

# Grafton County

## *New Hampshire*

New England Photography



Covered Bridge, Bath, NH

## Annual Report

### Fiscal Year 2025

July 1st, 2024 – June 30th, 2025

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, 2024~ JUNE 30, 2025

*Dedication of the Annual Report*



*Martha Brown Richards  
Grafton County Commissioner  
2007-2010; 2013-2016*

The Grafton County Commissioners are pleased to dedicate the 2025 Annual Report to former Grafton County Commissioner Martha Brown Richards.

This summer Grafton County lost a dedicated public servant, Martha Brown Richards. Martha dedicated her life to making the world a better place and some of her proudest accomplishments were as a Grafton County Commissioner. She served 4 terms and during that time she was the driving force behind the biomass plant that is now called the Martha Richards Biomass Plant and the construction of the new Grafton County Jail.

Martha believed in service to others. On her arrival to New Hampshire in 1980 she immediately started making her mark. Together with two other women she wrote a pamphlet to highlight the businesses and services in the Plymouth area. She started the Babysitting Cooperative and a local chapter of the Girl Scouts. Other groups that benefitted from her leadership were the Speare Memorial Hospital Fair which raised money for medical equipment and The Friends of the Arts that brought Art to the local Schools. Prior to her years at Grafton County, she served on the Plymouth Regional High School Board. She shared her passion, time and energy on the Board of the Grafton County Senior Citizens Council and was President of the Plymouth Area Community Closet. One of her most impactful roles was as a founding member of Keep the Heat On, a program that raises funds for those in the Plymouth area facing energy insecurity.

When Martha saw a need in the community or a problem to be solved she did not give up until she found an answer. She will be missed.

The Martha B. Richards Biomass Plant



In Recognition of Commissioner Richards  
Dedication and Pursuit of Alternative Energy Sources  
for the Grafton County Complex.

Grafton County Commissioner ~ District 3  
2007-2010; 2013-2016

# *Grafton County*



*A Year of Important  
Events*

# Employee Recognition Luncheon

The Grafton County Commissioners hosted an Employee Recognition Luncheon to recognize those employees who have reached milestone marks in their length of service to Grafton County. The following employees were recognized for their years of service to Grafton County.

## **5 Years**

Ashley McKinney  
Eliza Green  
Chelsea Tetreault  
Tammy Darling  
Alexandra York  
Lynne Butler  
Nicole Mitchell  
Jacob Wentworth  
Karen Lombardo  
Marcie Hornick  
Dena Youngman  
Garrett Bartlett  
Brenda Jewett  
Amanda Jacobson  
Glenn Libby  
Wesley Nelson  
Jeffrey Stiegler  
David Tomaso  
Rebecca Lakin

## **10 Years**

Lucille Buteau  
Gerald Morse  
Gary White  
Chelsie Boutin  
Robert Santy  
Tara Heater  
Mariana Pastore  
Patricia Beck  
Jennifer Hill  
Susan Randall  
Rhonda Benjamin  
Mary Boulanger  
Joanne Donnellan  
Beth Licata  
Ann Munroe  
Christine Johnson  
Jamie Gadwah

## **15 Years**

Jonathan Geary  
Terry Martin  
Christina Collette  
Rachel Harrness  
Paul Fitzgerald  
Dustin Taylor

## **20 Years**

Jim Oakes  
Thayer Paronto  
Jason Stanton  
Marylou Avery  
Janice Shatney

## **25 Years**

Jeanne McLam  
Mary DeRosia  
William Emig  
Chad Morris  
Tammy Ross-Smith

## **30 Years**

Sabra Stephens  
Christopher Blake

## **31 Years**

Susan Cunningham

## **32 Years**

Ronald Fournier  
Doughlas Moorhead

## **33 Years**

Julie Libby  
Anthony Stiles

## **34 Years**

Brenda Dodge  
Douglas Brown  
Angela Ricker

## **36 Years**

Karen Saladino

## **37 Years**

Lora Chase

## **38 Years**

Troy McKean

## **43 Years**

Anna Heath

## **50 Years**

Paul Aldrich

*Employee Recognition Luncheon cont.*



*The Commissioners presented Paul Aldrich with a plaque, recognizing him for his 50 Years of Service to Grafton County.*

# *Grafton County Middle Mile Project Kick Off Celebration*



*On November 19th, 2024, Grafton County hosted a celebration to kick off the start of the Broadband Middle Mile Project*

# *Recipient of Last Years Annual Report*



*David Beaufait, Enfield*



*Mary Lou Krambeer, Bethlehem*



*Plymouth Patriots*

# Pumpkin Day



*Grafton County had its annual Pumpkin Day on October 8th, 2024. 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).



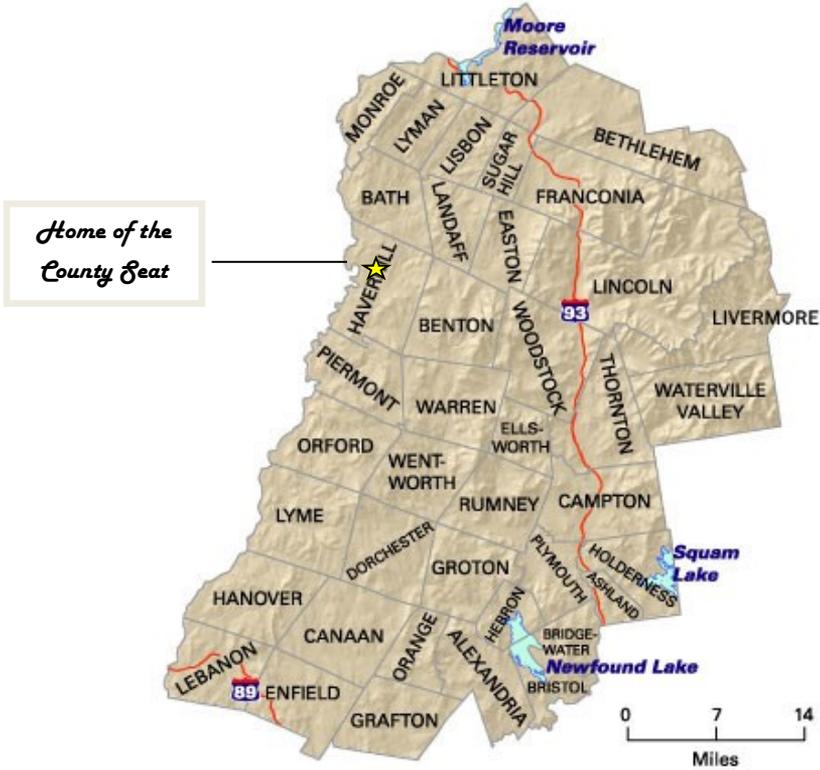
For more information, call  
**1-877-321-2652** or visit  
**caremark.com/naco**

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.*

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## Towns in Commissioners' Districts

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

## COMMISSIONERS' REPORT

### FISCAL YEAR 2025

We are pleased to present the following reports and financial statements for July 01, 2024, to June 30, 2025. We share these reports with you, the people of Grafton County, so that you may better understand your County Government.

Financially, for fiscal year 2025, our expenses exceeded our revenue by \$3,159,104. The total revenue received for the fiscal year was \$50,821,801. The total expended was \$53,980,905, with \$27,331,164 raised in County taxes. The above-stated numbers resulted in an overall fund balance of \$10,809,889 and an unassigned fund balance of \$4,995,018. The overall fund balance decreased by \$3,159,104 due to the difference between the revenue and expenses for the year. Our current unassigned fund balance is at 8.66%, which is within our policy range of 8% to 16%. The County must maintain adequate levels of unassigned fund balance to mitigate financial risks that can occur from unforeseen revenue fluctuations, unanticipated expenditures, emergencies, and similar circumstances.

As we began the budget process for FY 2025, we were constantly challenged to find a balance between providing services and minimizing the impact on the taxpayer. The result was that the FY 2026 budget saw a 2.55% increase in expenditures, with the total budget being \$57,657,170. The total amount to be raised by taxes for the year is \$30,487,410, an increase of 11.55% from the previous year. The fiscal year 2026 budget was no less challenging than any other year, but through many hours and difficult decisions, the Commissioners presented a budget that meets the needs of Grafton County's citizens. The budget was passed by a majority of the Board.

The following summarizes many changes and challenges faced during the budget process: The Commissioners agreed to a 2% cost-of-living

adjustment for all employees not covered by a Collective Bargaining Unit and nursing home employees covered by a Collective Bargaining Agreement with the United Electrical Workers (UE Local 278). Negotiations continue with the Teamsters Local 633, which now represents employees in the Sheriff's Department and Dispatch Center.

Health Insurance costs continue to be a significant financial challenge for the County. This year, health insurance rates increased an average of 6.8% over the fiscal year 2025 costs.

Other than the salary and benefit line-item increases, the fiscal year 2026 budget is essentially level-funded from fiscal year 2025 levels. Staffing levels have recovered significantly, and the 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. These factors are always considered as we make decisions regarding salaries and benefits.

Several departments requested to add staff; however, due to the significant challenges faced by the shortfall in fund balance, the Commissioners decided to fund only existing positions for the fiscal year 2026 budget. However, the Executive Committee and Delegation did agree to add a full-time position for the Register of Deeds; this position will begin on January 1, 2026.

Many capital requests were also deferred or funded through other resources and were not included in the fiscal year 2026 budget.

The County Cap is the County's portion of Medicaid paid to the State of NH for Long Term Care expenses and services provided through the Choices for Independence program. The total Cap for all ten (10)

counties is set by state statute. The State of NH set the cap for FY 2026 and 2027 with a 3% increase in each year of the biennium. This violates the existing law. RSA 167:18-a sets the cap at a 2% maximum increase per biennium. Also, included in the State budget is HB 547, which will issue a credit over four (4) years to the county for funds not reimbursed adequately to the counties during the COVID pandemic. Grafton County's budgeted cap is \$7,812,227. This is a mandated expense that the county must statutorily pay.

Finally, revenue for fiscal year 2026 increased by 5.91%. Most departments are projecting increases in their FY 26 revenues. The most significant increase in revenue projections is from the nursing home. With the staffing levels back up, we have increased the nursing home's census. As such, the revenue projections for the nursing home increased by \$1,451,798. The fiscal year 2026 budget includes an anticipated census of 124. The nursing home is a 135-bed facility. We are currently at the highest census levels we have been at in several years.

In November of 2024, Grafton County hosted Employee Recognition luncheons to celebrate employees reaching milestone years of service. We congratulate all individuals who were honored and recognized during these events! During these luncheons, the Commissioners recognized Paul Aldrich for completing fifty (50) years of employment at Grafton County. Congratulations on this huge accomplishment!

During the 2024 election, there were several changes to County elected officials. Treasurer Karen Liot Hill did not seek re-election, and Michael Cryans was elected as the new Treasurer. Sheriff Jeffrey Stiegler did not seek re-election and Jilliam Myers was elected as the new Sheriff. Finally, Commissioner Omer Ahern did not win his re-election bid, and Katie Wood Hedberg was sworn in as the new

Commissioner from District 3. Best wishes to all our departed elected officials, and welcome to the new ones.

December 31, 2024, marked the deadline for municipalities, including counties, to obligate all ARPA dollars. Grafton County successfully obligated all of the funds allocated. The deadline to spend funds is December 31, 2026. The County currently has a number of ARPA projects that are still open.

One of the ARPA projects that the Commissioners funded in fiscal year 2026 was \$1,000,000 to AHEAD's Pathways to Homeownership program, which provides participants with up to \$25,000 for a down payment on the purchase of a home in Grafton County. Information regarding this program can be found at [www.homesahead.org/homeownership-education/pathways-to-homeownership](http://www.homesahead.org/homeownership-education/pathways-to-homeownership). We are excited about this program and how it can help many of our residents in the County.

Another ARPA project that the Commissioners funded was to request a Market Modification from the FCC for Grafton County to allow satellite providers in Grafton County to carry WMUR. Currently, parts of Grafton County are in the Burlington, VT/Plattsburg, NY market and therefore do not receive WMUR, but instead get local channels from Burlington. This project is currently being worked on.

Another project that the Commissioners are working on is an Emergency Medical Services (EMS) study being conducted by Municipal Resources, Inc. (MRI). This study is looking at the existing EMS services available throughout the county. The final report will have recommendations on ways to improve those services.

On May 27, 2025, we successfully negotiated a first Collective Bargaining Agreement with Teamsters Local 633 that represents the

Sheriff's Department and Dispatch Center. This agreement was a one-year agreement and expired on June 30, 2025. In addition, we successfully negotiated a new Collective Bargaining Agreement with UE Local 278, which represents employees at the nursing home.

In June 2025, the County hired an Information Technology Director and welcomed Scott Tetreault into that position.

Pamela Gilbert, Office Administrator for the Grafton County Conservation District, retired in June 2025 after twenty-four years of service to Grafton County. Congratulations and best wishes to Pam!

#### Opioid Abatement Funding:

Grafton County joined a group of twenty-three (23) litigants from NH in a national lawsuit against opioid manufacturers and distributors. The NH State Legislature under RSA 126-A:83 established the Opioid Abatement Trust Fund. Under this law, all proceeds received by the state for settlements or judgments are deposited into the Trust Fund. The state shall distribute 15 percent of all funds received to the counties and the political subdivisions that filed lawsuits, on or before September 1, 2019, against opioid manufacturers, distributors, and other persons identified as defendants in the multidistrict opioid litigation pending in the federal district court for the Northern District of Ohio. This distribution shall occur on an annual basis. The distribution of funds shall be based on the most recent decennial census population of each qualifying county and political subdivisions. The population of any political subdivision which receives funds under this section shall not be included in the population of the county for determining the distribution to that county. All funds that are not distributed to the counties or political subdivisions remain in the Trust Fund, which is managed by the Opioid Abatement Advisory Commission. To date, Grafton County

has received \$957,908.09. These funds are to be used specifically to combat the Opioid epidemic in the State of NH.

Grafton County has expended \$199,842.88. We have used the settlement funds to pay for medication-assisted treatment (MAT) at the Grafton County Department of Corrections. We have used \$9,632.37 in settlement funds to pay for MAT expenses. In addition, we are using settlement funds through our Alternative Sentencing Department. The Commissioners authorized up to \$25,000 of settlement funds to be used for Opioid addicted participants in our Adult Diversion and Mental Health Court programs needing assistance. It's been noted that once in recovery, clients can have a hard time getting their life back on track due to barriers created during the time they were actively using. These funds purchase gift cards for food, gas, or work clothing. They are also being used to cover costs that a participant incurred that will be a detriment to their well-being and recovery if not paid. A total of \$21,854.51 has been spent to date for those expenditures. During this most recent fiscal year, we also distributed funds to the Plymouth, Littleton, Haverhill, and Lincoln police departments to purchase TruNarc devices. These various police departments are geographically spread out across Grafton County and will be used as shared resources with surrounding agencies. The total expenditures for that were \$168,356.

Middle Mile Fiber Network:

In October 2024, through an RFP process, Grafton County selected HUB66 as the internet service provider that will manage the middle-mile network once completed.

November 19, 2024, Grafton County had a Kick-Off Celebration to mark the anticipated start of construction on the Middle Mile Fiber Network. In addition to many residents of Grafton County in attendance, the following participated in the event: eX2 Team (Lead

contractor for project), Tom Cheski, Project Manager, ENTRUST Solutions, Grafton County Broadband Committee Members, HUB66, Aucoin Construction, Cinde Warmington, Executive Councilor, State of NH.

After a longer than anticipated delay to complete an Environmental Assessment on the White Mountain National Forest, we received a final NEPA decision (National Environmental Policy Act) on March 19, 2025, giving us the go ahead with construction on the project. With that complete, and planning in place we officially started construction on May 21, 2025. There is still much work to be done, but the project is expected to be completed by the end of summer 2026.

Grafton County Courthouse:

Lavallee Brensinger Architects (LBA) was awarded the bid in November 2024 to prepare a conceptual design for a new Courthouse facility. After reviewing spatial and operational needs, existing conditions, sending out questionnaires, and meeting with departments that will be located in the building, getting review and input from the Courthouse Building Committee, LBA presented a final report in June 2025. The final report included conceptual site options, floor plans, and a budget. The conceptual budget for the project is estimated at \$47,383,337. The Commissioners will review the findings to determine if they feel the project should be moved forward.

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 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:

Martha McLeod, Chair (District 2)  
Wendy A. Piper., Vice-Chair (District 1)  
Katie Wood Hedberg, Clerk (District 3)

**GRAFTON COUNTY**  
**ELECTED AND APPOINTED OFFICIALS**  
**JANUARY 1, 2025 – JUNE 30, 2025**

COMMISSIONERS

Wendy A. Piper, District #1 - Enfield  
Martha S. McLeod, District # 2 – Franconia  
Katie Wood Hedberg, District #3 – Plymouth

COUNTY ADMINISTRATOR

Julie Libby

TREASURER

Michael J. Cryans

COUNTY ATTORNEY

Martha Ann Hornick

COUNTY SHERIFF

Jillian Myers

REGISTER OF DEEDS

Kelley Monahan

CLERK OF COURT

Viktoriya Kovalenko

CIRCUIT COURT JUDGE

Sandra Cabrera

REGISTER OF PROBATE

Charles Townsend

ADMINISTRATOR, NURSING HOME

Craig Labore

SUPERINTENDENT, CORRECTIONS

Tim Lethbridge

MANAGER, COUNTY FARM

Glenn Libby

SUPERINTENDENT, MAINTENANCE

Jim Oakes

HUMAN RESOURCE DIRECTOR

Karen Clough

ALTERNATIVE SENTENCING DIRECTOR

Nicole Mitchell

MEDICAL DIRECTOR

Dr. Peter Doane

AUDITORS

Vauchon, Clukay– Manchester, NH

**GRAFTON COUNTY DELEGATION  
JANUARY 1, 2025 – JUNE 30, 2025**

District #1

Darrell Louis, Littleton  
Joseph Barton, Littleton  
Calvin Beaulier, Littleton

District #2

Jared Sullivan, Bethlehem

District #3

Jerry Stringham, Lincoln

District #4

Heather Baldwin, Thornton

District #5

Marie Bjelobrck, Haverhill  
Rick Ladd, Haverhill

District #6

Linda Franz, Wentworth

District #7

Janet Marie Lucas, Campton

District #8

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

District #9

Thomas Oppel, Caanan

District #10

John Sellers, Bristol

District #11

Lex Berezchny, Grafton

District #12

Mary A. Hakken-Phillips, Hanover  
Russell Muirhead, Hanover  
Terry Spahr, Hanover  
Ellen Rockmore, 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

Donald McFarlane, Orange

**GRAFTON COUNTY BUDGET**  
**EXPENDITURES: JULY 1, 2024– JUNE 30, 2025**

Administration & Treasurer	\$ 594,444.00
County Attorney	\$ 2,162,079.00
Victim/Witness Advocate	\$ 302,473.00
VAWA Grant	\$ 138,954.00
VOCA Grant	\$ 159,127.00
Alternative Sentencing	\$ 633,652.00
Medical Referee	\$ 55,600.00
Delegation Expenses	\$ 7,500.00
Register of Deeds	\$ 505,899.00
Human Resources	\$ 118,760.00
Information Technology	\$ 943,309.00
Sheriff's Department	\$ 2,399,263.00
Dispatch	\$ 1,727,940.00
Maintenance	\$ 2,006,581.00
Human Services	\$ 8,023,879.00
GCEDC	\$ 40,000.00
Extension	\$ 374,234.00
Social Svc	\$ 539,655.00
Interest	\$ 459,000.00
Payment on Bonds & Notes	\$ 1,630,000.00
Tax Anticipation	\$ 7,500.00
Capital Outlay	\$ 131,202.00
Wage/Benefit Adjustment	\$ 572,495.00
Contingency	\$ 56,000.00
Unemployment	\$ 5,000.00
Nursing Home	\$ 23,248,912.00
Jail	\$ 8,566,380.00
Farm	\$ 666,788.00
Conservation Dist.	\$ 110,424.00
Capital Reserve	\$ 35,000.00
TOTAL EXPENSES	\$ 56,222,050.00
LESS REVENUE	\$ 24,151,592.00
LESS SURPLUS TO REDUCE TAXES	\$ 4,739,294.00
<b>AMOUNT TO BE RAISED BY TAXES</b>	<b>\$ 27,331,164.00</b>

**GRAFTON COUNTY BUDGET**  
**REVENUE: JULY 1, 2024 – JUNE 30, 2025**

County Nursing Home	\$ 18,996,679.00
County Jail	\$ 410,545.00
County Farm	\$ 415,750.00
Building Rental	\$ 370,044.00
Register of Deeds	\$ 1,086,500.00
Human Services	\$ 100,000.00
Sheriff's Dept. Fees	\$ 633,150.00
Sheriff's Dispatch	\$ 719,133.00
Misc. Revenue	\$ 20,500.00
Interest Earned	\$ 450,300.00
Federal in Lieu of Taxes	\$ 125,000.00
Alternative Sentencing	\$ 246,064.00
Victim/Witness Advocate Grant	\$ 30,000.00
Voca Grant – 15	\$ 159,127.00
Circuit Court Prosecution Grant	\$ 288,800.00
Abandon Property	\$ 100,000.00

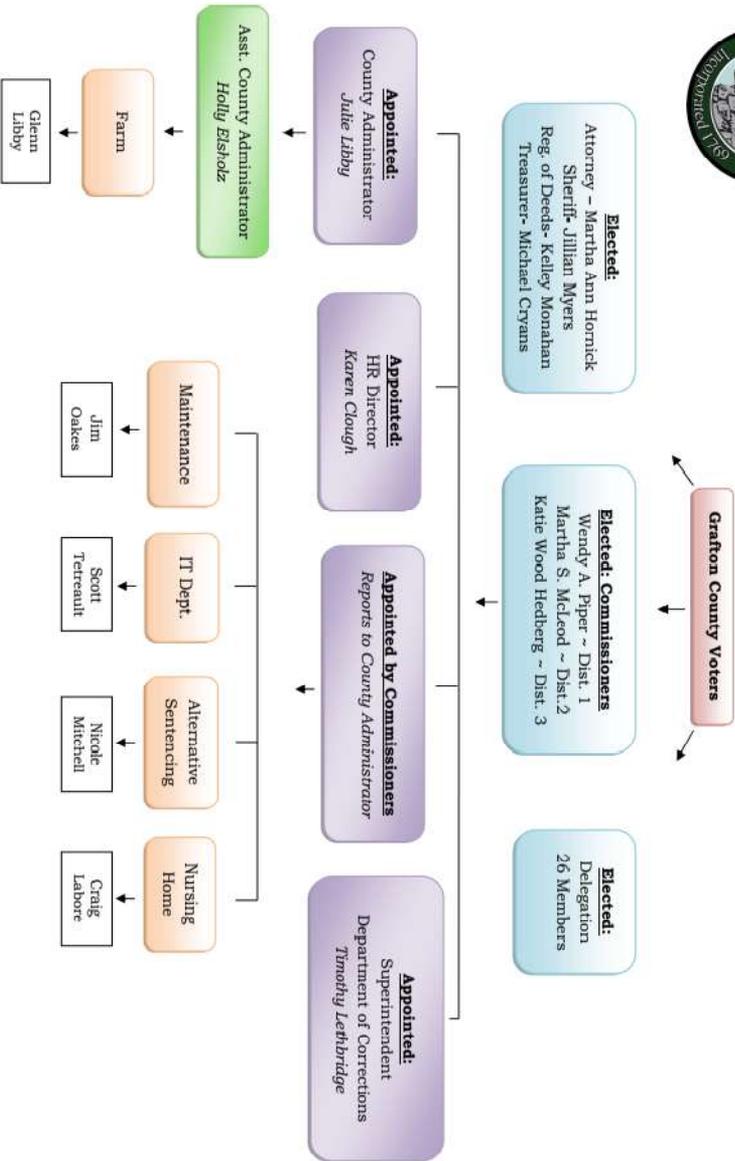
**TOTAL REVENUE** **\$ 24,151,592.00**

**DELEGATION EXPENSES**  
**JULY 1, 2024 – JUNE 30, 2025**

Bill Bolton	\$ 771.02
Corinne Morse	\$ 113.02
Darrell Louis	\$ 100.92
David Fracht	\$ 56.64
David Rochefort	\$ 120.88
Donald McFarlane	\$ 50.00
Ellen Rockmore	\$ 154.39
George Sykes	\$ 1,066.44
Heather Baldwin	\$ 731.60
Janet Marie Lucas	\$ 114.40
Jared Sullivan	\$ 89.20
Jerry Stringham	\$ 759.06
John Sellers	\$ 706.48
Joseph Barton	\$ 80.66
Laurel Stavis	\$ 194.47
Lex Berezhny	\$ 191.11
Linda Franz	\$ 500.88
Marie Bjelobrk	\$ 270.18
Mary Hakken-Phillips	\$ 103.20
Peter Lovett	\$ 50.00
Rick Ladd	\$ 32.00
Russell Muirhead	\$ 143.16
Sallie Fellows	\$ 85.30
Susan Almy	\$ 114.40
Terry Spahr	\$ 496.42
Thomas Cormen	\$ 151.38
Thomas Oppel	\$ 628.56
Miscellaneous	-
<b>TOTAL EXPENSES</b>	<b>\$ 8,002.28</b>



# Grafton County Organizational Chart



# REPORTS FROM THE DEPARTMENTS

## **GRAFTON COUNTY TREASURER**

*Michael J. Cryans*

Annual Report Fiscal Year 2025

Grafton County tax collections from all the towns and the City of Lebanon amounted to \$27,331,164 in fiscal year 2025, with all taxes collected.

The Treasurer was authorized to borrow up to \$8,000,000 in Tax Anticipation Notes during fiscal year 2025. We ended up using \$4,000,000 in TAN funds to sustain our cash flow until December, when our tax revenues were received.

All tax funds were invested in banks in Grafton County as well as the NH Public Deposit Investment Pool to obtain the most favorable yield, ensure security, and maintain the liquidity of county funds.

Total interest earned in fiscal year 2025 was \$387,746.18, which was below our budget estimate of \$450,300. A decrease in interest rates during the fiscal year, as well as the county having less cash to invest, led to the decrease in interest income earned.

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 2025, the County had \$1.5 million of ARPA monies unspent and invested.

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

Respectfully submitted,

Michael J. Cryans  
Grafton County Treasurer

## **GRAFTON COUNTY ATTORNEY**

*Martha Ann Hornick*

Annual Report Fiscal Year 2025

The Office of the Grafton County Attorney seeks to do justice in all cases referred to us. We also strive to maintain our 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 prosecute misdemeanor crimes and misdemeanor appeals from Circuit Court. We assist in the prosecution of cases in the various courts across the county.

Our office is comprised of a group of dedicated prosecutors, including two Deputy County Attorneys, two Lead Assistant County Attorneys and four Assistant County Attorneys. In addition, we have one Assistant County Attorney contracted out to different towns within the county to prosecute cases in the Circuit Court.

The vital work of this office could not happen without the skilled assistance of our Director of Office Administration and other Support Staff including our 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.

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. Our office of Victim Witness Coordinators is a dedicated and tireless group who spend time in all of Grafton County's courts.

The greatest portion of attorney and staff time is spent on pre-trial litigation and trial preparation. Although most cases are resolved by plea agreement, many cases obviously 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 cases in the fiscal year ending June 30th, 2025, resulting in over 4000 charges being brought forward. We are also seeing certain types of crimes increasing in number to include child sex abuse image cases. At the same time, we are grateful to see increased skill in investigating those types of crimes.

Sexual assault cases continue to increase as well as issues that arise in sexual assault cases which is a major focus for our Sexual Assault Resource Team ("SART), resulting in us attending many child victim and/ or witness interviews at Children Advocacy Centers and working collaboratively with other stakeholders across the state to try and protect victims.

The collaborative work between SART and others in Plymouth, the Lebanon /Hanover catchment area, as well as Haverhill and Littleton remains solid. SARTs provide training in the areas of domestic violence and sexual assault as well as stalking, human trafficking, strangulation. Alongside social workers, DCYF workers, child advocacy workers, victim advocacy workers, pediatricians, specially trained nurses, forensic investigators, medical providers and enforcement agencies across the county and state, we work with an eye towards making sure justice is done and victims' rights are upheld.

The SART teams further evaluate cases after criminal prosecution in order to improve services provided and future outcomes.

Additionally, with the increased assistance the New Hampshire State Police, our smaller towns are seeing increased attention, greater

collaboration and better investigation techniques to bring us case referrals we can move forward on.

This fiscal year, the Judicial Branch did not schedule jury trials in December 2025, so the backlog of cases going to trial continues.

We continue to adapt to the ever-shifting landscape of the popularity of different drugs and drug combinations brought into and sold across our state and county. Whereas cocaine seems to have regained somewhat in popularity, we see a lot fentanyl and methamphetamine possession and use and sales in our County that our dedicated drug unit continues to prosecute.

We continue 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-evolving field of cybercrime itself.

Finally, 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, 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, construction theft, embezzlement and contractor fraud cases (cases that seemed to also increase in number following the pandemic) 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. We are seeing a growing number of elder abuse cases across the state, with people picking on that vulnerable population at a time when they should be enjoying retirement and not be worried about being caught up in a crypto or other type scam.

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, 7 days a week. We assist all law enforcement agencies with case investigations and, as noted above, provide regular trainings to all police departments and others across Grafton 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.

We are grateful to our federal partners who have provided funding towards the Office of the Victim Witness Coordinator Program, as well as partial subsidization of the cost of a prosecutor's position whose practice is primarily focused on domestic violence and sexual assault cases. That funding has also helped maintain a misdemeanor level Circuit Court Domestic Violence and Sexual Assault Victim Witness Coordinator Program.

In sum, we continue to maintain our focus on victims' rights and holding people who commit crimes accountable, and we will do so with transparency in order to deliver justice fairly to all. I fully believe that 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 in one of the greatest places in the world to live, work and raise families is immeasurable.

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 would like to dedicate this year's annual report therefore to all members of law enforcement across the county.

Respectfully submitted,

Martha Ann Hornick  
Grafton County Attorney

## GRAFTON COUNTY SHERIFF'S OFFICE

*Sheriff Jillian E. Myers*

Annual Report Fiscal Year 2025



On behalf of the Grafton County Sheriff's Office, I am proud to present this year's Annual Report. Over the past year, our team has worked tirelessly to strengthen public safety, enhance cooperation with partner agencies, and build deeper connections within our communities. What follows is an overview of the progress we have made together, the partnerships we have rebuilt, and the initiatives that are driving our mission forward.

This year marked tremendous growth within our Grafton County Sheriff's Office Communication Center. Our dispatchers continue to serve as the backbone of countywide public safety – fielding thousands of calls for service, maintaining constant communication with first responders, and ensuring that help reaches those who need it quickly and reliably. The dedication and professionalism of our dispatch team continue to set the standard for excellence in emergency communications throughout Northern New Hampshire and Northern Vermont.

This year, the Grafton County Sheriff's Office made deliberate efforts to repair and strengthen relationships with police, fire, and municipal leadership across Grafton County. Through regular outreach, collaboration, and presence, we have rebuilt trust and reaffirmed our commitment to partnership.

This result has been a stronger, more unified law enforcement network that works together – not in isolation – for the good of every community in Grafton County.

Historically, much of the Sheriff's Office work has been reactive or limited to civil process and transport duties. This year, however, we prioritized a more proactive approach to policing – one centered on visibility, prevention and service.

This shift included:

- Regular patrols in support of local police departments.
- Responding to everyday calls for service, from motor-vehicle incidents to neighborhood disturbances to medical calls for service.
- Focused enforcement in high-need areas, working directly with towns experiencing increased calls or limited staff.
- Targeted warrant service, conducted in cooperation with local agencies to improve safety and reduce backlog.

Through these efforts, we have become not just a supporting agency, but an active, engaged partner in daily policing throughout Grafton County.

Perhaps our most meaningful progress has been in the area of community engagement. We set a goal this year to push community policing to the forefront and the results have been exceptional.

Highlights include:

- Participating in community events, including fairs, school programs, senior outreach, parades and civic gatherings.
- Launching public safety education initiatives, focusing on topics such as fraud prevention, drug awareness, internet safety and personal safety.
- Increasing our presence in schools, students, teachers and staff feel supported and safe.
- Building personal relationships through everyday interactions, walk-throughs, and conversations with residents.

These efforts have helped promote trust, create familiarity, and reinforce that the Sheriff's Office is not only a law enforcement entity but a community partner.

As we move into the coming year, the Grafton County Sheriff's Office remains committed to:

- Strengthening partnerships with local, county and state agencies.
- Enhancing dispatch operations and emergency communications.
- Expanding proactive patrols and law enforcement assistance.
- Growing community policing programs and public outreach.
- Investing in training, technology, and personnel development.

Our mission remains simple: to serve and protect with professionalism, integrity, and accountability.

On behalf of the men and women of the Grafton County Sheriff's Office, thank you for your trust and continued support.

Respectfully,

Jillian E. Myers  
Grafton County Sheriff

# **GRAFTON COUNTY HUMAN RESOURCES**

*Karen Clough*

Annual Report Fiscal Year 2025

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

It is my privilege to present the following report for Fiscal Year 2025 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 2025 we hired one hundred and four (104) new staff members. We had sixty-eight (68) employee separations and an overall turnover rate of 17%. The unemployment rate in the State of New Hampshire is still low at 2.6% early in the fiscal year. With an overall low unemployment rate this means there are more job openings than there are available workers and creates challenges in recruiting and retaining staff. With that said, we were able to offer (2) LNA classes in the fiscal year which resulted in eleven (11) new full time LNA's. We were also able to make good progress with staffing in our Department of Corrections as well as other departments. We do, at times, have positions with longer vacancy rates than we have experienced in the past but again this can be a direct result of the tight labor market.

Through negotiations with our Employee Council and the UE Local 278 union which represents certain positions in our Nursing Home, we were able to agree to a 3% cost of living adjustment for

employees. We also reached a one (1) year agreement with the Teamsters local #633 and the Sheriff's Department employees which included a 3% cost of living adjustment for those positions as well. We are currently in negotiations with the Teamsters local #633 and Sheriff's Department employees for their next contract.

For Fiscal Year 2025 we were given a 25% guaranteed maximum increase from HealthTrust for our health insurance premiums. We reached out to several companies for quotes (including Anthem direct, United Healthcare, Cigna, Harvard Pilgrim Healthcare) and all companies declined to quote for several reasons. We ultimately changed plan offerings through HealthTrust, increasing deductibles and copays, while at the same time we were able to offer offsets to those increases through contributions to a flexible spending account and lower overall premium contributions towards the lower cost plan. With these changes we were able to reduce the increase in the health insurance from the 25% quoted increase to approximately a 13% overall increase.

Human Resources worked to set up an active enrollment process for open enrollment this year and partnered with Clarity Enrollment Solutions, a specialized provider of benefits education and enrollment solutions to help employees through the benefit enrollment process. Each benefitted employee had a short phone appointment with a benefit counselor to review the benefits they were enrolled in as well as educate them on all the benefits they were offered. This was a very beneficial change to our open enrollment process and allowed employees to become reacquainted with all the benefits they can elect. Employees were very receptive to the process and the feedback for the new process from employees was excellent.

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, 2024 thru June 30, 2025

Turnover Rate

	<b>FY24</b>	<b>FY25</b>
All employees (including full-time, part-time, and per diem)	16%	17%

Employee Headcount

Total # of all employees  
419

Total # of full-time employees  
287

Total # of part-time and per diem employees  
132

Workers Compensation

Total number of first report of injuries processed in FY25  
70

Recruiting

Total number of new employees hired in FY25  
104

Separations

Total number of employee separations processed in FY25  
68

## **GRAFTON COUNTY REGISTRY OF DEEDS**

*Kelley Jean Monahan*

Annual Report Fiscal Year 2025

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

I would like to dedicate my 15<sup>th</sup> Annual Report to my parents. Gerald Michael Monahan instilled in me the American Dream, the pride of property ownership and to always express an independent voice. Judith Margaret Morhardt Monahan taught me to have a sharp eye for detail, to debate, to retain and index fact to prove point. Without them, I would not have been as successful and as effective in this position as I have been. Thank you!

As Fiscal Year 2025 began, RSA 563-D:22 became law. This was a helpful addition to RSA 563 D Uniform Real Property Transfer on Death; the new instrument that became law on July 1, 2024.

We had many inquiries over the year from citizens who were under the impression that there was some type of simple form available to them to utilize to record this transfer of ownership. The NH Registries are making it clear that it is always best to hire legal counsel to properly draft these documents to be legally recorded to the official public record.

The five years dedicated to the vault restoration and reorganization was winding down and the progress was very gratifying. The final of the three facets of the ARPA funded Grafton County Registry of Deeds Restoration Project was completed and we were seeing the extraordinary results. These historic plans are truly works of art that speak of the history of land development in Grafton County. Now as we develop, access to the historic plans will be required, they have been removed from the old canvas books, flattened, restored and encased in clear mylar sleeves. The rescan of all plans was completed

and we were thrilled with the improvements and clarity. There was a minor correction as three of the original plans were so large that they had to be “digitally stitched together.” I am grateful that we had an expert company, Kofile, providing the service and Fidler Technologies handling the upload. The support from both vendors has been incredible.

In June I learned that our project had been selected for a National Association of Counties Achievement Award. We were very pleased, and this has grown into a national project for Kofile to highlight the work done in Grafton County to promote their services. I am working on a PowerPoint for this which includes many photos of the work in progress and tells the story from start to finish. I hope that this will be useful to other counties facing the same challenges.

We held an open house in September for the public to view the new project, the display of before and after and tour the vault. I would like to make this an annual event to welcome the public who are interested in the magnificent history that is safely housed here in the Administration Building. For the second year in a row, I give many thanks to Attorney Joe Ransmeier of Littleton for his help and support. I couldn't have done it without him.

I was a speaker at another BEA NH Planning Learn at Lunch webinar where we discussed best practices for subdivision plats. These are recorded to their website for reference. We also hosted an in-person seminar sponsored by CATIC on Sellar Impersonation Fraud in September.

Due to television advertising of a for-profit service that attempts to prevent property fraud, we have experienced an increase in concerns from the public over the potential for “house stealing.” I have offered our free and secure service [Property Fraud Alert](#) for my many years of service. This threat is not as common or as easy as the for-profit entity advertising implies. Please visit our official website at

NHdeeds.org for details.

My team and I decided to adapt to our new and shared responsibilities after the retirement of my long-serving Deputy and not fund the position for a replacement. It was a year of growth, challenge and bonding. We are a vital and joyful team who enjoy our work assisting the public. I could not be prouder of the three members of the team for their commitment to their roles. I did request to fund a replacement for a Deputy in the FY 26 budget. This request was rejected by the Board of Commissioners but approved by the Executive Committee of the Delegation who appreciated the case that I had made to bring in additional support, now that our new roles were settled.

As I had been again primaried by the Democrat Party, I spent a great deal of time speaking to the public about our role particularly in our attention to public service. Explaining how we respond to a person in distress over conflict or confusion with their property or documents speaks of our commitment. We act as a triage for the public. We listen, empathize, empower, and redirect. We also know when to direct someone to legal counsel, a surveyor, their lender, the correct municipal or state department. I have also directed citizens who are experiencing trauma to other appropriate support within Grafton County. The public service that our office provides cannot be measured.

After a great deal of soul searching, I have become a member of the Republican Party. My office is the safe space for records regarding property rights and issues dealing with those rights. It is clear to me that this value is more aligned with the Republican Party.

We are seeing a great deal of conflict with abutters. Many new people are investing in Grafton County. My plea to all new and old residents of Grafton County is to be a good neighbor. This is a simple but old-fashioned perspective that should be practiced. Asking before you

assume, doing research and keeping communication channels open is the best way to start.

The registry of deeds had not been a consideration to move to the proposed new courthouse until recently. I believe that this department was added to the proposal against all our advice simply to apply more leverage to the plan. I was not included in any design planning for the new space and my request to be added to the Building Committee or to meet with the architect was rejected by the Board of Commissioners. I believe that moving these historic records will cause much more harm to them than leaving them in the secure, newly renovated and accessible space. This is a very flawed project, and my sincere hope is that more experienced and educated support is on the way for a new proposal.

It was announced in the spring that the bank where we have our daily checking account for as long as anyone remembers was being purchased by another bank. My Deputy and I attended the meeting with both CEOs in June. We process approximately \$16,000,000 per year. I made our concerns clear to both sets of leadership. We are grateful that the core systems remain the same. There have been a few glitches, but we are now on solid footing. As is always the case, the annual financial audit found no deficiencies or errors.

We are seeing month after month of record-breaking revenue. As I predicted, Grafton County is a very desirable place to invest.

**Revenue to Grafton County**

<b>RETT 4%</b>	<b>\$637,688.68</b>
<b>Recording Fee</b>	<b>\$388,460.43</b>
<b>LCHIP 4%</b>	<b>\$10,430.00</b>
<b>Copies</b>	<b>\$65,939.00</b>
<b>Online Services</b>	<b>\$18,720.00</b>

**Tapestry & AVA \$36,195.32**

**Surcharge Fund \$28,996.00**

Our office recorded 14,803 documents to the Official Public Record in FY2025, of these 4,650 were paper documents and 10,153 were e-recordings.

Respectfully submitted,

Kelley Jean Monahan  
Register of Deeds

# GRAFTON COUNTY MAINTENANCE

*James C. Oakes*

Annual Report Fiscal Year 2025

This year's report covers the following areas:

- Conservation Initiatives
- ARPA Grants & Congressionally Directed Spending Award
- Significant Insurance Claims
- Pending Major Repair
- Staffing Challenges

## CONSERVATION INITIATIVES

*EECBG Grant* – At the beginning of FY25 the United State Dept. of Energy awarded Grafton County an EECBG grant to pay for various energy efficiency projects throughout the complex. Below is the status of those projects:

Completed projects:

- Dairy Barn upgraded 90 fluorescent fixtures to sealed LED Lights / \$7,700 material cost / 2.23-year payback
- Nursing Home upgraded 34 fluorescent emergency lights to LED / \$3,160 material cost / 1.53-year payback
- Admin. Building Replaced electric hot water tank with heat pump one / \$2,209 material cost / 2.75-year payback
- Dept. of Corrections (DOC) Installed an automated hood control system / \$19,990 material cost / 4.11-year payback

In-Work Projects:

- Alt. Sentencing Install energy efficient windows / \$28,660 material cost / estimated 45% efficiency gain
- Alt. Sentencing replace electric hot water tank with heat pump type / \$2,209 material cost / 2.75-year payback

Total grant amount: \$63,928

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

ARPA GRANTS & CONGRESSIONALLY DIRECTED SPENDING AWARDS

*Nursing Home Front Landscaping* (ARPA) – Using a blend of department staff, contractors and a landscape architect, the department oversaw the rehabilitation of the Nursing Home and Administration Building front landscapes. The project encompassed:

- Planting new trees, shrubs and perennial flowers
- Installing decorative concrete planters to segregate the canopy sitting area from parking lot traffic
- Relocating flagpoles, lighting and benches
- Constructing concrete pads and a pavilion
- Paving new walkways

At completion, this \$128,450 budgeted project was completed \$726 under budget and achieved our goal of enhancing the front of both buildings while providing a protected, pleasant place for residents to sit and enjoy their surroundings.

*Nursing Home Rear Landscape Project* (CONGRESSIONALLY DIRECTED SPENDING AWARD) – In 2024 Senator Shaheen’s office awarded Grafton County Nursing Home a Congressionally Directed Spending Award of \$750,000 to pay for a major refurbishment of its Activities/Alzheimer and Physical Therapy Yards. In October 2024

we signed a contract with Jay Miller Landscape Architecture to design all the elements of this project.

The project encompasses constructing a storage building, a pavilion, two pergolas, arbors & fences, new sidewalks, retaining walls, a small putting green, electrical, lighting, drainage and planting of trees, shrubs and flowers native to Grafton County, NH. Because the plans and specifications were not complete until late FY25, this project will be bid this coming fall with an anticipated April 15, 2026 start date and August 15, 2026 completion date.

*Administration Building Roofs* (ARPA) – The shingled main entrance porch roof and copper Northwest rear porch roof both needed replacements due to wear and leaks. A local roofing contractor removed the old roofing materials and installed standing metal seam roofing in place of the original materials. At completion this \$18,000 budgeted project came in \$400 under budget. The new roofs should last 50+ years.

*Administration Building ADA Parking* (ARPA) – We added two new parking spots adjacent to the building's rear ADA entrance in an area that had previously been lawn. This \$7,144 budgeted project came in \$392 under budget and achieved our goal of lessening the distance handicap patrons have to travel to enter the building.

*Administration Building Front Steps & Porch deck* (ARPA) – The main entrance steps and deck were degraded due to cracks and spalling of the concrete surfaces. The steps held water due to improper slope, which made them hazardous during freezing weather. The deck cracks allowed rain and snow melt to enter the rooms below. A contractor repaired all of these issues last fall but because of poor workmanship various sections did not hold up through the

winter. This past spring the contractor returned and repaired all areas that failed. Because the new concrete repairs needed adequate time to cure before sealing, that portion of work was deferred to late summer/early fall of 2025. In the meantime, I am holding a percentage of contract funds until a satisfactory outcome is achieved. When this \$40,000 budgeted project is satisfactorily completed I will pay the contractor the retainage.

*DOC Showers (ARPA)* – When the DOC was built 14-years ago the inmate showers were all sealed with epoxy paints manufactured by a company called Tnemec. Based on construction documents the concrete walls had to cure to a certain moisture level before the epoxy paint could be applied. Over the last few years 20 of the epoxy painted inmate showers developed water bubbles under the paint and many of the bubbles popped, leaving pock-marked areas that collected bacteria and looked unsightly. Because so much time had passed since construction, and I could not conclusively prove the construction contractor applied the epoxy products prematurely, I decided not to chase the contractor for a remedy but instead contacted Tnemec to find a Tnemec trained and certified contractor for repairs. The contractor hired is their New England certified contractor for such repairs. On two separate occasions I had to have the contractor return to address quality issues where the new epoxy coatings did not properly adhere to the shower walls due to improper preparation. I withheld a percentage of contract funds until the work was done satisfactorily. At completion this \$55,000 budgeted project came in \$7,000 under budget.

*Maintenance Dept. Equipment Storage (ARPA)* – Several years ago the department staff constructed an equipment storage area behind the biomass plant. The structure is comprised of a shipping container and a covered concrete slab. The department needed additional covered

space to store a boom lift and other equipment. Last fall my staff poured a new concrete slab on the east side of the container and procured all the materials needed to construct a covered storage space over it. Due to other competing projects I put off resumption of this work until mid-September 2025. At completion, this \$23,025 budgeted project is projected to be \$2,000 under budget.

*New Courthouse Conceptual Design* (ARPA) – Over the past 25-years the county refurbished, expanded and built new replacement buildings throughout the complex to address aging and expansion issues. Priorities were established based on criticality of need and function. In the 54-years of use, the courthouse has never been refurbished or expanded, thus in many ways the building doesn't meet the space & security needs of today and virtually all mechanical systems are 25-years beyond their designed life expectancy.

In 2019 I informed the board of commissioners of various major issues and advocated they hire an Architect & Engineering (A&E) team to assess and validate my reported findings. In 2021 the county commissioners hired an E.H. Danson to assess the building infrastructure, security and current & future space shortfalls. E.H. Danson validated all of the issues I raised and determined it would cost \$2,000,000 less to demo the existing building and build a new one vs. renovating and adding onto the old one.

In November 2024 the commissioners hired Lavallee Brensinger Architects (LBA) and their subcontracted engineers to perform a conceptual design of a new courthouse. The process involved interviewing all stakeholders to validate current and future program needs, assessing existing security concerns, assessing and recommending a proposed site location, conducting soil analysis and conceptually designing a new facility that addresses the many

shortfalls of the existing infrastructure. Lastly, the study included a cost analysis to determine project cost so the county would know how much to bond if the project was ever approved.

In June 2025 LBA presented to commissioners their findings showing the new building and all facets of the project that would cost taxpayers \$47,383,33 to complete. All reports and meeting minutes are posted on the county's website under a heading labelled, "Courthouse."

Of the \$761,130 ARPA budget earmarked for A&E costs, the county spent \$261,489 for the conceptual design study. If the delegation approves building a new facility, the remaining ARPA funds will be used for future A&E costs related to building a new building.

#### SIGNIFICANT INSURANCE CLAIMS

*Dairy & Pig Barn Lightening Damage* – In the fall of 2024 both buildings sustained lightening damage to their fire alarm systems. Alarmco replaced the dairy barn system and repaired the pig barn one. Cost: \$48,300

*Nursing Home Vehicle Impact* – In the spring of 2025 a visitor to the nursing home ran into the building and damaged an exterior wall and window. Schulz Contracting repaired the damage. Cost: \$8,352

*Courthouse Roof Damage* – This past summer an air conditioning condensing unit system failed and spewed mineral oil onto the EPDM rubber roof. The rubber swelled up and the damaged roofing was replaced. Cost: \$18,043

#### PENDING MAJOR REPAIR

*DOC Generator Base Tank* – The existing steel base tank is decaying internally. Every year we polish the fuel and the filtration system has detected a proliferation of rust suspended in the fuel. The rust laden fuel hinders the reliability of this important generator that we rely on for unhindered facility operations during power interruptions. I solicited two contractors to resolve this issue in coordination with NH DES. One was selected for the job of installing a new day tank and closing down and abandoning the existing base tank. Currently, parts are backordered for this project with a projected October delivery date. Cost: \$50,024

#### STAFFING CHALLENGES

Staffing shortages continued into FY25. A few newly hired employees did not last very long and one longer-term employee left to go into business for himself. Throughout this fiscal year we were down 2-3 people at various times and finding qualified replacements continued to be difficult.

In closing, I thank my staff for their dedication and hard work. They did a great job despite the staffing shortages. I also thank the County Administrator, the Commissioners and the Delegation for their approval of financial requests in support of department goals and initiatives.

Respectfully submitted

James C. Oakes  
Maintenance Superintendent

**UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE  
EXTENSION**

*Heather Bryant*

Annual Report Fiscal Year 2025

UNH Extension works in collaboration with county, state and federal government in Community and Economic Development, Education and 4-H Youth Development, Food and Agriculture, Health and Well-Being, and Natural Resources. Our mission is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. This report highlights some ways we worked to achieve our mission.

During her tenure as Extension County Office Administrator in FY25, Donna Lee actively expanded youth representation on the 4-H Advisory Council. She recruited two prospective 4-H youth members and extended an invitation to the daughter of a current Council member to join the group. These candidates will be formally reviewed and voted on at an upcoming Advisory Council meeting, coordinated by Heather Bryant who now serves as County Office Administrator.

In 2025, Grafton County 4-H deepened its commitment to intergenerational connection through a series of collaborative programs with the Grafton County Nursing Home. Led by Program Manager, Donna Lee, these initiatives exemplified the concept of generativity—where one generation nurtures and invests in the growth of another.

Several signature events, such as the Sheep and Goat Clinic and Crafting, the Animal Meet and Greet visits, and the Pumpkin Carving Display, offered meaningful opportunities for youth and senior adults to engage in agriculture and creativity. These activities honored the past while inspiring the future across different age groups.

Heather Bryant, Field Specialist Food and Agriculture, served on the steering committee that carried out the New England Vegetable and Fruit Conference in Manchester from December 17-19, 2024. 1,517 participants, speakers and tradeshow vendors from across New England and New York participated in this continuing education event for vegetable and fruit producers.

Heather also completed a 2-year sweet potato variety trial in collaboration with UNH and the Grafton County Farm. 740 pounds of sweet potatoes were donated to area senior centers and food pantries. Results have been shared with sweet potato growers across the region including three who have started growing sweet potatoes for the first time after hearing about the trial.

A new trial that began in March uses cover crops for soil improvement in high tunnels. It is being conducted at the Grafton County Farm and in collaboration with other Extension staff. It is funded by the NH Vegetable and Berry Growers Association.

Jim Frohn, Grafton County Forester, prepared a timber sale on 60 acres of the Grafton County Forest and put it out to bid in FY24. The sale was harvested in FY25 and included 176 MBF (thousand board feet) of pine, hemlock, and hardwood sawlogs, 963 tons of hardwood pulpwood and firewood, and 1362 tons of chips. The cord equivalent is 731 cords of roundwood (sawlogs, pulpwood, and firewood) and 524 cords of chips. To put these volumes into perspective, this represents 88 tractor trailer loads of wood.

The harvest is part of a long-term forest management plan and provided revenue for the county, work and income for the logging contractor and his employees, local truckers, and raw materials for nine mills and log brokers. The county earned \$42,832.74 in stumpage from this sale, which was \$11,115.42, or 35%, greater than the estimated value while the volume was close to the estimate. This

was due to excellent utilization and marketing of the logs.

In response to inquiries about growing Christmas trees, Jim put together four workshops titled *The Business of Growing Christmas Trees, from Site Selection to Sales*. Three of the workshops were held in FY25.

Mary Choate, Food Safety Field Specialist, continued to train NH growers, food service workers, and food pantry volunteers on food safety practices. The no-charge, 2-hour online Safety Awareness in the Food Environment (SAFE) courses reached 119 NH food pantries and 306 food pantry workers, as well as 375 food service workers at 174 food organizations. Participants learned the basics of handling food safely to protect the health of those they serve.

Mary remained committed to her work with NH produce growers and beginner farmers participating in the Jumpstart to Farm Food Safety Program and the New Farmer School. A Grafton County mushroom grower is featured in the soon-to-be-released series of Jumpstart farmer videos on the produce safety practices of NH farmers.

Sue Cagle, Community & Economic Development Field Specialist, continues 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. Seventy-three NH communities have participated in this program, working to address the housing crisis in NH. UNH Cooperative Extension provides training and technical assistance to communities to assess needs, engage community members, and identify strategies that fit their own communities' goals.

In Grafton County, Plymouth, Enfield, Lebanon, Littleton, Campton and Lisbon are currently participating in the program with Bethlehem, Sugar Hill, Waterville Valley, and Hanover completing their projects

over the last year. With significant efforts focused on community engagement and involvement, these efforts have resulted in numerous zoning and regulatory changes passing with community support to provide the variety of housing options necessary to support NH's vibrant communities and economy.

Respectfully,  
Heather Bryant

## **GRAFTON COUNTY NURSING HOME**

*Craig J. Labore, Administrator*  
Annual Report Fiscal Year 2025

Fiscal Year 2025 was a year in which our Nursing Home continued to see growth in our staffing levels and as a result of this growth, we were, in turn, able to grow our Resident census to a level that we had not seen since January 2020. 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. While numbers of individuals seeking employment in the long-term care field continue to decline, we have realized the importance of “grow your own” programs. We continue to hold Licensed Nursing Assistant (LNA) classes two to three times per year. Partnering with White Mountains Community College allows us to hold LNA training classes here in the nursing home helping staff hired for this program to obtain their LNA license in exchange for a commitment to work at Grafton County Nursing Home on a shift that we identify as a need, for a period of one year. We have had great success with this program, maintaining a one hundred percent passing rate for each class that we have held. Another “grow your own” program that we offer, and started this fiscal year, is a new program that affords LNAs the opportunity to obtain their Licensed Practical Nurse certification. The program is designed to provide varying levels of financial support to LNAs based on their overall grade point average at the end of each semester. We currently have two LNAs enrolled in this program and upon completion at the end of calendar year 2025, these LNAs will transition to an open nursing position on a shift we have identified as a need for our Nursing Home. It is our hope that programs like these will help us continue to reduce our reliance on contracted nursing services and costs associated with these services.

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 volunteer Terry Martin who helped launch the fireworks display this year. 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 January, 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 positive 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.

Our landscape project designed to create better space utilization in the front portion of our nursing home grounds which face Route 10 was completed in late summer. The project created 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 allow for better space utilization for our Activities Department staff to hold programs and events for our residents and their families.

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 that 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 2025



Fiscal year 2025 brought many changes at the Department of Corrections. The policy review team continued to update and revise the policy manual as part of an ongoing multiyear project. Bail reform and other statutory changes contributed to the average daily population growing in fiscal year 2025. The changes made to officer's schedule last fiscal year, along with increased opportunities for advanced training and career advancement have reduced officer attrition and reduced vacancies this past fiscal year. This stability has permitted the DOC to catch up on sending officers to the academy; currently only the newest officers with tenure measured in months are waiting for an opportunity to train at the academy and become certified.

GCDOC received 966 new admissions over the past fiscal year, consisting of 646 male admissions, 246 Grafton County female admissions, 71 female inmates held under the agreement with Coos County, and three non-binary inmates. This was an increase of 28 more admissions than fiscal year 2024. However, the average length of stay in the facility was 41 days in fiscal year 2025, compared to 27 days in fiscal year 2024. The increased length of stay was the primary driving factor in an increase of the average daily population of the facility from 66 inmates in fiscal year 2024 to 72 inmates in fiscal year 2025.

The DOC facilitated 1255 court appearances by inmates; this was a 14% increase compared to the prior year. 66% of these court appearances were conducted by video with DOC staff supervising. Each court appearance conducted by video requires more staff time at

the DOC but reduces the risks of transporting inmates across the county and reduces the workload on our partners in the criminal justice system.

Nationally, inmate populations have trended older and have greater health issues than previous decades; Grafton County has experienced this same trend. Many inmates arrive at the GCDOC with medical and mental health issues and the DOC invests heavily in maintaining inmate health. In addition to staff nurses, the DOC contracts for a medical provider and mental health clinics for the inmate population. Inmates saw these “in-house” providers 1,525 times over the past fiscal year, which is a 50% increase compared to fiscal year 2024. These efforts contributed to a decrease in hospital and ER trips, which reduced from 39 outside medical trips in fiscal year 2024 to 31 in fiscal year 2025. Due to the prevalence of fentanyl in the regional illicit drug supply, all officers began carrying Narcan on their person while working this past year, so that they can immediately respond to an incipient overdose.

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 voluntarily request assistance from FIRRM. The FIRRM staff consists of both specially trained officers and licensed substance abuse professionals; this team provided over 4700 hours of group and individual substance abuse treatment over the past year. The FIRRM program operated at full capacity for almost all of 2025. In addition, staff provided 13 hours of basic education tutoring for high school equivalence testing, coordinated 239 hours of group substance abuse counseling with community-

based organizations, and facilitated 700 hours of church services and religious study with faith community partners.

Sentenced inmates at the Department of Corrections who are physically capable of working are given work assignments. Pre-trial inmates may request a work assignment and those who meet security requirements may be given a work assignment as well. In addition to keeping inmates busy with meaningful work, these programs also teach vocational skills and inmate work is one factor in determining if an inmate is eligible for good time off their sentence.

Inmates worked 2,301 shifts in the jail kitchen, 515 shifts in the jail laundry, and 2,163 shifts working on the Grafton County Farm. Inmate work details average about 5 hours per shift, as court appearances, FIRRM program classes, and attorney visits are priorities. In total, inmates contributed 25,521 hours of labor back to Grafton County over the past year, while receiving vocational and job skills training.

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 about 32 individual defendants and inmates in the community each month in fiscal year 2025, which is more than double the average number in fiscal year 2024. The exact nature of this supervision varies depending on the instructions of the judge and whether the inmate was pre-trial or

sentenced; but includes conducting drug screening, scheduled and unscheduled home checks, monitoring substance use disorder treatment program compliance, creating geo-fences and permitted travel schedules for individuals wearing an ankle monitor, and housing and job search assistance. Supervising these individuals in the community is less expensive than supervising them inside the jail, but this is still a labor-intensive program.

The Community Corrections Unit is 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 85 presentations at different schools serving Grafton County students last fiscal year and taught Operation Impact lessons in 45 different classrooms.

The Policy Review Team consisting of line officers, line supervisors, and leadership continued working through the policy manual, updating and revising policies. Drafting detailed, clear policies that give good guidance to officers is time consuming and difficult, but critically important to guiding staff, protecting inmate civil rights, and protecting the county from lawsuits. This effort will be an on-going multi-year project.

Inmate Classification was one high priority policy that was revised over the past fiscal year. Classification is the process of determining the risk presented by each inmate, including both the risk of that inmate hurting others and the risk of that inmate being victimized. The DOC previously classified inmates using subjective standards. With this change, the DOC has adopted a nationally recognized objective classification system that weighs each inmate's current charges, prior criminal history, and institutional behavior to assign a custody level. This system requires periodic review of each inmate's custody level and inmates with good behavior may move to lower

custody levels with greater access to programs and recreational opportunities. The objective system has already demonstrated clear advantages over the prior system. Staff have expressed that changes to inmate classifications and how good time is awarded have reduced inmate behavior issues inside the facility.

The Department of Corrections launched a new Transport and Custody Officer training program in fiscal year 2025. Transport and Custody Officers receive additional driving training, 40 hours of firearms training, and additional self defense training before being certified to do armed inmate transports and hospital details. Twenty-four officers completed this training in FY 2025. This training is a key part of plans to improve officer and public safety while conducting inmate transports, which are increasing along with the inmate census. In FY 2025, the DOC conducted 32 transports for substance use disorder treatment, 31 transports for medical treatment at a doctor's office or hospital, and 79 courtesy transports for inmates released with mobility issues or released during inclement weather.

All of these improvements and changes are the result of hard work by dedicated officers and supervisors. I am grateful to all our staff for their support, suggestions for improvement, and willingness to change and try new methods. With the recent statutory changes to the New Hampshire criminal justice system the DOC is projecting an increasing census next fiscal year. The Grafton County Department of Corrections intends to be ready to meet that challenge with experienced academy trained and certified officers, excellent in service training, a vetted objective classification model, and a robust system for policy development and improvement.

Respectfully submitted,

Timothy J Lethbridge  
Superintendent

## **GRAFTON COUNTY ALTERNATIVE SENTENCING**

*Nicole Mitchell MA, LADC, LCS. Director*

Annual Report Fiscal Year 2025

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 eight 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 2025, 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. E+, and we began an Anger Management program this fiscal year, as well as piloting a life skills group.

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. She is also an approved supervisor for Certified Recovery Support Workers (CRSW). Cassie Manning, LADC, provides substance use evaluations and treatment for all programs in Alternative Sentencing. Diane Aldrich is the Alternative Sentencing intensive 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 provide support and resources to individuals who are referred to the program and have not been pled in.

**For FY 25 this program received thirty-five referrals, with nine successful completions.**

Following the Sequential Intercept Model initiative last fiscal year, the Alternative Sentencing office and collaborating agencies in Lebanon, Plymouth, and Littleton worked to create a transitional housing program to support individuals with severe mental illness with criminal justice involvement that create barriers to housing. Collaboration included housing programs, community mental health centers, and mental health peer support agencies in each area of

Grafton County. The funding began in December of 2024. The funding was provided through ARPA, approved by the Commissioners.

**For FY 25 SIM Transitional Housing received nineteen referrals, with three successfully housed.**

**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 25 Felony Diversion received nineteen referrals, with five successful completions.**

**For FY 25 Misdemeanor Diversion received eight referrals, with four successful completions.**

**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 providing 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 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.

**For FY 25 Juvenile Restorative Justice received nineteen referrals and twelve 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 into 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 25, this program received eighteen 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 25, C.A.R. E+ received nine court-ordered participants, with two successful completions.**

Grafton County Alternative Sentencing provided support to 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).** 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 skills, and take accountability.

**In FY 25, IPDVP received eighteen referrals, with three successful completions.**

**Across Programs, Grafton County Alternative Sentencing received one hundred and sixty-two referrals, including 17 referrals to Anger Management, not listed above.**

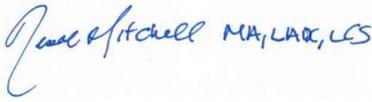
In October of 2023, to meet the extenuating needs of participants in our catchment areas, the Grafton County Commissioners granted Alternative Sentencing two sources of funding.

Opioid Abatement Funding: \$2,929.43 out of \$25,000 was utilized in FY 25

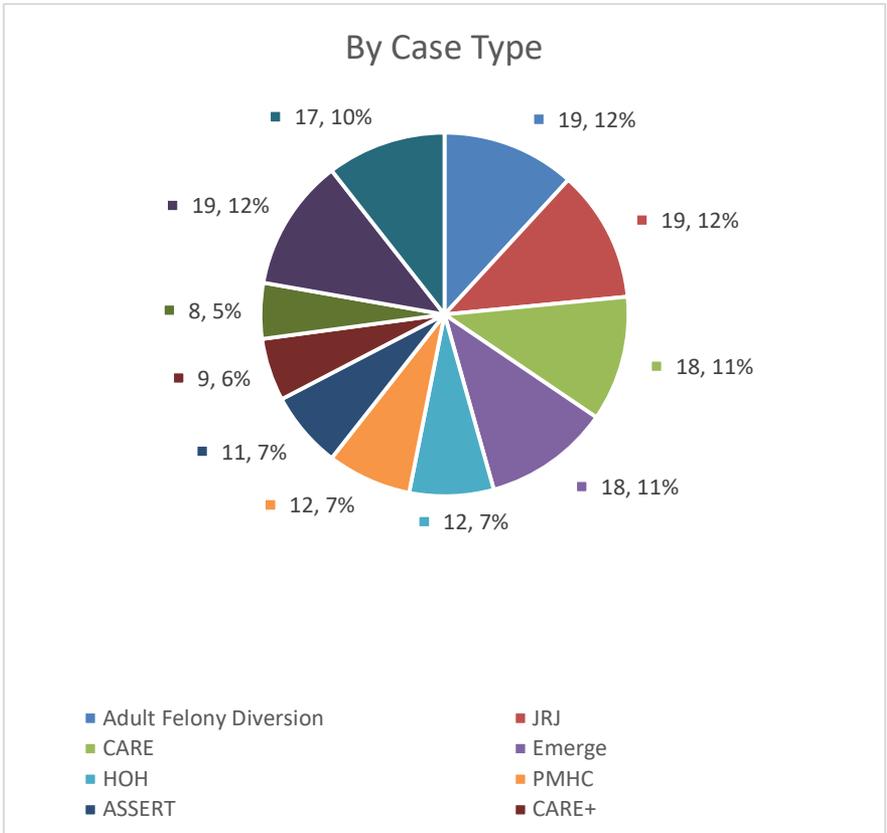
Local Assistance and Tribal Consistency Funding \$ 11,046.84 out of \$35, 000 was utilized in FY 25

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. The programs provided incentive gift cards to encourage continued growth as well.

Respectfully,



Nicole Mitchell, MA, LADC, LCS  
Alternative Sentencing Director



# GRAFTON COUNTY CONSERVATION DISTRICT

Rick Walling, Chair  
Annual Report Fiscal Year 2025

*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 serves as 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 GCCD District Supervisors provide a voice for local needs and natural resource concerns in Grafton County. 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. Events, including 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 (LWG) 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. The LWG meeting was facilitated by Ian Hanley, NH State Conservation Committee Executive Director. The NH Statewide Priority Resource Concerns were: farm viability, soil health and erosion, biodiversity,

and water. The Grafton County Local Work Group Priority Resource Concerns were soil health, upland invasive species, farm viability, wetland conservation and management, food processing availability, and land conservation and preservation. The March 2025 LWG adjusted rates for local funding pools were unchanged: Forestland 40%, Pastureland 20%, Cropland 20%, and Farmstead 20%. NRCS also has statewide funding pools that address resource concerns.

**NH Conservation District Climate Resilience Grant:** The NH Conservation Districts Climate Resilience Grant Program supports farms by reducing the impact of climate change on agriculture operations (mitigation) and increasing the resiliency of New Hampshire Farms in a changing climate (adaptation), while meeting farm conservation goals and needs. Grafton County Conservation District (GCCD) awarded 2025 Climate Resilience Grant awards to these farms: Mill Brook Farm, Landaff; Green Bough Farm, North Haverhill; Woods Hill Farm, Bath; and Meadowstone Farm, Bethlehem. Mill Brook Farm will purchase a transport harrow to improve soil health by breaking ground compaction, disrupting weeds, and preparing ground for seeding without the use of herbicides. Green Bough Farm will purchase equipment for a green tea compost and injection system to increase nutrients and mineral absorption by root systems. Meadowstone Farm is expanding their existing food waste collection system to increase soil organic matter and reduce the volume of food waste entering landfills; they will increase compost production for use in producing vegetables and suppressing weeds. Woods Hill Farm will add a mobile shade structure in their grazing system. This mobile shade will promote an even distribution of manure and urine on pastures, improving forage quality, while bolstering the health of the herd through greater weight gains and reduced heat stress.

## **Improving Wildlife Habitat and Protecting Soil and Water**

**Quality During a Timber Harvest:** Grafton County Conservation District (GCCD), UNH Cooperative Extension Grafton County Forester Jim Frohn, and NRCS District Conservationist Tom Ebert, presented the workshop “Improving Wildlife Habitat and Protecting Soil and Water Quality During a Timber Harvest”. Participants learned tips in planning a timber harvest to maintain and improve wildlife habitat, encourage forest health and resiliency, and protect soil and water, while generating income from forest products and supporting the local economy. The workshop was held on February 20<sup>th</sup>, 2025 in the UNH Cooperative Extension Conference Room.

**On-Farm Climate Resilience Projects Workshop:** On October 18<sup>th</sup>, Grafton County Conservation District (GCCD), Natural Resources Conservation Service (NRCS), and partner planners American Farmland Trust, NH Association of Conservation Districts (NHACD), National Wild Turkey Federation) Farm Service Agency (FSA), UNH Extension, and Ammonoosuc Conservation Land Trust looked at climate resilience conservation practices on area farms. Green Bough Farm in North Haverhill, owned by Justin Smith, purchased automatic cattle pasture mover system (batt latches) to increase soil water holding capacity through mob grazing practices. With a second NH CD Climate Resilience Grant, Justin purchased a keyline plow, that has been shown to help create healthy, drought tolerant pasture systems by lifting and aerating the soils with minimal disturbance of the topsoil. NRCS discussed conservation planning and implementing conservation practices. UNH Extension discussed available assistance working one-on-one with NH-based farmers to help identify ways in which farms can become more resilient to climate change and extreme weather events. The Peters Farm in Bath, owned by Gary and Sandy Peters, trialed wide row corn spacing. Through an agreement with NHACD and NRCS, and with technical assistance from UNH Extension, Gary planted several rows of corn at

a wider row spacing and at a heavier seed density, followed by a cover crop mix including winter wheat and clover. At the end of the season, the adjacent regular corn was harvested and cover dropped. The corn yield was similar between the two planting treatments, and the cover crop planted in early summer was well established at our visit.

**Conservation Plant Sale:** The Conservation Plant Sale offered 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. In 2025, the District filled 209 customer orders, selling over 1,600 softwood trees, 75 plant packages benefitting pollinators and wildlife, 1,500 wildlife shrubs, 480 fruit trees, 1,900 berry plants, and 585 hardwood trees. The GCCD Plant Sale funds are used to support GCCD workshops and educational activities throughout the year. We were grateful for volunteer assistance with bundling plants and sorting orders for customer pick up.

**Trout Stocking Program:** GCCD continues to offer trout for pond stocking 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 three Jim Page Conservation Scholarships to Grafton County students attending Barry Conservation Camp. GCCD monitors seven conservation easements annually. 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, and the North County Fruit and Vegetable Seminar in Whitefield. GCCD 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 assisted with the NH Envirothon, sponsored by the NH Association of Conservation Districts (NHACD). GCCD participated 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 2025

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

Milking an average of 60 cows, the farm exceeded the projected FY25 revenue mark of \$300,000 by \$35, 219 largely due to a robust price of milk for the period. The sale of livestock, which includes cull cows, sales of cows and heifers, sale of calves and sale of pigs also exceeded the projection of \$35,000 by \$46,769 for a total net of \$81,769. All revenue lines with the exception of Sale of Produce (\$16,930) exceeded budgeted revenue. For FY25 the farm was budgeted at \$415,750 of revenue and collected \$529,359, a total of \$113,609 over what was expected.

Farm expenses for FY 25 were projected at \$666,788 and the final amount spent was \$565,710. The Farm was scheduled to have a deficit of \$251,038 for FY25. With the increase in collected revenue and managed expenditures the total deficit on paper for the Farm was \$36,391. The Farm provided an estimated fair market value of fresh produce to the County Department of Corrections estimated at close to \$16,000 and made donations of fresh produce to agencies throughout the County estimated at \$15,000. These donations do not include items donated to area youth through our Pumpkin Day Program, our 4H connections, and other educational tours of the County Farm.

The Grafton County Farm for many years has been the last County Farm operated in the State of New Hampshire, a fact that is a source of great pride for those working on the farm. As a County operated Farm, it allows us to have a great working relationship with Grafton County Cooperative Extension and the UNH Dairy Program – we are able to explore and test new technologies that will be vital to the

success of private dairy farms in the County, our State, and New England. We are VERY thankful to the personnel that we work with from these agencies and thank them for their awesome teamwork.

The Farm has two fulltime employees and 3 part time employees – I would like to thank each of these teammates for their continued hard work and support. I would also like to thank the administration of the County, the County Commissioners and the County Delegation for their support.

Respectfully,

Glenn Libby

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

**Regular Executive Committee Meetings**

*Pages 68-148*

- ❖ September 23<sup>rd</sup>, 2024
- ❖ November 18<sup>th</sup>, 2024
- ❖ January 27<sup>th</sup>, 2025
- ❖ March 24<sup>th</sup>, 2025
- ❖ May 19<sup>th</sup>, 2025

**Executive Committee Budget Meetings**

*Pages 149-205*

- ❖ June 6<sup>th</sup>, 2025
- ❖ June 9<sup>th</sup>, 2025
- ❖ June 13<sup>th</sup>, 2025
- ❖ June 16<sup>th</sup>, 2025

**Full Delegation Meetings**

*Pages 206-241*

- ❖ December 9<sup>th</sup>, 2024
- ❖ June 23<sup>rd</sup>, 2025

GRAFTON COUNTY EXECUTIVE COMMITTEE MEETING  
Administration Building  
North Haverhill, NH 03774  
September 23, 2024

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

OTHERS PRESENT: Register Monahan, Treasurer Hill, Nick De Mayo.

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

Rep. Sykes stated that the first item of business to take care of was approval of the minutes from the May 20<sup>th</sup> Delegation meeting, June 14<sup>th</sup> and June 17<sup>th</sup> Executive Committee meetings and the June 24<sup>th</sup> Delegation meeting.

**MOTION:** Rep. Baldwin moved to approve the minutes from the May 20<sup>th</sup> Delegation meeting, June 14<sup>th</sup>, June 17<sup>th</sup> Executive Committee meetings and the June 24<sup>th</sup> Delegation meeting. Rep. Stringham seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bolton “yes”, Rep. Morse “yes”, Rep. Rochefort “abstain”, Rep. Stringham “yes”, Rep. Sykes “yes”. With five (5) votes in favor, none in opposition and one (1) abstention the motion passes.

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

Commissioners’ Report  
September 23, 2024

**Staffing Update:**

- Overall, the County has hired twenty-one (21) new employees since July 1, 2024. Our total employee count is back up to over 400 for the first time in quite some time. We currently have 405 total

employees. We have hired sixteen (16) new employees at the nursing home. This has brought our vacancies for LNA's down to 21.65 FTEs. In July 2023, that number was 39.85 FTEs; we have made very good progress! RNs and LPNs continue to be more of a challenge as we have not hired any new ones in a few months and are still at 10.95 vacant FTEs. We did hire 6.10 FTEs in fiscal year 2024. We hired two (2) staff in the maintenance department and three (3) staff at the DoC. We currently have six (6) vacant correctional officer positions, but some hires are scheduled for September.

- We began another LNA class in August. The class has eight (8) students and is scheduled to be completed in November. Once the students are licensed, there are expected to be eight (8) fewer LNA vacancies. Our per diem nurse is teaching this class as she did the previous one. We have hired a new Restorative Nurse Coordinator who is also an LNA Instructor, and we hope to start another LNA class under her in October.
- Since July 2023, we have reduced the contracted staff. We currently have six (6) LPNs, down from eleven (11) in July 2023, and nine (9) LNAs, down from seventeen (17) in July 2023. Once again, very good progress! A total of \$4,280,891 was spent on contract staffing in the fiscal year 2023; in fiscal year 2024, we spent \$2,703,573, a reduction of \$1,577,318.
- We continue to see improvements in staffing in the areas with the highest vacancy rates. We receive applications for LNAs and Correctional Officers regularly and will continue our recruitment and retention efforts to reduce our vacancy numbers.

### **Nursing Home:**

- The nursing home's census is currently 110; of that census, 16 are Vermont Medicaid residents.

### **Department of Corrections:**

- The current in-house census is 73, with another 53 out of the facility. We have 26 in pretrial services, 15 in other facilities, and 12 in Electronic Monitoring (9 are pre-trial services being electronically monitored, and 3 are in the EM/FIRRM program).

### **Cyber Security Update:**

- On September 4, 2024, the County, through SNS, deployed the last piece of Multi-factor Authentication to further tighten security for its IT system. All employees and vendors accessing the County's network remotely, including accessing email from a mobile device or a home computer, must now complete MFA. This was the final phase to complete this project.
- The County is also in the final phases of developing our Cybersecurity Incident Response Plan, which will be shared with department heads. The plan will then be fine-tuned through a tabletop exercise, giving department heads a road map in the case of a cybersecurity attack.

### **Broadband Update:**

- On September 5<sup>th</sup>, Grafton County released an RFP to find Internet Service Providers to partner with to operate and support the middle mile network! Proposals are due on October 4, 2024, at which time we will review all proposals and work with the Broadband Committee to determine which ISPs we will work with in the future. The RFP can be found on the County's website at <https://www.co.grafton.nh.us/request-for-proposals/>
- We have been in the Environmental Assessment phase of the project since early this year. We have had to break the project into two (2) separate projects due to some issues with the White Mountain National Forest approval process. So, we now have three (3) sections labeled Non-WMNF and four (4) sections labeled White Mountain National Forest. The Non-WMNF Environmental Assessment is complete and has been approved. We can now start with "Make-Ready" in those sections. Towns included in the first three (3) sections that will be constructed are:
- Non-WMNF
  - Alexandria Town Hall

- Grafton Town Office
  - Groton Town Office
  - Lisbon Town Office
  - Lyman Town Office
  - Orange Town Office
  - Monroe Town Office
- These sections represent approximately 30% of the total project. Still, the WMNF sections could take up to another 250 days before approval is granted (we have had some insight from the Forest Service that this will be much less - likely sometime this fall, but they have 250 more days.) Nothing has been able to be completed during this time, so it is very exciting that we now at least have some sections that will be ready to begin construction in the next few months, depending on how long the make-ready takes.

### **Courthouse Update:**

- On August 29, 2024, the County issued a Request for Qualifications to retain the professional services of a qualified A&E Consultant for the conceptual design of an approximately 60,000 square-foot courthouse building that will be located at the current Grafton County Complex in North Haverhill, NH. The RFP can be found on the County's website at <https://www.co.grafton.nh.us/request-for-proposals/>. Qualification proposals are due on October 4, 2024. At that time, the Courthouse Building Committee will review the proposals received, and based on qualifications, will select three (3) firms to submit formal proposals due on October 25, 2024. Interviews will be held during the last week of October, and a recommendation will be made to the full Board of Commissioners at a Commissioners meeting in November so that a fully executed contract will be in place by mid-December to meet the ARPA obligation deadline.

### **Opioid Abatement Funds:**

- Because Grafton County filed its own lawsuit against opioid companies, state law provides that the County receive a proportional share of 15% from each opioid payment. See RSA 126-A:83. Since May 2021, we have received seven (7) separate

payments. Recently, a number of defendant opioid companies have made payments under their multi-state agreements with state attorneys general. Grafton County is scheduled to receive another payment of \$120,566.34. This brings the total payments the County has received to \$927,091.56. It is worth noting that, with this payment, the 23 qualifying jurisdictions have received over \$14 million.

- The County has spent \$23,952.38 in Opioid Abatement funds to date. We have spent \$4,476.90 on Medication Assisted Treatment (MAT) at the Department of Corrections. The Commissioners also authorized Alternative Sentencing to spend up to \$25,000 for Opioid addicted participants needing assistance. Once in recovery, clients can have a hard time getting their life back on track due to barriers created during the time they were actively using. These funds are used to purchase gift cards for food, gas, or work clothing. They are also being used to cover costs that a participant incurred that will be a detriment to their well-being and recovery if not paid. They have spent \$19,475.48 to date.

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

- Grafton County received \$17.4M in ARPA funding. Thus far, eighty-eight (88) ARPA projects have been 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. The American Rescue Plan Act (ARPA) defines an obligation as an order for property or services or the creation of contracts, subawards, or other similar transactions that require payment. Funds must be obligated by December 31, 2024. ARPA regulations require local governments to return grant funding that remains unobligated beyond the December 2024 end-of-year deadline to the U.S. Department of Treasury.
- We have approximately \$1.8M in unobligated funds. The Commissioners are working on a plan to obligate the remaining funds and will present it to the Executive Committee by the November 18<sup>th</sup> meeting.

Commissioner Piper answered questions from the Committee.

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

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

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER’S REPORT  
**DATE:** SEPTEMBER 23, 2024

---

CURRENT CASH POSITION (as of 08/31/2024)

<b>Grafton County General Fund</b>	
Checking Account (ICS @ 4.80%) Guaranty Savings Bank)	\$ 2,233,437.23 (Woodsville)
Investment Account Money Market (5.32%) Deposit Investment Pool)	\$ 629,967.63 (NH Public)
Investment Account (ICS @ 5.13%) Savings Bank)	\$ 36,026.91 (Mascoma)
Investment Account (6Mo. CD @ 5.00%)	\$ 8,235.99 (TD Bank)
Investment Account ICS @ 4.80%)	\$ 16,147.95 (Bank of NH)
Investment Account (ICS @ 4.45%) Savings Bank)	\$ 58,067.27 (Claremont)
Investment Account (ICS @ 4.50%)	\$ 24,096.53 (Northway Bank)
Investment Account (ICS (4.25%) Bank) Investment Investment Account (26Wk CDARS @ 5.10%)	\$ 5,185.82 (Franklin Savings)
1,000.00 (Bar Harbor Bank & Trust)	\$

**Grafton County Reserved/Dedicated Accounts**

Deeds Surcharge ICS (5.00%) (Claremont Savings Bank)		\$ 284,115.03
Dispatch Capital Reserve ICS	(5.00%)	\$ 83,800.18 (Claremont Savings Bank)
Nursing Home Capital Reserve (5.10%)		\$ 698,579.31 (Northway Bank)
Northway Money Market		\$ 58.23 (Northway Bank)
American Rescue Plans Funds (4.80%)		\$ 4,663,800.61 (Bank of NH)
NTIA Letter of Credit ICS (4.80%)		\$ 4,446,502.96 (Bank of NH)

**RECENT TRANSACTIONS of NOTE**

- The Combined Accumulated interest in the previous fiscal year (7/1/23-6/30/24) was \$688,979.26.
- The combined accumulated interest in the current fiscal year (7/1/2024 – 08/31/2024) is \$43,521.91.
  - FY 2025 Tax Anticipation Notes:  
The Delegation authorized the borrowing of up to seven (7) million dollars at the Delegation meeting on June 24, 2024. Six (6) proposals were received for the TANs for FY 25. I have attached a spreadsheet detailing the banks that were sent the RFP and the response received, if any. This spreadsheet shows the various different proposals and requirements that the different financial institutions provided. Based on the bids received, I recommended that we accept the proposal from Woodsville Guaranty Savings Bank at 4.125% for our FY 2025 Tax Anticipation needs.
- On September 17, 2024, the Commissioners approved the proposal from Woodsville Guaranty Savings Bank for a line of credit up to \$7M at a rate of 4.125%.
- Tax bills are expected to go out in late October, with the due date being December 17<sup>th</sup>.

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

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

County Administrator’s Report  
September 23, 2024

Financial Reports

- ❖ Cash Management Report – This report shows where the county’s funds are invested. This includes operational monies and reserve accounts. Due to having money tied up securing our Letter of Credit for the Broadband grant and the significant reduction in ProShare monies received this year, our current cash position is low. As you heard from the Treasurer, we will borrow TANs this year.
- ❖ The Monthly Variance Report compares the budget to actuals on an equal monthly basis and looks at the positive (black) or negative (red) variances. These reports represent two (2) months complete.

Nursing Home Revenue:

Payer Source	FY 2025 Budget	FY 2025 YTD Actuals
Medicaid	89	80
Medicare	3	4
Private Pay	17	17

Veterans	7	7
Total	116	108

- The nursing home's census is off over the first three months for a couple of reasons. First, we have been struggling to keep up with deceased residents and discharges back to the community. In the first three months, 11 residents have passed away, and we have had 5 residents discharged back to the community. Secondly, quite a few referrals we receive do not have a payer source attached. Medicaid paperwork may be submitted, but it's not approved yet, which creates a delay because we want to make sure it will be approved before we commit to taking the admission. The other financial consideration pertains to people having Medicare Advantage plans that we are not considered “in-network.” Because of this, the plan will not authorize admission to our home. The nursing home is working on admissions with a couple planned this week and anticipates the census will increase. Since we are averaging eight (8) residents below our projected census, combined with our Medicaid rate being set at \$3.79 per day below our budgeted rate, we see a \$203,991 negative revenue variance through August.
- Proshare/Bed Tax – ProShare is a lump sum payment received in June. Bed Tax is paid quarterly.
- 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 farm and the Sheriff's Department are showing an unfavorable 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 \$53,341.41.
- Interest Income shows an unfavorable variance of \$31,528 due to less cash currently invested.

Revenue tends to start slowly at the start of each fiscal year. I anticipate that we will start to see improvement in the coming months.

#### Expenses

- Through two (2) months, the variance report shows many departments with negative variances. August was a three-payroll month, which skews the monthly numbers. They are all minimal and should fall back in line as the year progresses. There are also sizeable annual service contracts, and our Workers' Comp and Property Liability premiums are paid in full at the beginning of the fiscal year. 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 percentage of the year completed and then pro-rates revenues and expenses based on known variations in revenues and expenses.
  - 16.67% of the fiscal year completed. On the pro-rated report, I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the

August reports, we are at 16.07%, below revenue by \$306,229, and at 16.88% or over-expended by \$120,000.

- ❖ Over Expenditure Report – This report shows any over-expended line item at month-end.
  - The report has two (2) accounts—one (1) of which is a posting error, leaving only one (1) account over expended by \$30.00.

**MOTION:** Rep. Stringham to approve the County Administrator’s Report. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bolton “yes”, Rep. Morse “yes”, Rep. Rochefort “yes”, Rep. Sellers “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With seven (7) votes in favor and none in opposition, the motion passes.

**New Business:**

Next Meeting Date – November 18<sup>th</sup> at 9:00AM

Comments from the Delegates – Rep. Sellers asked if it is possible to use ARPA funds for workforce housing. Rep. Sykes stated that before Rep. Sellers signed online the Commissioners had stated that they are looking into housing with various agencies and are waiting to hear back from them.

Comments from the Public - Register Monahan provided a copy of the news release for the Register of Deeds Open House on October 9<sup>th</sup>. Register Monahan then discussed HB 68 that went into effect and adopts the uniform real property transfer on death act. She explained how this bill is an issue, what their concerns are with it and how her office is dealing with it. She stated that her office has been leaving copies of the law at the counter for the public and noted that they always recommend that people speak with a lawyer.

9:49 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 18<sup>th</sup>, 2024

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

OTHERS PRESENT: Register Monahan, Harrison Kanzler, Alternative Sentencing Director Mitchell, Treasurer Hill, Nick De Mayo – via Teams

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

Rep. Sykes stated that the first item of business to be completed was the approval of the September 23<sup>rd</sup> minutes.

**MOTION:** Rep. Stringham moved to approve the minutes from the September 23<sup>rd</sup> meeting. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Rochefort, “yes” Rep. Stringham, “yes;” Rep. Sykes, “yes.” With six (6) votes in favor and none in opposition the motion passes.

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

Commissioners’ Report  
November 18, 2024

**Staffing Update:**

- We continue to add to the employee count. The County has hired eleven (11) new employees since our last report. We have had four (4) separations from employment, increasing our employee count by eight (8) since our September report. All new hires in that period were at the nursing home except one (1). We currently have 413

total employees. Due to the continuing national shortage of RNs and LPNs it remains challenging to hire for these positions. We have not hired any new ones in a few months and are still at 10.95 vacant FTEs. We currently have four (4) vacant correctional officer positions. Our staffing is significantly better than fifteen (15) months ago.

- We began another LNA class in August. The class is scheduled to conclude on November 25<sup>th</sup>, and all eight (8) students are expected to complete it! Once the students are licensed, hopefully, by the end of the year, the LNA vacancies will be reduced to 13.25 FTEs from a high of 39.85 FTEs in July 2023. We intend to have another LNA class beginning in January.
- We currently have seven (7) LPNs, down from eleven (11) in July 2023, and eight (8) LNAs, down from seventeen (17) in July 2023. Once again, very good progress! Most contract staff work on the evening and night shifts. Those are the most challenging positions for the county to fill.

#### **Nursing Home:**

- The nursing home's census is currently 117; of that census, 12 are Vermont Medicaid residents.

#### **Department of Corrections:**

- The current in-house census is 73, with another 38 out of the facility. We have 23 in pretrial services, 15 in other facilities, and 2 on Electronic Monitoring.

#### **Broadband Update:**

- At their meeting on October 29<sup>th</sup>, the Commissioners accepted the proposal from Hub 66 as the Internet Service Provider that the County will partner with to bring fiber to homes from the Middle Mile. Hub 66 is currently working in many parts of the County, and we are excited to work with them to deliver high-speed, reliable internet to our constituents.

- With the Environmental Assessment completed on the non-WMNF phase of the project, we are currently working with utility and telecom companies to complete make-ready work on poles to begin to run fiber for our project! This will be done throughout the winter as sections of the project complete make-ready. These sections represent approximately 30% of the total project. The towns included in the first three (3) sections that will be constructed are:
- Non-WMNF
  - Alexandria Town Hall
  - Grafton Town Office
  - Groton Town Office
  - Lisbon Town Office
  - Lyman Town Office
  - Orange Town Office
  - Monroe Town Office
- We anticipate that the approval from the US Forest Service on the sections that pass through WMNF lands to be completed by the end of 2024. Once that approval is obtained, the Environmental Assessment for those sections can be completed quickly. By spring, we should be ready to start these sections as well.
- Construction Kick-off Event – Tomorrow – Tuesday, November 19<sup>th</sup>, at 3:00 PM – you are all invited!

### **Courthouse Update:**

- On October 31st, the Courthouse Building Committee interviewed four (4) Architectural firms. The Committee will make a recommendation to the Commissioners at their regularly scheduled meeting tomorrow, November 19th. The Committee has thoroughly vetted the firms and is excited to have the Commissioners select a firm and get to work on this project!

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

- Grafton County received \$17.4M in ARPA funding. Thus far, eighty-eight (88) ARPA projects have been approved by the Commissioners and Executive Committee. Many of these projects have been completed. We currently have nineteen (19) projects that remain open and on-going. All funds are required to be obligated by

December 31, 2024. The American Rescue Plan Act (ARPA) defines an obligation as an order for property or services or the creation of contracts, subawards, or other similar transactions that require payment. ARPA regulations require local governments to return grant funding that remains unobligated beyond the December 2024 end-of-year deadline to the U.S. Department of Treasury.

- We have approximately \$1.8M in unobligated funds. The Commissioners have recommendations for you to obligate the majority of the rest of those funds.

### **Annual Report and Audited Financial Reports:**

- The Audited Financial Reports for Fiscal Year 2024 have been completed. The annual audit went well, and there were no findings to report.
- Annual County Report has been completed and will be available shortly.

We want to take a moment to recognize and thank Representatives Simon, Rochefort, Murphy, and Morse, who have served on the Executive Committee and will not be returning as State Representatives next term. Best Wishes in your future endeavors!

We would also like to thank Treasurer Karen Liot Hill, who will be leaving to become the new Executive Councilor for District #2. Best Wishes!

Commissioner Piper and CA Libby answered questions from the Committee.

Rep. Stringham shared follow-up from their last meeting regarding the discussion they had on the net economic impact of having fewer traveling nurses at the Nursing Home. He stated that he has received feedback, and it is roughly \$50,000 in savings per employee to have our own nursing rather than contracted staff, even with the higher salaries.

**MOTION:** Rep. Rochefort 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. Rochefort, "yes;" Rep. Stringham, "yes;" Rep. Sykes, "yes."

With six (6) votes in favor and none in opposition, the motion passes.

**Treasurer Hill arrived via Teams and gave the following Treasurer's Report:**

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER'S REPORT  
**DATE:** NOVEMBER 18, 2024

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CURRENT CASH POSITION (as of 10/31/2024)

**Grafton County General Fund**

Checking Account (ICS @ 4.80%) Guaranty Savings Bank)	\$ 633,134.93 (Woodsville
Investment Account Money Market (5.32%) Deposit Investment Pool)	\$ 7,264.15 (NH Public
Investment Account (ICS @ 5.13%) (Mascoma Savings Bank)	\$ 36,313.62
Investment Account (6Mo. CD @ 5.00%)	\$ 8,251.10 (TD Bank)
Investment Account ICS @ 4.80%) of NH)	\$ 16,277.97 (Bank
Investment Account (ICS @ 4.45%) (Claremont Savings Bank)	\$ 58,067.27
Investment Account (ICS @ 4.50%) (Northway Bank)	\$ 24,276.11
Investment Account (ICS (4.25%) Savings Bank) Investment Investment Acct. (26Wk CDARS @ 5.10%)	\$ 5,221.63 (Franklin
1,000.00 (Bar Harbor Bank & Trust)	

**Grafton County Reserved/Dedicated Accounts**

Deeds Surcharge ICS (5.00%) (Claremont Savings Bank)	\$ 291,137.89
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Dispatch Capital Reserve ICS (5.00%)	\$ 84,297.77 (Claremont Savings Bank)
Nursing Home Capital Reserve (5.10%)	\$ 704,558.40 (Northway Bank)
Northway Money Market	\$ 58.69 (Northway Bank)
American Rescue Plans Funds (4.80%)	\$ 4,200,297.73 (Bank of NH)
NTIA Letter of Credit ICS (4.80%)	\$ 4,482,313.20 (Bank of NH)

#### RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/24-10/31/24) is \$57,137.28. The FY '24 budget is \$450,000.
- Tax Invoices have been sent out. We have received payment from four (4) towns. Taxes are due on December 17<sup>th</sup>.
- FY 2025 Tax Anticipation Note: We secured a \$7,000,000 line of credit from Woodsville Guaranty Savings Bank at an interest rate of 4.29%. Through October 31, 2024, we have drawn down \$4,000,000.
- Investment letters will be sent out during the first week of December to develop our Investment Plan for taxes to be received in December.
- As this is my last Treasurer's Report, I would like to thank the citizens of Grafton County for entrusting me with this responsibility for the past eight (8) years. I have enjoyed my time as Grafton County Treasurer, and I look forward to working with Treasurer-elect Cryans for a smooth transition in January.

**MOTION:** Rep. Morse moved to approve the Treasurer's Report. Rep. Stringham seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, "yes;" Rep. Bolton, "yes"; Rep. Morse, "yes;" Rep. Rochefort, "yes;" Rep. Stringham, "yes;" Rep. Sykes, "yes." With six (6) votes in favor and none in opposition, the motion passes.

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

County Administrator’s Report  
November 18, 2024

Financial Reports

- ❖ Cash Management Report – This report shows where the county’s funds are invested. This includes operational monies and reserve accounts. Due to having money tied up securing our Letter of Credit for the Broadband grant and the significant reduction in ProShare monies received this year, our current cash position is low. As reported earlier, we have had to draw down \$4,000,000 of our Tax Anticipate Note thus far. In the past week, we have started receiving tax payments. Taxes are due December 17<sup>th</sup>.
  
- ❖ The Monthly Variance Report compares the budget to actuals on an equal monthly basis and looks at the positive (black) or negative (red) variances. These reports represent two (2) months complete.

Nursing Home Revenue:

Payer Source	FY 2025 Budget	FY 2025 YTD Actuals
NH Medicaid	69	64
VT Medicaid	20	16
Medicare	3	7
Private Pay	17	19
Veterans	7	6
Total	116	112

- The nursing home has made great strides in increasing the census since our September meeting. We currently have a census of 117. We are still averaging below our projected census by four (4) residents but if we can maintain the census at the level, it is currently at that will continue to improve. Our payor source mix is also off some, but we are averaging higher in our Medicare residents which is helping to offset the lower VT Medicaid census. We have also received preliminary information that our NH Medicaid rate will increase by \$14.57, which we did not budget for, we budgeted for a slight decrease so that will also help offset the lower census. We continue to see a negative revenue variance through October, but I do anticipate this to improve.
- Proshare/Bed Tax – ProShare is a lump sum payment received in June. Bed Tax is paid quarterly. We did receive our 1<sup>st</sup> quarter payment on Friday, November 15<sup>th</sup> in the amount of \$463,021.85, which is on-target for our projected revenue.
- The Department of Corrections shows a favorable variance of \$4,725.21 currently.
- The farm shows a positive variance of \$73,744.61! We have finally completed the logging operation that was scheduled for years. The revenue is included in October's numbers.
- The Register of Deeds revenue shows a favorable variance of \$78,731.75.
- County Attorney/Victim Witness. These grants are direct reimbursements for expenditures. Reimbursements are requested quarterly.

- the Sheriff's Department are showing an unfavorable variance of \$27,246.45, that is due to timing of revenue receipts.
- Interest Income shows an unfavorable variance of \$92,962.72 due to less cash currently invested. We will solicit investment bids at the beginning of December. It will be interesting to see what interest rates come in at.

Revenues have begun to increase we will continue to monitor.

## Expenses

- Through four (4) months, the variance report continues to show multiple departments with negative variances. Each month continues to show improvement and I believe that most of the negative variances are a result of timing of expenditures. I don't see any trends that are concerning at this point. 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 percentage of the year completed, and then pro-rates revenues and expenses based on known variations in 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 32.73%, below revenue by \$309,236, and at 32.36% or under-expended by \$546,552. This has improved since our August reports.
- ❖ Over Expenditure Report – This report shows any over-expended line item at month-end.

- We currently have several overexpended accounts, the most significant being the IT Telephone line item, which we are working on resolving with Consolidated. Resolving the billing issue is taking longer than anticipated.

**MOTION:** Rep. Bolton moved to approve the County Administrator’s Report. Rep. Morse seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Rochefort, “yes;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” With six (6) votes in favor and none in opposition, the motion passes.

### **New Business:**

ARPA Requests: Commissioner Piper stated that the County has \$1.8 million left that needs to be obligated by December 31<sup>st</sup>. The Commissioners decided to prioritize housing with those remaining funds. She stated that they are looking to fund \$ 1 million for AHEAD for the Pathways to Homeownership for Grafton County. She stated that the Commissioners feel this is an extremely worthy program that provides downpayment assistance to eligible homebuyers. The second program, transitional housing, was put forward by Alternative Sentencing Director Mitchell. It is meant to address an immediate need for those in the Alternative Sentencing Program to provide hotel rooms during the winter. Commissioner Piper introduced Harrison Kanzler from AHEAD.

Harrison Kanzler, Executive Director for AHEAD, explained that the Pathways to Homeownership would provide up to forty (40) downpayment assistance grants for eligible homebuyers. This program is actively running in Coos County, and this ARPA funding would extend the program to Grafton County. The program provides downpayment assistance for prospective homeowners. There are requirements: you must be employed in Grafton County, and you must be purchasing a house in Grafton County. The money is staying in the County and going to those working here. They recommend a \$20,000 maximum award, which is a 5% downpayment on a \$400,000 house. They are looking at 5% downpayment awards up to a cap of \$20,000. H. Kanzler stated that they have accounted for a total of 40 maximum awards with this \$1 million in ARPA funding. They will hold this

money in an interest-bearing account. They estimate 40 at the maximum but they anticipate 50-60 awards as not everyone will get the total award. There is a 5-year requirement to stay in the home. If someone sells or cashes out equity within the first five (5) years, they are required to pay back the award they received on a pro-rated basis. H. Kanzler noted that they would look at this as seed money to grow the program and be able to offer more for the Upper Valley area as well. H. Kanzler answered questions from the Committee.

**MOTION:** Rep. Morse moved to approve \$1 million for AHEAD's Pathways to Homeownership in Grafton County. Rep. Bolton seconded the motion.

Discussion: Rep. Stringham suggested holding off on this motion until they have heard the rest of the requests, in case they want to change any of the funding amounts.

Rep. Morse withdrew her motion.

2. Alternative Sentencing Director Mitchell stated that as a part of the SIM Program Committee she is involved in, they are looking to rent hotel rooms in Lebanon, Littleton, Plymouth area to use as transitional housing for participants in their programs. They would look to have contracts with hotels to house individuals in the program while they work with case management to get back on their feet and into the community. The goal is to keep the individuals safe and reintegrate into the community. She explained that they are requesting \$300,000 over one (1) year, which would cover three (3) rooms per motel. The hotels in Plymouth are willing to work with them at \$500 a week or less, and she hopes the other hubs will also. AS Director Mitchell answered various questions from the Executive Committee.

3. Commissioner Piper stated that the Commissioners recommend another round of municipality funding at \$500,000. This would be a maximum of \$12,820 if each community were to apply. The last round of funding had twenty (20) towns apply. There have been a handful of requests currently for municipalities, and they thought to open it back up to all.

4. Commissioner Piper stated that Commissioner McLeod and Commissioner Ahern have received numerous complaints from constituents about no longer receiving WMUR on their TV due to these areas of Grafton County being designated as part of the Burlington, VT/Plattsburg, NY viewing area and not the Boston, MA market. CA Libby explained there is a market modification process that can request the FCC to modify a broadcast station's local television market, which is initiated at the county level. Grafton County does not have the resources to make this happen. A constituent talked to the FCC and the FCC suggested that the county contact an attorney to help this process. She stated that the County has reached out to WMUR but has not heard back from them yet. Commissioner Piper stated this is an important issue to Commissioner McLeod and Commissioner Ahern, as several constituents have contacted them. Commissioner McLeod stated that this would be a wonderful service for their constituents. Rep. Sykes stated that he was having difficulty putting this request into the county's main focus. CA Libby stated that this is more of a constituent services situation. Since counties are the only body that can do this market modification, and the county had had several constituents asking the County for help the Commissioners believe that it is a reasonable request.

**MOTION:** Rep. Stringham moved to approve the following four (4) ARPA projects: AHEAD for \$1 million, \$300,000 to transitional housing, offer funding to 39 municipalities for \$500,000 and up to the designation of \$50,000 for the STELAR Market Modification for WMUR. Rep. Baldwin seconded the motion.

Discussion: Rep. Rochefort stated that he is concerned that the transitional housing project should be a budget item rather than a one-time expenditure. It is needed, but he worries that this isn't the appropriate route. Rep. Sykes stated that he would be willing to see in future budget cycles that this become more sustainable but would rather start right away with the approaching weather. CA Libby stated that this is an appropriate ARPA funding request under Treasury guidelines and an immediate way to get this program off the ground. Rep. Rochefort stated that he supports it, but they must keep the ball rolling into the future. Rep. Stringham stated that there is a tremendous need for mental health across the state, and there are many programs that are underfunded.

Rep. Baldwin called the roll: Rep. Baldwin, “yes;” Rep. Bolton, “yes;” Rep. Morse, “yes;” Rep. Rochefort, “yes;” Rep. Stringham, “yes;” Rep. Sykes, “yes.” With six (6) votes in favor and none in opposition, the motion passed.

Rep. Morse thanked everyone for all of the good work that has been done, as this is her last meeting as a State Representative. Rep. Sykes thanked all the departing members as well.

Next Meeting Date – Reorganization Meeting December 9<sup>th</sup> at 9 am.

Audience Comment—N. De Mayo expressed concerns with the Alternative Sentencing housing arrangements and asked what the overall concern of the law-abiding citizens in Grafton County is. If the support systems are strained, what is their recourse? Rep. Sykes stated that while he understands N. De Mayo’s concern, he thinks it is incumbent upon Grafton County to provide services, and he is unsure if they are qualified or if they should respond to that question.

Treasurer Hill thanked the staff in her comments and stated that it has been a pleasure to work with CA Libby, Asst. CA Elsholz, and Administrative Assistant Norcross. She stated that the residents of Grafton County can rest assured that they are in good hands.

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 27, 2025

PRESENT: Reps. Baldwin, Bjelobrk, Bolton, Franz, Sykes. Commissioner Piper, Commissioner McLeod, Commissioner Hedberg, County Administrator Libby – via Teams, Assistant County Administrator Burbank-via Teams, Administrative Assistant Norcross.

OTHERS PRESENT: Register Monahan, Nick De Mayo – via Teams, Emilie Smith – via Teams

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

Rep. Baldwin called the roll. Five (5) members were physically present and a quorum was declared.

Rep. Sykes stated that the first item of business to be completed was the approval of the November 18<sup>th</sup> Executive Committee minutes and the December 9<sup>th</sup> Delegation minutes.

**MOTION:** Rep. Baldwin moved to approve the minutes from the November 18<sup>th</sup> Executive Committee meeting and the December 9<sup>th</sup> Delegation meeting. Rep. Bolton seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrk “yes”, Bolton “yes”, Rep. Franz “yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and none in opposition the motion passes.

**Treasurer Cryans and gave the following Treasurer’s Report:**

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** MICHAEL CRYANS, TREASURER  
**SUBJECT:** TREASURER’S REPORT  
**DATE:** JANUARY 27, 2025

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CURRENT CASH POSITION (as of 12/31/24)

**Grafton County General Fund**

Checking Account (ICS @ 4.15%) Guaranty Savings Bank)	\$	8,576,233.71 (Woodsville
Investment Account Money Market (4.65%) Deposit Invest. Pool)	\$	2,511,382.82 (NH Public
Investment Account (ICS @ 4.40%) Savings Bank)	\$	2,538,992.52 (Mascoma
Investment Account (Checking @ 1.10%)	\$	8,266.23 (TD Bank)
Investment Account ICS @ 4.45%)	\$	2,518,886.20 (Bank of NH)
Investment Account (ICS @ 4.41%) Savings Bank)	\$	2,560,621.35 (Claremont
Investment Account (ICS @ 4.50%) Bank)	\$	24,459.21 (Northway
Investment Account (ICS (4.33%) Savings Bank) Investment Acct. (Checking)	\$	1,006,188.96 (Franklin
1,000.00 (Bar Harbor Bank & Trust)		\$

**Grafton County Reserved/Dedicated Accounts**

Deeds Surcharge ICS (2.47%) (Claremont Savings Bank)	\$	298,187.92
Dispatch Capital Reserve ICS (2.23%) (Claremont Savings Bank)	\$	84,672.64
Nursing Home Capital Reserve (4.75%) Bank)	\$	710,220.95 (Northway
Northway Money Market Bank)	\$	58.75 (Northway
American Rescue Plans Funds (4.45%)	\$	2,675,017.15 (Bank of NH)
NTIA Letter of Credit ICS (4.45%)	\$	4,517,513.33 (Bank of NH)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/24-12/31/24) is \$122,095. The FY '25 budget is \$450,000.

- The County borrowed \$4,000,000 in anticipation of taxes during FY '25. In addition to the amount borrowed, we paid \$26,181 in interest on the note. Borrowing was largely due to \$4,274,643 set aside as a cash-secured letter of credit for the NTIA Broadband Project.
- Taxes were due on December 17, 2024. Taxes have all been paid. We had one late town. We have received that payment and have invoiced the Town for the interest due. We collected a total of \$27,331,164 in tax revenue for FY 2025.
- Investment letters were sent to all banks with branches in Grafton County. These letters were sent out on December 4, 2024, with bids due back by the close of business on Friday, December 12, 2024. We received proposals from eleven (11) banks. All monies have been invested as of the second week in January.
- The Commissioners approved the following Investment Plan on December 17, 2024:
  - Franklin Savings Bank – 6-Month CD – 4.33% - \$1,000,000
  - Mascoma Bank – Insured Cash Sweep – 4.40% - \$2,500,000
  - Claremont Savings – Insured Cash Sweep – 4.41% - \$2,500,000
  - Passumpsic Savings Bank – 13 Week CDARS – 4.50% - \$2,500,000
  - Bar Harbor Bank & Trust – 26 Week CDARS – 4.50% - \$2,500,000
  - NH Public Deposit Investment Pool – 4.71% - rate is variable - \$2,500,000
  - Bank of NH – Insured Cash Sweep – 4.72% - rate is variable - \$2,500,000
  - Woodsville Guaranty Savings Bank – Insured Cash Sweep – 4.15% - All funds remaining in the County’s possession after the investments above were made. This is our operating cash account.

- Although interest rates are favorable, they have dropped during this new round of investing. We will more than likely not reach our budgeted revenue amount of \$450,000.

**MOTION:** Rep. Bolton moved to approve the Treasurer’s Report. Rep. Baldwin seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrk “yes”, Bolton “yes”, Rep. Franz “yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and none in opposition the motion passes.

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

Commissioners’ Report  
January 27, 2025

**Staffing Update:**

- The County has hired twelve (12) new employees since our last report. We have had thirteen (13) separations from employment; eight (8) of those were in the Sheriff’s Department, seven (7) were part-time employees, and one (1) was a full-time deputy. Ten (10) new hires in that period were at the nursing home. We currently have 411 total employees. Due to the continuing national shortage of RNs and LPNs, we continue to face hiring challenges for these positions. We have started an LPN program for our staff. We currently have two (2) LNAs enrolled; we hope to reduce our vacancies by “growing” our own. We currently have 13.35 vacant FTEs for LNAs, 9 FTEs vacant for RN/LPN positions, and four (4) vacant correctional officer positions. We have significantly reduced our nursing home and the Department of Corrections vacancies. At our highest vacancy rates, we had (39.85) vacant LNA FTEs and 18 correctional officers.
- We completed an LNA class in December. Eight (8) students graduated and received their LNA licenses. We intend to have another LNA class beginning in March. This has been a successful initiative to fill vacancies for these positions.

- Contracted Staff: We currently have eight (8) LPNs, down from eleven (11) in July 2023, and four (4) LNAs, down from seventeen (17) in July 2023. Most contract staff work on the evening and night shifts, which are the most challenging positions for the county to fill. Due to our staffing shortages, in fiscal year 2023, we spent \$4,280,891.32 on contract staff. During the first six (6) months of fiscal year 2025, we have spent \$1,124,001. Our efforts to recruit and retain staff have been successful. We are seeing this in the reduction in costs for contract staff. If the plan for an LNA class in March is successful, we will no longer need contract LNAs, further reducing the costs.

### **Nursing Home:**

- The nursing home's census is currently 120.

### **Department of Corrections:**

- The current in-house census is 60, with another 34 out of the facility. We have 21 in pretrial services, 9 in other facilities, 2 serving weekend sentences, and 2 on Electronic Monitoring.

### **Broadband Update:**

- The County received a \$12M grant from the National Telecommunications and Information Administration to construct 210 miles of Middle Mile fiber infrastructure for Broadband. This grant was received in September 2023. This project will run through twenty-five (25) Grafton County municipalities. The project is 96% aerial running fiber on existing utility poles. A significant portion of this project runs through the White Mountain National Forest, and as such, we have had quite a delay in the Environmental Review process because the USFS has its permitting process that can take up to a year. We are anticipating our permit this month. Then, the entire project will be cleared to begin construction.
- The Environmental Assessment has been completed on the non-WMNF phase of the project, we are currently working with utility and telecom companies to complete make-ready work on poles to begin to run fiber for our project! This will be done throughout the

winter as sections of the project complete make-ready. These sections represent approximately 30% of the total project. The towns included in the first three (3) sections that will be constructed are:

- Non-WMNF
  - Alexandria Town Hall
  - Grafton Town Office
  - Groton Town Office
  - Lisbon Town Office
  - Lyman Town Office
  - Orange Town Office
  - Monroe Town Office
- We hosted a construction kick-off event in November and anticipate that we will start running fiber in the spring. We anticipate that construction will take a 12–to–15–month period.
- The Commissioners have accepted a proposal from Hub 66 to be the Internet Service Provider that the County will partner with to bring fiber to homes from the Middle Mile. Hub 66 is currently working in many parts of the County, and we are excited to work with them to deliver high-speed, reliable internet to our constituents.

#### **Courthouse Update:**

- The Commissioners have selected Lavalée Brensigner Architects (LBA) from Manchester to complete the Conceptual Design phase of the Courthouse project. Lavalée has extensive experience designing courts and public safety facilities throughout New Hampshire. The County is using ARPA funding to pay for this phase of the project.
- On 12/20/24, LBA and the Courthouse Building Committee held the project kick-off meeting with all the stakeholders to review the conceptual design process phases and project schedule and discuss the programming phase, which is the first phase of the project. Each department has completed programming questionnaires that will be included in the conceptual design. LBA is reviewing those questionnaires and holding individual meetings with departments to discuss them. The programming phase is expected to be completed by early February.

- The final report from LBA with the conceptual design and estimated full costs for construction is due mid-June.
- After receiving the final report, the Commissioners will thoroughly review everything and decide on the next steps. If they would like to move forward with design and construction, they will come to the Delegation for a proposed Bond Vote to finance the project. This is expected to occur in the late summer/early fall of this year.

**American Rescue Plan Act of 2021:**

- Grafton County received \$17.4M in ARPA funding. Ninety-two (92) ARPA projects were approved by the Commissioners and Executive Committee. Most of the projects have been completed. All funds were required to be obligated by December 31, 2024. The American Rescue Plan Act (ARPA) defines an obligation as an order for property or services or the creation of contracts, subawards, or other similar transactions that require payment. ARPA regulations require local governments to return unobligated grant funding to the U.S. Department of Treasury beyond the December 2024 end-of-year deadline.
- All of our ARPA funding has been obligated. Eleven (11) open projects have obligations totaling \$1,381,407.33 that will be paid out over the next two (2) years. The deadline to expend ARPA funds is December 31, 2026.
- ARPA spending was allowed in four (4) categories:
  - Public Health
  - Premium Pay
  - Infrastructure (specifically Water, Sewer, & Broadband)
  - Revenue Loss (Local governments can claim up to \$10 million of their ARPA SLFRF grant allocations for revenue replacement)
- Below is the breakdown of Grafton County’s obligations:

<b>Response to Public Health Emergency</b>	<b>Premium Pay for Essential Employees</b>	<b>Water, Sewer or Broadband Infrastructure</b>	<b>Revenue Replacement</b>	<b>Total Allocation</b>
\$ 2,565,414.07	\$ 1,158,536.24	\$ 4,058,854.89	\$ 9,676,496.80	\$ 17,459,302.00

Commissioner McLeod reported that CA Libby had informed the Commissioners that the County’s broadband funding may be held up in D.C. due to the recent Executive Order. She asked CA Libby if there was an update on that. CA Libby stated that she heard back from NTIA late last week. The broadband funding is not impacted by the Executive Order that was issued. It was mainly targeting energy projects.

Rep. Bjelobrck asked for an explanation of the revenue replacement category in ARPA funding. CA Libby explained that Counties could elect up to \$10 million of ARPA money as Revenue Replacement, which could be used for any general government purposes not specific to the other ARPA categories. That total was not specific to Grafton County’s revenue loss. Grafton County elected to \$10 million in lost revenue funding.

**MOTION:** Rep. Baldwin moved to approve the Commissioners’ Report. Rep. Bjelobrck seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrck “yes”, Bolton “yes”, Rep. Franz “yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and none in opposition the motion passes.

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

County Administrator’s Report

January 27, 2025

Financial Reports

- ❖ Cash Management Report – This report shows where the county’s funds are invested. This includes operational monies and reserve accounts. County taxes are due on December 17<sup>th</sup> every year. Since we have just collected taxes, our cash position is good. We have money tied up securing our Letter of Credit for the Broadband grant, which impacts our cash flow. We will continue to monitor our cash position.
  
- ❖ The Monthly Variance Report compares the budget to actuals on an equal monthly basis and looks at the positive (black) or negative (red) variances. These reports represent six (6) months complete.

Nursing Home Revenue:

Payer Source	FY 2025 Budget	FY 2025 YTD Actuals
NH Medicaid	69	62
VT Medicaid	20	18
Medicare	3	10
Private Pay	17	22
Veterans	7	6
Total	116	118

- The Grafton County Nursing Home is a 135-bed skilled nursing facility. Our census due to COVID and staffing has been low for several years. We were at a low point of 89 residents in June 2023.
- In fiscal year 2025, we budgeted for a census of 116 broken down by the payor sources as listed above. The current census at the nursing home is 120. We are now averaging two (2) residents above our projected census. We are still showing a negative revenue variance because we have been below our budgeted projections for the first four (4) months of the year. If we can maintain the census at the current level, revenue numbers will continue to improve. Our payor source mix is also off some, but we are averaging higher in our Medicare residents, helping offset the lower VT Medicaid census. In addition, our NH Medicaid rate increased by \$14.24, which we did not budget for; we

budgeted for a slight decrease, which will also help offset the lower census.

- Proshare/Bed Tax – ProShare is a lump sum payment received in June. Bed Tax is paid quarterly. The figure included in this report is only for the first quarter, which is on target for our projected revenue. We will not receive the second quarter until mid-February.
- The Department of Corrections currently shows a favorable variance of \$11,145.76.
- The farm shows a favorable variance of \$100,520.84! We did complete a logging operation this summer/fall that produced \$42,832.74. In addition, our sale of livestock revenues are exceeding estimates, and we were able to sell several acres of standing corn at the end of the season.
- The Sheriff's Department shows a favorable variance of \$48,612.55.
- County Attorney/Victim Witness. These are both grants. We receive \$30,000 in grant funding from the Violence Against Women's Act (VAWA), which is used to offset the salary of the prosecutor who does this work in the County Attorney's office. We also received funding from the Victims of Crime Act (VOCA). This grant reimburses costs associated with our Victim Witness program. It is a direct reimbursement for expenditures. Reimbursements are requested quarterly.
- CA – Circuit Court – The County Attorney's office provides prosecutors who provide Circuit Court services for police departments throughout the county. We have two (2)

contracts that reimburse the expenses for these two (2) positions.

- Alternative Sentencing is currently showing an unfavorable variance of \$6,769.74. That is due to the timing of revenue collection.
- The Register of Deeds revenue shows a favorable variance of \$94,742.43.
- Interest income shows an unfavorable variance of \$ 103,054.61. This is due to less cash being invested in the fall than anticipated. Tax revenues have been invested, and we will see a rebound in this revenue. Interest rates have decreased somewhat, and we will likely not realize all the projected income.

Overall revenues appear to be on target for the budget. We will continue to monitor.

## Expenses

- Through six (6) months, the variance report shows several departments with negative variances. This has been the trend this fiscal year. Each month continues to show improvement, and most of the negative variances result from the timing of expenditures. I don't see any trends that are concerning at this point. 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>.

Overall, expenditures are trending lower than budget in most areas. We will continue to monitor that as well.

- ❖ Pro-rated Report: This report looks at the percentage of the year completed and then pro-rates revenues and expenses based on known variations in revenues and expenditures.
  - 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 49.68%, below revenue by \$164,993, and at 47.57% or under-expended by \$1,367,003.
- ❖ Over-Expenditure Report—This report shows any over-expended line item at month-end. Per the by-laws of the Grafton County Delegation, the Commissioners have the authority to transfer money within departments to cover department over-expenditures. In addition, they have permission to transfer up to \$5,000 between departments. Anything above \$5,000 requires approval of the Executive Committee.
  - We currently have five (5) over-expended accounts. The first two on the list will have posting corrections in January to correct the over-expenditure. The Community Corrections—Strategic Monitoring is a revenue offset line that sometimes, due to the timing of receipts, will show over-expended but will not be after receipts are posted. The Tax Anticipation Note Interest and Outside Counsel lines will require transfers into them greater than \$5,000. I will make that request at a later meeting date.

**MOTION:** Rep. Bolton moved to approve the County Administrator’s Report. Rep. Bjelobrk seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin, “yes;” Rep. Bjelobrk, “yes;” Bolton, “yes;” Rep. Franz, “yes;” Rep. Sykes, “yes.” With the vote being five (5) in favor and none in opposition the motion passes.

Comments from the Delegates: Rep. Bolton thanked CA Libby and the Commissioners for making the nonprofit application process easier and allowing applications to be sent via email.

Rep. Franz asked for the total cost of the new courthouse. Commissioner Hedberg explained that they do not have a price yet but noted the EH Danson report from 2021 on the County website, which was from when the County first started this process. That report compared pricing to renovate the current building versus building new. She stated that now, with ARPA funds, the County has hired an architectural firm, and each group with offices in the Courthouse has filled out a questionnaire about what they have now, what they need, and what they feel they will need looking into the future. Once those are put together, the Courthouse Building Committee will look at all the information and get back together with the architect and stakeholders. They will then know more about what they are looking at for needs in late spring, and then a cost will be determined. Commissioner Hedberg noted that the EH Danson report from 2021 was looking at 78,000 sq ft for a new courthouse, and they are currently looking at 60,000 sq ft.

Rep. Franz asked how much ARPA funds were allocated for this project. CA Libby stated that \$761,000 was allocated out of ARPA. The schematic design phase that they are currently in costs approximately \$265,000. The remainder of the funds will be used at a later point in time if the project is approved to move forward. Commissioner Piper added that the original report stated the cost was \$33 million to build and \$35 million to renovate the existing courthouse. Commissioner Hedberg explained that one of the biggest issues with the current courthouse is that the mechanicals are all outdated, and some of the companies are no longer in business. Getting parts for repairs is difficult. She also added that the current building is very inefficient in terms of energy; it is not ADA compliant, there is no sprinkler system, and there are no separate hallways for when people from the Department of Corrections are being brought into court.

Rep. Sykes stated that the longer they wait to decide, the more expensive it will get. He thinks it is prudent for the Delegation to determine what they will do. Rep. Bjelobrck asked how many estimates were received to determine the cost of building versus renovation. CA Libby stated that the County hired EH Danson to provide that cost. She further explained that

when they are done with the current schematic design process, if there is a vote to move forward, the whole project would be put out to bid, and they would receive several prices from various construction firms. Rep. Bjelobrk asked what the rental costs are for the state. CA Libby stated that she does not have the costs for each department, but she will send that information to the Committee. She stated that the County receives roughly \$400,000 a year in rent from rental agreements that are in place. Commissioner Piper explained that the County tries to get the most revenue it can from its state partners. Traditionally, the County has asked for a 2% increase in rent, but this year, the State requested 1%, and the County said no. She stated that there are state-owned courthouses, but Grafton County is not on the state's priority list. Commissioner McLeod stated that they had to utilize their Executive Councilors to get members from the state court system to meet with the County.

Next Meeting Date – March 24<sup>th</sup> at 9am.

**Public Comment:**

1. Nick DeMayo questioned if it would be better to wait until the new federal administration is in place and prices come down to build a new Courthouse. He stated that he was told by a member of the County staff that this Courthouse has been kicked down the road by past Commissioners in order to do social work throughout the County and therefore many of the problems they are encountering now could have been prevented years ago, but it was neglected by Commissioners who decided not to put money into the Courthouse. His suggestion is to wait until President Trump gets the economy under control, and they can then build a cheaper courthouse. N. De Mayo further stated that there are many communities throughout Grafton County that are trying to do local infrastructure programs such as Littleton, with an Elementary School and he feels that would take priority over giving judges and lawyers more comfort in a new courthouse. The education in Littleton supersedes a new Courthouse.

2. Register Monahan stated that this will be her 15<sup>th</sup> budget cycle and she watches how the spring builds into June. She explained that the roadblock in the past to starting the budget process sooner was the insurance rates were not set until mid-April. That obstacle has been removed, as the rates are now

set in October. She suggested that the Commissioners start the budget in February and not give up the full month of March and April. If the Executive Committee listened in on Teams while department heads presented to the Commissioners that would save time as well. This would prevent the Executive Committee from coming to the complex every Monday and Friday in June and allow them to be in Concord. Register Monahan stated that this her suggestion, as their summers are short and their time for public service is already tight.

10:03 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 24, 2025

PRESENT: Reps. Baldwin, Bjelobrk, Bolton, Franz, Oppel, Sellers, Spahr, Stringham – via Teams, Sykes. Commissioner Piper, Commissioner McLeod, Commissioner Hedberg, County Administrator Libby, Assistant County Administrator Elsholz, and Administrative Assistant Norcross.

OTHERS PRESENT: Treasurer Cryans, Sheriff Myers, Sgt. Ben Adams, Register Monahan – via Teams, Nick De Mayo – via Teams, Glenn Libby – via Teams, Eddie Qi – via Teams.

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

Rep. Sykes stated that the first item of business to be completed was the approval of the minutes from the January 27th meeting.

**MOTION:** Rep. Bolton moved to approve the minutes from the January 27<sup>th</sup> Executive Committee meeting. Rep. Baldwin seconded the motion. Reps. Baldwin, Bjelobrk, Bolton, Franz, Spahr and Sykes were in favor. Rep. Sellers and Oppel abstained. With the vote being six (6) in favor, two (2) abstentions, and none opposed, the motion passes.

Rep. Stringham arrived via Teams, and it was noted that votes must now be taken by roll call.

**Treasurer Cryans arrived and gave the following Treasurer’s Report:**

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** MICHAEL CRYANS, TREASURER  
**SUBJECT:** TREASURER’S REPORT  
**DATE:** MARCH 24, 2025

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CURRENT CASH POSITION (as of 02/28/25)

**Grafton County General Fund**

Checking Account (ICS @ 4.15%)	\$ 313,781.75 (Woodsville Guaranty Savings Bank)
Investment Account Money Market (4.46%)	\$ 373,920.39 (NH Public Deposit Invest. Pool)
Investment Account (ICS @ 4.40%)	\$ 2,557,112.93 (Mascoma Savings Bank)
Investment Account ICS @ 4.33%	\$ 1,686,633.20 (Bank of NH)
Investment Account (ICS @ 4.41%)	\$ 2,578,934.89 (Claremont Savings Bank)
Investment Account (ICS 4.33%)	\$ 1,006,186.46 (Franklin Savings Bank)
Investment Acct. (26 Week CDARS 4.50%)	\$ 2,501,000.00 (Bar Harbor Bank & Trust)
Investment Acct. (13 Week CDARS 4.50%)	\$ 2,513,300.70 (Passumpsic Savings Bank)

**Grafton County Reserved/Dedicated Accounts**

Deeds Surcharge ICS (4.17%)	\$ 304,414.97 (Claremont Savings Bank)
Dispatch Capital Reserve ICS (4.17%)	\$ 85,149.90 (Claremont Savings Bank)
Nursing Home Capital Reserve (4.75%)	\$ 715,194.88 (Northway Bank)
Northway Money Market	\$ 58.75 (Northway Bank)
American Rescue Plan Funds (4.33%)	\$ 1,926,989.68 (Bank of NH)
NTIA Letter of Credit ICS (4.33%)	\$ 4,549,549.74 (Bank of NH)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/24-02/28/25) is \$221,820.35.

Although investment rates are favorable, we had less money to invest this year, as we had to pay off the \$4,000,000 tax anticipation note. Therefore, we will not reach our budgeted revenue amount of \$450,000 for FY2025.

Rep. Oppel asked how the County chooses the banks to invest funds with. Treasurer Cryans explained that there is a bidding process through a Request for Proposal (RFP). Historically, the County tries to invest funds throughout banks that are located in Grafton County.

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

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

Commissioners’ Report  
March 24, 2025

**Staffing Update:**

- Since our last report, the county has hired seventeen (17) new employees and had ten (10) separations from employment. Eleven (11) new hires in that period were at the nursing home. We currently have 418 total employees. We currently have 14.65 vacant FTEs for LNAs, 8 FTEs vacant for RN/LPN positions, and four (4) vacant correctional officer positions. We have significantly reduced our nursing home and Department of Corrections vacancies.
- We have started a new LNA class. The class has six (6) students. It is anticipated that this class will be completed in late May. When licensed, these students will fill vacancies on the night shift, further reducing vacancies.
- Contracted Staff: We currently have five (5) LPNs, down from eight (8) in January, and four (5) LNAs, which is up by one since January. Most contract staff work on the evening and night shifts, which are the most challenging positions for the county to fill. Due

to our staffing shortages, in fiscal year 2023, we spent \$4,280,891.32 on contract staff. During the first eight (8) months of fiscal year 2025, we have spent \$1,468,614. Our efforts to recruit and retain staff have been successful. We are seeing this in the reduction in costs for contract staff.

**Nursing Home:**

- The nursing home's census is currently 120.

**Department of Corrections:**

- The current in-house census is 72, with another 34 out of the facility. We have 20 in pretrial services, 6 in other facilities, 4 NHSP, 2 serving weekend sentences, and 2 on Electronic Monitoring.

**Information Technology:**

- The search for an Information Technology Director continues. We anticipate having a new hire by mid-May.

**Fiscal Year 2026 Budget:**

- The Commissioners have begun budget meetings with department heads.
- The Commissioners will work through April to develop the Commissioners' Recommended budget, which should be ready by early to mid-May.
- A Public Hearing will be held once the Proposed budget is distributed.
- The Executive Committee will begin working on the FY 26 budget in early June.

**FCC Market Modification:**

- The Commissioners have been contacted by some constituents who do not have access to WMUR on Dish Network. This is believed to be because much of Grafton County is considered in the Burlington, VT/Plattsburg, NY viewing market as opposed to the Manchester/Boston market. The Commissioners have retained

counsel to look into the process of filing for a market modification. County governments are one of only a few entities that can file a petition. We did set aside ARPA funds for this project. We will keep you updated on the progress.

### **Broadband Update:**

- On March 14<sup>th</sup>, the County received our Special Use Permit from the US Forest Service, clearing the way for the project to move forward in the White Mountain National Forest areas. We have been waiting for this permit for a long time. Once the permit is received, we can submit our finalized application for our NEPA review. On March 19<sup>th</sup>, we received our NEPA approval and are now cleared to begin construction on the entire project.
- Now that this is completed, eX2, our contractor, will be able to submit all pole license applications and can work with utility and telecom companies to complete make-ready work on poles to begin running fiber for our project! We await final approval from the NTIA grants office on a change from underground to ariel on a one-mile stretch of road in Lyman. Once that approval is received, eX2's vendor, Auction, will start the construction there, which should happen soon.
- We continue to work with Hub 66 to develop a contract. They will be the Internet Service Provider that the County partners with to bring fiber to homes from the Middle Mile. Hub 66 is currently working in many parts of the County, and we are excited to work with them to deliver high-speed, reliable internet to our constituents.

### **Courthouse Update:**

- Lavallee Brensigner Architects (LBA) have essentially completed the programming phase of the project. The completion of this phase has been pending additional information regarding the Registry of Deeds. The Commissioners have decided they would like the Registry of Deeds to be located in the new courthouse. They have heard on multiple occasions from the current Register of Deeds that the space they occupy in the Administration building has challenges. These challenges include safety concerns for the Registry staff, inadequate storage for historical documents from the

perspective of fire suppression, and environmental controls. The other issue that the Commissioners are concerned with is accessibility to the Registry. They have concluded that space within the new facility would be in the best interest of the public who uses that office and the staff. This directive from the board was recently made. The Courthouse Building Committee has been working with LBA to determine space needs as the current Register has declined to complete a programming questionnaire as requested. Register of Deeds Monahan has expressed that she does not want the Registry office moved into the new building. With the addition of space for the Registry, the building is 63,713 square feet. It is roughly 15,000 square feet larger than the existing courthouse.

- LBA has begun the Conceptual Design phase, and on Friday, March 14<sup>th</sup>, they presented three options for the building layout site. The Courthouse Building Committee and Commissioners have agreed on an option for that.
- Another issue being reviewed currently is a direct connection to the Jail. For that to happen with the new building, it must be an underground tunnel. Discussions are underway with the Sheriff to determine the need for a direct connection.
- The final report from LBA with the conceptual design and estimated full costs for construction is due mid-June.
- After receiving the final report, the Commissioners will thoroughly review everything and decide on the next steps. If they want to proceed with design and construction, they will come to the Delegation for a proposed Bond Vote to finance the project. This is expected to occur in the late summer/early fall of this year.

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

- Grafton County received \$17.4M in ARPA funding. Ninety-two (92) ARPA projects were approved by the Commissioners and Executive Committee. Most of the projects have been completed. All funds were required to be obligated by December 31, 2024. The American Rescue Plan Act (ARPA) defines an obligation as an order for property or services or the creation of contracts, subawards, or other similar transactions that require payment. ARPA regulations require local governments to return unobligated

grant funding to the U.S. Department of Treasury beyond the December 2024 end-of-year deadline.

- All of our ARPA funding has been obligated. Eleven (11) open projects have obligations totaling \$1,381,407.33 that will be paid out over the next two (2) years. The deadline to expend ARPA funds is December 31, 2026.
- ARPA spending was allowed in four (4) categories:
  - Public Health
  - Premium Pay
  - Infrastructure (specifically Water, Sewer, & Broadband)
  - Revenue Loss (Local governments can claim up to \$10 million of their ARPA SLFRF grant allocations for revenue replacement)
- Below is the breakdown of Grafton County’s obligations:

<b>Response to Public Health Emergency</b>	<b>Premium Pay for Essential Employees</b>	<b>Water, Sewer or Broadband Infrastructure</b>	<b>Revenue Replacement</b>	<b>Total Allocation</b>
\$ 2,565,414.07	\$ 1,158,536.24	\$ 4,058,854.89	\$ 9,676,496.80	\$ 17,459,302.00

Rep. Spahr asked where the County was with regard to the hiring of a new IT Director. He asked if there were any specific criteria or areas of concern they were looking at. Commissioner McLeod stated that the issues they are looking at cannot easily be resolved or are very expensive through their current vendor, SNS. She explained that the County’s administrative staff is not qualified to handle many of these IT issues, and having someone on staff who is knowledgeable in that area is what they are looking for. CA Libby added that the County had its own internal IT Department up until 2021, and they made the change to go to a 100% managed service provider. That has not been the best experience, and they are looking to go with a hybrid model where the County has its own IT Director on staff. She stated that she has been the person in charge of making decisions and budgeting for IT, and she is not an expert by any means. She feels it is important to have an expert, who is a County employee, to help them make those decisions and guide the County towards what the best IT platform is. Rep. Oppel asked who helped

conduct the search for this position and advise the County on the applicants. CA Libby explained that IT Directors from Merrimack and Rockingham County went through the applications that were received, and there were a total of five (5) people who were on the interview panel. She stated that she hopes to have a new IT Director on Board in April.

Rep. Bjelobrck asked if the County has calculated the costs of moving the Register of Deeds to the courthouse. Commissioner McLeod stated that the Courthouse Committee Building has obtained some estimates on the costs, but the architects have not yet provided those estimates. Commissioner Piper noted that they have had very thorough discussions about this for a long time. She and Commissioner McLeod were in favor of sticking with the original plan, which was to relocate the Register of Deeds to the new courthouse. She stated that this is her 8<sup>th</sup> year and safety has been an enormous concern on the part of the Register of Deeds. The County has used Band aids to address the security issues that the Register of Deeds has mentioned over the years. Commissioner Piper discussed a few of the concerns shared by the Register of Deeds with the Executive Committee.

Rep. Sellers inquired about the additional cost of creating a new IT Director position. CA Libby stated that the IT Director position was approved for a January 1<sup>st</sup> date in this current budget. Next year will show the additional 6-month costs for the entire year.

Rep. Sellers asked what would happen to the current space that the Register of Deeds occupies and what thoughts have been given to the Registry Deeds. Commissioner McLeod stated that they would look to relocate the HR Department to that area, which would be more accessible to employees, especially those coming from the Nursing Home. The security issues they discussed are targeted only towards the Deeds office. Commissioner Hedberg added that there were also environmental concerns with records storage in this current space, and accessibility for the public would be much better in the courthouse as well.

**MOTION:** Rep. Oppel moved to approve the Commissioners' Report. Rep. Bjelobrck seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin "yes", Rep. Bjelobrck "yes", Bolton "yes", Rep. Franz "yes", Rep. Oppel "yes", Rep. Sellers "yes", Rep. Spahr

“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  
March 24, 2025

Financial Reports

- ❖ Cash Management Report – This report shows where the county’s funds are invested. This includes operational monies and reserve accounts. County taxes are due on December 17<sup>th</sup> every year. Since we have just collected taxes, our cash position is good. We have money tied up securing our Letter of Credit for the Broadband grant, which impacts our cash flow. We will continue to monitor our cash position.
- ❖ The Monthly Variance Report compares the budget to actuals on an equal monthly basis and looks at the positive (black) or negative (red) variances. These reports represent six (6) months complete.

Nursing Home Revenue:

Payer Source	FY 2025 Budget	FY 2025 YTD Actuals
NH Medicaid	69	66
VT Medicaid	20	17
Medicare	3	3
Private Pay	17	23
Veterans	7	9

Total	116	118
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- In fiscal year 2025, we budgeted for a census of 116 broken down by the payor sources as listed above. The current census at the nursing home is 120. We are now averaging two (2) residents above our projected census. We are still showing a negative revenue variance because we have been below our budgeted projections for the first four (4) months of the year. If we can maintain the census at the current level, revenue numbers will continue to improve. In addition, our NH Medicaid rate increased by \$14.24, which we did not budget for; we budgeted for a slight decrease, which will also help offset the lower census.
- Proshare/Bed Tax – ProShare is a lump sum payment received in June. Bed Tax is paid quarterly. ProShare is an unknown amount. We will learn what our Proshare payment will be in May. After doing some preliminary estimates, I do not believe we will receive the \$2,650,000 that was included in our budget. Our 2<sup>nd</sup> quarter bed tax payment also indicates that bed tax revenue will come in below projections. We will continue to monitor. We will not receive the 3<sup>rd</sup> quarter payment until mid-May. Both of these are large sources of Medicaid revenue for the nursing home and not receiving the amount we have budgeted creates shortfalls in our revenues for the year.
- The Department of Corrections currently shows a slight unfavorable variance of due to the timing of grant payments from the State of NH.
- The farm shows a favorable variance of \$101,936! Several things have contributed to the favorable position. We

completed a logging operation this summer/fall that produced \$42,832.74. In addition, our sale of livestock revenues are exceeding estimates, and we were able to sell several acres of standing corn at the end of the season.

- The Sheriff's Department shows a favorable variance of \$29,531.55.
- County Attorney/Victim Witness. These are both grants. We receive \$30,000 in grant funding from the Violence Against Women's Act (VAWA), which is used to offset the salary of the prosecutor who does this work in the County Attorney's office. We also received funding from the Victims of Crime Act (VOCA). This grant reimburses costs associated with our Victim Witness program. It is a direct reimbursement for expenditures. Reimbursements are requested quarterly.
- CA – Circuit Court – The County Attorney's office provides prosecutors who provide Circuit Court services for police departments throughout the county. We have two (2) contracts that reimburse the expenses for these two (2) positions. This is showing an unfavorable position due to several payments being overdue.
- Alternative Sentencing is currently showing an unfavorable variance of \$6,769.74. 5,990.04. That is due to the timing of revenue collection.
- The Register of Deeds revenue shows a favorable variance of \$69,392.62.
- Interest income shows an unfavorable variance of \$78,379.65. This is due to less cash being invested in the fall than anticipated. Tax revenues have been invested, and

we will see a rebound in this revenue. Interest rates have decreased somewhat, and we will likely not realize all the projected income. Projections as of now indicate total interest collections for the year will likely be between \$350,000 - \$375,000.

Overall revenues appear to be on target for the budget. The concern is the unknown with Proshare and Bed Tax payments for the nursing home. We will continue to monitor.

## Expenses

- Through eight (8) months, the variance report shows several departments with negative variances. This has been the trend this fiscal year. Each month continues to show improvement, and most of the negative variances result from the timing of expenditures. I don't see any trends that are concerning at this point. 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>.

Overall, expenditures are trending lower than budget in most areas. We will continue to monitor that as well.

- ❖ Pro-rated Report: This report looks at the percentage of the year completed and then pro-rates revenues and expenses based on known variations in revenues and expenditures.
  - 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 66.48%, below revenue by \$97,235.94, contingent upon receiving our budgeted amounts for Proshare and bed tax. We are at 65.01% or under-expended by \$933,525.

- ❖ Over-Expenditure Report—This report shows any over-expended line item at month-end. Per the by-laws of the Grafton County Delegation, the Commissioners have the authority to transfer money within departments to cover department over-expenditures. In addition, they have permission to transfer up to \$5,000 between departments. Anything above \$5,000 requires approval of the Executive Committee.
  - We do have several over-expended accounts. Most will have ample funds within their department budgets to cover the overages. The Tax Anticipation Note Interest and Outside Counsel lines will require transfers greater than \$5,000 into them. I will make that request at a later meeting date.

Rep. Sykes asked if the County is tracking federal funds and if there are any concerns regarding those funds. CA Libby stated that Treasurer Cryans pointed out the cuts to Medicaid that would have a significant impact on the County and the Nursing Home. The county receives several federal grants. She noted that they continue to draw down on the Broadband grant and have not been told yet that they cannot access money. The VOCA grant is only a 6-month grant period right now due to issues at the state and federal level. There are going to be impacts, but they are waiting for them to play out.

Rep. Sellers asked if the administration is going to be cutting both Medicaid and Medicare. CA Libby stated that the proposed \$880 billion in cuts is for Medicaid, which are the majority of the residents in the Nursing Home. Rep. Bjelobrk asked about Vermont Medicaid residents. CA Libby stated that the County has a much better reimbursement rate through Vermont Medicaid. She is not sure how the impacts will affect those rates as well. Rep. Sykes stated that under the terms in which Medicaid expansion took place in New Hampshire, the bill that passed suggested that if the federal government were to discontinue the payments, the state, in turn, would discontinue Medicaid expansion, and that is very worrisome for Grafton County. CA Libby stated that HB547 would help Grafton County. She stated that this bill is a credit that counties are looking for a payment they did not receive correctly as part of the FMAP program.

Commissioner Piper stated that an issue she has heard statewide, that Nursing Home Administrators are saying is that if they did not have Medicaid, the issue would be if the counties could even continue that support, and if it would be feasible for taxpayers.

**MOTION:** Rep. Franz moved to approve the County Administrator's Report. Rep. Oppel seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin "yes", Rep. Bjelobrck "yes", Bolton "yes", Rep. Franz "yes", Rep. Oppel "yes", Rep. Sellers "yes", Rep. Spahr "yes", Rep. Sykes "yes". With the vote being eight (8) in favor and none in opposition the motion passes.

### **New Business**

Rep. Sykes stated that generally, County Government is sleepy but has not been about this particular issue. He felt it was reasonable to have a discussion regarding the ICE contract that was recently signed by Sheriff Myers. Rep. Sellers asked for an explanation of the contract and its requirements. Sheriff Myers explained that the 287 (g) program was started in 1996 by Bill Clinton, and it has gained traction with the newly elected President. Grafton County joined this program, which deals with Immigration and Customs Enforcement (ICE). She stated that this initiative is bringing law enforcement agencies together to ensure everyone is properly trained on how to handle undocumented immigrants in the event that such a situation arises. She explained that this is not about conducting raids or profiling. This would be the case if they come across someone who has committed a law violation in their regular day-to-day dealings. Sheriff Myers explained that the closest field office is in Boston, MA. Signing this contract and undergoing this training gives their department the necessary resources and training to address these issues proactively.

Sgt. Adams stated that all the information they have is from public documents that can be found on the ICE website. The training is 40 hours, online-based. He explained that regardless of whether they have received this training or not, they will be responding to this member of the community, but they will now be equipped with the knowledge to deal with these situations. This is not a new law; this has been in place. This training allows them to expedite the process and expand their ability to assist other agencies.

Rep. Sellers inquired about the cost and the number of required training hours. Sheriff Myers stated that not all deputies will be required to complete this training. They are hoping to have one (1) complete the training right now, and if that goes well, they may look at a second. She then stated that this year they are required to have 24 hours of in-service training, and each year, those numbers will continue to increase; this training would count towards those hours. Sheriff Myers explained that Sgt. Adams will be doing this training, and since it is online, they can step away from the training to deal with any issues that may arise. Sgt. Adams added that the Governor intends to push funds for border enforcement. If they are called for assistance with a transport from another agency, he would assume that the cost of their time would be covered, which would fall under the detail rate that generates revenue for the County.

Rep. Oppel stated that there are many strong feelings on this on both sides. For an issue like this, given the climate in this country, he would urge the Sheriff's Department to get in front of this and explain why they are doing this. They are much better off dealing with informed people who can make rational decisions. He fears that tomorrow at the Commissioners' meeting, they will be confronted with people who have preconceived notions of this program. Having this information ahead of time may help with some of that. Rep. Bolton asked what other counties are doing this. Sheriff Myers stated that Belknap County has signed the Memorandum of Agreement (MOA), and several individual agencies have also signed it.

Rep. Sykes stated that one of the motivators was because of training, yet at the same time, there will be an increase in training for all staff. Sheriff Myers stated that they want someone who is trained in this area, and if anything does happen, people tend to look to County Government. She added that the State Police and towns without 24/7 departments have been referring calls to the Sheriff's Department, and she believes this is crucial for other agencies to have someone to represent them in such situations. Rep. Sykes noted three (3) areas of concern: rational, operational implications, and the budgetary impacts. He asked what the current staffing model looks like. Sheriff Myers stated that they currently have four (4) Deputy positions that are vacant, and they are actively trying to fill those. Rep. Sykes stated that he wonders why the Sheriff's Department is taking on more responsibilities when they are

short-staffed. Sheriff Myers stated that this is not an additional task; if they are not trained and encounter an undocumented person, it will take more time for the Deputy to stand by and wait for assistance. This situation would allow them to handle the situation immediately.

Rep. Bjelobrck stated that her understanding is that this would significantly lessen the interaction time of the officers and make them more efficient in bringing them to the designated facility and then returning to their duties. Rep. Oppel stated that the first step is that someone commits a crime. The first instance is not assuming someone looks like they are undocumented. It is during the process of handling the crime that they would then discover that the person is undocumented. He stated that the Grafton County Sheriff's Department is not going to be actively searching for undocumented people. Sgt. Adams noted that the previous administration was not putting in federal detainers into the NCIC database. They are currently doing that now. Previously, they could release someone at ICE's request, and no one would know they had interacted with them. However, now there is a record that they had contact with someone with a federal detainer and subsequently released them. Rep. Oppel asked if there was a plan to disseminate this information to taxpayers. Sheriff Myers stated that she has had numerous people reach out to her, and she has invited them to come to the Commissioner meeting tomorrow, where she will be discussing the MOA and answering any questions they may have.

Commissioner Piper stated that it is important that the Sheriff will be at the Commissioners' meeting tomorrow. She said that if her questions are answered tomorrow, she will put out a notice. Sheriff Myers noted that these questions will all be easier to answer once they have the training. The questions the Representatives have are the reason they want the training, so they know how to handle it. Rep. Sellers noted that many local towns do not have full-time staff who look at the County for advice, and having this training would be helpful for them. Rep. Franz stated that she sees only good things coming out of this.

### **Comments from the Delegates**

1. Rep. Sellers stated that there are people trying to gain an understanding of County government. He asked if there is a list of primary services that the

County provides. He feels that having those bullet points written out would be helpful. Commissioner Piper stated they have had this conversation at the NHAC level. They think the benefits of County Government should be emphasized, and they are working on that.

2. Rep. Oppel stated that the most successful government programs had good communication as the primary driving force. He would encourage the County to be far more aggressive in getting information regarding the ICE contract out to taxpayers. He thinks it is important and a letter to the editor is a good first step, but noted that relying on people who attend the meeting to provide information word of mouth is not sufficient.

Commissioner Piper stated that a problem she sees is that the Sheriff did not intend to start a fire because she understood the intentions of the program. She does not know if an elected official can anticipate the spread of misinformation. Commissioner McLeod stated that she is not sure if it is misinformation, as they heard a limited amount of information. She said that if everyone reads the MOA like she has, it scares her. They are putting their residents at risk by having more people perform this work. She stated that they hope to have this information cleared up by tomorrow. The Commissioners have heard over the past several years that the Sheriff's Department does not have the staff to handle their statutory mandate, and now they are even more short-staffed, and they are adding this program. She wants to know the financial impact to the County.

Rep. Sykes stated that he was not satisfied with the answers he was given today. Commissioner Hedberg indicated that they found this out through the media. They were unable to get ahead of anything or disseminate information. They are in the process of obtaining information and have received a Material of Agreement (MOA). She feels some of the questions that are out there will be flushed out tomorrow during the Commissioners' meeting.

### **Next Meeting Date**

May 19, 2025- 9:00 AM – Schedule Budget Meetings Dates: Proposed Dates: Monday 6/2; Friday 6/6; Monday 6/9; Friday 6/13; Monday 6/16 (if needed) – Delegation Meeting 6/23/25 Budget Vote

## **Comments of the Delegates**

Rep. Bolton stated that if SB 297 regarding risk pools were to pass, HealthTrust is going to close down on June 30, 2026. The County would be affected as well as municipalities. It is a significant bill that was pushed through the Senate in two (2) weeks. He stated that it should be tracked as it comes through the house, to see what HealthTrust is looking at for an amendment. CA Libby stated that HealthTrust's position on the bill is the opposite of the Secretary of State's, and it is unclear which position is accurate. She stated that as a local government, insured through HealthTrust, it appears it would have a financial impact on the County because if it passes, the County will have to create a capital reserve account that makes them liable if they were to drop below their contingency levels. The other concern is that if SB297 passes and HealthTrust closes, it leaves many municipalities and counties looking for insurance for their employees. She stated that there are two (2) different sides to this story, and the correspondence from each party is very conflicting. She noted that the NHAC is opposed to the bill.

## **Public Comment**

N. De Mayo stated that he invests a significant amount of time attending these meetings online, as he is unable to be present in person. Mr. De Mayo stated that with regards to the ICE issue, the Alien and Sedition Act of 1798 should take precedence because undocumented aliens are breaking the law by entering the country. They should be concerned with criminals in Grafton County and people who are already breaking the law by entering the country illegally.

Mr. De Mayo stated that he was cut off by the chair of the Board of Commissioners at a previous meeting when he tried to remind her that she should not be talking in a partisan fashion against their President and his policies. This is a non-partisan group; they are representatives of all citizens in Grafton County, and therefore, they should not talk politics against the President. Mr. De Mayo also noted that he has not seen a picture of the President on the walls at the County complex, and he feels it should be a policy to have a picture of the President hanging there. Mr. De Mayo further expressed concerns regarding the map in the hallway of the Grafton County

Administration Building. He stated that he is insulted as a citizen of Sugar Hill because Sugar Hill is not identified as a town in Grafton County on that map. He feels they should redo the map or take it down.

10:50 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 19, 2025

PRESENT: Reps. Baldwin, Bjelobrk, Bolton, Franz, Oppel, Sellers, Spahr, Stringham, Sykes. Commissioner Piper – via Teams, Commissioner McLeod, Commissioner Hedberg, County Administrator Libby, Assistant County Administrator Elsholz, and Administrative Assistant Norcross.

OTHERS PRESENT: Treasurer Cryans, Rep. McFarlane – via Teams, Sally Brown – via Teams, Tim Egan – via Teams, Register Monahan, Emilie Smith, Paul Varcak, Lorainne Prescott  
David Rivers, Roy Russell

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

Rep. Sellers stated that the first item of business to be completed was the approval of the minutes from the March 24<sup>th</sup> meeting.

**MOTION:** Rep. Stringham moved to approve the minutes from the March 24<sup>th</sup> Executive Committee meeting. Rep. Bjelobrk seconded the motion, and all were in favor.

**Treasurer Cryans arrived and gave the following Treasurer’s Report:**

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** MICHAEL CRYANS, TREASURER  
**SUBJECT:** TREASURER’S REPORT  
**DATE:** MAY 19, 2025

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CURRENT CASH POSITION (as of 04/30/2025)

**Grafton County General Fund**

Checking Account (ICS @ 4.15%)                      \$ 1,177,653.28 (Woodsville  
Guaranty Savings Bank)

Investment Account Money Market (4.36%)	\$ 376,653.28 (NH Public Deposit Invest. Pool)
Investment Account (ICS @ 4.25%) (Mascoma Savings Bank)	\$ 568,169.79
Investment Account ICS @ 4.25% (Bank of NH)	\$ 292,803.10
Investment Account (ICS @ 4.41%) (Claremont Savings Bank)	\$ 2,598,010.80
Investment Account (ICS 4.33%) (Claremont Savings Bank)	\$ 1,006,186.46 (Franklin Savings Bank)
Investment Investment Acct. (26 Week CDARS 4.50%)	\$ 2,501,000.00 (Bar Harbor Bank & Trust)

**Grafton County Reserved/Dedicated Accounts**

Deeds Surcharge ICS (4.17%) (Claremont Savings Bank)	\$ 310,353.80
Dispatch Capital Reserve ICS (4.17%) (Claremont Savings Bank)	\$ 120,785.21
Nursing Home Capital Reserve (4.25%) (Camden Bank)	\$ 720,292.44
Northway Money Market (Camden Bank)	\$ 58.75
American Rescue Plans Funds (4.25%) (Bank of NH)	\$ 1,670,898.93
NTIA Letter of Credit ICS (4.25%) (Bank of NH)	\$ 4,582,285.54

RECENT TRANSACTIONS of NOTE

- The combined accumulated interest in the current fiscal year (7/1/2024 – 04/30/2025) is \$283,452. We continue to be projected below our anticipated interest revenue of \$450,000 for FY2025.

Re. Oppel asked if the transition of Woodsville Guaranty Savings Bank to Bar Harbor Savings Bank will impact the County. CA Libby explained that the transition will happen in the fall, and that is when they will see if there is any impact. Treasurer Cryans noted that he does not foresee any changes.

Rep. Spahr asked about the letter of credit for the NTIA Grant. CA Libby explained that when the County did the broadband grant, they had to have a cash-secured letter of credit. The County received a \$12 million NTIA grant. There was a \$5 million match, and the County had to have a cash-secured letter of credit for 25% of that match, or \$4.5 million. As they complete percentages of the project, they can decrease that \$4.5 million. She stated that they have yet to start that project, but are supposed to start this week, and she hopes to reduce that line of credit in the coming months.

Rep. Bolton stated that the County partners with local banks, and now two (2) of these banks are becoming Maine banks. CA Libby explained that the County works with any banks with branches in Grafton County.

**MOTION:** Rep. Baldwin moved to approve the Treasurer's Report. Rep. Franz seconded the motion, and all were in favor.

**Commissioner McLeod gave the following Commissioner's Report:**

Commissioners' Report  
May 19, 2025

**Nursing Home:**

- The nursing home's census is currently 120. Our budgeted census for FY'25 is 116; we have been exceeding that for the last several months. This has allowed us to budget for a higher census in FY'26. We received our preliminary Medicaid rate for July 1st, which is projected to increase by \$5.95. Senate Finance has also removed the 3% rate reduction from the State budget, which is good news for the county.

**Department of Corrections:**

- The current in-house census is 68, with another 36 out of the facility. We have 23 in pretrial services, 6 in other facilities, and 7 NHSP.

**Information Technology:**

- We have hired an Information Technology Director. He will begin in early June.

**Sheriff's Department:**

- A majority of the Commissioners agreed to send a letter to Sheriff Myers requesting a meeting with her to continue the discussion regarding the 287 (g) Agreement with ICE. Sheriff Myers has not responded to that request.

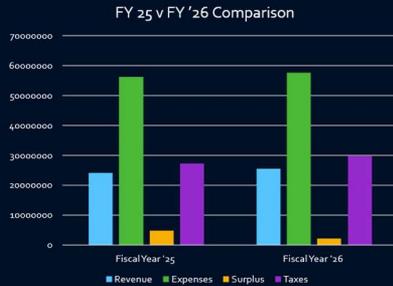
**Fiscal Year 2026 Budget:**

- The Commissioners' Proposed FY '26 Budget is complete. The Commissioners' proposed FY'26 budget is complete. They approved it by a vote of 2 – 1. Budget books have been mailed out.
- The recommendations show an overall budget of \$57,657,147, an increase of 2.55% or \$1,435,097 from fiscal year 2025. The amount to be raised by taxes is \$29,828,722, an increase of 9.14% or \$2,497,558 from fiscal year 2025.
- The most significant contributing factor to the tax increase in fiscal year 2026 is a reduction in the fund balance used to offset taxes by \$2,489,294 to \$2,250,000. The reduction in the “surplus” used to reduce taxes accounts for 9.11% of the 9.14% increase. There are several reasons for this reduction. Over the past several years, decisions have been made to use a higher surplus in order to have no increase or slight decreases in the amount to be raised by taxes. While that worked well in those years, it has set the stage for what we are now experiencing. The past two (2) fiscal years, the overall fund balance position has decreased as expenses have exceeded revenues. Additionally, the County used \$5,000,000 in surplus for the Broadband Middle Mile project. As a result of these factors, the county's overall fund balance reduction leaves less available to offset taxes. The County has a fund balance policy, and the \$2,250,000 budgeted will put the unassigned fund balance at the minimum end of the policy range for the second year.

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## Fiscal Year '26 Budget Summary

- Revenue increased – 5.91
- Surplus Used decreased – 52.52%
- Expenses increased – 2.55%
- County Taxes increased – 9.14%



- A Public Hearing on the Commissioners’ Recommendations will be held on Tuesday, May 20, 2025, @ 6:00 PM in the Administration Building Extension Conference room.
- Executive Committee meetings to discuss the FY '26 budget begin on June 2, 2025. Meetings are scheduled for 6/2/25; 6/6/25; 6/9/25; 6/13/25 and 6/16/25 (if needed).
- The Delegation will meet on Monday, June 23, 2025, @ 9:00 AM to vote on the budget.

### Broadband Update:

- eX2, our contractor, is working to submit all pole license applications and can work with utility and telecom companies to complete make-ready work on poles to begin running fiber for our project. We have received final approval from the NTIA grants office on a change from underground to aerial on a one-mile stretch of road in Lyman. eX2’s vendor, Auction, should start construction within the next week. We have also received approval on the remaining funds budget, meaning that eX2 can begin to order more materials and pay for make-ready. The project should be moving at full speed now.
- We have had some challenges with the time it has taken for the make-ready work and the skyrocketing price of make-ready. We

have had to make some route changes to alleviate some of the cost overruns.

- We continue to work with Hub 66 on the contract. They will be the Internet Service Provider that the County partners with to bring fiber to homes from the Middle Mile. Hub 66 is currently working in many parts of the County, and we are excited to work with them to deliver high-speed, reliable internet to our constituents.

### **Courthouse Update:**

- Lavallee Brensigner Architects (LBA) have completed Task # 2, which was the Space Block & Site Design Diagrams. They have begun work on the Conceptual Design, which includes floor plans, building elevations, and 3D images. The building is approximately 63,713 square feet. It is roughly 15,000 square feet larger than the existing courthouse.
- As parts of the process have been completed, the building layout site has been approved by the Commissioners.
- After several discussions with the Sheriff, it has been decided that a direct connection to the Jail will not be needed. The Sheriff has indicated that more deputy staff may be needed to transport prisoners from the Department of Corrections
- The final report from LBA with the conceptual design and estimated full costs for construction is due mid-June.
- After receiving the final report, the Commissioners will thoroughly review everything and decide on the next steps. If they want to proceed with design and construction, they will come to the Delegation for a proposed Bond Vote to finance the project. This is expected to occur in the early fall of this year.

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

- Grafton County received \$17.4M in ARPA funding. Ninety-two (92) ARPA projects were approved by the Commissioners and Executive Committee. Most of the projects have been completed. All funds were required to be obligated by December 31, 2024. The American Rescue Plan Act (ARPA) defines an obligation as an order for property or services or the creation of contracts, subawards, or other similar transactions that require payment.

ARPA regulations require local governments to return unobligated grant funding to the U.S. Department of Treasury beyond the December 2024 end-of-year deadline.

- All of our ARPA funding has been obligated. Eleven (11) open projects have obligations totaling \$1,381,407.33 that will be paid out over the next two (2) years. The deadline to expend ARPA funds is December 31, 2026.
- ARPA spending was allowed in four (4) categories:
  - Public Health
  - Premium Pay
  - Infrastructure (specifically Water, Sewer, & Broadband)
  - Revenue Loss (Local governments can claim up to \$10 million of their ARPA SLFRF grant allocations for revenue replacement)
- Below is the breakdown of Grafton County’s obligations:

<b>Response to Public Health Emergency</b>	<b>Premium Pay for Essential Employees</b>	<b>Water, Sewer or Broadband Infrastructure</b>	<b>Revenue Replacement</b>	<b>Total Allocation</b>
\$ 2,565,414.07	\$ 1,158,536.24	\$ 4,058,854.89	\$ 9,676,496.80	\$ 17,459,302.00

**Commissioner Meeting Format**

- Currently, there is no virtual link for the Commissioners’ meetings.
- As of April 22nd, Chairman McLeod decided to remove the virtual link because the COVID-era pandemic is over, and we only offered this during COVID, other than for elected officials who were not able to be in person. Recent use of the virtual meeting format has resulted in constant complaints about the sound not being audible. She noted that all meetings are open to the public, and a public comment item is on the agenda. Commissioners’ meetings are audio recorded, the recording is available upon request, and the recording is clear and provides complete transparency of the meeting. In addition, meeting minutes are posted online.
- As a result of many discussions, the majority of Commissioners passed a motion at their meeting on May 13th as follows:  
Commissioner Hedberg moved, despite her support for real time

online virtual participation, to continue a pause while they are working to develop specific meeting procedures and how they relate to real time virtual meetings and continue work on getting the recordings of the meetings posted online as well as posting an online agenda. This action will be revisited no later than July 8th. Commissioner McLeod seconded the motion. Commissioners Hedberg and McLeod voted in favor. Commissioner Piper voted against the motion. The motion passed 2-1.

- The Commissioners will work with the new IT Director and the Administrative staff to find viable options for viewing Commissioners' meetings. This will include examining available technology and improving the equipment we currently have for streaming meetings.

Rep. Bjelobrk asked how much ARPA funding has been used so far for the courthouse. CA Libby stated that \$280,000 has been used out of ARPA. The Executive Committee approved \$765,000 for the design and development phases. The current contract with the architects is for \$280,000, and the rest of the allocated funds are set aside to use if the project moves forward. If it does not move forward, those funds will have to be returned to the federal government.

9:24 AM Rep. Sykes arrived.

Rep. Oppel asked for clarification regarding the surplus issue. He asked what the total fund balance is going into the next fiscal year. CA Libby explained the county has a policy that they will have an undesignated fund balance of 8-16% of their total expenditures. Until last year, they had good fortune; they were at the higher end of that percentage. Last year, they used \$4,739,000 in surplus to help reduce taxes. They have done this for the last couple of years, and the County has had no or minimal tax increase, but she noted that this has been done by using more surplus. Last year, they had to reduce the amount they used, and by the end of last year, they ended up with a balance of around 6%, below the targeted range.

CA Libby further explained that starting in February, she estimates what surplus they will have available to use for the upcoming budget. She stated that the County will see a reduction in overall fund balance at the end of the

fiscal year, which leaves less money to use to reduce the budget. For the FY26 budget, they propose using \$2,250,000 in surplus. She added that if they could use the same \$4.7 million as last year, they would only have a .03% tax increase. Because of that, 9.11% of the 9.14% tax increase is caused by the surplus reduction. This will leave the overall fund balance at 5%. CA Libby explained that revenues over expenses establish the surplus. The current fiscal year was budgeted tightly, and many departments are close to their budgets. She also noted that the Proshare payment two (2) years ago was \$4.1 million, and last year was \$795,000, which was a tremendous decrease and has accounted for a lot of the surplus issue they have.

Rep. Franz asked if there is a report that outlines how the ARPA funds were allocated and distributed. CA Libby stated that the County submits a quarterly report to the US Treasury that reports how they have used the funds. She also stated that she has a spreadsheet that outlines all of the projects.

Rep. Bjelobrck asked what happens if there is no surplus. CA Libby stated that they do not have a backup plan, and she does not know what that would look like. Rep. Bjelobrck stated that freezing executive salaries or COLAs helps, and asked if there was a plan to do that. CA Libby stated that there has not been a discussion at the Commissioner level regarding freezing executive salaries.

Rep. Opiel stated that he is pleased that they are going to examine virtual meetings, noting that there are simple and inexpensive ways to improve their quality. He thinks it is important to disclose this information to the public from a transparency standpoint.

Rep. Opiel then stated that when they discussed the 287 (g) agreement with the Sheriff in March, he had stated that it was important to get ahead of these issues and explain why they are doing what they are doing and how they are handling it. They now seem to be going in the wrong direction at a time when they are all aware of what has been happening nationally and in our region. He stated that this gives him real concerns, and it appears to be a lack of transparency and willingness to discuss important issues with the public. Commissioner McLeod stated that most would agree that the liability to the County is real, and the liability to the employees who participate in the

MOA. The MOA does not have due process. It is about the task force and training for the deputies. It was done without the Commissioners' authorization or discussion beforehand. The due process piece is very important, and the MOA does not state that they are there to ensure due process is included. Rep. Spahr asked who has the ultimate authority to determine if the County participates. CA Libby stated that it is in question. The Sheriff thought she had the authority to make that decision, and there is pending legislation to allow the Sheriff to make that decision without consulting with the Commissioners. She added that the bill has passed the House and Senate.

Commissioner McLeod stated that the Commissioners have control over the funding for the Sheriff's Department, and she would like to see how much it costs to participate in the MOA and not fund that amount. Rep. Spahr asked if it is a unanimous decision or a majority decision for the Commissioners regarding this topic. Commissioner McLeod stated that the majority do not agree with the MOA.

Rep. Bjelobrk stated that Commissioner McLeod wants to cut funds so the Sheriff's Department cannot participate in the MOA. Commissioner McLeod stated that they should not be paying for this with county funds, and she would like to estimate the costs associated with the agreement. She would also like to know how many staff are participating in the training and do not support that funding in the budget. Rep. Sykes stated that further discussion about the budgets will be within the purview of the Executive Committee, and they can have this discussion. The Commissioners have finalized their budget, and they do not need to rehash this thinking. He said the Executive Committee will discuss this topic during their budget meetings.

Rep. Sellers added that regarding 287g, SB62 has passed the House and Senate; therefore, this is a moot issue. Law enforcement will have to follow what the law states. The Executive Committee should only be concerned about money. Rep. Sellers also indicated that he does not see a difference as to what's online right now for virtual participation. He does not understand what the problem is. By taking away the virtual option, all they are doing is making folks travel to come here, and noted that this is right during the budget meetings, they stopped it. Commissioner McLeod stated that they did not have regular meetings for public online. This started when someone

requested the link to be there. The Commissioners did not have them regularly. She stated it was disruptive; the Commissioners had to devise a public comment policy to conduct their meetings, and people couldn't hear. She also stated that staff were being rudely involved in terms of one specific person. That person needed a lot of help getting online or could not find the link on the website. Commissioner McLeod stated that they do not have staff set up or a meeting process for virtual meetings. She also noted that people were putting comments in the chat that they did not know about. The Commissioners have heard from others that they should set up meeting protocols. Commissioner McLeod stated that what bothers her the most is people saying it is not transparent. The audio is available, and people do not need to travel anywhere to get it. Her job is to make sure they get through the agenda. It is a work session, not a public hearing. It is a public meeting, but people do not participate in it. They have a window for public comment and will work on virtual meetings with the new IT Director. She noted that they also want a public access channel or a YouTube channel. There's nothing anyone will miss.

Commissioner Hedberg asked to address Rep. Sellers' concerns about virtual meetings. She stated that she is a huge supporter of virtual meetings. She made a motion to give them time to implement policies. She wants to do this well before the date she gave, which was based on the new IT Director being on board. She noted that the Commissioners have already finished their portion of the budget, and it will now go to the Executive Committee, which will all be available virtually.

Rep. Sellers asked regarding the design of the new courthouse, which is 63,000 sq ft, if this encompasses everyone, including the Register of Deeds. Commissioner Hedberg explained that they are looking at one (1) design that includes the Register of Deeds. They are continuing to work on the conceptual design. She added that if anyone has been on a tour of the current building, they would have seen insufficient space. This new design is what they need today and for the future, and includes anticipated growth. They were able to pare down the sizing as they worked through the process. They have developed one conceptual design that is now being worked on with the specifics.

**MOTION:** Rep. Stringham moved to approve the Commissioners' Report. Rep. Baldwin seconded the motion, and all were in favor.

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

County Administrator's Report  
May 19, 2025

Financial Reports

- ❖ Cash Management Report – This report shows where the county's funds are invested. This includes operational monies and reserve accounts. County taxes are due on December 17<sup>th</sup> every year. Our cash position is good. We have money tied up securing our Letter of Credit for the Broadband grant, which impacts our cash flow. We will continue to monitor our cash position. I anticipate we will need to borrow funds in August/September.
  
- ❖ The Monthly Variance Report compares the budget to actuals on an equal monthly basis and looks at the positive (black) or negative (red) variances. These reports represent ten (10) months complete.

Nursing Home Revenue:

Payer Source	FY 2025 Budget	FY 2025 YTD Actuals
NH Medicaid	69	70
VT Medicaid	20	19
Medicare	3	7
Private Pay	17	17
Veterans	7	9
Total	116	122

- In fiscal year 2025, we budgeted for a census of 116 broken down by the payor sources as listed above. The current census at the nursing home is 120. We are now showing a positive revenue variance. If we can maintain the census at the current level, revenue numbers will continue to improve.
- Proshare/Bed Tax – ProShare is a lump sum payment received in June. Bed Tax is paid quarterly. ProShare is an unknown amount. We will learn what our Proshare payment will be in May. We will not receive the \$2,650,000 that was included in our budget. We received a preliminary estimate about a month ago that indicated the payment will be between \$1.5 and \$1.6 million. Our 3<sup>rd</sup> quarter bed tax payment (received on 5/16) also suggests that bed tax revenue will come in below projections. We will continue to monitor.
- The Department of Corrections currently shows a slight unfavorable variance of due to the timing of grant payments from the State of NH.
- The farm shows a favorable variance of \$112,706! Several things have contributed to the favorable position. We completed a logging operation this summer/fall that produced \$42,832.74. In addition, our sale of livestock revenues are exceeding estimates, and we were able to sell several acres of standing corn at the end of the season. Currently, the farm is still operating in the black for FY'25.
- The Sheriff's Department shows an unfavorable variance of \$64,432.85. This is due to timing of receipt of certain revenues.

- County Attorney/Victim Witness. These are both grants. We receive \$30,000 in grant funding from the Violence Against Women’s Act (VAWA), which is used to offset the salary of the prosecutor who does this work in the County Attorney’s office. We also received funding from the Victims of Crime Act (VOCA). This grant reimburses costs associated with our Victim Witness program. It is a direct reimbursement for expenditures. Reimbursements are requested quarterly.
- CA – Circuit Court – The County Attorney’s office provides prosecutors who provide Circuit Court services for police departments throughout the county. We had two (2) contracts through April. The contract with the Plymouth Court Jurisdiction Association (PCJA) ended on April 30<sup>th</sup>. The attorney who was under contract for the PCJA resigned. These contracts reimburse the expenses for these two (2) positions. This shows an unfavorable position due to several payments being overdue.
- Alternative Sentencing is currently showing an unfavorable variance of \$6,769.74. 5,990.04. That is due to the timing of revenue collection.
- The Register of Deeds revenue shows a favorable variance of \$52,553.46.
- Interest income shows an unfavorable variance of \$91,798. This is due to less cash being invested in the fall than anticipated. Tax revenues have been invested, and we will see a rebound in this revenue. Interest rates have decreased somewhat, and we will likely not realize all the projected income. Projections as of now indicate total interest collections for the year will likely be between \$325,000.

Overall revenues appear to be on target for the budget.

## Expenses

- Through ten (10) months, the variance report shows several departments with negative variances. This has been the trend this fiscal year. Each month continues to show improvement, and most of the negative variances result from the timing of expenditures. I don't see any trends that are concerning at this point. 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>.

Overall, expenditures are trending lower than the budget in most areas. We will continue to monitor that as well.

- ❖ Pro-rated Report: This report looks at the percentage of the year completed and then pro-rates revenues and expenses based on known variations in revenues and expenditures.
  - 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 83.39%, above revenue by \$30,606.23. We are at 79.80% or under-expended by \$1,983,921.
- ❖ Over-Expenditure Report—This report shows any over-expended line item at month-end. Per the by-laws of the Grafton County Delegation, the Commissioners have the authority to transfer money within departments to cover department over-expenditures. In addition, they have permission to transfer up to \$5,000 between departments. Anything above \$5,000 requires approval of the Executive Committee.
  - We do have several over-expended accounts. Most will have ample funds within their department budgets to cover the

overages. The Tax Anticipation Note Interest and Outside Counsel lines will require transfers greater than \$5,000 into them. A request is attached to cover those accounts.

Appropriation Transfers – CA Libby presented the following letter requesting appropriation transfers:

*May 19, 2025*

*TO: Grafton County Executive Committee  
FROM: Grafton County Commissioners  
SUBJECT: Appropriation Transfer Request*

*Per the Bylaws adopted by the Grafton County Delegation under the section “Other Duties of the County Delegation,” we, the Grafton County Commissioners, request written authority from the Executive Committee to transfer \$18,682 from the Employee Benefit Payout line (01-8670-008) to the Tax Anticipation Note Interest line (01-9100-920) for the following reason:*

*Interest rates were higher than anticipated when we were required to borrow funds. Also, due to a cash shortfall caused by the lower-than-anticipated ProShare payment in May 2024, we needed to borrow more funds than anticipated. These things led to a much higher than anticipated interest expense for borrowing.*

*Additionally, the Commissioners request authority to transfer \$50,000 from the Nursing Home LTC Expense line item (01-4190-560) to the Outside Counsel line (01-92120-040) for the following reasons:*

*We have had two (2) outstanding claims against the county that carried over from previous fiscal years and have been expensive. One is a Right-to-Know lawsuit initiated by a former inmate at the DoC. This case was taken to the Supreme Court. During the fiscal year, the Supreme Court remanded the case to the Superior Court. The case is ongoing, but the County Attorney's office is handling much of the work at the Superior Court level. Therefore, the expenses have tapered off currently.*

*The other case is the lawsuit against the Commissioners by former Sheriff Jeff Stiegler. This case also went to the NH Supreme Court. The Court recently upheld the Superior Court's decision in favor of the Commissioners. This claim is now closed.*

*We have also had labor relations expenses as we contracted with an attorney as our lead negotiator for negotiations with the Teamsters Union. It has taken approximately 15 months to get our first agreement in place. The agreement is one (1) year and expires 6/30/25. We will begin negotiations for a new contract soon.*

*In addition, this year, we have had several legal expenses that we have not had for a while. We incurred legal costs for our tax anticipation note and a legal review of the Architect and engineering contract for the Courthouse project.*

*There are also expenses that we incur annually for miscellaneous related items for which legal advice is sought.*

*The Commissioners, therefore, respectfully request your authorization to make these appropriation transfers for the stated purposes.*

Rep. Sykes stated that he would like to take up the two (2) requests separately so they can have discussions regarding both.

**MOTION:** Rep. Stringham moved to transfer \$18,682 from the Employee Benefit Payout line (01-8670-008) to the Tax Anticipation Note Interest line (01-9100-920) Rep. Opper seconded the motion.

Discussion: Rep. Sykes stated that this requirement for Executive Committee approval for transfers of over \$5,000 is in their bylaws and noted that it is inconsistent throughout county government. He is pleased they have this oversight. Rep. Sellers asked how much they borrowed and if that would be paid off. CA Libby stated that the Tax Anticipation Note was paid off in December. The interest bill was \$26,000, and there was only \$7,500 in the budget. Rep. Franz asked about the impact of taking money from the employee benefit payout line. CA Libby stated that they have a surplus in that

line item this year; therefore, there is no impact. This line item is budgeted for employees who terminate their employment in good standing, and they are paid out their earned time bank and a portion of their extended sick leave. It is an estimate each year.

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

Rep. Sellers expressed concerns about the \$50,000 transfer to the Outside Counsel line. He asked why they had the Right to Know lawsuit to start with. CA Libby explained that a lot of information was given in the right-to-know request. A piece of what was asked for was significant video footage from within the Department of Corrections. It was objected to for security reasons, and the Superior Court upheld that decision. She stated that the rest of the requested information was given to that person, and the video request was determined inappropriate due to security concerns.

**MOTION:** Rep. Stringham moved to transfer \$50,000 from the Nursing Home LTC Expense line item (01-4190-560) to the Outside Counsel line (01-92120-040). Rep. Bolton seconded the motion, and all were in favor.

**MOTION:** Rep. Bolton moved to approve the County Administrator's Report. Rep. Oppel seconded the motion, and all were in favor.

### **Comments from the Delegates**

Rep. Sellers stated that concerning the upcoming budget, he would like to see how much it would cost each of their towns if they went with the budget as presented. CA Libby stated that there is no answer to that question currently. The equalized valuations have not been set by DRA yet, noting that those will be done within the next month. Once that is done, she can say what town each town's increase or decrease would be. CA Libby further explained that the amount to be raised by taxes increasing by 9.14% does not translate to any taxpayer or community. There will be towns whose tax bills will go up and towns that will go down. It will depend on their equalized valuation. Once the equalized valuations are done, she will give the representatives the information on the impacts on each community.

Rep. Oppel stated that regardless of what laws are passed by the House and Senate and signed by the Governor, all elected officials have an obligation that does not begin or end on election day. That obligation includes being transparent to the public.

### **Next Meeting Date**

Schedule Budget Meetings Dates: Monday 6/2; Friday 6/6; Monday 6/9; Friday 6/13; Monday 6/16 (if needed) – Delegation Meeting 6/23/25 Budget Vote

### **Public Comment**

Rep. McFarlane stated that it is important that he shares his concerns for his constituents regarding the decision to end remote online access to Commissioner meetings. He has listened to the comments around that and other meetings addressing that topic. He noted that between the April Commissioner meeting, when this was first brought to light, and today, they have heard from the Chairman of the Board of Commissioners that her motivation for making this change is that the COVID pandemic is over. He stated that he is not looking to dispute that, however as he listens to the further comments that have been brought up, when there was pushback, the Chairman has also articulated several other issues including poor audio and confusion. Rep. McFarlane stated that he has attended these meetings online on more than one occasion and has not had that problem. It is not perfect, but it is far better than the audio recordings they are told to rely on. When he listened to the audio recordings from the April meeting, he had to listen to it several times to determine who was talking, but on Teams, he can see who is talking. Rep. McFarlane added that they were told they only had the virtual option for the current year. He stated that while he does not have as long of a presence in Grafton County as some of them, he attended some meetings online before he was elected. He even provided testimony during a meeting on an agenda item. He stated that he heard another reason was that they do not have appropriate meeting protocols, but those can be put into place at the drop of a hat. Rep. McFarlane stated that the reasons given do not make sense, but after listening to the April recording several times, it is abundantly clear from that recording that the pandemic being over is not the real reason

that the virtual meetings were ended. There was discussion in a nonpublic session related to “safety concerns”. He stated that it appears from that recording that Commissioner McLeod believes some regular attendees of those online meetings present a safety concern to her or the County. They must come to an understanding of the real reasons for doing away with virtual meetings. What they are seeing appears to represent a lack of transparency and promotes an appearance of corruption. He expressed concerns that he is hearing excuses rather than the real reasons. If safety is a genuine concern, he struggles to understand how the transparency of a public meeting could be a safety concern.

Dave Rivers, Thornton – D. Rivers stated that from a taxpayer perspective, he knows the county budget is not a big issue. One (1) of the main concerns is that Grafton County is bigger than the State of Rhode Island. Many are interested in getting information on the County and attending the meetings online. The small costs associated with that and the procedures to tighten that up should be given to constituents. D. Rivers then stated that there was a comment on a letter sent to the Sheriff regarding ICE, and that there has been no response. He asked if the public could see that letter. He would like to understand the petition against the Sheriff and noted that it is probably a small number compared to the total number of people in Grafton County. He stated that he is against this petition.

Paul Varcak, Landaff – P. Varcak asked if the budget will be available to the public. CA Libby stated that there is a public hearing on the budget tomorrow night, and she would get him a copy of the budget before he leaves. P. Varcak then stated that the budget for 2025 is \$57.6 million or a 2.5% increase. However, the taxpayer funded \$29.8 million at a 9.4% increase. He asked for an explanation on why there is a 2.5% increase overall, but what the taxpayers are paying is up 9.4%.

Loraine Prescott, Haverhill – L. Prescott stated that the Town of Haverhill had that problem when they first started putting their meetings online. Everything said was a problem, but it is no longer a problem. She stated that you can have a meeting, people can listen to it, and not have the opportunity to interfere with what is going on. She stated that if there is a problem with money, they can go to any high school where they have kids who would be

glad to show them how it can be done. There is no excuse for not having this available to the entire public.

Roy Russell, Plymouth – R. Russell stated that he lives in an 1811 house and has spent money to fix it up, and he thinks it is more magnificent than anything he could have built. He stated that he thinks this is a magnificent structure and does not feel it could be constructed as well today. He stated that it has its failings. He stated that they may need to carve out space or add on for a few more meeting rooms. Spending money willy-nilly, he finds infuriating and nonsensical. He asked the Commissioners and Delegation members to sit down and think this through. He does not see the point of spending millions of dollars on a new courthouse when the current one can be fixed, made better, made beautiful, made right, and made good.

Emilie Smith, Lyman – E. Smith, stated that she was a Zoom participant and there were problems listening sometimes, but it would be fine if everyone would speak up. She stated that there is a county-contracted IT company and that she does not think we need an IT Director. The County can save money and use them. E. Smith stated regarding the ICE agreement; the Sheriff has to enforce the law as she swore to follow the constitution. She has to do that, and she does not have any choice. E. Smith reported that one (1) of the Sheriff Deputies has the training. The training is free, and the more training any officer has, the better they will be, no matter what the training is. She stated that the Sheriff's Department will not look for these people; these incidents would happen when they come across them during their daily stops. If they pick that person up and do not enforce those laws, they are not doing their job. E. Smith stated that if the County does not have this MOA, they will have to house this person at Grafton County in the Department of Corrections. If they have the MOA, there are two (2) places they can be immediately transported to. She stated that the County would save money and would not cost money. She stated that she also would like to know where the Sheriff's Department had input to the building plans, and whether the concerns around safety and transport back and forth without a connection were addressed.

Register Monahan stated that she has served the County for fifteen (15) years. She stated that Rep. Sykes was one of the few here during COVID when this conference room furniture was purchased, and it was stated that he

wanted an existing standing Zoom link for meetings. She stated that they have been talking about this for years. On December 5<sup>th</sup>, she wrote to the Delegation with suggestions about transparency. She emailed the Commissioners stating she wanted standing microphones and an agenda posted online. This was not just COVID, this is an effort to hide transparency. It's not getting any better, and the Delegation ignored her suggestions. She recommended that Commissioner Hedberg put the audio online under the meeting minutes so people do not have to request the audio from staff. There is \$333,000 in staff salaries sitting at this table, and they pay a fortune to SNS. They have one (1) IT staff member here every day and one (1) here every third day. There is no reason this could not have been taken care of. Register Monahan then stated, as far as disrespect to the Sheriff and her integrity being questioned, Register Monahan had texted her, and she is in training all week. She is doing her job. Register Monahan also reported that they have had their first e-recording fraud and forgery. It has been handled with the Sheriff and the Attorney General's Office. The first thing is to tell the citizen to contact law enforcement in that town. Law Enforcement then sends it to the AG, and she sends it to the Attorney General. There is an investigator on this. She stated that Coos, Carroll, and Stafford all have it, and it is organized crime. She highly suggested that people look at their website, which has a free property fraud alert. Someone is alerted via text, phone call, or email if a document comes in with their name on it. She stated that there are a lot of things going on in this County that law enforcement and people in her position cannot share for security reasons. They are trying to protect the public, and the disrespect from this Board of Commissioners is off the charts and always has been.

Rep. Sykes stated that he enters these discussions with a great deal of trepidation. They are important questions that are being asked that deserve their attention. He believes there are a couple of things to do moving forward. Anything they can do to bring more access for the public to their meetings is the way to go, and it sounds like there is a plan moving forward. He stated that the government never works as fast as they would like it to, and sometimes that is a good thing, as they do not want to make mistakes. He would caution everyone about ascribing motivations to public officials. He does not always agree with everyone and gave Rep. Sellers as an example, but stated that they do not ascribe motivations towards each other as they recognize they are trying to bring the best result as they see it. He

wants to work in a society that does that rather than ascribing motivations to others. Rep. Sykes stated that lastly, relating to the question with the Sheriff and her department, they may never agree with how things should go, but they can agree on some items. He stated that they can all agree that the written law should be followed. If there is a warrant, a person should be held on that. As people are asking us to be transparent, there was not a lot of transparency on how this agreement was arrived at. He wished they had done a better job on that. On all of these questions, they have been asked, as the Executive Committee, they have only one tool in their toolbox: budgetary. They will be exercising that authority through their budget meetings and will have more questions for all departments

10:55 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 6, 2025

PRESENT: Reps. Baldwin, Bolton, Franz, Oppel – via Teams, Sellers, Spahr, Stringham, Sykes. Commissioner McLeod, Commissioner Hedberg, County Administrator Libby, Assistant County Administrator Elsholz, and Administrative Assistant Norcross.

OTHERS PRESENT: Register Monahan, County Attorney Hornick, Maintenance Supt. Oakes, Donna Lee – UNH Extension, Paul Chiarantona - UNH Extension, Alternative Sentencing Director Mitchell, Ann Garland – via Teams, Nick De Mayo – via Teams, Sally Browne – via Teams, Trish Leplante – via Teams, Emilie Smith – via Teams

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

CA Libby explained that the departments put their budgets together based on wage charts for salaries. A COLA is negotiated further into the budget process; therefore, the salary lines in the Commissioners' recommended budget are all higher, as they include the COLA that was negotiated. She stated that there is no agreed-upon COLA for the Teamsters Union at the Sheriff's Department. The Nursing Home Union has tentatively agreed to the 2% COLA, and the rest of the employees in the complex include the 2% COLA.

### **County Attorney's Office – Attorney Hornick**

#### *Revenue*

VAWA Grant – Atty. Hornick explained that the Violence Against Women Act (VAWA) and the Victims of Crime Act (VOCA) grants are federal funds managed by the Attorney General's Office and the Department of Justice. She stated that their office applies for these grants every year. These grants help offset the costs of their Victim Witness Program as well as their dedicated prosecutor, who prosecutes crimes primarily against children.

Circuit Court Prosecution – Atty. Hornick explained that the County subcontracts out a prosecutor to Enfield, Hanover, and Canaan. This prosecutor works out of the Hanover Police Department and prosecutes circuit court cases out of Lebanon Court. She is a part of their office in name only, but if she is out, Atty. Hornick stated she covers for her. Atty. Hornick noted that she will need to reduce this line by \$119,034 as they no longer have the contract with Plymouth and Haverhill for Circuit Court Prosecution. They will reduce the revenue budget, but they will not have the expenses associated with that contract, noting that the revenue is a wash with expenses.

### *Expense*

#### County Attorney's Office

Clerical - Atty. Hornick stated that the salary line increases are due to the COLA. She noted that they have eliminated one (1) full-time Legal Assistant and a part-time file clerk. There are now two (2) part-time legal assistants. This \$450,432 expense covers eight (8) total employees.

Assistant County Attorney – Atty. Hornick stated that there are eight (8) Assistant County Attorneys covered under this line.

Expert Costs – The Commissioners reduced this line by \$5,000, and she feels comfortable with that.

SVP – Atty. Hornick stated that she includes this in the budget each year in the event that they have a Sexually Violent Predator case, as they are expensive cases. The Commissioners reduced this line by \$5,000 to \$2,500.

CAC Initiative – Atty. Hornick stated that the CAC Initiative allows a child victim of a crime to have a professional, forensically trained investigator interview in a safe space.

Books & Subscriptions – This line has increased by \$200, as specific subscriptions are required, and their costs have also increased.

Office Supplies – Atty. Hornick stated that they try to be online as much as possible, but they still need general office supplies.

Dues & Licenses – There is an increase of \$3,600 due to increased costs. Rep. Sellers asked if all these fees have gone up by the same amount. Atty. Hornick stated that this year they have seen an increase in all of their subscriptions and licenses.

Telephone – This line includes cellphones for all attorneys as they are all on call and assigned to different police departments. This line includes eleven (11) cell phones as well as the phones in their offices.

Vehicle Repair & Maintenance – Atty. Hornick stated that she budgeted \$2,200 for the general maintenance of their vehicle.

Commissioner McLeod noted that Atty. Hornick did request a new position, which was a previously ARPA-funded position that she now wanted to include in the budget. The Commissioners chose not to fund that position or any new positions. Atty. Hornick explained that an Assistant County Attorney was partially funded through ARPA, and based on the number of cases they are seeing, the complexities of those cases, and the increase in child sexual abuse cases, it became clear they needed another Attorney. She had requested that this ARPA-funded position be included in her budget. She stated that she was hoping to hire an intern now as the 9<sup>th</sup> attorney. She said that one (1) of the attorneys in the office will retire in October. She hoped to be able to hire the intern as the 9<sup>th</sup> attorney, and then she would go back to eight (8) attorneys when the other attorney retires in the fall.

Commissioner McLeod also noted that with regard to the Expert Costs and SVP lines that the Commissioners reduced, there are encumbered funds still available for these line items and that is why they the Commissioners felt comfortable reducing those lines.

### VAWA Grant

Atty. Hornick stated that this is the Assistant County Attorney, who is partially paid for by this grant. CA Libby stated that they break this position into its own line for grant and reporting purposes.

### Victim Witness Program – Non-Grant Funded

Atty. Hornick stated that the Victim Witness Coordinators are the ones who work with victims of crimes. They are specially trained to translate what the court system is for victims.

CA Libby stated that the Victim Witness program is broken down into two (2) budgets for reporting purposes for the VOCA grant.

### Medical Referee

Atty. Hornick stated that this line covers the costs when there is an untimely death, and a medical referee is called. She noted that all County Attorney's Offices are required to reimburse for these costs.

### Maintenance – Superintendent Oakes

#### *Expense*

Supt. Oakes stated that the wage and benefit accounts all include salary increases and the 2% COLA. He noted that last year he added a new position for six (6) months, and this year reflects that full year's salary.

Rep. Sellers asked about the \$600 increase in the overtime line. Supt. Oakes explained that he has experienced significant turnover among custodians, so he increased the overtime line to cover those positions as needed.

Health Insurance – Supt. Oakes noted an increase due to employees changing plans.

Contracted Services - DoC – Supt. Oakes noted a significant decrease in this line. He explained that last year they had budgeted for a replacement of a sewer grinder, which is not in the upcoming budget.

Electrical – Supt. Oakes reported a 16% increase across the electrical lines.

Water – Supt. Oakes reported a 15%-meter fee increase. He explained that last year, they incurred double the projected increase that they had been told. They are looking at another 7% increase in January 2026.

Sewer – All sewer accounts are budgeted for a 7% increase for January 2026

Supt. Oakes stated that they have looked into their own power, water, and sewer. Woodsville is unwilling to change the tariff structure to support the County's own electricity. He explained that the County drilled test wells, and the Commissioners decided not to pursue that further. The sewer study that took place was favorable, but they ran into problems at DES, and that was not pursued either.

Rep. Sykes arrived.

Rep. Stringham asked how the amount of funding allocated to nursing home is determined. CA Libby explained that there are allocations for Accounting, HR, and Maintenance because they are ancillary services provided to the Nursing Home. She stated that they do this for Cost reporting purposes for Medicaid and Medicare, as it helps increase reimbursement rates at the Nursing Home if they accurately reflect all costs. She explained that Supt. Oakes has a spreadsheet that allocates costs based on percentages of use.

Fuel – Supt. Oakes reported that propane has increased by .10 cents per gallon, diesel has decreased, and heating oil has decreased as well. He explained that before the Biomass Plant was built, the complex was using 120,000 gallons of #2 heating oil a year. That amount decreased once the Biomass Plant was built. He stated that they did not add more fuel to those tanks, and over the years, they have drawn them down. Last year, they did a big refill, and this year, they will not need to do that. The budget has been reduced to reflect that.

CA Libby explained that the property liability insurance from Primex has increased. The general liability insurance is based on payroll and is based on the maintenance department's percentage of payroll.

Commissioner McLeod stated that the Commissioners decided not to implement changes to the water supply because DES indicated that the

County is 25% of the Woodsville Water & Light system. WW&L needs to make significant improvements to their system, and they were very clear in stating that the County would be covering a substantial portion of the costs. There were a lot of discussions with DES and Supt. Oakes has worked very hard to try to find alternatives for these utilities over the years.

### **UNH Extension – County Office Administrator Lee & Paul Chiarantona**

Salary—Professional Staff—COA Lee explained that the County pays 25% of the field specialist positions and 75% of the program manager positions. The County fully pays for its two (2) Administrative Assistants, who are County employees.

COA Lee & P. Chiarantona discussed the various programs that UNH Extension offers throughout the County, as well as the history of UNH Extension and answered questions from the Committee.

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

#### *A. Revenue*

Program Fees – AS Director Mitchell stated that they have implemented a Domestic Violence Program, which has an out-of-pocket cost for participants.

Insurance Reimbursement – AS Director Mitchell noted that they are not yet billing private insurance. They have obtained a Medicaid number, but they have not yet successfully contracted with the insurance, and therefore, she has reduced this revenue by \$5,000. However, she is hopeful that they will ultimately bring in more.

RJ Initiative – AS Director Mitchell reported that the Restorative Justice grant funding is anticipated to be the same. It is still in question as to what the amount will be but she stated that it will not be less than what has been received.

BDAS Funding – AS Director Mitchell noted an increase in this funding as well.

## *B. Expense*

### Alternative Sentencing

Education & Training – AS Director Mitchell stated that she has increased this line by \$1,000 because they are building their Juvenile Restorative Justice Program and hope to attend a conference to support their goal of creating a program to help families in their communities.

Treatment Services – AS Director Mitchell stated that she increased this line by \$450.00 due to a new anger management assessment tool.

Vehicle Repair & Maintenance – AS Director Mitchell explained that this increase is due to increased maintenance costs and higher gas prices for their vehicle.

### Alternative Sentencing -SUD Treatment

CA Libby stated that this line is associated with the BDAS grant that is received. The grant offsets these expenditures. The two (2) salary lines have split salaries. Alternative Sentencing has staff who perform this work in addition to their regular Alternative Sentencing duties. They changed the percentage of wages that they attribute to the grant, and therefore, this line shows an increase.

Education and training – AS Director Mitchell stated that there is a decrease in this line because they have decided not to attend a training out west and stay on the East Coast to get their best practice training to maintain their licenses.

Satellite Office Rental – Director Mitchell explained that they have relocated their office. The budget shows an increase, but they split the rent with NCHC, which shows up in their revenue line.

Commissioner McLeod noted that AS Director Mitchell did ask for a new Case Manager position that the Commissioners did feel was important, but they were not able to fund it.

## **Miscellaneous Revenue – CA Libby**

### **State/Federal Funds**

Abandoned Property – CA Libby explained that she does a rolling average of past years' data to budget for this revenue. She has increased this line by \$10,000.

Federal PILT – She noted that this line increased by \$5,000. This is money received from the United States Treasurer for federal forest lands in Livermore.

### **Interest**

CA Libby decreased this line by \$175,000 based on rates. She stated that she discussed this with Treasurer Cryans, and they are comfortable with this number. She noted that they budget \$300 for interest on taxes, as they typically have a town each year that is late paying their taxes.

### **Courthouse Rent**

This increase is primarily due to a new rental agreement with the state. They have three (3) lease agreements, two (2) of which increase in July 1<sup>st</sup>.

### **Recoveries**

CA Libby explained that recoveries are monies received from the state of New Hampshire for Medicaid. \$100,000 is roughly the average the County receives annually.

### **Dividends/Misc**

Retiree Drug Subsidy – This line has been zeroed out because HealthTrust changed to the Medicare Advantage plan, and therefore, the County no longer receives the subsidy.

USAC Subsidy – CA Libby explained that they receive a rural healthcare subsidy for IT expenditures at the Nursing Home and ancillary services through the Commissioners’ Office, which are provided to the Nursing Home. This year, she is budgeting this subsidy as its own revenue line, where it has not been in the current year.

**Commissioners Office/Misc- CA Libby**

**Commissioners’ Office**

CA Libby stated that she has six (6) full-time staff in her office, and the salary and benefit lines items have been adjusted by step increases and COLA.

Allocation – N. Home – CA Libby stated that \$280,554.00 of her budget is allocated to the Nursing Home for cost reporting purposes.

Audit Services – CA Libby explained that every two (2) years, an actuarial attestation needs to be done on their Other Post Employment Benefits (OPEB). Therefore, there is an increase in the upcoming budget to cover that cost.

Office Supplies – CA Libby stated that she has increased this line by \$1,500. She noted that this line was cut last year to reduce the budget, and due to increased usage and costs, they will exceed that budget this year. She is requesting to increase it in the next fiscal year.

Dues – CA Libby noted a \$1,000 increase due to additional costs.

Travel & Expense – This line has a \$4,500 increase, allowing all three Commissioners to attend the NHAC conference. This line also includes funds to send two (2) Commissioners to the NACo conference.

**IT Department – CA Libby**

CA Libby stated the new IT Director starts on Monday.

*Expense*

CA Libby explained that the FY2025 budget has a full-time IT Director position budgeted for six (6) months. This upcoming FY26 budget has the whole year at the actual salary offered for this position, and that is the increase in that line.

Contracted Services – CA Libby stated that this increase is based on the two (2) contracts with SNS totaling \$378,168.

USAC Subsidy – CA Libby further discussed the USAC Subsidy and explained that the County is eligible for reimbursement of 65% of the SNS contract. The County contracts through a third-party agency, NETC, to handle the subsidy. NETC receives 15% and the County gets 50%. CA Libby decided this year to break that out and put it into a revenue line, and the total for that subsidy is \$143,161.00.

New Equipment – CA Libby stated that majority of this line item is new computers that are due for replacement.

Software Maintenance & Renewal – CA Libby stated that this line includes all of the Microsoft licenses for employees.

### Human Service

CA Libby read the following definition of the County Cap:

County taxpayers are responsible for 100% of the nonfederal share of Medicaid spending for certain long-term care supports and services in the State of NH. This includes nursing homes, assisted living facilities, and community-based services. In New Hampshire, the Federal Government contributes 50% of the cost of these Medicaid programs – or the Federal Share. State law does cap the amount of funds that counties are responsible for.

CA Libby explained that the current law states that the cap billings cannot exceed an annual increase of 2% in any year of the biennium. The House budget that was passed included a 3% increase for each year of the biennium, and the Senate budget maintained this increase. The Commissioners' budget accounts for a 2% increase, as mandated by state

statute, due to optimism that the Senate would reduce the cap back to 2%. Without that happening, an \$81,690 increase will be necessary if the 3% increase is implemented. CA Libby noted that, in addition to that, the budget includes the credit that is part of HB547, which is the bill that was introduced to reimburse Counties for FMAP monies that were not appropriately paid during the pandemic. Grafton County is scheduled to receive \$351,807.00 for each of the next four (4) years. It is included in both the House and Senate budget currently, and therefore, they have included it in the County's budget. She explained that if this does not proceed, they will have to include an additional \$351,000 in the Human Services budget for Grafton County to meet its obligations under the County Cap. She stated that the Cap is broken down by the ten (10) counties based on average of the last three (3) years of actual claims.

Rep. Stringham stated that if they fail to reach a budget, it will default to a 2%. If there is no budget, he believes they will not receive the HB547 credit. He explained that there was ARPA money to be distributed to the County but no way to do that 3-4 years ago. It went to the state and sat there. It took about six (6) months for the right organizational set up to disburse those monies. The Counties are asking for those funds because they were not distributed and have introduced the HB547 to recover those funds.

#### Treasurer

Mileage – CA Libby noted that she has increased this line \$2,000 due to the change in Treasurer. Treasurer Cryans visits the complex more frequently than the previous Treasurer.

#### Conservation District

CA Libby explained that the County supports the Administrative Assistant position for the Conservation District. There is a decrease in this budget due to the current Administrative Assistant's upcoming retirement and the hiring of a new staff member at a lower rate.

#### **Miscellaneous Expense Accounts – CA Libby**

##### Wage & Benefit

Health Reimbursement Account – CA Libby noted that this is the deductible reimbursement for non-nursing home employees.

Flexible Spending Administration – CA Libby explained that when the County switched to the higher-deductible SOS insurance plan, the County now contributes \$500 to all employees who are part of the SOS insurance plan to help offset the higher deductible.

Earned Time Buyback – Employees have capped earned time banks and are allowed to buy back earned time twice a year, provided they meet specific requirements. This line is increased by roughly \$17,500 based on usage.

Employee Benefit Pay Out – CA Libby explained that this line is for all non-nursing home employees. When an employee resigns or retires, they are paid out earned time and a percentage of sick leave. She stated that she decreased this line \$45,000 based on projections for the upcoming year, noting last year they had a large number of long-term employees leave and had increased this line.

#### TAN Interest

CA Libby stated that she has increased this line as they will be borrowing more and borrowing earlier next fiscal year. She explained that last year, the County's ProShare payment was \$759,000, and the previous year was \$4.2 million. That created an enormous gap in cash flow. When the Delegation approved the Broadband grant, there was also a matching component. That grant also required a cash-secured letter of credit, and over \$4 million is set aside in a bank account that they cannot access. CA Libby stated that between those factors, which took \$8 million of their normal cash, this created a cash flow shortage. She stated that there is less cash, they are spending more cash, and that is creating a cash flow issue, which leads to needing to borrow more and sooner. She noted that by next summer, the broadband project should be completed and that \$4 million should be freed up. CA Libby noted that they can reduce the letter of credit as the project progresses. She stated that things will get better from a cash flow standpoint, but it will take time. Rep. Stringham noted that this is also a much tighter

budget, which means there is less extra in the budget to help with the surplus.

### Bonded Debt

CA Libby stated that this is the bond payment for the Department of Corrections and noted that this will be paid off in 2031.

### Contingency

Outside Counsel – There is an increase of \$25,000 based on usage. CA Libby noted that one of their lengthy lawsuits has been settled, but it is hard to budget for this line. Primex covers many lawsuits, but some need outside counsel for claims that are not covered.

County Government Promo – CA Libby reported that she increased this line by \$3,000. This includes employee recognition events as well as a raffle basket for the NHAC Conference that each county is asked to put together.

### County Delegation

CA Libby increased this line by \$2,500 based on usage.

### Transfer to Dispatch Capital Reserve

CA Libby stated that they have traditionally set this amount at 10% of the Dispatch fees. Over the last couple of years, it has been reduced to 5%, and it has not been restored to the original 10%. The upcoming budget includes a 5% increase.

### Surplus Discussion:

CA Libby handed out the attached explanation of the fund balance and reviewed it with the Executive Committee.

CA Libby stated that last year, their unassigned fund balance at the end of FY24 was 6.19%. This year, they have proposed using \$2,250,000 in surplus to reduce taxes, which leaves them at 4.46%. This is trending in the wrong

direction, but in order to change that, they would need to raise taxes or reduce expenditures.

CA Libby further discussed surplus with the Committee and answered various questions.

Rep. Sykes stated that they have continued to use fund balance to reduce taxes over the years, to give back to taxpayers through a reduced tax rate, rather than maintain a higher fund balance. He stated that they now have the perfect storm and do not have the surplus to help offset taxes. The Executive Committee will need to make a decision this year as to what to recommend to the full Delegation. CA Libby stated that each year, in order to get the tax increase down, they use more and more surplus. They have perpetuated their own problem. Rep. Sellers asked why they need an undesignated fund balance. CA Libby stated that they need to have an unassigned fund balance to cover emergencies. She stated that it is crucial that they have an undesignated fund balance. Rep. Sellers asked what they are anticipating at the end of June. CA Libby stated right now it is \$2.6M, but she will be able to update that next week when she has May's financials. Rep. Sykes stated that this will be an essential part of their deliberations on June 16<sup>th</sup>. He encouraged the committee to reach out to CA Libby or the Commissioners in the meantime, if they have any questions.

CA Libby stated that DRA does not have equalized valuations available yet. The appeal period runs through this week, and DRA anticipates it will be available next week. She will release that information as soon as it is available.

Register Monahan stated that Bar Harbor is taking legal ownership in late July, and that is when they will get answers to their questions about the merger.

11:55 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 9, 2025

PRESENT: Reps. Baldwin, Bolton, Bjelobrk, Franz, Oppel, Sellers, Spahr, Stringham, and Sykes. Commissioner Piper – via Teams, Commissioner McLeod, Commissioner Hedberg, County Administrator Libby, Assistant County Administrator Elsholz, and Administrative Assistant Norcross.

OTHERS PRESENT: Register Monahan, DoC Superintendent Lethbridge, Farm Manager Libby, Sally Browne

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

**Department of Corrections – Superintendent Lethbridge**

*Revenue*

Federal Inmates - Supt. Lethbridge stated that he has reduced the number of anticipated federal inmates based on the actual numbers they are seeing. He said that it is rare for Grafton County to be asked to hold a federal inmate, noting that their only contract is with the Federal Marshal's Service.

Community Corrections – Supt. Lethbridge stated that the \$15,000 increase in this revenue is due to their projections regarding law changes related to failures to appear and law violations while out on bond or pretrial release. The law has become more restrictive, and they anticipate holding more inmates. They also expect that more inmates will be placed on electronic monitoring upon release.

Rep. Oppel asked about Community Corrections. Supt. Lethbridge explained that Community Corrections is a branch of the Department of Corrections that works with the court system. He stated that if the Judge releases someone from the DOC pending their trial, they can place that person on pretrial services, where DOC officers check on them weekly. In addition, if someone is sentenced to the DoC and is low risk to the community, they can

be put out on Electronic Monitoring or house arrest for low-level offenders. The DoC officers also go to their homes to conduct checks, much like probation and parole officers.

Rep. Bolton stated that regarding the Sheriff who wants to obtain certification for one of their deputies to be trained with ICE, he asked if those people will be held at the DoC as well. Supt. Lethbridge explained that a bill has passed and will take effect on January 1<sup>st</sup>. He stated that his understanding is that if they are holding someone on a New Hampshire state charge that also has an immigration detainer, they will be obligated to hold them 48 hours until ICE can pick them up. They are not obligated to accept new arrivals solely on the basis of an immigration detainer. Supt. Lethbridge stated that he is comfortable with that and it should not be a large increase for them because they are short-term holds that would be held in intake and would be isolated from any other inmate but noted that if they have been in their facility for some time on a New Hampshire charge, they should be acclimated.

Rep. Sykes stated that the Community Corrections revenue is increasing based on anticipated RSAs. He asked if the Governor had signed them. Supt. Lethbridge explained that one new law they are mainly basing the increase on is a bill that took effect this past January, and they are seeing increases as a result.

### *B. Expenses*

#### Department of Corrections

Contract Services – Supt. Lethbridge explained that with the addition of transport in custody officers, he would like to add psychological evaluations to the hiring process, as these officers carry firearms. This is very common in policing, and he feels they should hold themselves to a similar standard in Corrections.

Supt. Lethbridge noted an increase in their Jail Management System software, which had previously been supplied by the vendor that handles the phones in the jail. He explained that the FCC has issued a new rule applicable to Correctional Facilities that restricts the amount companies can

charge for inmate communications and prevents any kind of commission from being paid to the Jails. The DoC previously had their Jail Management System software paid for by IC Solutions, who handles their phones, as a commission to the jail, but that is now prohibited.

Supt. Lethbridge stated that the vast majority of the increase is salary-related and there are no new positions.

Education and Training – Supt. Lethbridge stated that the taser contract was previously funded through ARPA and is now being incorporated into the budget, which is why this line shows an increase.

Rep. Franz stated that all expenses seem to be up. Supt. Lethbridge explained that all salary lines are up, and many of the other increases they see are due to the anticipated increase in inmate population. Commissioner McLeod added that with the change in bail reform, they are anticipating seeing an increase in inmate population.

Rep. Bolton asked why the consultant line has decreased by \$5,000. Supt. Lethbridge explained that they tried to identify as many items as possible in their budget that could be funded through Opioid Abatement Funds, and this line was one of those that was removed to be funded through those funds.

Rep. Stringham asked how many additional staff would be needed if the DoC were closer to a full census. Supt. Lethbridge stated that last month, they had an average daily census of 82. Their bed count is 160 beds. He stated that the key thing to remember is that a jail is not a hotel, and by the time they hit 80% capacity, they are full because he has housing units for certain classifications, and he cannot mix those inmates. He stated that 120 is about where they would be full due to where they can house inmates. He stated that he would like to get three (3) more officers, noting that some positions were cut when they raised salaries, and said that this was a significant turnaround for the facility. They have increased their staffing numbers, but if they were to get to that census of 120, they would need roughly 3-4 more officers. Supt. Lethbridge explained that one (1) officer can handle a housing unit, and whether that unit is full or empty, they have to staff it. Rep. Stringham stated that in the budget notes, it states that the Commissioners did not fund a reinstated position, and asked Supt.

Lethbridge to explain. Supt. Lethbridge stated that four (4) positions were previously cut from the budget to fund the salary increases. Last year, the Commissioners funded the reinstatement of one (1) of those positions. His plan is to ask for one (1) more each year but this year that was not able to happen. He will ask again next year.

Rep. Spahr asked about the increase in the health insurance and if they are doing anything to look at best practices. Supt. Lethbridge explained that they have been doing well with staffing. More positions filled are a part of the reason their health insurance increased. Commissioner McLeod noted that they offered a higher deductible plan, and many employees took advantage of that, which helped with costs. CA Libby stated that their average increase for health insurance is 6.8%, noting that this is not a large increase overall when compared to health insurance, and that last year their GMR was 25%. They conducted extensive research last year to develop financially feasible insurance plans. When they received the rates from Health Trust this year, they felt that was the best they could do. CA Libby also noted that the County has had very high claims rates the last few years. Anthem Direct and School Care both declined to provide a quote to the County based on their claims rates.

#### Community Corrections

Rep. Oppel asked about the Community Corrections line. Supt. Lethbridge explained that this is what funds the Community Corrections unit, which consists of officers who check on individuals on pretrial release or under electronic monitoring. This budget includes salaries and all associated costs for that department. He stated that this unit has a Lieutenant, a Sergeant, and two (2) Officers. There is one (1) more officer who works with both checking on inmates as well as handling the Operation Impact program that visits the schools.

Rep. Oppel asked if the Opioid Abatement Funds are reflected anywhere in the budget. CA Libby explained that the Opioid Abatement Fund is a fund over which the Commissioners have discretion in authorizing expenditures; therefore, it is not reflected in the budget. She stated that she can provide a list of what has been spent and what has been authorized to be spent out of those funds.

Rep. Bjelobrk asked how many individuals are in the Community Corrections program. Supt. Lethbridge stated that last month, there were twenty-nine (29).

Medical Dental/Ambulance – Rep. Sellers asked about the increase. Supt. Lethbridge stated that this covers all of the out-of-facility costs. It is more expensive now due to inflation, and some of the increase is attributed to the anticipated rise in the census. Supt. Lethbridge stated that the statutory changes took place this January and they are trying to project out eighteen (18) months the best they can.

### **Register Monahan**

#### *Revenue*

Register Monahan stated that last year, Rep. Rochefort had questioned her about raising revenue because, at the state level, they had heard that deeds would remain flat. She stated that she countered by stating that Grafton County was about to explode in development. She stated that they are growing and generating revenue, whether it is a good or bad action. She explained that the Registry of Deeds receives a 4% commission on the LCHIP fee and the real estate transfer tax for certain documents.

Rep. Sellers asked if revenue is up because of more business or an increase in pricing. Register Monahan stated that it is both.

Rep. Opiel stated that, according to the estimates on the House side, they anticipate the real estate transfer tax remaining flat for FY2026. He noted that Register Monahan is projecting a different outcome for Grafton County. Register Monahan stated that the key will be the generational land coming out of current use. She noted that the growth in the south is flatter, and things are turning around in Grafton County, especially with the Dartmouth Hitchcock population. The interns are here for a year or two (2), and there is a lot of transition that happens in Lebanon and Hanover.

Rep. Franz asked about tapestry. Register Monahan explained that tapestry is the system Fidlar designed for the title industry. The benefit to the title

industry is that they can view 350 counties in the same system without logging in and out. She stated that the system is expensive for them, but they pass the cost down to their clients. The County makes good money and does not have to do anything; it is just a different way to access the database.

Online Services – Register Monahan stated that when they transitioned, most professional accounts wanted Laredo. Everyone signed up in January, so that is when they see the bulk of the revenue.

Rep. Sykes read an article about the increase in quick claim deed fraud and asked if we are informing our citizens about it and what actions they should take. Register Monahan stated that she has a free program that is available, and the information is on both of their websites.

### *Expense*

Staffing – Register Monahan stated that last year, her deputy of 34 years retired really quickly, and this took her by surprise. She came in under budget last year because of the loss of that employee. She noted that she has always said that when her two (2) long term employees retire, she will need two (2) people to replace each one. Register Monahan stated that she thinks she needs to hire another deputy. They were unsure how everyone in the office would be able to handle the workload, and she decided to hold with the four (4) employees they had and did not replace the position of her employee who retired. Register Monahan stated that they are a family and respect each other. She did not want to throw another entity until they were all running smoothly, and she was confident that everyone could handle what they were given. She stated that they are at that point now, but also noted that they are all at the same age and the responsible thing for her to do is bring in another deputy, as in a few years, they will not have any institutional knowledge in the office. Register Monahan stated that the Commissioners talk about keeping people in their homes, and that is what her staff does. They counsel people and direct them on their financial issues. Register Monahan stated that she cannot hire a person who has never bought a house or understands subdivisions, as they are counseling people every day. She stated that she needs to start thinking about bringing in a person to give them a long learning curve to understand her office.

Education and Conference – Register Monahan increased this line for her and her staff to attend the NHAC conference. She noted that she no longer travels to out-of-state conferences, as she does not see the value in doing so when everything is online.

Legal Fees – Register Monahan stated that last year her budget was reduced and she did not respond to the Commissioners’ request to cut another 1.5% because she had already reduced her budget by not replacing the person who retired. She stated that she agreed to give up her legal line. She explained that she does, on occasion, need to go to court for legal issues. She has asked the Commissioners and Administration, both in writing and in person, to investigate the legal definition and clarify what surcharge means for her equipment. She stated that it had been abused by administrations in the past, and her request was denied. She doesn’t know if she will ask for legal help and be rejected.

Rep. Opiel asked if she is expecting to spend the rest of their funding for office supplies in the last quarter, where they are only halfway expended through nine (9) months. Register Monahan stated that, regarding her printing, binding, and books line, this is used for subscriptions and has been a line she uses to print documents. She also stated that they purchase the bulk of their paper and envelopes in June, so they do not store them during the winter months. Rep. Opiel suggested that they may be able to use some of those funds that are not fully expended for the legal line.

Travel Expense – Register Monahan noted an increase in this line and stated that the Register of Deeds Affiliate is now meeting in person.

Computer Software – Register Monahan stated that this line is based on volume, and therefore, she has to estimate this line at the worst-case scenario.

Surcharge – Register Monahan stated that there are disagreements at the Register of Deeds Affiliate on this. Some Commissioners have Registers put software contracts under surcharge. She feels that software contracts are a general operating expense, and it is not sustainable if they try to use the entire surcharge each year. She stated that she would like to replace the sprinkler system with a non-aqueous system, but it has not progressed

because of the term 'equipment' attached. She stated that they have put a lot of work into the vault, and she would invite anyone who wants to see the work that has been done. Register Monahan stated that she wants to explore uses for equipment that would enhance the physical condition of the records, as the next step is to implement environmental controls, and that is why she has requested a legal opinion.

Misc Expense – Register Monahan stated that she likes to keep \$5,000 in this line in the event she needs to replace a piece of equipment.

### **Farm Manager Libby**

#### *Revenue*

FM Libby stated that the projected revenue has increased by \$20,000. He noted that they are trying to increase the livestock they sell, noting that they sell fresh cows, heifers, and piglets.

Rep. Sellers asked what is included in the miscellaneous farm revenue. FM Libby stated that they have begun accepting heifers for rent. The County charges other farmers to keep their heifers when they are not out to pasture, and that revenue is included in this line. He noted that the farm produces enough feed for their own animals and to feed the extras as well. He stated that they also receive revenue for items they sell, items they no longer need. He was tasked to clean up the farm and get rid of items they no longer needed.

#### *Expenses*

FM Libby reported a slight overall decrease in expenses. He explained that he had decided to eliminate the chickens, as they were not generating a profit from them or their eggs. Rep. Opper asked if the decision was strictly financial or if it was in part due to the avian flu. FM Libby stated that their chickens were separated, and therefore he did not worry about avian flu with them as much. However, he noted concerns with the cow herd and the pigeons on the property.

Rep. Sellers stated that the overall expenses are \$665,000, and the income is \$230,000 less than that. He asked how they could turn that around or break even. FM Libby stated that since October, they have made progress. The budgeted gap is around \$250,000, and he projects that the actual expenses will be less than that. He hopes that FY26 will come in even closer to closing that gap.

Rep. Spahr asked where the value is on the farm. FM Libby stated that historically, the value has been in the inmates being productive. They also train inmates while they work on the farm to equip them with skills they can utilize once they are released. He added that the farm also partners with the UNH Extension, and there are numerous benefits.

Rep. Opiel stated that the revenue was much better than expected, but everything else seems flat, and he is curious what FM Libby sees in changes that he feels can help him break even. FM Libby stated that his experience is in business and personnel management. They have done a good job trying to sell livestock, and they hope the production of milk will be higher. He stated that the things they cannot control that worry him are the tariffs. While they do not affect them yet, the uncertainty of milk prices and costs worry him.

Rep. Sykes stated that there was a significant effort to improve the genetics of the herd and asked about their progress. FM Libby stated that it is outside his expertise, and B. White handles that exclusively. He stated that they care about the genetics of the herd, but they are not going to spend \$10,000 to have the top bull in the country. They will look to improve genetics at a lower cost, but noted that the genetics are still very good.

Rep. Franz asked how they are going to double the sale of produce. FM Libby explained that last year, they had a crop failure and had no potatoes. The gardens that they sell produce from at the farm stand also had weed issues, and that will not happen this year.

Rep. Bjelobrk asked why the County pays real estate taxes. CA Libby stated that the County pays taxes on the farm buildings and acreage that is considered farmland. She stated that they do not pay taxes on any other property here.

Rep. Bolton asked why the County cannot look into hops and hemp. There are many breweries that would be interested in purchasing from the County. Rep. Sykes asked what is keeping FM Libby from doing hops. FM Libby stated that it would be a lack of knowledge, but he can look into it. He stated that they look at what brings the best value to their land. He considered not planting as much feed corn and instead raising other crops or partnering with other farmers, but it would not be as profitable as raising feed corn. Rep. Sykes asked if the UNH Extension could analyze what other crops would be profitable.

Rep. Sellers stated that the Town of Haverhill is asking for \$13,000 in taxes on the Farm that is losing money. He stated that they need to examine legislation to prevent towns from taxing County Farms. CA Libby stated that she would follow up with the Town of Haverhill to get more information as to why they tax the Farm.

**Social Services and Grafton County Economic Development Council – Commissioners McLeod, Piper and Hedberg**

**GRDC**

Commissioner McLeod stated that the County funds \$40,000 to GRDC. She noted that the GRDC provides the Commissioners with quarterly updates on the work being done throughout the County. Rep. Sykes stated that they have had GRDC come and visit the Executive Committee to provide updates in the past, but that has not been done recently.

Rep. Oppel stated that he hoped they could have them in soon. He is wondering how much awareness there is around the County of what GRDC is doing, particularly in the childcare area, as it is a problem across the state, not just Grafton County. He would love to understand what the County could do, specifically what the GRDC could do, to increase awareness of the opportunities available. Commissioner McLeod noted that GRDC has visited all the family-owned childcare businesses in the North Country. Rep. Oppel stated that he would like to sit down with GRDC and discuss the full scope of programs and what they are doing to raise awareness of those programs. CA Libby stated that she can schedule Anne Duncan Cooley to attend the

September Executive Committee meeting and provide an overall presentation.

### Social Services

Rep. Sellers asked why Lakes Region Mental Health Center and West Central Behavioral Health are reduced when they are having more mental health problems. Commissioner McLeod explained that the Commissioners have looked at how they have funded agencies over the years. She stated that there are agencies doing the same amount of work for the same number of people, but are getting different amounts of funding. The Commissioners attempted to standardize funding more closely based on organizational types and the number of people they serve. She noted that they have also reviewed the application and streamlined the process, as well as standardized the funding. Commissioner McLeod noted that they also looked into Opioid Abatement funding and if any of these agencies could receive funding through that as well.

Rep. Sellers stated that Visions is up \$10,000 and Tri County Cap went up \$13,000. Commissioner McLeod stated that these agencies are for housing and are critical services. CA Libby explained that Tri County Cap put in one (1) application for all of their programs, and it is all combined into one (1) account. She stated that they are not receiving an increase; it is just all combined into one budget. Commissioner McLeod noted that, as part of standardizing their funding, the Commissioners felt the increase to the Visions for Creative Housing was appropriate. Commissioner Piper stated that Visions is located in her district, and she appreciates the work spearheaded by Commissioner McLeod to streamline this process. She is not sure in her district with West Central and how booming that is, some agencies have less funding, and some have been increased. She stated that she did not vote for this budget, and she is very pleased to see the hard questions being asked, especially regarding the County, as government grows exponentially. She is extremely proud of Grafton County and the work done by the administrative staff and department heads, but they need to review some of these expenditures for refinement. She stated that Visions for Creative Housing is not a housing application; it is long-term services and supports. This is a community for individuals with developmental disabilities. Commissioner Piper stated that she was the one who first

interviewed their President, and she asked, in terms of funding, if there were individuals in their organization who would have to be in the Nursing Home if this were not funded. At that time, there was an individual who would have required 24-hour care. Commissioner Piper stated that she questions whether this amount of funding is always necessary for all of these agencies. Rep. Sykes stated that he is happy if Commissioner Piper has explanations to give, but he is not ready for her views on the budget at this time.

Commissioner Piper stated that she wished she had been addressed more respectfully and would reserve her comments for the deliberative sessions of the Executive Committee. She is addressing Visions for Creative Housing and did not speak before on GRDC. She noted that she was responsible for two (2) 5% cuts to GRDC in the past. This was the first time she voted against the budget, and she will discuss that later. She stated that Visions needs to be looked at more closely, as do all of the agencies. Rep. Hedberg stated that she read through every application and annual report from the agencies, noting that they tried to look at the number of people in Grafton County who were being served.

Rep. Oppel asked why Headrest was zeroed out. Rep. Sykes stated that the Medical Director recently resigned because he did not feel they were fulfilling their mission. The city feels that it is not fulfilling its mission as well and is looking at steps to take to recover funding. There are important concerns about the organization. CA Libby stated that Headrest did not apply for funding.

Rep. Franz asked CA Libby why the funding through nine (9) months is under expended for most agencies. CA Libby explained that many agencies had not submitted their 3<sup>rd</sup> quarter requests before these numbers were run. She stated that all of this funding will likely be expended. It is rare for them not to receive the full funding requests. She stated that most of these figures for the nine (9) months are more like six (6) month figures.

Rep. Stringham asked why Responders Together was zeroed out. Commissioner McLeod stated that the Commissioners were unable to determine how to fit them into their funding. She noted that the application did not provide them with all the necessary information either.

Rep. Sellers asked if there is more room in the budget to reduce. Commissioner McLeod stated that they made cuts that amounted to roughly \$1 million to reduce the budget. She stated that at the time, they only had 6-month figures, and now the Executive Committee has 9-month figures. Commissioner Hedberg stated that, looking at the budget as a whole, new positions were not funded. Regarding the Social Services budget, many of these services enable people to remain in their homes, thereby saving the County money by avoiding the need for nursing home or correctional facility placement. Commissioner Piper stated that the question of whether there are areas of the budget that can be cut is, of course, that is a matter for the Executive Committee. She has already suggested some places and stated that she respectfully disagrees with the budget. She thinks they should look at the things she has already mentioned. She knows that she and Rep. Stringham tried to work on this a few years ago. She stated that she appreciates the work of Grafton County employees, but they must recognize that there is usually a 5% increase every year. For those making \$60,000, it is not much, but still more than those in the private sector. When they look at the larger department head salaries, they are receiving \$7,000 increases. She stated that she and Rep. Stringham recognized this several years ago and attempted to revise the way increases are given, but have not been able to do so.

Rep. Oppel asked if they have done a comparison on what Grafton County is paying compared to others. He wonders if they have done a study and, if so, how recent it is. He stated that the majority of expenditures are personnel. A 2% COLA is included, and the health insurance increase is 6.8%. Rep. Oppel asked if they could be told what that represents in terms of a dollar amount and what percentage of the budget it represents. CA Libby stated that a wage study was done roughly four (4) years ago, and she would send those figures to the Executive Committee.

Commissioner Piper stated that as an officer to the NHAC, she wanted to respond to a broader question. They conduct wage studies to ensure the County is at market value, thereby attracting top talent. As the President of the NHAC, she had asked that the County salaries be compared to one another and stated that not everyone does the same thing. The situation that they have at Grafton County is a step and grade system, which is a 3% increase plus a COLA. She stated that this becomes problematic when the

CPI is 3%. Not all counties follow the same approach when it comes to wage increases, and she would be happy to discuss this further.

Rep. Sykes stated that he has asked for an FTE spreadsheet in the past that shows, from budget year to budget year, the number of FTEs by department so that they can track these questions. CA Libby stated that they do not track that type of information. She stated that HR has that information for the Nursing Home and the Department of Corrections. Rep. Sykes stated that he is used to seeing an accounting of employees or FTE count. If they could see the history of FTE count, that would allow them to have a more informed decision process. He suggested that they go back one (1) year for that information and then keep that information going forward.

Rep. Oppel asked how many employees are covered under collective bargaining agreements. CA Libby stated that she can get that information.

Commissioner McLeod stated that, regarding the step increase received, roughly 100 employees are at the maximum. She stated that the COLA is a separate thing that is negotiated with the employee council and unions. It is not accurate to say every employee gets a 5% increase. She also noted that they are getting back to full staffing. The Nursing Home census was down, as well as the DoC, with bail reform. They are now seeing those increases and noted that one of the biggest challenges they have is the Maintenance Department. Skilled maintenance employees with licenses are paid significantly less than they would in the private sector.

Rep. Sellers stated that it is not just the COLA and step increase, but also retirement and health insurance increases. He stated that they need to put the whole package together to get the full picture of the total overall increase for the employees.

Commissioner Piper appreciated Commissioner McLeod's comment that these are separate increases. She argues that they are often combined and frequently exceed the CPI, and they must acknowledge that this represents a philosophical difference. She also wanted to point out that it is not a small number of people who receive a step increase; it is the opposite. 95% of county employees receive the step increase.

Rep. Franz asked to clarify that step increases are in the employee policy, the COLA is not. CA Libby stated that was correct. The COLA is negotiated. Rep. Franz asked if the County pays 100% for health insurance. CA Libby stated that the County does not pay 100%. She explained that there are two (2) plans. Certain employees pay 20%, 15%, or 10% depending on what plan they have and what bargaining units they belong to. CA Libby stated that step increases are done on employee anniversary dates, and they are spread out throughout the year. She explained that some employees might get a COLA in July and their step increase in the second half of the year. Step increases are not calculated for the full year.

Rep. Sellers stated that the Commissioners are negotiating the COLA, but it is on the Delegation to pay it. They have no say over that money. Rep. Sykes stated that they can discuss that offline. Commissioner McLeod noted that they do have negotiating teams. CA Libby explained that the Delegation has the final say on the budget, but they cannot change the existing collective bargaining agreement. She stated that they have not negotiated an agreement with the Teamsters going forward. If there are financial implications for the upcoming budget, it will need to go to the Delegation for their approval.

11:11 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 13, 2025

PRESENT: Reps. Baldwin, Bjelobrk, Bolton, Franz, Sellers, Spahr, Stringham, Sykes. Commissioner McLeod, Commissioner Piper – via Teams, Commissioner Hedberg, County Administrator Libby, Assistant County Administrator Elsholz, and Administrative Assistant Norcross.

OTHERS PRESENT: Register Monahan, HR Director Clough, Nursing Home Administrator Labore, Finance Director Jurentkuff, Sheriff Myers, Lt. Hamilton, Director of Communications Paronto, Nick De Mayo – via Teams, Pete Brown – via Teams, Sally Browne – via Teams, Paul Varcak, Ann Garland – via Teams

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

**Human Resources – Director Clough**

HR Director Clough stated that her budget is steady from year to year. This year has a 2.33% increase after the Commissioners added the 2% COLA.

HR Staff – HR Director Clough explained that this line is up a little more than usual, as she is requesting to transition her HR Assistant to an HR Generalist position. She stated that the difference is that the HR Generalist takes on a broader role in the office rather than the assistant role, which is more clerical. She stated that it is important that each person can equally carry duties, as there are only three (3) people in her office that provide HR services for 450 employees.

Contracted Services – This line has been reduced from \$3,600 to \$830. HR Director Clough explained that they have transitioned the retirees who were on the County's health insurance to a Medicare Advantage plan, which removes the County from eligibility for the retiree drug subsidy. This line included actuarial services for the retiree drug subsidy application process, which is no longer needed.

Advertising – HR Director Clough reported a decrease in this line, as they no longer tend to use paid versions of advertising as frequently. She stated that they typically use Indeed as well as the County website and social media, which are free.

HR Director Clough explained that 80% of her budget is allocated back to the Nursing Home for cost reporting purposes.

Rep. Franz asked about Health Insurance. HR Director Clough stated that there are four (4) employee health insurance plans in her budget, noting that she has a nurse practitioner under her department.

Rep. Opiel asked how Indeed has worked for them. HR Director Clough reported that they receive many applications from Indeed.

Rep. Bjelobrk asked why the Nurse Practitioner is included in the HR budget. HR Director Clough explained that, due to CMS regulation changes, this position was transitioned from the Nursing Home to HR. The Nurse Practitioner is responsible for conducting all pre-employment drug screenings for HR.

Rep. Stringham stated that they are looking at a net expense of \$121,525 for HR. He asked if they are comfortable with 80% being allocated to the Nursing Home. HR Director Clough stated that she feels comfortable at 80% based on the amount of time they spend with the Nursing Home.

Rep. Stringham stated that they have a lot of new members on the board, and they have fiduciary obligations to the taxpayers. He asked HR Director Clough to talk about direct relatives who work in the County, as this is an unusual circumstance. He stated that he wants to ensure the Executive Committee is aware of the relationships within the senior leadership at the County. HR Director Clough asked Rep. Stringham what that has to do with her budget representation. He did not respond to that question. She stated that she does not have a problem disclosing that the County Administrator is her sister and the Farm Manager is her brother-in-law, but noted that this has nothing to do with her budget.

## **Nursing Home – Administrator Labore, Finance Director Jurentkuff**

### *A. Revenue*

NHA Labore stated that they are projecting an average daily census of 124 residents. Their staffing has continued to increase and grow. As staffing numbers increased, so has the census. Their rate for NH Medicaid is going to be higher than budgeted at \$253.36. NHA Labore noted that it is still not what their total cost per day is. He then reported that the daily costs for a private room is \$355 and \$335 per day for semiprivate.

Bed Tax – NHA Labore stated that this is a 5.5% tax that they pay quarterly on patient revenue, and this money is leveraged at the federal government.

NHA Labore reported a 7.6% increase in revenue.

CA Libby stated that they received notification last week that this current fiscal year's ProShare payment will be \$1.4 million. CA Libby explained that the ProShare payment is based on a two (2) year old reconciliation of cost reports. She believes this year's reconciliation will mark the end of some of the volatility associated with those payments, and they expect the payment to become more consistent, as long as the Proshare payment program continues, noting that it is a federal program. She believes that the payment will increase from the \$1.4 million they received this year as long as the methodology to determine Proshare doesn't change.

### *B. Expense*

#### NH Admin

Employee Benefits – NHA Labore explained that he is requesting a \$6,000 increase in this line. He is proposing adding eight (8) hours a month to their Reiki program. The benefit has been received very well by staff.

Rep. Bolton asked why there was a decrease in the Employee Immunizations. NHA Labore stated that they had budgeted for the purchase of the COVID vaccine, but have not seen the requests for it, and therefore they have reduced this line.

Bed Tax – The increase in this line is due to a projected revenue increase.

Rep. Oppel asked if NHA Labore has historical information on employee turnover. NHA Labore stated that he has that information but not with him and will send it to them.

Computer Hardware & Maintenance – NHA Labore stated that he is requesting a \$4,000 increase as he has ideas to enhance efficiency in the Nursing Home and wanted to budget money for those. He will work with the new IT Director on the best ways to implement these ideas.

### Dietary

Food Supplies – This line includes all food purchases for residents and staff. NHA Labore stated that this \$115,000 increase is due to both the increase in census and inflation. Rep. Bjelobrk asked how much of the farm's resources are utilized. NHA Labore stated that he cannot put a percentage on it but they do utilize vegetables from the farm during the summer.

### Nursing

Contract Nursing Services – NHA Labore reported that he has decreased this line by another \$900,000, as they have been able to hire staff. However, he believes that any contracted nursing going forward will be on the night shift, as they are still having a hard time filling those shifts.

Education & Conference – NHA Labore stated that this is where the LNA class is budgeted. He stated that he is looking to have CPI training (Crisis Prevention Institute). He stated that this is crisis training for staff on how to respond to events, and defensive training. He explained that in June of last year, they had an LNA taken hostage by a male resident on the dementia unit and have since decided to look into de-escalation training for staff. NHA Labore stated that he is also looking to have a phlebotomy course is an opportunity to improve the number of staff who feel comfortable drawing blood. Not all nurses feel comfortable drawing blood. He explained that this is related to lab contract issues with Cottage Hospital. Due to staffing issues at the hospital, they are unable to visit the Nursing Home once a week to

draw labs as their contract requires. This training would enable more staff to be on hand to draw blood.

LPN Tuition Program— NHA Labore stated that there are two (2) LPNs in the program. He is anticipating that they will have more staff interested in this upcoming year and he has increased this line for that potential increase. NHA Labore stated that there is a 2-year commitment and they have to work on a shift that the Nursing Home identifies as a need, which will allow them to work on staffing their night shift.

Rep. Stringham stated that the increase in census has helped the whole healthcare system in the state, and the drop in contract nursing is pleasing. He said that he wonders if there is any other authority NHA Labore needs that might help bring that number down. NHA Labore stated that they have looked at shift differentials, and they are at par or above average. Ultimately, it comes down to the fact that night shift work is undesirable. He stated that the LPN Program will help them with staffing the night shift.

#### Restorative Nursing

Coordinator – The increase in this line is due to the hiring of a new coordinator at the high end of the wage chart.

#### Pharmacy & Physician

This increase is based on the increased census.

#### Contract Services

Therapy & Rehab – Medicare A – NHA Labore stated that the rehab contract takes a percentage of the revenue that the County receives from a resident's rehab stay, and this is where the expense is recorded.

#### Capital Reserve

Beam Guardrail – NHA Labore stated that, after a recent motor vehicle accident at the Nursing Home where a vehicle drove into the building, they are requesting to install a guard rail in front of the 2003 building.

Expansion of Secure Care Wander Guard System – NHA Labore stated that they will use this system on their dementia units if there are any residents whom they worry about eloping. They wear a transponder on their ankle, and when they approach a door, it triggers an alarm and locks the door. He would like to expand this system to the Maple and Profile units. He explained that there is an increase in dementia residents, and not all of them can be on the dementia unit. He stated that if the fire alarm is activated it will override this system and allow the doors to open.

Ice Cube Maker – NHA Labore stated that they are looking to replace the aging ice cube maker in the Nursing Home kitchen, which malfunctions regularly. The current machine is 20+ years old.

25/EA Resident Beds – Prior to COVID, NHA Labore explained that they began a bed replacement cycle. They had stopped that replacement when the census decreased. This is the final year of a phased replacement for beds. As the census increases, they will need these beds.

20/EA Air Pressure Mattresses with Pump – This is the continuation of replacement mattresses.

5/EA reach in Dual Temp Cabinet Refrigerator – NHA Labore stated that they are looking to replace the unit refrigerators and the one in the activities room due to failing equipment.

Field Conversion Kit for Weight Scale – NHA Labore stated that they are requesting the addition of a digital weight scale to two (2) of their resident bathing tub chair lifts.

Automation of Entry/Exit Doors to Resident Units – NHA Labore explained that the entry and exit doors are too heavy for residents to open independently. This project will enable them to enter and exit the unit as they wish without having to wait for staff assistance. He noted that residents covered by the Wander Guard system will not be able to leave the facility. Rep. Sykes suggested looking into a system that requires a hand wave by a sensor to open a door, rather than having everyone push a button.

Rep. Franz asked about the loan forgiveness program. NHA Labore explained that they have a program that has been in place for at least five (5) years where a new graduate, LPN or RN, who has graduated, the County will cover up to 60% of their student loans for a two (2) year commitment to the Nursing Home. They offer an additional 20% for a third year.

CA Libby noted that the capital reserve account has no impact on the budget.

NHA Labore reported that they were notified last month that the lifts they use for residents are no longer serviceable for mechanical parts, given their age. He stated that they learned this when a lift failed a test and they were unable to get the parts to fix it. NHA Labore reported that they will need to replace lifts going forward if there is a failure, noting that they have had two (2) fail already. There is a total of nine (9) lifts that will be impacted by this at some point. He stated that he is adding an additional request in his capital reserve to replace these lifts when they fail. The total cost is \$48,000 because they have already purchased two (2). They are looking to have this allocation in the capital reserve in the event more fail.

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

#### *A. Revenue*

1. Dispatch Fees – Director Paronto stated that this revenue is based on the towns' usage of the Dispatch services. He stated that he has recommended the FY26 Dispatch billing fees to the Commissioners and the updated number for the budget is \$730,369.

Rep. Stringham asked if there are towns that do not participate in the Grafton County Dispatch. Director Paronto stated that several towns do not use the County's Dispatch. There are other dispatch centers throughout the County. He said that he feels some towns prefer local-level control over their dispatch centers.

#### *B. Expense*

1. Overtime – Director Paronto noted a \$4,000 increase in this line, citing that he is relying more on full-time staff rather than part-time staff to fill shifts, and therefore overtime has increased.

2. Vehicle Repair and Maintenance – Director Paronto reported that Dispatch was able to repurpose one of the vehicles that was going out from the Sheriff’s Department. They utilize this vehicle for staff to attend training. He has increased this line \$500 to cover items for that vehicle.

3. Fuel & Oil – This line has also increased due to the addition of the vehicle from the Sheriff’s Department.

Rep. Sykes asked where they are in terms of open positions. Director Paronto reported that they currently have an open position but there is a conditional offer in place. They also have a 34-year supervisor who is retiring this month. They will have a conditional offer on that position as well.

### *C. Capital Reserve*

Director Paronto stated that he was at a previous Delegation meeting where he had requested funds be taken out of the Capital Reserve to stay aligned with the state core, which is important for their mobile radio network. He reported that he has not spent the money that was allocated because the state has not completed their upgrade. Director Paronto stated that he has been in constant negotiations with the Department of Safety and is working very hard towards the idea of phasing in the County’s equipment with their process. He stated that he hopes the amount will be significantly less than what was requested, or that he will not have to spend that money at all.

Director Paronto explained that the Capital Reserve account is funded by setting aside a percentage of revenue from Dispatch fees to allow for improvements within Dispatch. He stated that \$30,000 is for MDT replacements. He explained that this is for the Sheriff’s Office as well as some local municipalities, as they try to offset some of the MDT costs for the municipalities by assisting with the purchase of them if the municipality purchases a new cruiser.

## **Sheriff's Department – Sheriff Myers & Lt. Hamilton**

### *A. Revenue*

Court Bailiff – Any expenses from this line are reimbursed by the state.

Sale of Equipment – Sheriff Myers stated that there are five (5) cars in their fleet that are going to need repairs. One (1) was given to the farm, and they have budgeted for the sale of two (2) of them.

District Court Prisoner – Sheriff Myers stated that with the change in bail reform, they may see an increase in this revenue. She noted that they have also seen an increase in transport this year.

Grants – Sheriff Myers reported that they have the Marijuana Ratification grant for \$5,000. She noted that they had just applied for a \$40,000 Northern Shield Grant and were waiting to hear back.

### *B. Expense*

Deputies – Sheriff Myers stated that this line is showing an increase due to the full-time position approved in the current budget, which took effect on January 1st. They have one opening, but there is a conditional offer on that position. The part-time Special Deputies line has also been moved into this line.

Education & Conference – Sheriff Myers reported an increase in this line. She explained that last year, they only needed 16 hours of training to maintain certification, but this year, the requirement has increased to 24 hours. She noted that many trainings are free, but for any supervisory or specialized training, a fee is normally associated.

Investigations Line - Sheriff Myers explained that there has been a significant decrease in this line due to the removal of licensing for the Gray Key. She explained that the forensics lab had moved to the Lincoln Police Department, and there was no one in her department interested in taking this on at this time; therefore, they had removed the licensing. She noted that she has allocated funds for background investigations of their new hires.

Uniform Allowance – Sheriff Myers stated that many deputies are in expired safety gear, and several do not have their Class A uniforms.

CA Libby explained that the Sheriff's Department has two (2) agreements with Axon. One (1) is for the Tasers and the other is for Body Cameras. They were part of an ARPA project that the former Sheriff had approved. The amounts ultimately exceeded the ARPA project approval amounts. One (1) of the agreements has two (2) years left to pay on, and the other has one (1) year left. It will be a continued expense, and once these contracts are completed, the Sheriff will need to decide if any upgrades are necessary. They will likely see expenditures like this in the budget going forward.

Rep. Sellers asked for an explanation on the increase in the clerical line. Sheriff Myers explained that the two (2) positions were vacant when she took office and were empty for a couple of months. They recently hired two (2) individuals at a higher step on the wage chart than the previous employees were at, and then the COLA is included in that line as well.

Rep. Stringham asked if they have been using the bus that was purchased. Sheriff Myers stated that they have used it only once since she was sworn in.

Rep. Sykes inquired about the contract with Homeland Security, noting that one of his concerns was budgetary. He asked Sheriff Myers if she could provide them with any information on the costs associated with participation in this. Sheriff Myers stated that they have not spent any money in that agreement and do not intend to. It will save them time if they encounter someone with an ICE detainer, as they now have a fast-track process to transport them directly to Merrimack County.

### *C. Capital Outlay*

CA Libby noted that the Capital Outlay is different than the Capital Reserve. These are expenditures that are part of the actual budget. There is no reserve account for the Sheriff's Department.

Sheriff Myers explained that historically, they have always asked for three (3) cruisers and received three (3) cruisers. This keeps them up to date on

their fleet. They currently have five (5) cruisers that are at 100,000 miles or over, and that is typically when they start seeing large repair costs. Understanding that they are trying to cut the budget down as much as possible, they discussed it at a department head meeting, cutting one (1) of those cruisers out but the Commissioners have recommended only funding one (1) cruiser. Sheriff Myers stated that she disagrees with that because it will set them back. With the addition of a full-time position, they will already be short. She stated that there are four (4) special deputies who work numerous days a week, and they put many miles on the cars because they have a large county. Any resources or facilities they transport to are not located in the County. She gave an example of the state hospital in Concord. She asked that the Executive Committee keep that in mind as they go through the budget; they would like to have at least two (2) cruisers. Sheriff Myers also noted that it takes approximately a year to order a vehicle, outfit it, and put it on the road. Rep. Sykes stated that as a former public safety official, he has a problem with public safety agencies having to use older equipment. He asked if the maintenance budget has been increased due to the aging vehicles. Sheriff Myers stated that if they are allotted one (1) cruiser, they will need to increase their repair and maintenance line.

Rep. Oppel stated, in regard to the 287:g program, he thinks it is really important for the Sheriff to be as transparent with constituents of Grafton County as possible. He stated it would be very helpful for the Sheriff's Department to be more proactive in their communications. He noted that he understands budgets are tight, but there may be other ways to accomplish that. Sheriff Myers asked if Rep. Oppel had any recommendations. She stated that they have spoken about this in meetings, and she feels that, unfortunately, there is a lot of misinformation being spread about it. They have not spent any money and have not taken any action under this agreement. Rep. Oppel stated that he has been involved in communications throughout his career and offered to sit down with the Sheriff to discuss further some ideas that may not require any additional funding.

Commissioner McLeod stated that monthly meetings with the Commissioners have always been a standard with Department Heads, and that would be a good way to have transparency. The Commissioners have always received monthly reports from the Sheriff, and adding a category to

that report would be a way to ensure transparency in reporting any incidents that have occurred as part of that agreement.

Rep. Sellers stated that it sounds as though the Sheriff's Department needs a Public Relations line. This would allow the Sheriff to get ahead of these issues and have the funds to do so. He stated that he knows his constituents want to be safe and there are people here that are illegal. If they need a line item that would allow the Sheriff's Department to send out notices or mailings to constituents, then they should do that. Rep. Sykes stated that as they move forward, the Executive Committee will have the opportunity to conduct a full discussion if any changes to the budget are needed, and that is when they can further discuss this.

CA Libby asked the Executive Committee if there was any other information that they would like that would be helpful for their deliberations on Monday. They discussed various information that they would like to have.

11:12 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 16, 2025

PRESENT: Reps. Baldwin, Bjelobrk, Franz, Opper, Stringham, Sykes.  
Commissioner McLeod, Commissioner Piper, Commissioner Hedberg,  
County Administrator Libby, Assistant County Administrator Elsholz, and  
Administrative Assistant Norcross.

OTHERS PRESENT: Register Monahan, Nick De Mayo – via Teams, Pete  
Brown- via Teams, Sally Browne – via Teams, Paul Varcak, Sheriff Myers –  
via Teams, Ann Garland – via Teams

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  
19<sup>th</sup> meeting, the June 6<sup>th</sup> budget meeting, and the June 9<sup>th</sup> budget meeting.

**MOTION:** Rep. Stringham moved to approve the minutes from the  
meetings held on May 19<sup>th</sup>, June 6<sup>th</sup>, and June 9<sup>th</sup>. Rep. Opper  
seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin  
“yes”, Rep. Bjelobrk “yes”, Rep. Franz “yes”, Rep. Opper “yes”,  
Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being six  
(6) in favor and none in opposition, the motion passes.

### **Budget Deliberations**

#### *Revenue*

CA Libby stated that she has removed \$119,034 from the Haverhill  
Plymouth Area Circuit Court Prosecution revenue and noted that there are  
offsetting expense reductions as well. The new total for this revenue line will  
be \$158,545.

CA Libby stated that she has also increased the Dispatch billing by \$10,369  
based on the approved dispatch billing for FY26 that they discussed.

Rep. Franz stated that she would recommend lowering the surplus amount by \$250,000 to \$2,000,000. Rep. Sykes stated that they would have that discussion about the surplus, but he does not want to have CA Libby repeatedly changing numbers until they get through the end of the budget.

*Expense*

County Attorney's Office

CA Libby stated that the following accounts have been reflected as noted for the removal of the Circuit Court Prosecutor.

Asst. County Attorney – \$816,587.00

Social Security - \$108,292.00

Health Insurance - \$228,318.00

Retirement - \$180,257.00

CA Libby stated that there is a total reduction of roughly \$138,036.00.

Register of Deeds

Rep. Stringham stated that he was persuaded that the prioritized need for additional staff was a solid argument. The statement about the current age of employees in that office had the most influence on him. He stated that this is a critical service and it is profitable. It helps the tax increase. Rep. Sykes stated that if they get to a point where all the staff are new, they would be putting their resources at risk. He feels this was a reasonable request and would see if they could have offsetting cuts elsewhere. He would propose that they accept the addition of the new position. CA Libby asked if this would be for six (6) months or the full year. Rep. Sykes stated that it would take time to hire someone. Rep. Stringham asked the Commissioners what a reasonable start date would be, October or January. Rep. Oppel stated that the idea is long-term, not getting themselves in a position where the entire senior staff is leaving at the same time, leaving them with only new staff. He does not see the danger in waiting till January 1<sup>st</sup>, when this is a long-term issue that they are addressing.

CA Libby stated that the cost for that position for six (6) months is roughly \$43,142.00.

Rep. Sykes stated that he also feels something should be done about this issue because one of his concerns is that there has been brain drain in government, and it is important that, where possible, they have the deepest bench, so they are not caught with a department that does not have the full expertise necessary.

Rep. Opiel stated that, in light of that statement, the Commissioners may want to consider an overall view of leadership in the County and their current status in terms of succession planning.

**MOTION:** Rep. Stringham moved to create a new Deputy Register of Deeds position effective January 1<sup>st</sup>, 2026. Rep. Opiel seconded the motion.

Discussion: Rep. Bjelobrk stated that she feels this is appropriate because the Register of Deeds Office generates more revenue than needed to compensate for its expenses.

The Committee voted on the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrk “yes”, Rep. Franz “yes”, Rep. Opiel “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being six (6) in favor and none in opposition, the motion passes.

### Sheriff's Department

Rep. Stringham asked about the request for an increase to the cruiser repair and maintenance line if they do not get all their funding for three (3) cruisers. He stated that he would recommend a \$1,000 increase in that line.

Rep. Stringham then stated that one (1) of the Deputy positions was created by the COVID ARPA funds. They have been careful at the state level with

using one (1) time money for one (1) time uses and not creating an ongoing future cash issue. His view is that the need to increase the deputy staff is not higher than it was five (5) years ago, and he would recommend going back to the staffing levels they previously had at nine (9) deputies. CA Libby stated that ARPA money was not used to create a Deputy position. That was a budget decision made last year by the Commissioners and Delegation in response to a specific need.

Rep. Oppel stated that, in reference to Rep. Stringham's first comment, he appreciates the Sheriff and CA Libby obtaining the fleet mileage report and hopes that they implement a regular replacement cycle. CA Libby stated that they do have a replacement cycle; they purchase three (3) cruisers every year. They had a year under Sheriff Dutile where they purchased two (2) cruisers because of budgetary issues, and Sheriff Dutile came back the following year and said that did not work well, and they needed to do three (3) a year. Commissioner McLeod stated that they had discussions where Sheriff Myers stated she would find grants for one (1) cruiser, and because she was so low on staffing, they wouldn't need the 3<sup>rd</sup> as the vehicles were not being used as much. She would recommend that they fund the one (1) in the budget and look for alternative funds for the others. Rep. Sykes stated that an increase in the maintenance budget would be a prudent move.

Rep. Sykes inquired about the Deputy positions and whether they are currently filled. CA Libby stated that there may be one (1) Deputy that has not started as of yet, but an offer has been made. Rep. Sykes asked if this proposal were approved, would it result in layoffs? CA Libby stated that it would. Rep. Stringham stated that he feels as though nine (9) Deputies are enough to do the job, given the year they are in. This is a pure expense area, and he feels comfortable removing a Deputy position and bringing them from ten (10) to nine (9). Rep. Sykes stated that he is not comfortable with the decision to lay off a public safety employee. Rep. Oppel stated that he would associate himself with the chair's remark. Rep. Sykes asked if Rep. Stringham is willing to separate the two (2) motions.

**MOTION:** Rep. Stringham moved to increase the Cruiser Repair and Maintenance budget by \$1,000. Rep. Oppel seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin "yes", Rep. Bjelobrck "no", Rep. Franz "yes", Rep. Oppel "yes", Rep. Stringham

“yes”, Rep. Sykes “yes”. With the vote being five (5) in favor and one (1) in opposition, the motion passes.

**MOTION:** Rep. Stringham moved to fully fund nine (9) full-time Deputy positions. There was no second.

Rep. Oppel stated that he continues to wonder, regarding dispatch services, if there is a better way to coordinate with other agencies to save money. Commissioner McLeod stated that they are doing an EMS study, and she does not know if Dispatch will come up with that as well. Rep. Oppel stated that the goal should be an increase in security and coordination. If they can reduce costs, that would be a benefit as well. He feels it is worth looking at if they can do a better job with more coordination.

Rep. Bjelobrck stated that she would like to freeze COLAs and step increases. Rep. Sykes stated that it is a conversation they can have at the end of their meeting.

### Human Services

CA Libby stated that there is an increase of \$81,000 to this budget to account for the 3% increase in the County Cap.

### Department of Corrections

Rep. Stringham stated that there is overcapacity at the county-level prisons statewide. They have a system where every county has its own facility. He stated that Grafton County was at less than a quarter of its capacity a few years ago. He noted that the calculations, made 4-5 years ago, indicated that they could save \$3 million a year by sending inmates elsewhere. If the facility were available, they know what it would be used for. He stated that, even though their census is higher now, he would encourage the Commissioners to look to empty the facility based on economic considerations. He still believes there is a way to provide the services they are required to provide while doing it with less burden on the taxpayer. Rep. Stringham stated that he does not recommend changes to the current budget, but feels that this should be looked into.

## Social Services

Rep. Stringham stated that he heard the reasons for not funding Responders Together NH. He stated that he is familiar with this organization, which is a group dedicated to enhancing the lives of officers and other public servants. They provide training and largely started on the basis of suicide prevention. He would like to include the \$5,000 request and offset that by reducing Visions for Creative housing by \$5,000. He added that Visions for Creative Housing only asked for \$5,000, and this reduction would still give them \$10,000. Commissioner McLeod explained that they changed the funding structure of social services to be more consistent based on the number of people the agencies serve and the services they provide. Commissioner Hedberg stated that she has worked with this organization, and it is a very good organization. The Commissioners looked at the County's statutory obligation of keeping people in their homes and reducing recidivism. With the Responders Together application not providing the necessary information due to confidentiality concerns, the Commissioners were unable to find a way to fund them. Rep. Opiel stated that he is very sympathetic to this organization and feels they are just starting to encourage them to seek mental and physical health. He wonders if they should encourage the Commissioners to reach back out to the organization. If privacy is a concern, they could provide the number of people they serve, and maybe the opioid funding is an option. He feels the mission is worthwhile. Rep. Stringham stated that they do not have the time to revisit this agency and feels that they should make a recommendation on this now. He is confident that the Commissioners were trying to do their due diligence.

Rep. Sykes stated that he would not support a cut to Visions for Creative Housing as it is a wise use of County funds. Rep. Stringham stated that they could increase the overall spending by \$5,000, and they would still be \$34,000 under last year's funding level. Rep. Sykes stated that there is no way to approve money conditionally. Rep. Opiel stated that it sounds as though the Commissioners tried to change their approach to the funding. He is sympathetic to Responders Together NH, but he wants to support the Commissioners' approach and not send a message that it is ok not to respond to the application as requested. Commissioner Piper stated that her colleagues did a good job of explaining the social services funding and the reasoning behind its implementation. She stated that this is a change that was

spearheaded by Rep. Stringham a few years ago, because social services grew so much that the County looked to go back to their statutory requirements, and Responders Together did not meet those requirements. She stated that Visions for Creative Housing is a very large organization and does excellent work. Because of the reformulation, they are noticing a large increase in Visions, but they have not noticed a big decrease in West Central Behavioral Health. She appreciates Commissioner McLeod's effort to reformulate these agencies.

**MOTION:** Rep. Stringham moved to fund Responders Together from Opioid Abatement Funds, provided the necessary information is submitted. Rep. Oppel seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin "yes", Rep. Bjelobrk "no", Rep. Franz "no", Rep. Oppel "yes", Rep. Stringham "yes", Rep. Sykes "yes". With the vote being four (4) in favor and two (2) in opposition, the motion passes.

Rep. Bjelobrk stated that Grafton County is very generous to Social Services. In a good economy, she understands that, but she is coming from a constituent base that is hurting. She stated that she had several suggestions for the agencies.

**MOTION:** Rep. Bjelobrk moved to reduce NANA to \$7,136.00. Rep. Franz seconded the motion.

Discussion: Commissioner McLeod explained that they came up with a figure based on the numbers NANA served. Commissioner Piper stated that most of these increases or decreases were due to reformulation. Rep. Sykes stated that he is inclined to support the Commissioners' request, but at the moment, he would not be in favor of this particular motion.

Rep. Baldwin called the roll. Rep. Baldwin "no", Rep. Bjelobrk "yes", Rep. Franz "yes", Rep. Oppel "no", Rep. Stringham "no", Rep. Sykes "no". With the vote being two (2) in favor and four (4) in opposition, the motion fails.

**MOTION:** Rep. Bjelobrk moved that Grafton County Senior Citizens Council overall be reduced by \$25,000, as they were just awarded \$25,000 by the Town of Haverhill. There was no second.

Rep. Stringham appreciates Rep. Bjelobrk for bringing this forward. She is thinking about other criteria. He stated that there are other comments that they may want to consider to make this funding more impactful.

Rep. Sykes stated that West Central Behavioral Health's reduction is significant. He is trying to be mindful of the Commissioners' new funding method, but this agency is in his district, and the demand for their services is bigger than ever. His city does provide funding for this agency, but he stated that federal funds are drying up, and the demands are growing. Rep. Sykes stated that when times are bad, that is when they need to think about increasing services of this nature because that is when they are needed. He further stated that he does not think they can use the lens of how difficult economic times are to completely dry the discussion on social services. West Central Services provides services that help keep people out of the Nursing Home and the Department of Corrections. Rep. Sykes further explained that they support the city fire department in their mental health response. Instead of arriving with a police response, they respond, if appropriate, with a community nurse, paramedic, and someone from West Central. This helps avoid jail time for those individuals. He stated that it is incredibly short-sighted to cut this budget this much, but noted that he is mindful of the budget.

**MOTION:** Rep. Oppel moved to level fund West Central Services at \$38,060.00. Rep. Stringham seconded for discussion purposes.

Discussion: Commissioner McLeod stated that if they are looking at one (1) mental health agency, they need to look at them all. They are trying to introduce some equality into these agencies, which might request different amounts because that is their standard practice. She stated that Lakes Region is seeing twice as many people as West Central. Commissioner Hedberg indicated that they had discussed this extensively and felt that the way each organization counted people might differ, but they had done their best to compare them apples to apples. All three (3) of these mental

health agencies are overwhelmed with patients. Rep. Sykes stated that they are aware of the other revenue sources for different organizations. Some may have access to funds beyond what West Central offers. West Central is located in Lebanon, where the cost of doing business is very high. Rep. Sykes stated that the other two (2) organizations are close to level funded, not cut in half. Commissioner Hedberg indicated that they had requested the percentage that county funding makes up in the revenue of each of the agencies. Rep. Oppel stated that it appears there is a geographic discrepancy in their client service area. Commissioner Hedberg noted that all community mental health agencies are divided by catchment areas.

Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrk “no”, Rep. Franz “no”, Rep. Oppel “yes”, Rep. Stringham “no”, Rep. Sykes “yes”. With the vote being three (3) in favor and three (3) in opposition, the motion fails.

**MOTION:** Rep. Baldwin moved to add \$5,000 to Northern Human Services – Adult OP, Lakes Region Mental Health Center, and West Central Behavioral Health, for a total of a \$15,000 increase. Rep. Oppel seconded the motion.

Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrk “no”, Rep. Franz “no”, Rep. Oppel “yes”, Rep. Stringham “no”, Rep. Sykes “yes”. With the vote being three (3) in favor and three (3) in opposition, the motion fails.

Rep. Stringham stated that he would support this request at a \$2,500 increase for each of the three (3) agencies.

**MOTION:** Rep. Baldwin moved to add \$2,500 to Northern Human Services –Adult OP, Lakes Region Mental Health Center, and West Central Behavioral Health. Rep. Stringham seconded the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrk “no”, Rep. Franz “no”, Rep. Oppel “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being four (4) in favor and two (2) in opposition, the motion passes.

## Nursing Home Capital Reserve

The Committee agreed to add the additional \$48,000 for the lifts as requested by NHA Labore.

**MOTION:** Rep. Bjelobrk moved to freeze COLAs and step increases for the 22 positions making over \$100,000 based on hourly wage. Rep. Franz seconded the motion.

Discussion: Rep. Stringham stated that, in general, he has been uncomfortable with the budget process because it includes step increases and COLAs for employees. Everyone gets a pay increase above the CPI. He would love to see the budget move in the direction of fewer step increases, less inflationary, and more recognition for people for performance. He stated that one of the reasons he brought up relations among the senior management team was that he recognized it was already a challenge to have people who are related. He stated that certain organizations do not allow these types of relationships to exist among senior people. Rep. Stringham gave an example of when the acting President of New Hampshire Electric Coop was promoted; his wife resigned as part of that move due to the potential for creating a cultural problem. He stated that he is not aware of any of those challenges here, but it is something to be mindful of when reviewing the numbers and examining them closely, particularly if they involve related individuals.

Rep. Stringham stated that regarding the motion, he does not recommend taking longevity away from those who are receiving it, but he would not increase it to a higher level. He stated that many organizations recognize people who have been there the longest are making the most, and they realize they can save money by offering people early retirement and give them a few months of extra bonus pay, which would allow them to go from paying someone \$150,000 a year to paying someone \$90,000. He would recommend leaving longevity, but would keep it at the same amount.

CA Libby explained that one (1) longevity program the County has been in place the entire time she has been here, 35 years. She stated that this was discontinued in September of 2010. Any employees who were hired prior to that receive \$100 per year after their 6<sup>th</sup> year of employment. Last year, a new longevity program was negotiated, with bonuses awarded in segments of years. Rep. Oppel stated that he does believe there should be a more comprehensive review of all compensation. He is not comfortable with voting on a motion that includes everything, as he feels they would want to look at them separately. There should be a provision that step increases should be based on merit, rather than being automatic. CA Libby stated that step increases, although the majority of employees receive them, are not automatic. They are based on an employee's evaluation. Rep. Sykes stated that he is comfortable with the idea of looking at the positions making over \$100,000, and he is comfortable talking about doing something with a COLA, as that is not guaranteed. He stated that, regarding the step increases, if he is correct, there is a place where these are memorialized. CA Libby stated that step increases are in the employee handbook. Rep. Sykes stated that although it is not a contract, step increases are outlined in the handbook given to employees when they are hired. He would entertain pieces of this motion, but not all of it. Rep. Franz asked what the average step increase on a salary is. CA Libby stated that it is close to 3%. Rep. Bjelobrk stated that they are talking about 22 positions of people who make six (6) figures. The majority of employees will not be affected by this; it primarily affects upper management, aimed at helping to balance the budget. Commissioner McLeod asked about the dollar value of this and what it would save. CA Libby stated \$121,000. Commissioner McLeod stated that these are some of their most important employees. Some are at the nursing home; these are the most skilled individuals who keep things together. She is worried about the disruption of services. Commissioner McLeod stated that she would suggest conducting a rate study rather than risking the potential consequences for certain positions if this were to pass. For \$121,000, she is concerned about the overall impact. Rep. Oppel asked if the \$121,000 represents the savings from not having a COLA or a step increase. CA Libby stated that eleven (11) of those

twenty-two (22) employees are at max, so they are not getting a step increase. Eleven (11) people would lose their only increase.

Rep. Oppel stated that if it has been four (4) years since the last wage study, it is time to do it again. Commissioner Piper stated that they conduct wage studies, and she had requested to review the step and grade system, but this did not occur. It is not universal among counties. Many do the step and grade system, but she has had a difficult time offering a universal 5% increase across the board, knowing what the economy is like. Rep. Franz asked if Rep. Bjelobrk would consider amending her motion to freeze all COLAs. Rep. Bjelobrk stated that she would not amend her motion. Rep. Franz asked if it is discriminatory to freeze COLAs for high-end employees and not everyone.

The Committee voted on the motion. Rep. Baldwin called the roll. Rep. Baldwin “no”, Rep. Bjelobrk “yes”, Rep. Franz “yes”, Rep. Oppel “no”, Rep. Stringham “yes”, Rep. Sykes “no”. With the vote being three (3) in favor and three (3) in opposition the motion fails.

**MOTION:** Rep. Franz moved freeze COLAs for those employees who are not under collective bargaining units. Rep. Stringham seconded the motion.

Discussion: Rep. Bjelobrk asked if Rep. Franz would amend the motion to freeze COLAs to just the 11 of 22 upper management. Rep. Franz stated that she cannot support that as she does not know if it is discriminatory. Rep. Oppel stated that it seems unfair to say 11 senior employees will not get anything. CA Libby cautioned everyone about the messages that this sends. She stated that they could see much more union action if they gave COLAs to union members, rather than non-union members. Rep. Sykes stated that he is very anxious about creating inequalities regarding the COLA. Rep. Franz asked if the union contracts include a Cost of Living Adjustment (COLA). CA Libby stated that there is a tentative agreement with the Nursing Home that includes a 2% COLA as a part of the contract. Rep. Sykes stated that the cost of renegotiating contracts would be more than the savings from eliminating the

COLA. He stated that, in his view, they must be careful not to put their negotiators in a position of unfair labor practice. They are bargaining in good faith, and they need to support their efforts where they can. He stated that he would like to find something to save money, but be reasonably fair. CA Libby stated that they have negotiated and tentatively agreed to a 2% cost-of-living adjustment (COLA) with the Nursing Home Union. They are scheduled to start negotiations with the Teamsters next week. Rep. Stringham asked if the union agreements include steps, and CA Libby stated that they do. Rep. Sykes stated that he could live with an adjustment for employees who are making over \$100,000. He cannot vote for a motion that will affect all employees because people in the lower wage scale depend on the COLA to keep them in line with the cost of living. He stated that he cannot support the current motion as it has a significant impact on those on the lower end of the wage scale. Rep. Stringham stated that this Delegation has been willing to give pay increases outside the normal structure, noting the targeted wage increases for nurses and correctional officers. He would like to see more based on merit and less based on formulaic structuring. Rep. Sykes stated that the pay increases they provided directly led to the formation of another bargaining unit in the Sheriff's Department, and that is why he is hesitant about this motion.

The Committee voted on the motion. Rep. Baldwin called the roll. Rep. Baldwin "no", Rep. Bjelobrck "no", Rep. Franz "yes", Rep. Oppel "no", Rep. Stringham "no", Rep. Sykes "no". With the vote being one (1) in favor and five (5) in opposition, the motion fails.

**MOTION:** Rep. Bjelobrck moved to freeze the COLA for the 22 upper management positions that are currently making over \$100,000. Rep. Stringham seconded the motion.

Discussion: Rep. Oppel asked about the impact of that motion. CA Libby stated that it would reduce the budget by approximately \$50,000.

The Committee voted on the motion. Rep. Baldwin called the roll. Rep. Baldwin "yes", Rep. Bjelobrck "yes", Rep. Franz "yes", Rep.

Oppel “no”, Rep. Stringham “yes”, Rep. Sykes “no”. With the vote being four (4) in favor and two (2) in opposition, the motion passes.

### **Undesignated Fund Balance Discussion:**

Rep. Franz stated that in general, the budget needs to be reduced by a percentage; however, they want to do it. She stated that her proposal is a 5% reduction in the budget and adding \$250,000 back to the unassigned fund balance. She stated that she would recommend freezing hiring for new employees, as well as reducing travel and conferences. It appears to her that this budget does not accurately reflect the difficult times they are experiencing, as some expenses are inflated. Rep. Stringham stated that he is not a fan of overall budget cuts. He stated that they go through each line item, and then, when they cannot figure out what to cut, they say to reduce by an overall amount. How much are expenses going up, and how much do they need to raise taxes? Rep. Stringham stated that this budget is only going up roughly 2.5%, and they did not make any significant adjustments. The reasons they are considering the increase are the ProShare payment and the County Cap. He does not support a back of the budget cut. Overall, he appreciates the Commissioners having a 2.5% increase. Rep. Sykes stated that he cannot support the motion of an across-the-board cut, as that is not their job. He agrees that it is concerning that the undesignated fund balance is so low. He shared that the US total inflation rate for last five (5) years is 20.75%, the US average annual inflation rate has been 4.15% and the Grafton County tax increase for past five (5) year’s total was less than 1%, which is an average inflation rate of .9%. He stated that even if they have a large increase this year, on balance, the taxpayers are ahead of the actual cost of doing business over the last five (5) years. He would vote against this motion as it has a blanket reduction. Rep. Bjelobrck stated that her understanding of the Executive Committee is that they have no power over individual line items; their authority extends to the full budget. Rep. Sykes stated that they have always made minor corrections like this, and CA Libby comes back with a number of what that does to the overall budget. CA Libby noted that Rep. Bjelobrck was correct and that the Executive Committee’s authority is to set a budget; it is not to mandate policy or how the money is appropriated.

**MOTION:** Rep. Bjelobrk moved to reduce the entire budget by 3.5%. Rep. Franz seconded the motion.

Discussion: CA Libby stated that she would like to put into context what that motion means. She stated that she had sent numbers to the Executive Committee showing that 62% of the budget is allocated to wages and benefits, and another \$8 million is allocated to the State of New Hampshire for Medicaid. She explained that to make a \$2 million cut to the budget, they will have to consider staff reductions and reductions in the services they offer. That is the reality of where they are, and she noted that their budget did not increase by \$2 million. Commissioner McLeod noted that most of the reduction would have to come from the Nursing Home, as it is the largest department they have. CA Libby added that if they reduce staff at the Nursing Home, they must also reduce the census, which in turn reduces their revenue. Rep. Sykes stated that he would not support this motion.

The Committee voted on the motion. Rep. Baldwin called the roll. Rep. Baldwin “no”, Rep. Bjelobrk “yes”, Rep. Franz “yes”, Rep. Oppel “no”, Rep. Stringham “no”, Rep. Sykes “no”. With the vote being two (2) in favor and four (4) opposed, the motion fails.

**MOTION:** Rep. Oppel moved to reduce the amount of surplus to be used to reduce taxes, so they maintain at least 5% in their undesignated fund balance. Rep. Stringham seconded the motion.

Discussion – Rep. Oppel stated that he is concerned about revenues coming in. He stated that it is essential to take steps to rebuild the surplus and return to their recommended levels of funding. Previous Commissioners and Delegations have chosen to use surplus to reduce the impact on taxpayers at a time when they were substantially doing better at the federal level. The overall last five (5) years, even if they add this \$500,000 back into surplus, they are still looking at a relatively, year over year, a well-managed budget. CA Libby stated that, based on the budget figures she has, after all changes had been made, they would need to use \$1.7 million in surplus to reduce the amount to be raised by taxes, which would

leave them with a 5.02% undesignated fund balance. Rep. Franz stated that this is a \$550,000 increase in expenses. CA Libby noted that it is not an increase in expenses, but an increase in the amount to be raised in taxes.

The Committee voted on the motion. Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrk “no”, Rep. Franz “no”, Rep. Oppel “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being four (4) in favor and two (2) in opposition, the motion passes.

Next Meeting – Full Delegation Meeting on Monday, the 23<sup>rd</sup> at 9:00 am.

Register Monahan stated that she would be happy to discuss, at length, her fifteen (15) years of experience with the salary survey.

Nick De Mayo stated that he believes Rep. Sykes made a mistake when he said all prices are up, noting that gas prices are actually down. He stated that the Country has \$37 trillion in debt. A new courthouse is expected to cost nearly \$100 million. He added that microphones are needed at this table, as it is hard to hear. N. De Mayo stated that some states have cut back on COLAs. After teaching for 35 years in Rhode Island, the Governor cut COLAs, and they are still fighting to get them back. He stated that this may happen in Grafton County if they continue to raise COLAs and step increases. There may be a revolt where people go to the legislature to cut everyone’s COLA. He stated that the County is too generous in its benefits.

12:30 PM With no further business, the meeting adjourned.

Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY DELEGATION REORGANIZATION MEETING  
Administration Building  
North Haverhill, NH 03774  
December 9, 2024

PRESENT: see the attached sign-in sheet

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

Rep. Baldwin called the roll for attendance. Rep. Almy “here”, Rep. Baldwin “here”, Rep. Barton “here”(via Teams) Rep. Beaulier “here”, Rep. Berezchny “here”, Rep. Bjelobrck “here”, Rep. Bolton “here”, Rep. Cormen “here”, Rep. Fellows “here”, Rep. Fracht “here”, Rep. Franz “here,” Rep. Hakken-Phillips “here” (via Teams), Rep. Lovett “here”, Rep. McFarlane “here” (via Teams), Rep. Muirhead “here”, Rep. Lucas “here”, Rep. Oppel “here”, Rep. Rockmore “here,” Rep. Sellers “here”, Rep. Spahr “here,” Rep. Stavis “here”, Rep. Stringham “here”, Rep. Sullivan “here” (via Teams), Rep. Sykes “here”. Twenty (20) members were physically present, with an additional four (4) participating via Teams, and a quorum was declared.

**NOMINATION:** Rep. Muirhead nominated Rep. Sykes for Chair, Rep. Sellers for Vice-Chair, and Rep. Baldwin for Clerk of the Grafton County Delegation. Rep. Cormen seconded the nomination. Rep. Sykes closed nominations. Rep. Baldwin called the roll. Rep. Almy “yes,” Rep. Baldwin “yes”; Rep. Barton “no,” Rep. Beaulier “yes,” Rep. Berezchny “yes,” Rep. Bjelobrck “yes”; Rep. Bolton “yes”; Rep. Cormen “yes,” Rep. Fellows “yes,” Rep. Fracht “yes,” Rep. Franz “yes,” Rep. Hakken-Phillips “yes,” Rep. Lovett “yes,” Rep. McFarlane “yes,” Rep. Muirhead “yes,” Rep. Lucas “yes,” Rep. Oppel “yes,” Rep. Rockmore “yes,” Rep. Sellers “yes,” Rep. Spahr “yes,” Rep. Stavis “yes”, Rep. Stringham “yes,” Rep. Sullivan “yes,” Rep. Sykes “yes.”

Rep. Sykes stated that there appeared to be some confusion about what was being voted for. Therefore, before he closed the roll call vote for those

online, he clarified that they are voting to accept the election for the slate of officers as presented by nomination.

The nominations are accepted with twenty-three (23) votes in favor and one (1) in opposition.

Rep. Sykes stated that he would open nominations for the Executive Committee of the Delegation.

**NOMINATION:** Rep. Spahr nominated Rep. Sykes, Rep. Sellers, Rep. Baldwin, Rep. Bjelobrk, Rep. Bolton, Rep. Franz, Rep. Oppel, Rep. Spahr and Rep. Stringham. Rep. Muirhead seconded the nomination.

Discussion: Rep. Sykes asked if there were any other nominations. Rep. Barton nominated himself to be on the Executive Committee. There was not a second to nominate Rep. Barton to the Executive Committee. Rep. Barton stated that nominations do not see a second. Rep. Sykes stated that he disagreed, as they have always had seconds in the legislature for nominations. Rep. Barton appealed the decision of the chair. Rep. Sykes stated that his decision stands. Rep. Barton stated that they are not using Mason's Rules. They are using Roberts's Rules. Rep. McFarlane stated that Rep. Barton is appealing the decision of the chair and that is a matter than needs to be put to a roll-call vote. Rep. Sykes stated that is not the case in the legislature. It would be a question of the speaker and if his decision is challenged, he would make that ruling. Rep. McFarlane appealed the decision that a valid appeal from the decision of the chairman does not require to be put to a vote of the body.

**MOTION:** Rep. Oppel moved to accept the chair's ruling that a second for nominations is required. Rep. Stavis seconded the motion.

Discussion: CA Libby stated that under Roberts Rules, a motion relating to nominations must be seconded. Rep. Beaulier asked if they have not voted to adopt the bylaws yet, are they still operating

under the previous set of bylaws, which are Roberts Rules. Rep. Sykes stated that was correct, which states they need a second for nominations. Rep. McFarlane stated that if he knows that they have not yet adopted the rules and they are subject to customary parliamentary procedure and if he further knows that both under Roberts Rules of Order and under customary parliamentary procedure, nominations are proposals and do not need a second, would he then vote in opposition to the ruling of the chair. Rep. Sykes stated that he has the option to vote against the ruling of the chair at any time.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “no”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Lovett “yes”, Rep. McFarlane “no”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-two (22) in favor and two (2) in opposition, the motion passes.

Rep. Sykes stated that the next order of business is nominations for the nine (9) members of the Executive Committee. Rep. Stringham asked what the breakout of the nine (9) nominees by party is and how that compares to the number of each party in the Delegation. Rep. Sykes stated that six (6) Democrats and three (3) Republicans were nominated for the Executive Committee, which is where the split should be. A motion has been made and seconded to nominate Rep. Sykes, Rep. Sellers, Rep. Baldwin, Rep. Bjelobrk, Rep. Bolton, Rep. Franz, Rep. Oppel, Rep. Spahr, and Rep. Stringham to the Executive Committee, and he asked Rep. Baldwin to call the roll.

Rep. Baldwin called the roll on the nomination for Executive Committee members. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “no”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep.

Fellows “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-three (23) in favor and one (1) in opposition, the nominations are accepted.

Rep. Sykes stated that the Executive Committee members only will now nominate their Chairman, Vice-Chairman, and Clerk.

**NOMINATION:** Rep. Stringham nominated Rep. Sykes for Chairman, Rep. Sellers as Vice-Chair, and Rep. Baldwin for Clerk of the Executive Committee. Rep. Muirhead seconded the nominations.

Discussion: Rep. Barton asked if the Executive Committee meets on its own. Rep. Sykes stated that they do meet separately, but not today. Those meetings are noticed and open to the public. Rep. Barton asked why the Executive Committee can’t elect their officers at their meeting. Rep. Sykes stated that it is on the agenda and what they have always done. This is the most efficient way to do so and meets all the rules. Rep. Sykes noted that only the Executive Committee members vote on this nomination.

Rep. Baldwin called the roll. Rep. Baldwin “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Franz “yes”, Rep. Oppel “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being nine (9) in favor and none in opposition the nominations are accepted.

### **Bylaws Discussion**

**MOTION:** Rep. Barton moved to table the bylaws. Rep. Hakken-Phillips seconded the motion. Rep. Hakken-Phillips withdrew her second, stating that she misunderstood the motion. Rep. McFarlane seconded the motion long enough to hear why Rep. Barton wanted to make this motion.

Discussion: Rep. Barton stated that he has had insufficient time to review the bylaws as he just received them.

Rep. McFarlane withdrew his second.

**MOTION:** Rep. Almy moved to adopt the bylaws as written. Rep. Opiel seconded the motion.

Discussion: Rep. Almy stated that, together with Rep. Ladd, they wrote the first bylaws that any County had because they ran into legal problems with someone who thought they should be doing things differently. She explained that they spent a lot of time preparing them. She believes they have made one minor amendment over the years. The bylaws have held up well and prevented legal trouble. Rep. Sykes noted that other counties have also adopted Grafton County's bylaws.

Rep. Baldwin called the roll. Rep. Almy "yes", Rep. Baldwin "yes", Rep. Barton "no", Rep. Beaulier "yes", Rep. Berezchny "yes", Rep. Bjelobrk "yes", Rep. Bolton "yes", Rep. Cormen "yes", Rep. Fellows "yes", Rep. Fracht "yes", Rep. Franz "yes", Rep. Hakken-Phillips "yes", Rep. Lovett "yes", Rep. McFarlane "yes", Rep. Muirhead "yes", Rep. Lucas "yes", Rep. Opiel "yes", Rep. Rockmore "yes", Rep. Sellers "yes", Rep. Spahr "yes", Rep. Stavis "yes", Rep. Stringham "yes", Rep. Sullivan "yes", Rep. Sykes "yes". With the vote being twenty-three (23) in favor and one (1) in opposition, the motion passes.

### **Commissioner Remarks**

Commissioner Piper welcomed the representatives as Chair of the Board of Commissioners and stated that the Commissioners look forward to working with Delegation members. She noted that County Government is home to two (2) very important functions, in the Department of Corrections and Nursing Home. She stated that the Delegation will do important work as they ultimately approve the County budget.

### **County Administrator Remarks**

CA Libby introduced herself, Assistant CA Elsholz, and Administrative Assistant Norcross to the Delegation and stated that she was there to answer any questions that anyone had.

### **New Business**

Capital Reserve Account Requests – CA Libby explained that the County has a Dispatch Capital Reserve Account, a Nursing Home Reserve Account, and a Register of Deeds Surcharge account, which are all dedicated accounts that require authorization from the Commissioners and whole Delegation to spend funds. She stated that typically, the expenditures are identified during the budget process and are voted on with the budget, but there have been two (2) instances this fiscal year where the need has come up to request funds from the capital reserve accounts outside of that normal process. She explained that in September, the Nursing Home identified a piece of equipment that needed replacement, and rather than convening the Delegation, they decided to wait until this meeting to make the request. The second request from the Dispatch Capital Reserve just was approved by the Commissioners last week. She noted that these purchases do not impact the tax rate and that the next meeting of the Delegation will not be until the 4<sup>th</sup> Monday in June.

1. Dispatch – Director of Communications Paronto stated that he is requesting to spend up to \$48,000 from their reserve funds to upgrade their software for their land mobile radio system upgrade, keeping them in line with the New Hampshire Department of Safety system. Grafton County is the first County ever to be a part of the State of New Hampshire’s system, and this request is to keep Grafton County aligned with that system. He explained that the issue he ran into was that he was not aware of the date of the cutover, and this is why the expenditure request is coming now instead of waiting until June.

Director Paronto was asked how many counties in the State of New Hampshire do not have this system. He explained that eight (8) counties have county run public safety Dispatch Centers. Coos County and Sullivan County do not. Of the eight (8) counties with LMR systems, Grafton County was the first to join the State’s core, providing extremely good redundancy.

He noted that three (3) counties are negotiating with the state to join. The trend in the next five (5) years will be to join the system, as it allows the County not to hold the expense of the server upgrades. They only have to do software upgrades. Rep. McFarlane stated that it was not clear to him what the functionality or other characteristics of this software upgrade were that caused the County to want to make this upgrade. He stated that he understands that it stays in line with the State of New Hampshire, but it is unclear what they are achieving. Rep. McFarlane also noted that the invoice presented to them has several cryptic line items, including hardware, which does not sound like a software upgrade. Director Paranto explained that it is not why they want to do this upgrade, but they need to do this upgrade. The County is part of the state's Motorola Core Software for the radio system. This upgrade is needed to stay online with their public safety radio system. In response to Rep. McFarlane's second question, Director Paranto explained that the upgrade includes a few gateway items, which are back-end radio system equipment. The list is as complete as possible and the software is the main component. They are not replacing radios; they are replacing the backend pieces for the system. Rep. McFarlane stated that he has not seen enough detail to understand what it is they would be purchasing, what the hardware and software pieces are. Director Paranto read the following statement from the vendor:

“The equipment being replaced was close to 20 years old and no longer supported. The state went with Motorola MCC series consoles and G Series stations spread out over 32 sites statewide. Grafton County also purchased MCC series consoles starting in 2014. Merrimack, Cheshire, Hillsborough, Belknap, Rockingham, and Carroll Counties did the same. Then the state purchased the M Core system from Motorola, which is extremely large and can support a significant amount of handheld and mobile devices. The state CORE, which is the resource for sharing and allowing access for featuring and distributing and back-up dispatch centers and Smart Connect with the goal of “statewide” interoperability. Grafton was the first to join the CORE in 2021. Belknap, Cheshire and Hillsborough will be next, followed by Rockingham County. The switchover was at no charge. The new

systems used by the State and the Counties are software/IP based, much like the phone systems. For that reason, users are expected to upgrade at least every 4 years to the latest software release. When Grafton joined the CORE, they were at release a.2021. The State is planning to upgrade again in March of 2025 to software release a.2024. Although there is no charge to be on the CORE, any agency that wants to be on the M CORE must upgrade their own EQ at the same time as the state.

Director Paronto stated that this is the vendor's justification for what they refer to as the software upgrade to stay in line with the state.

Rep. McFarlane clarified that as part of the system that the state runs, the County has an IP connectivity between their Dispatch system and the State. Director Paronto stated that the County has an IP and Microwave connectivity. Rep. McFarlane stated that one of the reasons he is asking about this is because he has been inquiring about the E911 budget at the state level. His understanding is that a lot of the costs for the state's equipment is handled out of a 911 service charge. He asked if there is any documentation that they should refer to, to understand what the agreement is as to the split between County and State expenditures on these items. Director Paronto stated that he was at the quarterly E911 Commission meeting in Concord and the way that the State is set up, is the E911 surcharge is not dispersed to the local municipalities or county government. The surcharge does fund some of the NH Department of Safety systems but he would be speaking out of context if he stated that it was a part of this funding. He does not know the answer to that.

Rep. Stavis asked how often these software upgrades are needed. Director Paronto stated that the general rule by the vendor is every four (4) years.

**MOTION:** Rep. Cormen moved to approve spending up to \$48,000 from the Dispatch Capital Reserve Account for the Motorola Radio System upgrade to stay in line with the State of New Hampshire. Rep. Stavis seconded the motion. Rep. Baldwin called the roll. Rep. Almy "yes", Rep. Baldwin "yes", Rep. Barton "yes", Rep. Beaulier "no", Rep. Berezchny "yes", Rep. Bjelobrk "yes", Rep. Bolton

“yes”, Rep. Cormen “yes”, Rep. Fellows “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-two (22) in favor and one (1) in opposition, the motion passes.

2. Nursing Home Capital Reserve Request – NHA Labore stated that he had a planned replacement of this piece of equipment for the upcoming fiscal year. He explained that this piece of equipment is twenty-two (22) years old and has been producing soot over the hood system over the years, but beginning in July, it began producing a large amount of soot, or CO2 and was creating health issues with staff. The Maintenance Department red-tagged it, and they have been without that equipment for food production for the last three (3) months. They are proposing a purchase of a Vulcan VG30 Tilting Skillet Braising Pan. This equipment differs from the steam kettle, but it will enhance its food production program by allowing the Dietary Department to use it more than the previous steam kettle would allow. Not having this equipment in operation has created inefficiency within the department, but they have been limping along.

Rep. Fellows asked how many residents are currently being fed. NHA Labore reported that they currently had a census of 118. Rep. Fracht stated that the prime use of this piece of equipment is to produce hot water for pureeing food. He asked why they need a \$26,000 machine to heat hot water. NHA Labore explained that it is primarily what the equipment is used for right now but over the years it has been used for other various purposes with food production. He stated that it is like a very large crockpot. As the equipment has become older and less efficient, the dietary department has been primarily using it to puree foods. NHA Labore added that he is unable to give an exact number of residents on a puree diet in the Nursing Home, but out of the 118 residents he would say roughly 40%. Rep. Bjelobrk asked if makes soup and if the majority of residents have soup with their meal. NHA Labore stated that not everyone has it at every meal but it is offered. Rep. Barton asked how this is an emergency since the request was originally

raised in September and it is now December. He also asked why alternative systems have not been considered in the bidding process. CA Libby stated, with regard to the term “emergency”, she used that wording because it is an out of cycle, not a part of their normal process request. It was not included in the current budget and needs approval as a special consideration. NHA Labore stated that with regard to alternative systems, this is piece of equipment is something that their Dietary Director is very familiar with, as he used it at another facility. It is something that is used at Sullivan County Nursing Home. The feedback from both Grafton County Dietary Department and the Sullivan County Dietary Department, is that this is something that would be a benefit to the Nursing Home. NHA Labore added that they did solicit quotes from two (2) other sources, in addition to Singer Kittredge. Rep. Sellers asked if there is another piece of equipment that can do the same job for less money. NHA Labore said there was not. The idea with this tilting skillet is that it will diversify what they are able to do, creating more efficiency within the department. Rep. Sellers asked if this was the Cadillac, Mercedes Benz or the Toyota, is there another brand that might do the same job for less money. NHA Labore stated that the Vulcan VG30 Tilting Skillet Braising Pan is what was recommended. They did not source other pieces of equipment to see if there was a more competitive price. Rep. Stavis asked CA Libby if there are any county rules that require competitive bidding process for capital equipment. CA Libby stated that there were three (3) quotes received for this piece of equipment and this request was for the lowest bid.

**MOTION:** Rep. Almy moved to approve the request for emergency expenditure from the Nursing Home Capital Reserve Account for \$26,190.39 for the purchase of the Vulcan VG30 Tilting Skillett Braising Pan. Rep. McFarlane seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “no”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fellows “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “no”, Rep. Spahr “yes”, Rep. Stavis

“yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-one (21) in favor and two (2) in opposition, the motion passes.

### **Comments of the Delegates**

Rep. Beaulier asked if there would be a desire to have these meetings at a time other than 9 am on Mondays, as many of them have busy schedules and work. Rep. Sykes stated that Mondays are typical because they do not interfere with other meetings and committees the Representatives have in Concord throughout the week. Rep. Fellows stated that historically, Mondays are saved for local meetings as they do not interfere with meetings in Concord. Rep. Sellers noted that the Delegation will only meet three (3) times over the next two (2) years. The consensus was to leave the Delegation meetings at 9 am.

Rep. Sykes stated that he is very passionate about County Government and appreciates the support as Chairman of the Delegation for the next two (2) years. They do a lot of important work in County government, and while it is the smallest portion of the property tax bill, it has a much heavier impact on citizens than the bills might suggest. He noted the importance of having quorums for their meetings so they could conduct their business.

Rep. Sykes stated that the next Executive Committee meeting is January 27<sup>th</sup> at 9 am. He noted that five (5) members need to be present in the room and online participation does not count towards the quorum.

### **Public Comment**

1. Register Monahan read the attached letter.
2. Nick DeMayo stated that members of the public online cannot always understand what is being said and asked that the Delegation speak clearly to be heard.  
10:26 AM With no further business, the meeting adjourned.  
Respectfully Submitted,

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Heather Baldwin, Clerk

GRAFTON COUNTY DELEGATION VOTE ON FY26 BUDGET  
Administration Building  
North Haverhill, NH 03774  
June 23, 2025

PRESENT: See attached spreadsheet

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

Rep. Barton stated that they need to adopt the agenda for their meeting. Rep. Sykes stated that he does not believe they have ever adopted an agenda for their meetings. Rep. Barton stated that under the rules of order for this Delegation, they adopt agendas.

**MOTION:** Rep. Barton moved to adopt the proposed agenda. Rep. Sellers seconded the motion.

**MOTION:** Rep. Barton moved to amend the agenda as follows: moving Item #1 – FY26 Budget to line item #3, after old and new business. Rep. Sellers seconded the amendment.

Rep. Barton stated that he would propose addressing old business and new business before discussing the budget. Rep. McFarlane asked Rep. Sykes, regarding the proposed agenda, why the approval of the previous Delegation meeting minutes was not included. CA Libby stated that the Executive Committee approved the Delegation meeting minutes at their January meeting. Rep. McFarlane asked why the Delegation does not approve their minutes. Rep. Ladd stated that it is in their bylaws that if appropriate or necessary due to situations of calendar timing or general election outcomes, the Executive Committee may approve Delegation meeting minutes. CA Libby explained that when they meet in June, these minutes have to be sent to the Department of Revenue Administration to set the tax rate, and the Delegation is not scheduled to meet again until next June. She stated that they would not want to call the whole Delegation back for another meeting, only to approve a set of minutes. Rep. McFarlane stated that if that is the case, he would ask

where they would find the minutes. He also noted that, given what they were just told, the bylaws have a conditional “if” clause, and they were just informed why that “if” clause would apply to the June set of minutes, but they do not know why it would apply to the December meeting minutes. Rep. Sykes stated that the minutes are available online. Rep. Oppel stated that the Delegation met in December and has not met since then; it is now June. He stated that there is a right-to-know law and a requirement regarding when minutes are to be made available to the public. Rep. Barton stated that draft minutes can be sent out until they accept the final minutes. The right-to-know regards approved minutes. Rep. Sykes requested a vote on this motion.

Rep. Barton stated that this motion is debatable and he would like to speak in favor of his motion. The reason he would like to move the budget behind old and new business is that, traditionally, agendas address old business before they entertain new business. Rep. Barton stated that there is no old or new business listed and asked why it is on the agenda. Rep. Sykes stated that this is the agenda form that is in their bylaws.

**MOTION:** Rep. Barton moved to amend his amended motion further and strike old and new business from the agenda.

Rep. Sykes suggested that their primary purpose for being there today is to ensure they have a budget set within the time frame they have to complete it. Rep. Barton stated that this is standard order of business. Rep. Sykes noted that at all meetings, he asks for new or old business as part of the agenda, in case any items need to be addressed. Rep. Barton stated that he would rescind his last motion and he would entertain his motion to move the budget behind those two (2) line items. Rep. McFarlane stated that he would speak in support of the motion, as they need to consider old business before the move to the budget because it is important for this body to come to a shared understanding and agreement of the actions of the Chairman of the last Delegation meeting, which have been inaccurately reflected in the minutes. He will be petitioning to change the minutes.

Rep. Baldwin called the roll on the amendment. Rep. Almy “no”, Rep. Baldwin “no”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezhny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “no”, Rep. Cormen “no”, Rep. Fracht “no”, Rep. Franz “yes”, Rep. Hakken-Phillips “no”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “no”, Rep. McFarlane “yes”, Rep. Muirhead “no”, Rep. Lucas “no”, Rep. Oppel “no”, Rep. Rockmore “no”, Rep. Sellers “yes”, Rep. Spahr “no”, Rep. Stavis “no”, Rep. Stringham “no”, Rep. Sullivan “no”, Rep. Sykes “no”. With the vote being nine (9) in favor and sixteen (16) in opposition, the amendment fails.

Rep. Baldwin called the roll on the motion to adopt the proposed agenda. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “no”, Rep. Beaulier “no”, Rep. Berezhny “no”, Rep. Bjelobrk “no”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “no”, Rep. Hakken-Phillips “yes”, Rep. Ladd “no”, Rep. Louis “no”, Rep. Lovett “yes”, Rep. McFarlane “no”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being seventeen (17) in favor and eight (8) in opposition, the motion passes.

**MOTION:** Rep. Muirhead moved to appropriate \$57,657,170 for fiscal year 2026, of which \$30,487,410 is to be raised by taxes. Rep. Cormen seconded the motion.

**MOTION:** Rep. McFarlane moved to amend the budget by inserting the following condition. Whereas the public has the right to accessible and transparent county government, and whereas residents across Grafton County including those in the underserved and outlying areas should be able to observe and participate in the public business of their elected Commissioners without unreasonable barriers, therefore no funds shall be expended from the following three (3) accounts unless and until the Grafton County Commissioners reinstate the practice of permitting remote attendance at and remote public comment during all public sessions of the Commissioner meetings via a publicly accessible virtual

platform such as Zoom that allows real time remote participation by members of the public. The accounts in question are the 01-4100-700 Travel & Expense - Commissioner, 01-4100-711 Travel Expense, and 01-4100-670 Advertising and PR, under the Commissioner's Office. Rep. Barton seconded the amendment.

Rep. Beaulier asked to make a point of order. He stated that on the Grafton County website, under the "Meeting Links, Agendas, and Handouts" tab, it states that the Delegation Vote is scheduled for June 26th at 9:00 a.m. His concern is about the public having an adequate opportunity to participate in this meeting. He asked if it would be appropriate for a motion to definitely postpone the meeting so the public can have an adequate opportunity to participate. CA Libby stated that the actual meeting posting is correct; the incorrect date was listed as part of the team's link. Rep. Sykes asked if the actual meeting requirement for the posting is accurate. CA Libby stated that it was. Rep. Beaulier stated that, regardless of the legal requirement, if a member of the public goes to the website, it gives the impression that this will be on the 26<sup>th</sup>. Rep. Sykes stated that in order to pass a budget in a timely manner that will keep the County running, with the required public notices, today is about the last day they can do so. With that understanding, their only requirement is to have a quorum of members present to conduct county business, which they do have. Online is not a requirement under law, it is good to do, and he makes sure their Executive Committee and Delegation meetings are available online, but they have met the requirements necessary for them to conduct their business today. Rep. Barton stated that there could be legal concerns about their business, and it would revoke anything they do today, if the meeting was improperly noticed in any form, especially with the general public, as they have a right to view anything they do here. He stated that it seems as though it might have been intentional to mislead them. Rep. Sykes stated that Rep. Barton is ascribing motivation that he has no basis for doing so, and he will not accept that he can stand there and tell them that someone did something on purpose when he does not know that. Rep. Sykes stated that it is against the decorum typically observed in these meetings, where they attribute motivation to other individuals. It is

not appropriate. Rep. Sykes added that he is reaching a point where he will start recognizing some of this for what it is; he wants them to move the business forward.

**MOTION:** Rep. Barton moved to postpone the meeting definitely. Rep. Beaulier seconded the motion.

Discussion: Rep. Spahr stated that he visited the Grafton County website, looked up the schedule, and found that the Delegation meeting is clearly posted for June 23rd at 9:00 a.m. and is very transparent. Rep. Sykes stated that Rep. Barton is trying to make a motion within a motion, and Rep. Barton stated that this motion proceeds Rep. McFarlane's motion because the meeting is incorrectly posted in one (1) location, especially a team's link. Some people may try to log in on the 26<sup>th</sup>. Rep. Sullivan stated that he is sympathetic in theory to what Rep. Barton is saying, but he cannot find the discrepancy, so he is not concerned, unless he can see it. Rep. Sykes asked that they vote on this motion.

Rep. Baldwin called the roll. Rep. Almy "no", Rep. Baldwin "no", Rep. Barton "yes", Rep. Beaulier "yes", Rep. Berezhny "no", Rep. Bjelobrck "no", Rep. Bolton "no", Rep. Cormen "no", Rep. Fracht "no", Rep. Franz "no", Rep. Hakken-Phillips "no", Rep. Ladd "no", Rep. Louis "no", Rep. Lovett "no", Rep. McFarlane "no", Rep. Muirhead "no", Rep. Lucas "no", Rep. Oppel "no", Rep. Rockmore "no", Rep. Sellers "yes", Rep. Spahr "no", Rep. Stavis "no", Rep. Stringham "no", Rep. Sullivan "no", Rep. Sykes "no" With the vote being three (3) in favor and twenty-two (22) in opposition the motion fails.

Rep. McFarlane spoke to his amendment. He stated that many of the Delegates are well aware of the actions over the last several months by Commissioner McLeod and the Commissioners as a group. Some may be aware that it has become apparent that the action to stop the remote attendance is an action that is not supported by constituents. He stated that Commissioner McLeod has given the impression to many people that she is acting in a way that is deceptive and intended to reduce the transparency of Commissioner meetings. He would urge that they vote in favor of

transparency and vote with one (1) of the Democrat Commissioners by voting for the restoration of Zoom meetings. Rep. Barton spoke in support of the motion. He stated that the Zoom link for the Commissioners' meeting was not made public. Grafton County is the second-largest county in the State of New Hampshire. For the general public to participate and hear what the Commissioners are discussing, they have had the technology to enable participation and listening, ensuring complete transparency. It is essential to have that, and since we are in a large county, offering something they have already provided before, allowing the public to participate, should move forward. He stated that he understands that they are not in COVID times anymore, but they have the technology and can save people gas and time. Rep. Beaulier noted that the meetings are available by audio recordings, but often not for several days. He feels it is worthwhile to have the meetings live virtually, and he hopes that everyone will support this motion.

Rep. Oppel stated that he is sympathetic to the intent of this motion, but the Executive Committee has expressed its strong support to return to the remote capabilities. He stated that it sounds like this motion would permit anyone to make a comment at any time, which would be disruptive to the meeting. Most public meetings allow for public comment at a designated time. Rep. Oppel added that he also finds it ironic that members of the whole house are dismissive of people testifying online regarding bills in Concord. He recognizes that Grafton County is a large county, and he believes remote opportunities should be available. However, traveling to Concord is also just as far, so he hopes people will support this being done in Concord as well. He will vote against this motion because he feels it is too restrictive.

Rep. Sullivan stated that they all support transparency in government, and to phrase it as if they vote yes or no means they are either for or against transparency is disingenuous. He stated that his understanding is that there is an issue of people being disruptive. They need a system where people can raise their concerns, online or in person, in an orderly manner, so the meeting can be conducted. To have a system where people can chime in at will is not the way. He will vote against this amendment because he does not believe they should hold the budget hostage, as he considers this a procedural process. Rep. Sellers stated that they are not holding the budget hostage. They want to withhold funding on these three (3) lines. He added that they are already paying for Zoom and Teams, and he does not

understand why it stopped. Rep. Bjelobrk stated that the public is not interrupting the meetings, and comments are held till the end of the meeting. Rep. Ladd stated that he has not attended any Executive Committee meetings. When they conduct a meeting in Concord, they stream the meetings, and there are options for the public to submit their testimony. Rep. Ladd asked what the Executive Committee has done in terms of trying to make this transparent. Rep. Sykes stated that the Executive Committee continues to make a Teams link available for their meetings. This change only affects the Commissioners' meeting. There is a willingness and intent on the Commissioners to return to virtual meetings once some technical issues are taken care of. Commissioner McLeod stated that this is on their agenda tomorrow, and the new IT Director is going to help them. They are not statutorily obligated to allow public comments, but they do. She stated that they will continue to accept public comments at the end of their meetings. She stated that the comments are pejorative, inaccurate, and suggest motivation. Rep. McFarlane stated that he was under the impression that this was a meeting of the delegates and was not aware that they recognized people who are not delegates. The assertion that this motion would require the public to be able to comment at all times is incorrect; this motion simply demands that there be an opportunity for public comment during the session.

**MOTION:** Rep. Hakken Phillips made a motion to move the question. Rep. Bolton seconded the motion.

Discussion: Rep. Barton requested an amendment to the motion. Rep. Sykes stated that the question has been moved. Rep. Barton noted that he had risen but was not recognized. Rep. Sykes stated that he does not believe moving the question is a debatable motion. Rep. Barton stated that as a point of order, amendments to a main motion under Roberts Rules of Order, which govern this body, take precedence over the main motion. Rep. Sykes stated that if Rep. Barton wants to add to Rep. Hakken-Phillips' motion, she has to accept it.

Rep. Baldwin called the roll on moving the question. Rep. Almy "yes", Rep. Baldwin "yes", Rep. Barton "no", Rep. Beaulier "yes", Rep. Berezchny "yes", Rep. Bjelobrk "yes", Rep. Bolton "yes", Rep.

Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-four (24) in favor and one (1) in opposition, the motion passes.

Rep. Barton stated that he would like to offer an amendment to the main motion. Rep. Sykes stated that it is too late.

**MOTION:** Rep. Barton moved to appeal the chair's decision.

Rep. Sykes asked if there was such a thing in Robert's Rules. Rep. Barton stated that Roberts' Rules states that an appeal takes precedence over any question and requires a second.

There was no second to the motion.

Rep. Baldwin called the roll on the amendment to the budget motion. Rep. Almy “no”, Rep. Baldwin “no”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezhny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “no”, Rep. Cormen “no”, Rep. Fracht “no”, Rep. Franz “yes”, Rep. Hakken-Phillips “no”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “no”, Rep. McFarlane “yes”, Rep. Muirhead “no”, Rep. Lucas “no”, Rep. Oppel “no”, Rep. Rockmore “no”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “no”, Rep. Stringham “no”, Rep. Sullivan “no”, Rep. Sykes “no”. With the vote being ten (10) in favor and fifteen (15) in opposition, the motion fails.

**MOTION:** Rep. Sellers moved to reduce the budget to \$56,935,055. Rep. Franz seconded the motion.

Discussion: Rep. Sellers stated that he was out sick last week when the Executive Committee met for deliberations, and he had issues with his microphone signing on to Teams. He explained that he reviewed the entire budget and identified 130 line items that

comprise this reduction, representing a savings of \$647,667.00 over the Commissioners' values. Notably, not a single line item pertained to salary and benefits. There is room to reduce the budget without compromising the ability to operate. The tax increase would have been 11.32% and this reduction brings it down to 8.91%. Rep. Sellers added that if they did not use any surplus to reduce taxes, the Executive Committee budget would have had a 17.54% increase. He noted that it is good to use some surplus to reduce the amount to be raised by taxes.

Rep. Cormen stated that he appreciates what Rep. Sellers is trying to do and his effort to go through the budget line by line. He stated that without having seen the 130 lines that were proposed to be reduced, he does not have enough information to vote for it. Rep. Stringham also noted that he appreciates Rep. Sellers' participation on the Executive Committee, but he would not support this. The budget calls for about a 2.54% increase in expenses over last year and does so with a higher level of service. There is an increase in the census, which has an associated increased cost for caring for those residents. He shares the concern, but the increase is not due to spending. The state is not increasing Medicaid rates for nursing homes. He stated that the costs go up, but the revenue does not go up. Rep. Stringham also noted that the Proshare payment is variable, and this year was substantially less than expected, so they needed to adjust the figures they asked from property taxpayers. While they are above 10% in this request, when they average the last several years, they are under 3%. The state limits the county cap to 2% per year, but this year, the budget coming out of Concord calls for a 3% increase. There are downshifting impacts on this budget. Rep. Stringham stated that he appreciates Rep. Sellers' efforts to sharpen his pencil, but he does not have personal confidence in each line-item reduction. He relies on the highly qualified people they have working here to limit spending.

Rep. Barton stated that statutorily, they cannot go line by line to veto; they can only offer a final amount to reduce the budget line. He noted that the courthouse expense is unnecessary and that there is a lot of pork in the budget. The Commissioners can go back and

look at it. They do not want higher taxes, and he trusts Rep. Sellers' assessment of the budget. Cuts could be made without detrimental impacts to salary and benefits. Rep. Barton stated that he will support the motion. Rep. Almy stated that she appreciates Rep. Sellers finding 130 items that do not have anything to do with salary, but this county provides many essential services. She is worried about what the federal government may do to all of their budgets when they pass their final budget.

Rep. Sellers stated that he had spoken with the County Administrator about the ProShare payment, and it appears that they will have a better handle on calculating estimated payments going forward. His proposal still results in a 1.7% increase. Rep. Sellers discussed the tax impact and noted that Ashland is increasing by 23%, Dorchester is increasing by 21.93%, Franconia is increasing by 21.8%, and Holderness is increasing by 35.2%. He stated that some tax impacts are hurting the towns they represent. He noted that four (4) towns decreased.

Rep. McFarlane spoke to the amendment. He stated that he has looked through all the line items that are affected by this amendment. There are one (1) or two (2) items that he disagrees with, but he would ask that when they vote on this motion, they not vote on whether they disagree with a handful of items; instead, they vote on whether they want to reduce the budget to achieve a lower tax rate.

Rep. Baldwin called the roll on the motion. Rep. Almy "no", Rep. Baldwin "no", Rep. Barton "yes", Rep. Beaulier "yes", Rep. Berezchny "yes", Rep. Bjelobrk "yes", Rep. Bolton "no", Rep. Cormen "no", Rep. Fracht "no", Rep. Franz "yes", Rep. Hakken-Phillips "no", Rep. Ladd "yes", Rep. Louis "yes", Rep. Lovett "no", Rep. McFarlane "yes", Rep. Muirhead "no", Rep. Lucas "no", Rep. Oppel "no", Rep. Rockmore "no", Rep. Sellers "yes", Rep. Spahr "no", Rep. Stavis "no", Rep. Stringham "no", Rep. Sullivan "no", Rep. Sykes "no" With the vote being nine (9) in favor and sixteen (16) in opposition the motion fails.

Rep. Baldwin called the roll on the motion to appropriate \$57,657,170 for fiscal year 2026, of which \$30,487,410 is to be raised by taxes. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “no”, Rep. Beaulier “no”, Rep. Berezhny “no”, Rep. Bjelobrk “no”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “no”, Rep. Hakken-Phillips “yes”, Rep. Ladd “no”, Rep. Louis “no”, Rep. Lovett “yes”, Rep. McFarlane “no”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “no”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being sixteen (16) in favor and nine (9) in opposition, the motion passes.

**MOTION:** Rep. Oppel moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount up to \$12,000,000. Rep. Hakken-Phillips seconded the motion.

Discussion – Rep. Sellers asked why they are requesting \$12 million this year. Treasurer Cryans stated that it looks like the County will run out of money around the end of July or the beginning of August. He explained that they need sufficient funds to cover the rest of the calendar year until they receive tax payments in December. He stated that they will only take what they need, but if they do not vote for \$12 million and they need that much, they will need to have the Delegation meet again.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “no”, Rep. Beaulier “no”, Rep. Berezhny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “no”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-two (22) in favor and three (3) in opposition the motion passes.

**MOTION:** Rep. Lucas moved to contribute \$36,000 from Dispatch Fees for fiscal year 2026 to the Dispatch Capital Reserve Account. Rep. Almy seconded the motion.

Discussion: Rep. Barton inquired about the reason for voting on this. Rep. Sykes explained that they typically take a percentage of their Dispatch fee revenue and put it in the capital reserve account for equipment purchases.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes” With the vote being twenty-five (25) in favor and none in opposition the motion passes.

**MOTION:** Rep. Almy moved to expend \$32,000 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Spahr seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes” With the vote being twenty-five (25) in favor and none in opposition the motion passes.

**MOTION:** Rep. Stringham moved to expend \$271,174 from the Nursing Home Capital Reserve account for equipment at the nursing home. Rep. Hakken Phillips seconded the motion.

Discussion – Rep. Stringham reported that the Executive Committee was given reasons for the expenditures out of the nursing home capital reserve, and they all seemed reasonable. Rep. Sellers asked if the ice maker has gone out to bid. CA Libby stated that it will go out to bid once it has been approved in the budget. Rep. Sellers asked how they came up with this number in the budget. Supt. Oakes explained that they reach out to the vendor to get a budgetary number.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes” With the vote being twenty-five (25) in favor and none in opposition the motion passes.

**MOTION:** Rep. Rockmore moved to expend \$10,918 from the Register of Deeds Surcharge account for equipment. Rep. Almy seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes” With the vote being twenty-five (25) in favor and none in opposition the motion passes.

**MOTION:** Rep. Oppel moved, Pursuant to NH RSA 104:31, to increase the Sheriff’s Fees by 3.4% for FY 26. Rep. Lucas seconded the motion.

Discussion: Rep. Barton inquired about the necessity of this measure. Rep. Oppel explained that the legislature authorized this with the passing of HB36. It is reimbursement for writ services provided by the Sheriff.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavits “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes” With the vote being twenty-five (25) in favor and none in opposition the motion passes.

**MOTION:** Rep. Cormen 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 FY26, 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. Oppel seconded the motion.

Discussion Rep. Berezchny asked if this is for one-time expenses. Rep. Sykes explained that when they apply for grants, there are reporting requirements as to where the money will be spent. This authorizes the County to spend only what is awarded through the grant. Rep. Sellers asked why these funds would be exempt from restrictions on over expenditures. Rep. Sykes explained that, according to the bylaws, if a department overspends an account by \$5,000, it must obtain approval from the Executive Committee. Rep. Sykes stated that they changed this motion, with regard to ARPA funds, so that the Executive Committee would have final approval for ARPA expenses. Rep. Sellers asked if this motion

pertained to grants, and Rep. Sykes stated that was correct. Rep. Bjelobrck asked if this will never include taxpayer money, just grants. Rep. Sykes stated that there are no intentions from this motion to spend anything outside of grant funds. CA Libby stated that theoretically they would not accept a grant that would require them to pay more than the grant awarded, but noted that there are times when some grants have a match component, but that would be something that would be discussed. CA Libby gave an example of a current pending grant that the Sheriff's Department has applied for. If awarded, a grant fund is set up that those funds would run through. Rep. Berezny asked what the downside would be if this motion did not pass. He wondered if the Delegation would have to meet each time a grant was applied for. CA Libby stated that, timing-wise, sometimes grant applications have timelines that they might not be able to meet if they needed to reconvene the Delegation. Rep. Beaulier asked if it were possible to split the difference and authorize this motion, subject to the Executive Committee reviewing and approving the grant applications. This would provide more flexibility for the Executive Committee and add another layer of oversight. Rep. Sykes stated that this is a possible amendment to the motion.

**MOTION:** Rep. Beaulier moved to amend the motion to authorize the motion, subject to Executive Committee reviewing the grant applications. Rep. Barton seconded.

Discussion: Rep. Almy stated that this paragraph was put into the bylaws when they were created, and it was Rep. Ladd who wrote it. Rep. Ladd stated that the Delegation votes on this in every Delegation meeting, and they have gone ahead with this wording due to timing. He would recommend that they support the motion that was presented, not the amendment. Rep. Sykes stated that in his experience, the original motion worked. They did make a change when ARPA funds were introduced, but he does not feel this change needs to be made. CA Libby explained that in circumstances where something abnormal arises, for example, the broadband grant, the Delegation was brought in to approve that grant before it was accepted. If it is something outside of the normal grants they

receive, they ensure the Delegation is brought in to vote on it. Rep. Beaulier explained that this was to add additional oversight and transparency, and provide a relatively quick way to accept grants. Rep. Barton spoke in favor of the motion. He read RSA 24:14, which states the county convention may require that the County Commissioners obtain written authority from the Executive Committee before transferring any appropriations. He stated that it is sound to have some level of checks on the Commissioners. The Executive Committee meets more frequently than the full Delegation, and he does not feel it would be any time hindrance for the Executive Committee to be brought in on these appropriations. Rep. McFarlane stated that he supports this amendment in light of the reference to the broadband grant. He stated that this grant has been available for a long time, and the transparency regarding what has been happening with that grant on the website is minimal. The last substantive documents date back to prior years. When they contemplate whether it is a large grant or a small grant, they do not have adequate transparency with the Commissioners at the moment. It is prudent that this be given to the Executive Committee.

Rep. Baldwin called the roll on the amendment. Rep. Almy “no”, Rep. Baldwin “no”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “no”, Rep. Cormen “no”, Rep. Franz “yes”, Rep. Hakken-Phillips “no”, Rep. Ladd “no”, Rep. Louis “yes”, Rep. Lovett “no”, Rep. McFarlane “yes”, Rep. Muirhead “no”, Rep. Lucas “no”, Rep. Oppel “no”, Rep. Rockmore “no”, Rep. Sellers “yes”, Rep. Spahr “no”, Rep. Stavis “no”, Rep. Stringham “no”, Rep. Sullivan “no”, Rep. Sykes “no” With the vote being eight (8) in favor and sixteen (16) in opposition the amendment fails.

Rep. Baldwin called the roll on Rep. Cormen’s motion. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “no”, Rep. Berezchny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “no”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “no”,

Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes” With the vote being twenty-two (22) in favor and three (3) in opposition the motion passes.

**MOTION:** Rep. Fracht moved to appropriate \$5,000 for the Grafton County Unincorporated Place of Livermore for FY 2026. The Unincorporated place of Livermore’s Budget for 2026 is adopted separately from the Grafton County Budget. This motion is to comply with the NH Department of Revenue Administration’s instructions. Rep. Cormen seconded the motion.

Discussion – Rep. Beaulier asked why the County is spending money in Livermore. Rep. Sykes stated that if there is a motor vehicle accident in Livermore, there has to be a way to pay for it, and this is where the money would come from. CA Libby explained that Livermore pays county taxes, and part of this is to pay the property taxes to the County. She noted that Livermore expenses are offset by the payment in lieu of taxes the County receives from the Federal Government. There is no impact to the budget.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezhny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Opper “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-five (25) in favor and none in opposition, the motion passes.

### **Old Business**

Rep. McFarlane stated that he would like to read the bylaws related to minutes. The bylaws read as follows:

*Written minutes shall reflect what business is conducted at meetings. The Approved minutes are the official written record that is kept and available to the public at the Grafton County Complex and on the County website.*

*Minutes of the full Delegation shall be approved at a subsequent Delegation meeting. If appropriate and necessary due to situations of calendar timing or general election outcomes, the Executive Committee is authorized to approve or 'accept' minutes of previously held Delegation or Executive Committee meetings.*

Rep. McFarlane stated that the fact that the Executive Committee approved those minutes according to the bylaws does not alleviate the need for the whole Delegation to approve them at the next Delegation meeting. It was not appropriate or necessary to approve those following the December 9<sup>th</sup> meeting. There was an argument made for the Executive Committee approving this set of minutes, and that argument was in accordance with 91:a. He stated that bylaws also state that unapproved draft meeting minutes shall be available and open to public inspection not more than 5 business days after the meeting (RSA 91-A:2.II). Rep. McFarlane stated that there is a practice of publishing draft minutes and making them available with right-to-know requests. He stated that it is not appropriate or necessary for the Executive Committee to approve the Delegation minutes from December 9<sup>th</sup>. He would request that they revisit those minutes and revisit this practice.

Rep. McFarlane is seeking to achieve transparency by allowing delegates to approve their own minutes and ensuring that they have accurate and complete minutes from their meetings. Rep. Oppel stated that RSA 91:A, in spirit, is about transparency, which is why there is a requirement that minutes be made available within five (5) days, approved or not. For the public to wait six (6) months in this case, to find out whether minutes are approved or in draft, seems to be antithetical to what Rep. McFarlane is saying. He would think the public would want to know as soon as possible whether the minutes are approved. The bylaws clearly enable the Executive Committee to approve minutes in circumstances where the Delegation will not meet for a period of time, and delaying that until the Delegation meeting again does not serve transparency. Rep. McFarlane asked Rep. Oppel if he believes that would be consistent with the current writing in the bylaws, and if so, how he believes it is not transparent or necessary to do this. How does he believe that it is appropriate that a body that is not the Delegation votes on what the Delegation did? Rep. Oppel stated that the answer to that is in the bylaws. The Delegation granted authority to the Executive Committee to approve Delegation minutes as necessary. Rep. Sykes stated that Grafton

County was the first county to establish bylaws. If they were to change the way minutes are approved, he would recommend that it be at the first meeting of a new Delegation when they address the bylaws.

**MOTION:** Rep. McFarlane moved that the Delegation express its clear intent as already expressed in the bylaws, that the Delegation shall be responsible for approving Delegation minutes with the sole exception of when it is necessary due to calendar timing or general elections, not when it is solely for purposes of “transparency” or convenience.

Rep. Oppel asked if a motion to change the bylaws was appropriate at this time. Rep. McFarlane stated that he is not moving to change the bylaws but to respect them and follow them. Rep. Sykes stated that the motion that was read is, in fact trying to change how minutes are accepted, and he does not believe the motion is in order.

Rep. McFarlane withdrew his motion.

**MOTION:** Rep. McFarlane moved to amend the minutes from December 9<sup>th</sup>, 2024. Rep. Barton seconded the motion.

Rep. Sykes stated that these minutes have been approved and published, and he does not see how they can now change them after approval. Rep. McFarlane stated that they can change the minutes by making a motion to amend them. Rep. Sykes stated that the time to have done that would have been at the Executive Committee meeting, in which they were approved. Rep. McFarlane stated that he is not part of the Executive Committee, and it is not in accordance with the bylaws for the Executive Committee to approve those minutes. It is still a proper motion and requires 2/3 majority. Rep. Barton had a point of order. He stated that this body has purview over the minutes, whether another body has adopted them or not, and they can be corrected. He stated that he believes that Rep. McFarlane intends to have these corrections made that the Executive Committee overlooked, and have this body ratify the minutes. Rep. Hakken-Phillips stated that once minutes are

approved, that motion is then closed. She believes Rep. McFarlane is asking for reconsideration of that approval. She thinks that would be the opportunity to try to open the amendment, but she does not believe they can do that once the approval has been passed. Rep. McFarlane noted that he is not requesting a reconsideration; he is seeking an amendment.

Rep. Ladd stated that he is concerned. At the first meeting of the Delegation, they have always looked at the bylaws. They consider revising or changing them in some way, but they have always done it this way. When these bylaws were developed, a subcommittee was appointed by the Executive Committee to oversee the process. The subcommittee met numerous times, with meetings publicly noticed. When they examined the issue of the Executive Committee approving Delegation minutes, there are times when it is necessary for this to happen. If they take that ability away, there will be times when the Delegation will not meet in a timely manner. There needs to be room for adjustment, and that is why there is an Executive Committee. Rep. Ladd stated that the way they wrote the bylaws is accurate, and they have never had a problem.

Rep. Sykes stated that they need to move on. This is not a motion that would be appropriate at this time. The bylaws were previously on the agenda. Rep. McFarlane stated that the current motion has nothing to do with bylaws and is not intended to question them. Rep. Sykes stated that the motion, in his opinion, was not in order. Rep. Barton stated that in the very beginning of this meeting, they adopted an agenda. The opportunity to discuss business regarding minutes should have been added to the agenda. It is neither old nor new business. Ratifying the minutes should have been part of the agenda, and he agrees with the chair that the motion is not in order. Rep. Barton stated that he would recommend a bylaws committee be formed to review this issue with the approval of the minutes. He stated that he would recommend that Rep. McFarlane be on that committee. Rep. Barton withdrew his second. Rep. Sykes noted that he was not accepting that motion at this time.

## **New Business**

1. Rep. Beaulier stated that he would like to bring forth a resolution for this body that shows their support and cooperation with U.S Immigration and Customs Enforcement, in line with HB511 and SB 62, which Governor Ayotte signed. He stated that it would be worthwhile for this body to make its position known and send a signal to the other members of the county government about where this body stands. Rep. Stavis stated that she does not believe it is the business of this Delegation to send a message to other county Delegations. She thinks it is the business of this Delegation to vote on motions listed in the agenda. Rep. Beaulier stated that this is new business, and he is under the understanding that a member of the Delegation can make a motion to adopt a resolution, as other county Delegations do similar things. Rep. Stavis noted that the business of this Delegation is Grafton County, not other counties. Rep. Beaulier stated that this is in regard to Grafton County. It is about support for ICE within Grafton County and local law enforcement cooperating with the federal government, which is a concern to Grafton County, given its proximity to the national border. Rep. Oppel stated that he sees no point in this Delegation taking a position that is a repetition of what is now state law. Rep. Sykes stated that he would agree that the state law passed would achieve what was discussed. He does not want to set a precedent that the Delegation makes resolutions on every state law that is passed. Rep. Sellers stated that part of their concern, given that the Commissioners issued a statement and their Sheriff signed on to 287 (g), is that they think, as a Delegation, they need to show support for the Sheriff and the laws. Rep. Beaulier stated that if a member doesn't like the resolution, then vote against it; he is asking that they be allowed to speak about it.

**MOTION:** Rep. Hakken Phillips moved to table the resolution so the Executive Committee can review it with more time. Rep. Rockmore seconded the motion. Rep. Baldwin called the roll. Rep. Almy "yes", Rep. Baldwin "yes", Rep. Barton "no", Rep. Beaulier "no", Rep. Berezchny "no", Rep. Bjelobrk "no", Rep. Bolton "yes", Rep. Cormen "yes", Rep. Fracht "yes", Rep. Franz "no", Rep. Hakken-Phillips "yes", Rep. Ladd "yes", Rep. Louis "no", Rep. Lovett "yes", Rep. McFarlane "no", Rep. Muirhead "yes", Rep. Lucas "yes", Rep. Oppel "yes", Rep. Rockmore "yes", Rep. Sellers "no", Rep. Spahr "yes", Rep. Stavis "yes", Rep. Stringham "yes",

Rep. Sullivan “yes”, Rep. Sykes “yes” With the vote being seventeen (17) in favor and eight (8) in opposition the motion passes.

**MOTION:** Rep. McFarlane moved that the leadership of the Grafton County Delegation receive continuing education in parliamentary procedure to help ensure adherence to the Delegation’s bylaws and establish parliamentary practices. Rep. Barton seconded the motion.

**MOTION:** Rep. Oppel made a motion to move the question. Rep. Hakken-Phillips seconded the motion. Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrck “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-five (25) in favor and none in opposition, the motion passes.

Rep. Baldwin called the roll on the motion for the leadership of the Grafton County Delegation to receive continuing education in parliamentary procedure to help ensure adherence to the Delegation’s bylaws and establish parliamentary practices. Rep. Almy “no”, Rep. Baldwin “no”, Rep. Barton “yes”, Rep. Beaulier “yes”, Rep. Berezchny “yes”, Rep. Bjelobrck “yes”, Rep. Bolton “no”, Rep. Cormen “no”, Rep. Fracht “no”, Rep. Franz “yes”, Rep. Hakken-Phillips “no”, Rep. Ladd “no”, Rep. Louis “yes”, Rep. Lovett “no”, Rep. McFarlane “yes”, Rep. Muirhead “no”, Rep. Lucas “no”, Rep. Oppel “no”, Rep. Rockmore “no”, Rep. Sellers “yes”, Rep. Spahr “no”, Rep. Stavis “no”, Rep. Stringham “no”, Rep. Sullivan “no”, Rep. Sykes “no”. With the vote being eight (8) in favor and seventeen (17) in opposition, the motion fails.

### **Comments of the Delegates**

1. Rep. Sellers asked if Rep. Beaulier would like to read the statement that was tabled, so they know what will be discussed at the Executive Committee meeting. Rep. Beaulier read the following resolution:

### **GRAFTON COUNTY RESOLUTION**

In the Year of Our Lord two thousand and twenty-five

#### **A RESOLUTION STRONGLY SUPPORTING COOPERATING WITH U.S IMMIGRATION AND CUSTOMS ENFORCEMENT**

Resolved by the Representative Delegation of Grafton County as follows:

WHEREAS, the Representative Delegation of Grafton County (henceforth referred to as “the Delegation”) recognizes the importance of following all Federal and State laws; and

WHEREAS, the Delegation is aware of the importance of the county Sheriff to work with all Federal and State law enforcement; and

WHEREAS, the Governor on May 22, 2025, signed House Bill HB511 and Senate Bill SB62 into law that requires New Hampshire law enforcement agencies to cooperate with U.S Immigration and Customs Enforcement;

NOW, THEREFORE, BE IT RESOLVED that the Delegation supports cooperating with U.S Immigration and Customs Enforcement under the 287(g) program.

BE IT FURTHER RESOLVED that the Delegation supports recommending to the County Sheriff Office to support the U.S Immigration and Customs Enforcement in supporting any local actions.

The Delegation will forward a copy of this Resolution to our United States Congressional Delegation, namely Representatives Maggie Goodlander and Chris Pappas, Senators Jeanne Shaheen and Maggie Hassan, and to our New Hampshire Senators Daniel Innis, David Rochefort, Mark McConkey, Timothy Lang and Suzanne Prentiss and to our County Commissioners

Martha McLeod, Wendy Piper and Katie Hedberg and to our Governor Kelly Ayotte and Attorney General John Formella.

BE IT FURTHER Resolved that the Delegation calls on Governor Kelly Ayotte and Attorney General John Formella to do everything in their power to protect the interest of the residents of Grafton County by urging the President and his Administration to enforce the laws of our great nation.

This Resolution shall take effect upon passage.

Rep. Barton spoke in support of the resolution. The County Commissioners issued a resolution to the contrary, and he understands that the members of this body wish to remain silent on this issue by tabling the vote, which is unfortunate.

2. Rep. Rockmore stated that her understanding is that if a delegate is not a member of the Executive Committee but wants to be heard on the issue of the minutes, that delegate can attend the Executive Committee meeting in which these minutes are approved. Rep. Sykes stated that it was correct. Comments from people are allowed at Executive Committee meetings. Rep. McFarlane stated that he would point out that he has attended some Executive Committee meetings and unlike the Commissioner meetings, where the Commissioners have been very willing to receive comments from the public who are not legislators or delegates, the Executive Committee is refusing delegates the opportunity to comment on items of business until after all business was conducted. He stated that he could have made a comment on the minutes but it would have been after they were approved.

3. Next Meeting Date: 9/22 at 9:00 a.m.

### **Public Comment**

1. Register Monahan stated that she was notified on Friday that the Grafton County Register of Deeds had received the National Achievement Award from NACO, which will be presented in July, for their historic records ARPA project.

Rep. Almy moved to adjourn the meeting. Rep. Fracht seconded the motion.

Rep. Barton stated, as a point of order, that once they have gone through the agenda and completed their business, the chair can adjourn the meeting without a vote. Rep. Sykes stated that they always take a vote on adjournment.

Rep. Baldwin called the roll. Rep. Almy “yes”, Rep. Baldwin “yes”, Rep. Barton “no”, Rep. Beaulier “yes”, Rep. Berezny “yes”, Rep. Bjelobrk “yes”, Rep. Bolton “yes”, Rep. Cormen “yes”, Rep. Fracht “yes”, Rep. Franz “yes”, Rep. Hakken-Phillips “yes”, Rep. Ladd “yes”, Rep. Louis “yes”, Rep. Lovett “yes”, Rep. McFarlane “yes”, Rep. Muirhead “yes”, Rep. Lucas “yes”, Rep. Oppel “yes”, Rep. Rockmore “yes”, Rep. Sellers “yes”, Rep. Spahr “yes”, Rep. Stavis “yes”, Rep. Stringham “yes”, Rep. Sullivan “yes”, Rep. Sykes “yes”. With the vote being twenty-four (24) in favor and one (1) in opposition, the motion passes.

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

Respectfully Submitted,

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Heather Baldwin, Clerk



**COUNTY OF GRAFTON, NEW HAMPSHIRE**

**Financial Statements**

**For the Year Ended June 30, 2025**

**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***

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**June 30, 2025**

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## **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, as of and for the year ended June 30, 2025, 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, 2025, 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2026, 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  
January 21, 2026

## 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, 2025.

### **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 \$(11,260,078), a change of \$1,592,972, as further discussed in the next section.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$12,304,434, a change of (\$4,474,740) in comparison to the prior fiscal year.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$3,169,832, a change of \$44,023 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>2025</u>	(as restated) <u>2024</u>
<b>Assets</b>		
Current and other assets	\$ 17,860,997	\$ 24,708,682
Capital assets	<u>\$ 49,127,354</u>	<u>\$ 45,226,106</u>
Total Assets	66,988,351	69,934,788
<b>Deferred Outflow of Resources</b>	\$ 20,668,349	\$ 13,686,387
<b>Liabilities</b>		
Other liabilities	\$ 7,700,063	\$ 9,877,036
Long-term liabilities	<u>\$ 66,332,124</u>	<u>\$ 60,361,213</u>
Total Liabilities	74,032,187	70,238,249
<b>Deferred Inflow of Resources</b>	\$ 24,884,591	\$ 26,235,976
<b>Net Position</b>		
Net investment of capital assets	\$ 38,113,406	\$ 32,252,338
Restricted	\$ 2,553,945	\$ 2,031,696
Unrestricted	<u>\$ (51,927,429)</u>	<u>\$ (47,137,084)</u>
Total Net Position	<u>\$ (11,260,078)</u>	<u>\$ (12,853,050)</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 \$(11,260,078), a change of \$1,592,972 compared to the prior fiscal year, as further explained on page 6.

The largest portion of net position, \$38,113,406 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, \$2,553,945 represents resources subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit of \$(51,927,429), 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>2025</u>	(as restated) <u>2024</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 21,120,411	\$ 17,624,269
Operating grants and contributions	4,928,035	3,732,140
Capital grants and contributions	4,167,510	1,488,696
General Revenues:		
County taxes	27,331,164	26,515,876
Investment Income	780,447	1,124,035
Miscellaneous	920,960	1,029,884
Gain (Loss) on disposals	-	-
Total Revenues	<u>59,248,527</u>	<u>51,514,900</u>
<b>Expenses</b>		
General government	9,979,681	7,374,656
Public Safety & Corrections	14,179,218	11,785,509
County Farm	658,874	612,563
Human services	8,529,139	9,031,673
Cooperative extension	505,009	453,549
Economic development	1,067,092	993,548
Nursing home	22,322,550	20,280,836
Interest on long-term debt	<u>413,992</u>	<u>450,366</u>
Total Expenses	<u>57,655,555</u>	<u>50,982,700</u>
Change in Net Position	1,592,972	532,200
Net Position - Beginning of Year	(12,853,050)	(13,385,250)
Net Position - End of Year	<u>\$ (11,260,078)</u>	<u>\$ (12,853,050)</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 \$3,169,832, while the total fund balance was \$10,046,060. The County's unassigned fund balance increased by \$44,023. 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>6/30/2025</u>	<u>6/30/2024</u>	<u>Change</u>
Unassigned fund balance	\$ 3,169,832	\$ 3,125,809	\$ 44,023
Total fund balance	\$ 10,046,060	\$ 14,817,829	\$ (4,771,769)

As a percentage of budgeted expenditures:

Unassigned fund balance	5.5%	5.8%	-0.3%
Total fund balance	17.4%	27.6%	-10.2%

The total fund balance of the General Fund changed by \$(4,771,769) during the current fiscal year. Key factors in this change are as follows:

Revenues less than budget	\$ (660,955.00)
Expenditures less than appropriations	\$ 2,209,302.00
Use of fund balance	\$ (6,359,922.00)
Other	\$ 39,806.00
Total	<u>\$ (4,771,769.00)</u>

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

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>Change</u>
Nursing Home Reserve	\$ 659,984	\$ 695,389	\$ (35,405)
Dispatch Capital Reserve	\$ 105,802	\$ 83,096	\$ 22,706
Total	\$ 765,786	\$ 778,485	\$ (12,699)

### Grants Fund

The fund balance of the Grants Fund balance increased by \$316,198 primarily from timing differences between the receipt and disbursement of grants. A slight decrease in the interest rates generated just under \$344,000 in interest income.

### *Nonmajor Governmental Funds*

The fund balance of nonmajor governmental funds decreased by \$19,169 primarily from the expenses using opioid settlement proceeds.

### **General Fund Budgetary Highlights**

The original and final budget remained unchanged for revenues for the year ended June 30, 2025. The final appropriation figure decreased by \$3,304,386 which represents the committed matching funds for the County's Broadband NTIA grant that are carried forward to the next fiscal year.

Major budget to actual variances resulted from the following:

- Nursing Home revenues fell below the budget by approximately \$843,000, primarily from Proshare funding coming in at less than anticipated.
- General government expenditures were less than the appropriations by almost \$531,000 and Public Safety and Corrections expenditures were less than the appropriations by approximately \$1,031,000. This is primarily the result of employment vacancies reducing payroll and payroll-related expenses for the fiscal year.
- Nursing Home expenditures were approximately \$379,000 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 \$49,127,354 (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 \$11,116,287, 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, 2025

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 10,517,701
Investments	2,879,373
Accounts receivable, net	2,059,316
Due from other governments	1,758,213
Prepaid items	<u>646,394</u>
Total Current Assets	<u>17,860,997</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	6,073,185
Depreciable capital assets, net	<u>43,054,169</u>
Total Noncurrent Assets	<u>49,127,354</u>
Total Assets	<u>66,988,351</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Loss on debt refunding	532,859
Deferred outflows of resources related to OPEB liability	12,695,652
Deferred outflows of resources related to net pension liability	<u>7,439,838</u>
Total Deferred Outflows of Resources	<u>20,668,349</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	1,774,559
Accrued liabilities	2,002,388
Due to other governments	1,101,024
Advances from grantors	853,281
Unearned revenue	7,300
Other liabilities	28,290
Current portion of bonds payable	1,635,000
Current portion of SBITA liability	<u>298,221</u>
Total Current Liabilities	<u>7,700,063</u>
Noncurrent Liabilities:	
Bonds payable	9,481,287
Compensated absences payable	1,727,826
SBITA liability	132,299
OPEB liability	28,206,571
Net pension liability	<u>26,784,141</u>
Total Noncurrent Liabilities	<u>66,332,124</u>
Total Liabilities	<u>74,032,187</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to OPEB liability	23,027,975
Deferred inflows of resources related to net pension liability	<u>1,856,616</u>
Total Deferred Inflows of Resources	<u>24,884,591</u>
<b>NET POSITION</b>	
Net investment in capital assets	38,113,406
Restricted	2,553,945
Unrestricted (deficit)	<u>(51,927,429)</u>
Total Net Position	<u>\$ (11,260,078)</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, 2025

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	\$ 9,979,681	\$ 1,205,069	\$ 1,724,200	\$ 3,384,133	\$ (3,666,279)
Public safety and corrections	14,179,218	1,537,326	931,186	763,428	(10,947,278)
County farm	658,874	529,360		19,949	(109,565)
Human services	8,529,139		1,150,282		(7,378,857)
Cooperative extension services	505,009				(505,009)
Economic development	1,067,092		1,027,092		(40,000)
Nursing home	22,322,550	17,848,656	95,275		(4,378,619)
Interest and fiscal charges	413,992				(413,992)
Total governmental activities	<u>\$ 57,655,555</u>	<u>\$ 21,120,411</u>	<u>\$ 4,928,035</u>	<u>\$ 4,167,510</u>	<u>(27,439,599)</u>
		General revenues:			
		Property taxes			27,331,164
		Interest and investment income			780,447
		Miscellaneous			920,960
		Total general revenues			<u>29,032,571</u>
		Change in net position			1,592,972
		Net Position - beginning of year, as previously reported			(13,314,293)
		Restatement - error correction			<u>461,243</u>
		Net Position - beginning of year, as restated			<u>(12,853,050)</u>
		Net Position - end of year			<u>\$ (11,260,078)</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2025

	General <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,332,589	\$ 6,179,701	\$ 5,411	\$ 10,517,701
Investments	2,879,373			2,879,373
Accounts receivable, net	2,059,316			2,059,316
Due from other governments	787,386	970,827		1,758,213
Due from other funds	3,750,219		810,075	4,560,294
Prepaid items	646,394			646,394
Total Assets	<u>\$ 14,455,277</u>	<u>\$ 7,150,528</u>	<u>\$ 815,486</u>	<u>\$ 22,421,291</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 705,089	\$ 1,068,217	\$ 1,253	\$ 1,774,559
Accrued liabilities	1,792,109			1,792,109
Due to other governments	1,066,354	34,670		1,101,024
Advances from grantors		853,281		853,281
Unearned revenue	7,300			7,300
Other liabilities	28,290			28,290
Due to other funds	810,075	3,750,173	46	4,560,294
Total Liabilities	<u>4,409,217</u>	<u>5,706,341</u>	<u>1,299</u>	<u>10,116,857</u>
<b>FUND BALANCES</b>				
Nonspendable	646,394			646,394
Restricted	295,571	1,444,187	814,187	2,553,945
Committed	4,070,171			4,070,171
Assigned	1,864,092			1,864,092
Unassigned	3,169,832			3,169,832
Total Fund Balances	<u>10,046,060</u>	<u>1,444,187</u>	<u>814,187</u>	<u>12,304,434</u>
Total Liabilities and Fund Balances	<u>\$ 14,455,277</u>	<u>\$ 7,150,528</u>	<u>\$ 815,486</u>	<u>\$ 22,421,291</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, 2025

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 12,304,434
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.	49,127,354
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	532,859
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	12,695,652
Deferred outflows of resources related to net pension liability	7,439,838
Deferred inflows of resources related to OPEB liability	(23,027,975)
Deferred inflows of resources related to net pension liability	(1,856,616)
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	(11,116,287)
Accrued interest on long-term obligations	(210,279)
Compensated absences payable	(1,727,826)
SBITA liability	(430,520)
OPEB liability	(28,206,571)
Net pension liability	<u>(26,784,141)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ (11,260,078)</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, 2025

	General <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 27,331,164			\$ 27,331,164
Intergovernmental	1,239,748	\$ 7,835,724	\$ 3,475	9,078,947
Charges for services	21,109,803		10,608	21,120,411
Interest and investment income	436,862	343,582	3	780,447
Miscellaneous	781,898		151,383	933,281
Total Revenues	<u>50,899,475</u>	<u>8,179,306</u>	<u>165,469</u>	<u>59,244,250</u>
Expenditures:				
Current operations:				
General government	7,097,796	1,966,512	206	9,064,514
Public safety and corrections	12,319,903	414,868	11,986	12,746,757
County farm	566,607			566,607
Human services	8,340,095		172,446	8,512,541
Cooperative extension services	485,183			485,183
Economic development	40,000	1,027,092		1,067,092
Nursing home	22,957,049	95,275		23,052,324
Capital outlay	128,802	5,979,989		6,108,791
Debt service:				
Principal retirement	1,630,000			1,630,000
Interest and fiscal charges	485,181			485,181
Total Expenditures	<u>54,050,616</u>	<u>9,483,736</u>	<u>184,638</u>	<u>63,718,990</u>
Excess revenues over (under) expenditures	<u>(3,151,141)</u>	<u>(1,304,430)</u>	<u>(19,169)</u>	<u>(4,474,740)</u>
Other financing sources (uses):				
Transfers in		1,620,628		1,620,628
Transfers out	(1,620,628)			(1,620,628)
Total Other financing sources (uses)	<u>(1,620,628)</u>	<u>1,620,628</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(4,771,769)	316,198	(19,169)	(4,474,740)
Fund Balances at beginning of year, as previously reported	15,022,387	923,431	833,356	16,779,174
Restatement - error correction	(204,558)	204,558		-
Fund Balances at beginning of year, as restated	<u>14,817,829</u>	<u>1,127,989</u>	<u>833,356</u>	<u>16,779,174</u>
Fund Balances at end of year	<u>\$ 10,046,060</u>	<u>\$ 1,444,187</u>	<u>\$ 814,187</u>	<u>\$ 12,304,434</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, 2025

Net Change in Fund Balances - Governmental Funds (Exhibit D) \$ (4,474,740)

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	6,320,411
Depreciation expense	(2,161,026)
Amortization expense	(258,137)

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	(12,321)
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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	200,396
Amortization of loss on debt refunding	(162,708)

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	1,630,000
SBITA principal paid	292,132

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. 33,501

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	11,484
Net changes in pension	300,512

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	<u>(126,532)</u>
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Change in Net Position of Governmental Activities (Exhibit B) \$ 1,592,972

EXHIBIT E  
**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
June 30, 2025

	Custodial <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 1,654,250
Accounts receivable	<u>1,687</u>
Total Assets	<u>1,655,937</u>
LIABILITIES	
Due to other governments	<u>1,590,200</u>
Total Liabilities	<u>1,590,200</u>
NET POSITION	
Restricted for:	
Individuals	<u>65,737</u>
Total Net Position	<u>\$ 65,737</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, 2025

	Custodial Funds
ADDITIONS:	
Amounts collected for individuals	\$ 707,386
Fees collected for other governments	<u>15,721,565</u>
Total Additions	<u>16,428,951</u>
DEDUCTIONS:	
Beneficiary payments to individuals	701,553
Payments of taxes to Livermore	2,063
Payments of fees to other governments	<u>15,721,565</u>
Total Deductions	<u>16,425,181</u>
Change in net position	3,770
Net Position - beginning of year	<u>61,967</u>
Net Position - end of year	<u>\$ 65,737</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, 2025

**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, 2025

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, 2025

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 11). 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, 2025

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, 2025, are recorded net of an allowance for uncollectible receivables of \$200,603.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond June 30, 2025, 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, 2025

	<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, 2025

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 2026 to 2029. 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 arrangements (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, 2025

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, 2025

***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, 2025 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 10,517,701
Investments	2,879,373
Statement of Fiduciary Net Position:	
Cash and cash equivalents	<u>1,654,250</u>
	<u>\$ 15,051,324</u>

Deposits and investments as of June 30, 2025 consist of the following:

Cash on hand	\$ 1,100
Deposits with financial institutions	14,670,851
Investments	<u>379,373</u>
	<u>\$ 15,051,324</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, 2025, the County’s investment in the NHPDIP, a state investment pool, had a fair value balance of \$379,373 and was rated *AAAm*.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

***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 for its governmental funds, 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, \$1,372,023 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:

	(as restated)			
	Balance			Balance
	<u>7/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>6/30/2025</u>
Capital assets not depreciated:				
Land	\$ 214,190			\$ 214,190
Construction in process	1,367,909	\$ 4,776,357	\$ (285,271)	5,858,995
Total capital assets not being depreciated	<u>1,582,099</u>	<u>4,776,357</u>	<u>(285,271)</u>	<u>6,073,185</u>
Other capital assets:				
Land improvements	3,156,006	18,337		3,174,343
Buildings and improvements	57,571,579	582,306		58,153,885
Equipment and vehicles	8,582,983	1,228,682	(132,658)	9,679,007
Intangible right-to-use SBITA assets	1,359,483			1,359,483
Total other capital assets at historical cost	<u>70,670,051</u>	<u>1,829,325</u>	<u>(132,658)</u>	<u>72,366,718</u>
Less accumulated depreciation for:				
Land improvements	(1,402,157)	(75,005)		(1,477,162)
Buildings and improvements	(20,321,341)	(1,220,079)		(21,541,420)
Equipment and vehicles	(4,786,272)	(865,942)	132,658	(5,519,556)
Less accumulated amortization for:				
Intangible right-to-use SBITA assets	(516,274)	(258,137)		(774,411)
Total accumulated depreciation and amortization	<u>(27,026,044)</u>	<u>(2,419,163)</u>	<u>132,658</u>	<u>(29,312,549)</u>
Total other capital assets, net	<u>43,644,007</u>	<u>(589,838)</u>	<u>-</u>	<u>43,054,169</u>
Total capital assets, net	<u>\$ 45,226,106</u>	<u>\$ 4,186,519</u>	<u>\$ (285,271)</u>	<u>\$ 49,127,354</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

Depreciation and amortization expense were charged to governmental functions as follows:

General government	\$ 707,268
Public safety and corrections	1,243,149
County farm	66,864
Nursing home	401,882
Total	<u><u>\$ 2,419,163</u></u>

**NOTE 4—INTERFUND BALANCES AND TRANSFERS**

***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, 2025 are as follows:

		Due from			
		General	Grants	Nonmajor	
		<u>Fund</u>	<u>Fund</u>	<u>Governmental</u>	<u>Totals</u>
Due to					
	General Fund		\$ 3,750,173	\$ 46	\$ 3,750,219
	Nonmajor Governmental Funds	\$ 810,075			810,075
		<u>\$ 810,075</u>	<u>\$ 3,750,173</u>	<u>\$ 46</u>	<u>\$ 4,560,294</u>

***Interfund Transfers***

During the year, several interfund transactions occurred between funds which were made in accordance with budgetary authorizations. The General Fund transferred \$1,620,628 to the Grants Fund as matching funds towards the Broadband project.

**NOTE 5—LEASE RECEIVABLE**

The County leased 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 was effective for the period July 1, 2022 through June 1, 2025.

Terms of the agreement include monthly rental payments of \$27,631 for the office and courtroom space during the year ending June 30, 2025. 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, 2025, the County recognized \$327,965 in lease revenue and \$3,607 in lease interest revenue under the terms of the agreement.

As of June 30, 2025, the balance of the lease receivable was \$0, and the deferred inflows of resources related to the lease receivable amounted to \$0.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

**NOTE 6—SHORT-TERM OBLIGATIONS**

The County issues tax anticipation notes during the year. These borrowings, classified as direct placements, are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the tax revenue received in December from the Towns/City within the County.

The changes in short-term debt obligations for the year ended June 30, 2025 are as follows:

Balance - July 1, 2024	\$ -
Additions	4,000,000
Reductions	<u>(4,000,000)</u>
Balance - June 30, 2025	<u>\$ -</u>

**NOTE 7—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the County's long-term obligations for the year ended June 30, 2025 are as follows:

	Balance <u>7/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>6/30/2025</u>	Due Within <u>One Year</u>
Bonds payable	\$ 12,090,000		\$ (1,630,000)	\$ 10,460,000	\$ 1,635,000
Unamortized bond premium	<u>856,683</u>		<u>(200,396)</u>	<u>656,287</u>	
Total Bonds payable	12,946,683	\$ -	(1,830,396)	11,116,287	1,635,000
Compensated absences payable	<u>1,601,294</u>	<u>126,532</u> *	<u>-</u>	<u>1,727,826</u>	<u>-</u>
Total governmental activities	<u>\$ 14,547,977</u>	<u>\$ 126,532</u>	<u>\$ (1,830,396)</u>	<u>\$ 12,844,113</u>	<u>\$ 1,635,000</u>

\* The change in the compensated absences liability is presented as a net change.

Payments on the bonds payable of the governmental activities are paid out of the General Fund.

***Bonds Payable***

Bonds payable at June 30, 2025 is comprised of the following individual issue:

	Original Issue <u>Amount</u>	Interest <u>Rate</u>	Serial Maturities <u>Through</u>	Balance at <u>6/30/2025</u>
<b><i>Direct Borrowings:</i></b>				
2016 Refunding bond issue	\$ 16,180,000	2.5-5.0%	July 2031	\$ 10,460,000
			Add: Unamortized bond premium	<u>656,287</u>
			Total Bonds payable	<u>\$ 11,116,287</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.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

Debt service requirements to retire bonds payable for governmental activities as of June 30, 2025 are as follows:

Year Ending June 30,	Direct Borrowings		
	Principal	Interest	Totals
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	1,610,000	152,500	1,762,500
2031-2032	2,400,000	87,125	2,487,125
	<u>10,460,000</u>	<u>1,503,200</u>	<u>11,963,200</u>
Add: Unamortized bond premium	656,287		656,287
	<u>\$ 11,116,287</u>	<u>\$ 1,503,200</u>	<u>\$ 12,619,487</u>

**NOTE 8—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, 2025, the County has recognized a SBITA liability of \$430,520.

The total of the County’s subscription assets is recorded at a cost of \$1,359,483 less accumulated amortization of \$774,411 as of June 30, 2025. Terms of these agreements provide for annual payments for the use of the agreed upon software as follows:

Description	Annual installment	Initial agreement period	Optional renewal period	Discount rate
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, 2025 are as follows:

Year Ending June 30,	Principal	Interest	Totals
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	27,071	1,296	28,367
2031	27,711	656	28,367
	<u>\$ 430,520</u>	<u>\$ 18,881</u>	<u>\$ 449,401</u>

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

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 9—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	\$ 166,697	\$ 1,261,407	\$ 299	\$ 292,036
Single Employer Plan	<u>12,528,955</u>	<u>26,945,164</u>	<u>23,027,676</u>	<u>786,010</u>
Total	<u>\$ 12,695,652</u>	<u>\$ 28,206,571</u>	<u>\$ 23,027,975</u>	<u>\$ 1,078,046</u>

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 \$10,332,323.

**COST-SHARING MULTIPLE EMPLOYER PLAN**

***Plan Description***

The New Hampshire Retirement System (NHRS) is a public employee retirement system which 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.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

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 \$166,697 for the year ended June 30, 2025. Employees are not required to contribute to the OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2025, the County reported a liability of \$1,261,407 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, 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, 2023. 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, 2024, the County’s proportion was approximately 0.4058 percent, which was an increase of 0.0795 percentage points from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the County recognized OPEB expense of \$292,036. At June 30, 2025, 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		\$ 299
County contributions subsequent to the measurement date	\$ 166,697	<u>          </u>
Totals	<u>\$ 166,697</u>	<u>\$ 299</u>

The County reported \$166,697 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, 2025. 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:

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

<u>June 30,</u>	
2025	\$ (2,666)
2026	3,944
2027	(1,017)
2028	<u>(560)</u>
	<u>\$ (299)</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Wage inflation	3.00% (2.50% for teachers)
Salary increases	6.00%, 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-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.50% for Teachers)
- Increased price inflation from 2.0% to 2.25%
- Updated demographic assumption in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-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.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

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	40%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	10%	5.05%
Fixed income	25%	2.15%
Infrastructure	5%	4.35%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2024 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	\$ 1,379,959	\$ 1,261,407	\$ 1,179,500

**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

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

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, 2024, the census collection date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	91
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>231</u>
	<u><u>322</u></u>

***Total OPEB Liability***

The County’s total OPEB liability of \$26,945,164 was measured as of June 30, 2025 and was determined by an actuarial valuation as of July 1, 2024.

***Actuarial Assumptions and Other Inputs for OPEB***

The total OPEB liability in the July 1, 2024 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.50%
Discount rate	5.20%
Healthcare cost trend rates:	
2024-2025 Trend (General   Sheriff Single / Two Person   Post 65)	10.84%   36.72% / 49.86%   -49.72%
2025-2026 Trend (Pre 65 / Post 65)	8.00% / 5.00%
Ultimate Trend (Pre 65 / Post 65)	4.54%
Year Ultimate Trend is Reached (Pre 65 / Post 65)	2090 / 2027

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, 2025.

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.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

The following assumptions were changed in the current year:

- Increased the discount rate from 3.93% to 5.20%
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2024
- The retirement and withdrawal tables were updated to reflect the New Hampshire Retirement System Comprehensive Annual Financial Report dated June 30, 2023
- The assumed plan for pre 65 retiring Sheriffs was changed to the Allegiant Care plan for any employee retiring after June 30, 2025

***Changes in the Total OPEB Liability***

The changes in the County’s total OPEB liability for the year ended June 30, 2025 are as follows:

	Total OPEB <u>Liability</u>
Balance at July 1, 2024	\$ 21,638,164
Changes for the year:	
Service cost	843,847
Interest	1,354,704
Changes of assumptions or other inputs	(3,374,271)
Differences between expected and actual experience	7,405,806
Benefit payments	<u>(923,086)</u>
Net changes	<u>5,307,000</u>
Balance at June 30, 2025	<u>\$ 26,945,164</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:

	Discount Rate		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 31,480,695	\$ 26,945,164	\$ 23,302,852

***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	\$ 22,778,286	\$ 26,945,164	\$ 32,302,411

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended June 30, 2025, the County recognized OPEB expense of \$786,010. At June 30, 2025, 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	\$ 7,091,512	\$ 4,199,583
Changes of assumptions	<u>5,437,443</u>	<u>18,828,093</u>
Totals	<u>\$ 12,528,955</u>	<u>\$ 23,027,676</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>	
2026	\$ (1,425,588)
2027	(1,827,918)
2028	(1,949,047)
2029	(2,837,367)
2030	(3,339,618)
Thereafter	<u>880,817</u>
	<u>\$ (10,498,721)</u>

**NOTE 10—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.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

***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:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 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.

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, 2025 were \$3,482,672.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2025, the County reported a liability of \$26,784,141 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2023. 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, 2024, the County's proportion was approximately 0.5165 percent, which was an increase of 0.0812 percentage points from its proportion measured as of June 30, 2023.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

For the year ended June 30, 2025, the County recognized pension expense of \$3,179,369. At June 30, 2025, 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	\$ 596,256	\$ 5,386
Changes of assumptions		313,470
Net difference between projected and actual earnings on pension plan investments		373,894
Changes in proportion and differences between County contributions and proportionate share of contributions	3,360,910	1,163,866
County contributions subsequent to the measurement date	<u>3,482,672</u>	
Totals	<u>\$ 7,439,838</u>	<u>\$ 1,856,616</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 \$5,583,222. The County reported \$3,482,672 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, 2025. 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:

<u>June 30,</u>	
2025	\$ (453,365)
2026	1,742,887
2027	359,891
2028	<u>451,137</u>
	<u>\$ 2,100,550</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

Inflation	2.25%
Wage inflation	3.00% (2.50% for teachers)
Salary increases	6.00%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense including inflation

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

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-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.50% for Teachers)
- Increased price inflation from 2.0% to 2.25%
- Updated demographic assumption in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-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	40%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	10%	5.05%
Fixed income	25%	2.15%
Infrastructure	5%	4.35%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability as of June 30, 2024 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 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.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

***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>	Current <u>Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 37,447,267	\$ 26,784,141	\$ 17,901,430

**NOTE 11—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 12—RESTRICTED NET POSITION**

Net position of the governmental activities is restricted for specific purposes at June 30, 2025 as follows:

Registry of Deeds surcharge account	\$ 295,571
Grants	1,444,187
Sheriff's drug forfeiture	171
Jail commissary	48,053
Sheriff's technology account	5,194
Nursing home staff morale fund	434
North Country Health Consortium fund	2,270
Opioid settlement	758,065
	<u>\$ 2,553,945</u>

**NOTE 13—COMPONENTS OF FUND BALANCE**

Components of fund balance for the County's governmental funds as of June 30, 2025 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Grants Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable:</b>				
Prepaid items	\$ 646,394			\$ 646,394

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

<u>Fund Balances (continued)</u>	<u>General</u> <u>Fund</u>	<u>Grants</u> <u>Fund</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<b>Restricted for:</b>				
Registry of Deeds surcharge account	295,571			295,571
Grants		\$ 1,444,187		1,444,187
Sheriff's drug forfeiture			\$ 171	171
Jail commissary			48,053	48,053
Sheriff's technology account			5,194	5,194
Nursing home staff morale fund			434	434
North Country Health Consortium funds			2,270	2,270
Opioid settlement			758,065	758,065
<b>Committed for:</b>				
Matching funds for NTIA grant	3,304,385			3,304,385
Capital reserves	765,786			765,786
<b>Assigned for:</b>				
Designated to offset subsequent year's tax rate	1,700,000			1,700,000
Encumbrances	164,092			164,092
<b>Unassigned:</b>				
General operations	3,169,832			3,169,832
	<u>\$ 10,046,060</u>	<u>\$ 1,444,187</u>	<u>\$ 814,187</u>	<u>\$ 12,304,434</u>

**NOTE 14—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, 2025, 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, 2025.

***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 property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

***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 15—COMMITMENTS AND CONTINGENT LIABILITIES**

***Encumbrances***

The encumbrances of the General Fund as of June 30, 2025, by function, are as follows:

General government	\$ 150,431
Public safety and corrections	2,405
Nursing home	7,726
Capital outlay	3,530
	<u>\$ 164,092</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 16—CHANGE IN ACCOUNTING PRINCIPLES**

***GASB Statement No. 101 – Compensated Absences***

During the year ended June 30, 2025, the County implemented GASB Statement No. 101, *Compensated Absences*. Under GASB Statement No. 101, a liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time or otherwise paid in cash. However, salary-related payments related to defined benefit pensions or defined benefit OPEB should not be included in the measurement of liabilities for compensated absences. Management has determined that the effect of implementing GASB Statement No. 101 is immaterial to its financial statements.

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2025

***GASB Statement No. 102 – Certain Risk Disclosures***

During the year ended June 30, 2025, the County implemented GASB Statement No. 102, *Certain Risk Disclosures*. Under Statement No. 102, governments are required to disclose risks from certain concentrations or constraints that limit its ability to acquire resources or control spending. Management has determined the County does not have any concentrations or constraints requiring disclosure in the notes to the basic financial statements.

**NOTE 17—RESTATEMENT OF EQUITY**

During the year ended June 30, 2025, management identified several errors resulting in a restatement of beginning net position and fund balance as follows:

- Capital assets of the governmental activities, as previously reported, were understated. Capital asset additions applicable to the Broadband project were omitted from the non-depreciable capital assets resulting in expenses being overstated. The net position of the governmental activities has been restated in the amount of \$461,243.
- During the year ended June 30, 2025, it was identified that matching funds applicable to the Broadband project had not been transferred from the General Fund to the Grants Fund. The Broadband project is being funded by a federal grant for 70% and the remaining 30% is matched by the General Fund. Accordingly, the applicable transfer in and transfer out were not recognized, and the interfund balance of each applicable fund was misstated. The fund balances of the General Fund and the Grants Fund have been restated in the amount of \$204,558.

Net position and fund balance as of June 30, 2024 have been restated as follows:

	June 30, 2024, As Previously <u>Reported</u>	Error <u>Correction</u>	June 30, 2024, <u>As Restated</u>
<b>Government-Wide:</b>			
Governmental Activities	\$ (13,314,293)	\$ 461,243	\$ (12,853,050)
<b>Total Primary Government</b>	<u>\$ (13,314,293)</u>	<u>\$ 461,243</u>	<u>\$ (12,853,050)</u>
<b>Governmental Funds:</b>			
Major Funds:			
General Fund	\$ 15,022,387	\$ (204,558)	\$ 14,817,829
Grants Fund	923,431	204,558	1,127,989
Nonmajor Governmental Funds	833,356		833,356
<b>Total Governmental Funds</b>	<u>\$ 16,779,174</u>	<u>\$ -</u>	<u>\$ 16,779,174</u>
<b>Fiduciary Funds:</b>			
Custodial Funds	\$ 61,967		\$ 61,967
<b>Total Fiduciary Funds</b>	<u>\$ 61,967</u>	<u>\$ -</u>	<u>\$ 61,967</u>

**NOTE 18—SUBSEQUENT EVENT**

During August 2025, the County secured a line of credit up to \$12,000,000 with an interest rate of 4.65% and a maturity date of December 31, 2025. A total of \$7,250,000 was drawn down on this line of credit and was repaid in full on December 15, 2025.

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, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget - Favorable <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 27,331,164	\$ 27,331,164	\$ 27,331,164	\$ -
Intergovernmental	1,186,641	1,186,641	1,239,748	53,107
Charges for services	21,924,107	21,924,107	21,081,245	(842,862)
Interest income	450,300	450,300	387,746	(62,554)
Miscellaneous	<u>590,544</u>	<u>590,544</u>	<u>781,898</u>	<u>191,354</u>
Total Revenues	<u>51,482,756</u>	<u>51,482,756</u>	<u>50,821,801</u>	<u>(660,955)</u>
Expenditures:				
Current operations:				
General government	7,628,221	7,663,539	7,132,897	530,642
Public safety and corrections	13,327,235	13,327,235	12,296,286	1,030,949
County farm	666,788	666,788	574,333	92,455
Human services	8,563,534	8,513,534	8,340,095	173,439
Cooperative extension services	484,658	484,658	485,183	(525)
Economic development	40,000	40,000	40,000	-
Nursing home	23,248,912	23,244,912	22,865,921	378,991
Capital outlay	131,202	131,202	127,852	3,350
Debt service:				
Principal retirement	1,630,000	1,630,000	1,630,000	-
Interest and fiscal charges	<u>466,500</u>	<u>485,182</u>	<u>485,181</u>	<u>1</u>
Total Expenditures	<u>56,187,050</u>	<u>56,187,050</u>	<u>53,977,748</u>	<u>2,209,302</u>
Excess revenues over (under) expenditures	<u>(4,704,294)</u>	<u>(4,704,294)</u>	<u>(3,155,947)</u>	<u>1,548,347</u>
Other financing sources (uses):				
Transfers out	<u>(4,960,014)</u>	<u>(1,655,628)</u>	<u>(1,655,628)</u>	<u>-</u>
Total Other financing sources (uses)	<u>(4,960,014)</u>	<u>(1,655,628)</u>	<u>(1,655,628)</u>	<u>-</u>
Net change in fund balances	(9,664,308)	(6,359,922)	(4,811,575)	1,548,347
Fund Balance at beginning of year				
- Budgetary Basis	<u>13,632,186</u>	<u>13,632,186</u>	<u>13,632,186</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 3,967,878</u>	<u>\$ 7,272,264</u>	<u>\$ 8,820,611</u>	<u>\$ 1,548,347</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, 2025

<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, 2024	0.40578029%	\$ 1,261,407	\$ 18,743,313	6.73%	14.01%
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	*	*	*	*	*

**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, 2024	2.25%	6.00%	6.75%	Pub-2010	MP-2021
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

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, 2025

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<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, 2025	\$ 166,697	\$ (166,697)	\$ -	\$ 20,634,568	0.81%
June 30, 2024	\$ 143,978	\$ (143,978)	\$ -	\$ 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	*	*	*	*	*

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, 2025

<u>Single Employer Plan Information Only</u>	<u>2025</u>	<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>
Total OPEB Liability:										
Service cost	\$ 843,847	\$ 677,716	\$ 840,781	\$ 1,687,036	\$ 2,712,557	\$ 2,125,606	\$ 2,053,726	\$ 1,047,889	*	*
Interest	1,354,704	831,243	905,416	1,197,694	999,581	1,358,640	1,265,030	730,284	*	*
Changes of assumptions or other inputs	(3,374,271)	(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	7,405,806		(5,700,013)		(1,335,284)		1,953,536		*	*
Benefit payments	(923,086)	(688,585)	(663,481)	(747,155)	(747,114)	(655,279)	(633,120)	(296,461)	*	*
Net change in total OPEB liability	5,307,000	(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	21,638,164	25,379,582	36,344,320	49,615,485	41,974,882	39,145,915	26,486,918	18,405,319	*	*
Total OPEB Liability - end of year	<u>\$ 26,945,164</u>	<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>	<u>*</u>	<u>*</u>
Covered employee payroll	\$ 15,436,863	\$ 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	174.55%	143.15%	173.77%	248.85%	349.91%	312.37%	297.14%	206.57%	*	*
<b><u>Significant Actuarial Assumptions</u></b>										
Discount rate	5.20%	3.93%	3.65%	3.54%	2.16%	3.50%	3.50%	3.58%	*	*
Health cost trend rates:										
Initial	8.00%	7.50%	7.50%	7.0%	3.30%	9.0%	8.30%	(1.03%)/7.66%	*	*
Ultimate	4.54% - 2090	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	Pub-2010	SOA RP-2014	SOA RP-2014	SOA RP-2014	RP-2000	*	*
Mortality improvement scale	MP-2021	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, 2025

<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, 2024	0.51651602%	\$ 26,784,141	\$ 18,743,313	142.90%	70.33%
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%

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, 2024	2.25%	6.00%	6.75%	Pub-2010	MP-2021
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, 2025

<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, 2025	\$ 3,482,672	\$ (3,482,672)	\$ -	\$ 20,634,568	16.88%
June 30, 2024	\$ 3,113,346	\$ (3,113,346)	\$ -	\$ 18,743,313	16.61%
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%

*See accompanying notes to the required supplementary information*

**COUNTY OF GRAFTON, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended June 30, 2025

**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 Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 50,899,475	\$ 55,671,244
Encumbrances - June 30, 2025		164,092
Encumbrances - June 30, 2024		(132,249)
Non-budgetary revenues and expenditures	(77,674)	(104,711)
Budgetary transfers		35,000
Per Schedule 1	<u>\$ 50,821,801</u>	<u>\$ 55,633,376</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, 2025 are as follows:

<b>Nonspendable:</b>	
Prepaid items	\$ 646,394
<b>Committed for:</b>	
Matching funds for NTIA grant	3,304,385
<b>Assigned for:</b>	
Designated to offset subsequent year's tax rate	1,700,000
<b>Unassigned:</b>	
General operations	3,169,832
	<u>\$ 8,820,611</u>

**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, 2025, 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 January 21, 2026.

**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  
January 21, 2026

**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** 787-2019

**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