

GRAFTON COUNTY COMMISSIONERS'  
PUBLIC HEARING ON PROPOSED FY27 BUDGET  
Administration Building  
North Haverhill, NH 03774  
May 19<sup>th</sup>, 2026

PRESENT: Commissioners McLeod, Piper, Hedberg, County Administrator Libby, Assistant County Administrator Elsholz, and Administrative Assistant. Norcross

OTHERS: Farm Manager Libby, Director of Communications Paronto, Heather Bryant – UNH Extension, Nursing Home Administrator Labore, Maintenance Superintendent Oakes, Asst. Maintenance Superintendent Colbeth, Register Monahan

6:00 pm Commissioner McLeod opened the public hearing.

Commissioner McLeod noted that no members of the public were present to review the PowerPoint presentation but stated that they would attach the PowerPoint to the minutes. She stated that the Commissioners appreciated all of the work from the department heads in reducing their budgets where they could, so they were able to present a much better budget than what they started with. She asked if any department heads would like to make any comments.

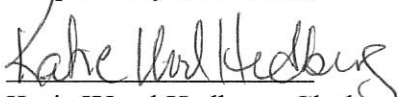
Register Monahan stated that with the banking conversion, they noticed they were not getting interest on their monthly holdover. She stated that CA Libby, her Senior Deputy Register, and she worked on that with the bank and have fixed the issue. They will receive roughly \$24,000 a year in interest, and she may be able to increase that revenue line.

Commissioner Piper stated that they worked hard, and the increase they came up with was unavoidable.

Farm Manager Libby stated that with all the hard work that each department head put into the budget, they are here at the meeting for the public to give their input to not only the Commissioners but them as well, and the public does not take an interest, but they had better be aware that at the next meeting, the members of the public will be back at it. He stated that it is a huge disappointment for the public to have their opportunity to question, in detail, the department heads and Commissioners on the budget, and no one is here.

6:05 PM, with no further business, the public hearing was adjourned.

Respectfully Submitted,

  
Katie Wood Hedberg, Clerk

**FISCAL YEAR 2027**  
**COMMISSIONERS' PROPOSED BUDGET**

### FY 2027 DEPARTMENT REQUEST

- Proposed Department Budget was at \$63,583,776 or a 10.28% increase
- With the proposed budget, the county taxes to be raised were \$36,358,678 or 19.25%
- The total amount proposed would have increased the budget from FY26 to FY27 \$5,925,606 or 10.28%
- Department requests were made based on actual identified needs that were justified to the Commissioners. Additional staff, rising health insurance costs, and inflation were drivers in the increases.

### FY 2027 COMMISSIONER APPROVED

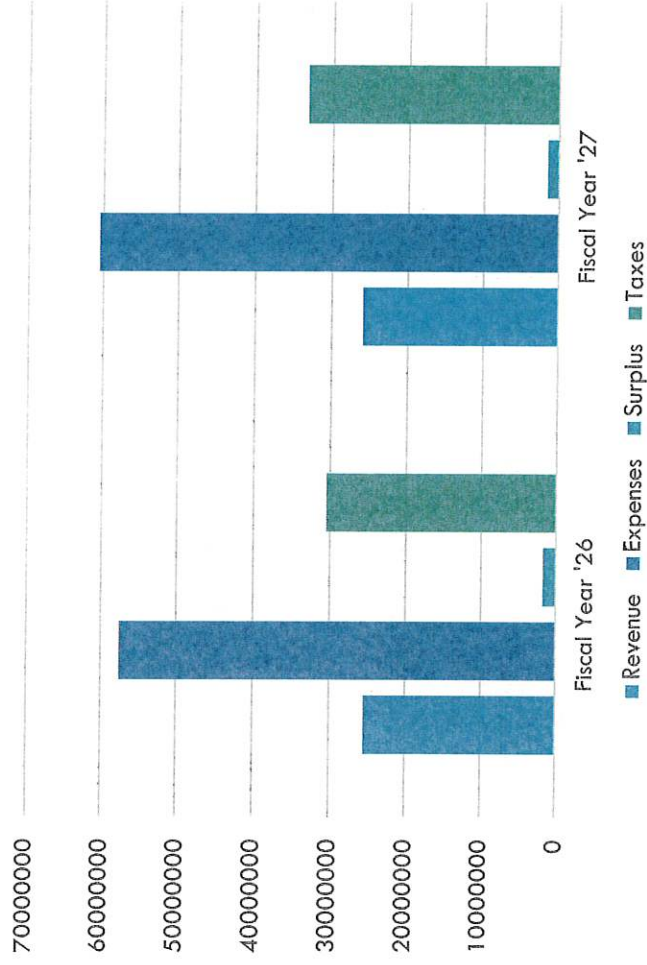
- Inflation is beyond our control, but we sent everyone back to review budgets in detail and to make any cuts possible without sacrificing services.
- With hard work and cooperation from ALL departments, the proposed budget was reduced by \$3,045,581 to \$60,536,966.
- This brought the county taxes to be raised to \$33,164,290 or 8.78%
- The total increase in the budget from FY26 to FY27 is 4.99% or \$2,879,796.00.

\*\* We are proud of the outstanding job that our department heads did to reduce the proposed budget by 5.29% \*\*

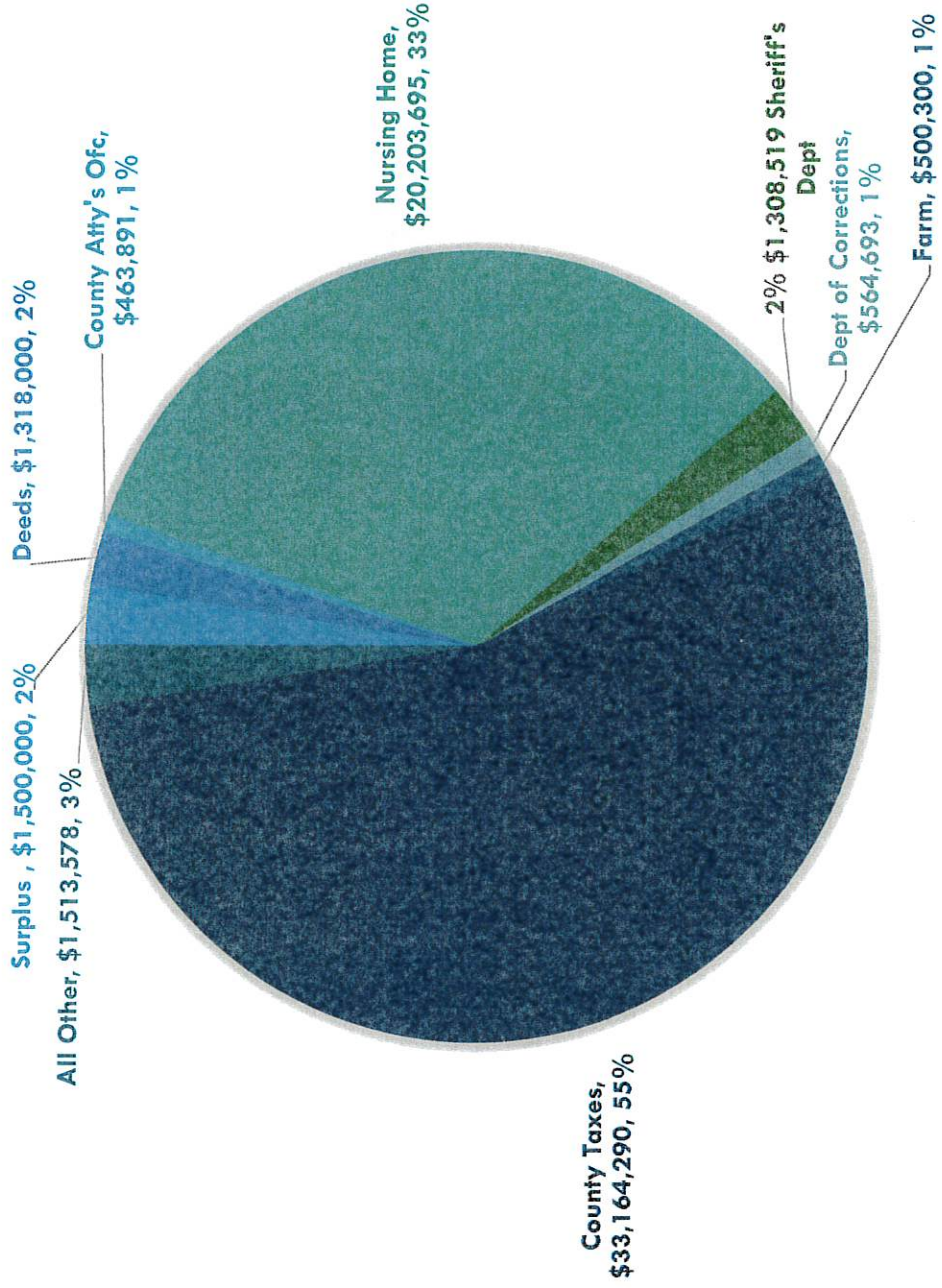
## Fiscal Year '27 Budget Summary

- Revenue increased – 1.58%
- Surplus Used decreased – 11.76%
- Expenses increased – 4.99%
- County Taxes increased – 8.78%

### FY 26 v FY '27 Comparison



# REVENUE BREAKDOWN



# REVENUE HIGHLIGHTS

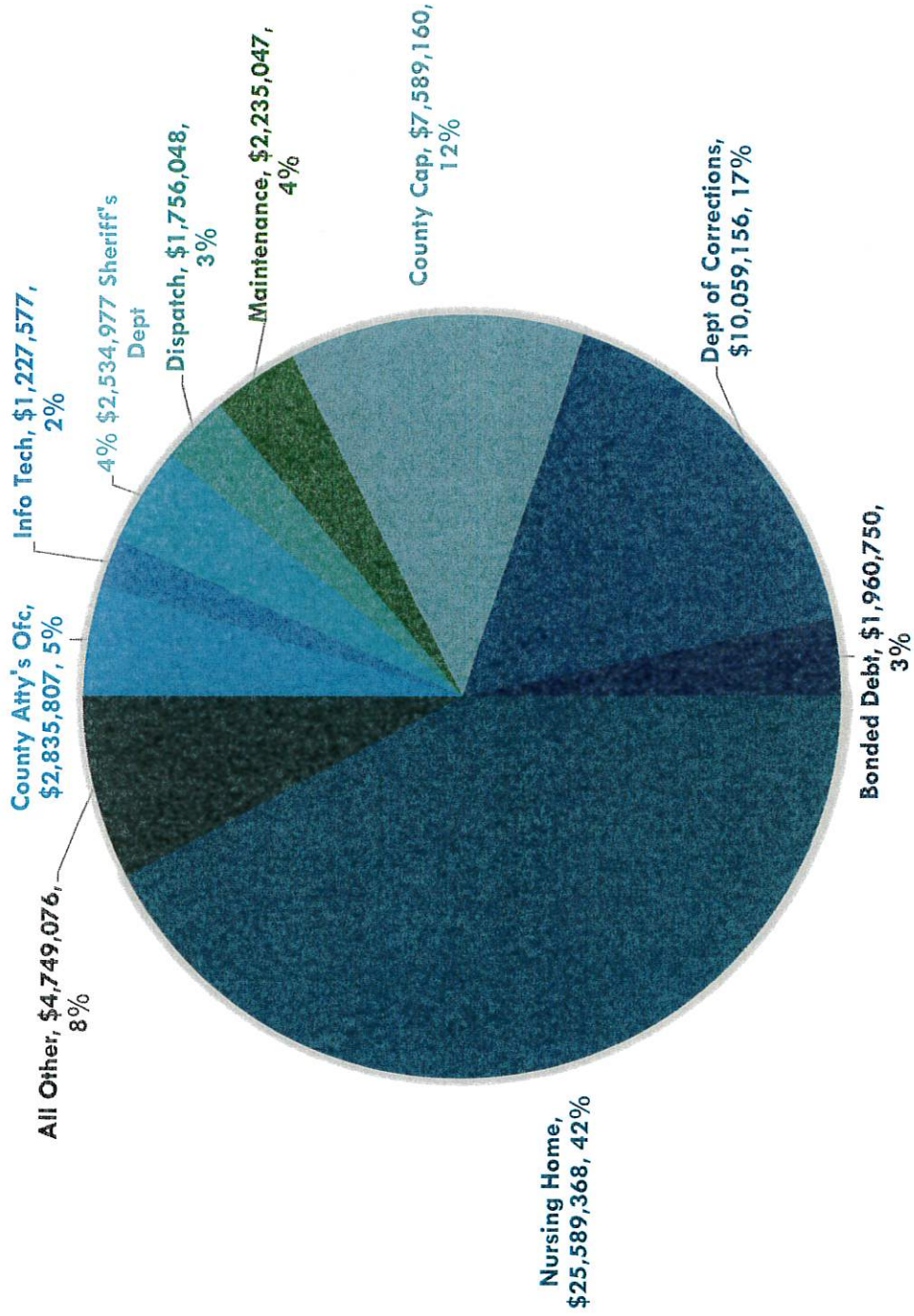
- County Attorney - Increase - \$116,219 – Increased Grant Revenue
- Register of Deeds - Increase - \$167,000 – Continued growth, development, and a surge in estate planning due to the recently passed Transfer Upon Death Deed.
- Department of Corrections - Increase - \$166,635 – Increased Grant Revenue
- Farm – Increase - \$65,050 – Increase in Livestock Sales & Timber Harvest
- Misc Revenue – Increase - \$94,423 – Premium Credit – Harvard Pilgrim Health Insurance
- Nursing Home – Decrease - \$244,782 – Decreased amount of the County’s Proshare (Medicaid) payment, as well as a projected \$4.00/day reduction in the NH Medicaid rate.

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## REVENUE HIGHLIGHTS

- Surplus Used to Reduce Taxes – Decrease - \$200,000 –
- In the past years, decisions have been made to use a higher surplus 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. Last year, the County faced a significant decrease in the amount available to offset taxes. During the last three (3) 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 \$1,500,000 budgeted will put the unassigned fund balance below the minimum range of the policy for the third year.

# Expense Breakdown



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## EXPENSE HIGHLIGHTS

- The Commissioners have agreed to a 3.03% Cost-of-living adjustment for all employees, including both bargaining units. This COLA is computed based on the ten-year rolling average of the annual CPI-U for Boston-Cambridge-Newton, MA-NH, all indices as computed by the Bureau of Labor Statistics of the US Department of Labor, for November to November.
- Health Insurance costs increased \$450,167 – 9.90%. The County received a rate increase from HealthTrust of 23.10% for the two Anthem plans that are currently offered to employees. This would have increased the budget by \$976,817. In an effort to reduce costs, different providers were sought for competitive rates. Ultimately, a proposal from Harvard Pilgrim was accepted, and employee contributions were increased, which created savings over HealthTrust's cost of \$526,650. We are also receiving a \$90,000 premium credit from Harvard Pilgrim, which brings the overall health insurance increase in FY 27 to \$360,167 or 7.92%

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# EXPENSE HIGHLIGHTS

## Department of Corrections

- The increases at the Department of Corrections are for several reasons.
- Bail Reform increased the census at the Department of Corrections dramatically thus requiring increased food and supplies needs. That trend is expected to continue at or above the current census levels. The increased costs of these products due to inflation have been a major factor.
- Aging Population, which brings more complex medical needs, hospital visits, and associated costs. Once an inmate is admitted to the Department of Corrections, all medical costs associated with that inmate are the responsibility of the DOC. Mental health cases are at an all-time high. These factors necessitated the addition of two full-time nursing positions.
- There is also an increase in overtime costs for all personnel due to increases in the population as well as the medical acuity.

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# EXPENSE HIGHLIGHTS

## Nursing Home

- The increases in the Nursing Home are due to an increased census; therefore, more LNA positions are being filled, and the need to utilize contract nursing positions continues due to the difficulty in filling overnight shifts.
- Along with the rise in the census at the Nursing Home, it brings more need for food and supplies, which are exacerbated by the escalating costs of purchasing these items.

## Maintenance

- In the Maintenance Department, contracts for utility rates have increased over FY 26. Trash removal will see a 66% increase, a 15% increase in electricity rates, 10% increase in water rates, and a 22% increase in sewer rates.

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# EXPENSE HIGHLIGHTS

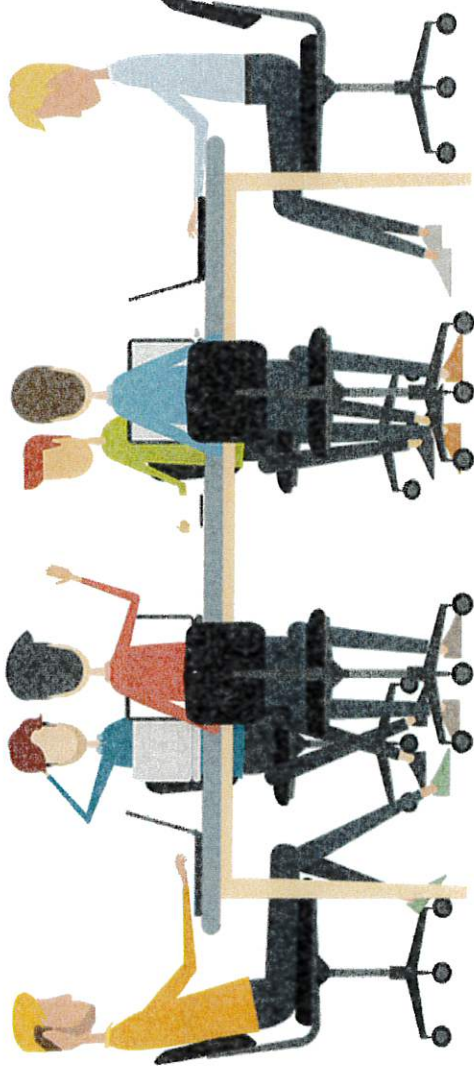
## County Cap – Medicaid Costs

- The County Cap is paid to the State of NH for Long Term Care expenses and Home and Community Based Services. The total Cap for all ten (10) counties is set by state statute. The overall County Cap will increase by 3% in fiscal year 2027.
- Grafton County pays a percentage of the cap as determined by the past three years' total actual expenses. Over the past two (2) years, Grafton's percentage has decreased. As a result, the budget for Grafton County's FY 2027 cap is projected to decrease by \$223,067 to \$7,589,160. This is a mandated expense that the county must statutorily pay.

## Social Services

- Each year, Grafton County provides approximately \$500,000 in funding to social service agencies throughout the county. This year, the Commissioners reviewed requests for funding and were able to fund several agencies using money from the Opioid Abatement Fund. This reduced the Social Service budget by \$55,800 for FY 27.

The Executive Committee of the Delegation will meet on 6/1, 6/5, 6/8, and 6/12 to deliberate and make their final recommendations, and the full Delegation will meet on June 22, 2026, at 10:00 AM to vote on the FY 2027 Grafton County Budget. For more information regarding these meetings, please visit <https://grafton-county.com/>



We would like to take this opportunity to publicly thank our elected officials, department heads, and all of our employees for all of their hard work during the past year. You continue to provide outstanding services to the citizens of Grafton

County. You have all done an amazing job!

Grafton County is dedicated to maintaining a high level of professionalism, safety, and care throughout all departments while continuing to be conscious of our obligations to provide services and to be respectful of the impact on taxpayers.

