connections to offer services to the rest of the communities that were not on the original list. K. Hilderbrand added that he had a conversation with Fiber Light, who was able to confirm fiber capacity in some of those locations, and they have an interest in trying to figure out how to partner with the County to connect these communities.

Members of the Broadband Committee and EX2 answered questions from the Delegation and members of the public regarding redundancy with other existing network lines and projects that are already in the works from other providers. Questions were asked if they are asking taxpayers to fund duplication of infrastructure. J. Loghry explained that they do not know what every other private company that operates throughout the County has. He stated that the way it normally works is that when a company places a pole, they have a joint-use agreement, and other people are allowed to place

infrastructure on those poles. When EX2 builds on a pole, they are going next to another entity that has cable on that line, but they do not know what is in that cable. They are unaware of what is available, how many strands it is, if that company is trying to sell those lines, or if it is for private use. He explained that just because there is a cable already there does not mean it is accessible to the County. J. Loghry also added that the strand count the County is looking to build out is much larger than other cables they are laying next to to allow for expansion in the future, and, likely, those smaller lines on the poles are already utilized.

Rep. Stringham stated there would be a charge to connect to the middle mile network. He asked who regulates those costs, who receives the money, who sets the rates, and if this will need to be added to a town or County budget. K. Hilderbrand explained that regarding educating the entities interested in using this, EX2 will help make recommendations to the County as to what those rates need to be. They will then provide a sample agreement that the County can utilize to facilitate that transaction. Once that agreement is in place, EX2 will help with the day-to-day administrative tasks. As far as the money, the County would be receiving that money, and that would help offset any future maintenance costs.

E. Morris explained that the Broadband Committee uses the Town of Bristol's model for this project. With the Town of Bristol's partnership with Hub 66 and UNH, there is a cost to the town for the internet, but they were able to negotiate a cost well below market value.

Members from EX2 and the Broadband Committee answered questions regarding the ongoing line maintenance and, for example, who is responsible for repairing lines if a tree falls on them. K. Hilderbrand stated that these fibers are on existing poles with reputable power providers. Those poles will go back up, and if there are specific things that need to happen to hook the cable back up, that will need to happen, but there are many models that can get that done. E. Morris explained that in Bristol, which is the model the County is following, they created an agreement that Hub 66 would continue to develop the infrastructure but would also maintain the infrastructure that the Town of Bristol built. E. Morris explained that the Broadband Committee is looking to do the same in partnering with companies and having them be responsible for maintaining the middle mile. In the end run of the Town of Bristol model, there is a transfer of ownership, after so many

years, to Hub 66. The Broadband Committee will continue to investigate this model to ensure that the County is not responsible for the maintenance of these lines.

Members from EX2 and the Broadband Committee answered further questions from the Delegation and members of the public.

10:21 AM Rep. Sykes closed the public hearing.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY DELEGATION MEETING – SET ELECTED OFFICIALS SALARIES  
 Administration Building  
 North Haverhill, NH 03774  
 May 20, 2024

PRESENT: see attached sign in sheet

Rep. Sykes called the meeting to order at 9:09 AM and began with the Pledge of Allegiance.

Rep. Baldwin called the roll. A quorum was declared with eighteen (18) Representatives physically present and two (2) present via Teams.

Rep. Sykes explained that the Executive Committee has recommended 3% increases per year for the elected official positions. This matches the salary increases for county employees. They felt it was important not to give a higher increase than what the employees who are here every day get as well. He noted that the Executive Committee is recommending that the Chairman of the Commissioners, who has more responsibilities, always receive \$1,000 more than the other two (2) Commissioners positions. The last recommendation is frontloading the increase in the salary of the Sheriff by giving 6% upfront in the first year with no increase in the 2<sup>nd</sup> year. He noted that the Sheriff has said he is not intending to run again, and they would like to increase this more on the front end to help attract candidates to run for office. Rep. Sykes noted that compared to the other counties, Grafton County is in the middle with regard to the elected official’s salaries. The following are the salaries recommended by the Executive Committee for 2025/2026:

Elected Position	2023	2024	2025	2026	2025	2026
	Salary	Salary	Proposed Salary	Proposed Salary	Increase	Increase
Commissioner, Chair	\$12,693.95	\$ 12,693.95	\$ 13,500.00	\$ 13,875.00	6.35%	2.78%
Commissioner, Vice	\$12,136.25	\$ 12,136.25	\$ 12,500.00	\$ 12,875.00	3.00%	3.00%
Commissioner, Clerk	\$12,136.25	\$ 12,136.25	\$ 12,500.00	\$ 12,875.00	3.00%	3.00%
Treasurer	\$ 7,228.10	\$ 7,228.10	\$ 7,445.00	\$ 7,668.00	3.00%	3.00%
Attorney	\$94,600.11	\$ 104,060.12	\$ 107,182.00	\$ 110,397.00	3.00%	3.00%
Sheriff	\$71,122.60	\$ 78,234.86	\$ 82,929.00	\$ 82,929.00	6.00%	0.00%
Register of Deeds	\$66,168.52	\$ 72,785.37	\$ 74,969.00	\$ 77,218.00	3.00%	3.00%

**MOTION:** Rep. Fellows moved to approve the elected salaries as recommended by the Executive Committee on April 22<sup>nd</sup>. Rep. Fracht seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”, Rep. Fracht “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Lovett “yes”, Rep. “Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With a vote of twenty (20) in favor and none in opposition, the motion passes.

Rep. Sykes thanked those who attended today and reiterated that it is their statutory and legal responsibility to set these salaries before the filing period.

CA Libby noted that the full Delegation vote on the FY25 Budget is on June 24<sup>th</sup>. Rep. Almy added that there will not be time for a second try to vote on the budget, so there needs to be a physical quorum.

9:20 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY DELEGATION MEETING – FY25 BUDGET  
VOTE

Administration Building  
North Haverhill, NH 03774  
June 24, 2024

PRESENT: see the attached sign-in sheet

Rep. Sykes called the meeting to order at 9:09 AM and began with the Pledge of Allegiance.

Rep. Baldwin called the roll. A quorum was declared with nineteen (19) Representatives physically present and one (1) present via Teams.

**MOTION:** Rep. Murphy moved to appropriate \$56,222,050 for fiscal year 2025 of which \$27,331,164 is to be raised by taxes. Rep. Muirhead seconded the motion.

Discussion: Rep. Murphy explained that this budget resulted from a lot of work with the Executive Committee. Last year, they took about \$5 million from the undesignated fund balance and created the middle-mile broadband project. At the time, they still had an undesignated fund balance of 16%, which was above the county's policy. This year, the County did not receive the Medicaid ProShare payment as they have in the past, and there was a \$4 million shortfall. In working with the various departments, this budget will leave the County with a 5% undesignated fund balance, resulting in a tax increase of about 3.07%. He thinks this is a fair increase in the taxes, and they have to remember that in the last three (3) years, the County has not had a tax increase. This results in a 3.07% increase over the last four (4) years. Rep. Stringham stated that he wanted to add that the reduction in the undesignated fund balance is below the target. He thinks this budget is very responsible for the taxpayers. The department heads and Commissioners did a lot of work to lower their wants.

Rep. Ladd stated that he looks at this from a cautionary perspective and noted that he first started working on the budget process in



2008. In 2011, they had a performance audit done of the County in reference to the FY12 budget. The statement was made in that audit that the adopted budget was 2.03% higher than the adopted FY2011 budget and 16.34% higher than the actual FY2011 expended dollars. The County also planned on using \$3 million in surplus to help reduce taxes. Rep. Ladd stated that this is an ongoing situation, and he has been asked when enough is enough in terms of dollars spent to run county government. He stated that Haverhill is not a town with high household incomes. There is a significant difference between the northern and southern parts of the County. The proposed FY2025 budget is \$56.3 million. The actual approved budget in FY2024 was \$53.8 million, and therefore, we are increasing what we approved in FY24 by \$2.5 million or a 4.77% increase, and that is not acceptable to his community. Rep. Ladd stated that he proposes being cautious about how they spend their funds. He recommends that the FY25 budget be \$54.8 million in expenses or a 2% increase over FY24. The amount is \$54,844,822.00. He recommends cutting it back, recognizing that the needs are legit, but asked if this is the time to be expanding government as families cannot afford it.

Rep. Simon stated that he has been on the Executive Committee for a few years, and last year, he warned about what could happen if they use the undesignated fund balance as they had, and those concerns happened. He cannot vote for this motion. The County may only need to borrow money for two (2) months, but at \$5 million in total, this will cost the County \$31,000 in interest. If anything goes wrong next year and this balance dips anymore, expenses will continue to rise, and the tax rate will manifest itself. The budget makes it less likely to see a revenue surplus, and his concern is that they will continue to run themselves in a deficit. From his perspective, running a balanced budget means they should be able to cash flow from the beginning to the end of the year without having to borrow money at the taxpayer's expense. Rep. Simon stated that he stated that they should be honest with the taxpayers about what they have spent and not push this onto a future Delegation. He stated that the County has spent money and needs transparency. They have set an 8% minimum for fund

balance. They are recommending bringing it down to 5%, and to him, that is hiding money from their constituents, and they are not being transparent about what they are doing, so he will not be able to support the budget.

Rep. Morse stated that having worked on the budget this year and last year, Rep. Simon wanted to raise taxes last year and this year to 6% increase to keep more money in the fund balance. She thinks it is important that they do not focus on this as increasing county government. Costs have increased everywhere, and they must accommodate them; everyone is struggling. She thinks it is irresponsible to say the County has not been responsible for the budget as things have come up unexpectedly. To say they should not have funded the middle mile and have not done the things to better their constituents is irresponsible. Rep. Simon responded by stating many of those statements were not true. He explained that with regard to how he looks at increasing taxes, he looks at that differently, philosophically. As the County spends more money, without the revenue increases, they are delaying the bill coming too. It is not that their constituents are not going to have to pay for it; they will have to pay, but from his perspective, they are pretending like the constituents do not have to pay right now, but they will continue to create a deficit and to maintain what they are doing now they will have to go further into deficit, they will have debt, and he does not think it is a fiscally responsible thing to do. If anything further goes wrong, the County will dig a deeper hole, and it will be harder to get out of it.

Rep. Almy asked what they are growing in government. She stated that the main problems this year were the unanimous vote to use \$5 million in surplus to fund the broadband project and the federal government changing the formula for calculating the cost of Medicaid patients, which reduced the ProShare payment. The County has never had something like this hit them from Medicaid before.

Rep. Sykes stated that there are several new positions in the budget. He explained that one (1) is to fill a correctional officer position

that was once removed but is now needed again and another is an IT Director. He explained that Lebanon has a budget similar to the county's, spending three (3) times as much as the county on IT costs. Rep. Sykes stated that he feels that sometimes adding positions is necessary, as much as they do not want to increase the budget. Rep. Sykes stated that a 3.07% increase compared to other governmental bodies is good. He added that costs are increasing, but the County's costs are increasing as well, and it is a balancing act.

Rep. Ladd stated that in FY12, the Commissioner's approved budget was \$36.8 million. The Commissioners' approved budget for this year is \$56.3 million. That is an increase in government of \$20 million. Rep. Ladd asked what the actual costs are right now. CA Libby stated that their projected expenditures for year-end are \$51.2 million. Rep. Ladd stated that when they are looking at an approved budget of \$53.7 for the current year. He explained that if they were to look at the increase based on the increases CA Libby just gave them to what is being requested, it would be much higher than 3%. Rep. Murphy stated that the rates fifteen (15) years ago are not the same as now with regard to the budget. The department heads have sharpened their pencils and reduced their budgets due to the ProShare payment. There were positions added out of safety concerns. In defense of the budget, he feels the department heads have done the work. They have spent a lot of ARPA money, and 95% of funding was spent on one (1) time expenses. Everyone has tried to make the budget as lean as possible, recognizing they are asking for a 3% increase. Rep. Stringham added that the Nursing Home population has increased by 20% in part due to good operational management as well as the targeted increases in nursing wages. He stated that costs increase when they bring in more residents, but the County also brings in more revenue. Rep. Brown asked what the increase is. CA Libby reported that the budget is increasing by 4.56%, but the taxes are increasing by 3.07%.

**MOTION:** Rep. Sellers moved to amend the motion to accept Rep. Ladd's 2% increase over FY24 and change the FY25 budget to \$54,844,822.00. Rep. Ladd seconded the amendment.

Discussion: Rep. Sellers stated that being on the Executive Committee, there are a lot of needs, and prices have gone up. The County is only spending \$51.7 million, and there is room in the budget. He questioned whether they need 22,000 gallons of diesel fuel and said that some departments are overstaffed. Rep. Ladd stated that, looking at the amount of money proposed for the amendment, the actual cost of this amendment is another 4 million dollars. It is up to the Commissioners to determine how to reduce the budget and decide what their priorities are. Rep. Morse pointed out that anything that does not get spent goes back into the undesignated fund balance and would help to balance that. Rather than decreasing the taxes by a small margin, there is the potential to hold some back to protect that balance for next year if they do not spend the entire budgeted amount. Rep. Simon asked if they were to go with this proposal, and they reduced the proposed spending. Would that change the amount they are taking from the undesignated fund, or would that reduce taxpayer spending? CA Libby stated that if this motion passes, the delegation will need to discuss it.

Rep. Baldwin called the roll on the amendment. Rep. Almy “no”, Rep. Baldwin “no”, Rep. Bolton “no”, Rep. Brown “yes”, Rep. Corman “no”, Rep. Fellows “no”, Rep. Fracht “no”, Rep. Greeson “yes”, Rep. Hakken-Phillips “no”, Rep. Ladd “yes”, Rep. Lovett “no”, Rep. Massimilla “no”, Rep. Morse “no”, Rep. Muirhead “no”, Rep. Murphy “no”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stringham “no”, Rep. Sullivan “no”, Rep. Sykes “no”. With the vote being five (5) in favor and fifteen (15) in opposition the amendment to the motion fails.

Rep. Sellers stated that he was disappointed because the Executive Committee reduced the budget, but he feels more “fluff” could be reduced.

Rep. Baldwin called the roll on the original motion. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Bolton “yes”, Rep. Brown “no”, Rep. Corman “yes”, Rep. Fellows “yes”, Rep. Fracht “yes”, Rep. Greeson “no”, Rep. Hakken-Phillips “yes”, Rep. Ladd “no”, Rep.

Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Sellers “no”, Rep. Simon “no”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With a vote of fifteen (15) in favor and five (5) in opposition, the motion passes.

**MOTION:** Rep. Almy moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount of up to \$7,000,000. Rep. Fellows seconded the motion.

Discussion: Rep. Simon stated that this is also taxpayer money if things go a certain way. Rep. Almy stated that she believes that \$7 million is more than they have asked for in the past. CA Libby stated that they used to ask for \$8 million. She explained that in the last two (2) years, they requested \$5 million as they were in a better cash position. Rep. Sellers stated that this is only used if needed and is short-term. Rep. Almy noted that this is needed because the budget is set in July, and they will not receive tax payments until December. Rep. Ladd asked if this goes out to bid and if the County uses local banks. CA Libby stated that it does.

**MOTION:** Rep. Fracht moved to contribute \$35,000 from Dispatch Fees for fiscal year 2025 to the Dispatch Capital Reserve Account. Rep. Hakken-Phillips seconded the motion. Rep. Baldwin called the roll. Rep. Almy, “yes,” Rep. Baldwin, “yes,” Rep. Bolton, “yes.” Rep. Brown “yes”; Rep. Cormen “yes”, Rep. Fellows “yes”, Rep. Fracht “yes”, Rep. Greeson “yes”; Rep. Hakken-Phillips “yes”; Rep. Ladd “yes”; Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Sellers “no”, Rep. Simon “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being nineteen (19) in favor and one (1) opposition, the motion passed.

**MOTION:** Rep. Cormen moved to expend \$29,000 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Massimilla seconded the motion. Rep. Baldwin called

the roll. Rep. Almy “yes”, Rep. Baldwin “yes”; Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”; Rep. Fracht “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty (20) in favor and none in opposition the motion passes.

**MOTION:** Rep. Bolton moved to expend \$206,564 from the Nursing Home Capital Reserve account for equipment at the nursing home. Rep. Murphy seconded the motion.

Discussion: Rep. Sellers asked what was included in the capital reserve requests. Rep. Sykes stated that the requests include bedside cabinets, overbed tables, dining chairs, air pressure mattresses, a nurse call system, mobile-head holding cabinets, a phantom bladder, and Chromebooks.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”; Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”; Rep. Fracht “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty (20) in favor and none in opposition the motion passes.

**MOTION:** Rep. Baldwin moved to expend \$22,324 from the Register of Deeds Surcharge account for equipment. Rep. Simon seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”; Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”; Rep. Fracht “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep.

Simon “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty (20) in favor and none in opposition the motion passes.

**MOTION:** Rep. Lovett moved, pursuant to NH RSA 104:3, to increase the Sheriff’s Fees by 3.5% for FY 25. Rep. Cormen seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”; Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”; Rep. Fracht “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty (20) in favor and none in opposition the motion passes.

**MOTION:** Rep. Hakken-Phillips moved, Pursuant to NH RSA 24:14, to authorize the Grafton County Board of Commissioners to apply for, receive, and expend federal and/or state grants and/or other unanticipated funds that become available during the course of FY25, and also to accept and expend funds from any other governmental unit or private source to be used for purposes for which Grafton County may legally appropriate money, and the expenditure of such funds shall be exempt from restrictions on over-expenditures of appropriations. Rep. Bolton seconded the motion.

Discission: Rep. Ladd asked if we have obligated all ARPA funding. CA Libby stated that they have roughly \$2 million in unobligated funds. They have to be obligated by the end of 2024 and spent by the end of 2026.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”; Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”; Rep. Fracht “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep.

Murphy “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty (20) in favor and none in opposition the motion passes.

**MOTION:** Rep. Stringham moved to appropriate \$4,000 for the Grafton County Unincorporated Place of Livermore for FY 2025. The Unincorporated place of Livermore’s Budget for 2025 is adopted separately from the Grafton County Budget. This motion is to comply with the NH Department of Revenue Administration’s instructions. Rep. Almy seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”; Rep. Bolton “yes”, Rep. Brown “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”; Rep. Fracht “yes”, Rep. Greeson “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Lovett “yes”, Rep. Massimilla “yes”, Rep. Morse “yes”, Rep. Muirhead “yes”, Rep. Murphy “yes”, Rep. Sellers “yes”, Rep. Simon “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty (20) in favor and none in opposition the motion passes.

Comments from the Public: Register Monahan thanked the service of Rep. Simon, Rep. Morse, and Rep. Murphy for bringing their levelheaded judgment to the Executive Committee.

10:15 AM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Financial Statements**  
**With Schedule of Expenditures of Federal Awards**  
**June 30, 2024**  
**and**  
**Independent Auditor's Report**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit  
of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance  
Required by the Uniform Guidance**

**Schedule of Findings and Questioned Costs**

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**June 30, 2024**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	
MANAGEMENT’S DISCUSSION AND ANALYSIS	i-vii
<b>BASIC FINANCIAL STATEMENTS</b>	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
E Statement of Fiduciary Net Position – Fiduciary Funds	7
F Statement of Changes in Fiduciary Net Position – Fiduciary Funds	8
NOTES TO BASIC FINANCIAL STATEMENTS	9-32
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	33
2 Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability	34
3 Schedule of County OPEB Contributions	35
4 Schedule of Changes in the County's Total OPEB Liability and Related Ratios	36
5 Schedule of Changes in the County's Proportionate Share of the Net Pension Liability	37
6 Schedule of County Pension Contributions	38
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	39

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**June 30, 2024**

**TABLE OF CONTENTS (CONTINUED)**

	<u>Page(s)</u>
<b>FEDERAL COMPLIANCE</b>	
SCHEDULE:	
I    Schedule of Expenditures of Federal Awards	40-41
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	42
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	43-44
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	45-47
Schedule of Findings and Questioned Costs	48-49

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
County of Grafton, New Hampshire

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the 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, 2024, and the related notes to the financial statements, which collectively comprise the County of Grafton, New Hampshire's basic financial statements as listed in the table of contents.

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, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Grafton, New Hampshire and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Grafton, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Grafton, New Hampshire's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Grafton, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries,

the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Grafton, New Hampshire's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024, on our consideration of the County of Grafton, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Grafton, New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Grafton, New Hampshire's internal control over financial reporting and compliance.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
October 31, 2024

## 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, 2024.

### **Overview of the Financial Statements**

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

### ***Government-Wide Financial Statements***

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

The Statement of Net Position presents information on all assets, liabilities, deferred outflows of resources, and deferred 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 the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

### ***Fund Financial Statements***

A fund is a grouping of related accounts 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 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 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 \$(13,314,293), a change of \$70,957, as further discussed in the next section.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$16,779,174, a change of (\$3,475,884) in comparison to the prior fiscal year.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$3,330,367, a change of (\$6,814,627) compared to the prior fiscal year.



## Government-Wide Financial Analysis

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

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Current and other assets	\$ 24,708,682	\$ 31,619,159
Capital Assets	<u>\$ 44,764,863</u>	<u>\$ 45,104,977</u>
Total Assets	69,473,545	76,724,136
<b>Deferred Outflow of Resources</b>	\$ 13,686,387	\$ 16,783,448
<b>Liabilities</b>		
Other liabilities	\$ 9,877,036	\$ 13,204,397
Long-term liabilities	<u>\$ 60,361,213</u>	<u>\$ 68,318,113</u>
Total liabilities	70,238,249	81,522,510
<b>Deferred Inflow of Resources</b>	\$ 26,235,976	\$ 25,370,324
<b>Net Position</b>		
Net Investment of capital assets	\$ 31,791,095	\$ 30,182,016
Restricted	\$ 2,031,696	\$ 1,366,569
Unrestricted	<u>\$ (47,137,084)</u>	<u>\$ (44,933,835)</u>
Total Net Position	<u>\$ (13,314,293)</u>	<u>\$ (13,385,250)</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, the total net position was \$(13,314,293), a change of \$70,957 compared to the prior fiscal year, as further explained on page 6 of the financial statements.

The largest portion of net position, \$31,791,095 reflects the County's investment in capital assets (e.g., land, land improvements, buildings, and improvements, equipment and vehicles, intangible right-to-use SBITA assets, 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, \$2,031,696 represents resources subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit of \$(47,137,084), primarily resulting from unfunded pension and OPEB liabilities.

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

	<u>2024</u>	<u>2023</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 17,624,269	\$ 18,322,310
Operating grants and contributions	3,732,140	10,015,861
Capital grants and contributions	1,488,696	1,228,080
General Revenues:		
County taxes	26,515,876	26,532,050
Investment Income	1,124,035	856,731
Miscellaneous	1,029,884	1,168,878
Gain (Loss) on disposals	-	16,300
Total Revenues	<u>51,514,900</u>	<u>58,140,210</u>
<b>Expenses</b>		
General government	7,835,899	12,688,463
Public Safety & Corrections	11,785,509	11,433,213
County Farm	612,563	644,703
Human services	9,031,673	8,659,041
Cooperative extension	453,549	473,820
Economic development	993,548	937,553
Nursing home	20,280,836	17,910,952
Interest on long-term debt	450,366	513,079
Total Expenses	<u>51,443,943</u>	<u>53,260,824</u>
Change in Net Position	70,957	4,879,386
Net Position - Beginning of Year	(13,385,250)	(18,264,636)
Net Position - End of Year	<u>\$ (13,314,293)</u>	<u>\$ (13,385,250)</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 main operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3,330,367, while the total fund balance was \$15,022,387. The County’s unassigned fund balance decreased by \$6,814,627 due to the combined reduction in the County’s overall fund balance and the vote to use \$5,129,572 in fund balance for the matching funds for the County’s Broadband NTIA grant. 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>6/30/2024</u>	<u>6/30/2023</u>	<u>Change</u>
Unassigned fund balance	\$ 3,330,367	\$ 10,144,994	\$ (6,814,627)
Total fund balance	\$ 15,022,387	\$ 19,132,470	\$ (4,110,083)

As a percentage of budgeted expenditures:

Unassigned fund balance	6.2%	20.3%	-14.1%
Total fund balance	28.0%	38.4%	-10.4%

The total fund balance of the General Fund changed by \$(4,110,083) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 34,803.00
Expenditures less than appropriations	\$ 3,016,010.00
Use of fund balance	\$ (7,045,000.00)
Other	\$ (115,896.00)
Total	<u>\$ (4,110,083.00)</u>

Included in the fund balance of the General Fund are the County’s Delegation-voted reserve funds with the following balances:

	<u>6/30/2024</u>	<u>6/30/2023</u>	<u>Change</u>
Nursing Home Reserve	\$ 695,389	\$ 791,859	\$ (96,470)
Dispatch Capital Reserve	\$ 83,096	\$ 54,605	\$ 28,491
Total	\$ 778,485	\$ 846,464	\$ (67,979)

*Grants Fund*

The fund balance of the Grants Fund balance increased by \$302,279 primarily from timing differences between the receipt and disbursement of grants. An increase in the interest rates generated just under \$400,000 in interest income.

### *Nonmajor Governmental Funds*

The fund balance of nonmajor governmental funds increased by \$331,920 primarily from the receipt of the County's portion of opioid settlement proceeds.

### **General Fund Budgetary Highlights**

The original and final budget remained unchanged for estimated revenues and appropriations for the year ended June 30, 2024.

Major budget to actual variances resulted from the following:

- Intergovernmental revenues exceeded the estimated revenue by approximately \$373,000.
- Nursing Home revenues fell below the budget by approximately \$743,000, primarily from a reduction in our Proshare funding.
- General government expenditures were less than the appropriations by almost \$315,000 and Public Safety and Corrections expenditures were less than the appropriations by approximately \$825,000. This is primarily the result of employment vacancies reducing payroll and payroll-related expenses for the fiscal year.
- Nursing Home expenditures were approximately \$1.7 million under budget due to employment vacancies reducing payroll and payroll-related expenses for the fiscal year.

### **Capital Assets and Debt Administration**

#### ***Capital Assets***

Total investment in capital assets for governmental activities at year-end amounted to \$44,764,863 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, equipment and vehicles, intangible right-to-use SBITA assets, 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, the total bonded debt outstanding (including unamortized premium) was \$12,946,683, all backed by the full faith and credit of the County.

The County maintained its Aa3 rating from Moody's for general obligation debt.

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

**Requests for Information**

This financial report is designed to provide a general overview of the County of Grafton, New Hampshire, finances for all those interested 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

EXHIBIT A  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Net Position**  
June 30, 2024

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 16,060,811
Investments	4,210,505
Accounts receivable, net	2,078,195
Due from other governments	1,393,695
Prepaid items	637,511
Current portion of lease receivable	327,965
Total Current Assets	<u>24,708,682</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,120,856
Depreciable capital assets, net	43,644,007
Total Noncurrent Assets	<u>44,764,863</u>
Total Assets	<u>69,473,545</u>
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	695,567
Deferred outflows of resources related to OPEB liability	8,258,197
Deferred outflows of resources related to net pension liability	4,732,623
Total Deferred Outflows of Resources	<u>13,686,387</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	1,023,692
Accrued liabilities	1,703,973
Due to other governments	1,060,024
Advances from grantors	4,026,813
Other liabilities	30,821
Current portion of bonds payable	1,630,000
Current portion of compensated absences payable	109,581
Current portion of SBITA liability	292,132
Total Current Liabilities	<u>9,877,036</u>
Noncurrent Liabilities:	
Bonds payable	11,316,683
Compensated absences payable	1,491,713
SBITA liability	430,520
OPEB liability	22,753,152
Net pension liability	24,369,145
Total Noncurrent Liabilities	<u>60,361,213</u>
Total Liabilities	<u>70,238,249</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to OPEB liability	24,055,423
Deferred inflows of resources related to net pension liability	1,864,909
Deferred inflows of resources related to lease receivable	315,644
Total Deferred Inflows of Resources	<u>26,235,976</u>
NET POSITION	
Net investment in capital assets	31,791,095
Restricted	2,031,696
Unrestricted (deficit)	(47,137,084)
Total Net Position	<u>\$ (13,314,293)</u>

*See accompanying notes to the basic financial statements*

EXHIBIT B  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended June 30, 2024

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 7,835,899	\$ 1,206,180	\$ 1,328,550	\$ 1,123,220	\$ (4,177,949)
Public safety and corrections	11,785,509	1,528,644	615,832	269,821	(9,371,212)
County farm	612,563	399,046		34,995	(178,522)
Human services	9,031,673		752,351		(8,279,322)
Cooperative extension services	453,549				(453,549)
Economic development	993,548		953,549		(39,999)
Nursing home	20,280,836	14,490,399	81,858	60,660	(5,647,919)
Interest and fiscal charges	450,366				(450,366)
Total governmental activities	<u>\$ 51,443,943</u>	<u>\$ 17,624,269</u>	<u>\$ 3,732,140</u>	<u>\$ 1,488,696</u>	<u>(28,598,838)</u>
General revenues:					
					26,515,876
					1,124,035
					1,029,884
					<u>28,669,795</u>
					70,957
					<u>(13,385,250)</u>
					<u>\$ (13,314,293)</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2024

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,910,999	\$ 9,143,879	\$ 5,933	\$ 16,060,811
Investments	4,210,505			4,210,505
Accounts receivable, net	2,078,195			2,078,195
Due from other governments	913,819	479,876		1,393,695
Due from other funds	4,241,088		830,506	5,071,594
Prepaid items	637,511			637,511
Total Assets	<u>\$ 18,992,117</u>	<u>\$ 9,623,755</u>	<u>\$ 836,439</u>	<u>\$ 29,452,311</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 598,621	\$ 422,034	\$ 3,037	\$ 1,023,692
Accrued liabilities	1,460,193			1,460,193
Due to other governments	1,049,589	10,435		1,060,024
Advances from grantors		4,026,813		4,026,813
Other liabilities	30,821			30,821
Due to other funds	830,506	4,241,042	46	5,071,594
Total Liabilities	<u>3,969,730</u>	<u>8,700,324</u>	<u>3,083</u>	<u>12,673,137</u>
<b>FUND BALANCES</b>				
Nonspendable	637,511			637,511
Restricted	274,909	923,431	833,356	2,031,696
Committed	5,908,057			5,908,057
Assigned	4,871,543			4,871,543
Unassigned	3,330,367			3,330,367
Total Fund Balances	<u>15,022,387</u>	<u>923,431</u>	<u>833,356</u>	<u>16,779,174</u>
Total Liabilities and Fund Balances	<u>\$ 18,992,117</u>	<u>\$ 9,623,755</u>	<u>\$ 836,439</u>	<u>\$ 29,452,311</u>

*See accompanying notes to the basic financial statements*



EXHIBIT C-1  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
June 30, 2024

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 16,779,174
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	44,764,863
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	695,567
Long-term assets are not available to pay for current period expenditures and, therefore, are not reported in governmental funds. Long-term assets at year end consist of:	
Lease receivable	327,965
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources related to OPEB liability	8,258,197
Deferred outflows of resources related to net pension liability	4,732,623
Deferred inflows of resources related to OPEB liability	(24,055,423)
Deferred inflows of resources related to net pension liability	(1,864,909)
Deferred inflows of resources related to lease receivable	(315,644)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(12,946,683)
Accrued interest on long-term obligations	(243,780)
Compensated absences payable	(1,601,294)
SBITA liability	(722,652)
OPEB liability	(22,753,152)
Net pension liability	<u>(24,369,145)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ (13,314,293)</u>

*See accompanying notes to the basic financial statements*

EXHIBIT D

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Statement of Revenues, Expenditures and Changes in Fund Balances**

**Governmental Funds**

For the Year Ended June 30, 2024

	General <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 26,515,876			\$ 26,515,876
Intergovernmental	1,289,028	\$ 3,931,808		5,220,836
Charges for services	17,615,993		\$ 8,276	17,624,269
Interest and investment income	721,423	397,359	5,253	1,124,035
Miscellaneous	<u>676,842</u>		<u>352,383</u>	<u>1,029,225</u>
Total Revenues	<u>46,819,162</u>	<u>4,329,167</u>	<u>365,912</u>	<u>51,514,241</u>
Expenditures:				
Current operations:				
General government	7,076,487	983,369	2,040	8,061,896
Public safety and corrections	11,120,343	229,692	6,628	11,356,663
County farm	550,971	34,995		585,966
Human services	8,482,684	523,665	25,324	9,031,673
Cooperative extension services	473,704			473,704
Economic development	40,000	953,548		993,548
Nursing home	20,881,486	77,433		20,958,919
Capital outlay	159,570	1,224,186		1,383,756
Debt service:				
Principal retirement	1,620,000			1,620,000
Interest and fiscal charges	<u>524,000</u>			<u>524,000</u>
Total Expenditures	<u>50,929,245</u>	<u>4,026,888</u>	<u>33,992</u>	<u>54,990,125</u>
Net change in fund balances	(4,110,083)	302,279	331,920	(3,475,884)
Fund Balances at beginning of year	<u>19,132,470</u>	<u>621,152</u>	<u>501,436</u>	<u>20,255,058</u>
Fund Balances at end of year	<u>\$ 15,022,387</u>	<u>\$ 923,431</u>	<u>\$ 833,356</u>	<u>\$ 16,779,174</u>

*See accompanying notes to the basic financial statements*

EXHIBIT D-1

**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, 2024

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ (3,475,884)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense.

Capital outlays, depreciation expense, and amortization expense in the current period are as follows:

Capital outlays	1,983,712
Depreciation expense	(2,060,746)
Amortization expense	(258,137)

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale.

In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets reduced by the actual proceeds received from the disposal. (4,943)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This revenue is from the following sources:

Lease income	659
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Governmental funds report the effect of bond issuance premiums and losses on debt refundings when the debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt. Amortization recognized in the current year is as follows:

Amortization of bond issuance premium	228,774
Amortization of loss on debt refunding	(185,749)

Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments in the current year are as follows:

Bond principal paid	1,620,000
SBITA principal paid	286,168

In the statement of activities, interest is accrued on outstanding long-term debt payable, whereas in governmental funds, an interest expenditure is reported when due. 30,609

Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and deferred inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	1,225,359
Net changes in pension	756,114

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 the governmental funds. These expenses are from the following activities:

Compensated absences payable	(74,979)
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Change in Net Position of Governmental Activities (Exhibit B) \$ 70,957

*See accompanying notes to the basic financial statements*

EXHIBIT E  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
June 30, 2024

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 1,653,865
Accounts receivable	<u>3,750</u>
Total Assets	<u>1,657,615</u>
LIABILITIES	
Due to other governments	<u>1,595,648</u>
Total Liabilities	<u>1,595,648</u>
NET POSITION	
Restricted for:	
Individuals	<u>61,967</u>
Total Net Position	<u>\$ 61,967</u>

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended June 30, 2024

	Custodial <u>Funds</u>
ADDITIONS:	
Amounts collected for individuals	\$ 544,130
Payments in lieu of taxes collected for Livermore	10,000
Fees collected for other governments	<u>16,429,805</u>
Total Additions	<u>16,983,935</u>
DEDUCTIONS:	
Beneficiary payments to individuals	541,789
Payments of taxes to Livermore	5,018
Payments of fees to other governments	<u>16,429,805</u>
Total Deductions	<u>16,976,612</u>
Change in net position	7,323
Net Position - beginning of year	<u>54,644</u>
Net Position - end of year	<u>\$ 61,967</u>

*See accompanying notes to the basic financial statements*

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2024

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County of Grafton, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The County of Grafton, New Hampshire (the County) was established in 1769 under the laws of the State of New Hampshire. The County boundaries include thirty-nine New Hampshire municipalities located in western New Hampshire. The County operates under the Commissioner/Delegation form of government and provides services as authorized by state statutes.

The financial statements include those of the various departments governed by the Commissioners and other officials with financial responsibility. The County has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements**

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

**2. Fund Financial Statements**

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of two categories of funds: governmental and fiduciary.

**1. Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the County's major governmental funds:

The *General Fund* is the main operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund.

The *Grants Fund* is used to account for the financial resources related to various state and federal grants and the related expenditures.

**2. Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; the assets are not available to support the County or its programs. The County's custodial funds account for inmate funds, nursing home resident funds, and the Registry of Deeds funds.

***Measurement Focus***

**1. Government-Wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

**2. Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**1. Revenues – Exchange and Non-exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors.

**2. Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

***Budgetary Data***

The County's budget represents functional appropriations as authorized by the County Delegation. The County Delegation may transfer funds between operating categories as they deem necessary. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate.

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

***Accounts Receivable***

General Fund accounts receivable as of June 30, 2024, are recorded net of an allowance for uncollectible receivables of \$143,880.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items. Prepaid items are recognized using the consumption method.

***Capital Assets***

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$5,000 for its governmental activities, except for its nursing home. The capitalization threshold of the nursing home is \$500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in process are depreciated or amortized. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation and amortization are computed using the straight-line method over the following useful lives:

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

	<u>Description</u>	<u>Years</u>
	Land improvements	8-25
	Buildings and improvements	10-50
	Vehicles and equipment	5-20

Intangible right-to-use assets from subscription-based information technology arrangements are amortized over the life of the related contract.

***Lease Receivable and Related Deferred Inflows of Resources***

Lease receivables are measured at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollected amounts. No allowance has been recorded by the County. The County uses its estimated incremental borrowing rate as the discount rate for leases. The deferred inflows of resources is measured at the initial measurement of the lease receivable, plus any lease payments received at or before commencement of the lease term, less any lease incentives. The deferred inflows of resources is amortized using the straight-line method over the terms of the related lease.

***Loss on Debt Refunding***

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of the old debt have been reported in the accompanying financial statements as a loss on debt refunding. The loss on debt refunding is amortized as a component of interest expense over the remaining life of the related refunding debt using the effective interest rate method.

***Compensated Absences***

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Pursuant to County personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation and sick leave. Upon resignation, employees will be paid for any accrued and entitled vacation leave at current rates of pay. In addition, non-bargaining unit employees are eligible to receive payment up to one-quarter of the remaining sick leave days upon resignation, not to exceed 16 days. Upon retirement, all employees are eligible to receive payment up to one-third of the remaining sick leave days, not to exceed a maximum of 27 days.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period or upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

***Bond Premium***

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

***Lease Liabilities and Lease Assets***

Lease liabilities are measured at the present value of payments expected to be made during the lease term. Lease assets are measured at the initial measurement of the lease liability, plus any payments made to the

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

lessor at or before the commencement of the lease term and certain direct costs and are amortized on a straight-line basis over the life of the related lease.

The County has entered into various rental agreements as a lessee for equipment, with maturities ranging from fiscal years 2025 to 2027. Management has determined that the effect of implementing GASB Statement No. 87 related to these leases is immaterial to its financial statements.

***SBITA Liabilities and Related Assets***

Subscription-based information technology arrangement (SBITA) liabilities are measured at the present value of the subscription payments expected to be made during the subscription term. Intangible right-to-use SBITA assets are measured at the initial measurement of the SBITA liability, plus any payments made to the SBITA vendor before commencement of the subscription term and certain direct costs.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan 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, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

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 the 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 the benefit terms.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***Fund Balance Policy***

The County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- Nonspendable Fund Balance: Amounts that are not in a spendable form (such as inventory or prepaid items) or are required to be maintained intact.
- Restricted Fund Balance: Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- Committed Fund Balance: Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally.
- Assigned Fund Balance: Amounts that the County intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". Items that would fall under this type of fund balance classification would be certain encumbrances. This account also includes fund balance voted to be used in the subsequent fiscal year.
- Unassigned Fund Balance: Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as "unassigned".

*Spending Prioritization*

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

*Minimum Level of Unassigned Fund Balance*

The County's policy is to maintain a minimum unassigned fund balance of 8% of the County's annual gross appropriations up to a maximum of 16%, which represents one to two months of operations.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

***Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources /uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**NOTE 2—DEPOSITS AND INVESTMENTS**

Deposits and investments as of June 30, 2024 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 16,060,811
Investments	4,210,505
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>1,653,865</u>
	<u>\$ 21,925,181</u>

Deposits and investments as of June 30, 2024 consist of the following:

Cash on hand	\$ 600
Deposits with financial institutions	21,300,275
Investments	<u>624,306</u>
	<u>\$ 21,925,181</u>

The County’s investment policy states that any excess funds which are not immediately needed for the purpose of expenditure may be invested in the New Hampshire Deposit Public Investment Pool (NHPDIP), certificates of deposit, and United States government obligations as approved by the County Commissioners.

***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County’s investment policy addresses credit risk by limiting investments to the safest types of securities and diversifying the investment portfolio.

As of June 30, 2024, the County’s investment in the NHPDIP, a state investment pool, had a fair value balance of \$624,306 and was rated *AAAm*.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. In accordance with the County’s investment policy, all deposits in excess of federal depository insurance must be secured by collateral in the form of United States government obligations having a value at least equal to 102% of the amount of such funds. Of the County’s deposits with financial institutions at year end, \$773,416 was collateralized by securities held by the bank in the bank’s name, and \$1,402,520 was uninsured and uncollateralized.

***Investment in NHPDIP***

The County is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP’s website at [www.NHPDIP.com](http://www.NHPDIP.com).

The County’s exposure to derivatives is indirect through its participation in the NHPDIP. The County’s proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

**NOTE 3—CAPITAL ASSETS**

The following is a summary of changes in capital assets in the governmental activities:

	Balance <u>7/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>6/30/2024</u>
Capital assets not depreciated:				
Land	\$ 214,190			\$ 214,190
Construction in process	<u>213,416</u>	<u>\$ 693,250</u>		<u>906,666</u>
Total capital assets not being depreciated	<u>427,606</u>	<u>693,250</u>	<u>\$ -</u>	<u>1,120,856</u>
Other capital assets:				
Land improvements	2,921,665	234,341		3,156,006
Buildings and improvements	57,418,938	152,641		57,571,579
Equipment and vehicles	7,921,061	903,480	(241,558)	8,582,983
Intangible right-to-use SBITA assets	<u>1,359,483</u>			<u>1,359,483</u>
Total other capital assets at historical cost	<u>69,621,147</u>	<u>1,290,462</u>	<u>(241,558)</u>	<u>70,670,051</u>
Less accumulated depreciation for:				
Land improvements	(1,334,305)	(67,852)		(1,402,157)
Buildings and improvements	(19,128,980)	(1,192,361)		(20,321,341)
Equipment and vehicles	(4,222,354)	(800,533)	236,615	(4,786,272)
Less accumulated amortization for:				
Intangible right-to-use SBITA assets	<u>(258,137)</u>	<u>(258,137)</u>		<u>(516,274)</u>
Total accumulated depreciation and amortization	<u>(24,943,776)</u>	<u>(2,318,883)</u>	<u>236,615</u>	<u>(27,026,044)</u>
Total other capital assets, net	<u>44,677,371</u>	<u>(1,028,421)</u>	<u>(4,943)</u>	<u>43,644,007</u>
Total capital assets, net	<u>\$ 45,104,977</u>	<u>\$ (335,171)</u>	<u>\$ (4,943)</u>	<u>\$ 44,764,863</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

Depreciation and amortization expense were charged to governmental functions as follows:

General government	\$ 654,385
Public safety and corrections	1,202,689
County farm	68,313
Nursing home	<u>393,496</u>
Total	<u>\$ 2,318,883</u>

**NOTE 4—INTERFUND BALANCES**

The County maintains self-balancing funds; however, most cash transactions flow through the General Fund. In order to obtain accountability for each fund, the County utilizes interfund receivable and payable accounts. Interfund balances as of June 30, 2024 are as follows:

		Due from			
		General	Grants	Nonmajor Governmental	
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Totals</u>
Due to	General Fund		\$ 4,241,042	\$ 46	\$ 4,241,088
	Nonmajor Governmental Funds	\$ 830,506			<u>830,506</u>
		<u>\$ 830,506</u>	<u>\$ 4,241,042</u>	<u>\$ 46</u>	<u>\$ 5,071,594</u>

**NOTE 5—LEASE RECEIVABLE**

The County currently leases office and courtroom space to the State of New Hampshire, an independent governmental unit, for the Grafton County Superior Court and the 2<sup>nd</sup> Circuit Court – District Division – Haverhill. The lease agreement is effective for the period July 1, 2022 through June 30, 2024, with an option to extend for an additional year. The County is reasonably certain that the State of New Hampshire will exercise its option to extend the lease for an additional year.

Terms of the agreement include monthly rental payments of \$27,091 for the office and courtroom space during the year ending June 30, 2024. Annual increases of 2.0% are effective on July 1<sup>st</sup> of each year. The County pays an additional \$63 monthly rental payment for storage space with no annual increase. The lease receivable was discounted to its net present value as of July 1, 2022 using a 2.024% interest rate. During the year ended June 30, 2024, the County recognized \$314,985 in lease revenue and \$10,102 in lease interest revenue under the terms of the agreement.

As of June 30, 2024, the balance of the lease receivable was \$327,965 and the deferred inflows of resources related to the lease receivable amounted to \$315,644.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

**NOTE 6—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the County’s long-term obligations for the year ended June 30, 2024 are as follows:

	Balance <u>7/1/2023</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>6/30/2024</u>	Due Within <u>One Year</u>
Bonds payable	\$ 13,710,000		\$ (1,620,000)	\$ 12,090,000	\$ 1,630,000
Unamortized bond premium	1,085,457		(228,774)	856,683	
Total Bonds payable	<u>14,795,457</u>	\$ -	<u>(1,848,774)</u>	<u>12,946,683</u>	<u>1,630,000</u>
Compensated absences payable	1,526,315	409,440	(334,461)	1,601,294	109,581
Total governmental activities	<u>\$ 16,321,772</u>	<u>\$ 409,440</u>	<u>\$ (2,183,235)</u>	<u>\$ 14,547,977</u>	<u>\$ 1,739,581</u>

Payments on the bonds payable of the governmental activities are paid out of the General Fund. Compensated absences will be paid from the fund where the employee’s salary is paid.

***Bonds Payable***

Bonds payable at June 30, 2024 is comprised of the following individual issue:

	Original Issue <u>Amount</u>	Interest <u>Rate</u>	Serial Maturities <u>Through</u>	Balance at <u>6/30/2024</u>
<b><i>Direct Borrowings:</i></b>				
2016 Refunding bond issue	\$ 16,180,000	2.5-5.0%	July 2031	\$ 12,090,000
			Add: Unamortized bond premium	<u>856,683</u>
			Total Bonds payable	<u>\$ 12,946,683</u>

Direct bond borrowings are direct obligations of the County, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within County boundaries.

Debt service requirements to retire bonds payable for governmental activities as of June 30, 2024 are as follows:

Year Ending <u>June 30,</u>	<b>Direct Borrowings</b>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 1,630,000	\$ 459,000	\$ 2,089,000
2026	1,635,000	393,700	2,028,700
2027	1,620,000	340,750	1,960,750
2028	1,600,000	296,500	1,896,500
2029	1,595,000	232,625	1,827,625
2030-2032	<u>4,010,000</u>	<u>239,625</u>	<u>4,249,625</u>
	12,090,000	1,962,200	14,052,200
Add: Unamortized bond premium	<u>856,683</u>		<u>856,683</u>
	<u>\$ 12,946,683</u>	<u>\$ 1,962,200</u>	<u>\$ 14,908,883</u>



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

**NOTE 7—SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

The County has entered into various subscription-based information technology arrangements (SBITA). Each of the agreements includes an option to extend for a specified period of time. The County’s management is reasonably certain that it will exercise its option to extend the individual SBITA agreements. As of June 30, 2024, the County has recognized a SBITA liability of \$722,652.

The total of the County’s subscription assets is recorded at a cost of \$1,359,483 less accumulated amortization of \$516,274 as of June 30, 2024. Terms of these agreements provide for annual payments for the use of the agreed upon software as follows:

<u>Description</u>	<u>Annual installment</u>	<u>Initial agreement period</u>	<u>Optional renewal period</u>	<u>Discount rate</u>
Public safety software for aided dispatch and police records management	\$ 239,999	6/23/21-6/22/24	6/23/24-6/22/27	2.02%
Registry of Deeds software for recording land record documents	\$ 39,200	7/1/18-6/30/21	7/1/21-6/30/26	2.28%
Public safety software for evidence	\$ 28,367	3/15/22-3/14/27	3/15/27-3/14/32	2.37%

The future subscription payments under SBITA agreements as of June 30, 2024 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2025	\$ 292,132	\$ 15,434	\$ 307,566
2026	298,221	9,345	307,566
2027	25,237	3,130	28,367
2028	25,834	2,533	28,367
2029	26,446	1,921	28,367
2030-2031	54,782	1,952	56,734
	<u>\$ 722,652</u>	<u>\$ 34,315</u>	<u>\$ 756,967</u>

The County has entered into additional SBITA agreements for the use of vendor software. Management has determined that the effect of implementing GASB Statement No. 96 related to these additional SBITA agreements is immaterial to its financial statements.

**NOTE 8—OTHER POSTEMPLOYMENT BENEFITS**

***Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense***

	<u>Deferred Outflows</u>	<u>OPEB Liability</u>	<u>Deferred Inflows</u>	<u>OPEB Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 145,571	\$ 1,114,988		\$ (7,872)
Single Employer Plan	<u>8,112,626</u>	<u>21,638,164</u>	<u>\$ 24,055,423</u>	<u>(384,672)</u>
Total	<u>\$ 8,258,197</u>	<u>\$ 22,753,152</u>	<u>\$ 24,055,423</u>	<u>\$ (392,544)</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as a decrease to unrestricted net position in the amount of \$15,797,226.

**COST-SHARING MULTIPLE EMPLOYER PLAN**

***Plan Description***

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

***Benefits Provided***

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

***Funding Policy***

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contribution rates for the covered payroll of public safety employees and political subdivision employees were 2.60% and 0.26%, respectively. Contributions to the OPEB plan for the County were \$144,231 for the year ended June 30, 2024. Employees are not required to contribute to the OPEB plan.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2024, the County reported a liability of \$1,114,988 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2022. The County’s proportion of the net OPEB liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2023, the County’s proportion was approximately 0.3263 percent, which was a decrease of 0.0092 percentage points from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the County recognized negative OPEB expense of \$7,872. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 1,340	
County contributions subsequent to the measurement date	<u>144,231</u>	<u>          </u>
Totals	<u>\$ 145,571</u>	<u>\$ -</u>

The County reported \$144,231 as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2024	\$ (222)
2025	(1,693)
2026	3,622
2027	<u>(367)</u>
	<u>\$ 1,340</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments, adjusted 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, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	50%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	5%	5.05%
Fixed income	<u>25%</u>	2.15%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

***Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the County’s proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 1,210,986	\$ 1,114,988	\$ 1,031,232

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

**SINGLE EMPLOYER PLAN**

***Plan Description***

The County of Grafton, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

***Benefits Provided***

The County provides medical benefits to its eligible retirees and their covered spouses. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011 are eligible to retire at age 45 with at least 20 years of Group II creditable service, or at age 60 regardless of their years of creditable service. Police officers hired on or after July 1, 2011 are eligible to retire at age 50 with 25 years of Group II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

***Employees Covered By Benefit Terms***

At July 1, 2022, the census collection date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	93
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>204</u>
	<u>297</u>

***Total OPEB Liability***

The County's total OPEB liability of \$21,638,164 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2022.

***Actuarial Assumptions and Other Inputs for OPEB***

The total OPEB liability in the July 1, 2022 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

Salary increases	3.50%
Discount rate	3.93%
Healthcare cost trend rates:	
2023 Trend (Pre 65 / Post 65)	(9.81%) / (6.68%)
2024 Trend (Pre 65 / Post 65)	7.50% / 4.54%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2024.

Mortality rates were based on Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

The following assumptions were changed in the current year:

- Increased the discount rate from 3.65% to 3.93%
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through October 2023
- The percentage of future retirees electing benefits has been reduced to 95% based on future expectations
- The percentage of retirees covering a spouse has been reduced to 65% based on future expectations

***Changes in the Total OPEB Liability***

The changes in the County’s total OPEB liability for the year ended June 30, 2024 are as follows:

Balance at July 1, 2023	\$ 25,379,582
Changes for the year:	
Service cost	677,716
Interest	831,243
Changes of assumptions or other inputs	(4,561,792)
Benefit payments	(688,585)
Net changes	<u>(3,741,418)</u>
Balance at June 30, 2024	<u>\$ 21,638,164</u>

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate***

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

	<u>1% Decrease</u>	Discount Rate <u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 25,981,588	\$ 21,638,164	\$ 18,317,803

***Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates***

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Healthcare Cost Trend Rates		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 17,624,242	\$ 21,638,164	\$ 27,082,269

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended June 30, 2024, the County recognized negative OPEB expense of \$384,672. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 767,180	\$ 5,066,408
Changes of assumptions	<u>7,345,446</u>	<u>18,989,015</u>
Totals	<u>\$ 8,112,626</u>	<u>\$ 24,055,423</u>

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

<u>June 30,</u>	
2025	\$ (1,893,631)
2026	(1,906,678)
2027	(2,309,008)
2028	(2,430,137)
2029	(3,318,457)
Thereafter	<u>(4,084,886)</u>
	<u>\$ (15,942,797)</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

**NOTE 9—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The County contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

***Benefits Provided***

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

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%

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The County is required to contribute at an actuarially determined rate. The County's pension contribution rates for covered payroll of police officers and general employees were 28.68% and 13.27%, respectively. The County contributes 100% of the employer cost for police officers and general employees of the County.



**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

Per RSA-100:A16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on their actuarial funding policy. The County’s pension contributions to the NHRS for the year ending June 30, 2024 were \$3,116,135.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2024, the County reported a liability of \$24,369,145 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2022. The County's proportion of the net pension liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2023, the County’s proportion was approximately 0.4353 percent, which was a decrease of 0.0275 percentage points from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the County recognized pension expense of \$2,360,020. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 622,686	\$ 9,794
Changes of assumptions	641,383	
Net difference between projected and actual earnings on pension plan investments	352,419	
Changes in proportion and differences between County contributions and proportionate share of contributions		1,855,115
County contributions subsequent to the measurement date	<u>3,116,135</u>	
Totals	<u>\$ 4,732,623</u>	<u>\$ 1,864,909</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$2,867,714. The County reported \$3,116,135 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense in the measurement periods as follows:

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

<u>June 30,</u>	
2024	\$ 135,058
2025	(996,080)
2026	873,784
2027	(261,183)
	<u>\$ (248,421)</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability 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, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	50%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	5%	5.05%
Fixed income	<u>25%</u>	2.15%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine the discount rate assumed that 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

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

projection, member contributions and employer 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 collective pension liability.

***Sensitivity of the County’s 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 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 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 33,065,979	\$ 24,369,145	\$ 16,938,232

**NOTE 10—PROPERTY TAXES**

Property taxes levied to support the County are based on the assessed valuation of the prior April 1st for all taxable real property. Under state statutes, the thirty-nine Towns/City that comprise Grafton County (all independent governmental units) collect County taxes as part of local property tax assessments. As collection agent, the Towns/City are required to pay over to the County its share of property tax assessments. The Towns/City assume financial responsibility for all uncollected property taxes under state statutes.

**NOTE 11—RESTRICTED NET POSITION**

Net position of the governmental activities is restricted for specific purposes at June 30, 2024 as follows:

Registry of Deeds surcharge account	\$ 274,909
Grants	923,431
Sheriff's drug forfeiture	171
Jail commissary	43,129
Sheriff's technology account	5,716
Nursing home staff morale fund	640
Opiod settlement	783,700
	<u>\$ 2,031,696</u>

**NOTE 12—COMPONENTS OF FUND BALANCE**

Components of fund balance for the County’s governmental funds as of June 30, 2024 are comprised as follows:

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

<u>Fund Balances</u>	General <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>Nonspendable:</b>				
Prepaid items	\$ 637,511			\$ 637,511
<b>Restricted for:</b>				
Registry of Deeds surcharge account	274,909			274,909
Grants		\$ 923,431		923,431
Sheriff's drug forfeiture			\$ 171	171
Jail commissary			43,129	43,129
Sheriff's technology account			5,716	5,716
Nursing home staff morale fund			640	640
Opioid settlement			783,700	783,700
<b>Committed for:</b>				
Matching funds for NTIA grant	5,129,572			5,129,572
Capital Reserves	778,485			778,485
<b>Assigned for:</b>				
Designated to offset subsequent year's tax rate	4,739,294			4,739,294
Encumbrances	132,249			132,249
<b>Unassigned:</b>				
General operations	<u>3,330,367</u>			<u>3,330,367</u>
	<u>\$ 15,022,387</u>	<u>\$ 923,431</u>	<u>\$ 833,356</u>	<u>\$ 16,779,174</u>

**NOTE 13—RISK MANAGEMENT**

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2024, the County participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at June 30, 2024.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the County shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker’s Compensation***

The Trust provides statutory worker’s compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers’ compensation benefits and employer’s liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**NOTE 14—COMMITMENTS AND CONTINGENT LIABILITIES**

***Encumbrances***

The encumbrances of the General Fund as of June 30, 2024, by function, are as follows:

General government	\$ 94,863
Public safety and corrections	10,195
Nursing home	22,711
Capital outlay	4,480
	<u>\$ 132,249</u>

***Litigation***

County officials estimate that any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

***Other Contingencies***

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

***Federal Grants***

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**NOTE 15—SUBSEQUENT EVENT**

During September 2024, the County borrowed \$7,000,000 in tax anticipation notes. These notes have an interest rate of 4.125% and are due on December 31, 2024.

SCHEDULE 1  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 26,515,876	\$ 26,515,876	\$ 26,515,876	\$ -
Intergovernmental	916,195	916,195	1,289,028	372,833
Charges for services	18,331,907	18,331,907	17,588,511	(743,396)
Interest income	375,300	375,300	688,979	313,679
Miscellaneous	585,155	585,155	676,842	91,687
Total Revenues	<u>46,724,433</u>	<u>46,724,433</u>	<u>46,759,236</u>	<u>34,803</u>
Expenditures:				
Current operations:				
General government	7,171,369	7,291,624	6,976,476	315,148
Public safety and corrections	11,932,125	11,932,125	11,106,537	825,588
County farm	656,881	656,881	550,971	105,910
Human services	8,598,458	8,482,035	8,482,684	(649)
Cooperative extension services	474,380	475,257	473,704	1,553
Economic development	40,000	40,000	40,000	-
Nursing home	22,546,495	22,546,495	20,780,001	1,766,494
Capital outlay	165,725	165,725	164,050	1,675
Debt service:				
Principal retirement	1,620,000	1,620,000	1,620,000	-
Interest and fiscal charges	529,000	524,291	524,000	291
Total Expenditures	<u>53,734,433</u>	<u>53,734,433</u>	<u>50,718,423</u>	<u>3,016,010</u>
Excess revenues over (under) expenditures	<u>(7,010,000)</u>	<u>(7,010,000)</u>	<u>(3,959,187)</u>	<u>3,050,813</u>
Other financing sources (uses):				
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
Total Other financing sources (uses)	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
Net change in fund balances	(7,045,000)	(7,045,000)	(3,994,187)	3,050,813
Fund Balance at beginning of year				
- Budgetary Basis	<u>17,830,931</u>	<u>17,830,931</u>	<u>17,830,931</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 10,785,931</u>	<u>\$ 10,785,931</u>	<u>\$ 13,836,744</u>	<u>\$ 3,050,813</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability**

For the Year Ended June 30, 2024

<u>Measurement Period Ended</u>	<b>Cost-Sharing Multiple Employer Plan Information Only</b>				
	<u>County's Proportion of the Net OPEB Liability</u>	<u>County's Proportionate Share of the Net OPEB Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2023	0.32628683%	\$ 1,114,988	\$ 14,943,670	7.46%	12.80%
June 30, 2022	0.33549349%	\$ 1,267,788	\$ 15,539,737	8.16%	10.64%
June 30, 2021	0.33167956%	\$ 1,328,233	\$ 15,775,817	8.42%	11.06%
June 30, 2020	0.34387249%	\$ 1,505,161	\$ 15,511,621	9.70%	7.74%
June 30, 2019	0.38202119%	\$ 1,674,823	\$ 15,380,548	10.89%	7.75%
June 30, 2018	0.38184181%	\$ 1,748,247	\$ 14,935,882	11.71%	7.53%
June 30, 2017	0.26471197%	\$ 1,210,353	\$ 14,163,311	8.55%	7.91%
June 30, 2016	*	*	*	*	*
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*

**Significant Actuarial Assumptions**

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

Note to Required Supplementary Schedule:

\* 10 Year schedule, historical information not available

*See accompanying notes to the required supplementary information*

SCHEDULE 3  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of County OPEB Contributions**  
For the Year Ended June 30, 2024

<u>Year Ended</u>	<b>Cost-Sharing Multiple Employer Plan Information Only</b>				
	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2024	\$ 144,231	\$ (144,231)	\$ -	\$ 18,743,313	0.77%
June 30, 2023	\$ 142,804	\$ (142,804)	\$ -	\$ 14,943,670	0.96%
June 30, 2022	\$ 141,273	\$ (141,273)	\$ -	\$ 15,539,737	0.91%
June 30, 2021	\$ 167,090	\$ (167,090)	\$ -	\$ 15,775,817	1.06%
June 30, 2020	\$ 167,902	\$ (167,902)	\$ -	\$ 15,511,621	1.08%
June 30, 2019	\$ 183,257	\$ (183,257)	\$ -	\$ 15,380,548	1.19%
June 30, 2018	\$ 176,699	\$ (176,699)	\$ -	\$ 14,935,882	1.18%
June 30, 2017	*	*	*	*	*
June 30, 2016	*	*	*	*	*
June 30, 2015	*	*	*	*	*

Note to Required Supplementary Schedule:  
\* 10 Year schedule, historical Information not available



SCHEDULE 4  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of Changes in the County's Total OPEB Liability and Related Ratios**  
For the Year Ended June 30, 2024

<b>Single Employer Plan Information Only</b>										
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total OPEB Liability:										
Service cost	\$ 677,716	\$ 840,781	\$ 1,687,036	\$ 2,712,557	\$ 2,125,606	\$ 2,053,726	\$ 1,047,889	*	*	*
Interest	831,243	905,416	1,197,694	999,581	1,358,640	1,265,030	730,284	*	*	*
Changes of assumptions or other inputs	(4,561,792)	(6,347,441)	(15,408,740)	6,010,863		8,019,825	4,140,723	*	*	*
Changes in actuarial cost method							2,459,164	*	*	*
Differences between expected and actual experience		(5,700,013)		(1,335,284)		1,953,536		*	*	*
Benefit payments	(688,585)	(663,481)	(747,155)	(747,114)	(655,279)	(633,120)	(296,461)	*	*	*
Net change in total OPEB liability	(3,741,418)	(10,964,738)	(13,271,165)	7,640,603	2,828,967	12,658,997	8,081,599	*	*	*
Total OPEB Liability - beginning of year	<u>25,379,582</u>	<u>36,344,320</u>	<u>49,615,485</u>	<u>41,974,882</u>	<u>39,145,915</u>	<u>26,486,918</u>	<u>18,405,319</u>	*	*	*
Total OPEB Liability - end of year	<u>\$ 21,638,164</u>	<u>\$ 25,379,582</u>	<u>\$ 36,344,320</u>	<u>\$ 49,615,485</u>	<u>\$ 41,974,882</u>	<u>\$ 39,145,915</u>	<u>\$ 26,486,918</u>	*	*	*
Covered employee payroll	\$ 15,116,250	\$ 14,605,072	\$ 14,605,072	\$ 14,179,682	\$ 13,437,757	\$ 13,174,272	\$ 12,822,264	*	*	*
Total OPEB liability as a percentage of covered employee payroll	143.15%	173.77%	248.85%	349.91%	312.37%	297.14%	206.57%	*	*	*
<b>Significant Actuarial Assumptions</b>										
Discount rate	3.93%	3.65%	3.54%	2.16%	3.50%	3.50%	3.58%	*	*	*
Health cost trend rates:										
Initial	7.50%	7.50%	7.0%	3.30%	9.0%	8.30%	(1.03%)/7.66%	*	*	*
Ultimate	4.54% - 2090	4.54% - 2090	4.24% - 2090	4.04% - 2089	5.0% - 2029	5.0% - 2029	5.0% - 2028	*	*	*
Mortality data set	Pub-2010	Pub-2010	Pub-2010	SOA RP-2014	SOA RP-2014	SOA RP-2014	RP-2000	*	*	*
Mortality improvement scale	MP-2021	MP-2021	MP-2021	MP-2020	MP-2018	MP-2018	Scale AA	*	*	*

Notes to Required Supplementary Schedule:  
No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75  
\* 10 Year schedule, historical Information not available

*See accompanying notes to the required supplementary information*

SCHEDULE 5

**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Schedule of Changes in the County's Proportionate Share of the Net Pension Liability**

For the Year Ended June 30, 2024

<u>Measurement Period Ended</u>	<u>County's Proportion of the Net Pension Liability</u>	<u>County's Proportionate Share of the Net Pension Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2023	0.43529701%	\$ 24,369,145	\$ 14,943,670	163.07%	67.18%
June 30, 2022	0.46283821%	\$ 26,549,008	\$ 15,539,737	170.85%	65.12%
June 30, 2021	0.47554784%	\$ 21,075,896	\$ 15,775,817	133.60%	72.22%
June 30, 2020	0.48625342%	\$ 31,101,503	\$ 15,511,621	200.50%	58.72%
June 30, 2019	0.50206717%	\$ 24,157,738	\$ 15,380,548	157.07%	65.59%
June 30, 2018	0.50164874%	\$ 24,155,402	\$ 14,935,882	161.73%	64.73%
June 30, 2017	0.52189510%	\$ 25,666,764	\$ 14,163,311	181.22%	62.66%
June 30, 2016	0.53418565%	\$ 28,405,831	\$ 14,276,178	198.97%	58.30%
June 30, 2015	0.51020249%	\$ 20,211,810	\$ 13,421,888	150.59%	65.47%
June 30, 2014	0.50926609%	\$ 19,115,739	\$ 12,936,696	147.76%	66.32%

**Significant Actuarial Assumptions**

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

*See accompanying notes to the required supplementary information*

SCHEDULE 6  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of County Pension Contributions**  
For the Year Ended June 30, 2024

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2024	\$ 3,116,135	\$ (3,116,135)	\$ -	\$ 18,743,313	16.63%
June 30, 2023	\$ 2,617,656	\$ (2,617,656)	\$ -	\$ 14,943,670	17.52%
June 30, 2022	\$ 2,679,903	\$ (2,679,903)	\$ -	\$ 15,539,737	17.25%
June 30, 2021	\$ 2,173,506	\$ (2,173,506)	\$ -	\$ 15,775,817	13.78%
June 30, 2020	\$ 2,156,672	\$ (2,156,672)	\$ -	\$ 15,511,621	13.90%
June 30, 2019	\$ 2,173,964	\$ (2,173,964)	\$ -	\$ 15,380,548	14.13%
June 30, 2018	\$ 2,111,747	\$ (2,111,747)	\$ -	\$ 14,935,882	14.14%
June 30, 2017	\$ 2,023,429	\$ (2,023,429)	\$ -	\$ 14,163,311	14.29%
June 30, 2016	\$ 1,810,593	\$ (1,810,593)	\$ -	\$ 14,276,178	12.68%
June 30, 2015	\$ 1,652,177	\$ (1,652,177)	\$ -	\$ 13,421,888	12.31%

*See accompanying notes to the required supplementary information*

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended June 30, 2024

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

***General Fund***

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 46,819,162	\$ 50,929,245
Encumbrances - June 30, 2024		132,249
Encumbrances - June 30, 2023		(211,094)
Non-budgetary revenues and expenditures	(59,926)	(131,977)
Budgetary transfers		35,000
Per Schedule 1	<u>\$ 46,759,236</u>	<u>\$ 50,753,423</u>

***Major Special Revenue Fund***

Budgetary information in these financial statements has been presented only for the General Fund as there is no adopted budget for the Grants Fund.

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund as of June 30, 2024 are as follows:

<b>Nonspendable:</b>	
Prepaid items	\$ 637,511
<b>Committed for:</b>	
Matching funds for NTIA grant	5,129,572
<b>Assigned for:</b>	
Designated to offset subsequent year's tax rate	4,739,294
<b>Unassigned:</b>	
General operations	3,330,367
	<u>\$ 13,836,744</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF COMMERCE</b>				
Direct Award Program				
Middle Mile (Broadband) Grant Program	11.033	N/A	\$ 237,631	\$ -
<b>Total Department of Commerce</b>			<u>237,631</u>	<u>-</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Pass Through Payments from the New Hampshire Community Development Finance Authority				
COVID-19 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#21-405-CDPF-CV	11,750	-
Pass Through Payments from the New Hampshire Community Development Finance Authority				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#21-405-CDED	19,000	-
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#23-405-CDCA	236,015	221,000
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#23-405-CDMC1	69,315	60,150
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#23-405-CDMC2	135,026	123,000
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#23-405-CDMC3	235,538	217,100
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#23-405-CDMC4	85,800	78,000
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	#23-405-CDMC5	161,913	147,198
<b>Total Department of Housing and Urban Development</b>			<u>954,357</u>	<u>846,448</u>
<b>DEPARTMENT OF JUSTICE</b>				
Pass Through Payments from the New Hampshire Department of Justice COVID-19 Crime Victim Assistance	16.575	#2024ARPVS15	152,472	-
Pass Through Payments from the New Hampshire Department of Justice Violence Against Women Formula Grants	16.588	#2023W051	9,479	-
Violence Against Women Formula Grants	16.588	#2024VAW07	12,142	-
			<u>21,621</u>	<u>-</u>
Pass Through Payments from the New Hampshire Department of Justice Edward Byrne Memorial Justice Assistance Grant Program	16.738	#2024DTF04	84,925	-
<b>Total Department of Justice</b>			<u>259,018</u>	<u>-</u>

*See accompanying notes to the schedule of expenditures of federal awards*

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2024  
(Continued)

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF THE TREASURY</b>				
Direct Award Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	<u>2,327,761</u>	-
Direct Award Program				
Local Assistance and Tribal Consistency Fund	21.032	N/A	<u>18,300</u>	-
<b>Total Department of the Treasury</b>			<u>2,346,061</u>	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Pass Through Payments from the New Hampshire Department of Health and Human Services				
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	N/A	<u>6,353</u>	-
<i>Total Medicaid Cluster</i>			<u>6,353</u>	-
<b>Total Department of Health and Human Services</b>			<u>6,353</u>	-
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Pass Through Payments from the New Hampshire Department of Safety				
Homeland Security Grant Program	97.067	#EMW-2021-SS- 00049-S01	<u>124,200</u>	-
<b>Total Department of Homeland Security</b>			<u>124,200</u>	-
<b>Total Expenditures of Federal Awards</b>			<u>\$ 3,927,620</u>	<u>\$ 846,448</u>

*See accompanying notes to the schedule of expenditures of federal awards*

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2024

**NOTE 1—BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Grafton, New Hampshire (the County) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County’s basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3—INDIRECT COST RATE**

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

To the Board of Commissioners  
County of Grafton, New Hampshire

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County of Grafton, New Hampshire's basic financial statements, and have issued our report thereon dated October 31, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County of Grafton, New Hampshire's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Grafton, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Grafton, New Hampshire's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of Grafton, New Hampshire's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
October 31, 2024

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Commissioners  
County of Grafton, New Hampshire

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the County of Grafton, New Hampshire's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County of Grafton, New Hampshire's major federal programs for the year ended June 30, 2024. The County of Grafton, New Hampshire's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County of Grafton, New Hampshire complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County of Grafton, New Hampshire and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County of Grafton, New Hampshire's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County of Grafton, New Hampshire's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County of Grafton, New Hampshire's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County of Grafton, New Hampshire's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Grafton, New Hampshire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Grafton, New Hampshire's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of Grafton, New Hampshire's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will

not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
October 31, 2024

**County of Grafton, New Hampshire  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024**

**Section I—Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified - all reporting units

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes      X   no  
 Significant deficiency(ies) identified \_\_\_\_\_ yes      X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      X   no

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified? \_\_\_\_\_ yes      X   no  
 Significant deficiency(ies) identified \_\_\_\_\_ yes      X   none reported

Type of auditor’s report issued on compliance for each major federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes      X   no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?   X   yes    \_\_\_\_\_ no

## **Section II—Financial Statement Findings**

There were no findings relating to the financial statements required to be reported by GAGAS.

## **Section III—Federal Award Findings and Questioned Costs**

There were no findings and questioned costs required to be reported under 2 CFR 200.516(a).

**Grafton County Telephone Directory**  
**3855 Dartmouth College Hwy.**  
**North Haverhill, NH 03774**

**Located in the Admin Building**

Commissioners' Office	787-6941
Treasurer's Office	787-6941
Human Resources Dept.	787-2034
Cooperative Extension Office	787-6944
Register of Deeds	787-6921
Maintenance	787-2700

**Nursing Home** 787-6971

**Grafton County Farm** 787-2755

**Department of Corrections** 787-6767

**Alternative Sentencing** 787-2042

**Located at the Courthouse**

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

No. Haverhill Office, Monday – Friday 787-6973