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Grafton County Report



FISCAL YEAR 1986

July 1, 1985 - June 30, 1986



GRAFTON COUNTY HOME

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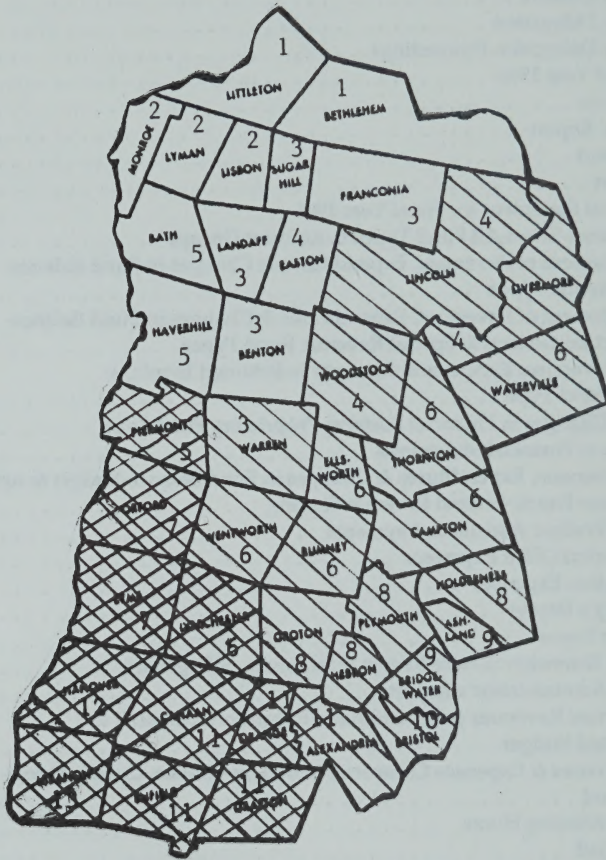
ANNUAL REPORT OF THE COMMISSIONERS
OF
GRAFTON COUNTY

**Together with the Reports of the
Treasurer, Auditors, Administrator-Superintendent,
Attorney, Sheriff, Chaplains,
Physicians and Extension Service
For the Year July 1, 1985 - June 30, 1986**

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
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MAP OF
GRAFTON COUNTY, N.H.




Representative Districts — (1-13)

County Commissioner Districts

District #1 

District #2 

District #3 

GRAFTON COUNTY OFFICERS

COMMISSIONERS

Dorothy Campion-Corcoran, Hanover
Leonard F. Anderson, Plymouth
Arthur E. Snell, Landaff

TREASURER

A.F. Stiegler, III, Woodsville

EXECUTIVE DIRECTOR/WELFARE COORDINATOR

Evelyn I. Smith, Woodsville

COUNTY ATTORNEY

John B. Eames, Littleton

SHERIFF

Herbert W. Ash, Campton

CLERK OF COURT

Paul Gruber, Bethlehem

JUDGE OF PROBATE

Gary W. Boyle, Littleton

REGISTER OF PROBATE

Virginia B. Kidder, Woodsville

REGISTER OF DEEDS

Charles A. Wood, Woodsville

ADMINISTRATOR, NURSING HOME

William Siegmund, Woodsville

SUPERINTENDENT, FARM AND JAIL

William Siegmund, Woodsville

CHAPLAINS

Jewell Lamphere, North Haverhill
Rev. John Nolin, Woodsville
Ralph L. Hysong, North Haverhill

PHYSICIANS

Harry Rowe, Wells River
Elisabeth Berry, Wells River
John Rowe, Wells River

AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY DELEGATION

Dist. No. 1	Rita C. McAvoy, Littleton Kathleen W. Ward, Littleton Henry F. Whitcomb, Littleton
Dist. No. 2	Philip H. Weymouth, Lisbon
Dist. No. 3	Edward Densmore, Franconia
Dist. No. 4	Roger Stewart, Lincoln
Dist. No. 5	Paul I. LaMott, Haverhill Ezra B. Mann, II, Haverhill
Dist. No. 6	Wayne D. King, Rumney Betty Jo Taffe, Rumney
Dist. No. 7	Deborah L. Arnesen, Orford
Dist. No. 8	Richardson Blair, Holderness William J. Driscoll, Plymouth V. Michael Hutchings, Plymouth
Dist. No. 9	Edward J. Bennett, Bridgewater
Dist. No. 10	Bruce C. Rounds, Bristol
Dist. No. 11	C. Dana Christy, Canaan Roger L. Easton, Canaan David M. Scanlan, Canaan
Dist. No. 12	Mary P. Chambers, Hanover Marion L. Copenhaver, Hanover Elizabeth L. Crory, Hanover Michael B. King, Hanover
Dist. No. 13	Pamela B. Bean, Lebanon Joseph F. Duggan, Lebanon Howard C. Townsend, Lebanon Karen O. Wadsworth, Lebanon Lorine Walter, Lebanon

GRAFTON COUNTY EXECUTIVE COMMITTEE

Time: 9:30 a.m.
Date: Monday, July 8, 1985
Place: Grafton County Courthouse, No. Haverhill, NH

Present: Reps. Taffe, Townsend, Mann, Christy, Driscoll, Rounds, Whitcomb; Commissioners Snell & Anderson; Executive Director Smith.

Absent: Reps. Copenhaver, LaMott; Commissioner Campion-Corcoran.

Rep. Taffe called the meeting to order at 9:38 a.m.

The Committee addressed line item appropriation transfers for FY 85. The excessive overrun in the Sheriff's telephone account was questioned. High telephone costs in Extension Service were also questioned. There was a clarification of county patients under welfare account 4190.561. The status of the survey of county telephones was discussed. Seed, fertilizer account was clarified. Rep. Mann moved, Rep. Townsend seconded to accept line item transfers as listed. Vote unanimously in favor.

Evelyn Smith explained encumbrance requests. There was discussion on the status of the smoke detector legislation. March is the deadline for installation of detectors. However, there are funds in the FY 86 budget and the detectors will be installed as soon as possible. Rep. Mann moved, Rep. Whitcomb seconded, to encumber accounts as listed:

- 9200.972 - Parking Lot Renovations
- 5100.960 - Smoke Detectors
- 5100.962 - Energy Conservation
- 4160.970 - New Equipment
- 9270.060 - Unemployment Comp. to Escrow Account

Vote unanimously in favor.

Rep. Driscoll moved, Rep. Townsend seconded, to authorize the Commissioners to borrow \$1,000,000.00 in anticipation of taxes for FY 86. Vote unanimously in favor.

Other Business:

Rep. Taffe asked the Executive Committee's pleasure regarding reactivating the Sheriff's Fees Committee. HB249 passed the last day of the legislative session. The Governor had not signed the bill as of 7/3/85, so maybe it has died by pocket veto. Rep. Rounds suggested the matter be set aside until fall when the status of HB249 is known. The Chair will not consider reactivating the Committee until fall.

The fall meeting of the Executive Committee has been scheduled for Monday, October 21st.

Representative Rounds noted that the cut off date for new legislative bills is September 1st. He asked that a brief press release be issued regarding the budget with reduced taxes. Chair Taffe will do so. Rep. Rounds asked for a clarification of the Forestry Patrol. The Grafton County Sheriff's Department has a current contract calling for \$6,600.00 for services administered by the Sheriff's Department. This item shows on the financial statements, but not on the Revenue or Expenditure pages in the budget. It was requested that the item be part of the Revenue & Expenditure pages in the next budget.

There was discussion of the ramifications of the settlement bill, SB1. As part of the state budget compromise, the State did not appropriate funds for 75% payment of child placements under Children & Youth Services. Funds were promised to CYS by January 1st. However, that is a state problem, as counties are only liable for 25% by law.

At 10:25 a.m. Rep. Mann moved, Rep. Whitcomb seconded, to adjourn. Vote unanimously in favor. Meeting adjourned.

Respectfully submitted,
Evelyn I. Smith, Clerk pro tem

GRAFTON COUNTY EXECUTIVE COMMITTEE

Time: 9:30 a.m.
Date: Monday, October 21, 1985
Place: Grafton County Courthouse, No. Haverhill, NH

Present: Reps. Taffe, Mann, Whitcomb, Driscoll, Christy, Rounds and Townsend. Commissioners Campion-Corcoran and Anderson; Treasurer A.F. Stiegler, III; Executive Director Evelyn Smith.

Absent: Reps. Copenhaver and LaMott.

Rep. Taffe called the meeting to order at 9:35 a.m.

The Chair recognized Ashland Police Chief E. Paquette and Holderness Police Chief D. Zamperi of the Southern Grafton County Communications Study Committee, who presented position packets to the membership and explained the study committee's function to research the feasibility of a regional dispatch center in southern Grafton County. The area is experiencing rapid growth with an increasing workload and needs professional dispatching. The study committee presented several solutions for Executive Committee review, input and response. There were questions and discussion relating to cost vs. revenue, fee formulas, and what role the County would play. Further study and data are needed.

The Executive Committee reviewed the Social Service Consultant Program with consideration toward contracting the service through the Human Services Council rather than independently to facilitate accounting and protect the individual from liability. The service would remain the same with the consultant serving the Commissioners. Only the logistics would change. Rep. Whitcomb moved to encourage and support the Commissioners' decision to contract consultant services through the Human Services Council. Rep. Mann seconded. Unanimous vote in favor.

The Commissioners explained their position in exploring the County's role for the needs of at risk children as relates to day care services. Consultant Cindy Swart is doing a needs assessment for the Commissioners.

Executive Director Smith noted that the Unified Court System's FY 1985 cost assessment has not changed as yet from the original assessment of \$2,750,000, with Grafton County's share being \$193,060. However, a reduction is anticipated. Commissioner Campion-Corcoran advised the Executive Committee that all county commissioners are meeting with the Governor this week, and that counties have agreed to withhold payment on the assessment until all counties are in accord. Negotiations are now coming down to one set of figures that the Governor and all counties can agree to. The Commissioners are happy with the process and the cooperation of the Governor.

Commissioner Campion-Corcoran explained the ten counties' position regarding courthouse rental/lease agreement, noting that county commissioners have met with Mr. Leidinger to express concerns in the lease language and figures. Again, the counties have taken a uniform stand to withhold acceptance of the agreements until all counties are satisfied with the negotiated changes.

Executive Director Smith gave an overview of the potential county role for juvenile services under Chapter 380 (SB-1) effective January 1st under a partnership arrangement with the Division of Children & Youth Services. The County would be responsible for program development, placement mini-teams, invoice review and approval, and recovery review and recommendations, and would participate in rate setting activities.

Chair Taffe advised the Executive Committee of some of the education changes that relate to Children & Youth Services and SB-1.

Rep. Rounds was excused at 11:00 a.m.

Chair Taffe noted that it is tax setting time and appropriate to notify towns that the County did not require additional taxes this fiscal year. This information should be passed on to constituents. However, it should be noted that assessment made by the State may not indicate a tax reduction.

Executive Director Smith spoke on the potential impact of the Garcia decision and the F.L.S.A. noting there is modifying legislation under consideration to remedy the impact of the Garcia decision on local governments. The Congressional Bill would allow restricted compensatory time, modify use of volunteers and establish a new effective date of April 15, 1986, among other changes. Grafton County has already made adjustments and we are now basically in compliance with the F.L.S.A. Some areas still need review, including record keeping and paperwork requirements.

Review of the FY 1985 audited statement revealed a surplus of \$1,070,000 accumulated through a combination of factors such as unused surplus in previous budget year, conscientious budget management by all departments, transfer of Superior and Probate Court expenses to the State Unified Court System, increased Nursing Home reimbursements, favorable interest returns on investments, and strong economic development in Grafton County increasing Register of Deeds revenues. Executive Committee members expressed pleasure with the favorable fund balance and need to capitalize surplus without being disruptive.

The Executive Committee reviewed financial statements for the first quarter of FY 1986, noting line items for telephone in courthouse accounts will run over because of purchase of equipment. With an average payback time of two years, it was considered more cost effective to purchase equipment outright rather than through a lease/purchase with high interest. There was discussion of increasing problems with insurance coverage, purchase and escalating costs.

Rep. Christy submitted the report of the Study Committee on the Grafton County Jail and House of Correction, noting the report was from the "majority" of the Committee and should be the final report of the Committee. Chair Taffe questioned automatic unlocking in the event of fire, and asked if we are meeting proper safety procedures, noting this is an area that should be carefully scrutinized in any survey of needs. Commissioners Corcoran and Anderson stated the only real discrepancy in previous needs studies was in the size of cell blocks, but that discrepancy is not sufficient justification to construct a new facility. The Commissioners advised the Executive Committee that they are looking into the feasibility of another study of needs by a private firm which would be totally objective, but for a cost.

The next Executive Committee meeting is scheduled for January 20, 1986 at 9:30 a.m.

Rep. Whitcomb moved to adjourn, Rep. Mann seconded. The meeting adjourned at 11:45 a.m.

Respectfully submitted,
Evelyn I. Smith, for
Paul I. LaMott, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE

Time: 9:30 a.m.

Date: January 20, 1986

Place: Conference Room, Grafton County Courthouse, No. Haverhill, NH

Present: Reps. LaMott, Whitcomb, Rounds, Driscoll, Christy, Townsend, Copenhaver, Taffe; Commissioners Campion-Corcoran and Anderson; Executive Director Evelyn Smith and Joanne Mann.

Absent: Rep. Mann was excused.

Rep. Copenhaver called the meeting to order at 9:30 a.m. and explained that Rep. Mann was excused due to illness.

Chair to Rep. Taffe.

Commissioner Campion-Corcoran explained negotiations with the Unified Court System for the lease of court facilities. The Court System originally offered \$4.00 per square foot, but after correcting an error in calculations offered \$6.50 per square foot, still well below the rate other tenants are currently paying (\$8.00 per square foot). Rep. Copenhaver asked how other counties are handling this matter and asked what alternatives the Court System would have if the County refuses to accept the \$6.50 rate. Discussion.

Rep. LaMott noted several areas of concern in the proposed lease. If the State later moves to other quarters, they want to remove any improvements made during tenancy here and there is no escalation clause for protection against rising costs for fuel, maintenance, etc. The wording of the present lease proposal is very favorable for the tenant and very unfavorable for the landlord.

Rep. Rounds noted that Jeff Leiding of the Administrative Office of the Courts has written a letter to the Commissioners stating that there is not enough money to allow the court to pay beyond \$6.50 per square foot. Rep. LaMott stated that that is not a valid argument. The Legislature requested Mr. Leiding to provide them with the amount the Unified Court System would need and the Legislature fully funded Mr. Leiding's request. Mr. Leiding has not asked the Legislature for any further funding and Mr. LaMott feels that \$6.50 is an insufficient rate and the counties should not absorb that cost.

Rep. Copenhaver asked what system is used to determine the rental rate for other tenants. Evelyn Smith explained that the fair market value is used. Mr. Leiding figured his rate using 1983 costs, plus the court's concept of fair market value, then took a figure in the middle.

Rep. LaMott moved that the Executive Committee recommend that the Commissioners have a legal review of the property lease in defense of Grafton County, to have the lease tightened from the landlord's point of view, to include, but not limited to, an escalation clause for utilities, fuel, taxes, increased maintenance costs due to negotiated contracts (raises, etc.). Seconded by Rep. Christy. Rep. LaMott emphasized that the motion is not limited to those things mentioned. Vote on Rep. LaMott's motion: Yes — LaMott, Copenhaver, Townsend, Christy, Driscoll, Rounds, Whitcomb, Taffe. Unanimously in favor.

The Executive Committee was given an update on the Unified Court System's assessment to the counties. All counties refused to pay the assessment as the amount billed was beyond the amount actually needed and it was felt that the counties need not be funding a surplus for the Unified Court System. Grafton County was originally billed \$192,000, but that amount has been revised to \$125,784. The New Hampshire Association of Counties is satisfied with the revised assessments and the Commissioners have recommended paying the lower amount. \$193,023 has been encumbered from the last fiscal year. Rep. LaMott expressed thanks to the Commissioners for their hard work in this matter.

Evelyn Smith explained the need for an additional clerical position in the Register of Deeds office. Deeds revenue figures for the first six months of the fiscal year show a dramatic increase in the volume work. Revenues from recordings are up 50% and revenues from transfers are up

10%. Rep. LaMott moved to approve the additional position in the Deeds Office. Rep. Copenhagen seconded the motion. There was discussion of benefits for the position and the position being part time vs. full time, temporary vs. permanent. Rep. Rounds spoke in opposition to the motion, noting that he would like to see figures of comparison with other counties before taking any action. Rep. Christy requested clarification and it was explained that the new position under discussion would be a permanent full time position, with benefits. Rep. LaMott moved the question. Rep. Whitcomb seconded. Motion to move the question passed by voice vote. Vote on Rep. LaMott's motion to approve an additional position: Yes — Reps. LaMott, Christy, Townsend, Copenhagen, Driscoll, Whitcomb; No — Rep. Rounds. 6 Yes, 1 No - Motion passed.

Rep. LaMott moved that the new clerical position be funded out of the FY 86 surplus. Rep. Whitcomb seconded the motion. There was discussion of laws governing benefits for part time employees and regarding overtime. Rep. LaMott withdrew his motion. Second withdrawn by Rep. Whitcomb. The Commissioners will fund as they see fit, possibly through a line item transfer at a later date.

Commissioner Campion-Corcoran explained that the item relating to a study of the correctional facility was placed on the agenda to give Superintendent Siegmund and the Commissioners some direction and an idea of the Executive Committee's feeling on the subject. Rep. Christy gave some background on the County's study committee and the general dissatisfaction of 2 members of that committee. Commissioner Anderson noted that there is concern over county liability because the size of cells in the Grafton County Jail do not meet the current standards. Reps. Rounds and LaMott noted that we already know what the deficiencies are and it would not be worthwhile to fund another study and get the same results. Commissioner Campion-Corcoran noted that the Commissioners are not in favor of building a new jail, they simply want as much information as possible regarding remedies for deficiencies. Rep. LaMott stated that another study would not relieve the County of any liability in the event of court action. There was discussion of construction of a new jail vs. renovation of the present jail.

Rep. LaMott was excused at 11:19 a.m.

Evelyn Smith gave an overview of the County's partnership with the N.H. Division for Children & Youth Services. There has been no formal agreement yet, but the County probably will be involved in alternative placements, mini placement teams, the billing process and financial recovery. Our consultant, Cindy Swart, will do an assessment on the different areas of county needs. Evelyn Smith noted that Grafton County's caseload of children has increased to 125-135 from 38 prior to implementation of SB-1. Although the number of children has increased, the dollars spent will probably remain about the same. Categorical grants should show about a 20% increase. Staffing needs have not yet been determined.

Rep. Taffe stated that there is no need to discuss Item #5 on the agenda (resolution on nuclear waste) since the House has passed a resolution and there has been an announcement that there is one site in NH on the federal list of dump sites being considered.

There was a review of the 6 month financial statement. Evelyn Smith explained that revenues are ahead of projections in most cases and approximately 45% has been expended. The only problem areas are telephone accounts (due to purchase of telephone equipment), special deputy account and liability insurance accounts.

Rep. Rounds questioned the flow of funds for special events such as fairs, boat races, etc.

Rep. Taffe asked if there are any items that the Commissioners would like the Representatives to keep an eye on in Concord. Five areas of concern are 1) nursing home reimbursement, 2) SB-1 funding, 3) reduction in deeds transfer tax, 4) HB 91 regarding notification of writs and subpoenas, and 5) HB 272 regarding a committee to study the need for charter of county government.

Rep. Whitcomb moved to adjourn the meeting. Rep. Townsend seconded the motion. Motion passed unanimously. Meeting adjourned at 11:58 a.m.

Respectfully submitted,
By Joanne Mann for
Paul LaMott, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

Time: 9:30 a.m.

Date: April 21, 1986

Place: Conference Room, Grafton County Courthouse, No. Haverhill

Present: Reps. Taffe, Copenhaver, Christy, Driscoll, Whitcomb; Commissioner Anderson; Executive Director Evelyn Smith; Administrative Assistant/Executive Secretary Joanne Mann.

Excused/Absent: Reps. Mann, LaMott, Townsend, Rounds.

Rep. Taffe called the meeting to order at 9:30 a.m. Evelyn Smith explained requests for line item appropriation transfers. Money is needed in most telephone accounts due to the fact that phones were purchased outright. Worker's compensation accounts are over expended because the County is required to pay 100% up front and will then receive a dividend at a later date. There are funds available in retirement accounts because of a decrease in the employer's contribution. All transfers are requested within the same department or from the surplus at year end.

Commissioner Anderson explained the staff reorganization in the Sheriff's Department and the savings that will result. The number of persons on the staff remains the same, but the civil deputy works only 40 hours per week, not 45. The Chief Dispatcher is now the Administrative Assistant and one secretary has been downgraded. There was discussion of the Executive Committee's role in departmental reorganizations. Rep. Copenhaver moved to commend the Sheriff's Department for their efforts to improve a fragmented system and create a more streamlined system. Rep. Driscoll seconded the motion. Vote unanimous in favor. The Executive Committee requested that a letter regarding the above motion be sent to the Sheriff's Department.

The Sheriff's Department has experienced unusual expenses for cruiser repair and maintenance. Special deputies have been used more as bailiffs for Superior Court. The Unified Court System has reimbursed the County \$6,000 for bailiff's expenses. The County will bill the Court System for bailiffs @ \$40 per day, plus social security, worker's compensation, etc. Part time special deputies are used as bailiff's so that regular deputies do not work overtime. In response to a question from Rep. Whitcomb, Evelyn Smith explained the situation with law enforcement liability insurance.

The courthouse maintenance department requested \$9,800 for electricity due to the fact that the County is no longer receiving credits and recent fuel adjustment charges almost equal actual usage charges. The maintenance department has a surplus in the health insurance account due to changes in staff.

The Extension Service currently has 2 agent positions unfilled and can draw from agents salaries to fund needed wages for the computer operator.

Executive Director Evelyn Smith explained changes in the welfare budget that have resulted from implementation of SB-1 effective January 1, 1986. Grafton County initially expected to have about 75 juvenile cases, but currently has 180 ± cases. Rep. Taffe explained funding responsibilities for education and pending legislation that may affect future funding requirements. There may be some cost to the counties, but property taxpayers may save on school taxes. Executive Director Smith noted that it is predicted that county costs under SB-1 (25%) will be higher than before when the counties were paying 100%. There was discussion of the lack of placements for emotionally disturbed adolescents and plans for new facilities and alternatives.

Executive Director Smith noted that if the County receives rent from the Unified Court System, we may be subject to tax by the Town of Haverhill.

Rep. Whitcomb moved to accept the requested transfers. Rep. Christy seconded. Vote unanimous.

Mrs. Smith explained that Grafton County will receive \$36,000 from DCYS as 5% Incentive Funding to be used for mediation, diversion, placement mini-teams, etc. There has to be a com-

mittee to receive proposals and to decide how the funding will be distributed. It was pointed out that in working with juveniles, Grafton County has to deal with 6 courts and 3 state district offices, while most counties deal with only 1 district office and 2-3 courts.

The Commissioners presented the Executive Committee with a schedule of elected officials' salaries. It was noted that Grafton County's Register of Deeds, through many years of service, is the highest paid Register in the State. It was also noted that the Register of Deeds will be retiring this year and the Commissioners feel potential candidates should understand that the starting salary will not be the same as that of the present Register, who has longevity. Discussion. Rep. Copenhaver moved that the Executive Committee support the Commissioners' recommendation that a new Register of Deeds starting salary will be \$23,000. Rep. Whitcomb seconded the motion. Vote unanimous in favor.

The Commissioners have received a letter from the court system recommending increasing the salary of the County Attorney so that it equals that of the Clerk of Court, who is presently at \$42,732. The County Attorney is presently paid \$38,808 annually. It was noted that the average salary for county attorneys is \$37,262. Increasing Grafton County Attorney's salary to \$42,732 would result in a 10% + increase. Discussion. Rep. Copenhaver moved that at this point in the budget process, it is the sense of the Executive Committee to suggest that the County Attorney's salary remain at \$38,808. Rep. Christy seconded. Vote unanimous in favor.

Commissioner Anderson explained the County's contract with the US Forest Service. The Forestry Patrol used to be paid per diem, but the County now must also pay social security, etc. The federal government reimburses the County mileage plus an hourly rate. The rate includes a small amount for administration. The Commissioners requested the Executive Committee's approval of the contract. In the FY 86-87 budget, Forestry Patrol will be shown as a wash out item, i.e., income and expense will offset each other. Rep. Driscoll moved to support the Commissioners in their agreement with the US Forest Service. Rep. Christy seconded. Vote unanimous in favor.

The Executive Committee established the following budget schedule:

Monday, June 2, 1986	Executive Committee, 9:30 a.m.
Monday, June 9, 1986	Public Hearing, 7:00 p.m.
Monday June 16, 1986	Executive Committee Work Session, 9:30 a.m.
Monday, June 23, 1986	Available for work session if necessary
Monday, June 30, 1986	Delegation meeting, 9:30 a.m.

The Executive Committee reviewed quarterly financial statements. The \$350,000 surplus that was incorporated from last year's budget may not be needed. At this point, revenue is 2-3% ahead and expenses are approximately 5% under.

Rep. Whitcomb pointed out the difference in the Farm's actual revenue vs. budgeted revenue. It was noted that Supt. Siegmund is closely monitoring the situation.

Commissioner Anderson explained the method of payment and charges for the Nursing Home beds.

Evelyn Smith pointed out that item #29 on the list of line item appropriation transfers is a new line, created to allow comparison of old cost vs. new costs for child placement.

Rep. Taffe noted that former Commissioner Richard Bradley was pleased and flattered to find out the FY 1985 county report was dedicated to him. Mr. Bradley requested Rep. Taffe to convey his thanks to the Commissioners and the Executive Committee.

Rep. Christy made a motion to adjourn. Rep. Whitcomb seconded. The meeting adjourned at 11:23 a.m.

Respectfully submitted,
By Joanne Mann for
Paul LaMott, Clerk
Grafton County Delegation

GRAFTON COUNTRY EXECUTIVE COMMITTEE

Time: 9:30 a.m.

Date: June 2, 1986

Place: Conference Room, Grafton County Courthouse, No. Haverhill

Present: Reps. Taffe, Copenhaver, LaMott, Mann, Townsend, Christy, Driscoll, Whitcomb; Commissioner Anderson and Campion-Corcoran; Executive Director Evelyn Smith; Social Services Consultant Cindy Swart; Treasurer A.F. Stiegler, III; Administrative Assistant/Executive Secretary Joanne Mann.

Absent: Rep. Rounds.

Rep. Taffe called the meeting to order at 9:31 a.m. and briefed the Executive Committee on the Lackie personnel hearing that took place on May 26th. The hearing will continue on June 23, 1986. Pursuant to RSA 28:10-a, a hearing must be conducted for any discharged employee who requests one. The hearing panel consists of the chairman, vice chairman and clerk of the county delegation. Rep. Taffe noted that the hearing panel had no prior information on the case and will report back to the Executive Committee when the hearing has concluded. Evelyn Smith noted that a court system employee has been hired to operate the recorder during the hearing. The County will have to reimburse the court system for 2-3 days of the employee's time, plus there will be a cost per page for a transcript.

Commissioner Campion-Corcoran and Social Services Consultant Cindy Swart gave a report on the Commissioners recommendations for funding of social service agencies. It was noted that some of the agencies previously funded have a "0" recommendation on the social service page, but have been referred to the 5% Incentive Funding Program under Senate Bill 1. (See welfare page.)

White Mountain Mental Health - No funding has been recommended because 1) the agency receives municipal funding and 2) for several years the agency has not given the County enough documentation for accountability of county funding. Mr. MacKay, the agency's new director, has stated that the lack of documentation is due to their reporting system being geared to giving state reports, not county reports. Rep. Mann stated that representatives of White Mountain Mental Health should not provide documentation at the public hearing on June 9 and then expect to be funded. This is not a new problem and the County should not be put on the defensive. Rep. Taffe noted for the record that this was the first time the Executive Committee was aware of the "0" recommendation for WMMH. If the Executive Committee is to act, the required information should be presented to the Executive Committee through the Commissioners. Commissioner Campion-Corcoran noted that the Commissioners' Office has been dissatisfied in its past dealings with White Mtn. Mental Health. The Commissioners did recommend funding for TEMPO (developmental services), which is a part of WMMH, because TEMPO has provided back-up information.

West Central Mental Health - Operates well. County funds are used for outpatient services to adults. The state does not fund these services.

Lakes Region Mental Health - Has improved under new management.

The five home health agencies provide services county wide.

Pemi-Baker Home Health - Is a small, isolated, stagnant agency, losing ground to Heritage Home Health. It is felt that most of the agency's problems are due to administration. Rep. Taffe noted that the agency has experienced problems with the local hospital. However, homemaker services are good.

Newfound Area Nursing Association - Had financial problems and filed for reorganization. The agency is doing much better now and receives private donations.

Lebanon Area Home Health and Mascoma Home Health - Are merging with Hanover Home Health. Rep. Christy noted that the Mascoma Pediatrics Medical Program, which was run by grants to Mary Hitchcock Memorial Hospital, is being eliminated. Clients will now have to travel to Hitchcock Clinic for services. Mrs. Swart noted that MHMH lost a large grant, of which Mascoma Pediatrics Program was a part. Rep. LaMott stated that loss of grants is becoming common and may result in future inadequate funding.

3 of the 5 home health agencies have child abuse programs. North Country Home Health has Family Assistance, Lebanon Area Home Health has the Parent Aide Program and Mascoma Home Health has the Child at Risk Program. Recommendations for funding child abuse programs are based on 55¢ per capita. Mrs. Swart recommended less than 55¢ per capita for Mascoma because they asked for less. If they had asked for 55¢ per capita, it would have been recommended. Mascoma Home Health needs to raise its service level. Rep. LaMott expressed his opinion that Mascoma should be funded at 55¢ per capita, even though they did not request that much. The increased funding would enable the agency to build up its services. Rep. Taffe noted that before the appropriation is increased, the Executive Committee would need to know amounts and the impact the difference would have on the program.

Ammonoosuc Family Health - An increase was recommended because of a greater demand for family planning services.

Grafton County Senior Citizens Council - Has changed its name from Upper Valley Senior Citizens Council. The agency provides services county wide. According to federal law, no client fees are charged. They are allowed to accept donations, but donations have decreased. Rep. Taffe asked if senior centers in Orford, Lincoln and Canaan are secure. Mrs. Swart responded that nothing is secure because of Gramm-Rudman cuts, which could be up to 47%. There was discussion of senior day care, noting that it is less viable in rural areas.

United Developmental Services - Offers no programs for school age children because the local school systems are responsible for that. The Commissioners recommended level funding, less than requested, because there are no programs for school age children, but the agency continues to do a good job. Rep. LaMott noted that local businesses are anxious to hire people trained through UDS and this relieves taxpayers.

Upper Valley Youth Services - They are now paid through Senate Bill 1. They are asking for money to prevent out of home placements. The Commissioners have referred the request to the 5% Incentive Funding Program.

The Children's Center - Has been recommended for level funding.

Orford Child Center - Requested \$1,290 for general child care. The Commissioners did not recommend funding because the agency does not deal with neglected and abused children. It was noted that there is a great need for general child care, but there must be a needs assessment before county funding is considered. At this time, Grafton County funds only agencies that serve neglected and abused children.

Learning to Listen and Center for New Beginnings - Applied for funding because they heard that 5% Incentive Funding may be available. The Commissioners recommended no funding from the social service budget. Rep. Christy questioned why Learning to Listen, a Vermont agency, has applied for funding. It was answered that the agency serves both NH & Vt. There was a question concerning the number of clients from each state.

Rep. Taffe requested an explanation of the 5% Incentive Funding Program. Commissioner Campion-Corcoran explained that it is funding available at the rate of 75% for State and 25% for counties to keep children from being placed outside their homes. Evelyn Smith explained the formula used to allocate the 5% funding. \$36,000 represents Grafton County's 5%. The Commissioners have asked that the Delegation appropriate an additional \$36,000. It was noted that the State has the final say in how the money is spent and Rep. LaMott stated if the County appropriates matching funds, it should be kept separate, because of state control.

Plymouth Area Task Force Against Domestic Violence - Is still a small, struggling agency, but is providing services.

WISE - Is a good agency based in Lebanon.

Littleton Self-Help Clinic - Is not well managed, however the agency has a good family violence program. It was noted that the thrift store should be self-supporting.

Headrest - Provides service county wide, however the hotline is used mostly by upper valley residents. Rep. Copenhaver inquired if the agency receives financial support from the City of Lebanon. Mrs. Swart noted that funding from other sources is increasing and eventually Headrest should not need county funding.

LISTEN - Provides economic self-help services. Municipalities should also eventually take over most of the funding for this agency.

Alice Peck Day Alcohol Treatment Program - Commissioner Campion-Corcoran stated that 86% of the people on probation or being released from jail are alcoholics. Funding the treatment program should be cost effective because it will reduce returns to jail. Edith Celley, Probation and Parole Officer, is willing to testify before the Executive Committee.

Rep. LaMott was excused at 11:15 a.m.

Rep. Taffe explained that the Commissioners' current social service recommendations reflect a slight decrease from last year's budget. If White Mountain Mental Health is reconsidered, there would be a slight increase.

Evelyn Smith pointed out that White Mountain Mental Health should not provide figures at the last minute and also reiterated the County's policy on double dipping. Rep. Whitcomb stated he feels counties, not towns, should fund the mental health agencies. Commissioner Campion-Corcoran suggested that if White Mountain Mental Health provides the necessary documentation and the Executive Committee considers funding, perhaps there should be discussion about fees for services being monitored through the Commissioners and Cindy Swart. Rep. Taffe stated she feels the Commissioners should handle the matter.

The Extension Service has requested that the Executive Committee authorize transferring \$1,200 from Agents' Salaries into Summer Work Study. This amount would be used for a special assistant to help with gardens during the month of June. Evelyn Smith explained that funds are available from Agents' Salaries because there are currently 2 agents positions vacant. Rep. Mann moved to approve the requested transfer. Rep. Copenhaver seconded. Motion passed unanimously by voice vote.

Commissioner Campion-Corcoran gave an overview of the remainder of the budget. She pointed out that the Commissioners have recommended a 5% wage increase for all employees except the Commissioners. They do not recommend any increase for themselves. It was noted that the Register of Deeds will be retiring and the Commissioners have recommended the starting salary for a new Register be \$23,000.

The Commissioners have recommended that Revenue Sharing funds be allocated to alternative youth programs, sheriff's cruisers and social services.

Rep. Taffe inquired about the status of continued Revenue Sharing funds. It was explained that this is probably the end of Revenue Sharing funds. The payment for the last quarter of this year will be reduced by 8¼% because of Gramm-Rudman.

Rep. Christy questioned and Evelyn Smith explained the surplus for next year.

Rep. Mann asked about rental income from the Unified Court System. It was explained that the County is receiving rental payments according to the current contract. The contract will be rewritten next year to include an escalation clause. Evelyn Smith noted that rental payments cannot be applied to the current year; they will have to be applied to FY 1987.

Rep. Townsend complimented the balanced budget for the County Farm, noting he feels the County Farm is well run.

Rep. Whitcomb inquired about the financial impact of the reorganization in the Sheriff's Dept. Commissioner Anderson explained.

There was discussion of the need for dispatching equipment and a request by the Town of Littleton for dispatching services.

Rep. Taffe asked if the Commissioners had recommended a 5% wage increase for other elected officials. Response in the affirmative. Rep. Taffe also noted that because of low attendance in the past few years, the Executive Committee will not be holding additional public hearings this year unless specifically requested to do so.

Evelyn Smith pointed out that there is now a revenue line in the welfare budget, which is for the 5% incentive funding. The amount requested for juvenile expenses is only a guess, and could possibly be higher. It was noted that the \$8,000 expended for caseworkers in FY 86 was for only a 6 month period, because the caseworker positions were eliminated as 1/1/86 with the implementation of Senate Bill 1.

Rep. Whitcomb commented on the proposed surplus this year and noted the increase in the overall budget. Rep. Copenhaver noted that the budget can be expected to increase as the population increases.

There was some discussion of redistricting for commissioners.

Rep. Mann moved to adjourn. Rep. Townsend seconded the motion. Motion passed unanimously by voice vote.

Meeting adjourned at 12:07 p.m.

Respectfully submitted,
By Joanne K. Mann for
Paul I. LaMott, Clerk
Grafton County Convention

GRAFTON COUNTY PUBLIC HEARING

Time: 7:00 p.m.

Date: June 9, 1986

Place: Grafton County Courthouse, North Haverhill, NH

Present: Reps. Taffe, Whitcomb, Driscoll, Christy, Mann, Townsend; Commissioner Campion-Corcoran; Executive Director Evelyn Smith.

The hearing convened at 7:00 p.m. with Chair Taffe introducing Executive Committee members and Commissioner Campion-Corcoran. Rep. Taffe gave an overview of the recommendations that the Commissioners have made to the Executive Committee. It was noted that the Executive Committee has conducted a preliminary review of the budget, but will take no action until after hearing public comments.

A page by page review of the budget was conducted, and it was pointed out that the proposed budget represents a 10.75% increase in budget appropriations and a .07% increase in the amount to be raised by taxes. It was also noted that \$720,000 in surplus is to be used to reduce taxes. The proposed budget includes a 5% wage increase for all employees and elected officials, except the Register of Deeds and the Commissioners. It is recommended that the Register of Deeds starting salary be set at \$23,000 and the Commissioners have recommended no increase for themselves. \$176,000 in Revenue Sharing has been allocated as follows: \$36,000 for Alternative Youth Programs, \$27,000 for Sheriff's cruisers, and \$113,000 for mental health and home-maker/home health programs.

Page by page review began with page 3.

Page 3 - Administration

4100.230-Consulting Services is for the social service consultant to review social services agencies and make recommendations to the Commissioners. An explanation was given regarding allocations of accounting services to the Nursing Home and maintenance expense. No questions.

Page 4 - Treasurer

No questions/comments.

Page 4 - Delegation

No questions/comments.

Page 5 - County Attorney

There has been one major change recommended to add an assistant County Attorney because of the increase in court demands.

Page 5 - Medical Referee

No questions/comments.

Page 6 - Register of Deeds

It was noted that revenues are up. It was explained that the Register will be retiring January 1st so the Register's salary line contains appropriation for ½ year at his current salary (\$30,000) and ½ year at the recommended starting salary for a new Register (\$23,000). No questions/comments.

Page 7 - Sheriff's Department

There was an explanation of the projected increase in revenues, noting changes with court bailiffs, forestry patrol, etc., with corresponding expense lines. Salary expenditure lines have been adjusted due to reorganization. There are still the same number of persons, but the department has been reorganized to allow for most cost efficient services. Liability insurances have increased, consistent with all governmental agencies. Equipment recommendations were explained. No comments.

Page 8 - Courthouse Maintenance & Apartments

The major change has been in salary reduction. The Commissioners have recommended eliminating the custodial cleaning position and contracting with a cleaning service instead. Recommendations for repairs/maintenance and equipment were noted. No comments/questions on Maintenance or Apartments.

Page 9 - Welfare

There was an explanation of Senate Bill 1 legislation, effective January 1, 1986, which realigned welfare responsibilities as relates to the County. Changes were noted by line items. There was an explanation of the new alternative development line with revenue anticipated from the State under Senate Bill 1's 5% funding mandate. The intent of the funds/programs is to prevent out of home placement as much as possible. No questions/comments.

Page 10 - Extension Service

The increase in agents' salaries is due to federal/state cut-backs. No questions/comments.

Page 11 - Social Services

It was noted earlier that the Commissioners rely heavily on the social services consultant in making their recommendations, thus, recommendations are not arbitrary, but based on established guidelines.

Chair Taffe proceeded by line item giving rationale for funding recommendations. She explained the formula for mental health funding recommendations, noting that White Mountain Mental Health has not been recommended for funding because the original concept for funding to the mental health centers was that they would no longer go to towns for funding. This does not apply to homemaker/home health agencies because of a different set-up. Also, White Mountain Mental Health has not been recommended for funding because they have not presented documentation and data to show services provided.

It was noted that funding requests for children's services have been referred to the 5% Incentive Fund Program.

Funding for Headrest and LISTEN has been reduced as those agencies should be weaned from county funding since counties are no longer liable for public assistance under Senate Bill 1.

The Commissioners recommended reduced funding for RSVP as it was understood last year they were asking for seed money, not on-going, and the County provides office space at the county complex. However, it seems the County is receiving many volunteers hours from RSVP and the Commissioners will probably readdress the request.

The Alice Peck Day Alcohol Treatment Program is a new applicant seeking funding for 2 scholarships for alcohol treatment programs. It has been noted that funding this program could be cost effective in that it could reduce the number of people returned to jail.

Rep. Taffe asked for comments. Rep. Densmore urged the Executive Committee and the Commissioners to look again at the recommendation for White Mountain Mental Health. He noted a letter from Dennis MacKay and asked the County to recognize the needs in the northern part of the County, stating that applying for funding from the towns is not necessarily bad.

Kathy Petuck of Headrest stated that agency appreciates being let down slowly. However, she noted total county service and new prevention programs in schools relating to drug and alcohol abuse.

Walter Bennett, chairman of No. Grafton County RSVP noted additional stations are now active and stated that \$5,000 represents 8% of the total northern county budget, or 1/2 of the coordinator's salary.

Sue Pauli, director of RSVP in Grafton County presented written information and noted that she was pleased that the Commissioners were leaning toward reconsideration.

No further comments/questions.

Page 12 - Miscellaneous

Rep. Taffe explained line item recommendations, with special clarification of capital outlay, the unified court system, Grafton County Conservation District (for office manager's salary), and salary adjustments. Rep. Taffe requested comments.

The chairman of the Grafton County Conservation District stated that they now need a district administrator full time as the request for services has doubled. The workload is backed up and they would like to increase the office manager's work week from 25 hours to 40 hours. Bob Burke supported the preceding comments and expressed the value of the District's services and interactions with the Extension Service, municipalities, etc. The District's services have a definite impact on local planning. No further comments.

Page 13-19 - Nursing Home

Rep. Taffe noted no big changes in the Nursing Home budget, so conducted a review by line item, by department, asking for comments after each department. No questions/comments.

Page 20 - Jail

There was a review of revenue/expenses. No questions/comments.

Page 21 - Farm

There was a review of revenue/expenditures, with a special note that the county farm is self-supporting. Rep. Taffe noted that Grafton County is very proud of its farm and proud of the fact that Grafton County has not had to discontinue its farming operations as many other counties have had to. No comments.

Rep. Densmore spoke regarding nursing home revenues. He pointed out for the record that he supports legislation to bring the county/state ratio back to 50/50, which would have a favorable impact on the nursing home revenue line. Rep. Densmore feels this is a responsible way to approach nursing care.

No further comments on the proposed budget. It was noted that the Executive Committee will be meeting in a work session next Monday, June 16th, and the full Delegation will be meeting on the budget on June 30th.

The Public Hearing closed at 8:05 p.m.

Respectfully submitted,
Evelyn Smith for
Paul LaMott, Clerk

GRAFTON COUNTY EXECUTIVE COMMITTEE

Time: 9:30 a.m.

Date: June 16, 1986

Place: Conference Room, Grafton County Courthouse, No. Haverhill

Present: Reps. Taffe, Copenhaver, LaMott, Mann, Townsend, Christy, Driscoll, Whitcomb; Commissioners Anderson and Campion-Corcoran; Executive Director Evelyn Smith; Administrative Assistant/Executive Secretary Joanne Mann.

Absent: Rep. Rounds

Rep. Taffe called the meeting to order at 9:35 a.m.

Social Services

Rep. Taffe explained that Rep. Densmore spoke on behalf of White Mountain Mental Health at the public hearing on June 9th, requesting that the Commissioners' recommendation not to fund White Mountain Mental Health be reconsidered. The County has 3 areas of concern regarding White Mountain Mental Health: 1) lack of data, 2) inadequate service delivery and 3) double dipping. There was discussion of municipal funding vs. county funding. The Executive Committee discussed their options for funding/not funding White Mountain Mental Health this year. Rep. Whitcomb noted that WMMH received level funding from the Town of Littleton this year and stated that the amount WMMH has requested from the County is a very small portion of the agency's overall budget. Reps. Christy and Taffe stated that the Executive Committee should rely on the social services consultant's expertise and respect her opinion. It was

noted that Dennis MacKay of White Mountain Mental Health will be meeting with Evelyn Smith and Cindy Swart on Tuesday, June 17th. Rep. LaMott moved that the recommendation for White Mountain Mental Health remain at 0 until the Commissioners' Office provides a report on the meeting scheduled for June 17th. Rep. Copenhaver seconded the motion. Discussion. Rep. LaMott moved the question. Chair Taffe so moved. Vote on motion to leave appropriation for White Mountain Mental Health at 0 until a report is received from the Commissioners' Office passed unanimously.

It was noted that county funding for LISTEN and Headrest should be phased out over the next few years. Rep. Taffe explained that LISTEN is well aware of this, but Headrest may need to be reminded.

Rep. LaMott moved to add \$2,500 to the Commissioners' recommendation for RSVP. Seconded by Rep. Driscoll. Discussion. Rep. Copenhaver asked why the Commissioners recommended \$2,500 less than RSVP requested. It was answered that Cindy Swart felt there was some duplication of services. Rep. Copenhaver also asked if RSVP needs the additional \$2,500 to get federal monies. Rep. LaMott asked if the value of the space provided at the Nursing Home is used to get federal monies. Rep. Whitcomb moved the question. Rep. Lamott seconded. Vote on LaMott motion to add \$2,500 to RSVP - unanimously in favor.

3 agencies that applied for county funding have been referred to the 5% Incentive Funding Program.

Rep. Whitcomb pointed out that the Littleton Self-Help Clinic may also be double dipping. Rep. Taffe explained that the policy on double dipping applies only to the mental health agencies. Rep. Whitcomb asked the Commissioners to consider naming of programs to show they are county projects.

Rep. LaMott moved to accept the total social service budget, plus \$2,500 for RSVP, making the new total \$251,242, noting possible contingencies on White Mountain Mental Health. Rep. Whitcomb seconded. Vote unanimous in favor.

Page 3 - Administration

Commissioner Campion-Corcoran explained the salary increase recommended for the Executive Director, noting that the increase has been postponed for the past 2 years, pending the outcome of Senate Bill 1. The Commissioners feel the increase is well deserved.

Rep. LaMott moved that the Commissioners be given a 5% salary increase, which would increase the Commissioners' salary line to \$17,955. Seconded by Rep. Mann. Commissioners Anderson and Campion-Corcoran reiterated their feelings that the Commissioners salaries are adequate and fall within the range that is average for other counties. Discussion. Rep. Mann moved the question. So moved. Vote on motion to increase the Commissioners' salaries by 5%: Yes — Rep. Copenhaver, Rep. Whitcomb, Rep. LaMott, Rep. Mann; No — Rep. Driscoll, Rep. Christy, Rep. Townsend, Rep. Taffe. Motion failed.

Page 4 - Treasurer and Delegation

No comments.

Page 5 - County Attorney

The County Attorney is asking for an assistant, with a salary of \$20,000 based on what the Unified Court System pays law clerks. There was a question as to whether the assistant was to be a licensed attorney or an unlicensed assistant. Discussion was tabled until the County Attorney was available to answer questions.

Evelyn Smith noted that medical referee's have written to the Commissioners asking for a raise. The Commissioners have surveyed other counties and found that Grafton County is lower than most. We now pay \$30 for views and inquests, though \$45 appears to be more the average paid by other counties. Discussion. Rep. LaMott moved that medical referees' fees be increased to \$45 for views and inquests and view with autopsy to \$75, with the total appropriation at \$10,000. Mileage will be at the county rate. Rep. Mann seconded. Evelyn Smith explained that this does not include an increase for autopsies. Vote unanimous in favor.

Page 6 - Register of Deeds

It was noted that recommended revenues have been increased by 16%. The salary for the Re-

gister is ½ at the present salary (\$30,000) and ½ at the recommended starting salary for a new Register (\$23,000). Rep. LaMott questioned the reduction in salary for a new Register and it was explained that the Grafton County Register is currently the highest paid in the State due to longevity. \$23,000 is an average salary for all 10 counties.

Returned to Page 5 - County Attorney

Attorney Eames explained the request for an assistant. It was noted that the judges have asked for an assistant attorney, to be licensed, so both attorneys can appear in court when there is more than one judge. There was discussion about the position being part time or full time and the proposed salary (\$20,000). Attorney Eames stated that the position would probably be part time to start with until he is able to determine what the workload will require. He feels the court will be putting more work on him when he has an assistant. Rep. Townsend stated the Executive Committee should rely on the County Attorney and accept his recommendation of \$20,000 for the assistant for FY 87.

Returned to Page 6 - Register of Deeds

Evelyn Smith stated that it is felt \$23,000 is a fair starting salary and there are several well qualified persons who have chosen to run for the position, knowing full well what salary has been recommended.

Page 7 - Sheriff's Department & Page 12 - Capital Outlay

The Executive Committee was referred to Robert Gilbert's letter of 5/29/86 explaining equipment needs. Mr. Gilbert addressed the Executive Committee, noting that he does not have exact cost figures for a new dispatch console but he will be obtaining that information as soon as possible. A new console is needed because 1) the old one cannot be expanded any more, 2) a new one would be smaller and simpler to operate and 3) a new console would have 2 positions for dispatchers and allow more than one person to work at one time, e.g., during emergencies. It was explained that a new console can be bought outright or on a lease agreement over 2-7 years. Rep. LaMott noted that under a lease agreement, with a maintenance agreement, there should be no other costs involved, and this arrangement is usually most beneficial to the lessee. Rep. LaMott moved that the Sheriff's Department determine 1) capital cost up front, plus service and 2) lease cost for 7 years plus the cost of a service agreement and report this information to the Commissioners before the Executive Committee meets on 6/30. Seconded by Rep. Christy. Vote unanimously in favor.

There was discussion about usefulness of the old console and Rep. Taffe requested that the Executive Committee be informed how the old equipment will be disposed of. Mr. Gilbert will provide that information at the same time he presents prices for the new equipment.

Mr. Gilbert explained the request for partitioning of a cell. An extra cell is needed because of the number of detainees appearing in court and a separate booking area is needed. Construction of a partition would cost approximately \$800 more than originally estimated.

Rep. Copenhaver moved to add \$800 for a cell block partition, bringing the new total for the partition to \$2,500, and to delete one portable radio, reducing the total for radios by \$1,450. Rep. Townsend seconded. Rep. Christy requested that the motion be divided into 2 parts. Part 1: Motion to delete one portable radio @ \$1,450 - Vote unanimously in favor. Part 2: Motion to add \$800 for the cell block partition - Vote unanimously in favor. New total for 4140.970-New Equipment is \$46,650. Rep. Taffe noted that if a new console is leased it would be in account 4140.980-Lease Equipment; if it is purchased outright, it would be in account 9200.972-Capital Outlay.

Rep. Whitcomb stated that the selectmen in the Town of Littleton do not intend to use Grafton County's dispatch center, so the Town's previous request for dispatching services should not be considered in determining whether or not to purchase a new console.

The Executive Committee will meet at 9:00 a.m., prior to the Delegation meeting on 6/30/86, to consider figures presented regarding a new console for dispatch. New totals for the Sheriff's Department will depend on any adjustments made at that time.

Page 8 - Courthouse Maintenance

No comments.

Page 9 - Welfare

It was noted that there is now a revenue line in the welfare budget. \$54,000 in Incentive Funding will be available to Grafton County in FY 87. The Commissioners are recommending that \$36,000 be appropriated in addition to the \$54,000 so that an alternative placement program of some significance can be started up. Rep. Taffe noted that she would like to see a person from the educational field on the Incentive Funding Committee. She also noted that it would be prudent for the Executive Committee to receive a report on the results of programs funded with alternative placement monies so it can be determined if it has been money well spent.

The Commissioners pointed out that there is a small group of juveniles that "fall between the cracks" in the Senate Bill 1 legislation and there is legally no way to pay costs for such children. It is recommended that a small amount of emergency funds be appropriated for those children that may need evaluations, respite, etc. Rep. Copenhaver moved to add a new line to the welfare budget and label it "Emergency Pre-Court Juvenile Fund." Discussion of an appropriate name for the new line. Rep. Copenhaver moved the question. Unanimous. Vote on motion to add \$1,000 in a new line called "Emergency Pre-Court Juvenile Fund" passed with no opposition. The new total for the welfare budget will be \$2,061,964.

The Executive Committee broke for lunch and resumed with Page 10 of the budget.

Page 10 - Extension Service

Account 8360.009-Agents' Salary was explained. Commissioner Campion-Corcoran commended Extension Service Coordinator Bob Burke for the fine work he has been doing.

Page 12 - Miscellaneous

Recommendations for Capital Outlay are being held pending a report on equipment from the Sheriff's Department.

There was discussion of the office manager at the Grafton County Conservation District becoming a full time, county employee, with benefits. She currently works full time, but is paid only part time and has no benefits. The cost to the County would be \$12,700. The Conservation District would contribute \$1,500 making the total cost for the position \$14,200. In the future the County would fund only salary and benefits. Rep. Taffe noted that services provided by the Conservation District are very beneficial to the towns.

Rep. Copenhaver moved to change the amount for the Grafton County Conservation District to \$12,700 to fund the office manager's position; the office manager will become a county employee under the direction of the Grafton County Conservation District's board of directors. Rep. Mann seconded. Vote on motion: Yes — Reps. Taffe, Copenhaver, Mann, Townsend, Driscoll, Whitcomb; No — Rep. Christy. Motion passed. Rep. Christy noted his objection to this method of adding a new employee that will carry continuing increases for salary, benefits, etc.

Pages 13-19 - Nursing home

No comments.

Pages 20 - Jail

No changes.

Page 21 - Farm

Commissioner Campion-Corcoran explained loss of revenues from the sale of milk. Rep. Whitcomb noted that the vice president of Lotta Rock Dairy in Littleton would like to be given the opportunity to present a proposal to Grafton County, feeling it would be prudent for the County Farm to deal with a NH dairy if possible.

Page 1 - Summary of Revenue

Rep. Taffe noted the recommended use of Federal Revenue Sharing Funds as follows: \$36,000 for Alternative Youth Programs, \$27,000 for Sheriff's cruisers, and \$113,000 for mental health and homemaker/home health programs (total \$176,000).

Rep. Mann moved to accept the Commissioners' recommended budget with changes made by other motions. Rep. Townsend seconded. Motion passed unanimously.

Rep. Mann moved to adjourn the meeting. Rep. Christy seconded. Motion passed unani-

mously. Meeting adjourned at 1:08 p.m.

Respectfully submitted,
By Joanne Mann For
Paul I. LaMott, Clerk
Grafton County Delegation

GRAFTON COUNTY EXECUTIVE COMMITTEE

Time: 9:00 a.m.

Date: June 30, 1986

Place: Conference Room, Grafton County Courthouse, No. Haverhill

Present: Reps. Taffe, Copenhaver, Mann, Townsend, Christy, Driscoll, Rounds, Whitcomb, LaMott; Commissioners Campion-Corcoran & Anderson, Exec. Director Evelyn Smith, Admin. Ass't./Exec. Sec. Joanne Mann.

Rep. Taffe called the meeting to order at 9:00 a.m.

Rep. Taffe explained the situation with White Mountain Mental Health and gave an overview of the June 17th meeting among Evelyn Smith, Cindy Swart and Dennis MacKay. The Executive Committee members were given copies of Mr. Mackay's letter of 6/23/86 to the Commissioners, in which Mr. MacKay stated his agency would prefer to seek municipal funding. The letter also outlined Mr. MacKay's plan to phase out county funding over the next 3 years, with only \$15,000 from the County in FY 87.

Commissioner Campion-Corcoran gave a report on the Commissioners' meeting with Mr. MacKay on June 23rd. The Commissioners want to support mental health services in the north country, so they are supporting Mr. MacKay's plan to gradually phase out county funding. It was noted that the Commissioners plan to meet twice a year with Mr. MacKay to insure that essential services are being provided and that data is being submitted to the County.

Rep. LaMott moved to recommend \$15,000 for White Mountain Mental Health in FY 87, noting the intent to fund the agency at \$10,000 in FY 88, \$5,000 in FY 89 and 0 in FY 90. Rep. Copenhaver seconded the motion. Discussion regarding double dipping and the feeling of municipal officials regarding same. Rep. Christy moved the question. So moved by unanimous vote. Vote on motion to appropriate \$15,000 for White Mountain Mental Health for FY 87, with the intent to phase out county funding over the next 3 years: Motion passed unanimously.

The Commissioners have recommended acquiring new dispatch equipment under a 5 year lease/purchase plan, which would require \$18,060 in account 4140.980-Lease Equipment for FY 87. Rep. LaMott moved to recommend funding at \$18,060 for a new dispatch console. Rep. Mann seconded. There was discussion of need, lease/purchase options, and the impact of other communications systems on Grafton County. Rep. LaMott noted that upgrading dispatch equipment may allow Grafton County to tie into other communications networks in the future. Vote on motion to recommend funding at \$18,060 for a new dispatch console: Yes — Reps. Copenhaver, Mann, Townsend, Christy, Driscoll, LaMott; Reps. Whitcomb and Rounds abstained in search of further information. Chairman Taffe voted in the affirmative. Motion passed.

Rep. Taffe explained other motions that should be considered at the full delegation meeting at 9:30 a.m. this date. The Chairman noted that the summary pages of the budget should be adjusted to add \$15,000 to social services for White Mountain Mental Health and to add \$18,060 to the Sheriff's Department for the dispatch console.

Rep. LaMott moved to adjourn. Rep. Copenhaver seconded. Meeting adjourned at 9:25 a.m.

Respectfully submitted,
By Joanne Mann For
Paul I. LaMott, Clerk
Grafton County Delegation

GRAFTON COUNTY DELEGATION

Time: 9:30 a.m.
Date: June, 30, 1986
Place: Probate Courtroom, Grafton County Courthouse, No. Haverhill

Present: Reps. McAvoy, Whitcomb, Weymouth, LaMott, Mann, Taffe, Arnesen, Driscoll, Rounds, Christy, Easton, Scanlan, Chambers, Copenhaver, Crory, Bean, Townsend, Wadsworth, Walter; Commissioners Anderson and Campion-Corcoran; Executive Director Evelyn Smith; Admin. Ass't/Exec. Secretary Joanne Mann. Rep. Ward joined the meeting in progress.

Absent: Reps. Densmore, Stewart, Wayne King, Blair, Hutchings, Bennett, Michael King, Duggan.

Rep. Taffe called the meeting to order at 9:32 a.m. The roll was called and it was noted that a quorum was present.

Rep. Taffe explained the Executive Committee's recommendations on the two pending items - 1) White Mtn. Mental Health and 2) Sheriff's Dept. dispatch equipment. The Committee's recommendations on these two items have raised the total expenditures to \$8,280,747, with the amount to be raised by taxes \$3,743,072.

Rep. Mann moved that the Executive Committee's recommendations be adopted. Rep. Walter seconded. No dissent.

Rep. Taffe noted that recommendations include a 5% wage increase for all employees and elected officials, except the Commissioner and Register of Deeds. The Commissioners have indicated that they do not want an increase and the Register of Deeds has been decreased to \$23,000, effective 1/1/87, a more realistic level for Grafton County. The present Register, who has many years of service, will be retiring December 31, 1986.

Rep. Taffe conducted a page by page review of the recommended budget.

Page 3 - Administration

Commissioners' salaries are at FY 86 level, with a 5% wage increase for all others. Rep. LaMott moved that the commissioners receive a 5% wage increase, the same as the others, with the Chair of the Board of Commissioners to receive an additional \$250 per year. Rep. Mann seconded the motion. Vote on motion to increase 4100.009-Salary-Commissioners to \$18,205: Yes — Reps. McAvoy, Weymouth, LaMott, Mann, Chambers, Copenhaver, Walter; No — Reps. Whitcomb, Arnesen, Driscoll, Rounds, Christy, Easton, Scanlan, Crory, Bean, Townsend, Wadsworth. Chairman Taffe voted no. 7 yes, 12 no. Motion failed.

Rep. Bean moved to increase the salary for the Chair of the Board of Commissioners by \$250 per year. Rep. Copenhaver seconded the motion. Roll call vote on motion: Yes — Reps. McAvoy, Whitcomb, Weymouth, LaMott, Mann, Crory, Arnesen, Driscoll, Rounds, Christy, Easton, Scanlan, Chambers, Copenhaver, Bean, Townsend, Wadsworth, Walter. Chairman Taffe voted yes. 19 yes, 0 no. Motion passed unanimously.

Page 4 - Treasurer & Delegation

5% salary increase has been recommended for the Treasurer. No comments.

Page 5 - County Attorney and Medical Referee

5% salary increase has been recommended for the attorney and secretary. A part time assistant county attorney has been recommended at \$20,000 for FY 87. The Executive Committee recommended adding \$2,000 to 4150.240-Medical Referees. Rep. LaMott moved that new medical referee rates be set as follows:

View or Inquest	\$45.00	
View with Autopsy	75.00	
Mileage	.21	adjustable annually
Autopsy	Cap @250.00	waived at discretion of County Atty. for unusual circumstances

Rep. Taffe cited RSA 611:27 as the Delegation's authority for setting medical referee fees. Rep. Whitcomb seconded Rep. LaMott's motion. Roll call vote on the motion: Yes — Reps. McAvoy, Bean, Whitcomb, Weymouth, LaMott, Mann, Arnesen, Driscoll, Rounds, Christy, Easton, Scanlan, Chambers, Copenhaver, Crory, Townsend, Wadsworth, Walter. Chairman Taffe voted yes. 19 yes, 0 no. Motion passed unanimously.

Page 6 - Register of Deeds

It has been recommended that the Register's salary be set at \$23,000, effective January 1, 1987, with all other Deeds employees to receive a 5% increase. Rep. LaMott moved that the base salary for the Register of Deeds be set at \$25,000 per year. Rep. Easton seconded the motion. Discussion. Rep. Taffe explained the Executive Committee's feelings on this issue. Rep. Copenhaver noted for the record that she has changed her position since the Executive Committee work session and now favors setting the Register's salary above \$23,000. In response to a question from Rep. Arnesen, Rep. Taffe explained that Deeds revenues appear to indicate that the volume of real estate sales has placed an increased demand on employees in the Registry.

Rep. Taffe called for a roll call vote on the motion. Rep. Whitcomb asked to be recognized to speak. Rep. Weymouth called for unanimous consent of the Delegation to allow Rep. Whitcomb to speak. Granted. Rep. Whitcomb stated that well qualified people have chosen to run for Register knowing of the recommended salary (\$23,000). Rep. Whitcomb questioned the reason for increasing the recommended salary when candidates are satisfied as is. Rep. LaMott moved the question. Not seconded. Motion withdrawn. Roll call vote on the motion to set the Register's base salary at \$25,000, effective January 1, 1987: Yes — Reps. Weymouth, LaMott, Mann, Arnesen, Easton, Scanlan, Chambers, Copenhaver, Crory, Walter; No — Reps. McAvoy, Whitcomb, Driscoll, Rounds, Christy, Bean, Townsend, Wadsworth. Chairman Taffe voted no. 10 yes, 9 no. Motion passed.

Rep. LaMott noted that the Register of Deeds has reported income of \$456,000 for FY 86. \$380,000 had been projected.

Page 7 - Sheriff's Department

Rep. Taffe explained the Executive Committee's recommendation to add \$18,000 to 4140.980-Lease Equipment for the lease/purchase of a dispatch radio console. Rep. Wadsworth questioned overtime as relates to the salary adjustment fund. There was discussion of being able to track overtime after a line item transfer has been made. Rep. LaMott moved to put \$1.00 in the Sheriff's overtime line. Rep. Wadsworth seconded. There were questions regarding the intent of the motion and Rep. LaMott explained that the purpose was to create a separate line in case it is needed later for a line item appropriation transfer. Voice vote on the motion: Unanimously in favor. New total for the Sheriff's Department is \$547,960.

Rep. Ward joined the meeting.

Page 8 - Courthouse Maintenance & Apartment Maintenance

No comments.

Page 9 - Welfare

Rep. Taffe summarized changes under Senate Bill 1. It was noted that \$54,000 in revenue is money from the 5% Incentive Fund, which was created to develop programs to keep children from being placed outside their homes. No comments.

Page 10 - Extension Service

Rep. Taffe noted that recommendations include an increase in the County's share of agents' salaries because of cuts in federal funding. No comments.

Page 11 - Social Services

\$15,000 has been added for White Mountain Mental Health. Rep. Taffe explained the County's policy on funding mental health agencies and double dipping. She also noted that Mr. MacKay of WMMH has written a letter to the Commissioners indicating his agency prefers to seek municipal funding and has developed a plan to phase out county funding over the next 3 years. The Commissioners and Executive Committee support that plan and would like to fund WMMH at \$15,000 for FY 87, \$10,000 for FY 88, \$5,000 for FY 89 and 0 for FY 90. The Executive Committee is aware that it cannot bind future Delegations, but notes its recommendations for the record.

Rep. Wadsworth asked for an explanation of Incentive Funding and the \$8,920 recommended for Alice Peck Day Alcohol Treatment Program. Rep. Taffe explained.

Rep. Walter questioned the amount recommended for Lebanon Area Home Health. Rep. Taffe explained that level funding has been recommended, which equals \$8.00 per person age 65 or older.

Rep. Arnesen asked how it is decided if an agency is recommended for Incentive Funding or on-going social service funding. Commissioner Campion-Corcoran explained the difference and summarized the county policy of funding only day care agencies that address the neglected and abused children at risk. There was discussion of a needs assessment to investigate county wide needs for day care.

Rep. Mann was excused.

Rep. Ward requested a detailed breakdown of agencies and programs funded by the County to better enable representatives to respond to their constituents. New total for social services is \$266,242.

Page 12 - Miscellaneous

Rep. Taffe noted that the \$77,000 for the dispatch console does not appear under Capital Outlay now, as it has been considered under the Sheriff's lease equipment account.

The Executive Committee recommended increasing the appropriation for the Grafton County Conservation District to \$12,700 to make the office manager's position full time. The Executive Committee has also recommended that the GCCD office manager become a county employee.

Pages 13-19 - Nursing Home

No comments.

Pages 20 - Jail

Rep. Taffe stated that jail revenues come from taking federal and female prisoners. It was explained that 80% of the damage from the jail riot was covered by insurance.

Rep. Arnesen asked about overcrowding in the jail & Rep. Taffe explained that the Jail Study Committee recommended no action at this time. Rep. LaMott noted that there is an on-going effort to establish a Unified Department of Corrections in the State of NH and he feels it would not be wise to build a new facility that would eventually be turned over to the State.

Page 21 - Farm

In response to questions from Rep. Rounds and Rep. LaMott, the Chairman asked Mr. Siegmund to address revenue lines 7056-Produce to Nursing Home and 7052-Sale of Livestock. Mr. Siegmund noted the availability of surplus foods at no cost to the County and agreed with Rep. Weymouth that there is currently an overall instability in the market. Mr. Siegmund noted on-going efforts to keep the Grafton County Farm solvent. It was noted that account 7100.700 is for herdsmen traveling to cattle sales, fairs, etc.

Rep. Taffe summarized changes made at this meeting:

1. Add \$250 to Commissioners' salaries for the Chairperson.
2. Add \$1,000 to Register of Deeds salary for Jan. 1-June 30, 1987.
3. Add \$18,061 to the Sheriff's Department for a dispatch console & overtime.
4. Add \$15,000 to social services for White Mountain Mental Health.

The new total for expenditures is \$8,281,998, of which \$3,744,323 is to be raised by taxes.

Rep. LaMott moved to adopt the budget for fiscal year 1987, appropriating \$8,281,998, of which \$3,744,323 is to be raised by taxes. Rep. Walter seconded the motion. Roll call vote on the motion: Yes — Reps. McAvoy, Ward, Whitcomb, Weymouth, LaMott, Arnesen, Driscoll, Rounds, Christy, Easton, Scanlan, Chambers, Copenhaver, Crory, Bean, Townsend, Wadsworth, Walter; No — none. Chairman Taffe voted in the affirmative. 19 yes, 0 no. Motion passed unanimously.

Rep. LaMott moved that Revenue Sharing funds be appropriated in the amount of \$176,000 and be allocated as follows:

- \$ 36,000-Alternative Youth Programs
- \$ 27,000-Sheriff's Cruisers
- \$113,000-Mental Health/Homemaker Home Health Programs

Rep. Wadsworth seconded the motion. Roll call vote on the motion: Yes — Reps. McAvoy, Ward, Whitcomb, Weymouth, LaMott, Arnesen, Driscoll, Rounds, Christy, Easton, Scanlan, Chambers, Copenhaver, Crory, Bean, Townsend, Wadworth, Walter; No — None. Chairman Taffe voted in the affirmative. 19 yes, 0 no. Motion passed unanimously.

There being no other business, Rep. Townsend moved to adjourn. Rep. Christy seconded the motion. Motion passed unanimously by voice vote. Meeting adjourned at 11:12 a.m.

Betty Jo Taffe, Chairman
Grafton County Delegation

Recorded and
Respectfully submitted by
Joanne K. Mann, Admin./Ass't/Ex. Sec.
Paul I. LaMott, Clerk
Grafton County Delegation

June 30, 1986: 2:00 p.m.

Request by telephone, through Chairman Taffe, for reconsideration of budget action on revenues.

In light of increased revenue in the Register of Deeds accounts, unknown prior to the Delegation meeting, Rep. Rounds requested, through Chairman Taffe, reconsideration of budget action on revenues, for the purpose of appropriating more accurate revenues and reducing the tax requirement by FY 1987 to slightly below last year's amount to be raised by taxes.

Rep. Rounds moved to reconsider the FY 1987 budget by telephone roll call vote for the purpose of increasing Register of Deeds revenues by \$70,000 to \$450,000, and accordingly reducing the amount to be raised by taxes by \$70,000 to \$3,674,323, with no change in total budget appropriations. Motion was seconded by Rep. Whitcomb.

Executive Director Evelyn Smith contacted the N.H. Department of Revenue Administration (Lorraine Racette) because of the unusual procedure, and it was determined that since this is NOT a request for additional appropriations, there appears to be no law against the procedure. In fact, the law is silent in this regard. Accordingly, with the Department of Revenue of Administration's prior acknowledgement, a telephone poll roll call vote was taken of delegation members present and voting at the delegation meeting.

Vote on motion: Yes — Reps. McAvoy, Whitcomb, Weymouth, LaMott, Mann, Arnesen, Driscoll, Rounds, Christy, Easton, Chambers, Copenhaver, Crory, Townsend and Wadworth. No — None. Those not voting (unable to be reached by phone within 48 hours): Reps. Ward, Scanlan, Bean and Walter. Chairman Taffe voted yes. Motion passed with 16 out of 20 affirmative votes.

Betty Jo Taffe, Chairman
Grafton County Delegation

Paul I. LaMott, Clerk
Grafton County Delegation

BUDGET OF GRAFTON COUNTY
July 1, 1985 to June 30, 1986

REVENUE	
County Nursing Home	\$ 2,445,186
County Jail	33,000
County Farm	255,829
Building Rental	14,232
Register of Deeds	327,000
Reimbursement of Welfare Expense	5,000
Sheriff's Department Fees	42,000
Sheriff's Dispatch & Miscellaneous	12,500
Revenue Sharing Funds	112,283
Extension Service	2,100
Miscellaneous Revenue	1,000
Interest Earned	65,000
Federal In Lieu of Taxes	30,000
State Share Sewage Pipeline	26,096
Grafton County Abandoned Properties Escheated to State	30,669
Balance Bond Issue	12,185
	\$ 3,414,080
TOTAL REVENUE	\$ 3,414,080
EXPENDITURES	
Administration & Treasurer	110,256
County Attorney	68,777
Medical Referees	6,000
Register of Deeds	191,669
Probate Court Guardianships/Appeals	6,000
Sheriff's Department	496,340
Apartment Maintenance	4,500
Unified Court System	95,934
Public Welfare	1,579,159
Extension Service	150,497
Social Services	252,409
Interest	71,460
Payment on Bonds and Notes	190,000
Capital Outlay	39,072
Salary Adjustment Fund	10,000
Juvenile Detention	600
Contingency Accounts	15,500
Unemployment Insurance	8,000
County Nursing Home	3,287,576
County Jail	581,874
County Farm	255,829
Grafton County Conservation District	8,029
No. Country Resource Conserv. & Develop. Project	500
Rental Space: Maintenance Allocation	3,826
Delegation	6,000
	\$ 7,439,807
TOTAL EXPENDITURES	\$ 7,439,807
Less Revenue	3,414,080
Less Surplus Used to Reduce Taxes	350,000
	\$ 3,675,727
AMOUNT TO BE RAISED BY TAXES	\$ 3,675,727

**GRAFTON COUNTY
COUNTY TAX APPORTIONMENT
1985
\$3,675,727.00**

	Proportion of Tax	Amount of Tax
Alexandria	\$ 10.94	\$ 40,212
Ashland	22.83	83,917
Bath	9.36	34,405
Benton	2.88	10,586
Bethlehem	19.67	72,302
Bridgewater	22.09	81,197
Bristol	41.51	152,579
Campton	33.09	121,630
Canaan	24.99	91,856
Dorchester	3.55	13,049
Easton	4.32	15,879
Ellsworth	1.79	6,580
Enfield	33.34	122,549
Franconia	20.86	76,676
Grafton	9.92	36,463
Groton	4.05	14,887
Hanover	149.87	550,881
Haverhill	34.63	127,290
Hebron	15.53	57,084
Holderness	39.48	145,118
Landaff	4.41	16,210
Lebanon	136.77	502,729
Lincoln	55.60	204,370
Lisbon	12.83	47,160
Littleton	67.59	248,442
Lyman	4.75	17,460
Lyme	20.79	76,418
Monroe	13.13	48,262
Orange	2.78	10,219
Orford	14.73	54,143
Piermont	8.05	29,590
Plymouth	40.75	149,786
Rumney	18.99	69,802
Sugar Hill	13.33	48,997
Thornton	19.84	72,926
Warren	7.85	28,854
Waterville Valley	28.95	106,412
Wentworth	10.69	39,294
Woodstock	13.45	49,439
Unincorporated Place	0.02	74
	<hr/> \$ 1,000.00	<hr/> \$3,675,727

REPORT OF GRAFTON COUNTY COMMISSIONERS

To the Citizens of Grafton County:

We are pleased to present the following audited statements, accounts and reports of our accountant and other county officials. We suggest that you take the time to review and perhaps better understand how your tax dollars are utilized. The Commissioners are responsible to the voters and their concern for a fiscally conservative budget. We have heard that message, and will continue to strive to meet mandated and essential services in the most efficient, yet economical manner possible. However, because the north country is growing with ever increasing and changing service needs, including growth in the elderly population, we must look to the future to meet those needs.

Continued energy conservation measures annually save taxpayers' dollars. The ongoing courthouse window modification program is nearly complete, enhancing personal comfort while realizing more cost efficient energy management.

It is too early to make a comprehensive report on the new welfare system under Senate Bill 1 enacted January 1, 1986. We do know that with the change in program liabilities, county costs will increase while town overall welfare assistance expenses should decrease. We expect to submit an evaluative report of the new system in next year's County Report. County focus under Senate Bill 1 is serving needs of the children, elderly and disabled. The Commissioners are excited about the new direction and program concepts for our children.

As noted in previous years, the Commissioners continue to monitor needs of the correctional facility. House of Correction occupancy figures have grown alarmingly high, creating a shortage of beds in that area, mainly due to weekend sentencing which may necessitate creating additional space. One option under consideration is the construction of a two story addition to add 30 beds to meet recommended space standards. The final result would be a net increase of 18 beds under a plan in line with previous jail study recommendations at far less cost than building a new facility.

The Commissioners hold regular weekly meetings on Wednesdays at 9:30 a.m. in the Commissioners' Office of the Grafton County Courthouse, followed by a meeting at 12:00 noon at the Grafton County Nursing Home Complex. All meetings are open to the public and we encourage public and press attendance.

In closing, we wish to express our appreciation to all staff, elected officials and other agency personnel and the public for their continuing cooperative efforts in meeting county services and responsibilities. Thank you.

Respectfully submitted,
GRAFTON COUNTY COMMISSIONERS:
Dorothy Campion-Corcoran, *Chairperson*
Arthur E. Snell, *Clerk*
Leonard F. Anderson, *Commissioner*

REPORT OF GRAFTON COUNTY TREASURER

To The Citizens of Grafton County:

As your Treasurer, I am pleased to report that with responsible fiscal management and favorable investments we continue to show an appreciable year-end surplus, which is applied to next year's budget, again reducing the County's tax needs. For the past two years, Grafton County has reduced the property tax requirements from your towns. Some towns, however, may have seen a slight increase in their county tax due to an increased property evaluation as apportioned and assessed by the N.H. Department of Revenue Administration, but the actual overall county tax was reduced.

Grafton County's accounts are maintained on a modified accrual basis in compliance with generally accepted auditing standards and with federal and state requirements. Our accountants' audited financial statements are presented in the following pages for your information and review.

Cash assets of \$1,281,256 as reported by the accountant on the Combined Balance Sheet are comprised of interest bearing accounts in the Indian Head Bank North as follows:

Checking Account	\$ 62,562
Payroll Account	1,000
Cash Management Savings	1,154,906
Unemployment Comp. Reserve	62,788
	<hr/>
	\$1,281,256

In addition to the cash asset accounts reported above, Grafton County also holds a separate savings account for the unappropriated Federal Revenue Sharing Funds totaling \$172,889 as of June 30, 1986.

In closing, I wish to thank the staff in the Commissioners' Office for their effort and assistance in carrying out the duties and responsibilities of the County Treasurer. I also wish to express my thanks to the Board of Commissioners, members of the Delegation and other county officials and personnel for making my duties as Treasurer a pleasure.

Respectfully submitted,
A.F. Stiegler, III
Grafton County Treasurer

AUDITOR'S OPINION

July 31, 1986

Board of County Commissioners
County of Grafton, New Hampshire

We have examined the general purpose financial statements of the County of Grafton, New Hampshire as of and for the fiscal year ended June 30, 1986, as indexed. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the general purpose financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the general purpose financial statements referred to above present fairly the financial position of the County of Grafton, New Hampshire at June 30, 1986 and the results of its operations and the changes in financial position of its proprietary fund types for the fiscal year then ended, in conformity with generally accepted accounting principles on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supporting schedules in the index is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the County of Grafton, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,
Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL
ASSOCIATION
Accountants and Auditors

The following pages contain General Purpose Financial Statements and Notes to Financial Statements for the Fiscal Year ending June 30, 1986. Additional supporting schedules are available for review in the Grafton County Commissioners' Office, Courthouse, North Haverhill, NH.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS**

Exhibit - 1
June 30, 1986

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Long-Term Debt		
Assets									
Cash	\$1,281,256	\$ 172,889	\$	\$ 300	\$ 61,925	\$	\$	\$	\$1,516,370
Accounts Receivable	20,777			180,898					201,675
Due from Other Funds (Note 8)	264,686	1,034							265,720
Due from Other Gov'ts. (Note 7)		48,699							48,699
Inventories	24,622			33,529					58,151
Prepaid Expenses				3,221					3,221
Prop., Plant and Equip. (Net of Accumulated Dep. (Note 6)				1,201,586			3,592,407		4,793,993
Amt. to be Prov. in Fut. Yrs. for Ret. of Long-Term Debt							390,000		390,000
Total Assets	\$1,591,341	\$ 222,622	\$	\$1,419,534	\$ 61,925	\$ 3,592,407	\$ 390,000	\$7,277,829	
Liabilities									
Accounts Payable	\$ 172,991	\$ 2,866	\$	\$ 288	\$	\$	\$	\$	\$ 176,145
Accrued Expenses				77,630					77,630
Due to Other Funds (Note 8)	1,034	50,247		214,439					265,720
Due to Specific Individuals				-	61,925				61,925
Capital Lease Obligations				7,146					7,146
Bonds Payable (Note 3)				120,000			390,000		510,000
Total Liabilities	174,025	53,113		419,503	61,925		390,000	1,098,566	

Fund Equity					
Contributed Capital: Intergov't. County		376,598			376,598
Investment in Gen. Fixed Asst.		32,339			32,339
Retained Earnings			3,592,407		3,592,407
Fund Balance:		591,094			591,094
Res. for Unemployed Escrow	70,000				70,000
Res. for Inventories	24,622				24,622
Unreserved:					
Designated for Spec. Purp.			169,509		169,509
Undesignated		1,322,694			1,322,694
Total Fund Equity		1,417,316	169,509	1,000,031	6,179,263
TOTAL LIABILITIES & FUNDEQUITY		\$1,591,341	\$ 222,622	\$ 61,925	\$ 390,000
		\$ 1,419,534	\$ 3,592,407	\$ 390,000	\$ 7,277,829

The Accompanying Notes are an Integral Part of this Financial Statement.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES—ALL GOVERNMENTAL FUND TYPES
Exhibit-2**

For the Fiscal Year Ended June 30, 1986

	Governmental Fund Types			(Tots. Memo- randum Only)
	General	Special Revenue	Capital Projects	
Revenues:				
Taxes	\$3,675,727	\$	\$	\$3,675,727
Intergovernmental	75,369	216,220		291,589
Jail	34,538			34,538
Farm	207,333			207,333
Charges for Services	549,521			549,521
Rent	66,593			66,593
Interest	149,540	3,603		153,143
Miscellaneous	14,109			14,109
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	4,772,730	219,823		4,992,553
Expenditures:				
Current:				
General Government	2,858,488	77,439		2,935,927
Jail	558,382			558,382
Farm	221,700			221,700
Capital Outlay	96,426	44,547	36,584	177,557
Debt Service:				
Principal	190,000			190,000
Interest	36,307			36,307
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	3,961,303	121,986	36,584	4,119,873
Excess (Deficiency) of Revenues Over Expenditures	811,427	97,837	(36,584)	872,680
Other Financing Sources (Uses):				
Operating Transfers In			24,399	24,399
Operating Transfers Out	(627,210)			(627,210)
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues and Other Sources Over Ex- penditures and Other Uses	184,217	97,837	(12,185)	269,869
Fund Balance (Restated, Note 10) at Beginning of Year	1,233,099	71,672	12,185	1,316,956
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	\$1,417,316	\$ 169,509	\$	\$1,586,825

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (NON-GAAP BASIS) AND ACTUAL — GENERAL AND SPECIAL REVENUE FUND TYPES
 Exhibit - 3

For The Fiscal Year Ended June 30, 1986

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues:					
Taxes	\$3,675,727	\$3,675,727	\$	\$	\$
Intergovernmental	86,765	106,038	19,273		95,832
Jail	33,000	34,538	1,538		
Farm	255,829	207,333	(48,496)		
Charges for Services	383,600	549,521	165,921		
Rent	14,232	14,213	(19)		
Interest	65,000	149,540	84,540		
Miscellaneous	6,000	14,109	8,109		3,603
Total Revenues	4,520,153	4,751,019	230,866	211,718	99,435
Expenditures:					
Current:					
General Government	2,885,662	2,858,488	27,174		
Jail	581,874	558,382	23,492		
Farm	236,063	221,700	14,363		
Capital Outlay	86,104	96,426	(10,322)		
Debt Service:					
Principal	190,000	190,000			
Interest	36,460	36,307	153		
Total Expenditures	4,016,163	3,961,303	54,860	112,283	99,435
Excess (Deficiency) of Rev. Over Exp.	503,990	789,716	285,726		
Other Financing Sources (Uses):					
Operating Transfers Out	(853,990)	(627,210)	226,780		

Excess (Deficiency) of Revenues & Other Sources Over Exp. & Other Uses (Bud. Basis) (Note 9)	(350,000)	162,506	512,506	99,435	99,435
Unclaimed Prop. Dist.-Rec'd. in 1985, Budgeted in 1986		(30,669)	(30,669)		
Unified Court System Rent-Rec'd. in 1986, Budgeted in 1987		52,380	52,380		
Nonbudgeted Spec. Rev. Funds Not Inc. in Adopted Budget				(1,598)	(1,598)
Excess (Deficiency) of Rev. & Other Sources Over Exp. & Other Uses (GAAP Basis)	(350,000)	184,217	534,217	97,837	97,837
Fund Balance (Restated, Note 10) at Beginning of Year	1,233,099	1,233,099		71,672	71,672
Fund Balance at End of Year	\$ 883,099	\$1,417,316	\$ 534,217	\$ 169,509	\$ 97,837

The Accompanying Notes are an Integral Part of this Financial Statement.

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND
Exhibit - 4
For the Fiscal Year Ended June 30, 1986

	Enterprise (Grafton County Home)
Operating Revenues:	
Charges for Services	\$2,453,673
Other	2,556
	2,456,229
Total Operating Revenues	2,456,229
Operating Expenses:	
General Operating	2,959,647
Depreciation	80,619
	3,040,266
Total Operating Expenses	3,040,266
Operating Loss	(584,037)
Non-Operating Expense:	
Interest - Bonds & Capital Lease	(7,222)
	(591,259)
Loss Before Operating Transfers	(591,259)
Operating Transfers In	602,811
	11,552
Net Income (Exhibit 5)	11,552
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 6)	23,827
	35,379
Increase (Decrease) in Retained Earnings	35,379
Retained Earnings at Beginning of Year	555,715
	\$ 591,094

The Accompanying Notes are an Integral Part of this Financial Statement.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF CHANGES IN FINANCIAL POSITION
PROPRIETARY FUND**

Exhibit - 5

For the Fiscal Year Ended June 30, 1986

	Enterprise (Grafton County Home)
Sources of Working Capital:	
From Operations:	
Net Income (Exhibit 4)	\$ 11,552
Add Items Not Requiring Use of Working Capital:	
Depreciation	80,619
Working Capital Provided by Operations	92,171
Uses of Working Capital:	
Acquisitions of Fixed Assets	53,434
Reduction of Long-Term Bonds	40,000
Reduction of Capital Lease Obligations	1,453
Total Uses of Working Capital	94,887
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$ (2,716)

ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL

Accounts Receivable	\$ (134,413)
Inventories	(6,029)
Prepaid Expenses	(1,221)
Accounts Payable	7,515
Accrued Expenses	(1,496)
Due to Other Funds	132,928
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$ (2,716)

The Accompanying Notes are an Integral Part of this Financial Statement.

**COUNTY OF GRAFTON, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Grafton, New Hampshire conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Grafton, New Hampshire, and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County Charter and their operations as reflected in these financial statements are those under the control of the County's governing body. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the County.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to business enterprises — where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increase (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources," since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of long-term loans receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	5 to 70 Years
Equipment	3 to 20 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the towns and cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services, and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting.

Grafton County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners shall deliver or mail to each member of the County Convention and to the chairman of the board of selectmen in each town and the mayor of each city within the County and to the Secretary of State prior to June 1 annually their itemized budget recommendations together with a statement of actual expenditures and income for at least nine months of the preceding fiscal year.

2. Within ten to twenty days after the mailing of the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.

4. The County Convention must adopt its annual budget no later than September 1.

5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adopting of the budget.

6. The Commissioners must get authorization from the Executive Committee of the delegation to transfer budgeted amounts between any line items within any fund; any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.

7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund. However, the County legally adopts only one budget for the three funds.

8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

9. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the enterprise fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.

10. Budgetary information presented in Exhibit 3 includes transfers authorized by the executive committee.

E. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis. Inventory in the general fund consists of expendable supplies of the Jail and Farm. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories on the General Fund are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Inventories of the Enterprise Fund consist of supplies and food.

F. Accumulated Unpaid Vacation and Sick Pay

The County does not accrue accumulated vacation pay in the general fund, but rather records these costs at the time the payments are made. At June 30, 1986, **unrecorded** general fund liabilities totaled approximately \$28,365 for vacation pay.

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. As the amount of current and non-current vacation pay cannot be reasonably estimated, no liabilities have been recorded.

The enterprise fund (Grafton County Home) accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual is \$75,729. Sick pay is not vested.

G. Fund Balance Reserved for Unemployment Escrow

The County is self insured for purposes of unemployment insurance, i.e. the State bills the County only for actual unemployment benefits received by former County employees. The County budgets an annual expenditure based upon previous year's actual cost. At June 30, 1986, the County has an accumulated reserve of \$70,000, of which, \$62,788 is in a separate escrow account. There was \$785 in current year's expenditures.

H. Reserved for Encumbrances and Fund Balance Designated for Specific Appropriations

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they **do not** yet constitute expenditures or liabilities.

The \$169,509 of fund balance designated for specific purposes represents unappropriated Federal Revenue Sharing (\$167,801) and Forestry Patrol (\$1,708) fund balances designated for the use of the particular fund.

I. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUNDS

The County provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid by County funding and employees contributions. Pension expense for the year totaled \$55,777. Grafton County's portion of the unfunded accrued liability, the excess of vested benefits over plan assets at the actuarial valuation date, is not available for inclusion in this report. Such amount, however, does not represent a current demand upon the plan's resources as such vested benefits in the long-term course of the plan operation are anticipated to be disbursed over future years as retirement benefits to members. The value of vested benefits of the employees has not been determined.

NOTE 3 - CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions of the County for the year ended June 30, 1986:

Bonds Payable at July 1, 1985	\$ 740,000
New Notes Issued	
Bonds Retired	(230,000)
	<hr/>
Bonds Payable at June 30, 1986	\$ 510,000

The debt service requirements of the County's outstanding bonds at June 30, 1986 are as follows:

Year	Principal	Interest	Total
1986-87	\$ 230,000	\$ 27,608	\$ 257,608
1987-88	140,000	12,450	152,450
1988-89	140,000	4,150	144,150
	<hr/>	<hr/>	<hr/>
Total	\$ 510,000	\$ 44,208	\$ 554,208

Bonds payable at June 30, 1986 are comprised of the following individual issues:

General Obligation Bonds:

\$850,000 - 1968 Nursing Home Bonds due in Annual Installments of \$40,000 through Sept., 1988; Interest at 4.75% (This Issued is Being Serviced - Principal and Interest - By the Nursing Home Enterprise Fund)	\$ 120,000
\$1,800,000 - 1970 Court House Bonds Due in Annual Installments of \$100,000 through Sept., 1988; Interest at 6.40%	300,000
\$270,000 - 1983 Capital Improvements (Sewer) Notes Payable Due in Annual Installments of \$90,000 through Aug., 1986; Interest at 7.62% (Principal and Interest Reimbursed Annually by State of New Hampshire - Water Pollution	<hr/> 90,000
Total Bonds Payable	<hr/> \$ 510,000

NOTE 4 - LITIGATION

There are two cases pending at this time. The County Attorney expects a favorable outcome on both cases.

NOTE 5 - CONTINGENT LIABILITIES - FEDERAL GRANTS

The County participated in the following federal assistance programs during the year:

	Amount Of Exp. Recognized During the Yr.
1. DEPARTMENT OF TREASURY	
Revenue Sharing	\$ 112,283
2. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
Medicaid (Title XIX) - (through the N.H. Dept. of Welfare) - Grafton County Nursing Home	\$3,047,488

These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 1986 have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable program requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 6 - FIXED ASSETS

General Fixed Assets Cost or Estimated Cost	Balance July 1, 1985	Additions	Retirements	Balance June 30, 1986
Buildings and Land:				
General Government	\$2,349,555	\$ 36,583	\$	\$2,386,138
Jail	143,251			143,251
Farm	471,004			471,004
Equipment:				
General Government	334,426	93,876		428,302
Jail	38,287			38,287
Farm	104,229	21,196		125,425
Total Cost or Estimated Cost	\$3,440,752	\$ 151,655	\$	\$3,592,407

Property, Plant and Equipment - Enterprise Fund

The following is a summary of proprietary fund property, plant and equipment:

	Cost	Accumulated Depreciation	Net Depreciated Value
Buildings	\$1,269,041	\$ 565,989	\$ 703,052
Sewer System	508,842	114,490	394,352
Equipment	198,800	102,573	96,227
Leased Equipment Under Capital Lease	8,600	645	7,955
Totals	\$1,985,283	\$ 783,697	\$1,201,586

The Grafton County Home's capital lease is for a telephone system. The following is a schedule by years of future minimum lease payments.

1986-87	\$ 2,454
1987-88	2,454
1988-89	2,454
1989-90	2,250
	<hr/>
Total	9,612
Amount Representing Interest	(2,466)
	<hr/>
Present Value of Net Minimum Capital Lease Payments	\$ 7,146

Depreciation recognized on County Home fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 7 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments include an entitlement of \$46,409 due from the Office of Revenue Sharing and \$2,290 due from the Department of Interior.

NOTE 8 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances at June 30, 1986 were:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 264,686	\$ 1,034
Special Revenue:		
Revenue Sharing		50,247
Forestry Patrol	1,034	
Enterprise Fund:		
Grafton County Home		214,439
	<hr/>	<hr/>
Totals	\$ 265,720	\$ 265,720

NOTE 9 - BUDGETED DECREASE IN FUND BALANCE

The \$350,000 budgeted decrease in General Fund fund balance on Exhibit 3 represents \$350,000 budgeted by the County from fund balance to reduce the 1985-86 tax rate.

NOTE 10 - RESTATEMENT OF BEGINNING FUND BALANCE

The County was billed by the State of New Hampshire for the County's share of the cost (\$193,023) of the unified court system for the fiscal year ended June 30, 1985, and the amount was recorded as an accounts payable on the General Fund for that year.

During the 1985-86 fiscal year the State subsequently amended the billings to all counties. The County's actual share of the cost decreased by \$67,242. Beginning fund balance has been restated accordingly.

Beginning General Fund Balance Before Retirement	\$1,165,857
Add: Decrease in Unified Court System Billing	67,242
	<hr/>
Beginning General Fund Balance As Restated	\$1,233,099

COUNTY OF GRAFTON, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS — FEDERAL REVENUE SHARING FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Schedule B-3

For the Fiscal Year Ended June 30, 1986

	Budget	Actual (Unfavorable)	Variance Favorable
Revenues			
Intergovernmental:			
Entitlements	\$ 112,283	\$ 208,115	\$ 95,832
Interest		3,603	3,603
Total Revenues	112,283	211,718	99,435
Expenditures			
General Government:			
Social Services:			
North Country Child Abuse	10,000	10,000	
Youth Services	5,000	5,000	
Senior Meals on Wheels	17,436	17,436	
Ammonoosuc Family Planning	7,500	7,500	
Development Center of Upper Valley	12,000	12,000	
T.E.M.P.O.	8,000	8,000	
Listen	7,800	7,800	
Capital Outlay:			
Register of Deeds	30,000	30,000	
Sheriff's Department	14,547	14,547	
Total Expenditures	112,283	112,283	
Excess (Deficiency) of Rev. Over Exp.		99,435	99,435
Fund Balance at Beginning of Year	68,366	68,366	
Fund Balance at End of Year	\$ 68,366	\$ 167,801	\$ 99,435

End of Audited Statements

DETAIL OF PUBLIC WELFARE ASSISTANCE PAYMENTS

Towns	Direct Relief	Soldiers Aid	Boarded Children	Totals
Alexandria			383.87	383.87
Ashland	668.84			668.84
Bethlehem	2,512.17		21,347.62	23,859.79
Bristol	265.50		1,105.00	1,370.50
Canaan	2,962.04		1,550.00	4,512.04
Enfield	6,143.61		4,418.00	10,561.61
Franconia	775.68		16,484.85	17,260.53
Hanover	4,935.08			4,935.08
Haverhill	4,726.63		21,623.43	26,350.06
Lebanon	19,390.02	685.00	10,854.42	30,929.44
Lisbon	2,126.23		24,066.47	26,192.70
Littleton	9,431.34	1,229.50	45,235.84	55,896.68
Lyme	1,051.68			1,051.68
Orford			2,170.00	2,170.00
Plymouth	3,584.35	300.00	8,433.36	12,317.71
Rumney			205.50	205.50
Thornton	25.00		8,946.04	8,971.04
Warren	309.69			309.69
Referral Line			300.00	300.00
1985 Acct's. Pd. in 1986	3,763.78		52,251.57	56,015.35
TOTALS	62,671.64	2,214.50	219,375.97	284,262.11

DETAIL OF ASSISTANCE PAYMENTS
July 1, 1985 thru Dec. 31, 1985

	No. of Persons	Direct Relief	No. of Persons	Soldiers Aid	No. of Children	Boarded Children	Totals
1985							
July	135	8,887.83	2	300.00	23	19,206.94	28,394.77
August	135	9,382.20	1	145.00	24	14,429.64	23,956.84
September	182	10,520.86	6	1,059.50	37	41,918.29	53,498.65
October	130	9,519.74	1	513.50	41	46,468.17	56,501.41
November	149	9,822.92		196.50	35	27,481.95	37,501.37
December	146	10,774.31	1		32	17,619.41	28,393.72
		<hr/>		<hr/>		<hr/>	<hr/>
		58,907.86		2,214.50		167,124.40	228,246.76
		3,763.78				52,251.57	56,015.35
		<hr/>				<hr/>	<hr/>
		\$ 62,671.64				\$219,375.97	\$284,262.11

Dec. Payables pd. in 1986

**DETAIL OF CATEGORICAL GRANT PAYMENTS
1985-1986**

Towns	O. A. A.	APTD Intermediate		Totals
	& Medical	& Medical	Nursing Care	
Alexandria	\$ 1,823.75	\$ 294.00	\$ 7,864.15	\$ 9,981.90
Ashland	426.25	11,032.25	33,417.07	44,875.57
Bath		1,929.50	16,183.26	18,112.76
Benton	762.00			762.00
Bethlehem	2,821.25	9,822.50	16,411.09	29,054.84
Bridgewater		643.00	2,119.42	2,762.42
Bristol	2,612.25	20,024.50	40,187.97	62,824.72
Campton	1,680.00	9,396.75	29,270.77	40,347.52
Canaan	1,750.50	5,574.75	24,110.57	31,435.82
Dorchester		1,604.25		1,604.25
Enfield	3,976.50	11,430.50	26,629.97	42,036.97
Franconia		4,722.75	21,367.29	26,090.04
Grafton	970.50		3,785.46	4,755.96
Groton	943.25	748.00		1,691.25
Hanover	73.00	8,945.50	46,147.33	55,165.83
Haverhill	5,072.00	16,384.75	60,923.15	82,379.90
Hebron		1,400.50	11,418.87	12,819.37
Holderness	222.50	4,573.00	15,505.67	20,301.17
Landaff		2,304.25		2,304.25
Lebanon	8,920.25	49,635.75	128,572.82	187,128.82
Lincoln	111.00	2,411.50	22,186.98	24,709.48
Lisbon	704.00	15,058.00	43,565.53	59,327.53
Littleton	3,133.50	38,303.00	96,714.74	138,151.24
Lyman	435.00		2,786.21	3,221.21
Lyme		368.75	(442.31)	(73.56)
Monroe		1,430.50	5,677.53	7,108.03
Orford	2,064.00	2,292.75	21,510.73	25,867.48
Piermont	782.25	929.75	12,474.98	14,186.98
Plymouth	1,521.75	16,659.75	27,392.60	45,574.10
Rumney	2,917.50	8,087.50	20,410.50	31,415.50
Sugar Hill			5,267.17	5,267.17
Thornton	1,059.25	4,423.00	10,910.69	16,392.94
Warren	707.50	1,920.50	10,718.10	13,346.10
Wentworth		1,350.75	5,986.83	7,337.58
Woodstock	30.00	1,794.75	10,759.69	12,584.44
TOTALS				
	<u>\$ 45,519.75</u>	<u>\$255,497.00</u>	<u>\$779,834.83</u>	<u>\$1,080,851.58</u>
Admin. Costs				472.48
				<u>\$ 1,081,324.06</u>

DETAIL OF GRANT PAYMENTS

	Cases	O. A. A. & Medical	Cases	APTD & Medical	Cases	Intermediate Nursing Care
1985						
July	95	\$ 3,597.25	185	\$ 19,378.00	2	\$ (83.59)
August	96	3,796.00	188	20,445.00	199	57,029.67
September	100	3,808.00	189	19,990.50	186	58,143.09
October	99	3,751.75	183	18,710.25	189	59,461.54
November	99	3,855.25	184	20,261.50	186	57,509.18
December	101	1,502.75	185	19,231.75	202	82,391.79
1986						
January	110	4,461.00	212	23,351.50	207	67,574.83
February	108	3,970.75	215	22,142.25	207	80,647.38
March	108	3,907.50	218	23,374.50	229	81,274.38
April	107	4,646.50	218	24,046.25	228	67,365.28
May	106	4,029.00	215	22,989.00	239	88,253.91
June	105	4,194.00	213	21,576.50	233	80,267.37
		\$ 45,519.75		\$255,497.00		\$779,834.83
Administrative Cost						472.48
						\$780,307.31

DELEGATION EXPENSES

Rita McAvoy	\$ 26.00
Kathleen Ward	24.20
*Henry Whitcomb	176.75
Philip Weymouth	21.00
Edward Densmore	(15.00)
*Paul LaMott	111.60
*Ezra B. Mann, II	83.70
*Betty Jo Taffe	285.00
Deborah Arnesen	24.00
Richardson Blair	(15.00)
*William Driscoll	226.50
*Bruce Rounds	143.20
*C. Dana Christy	267.40
Roger Easton	28.60
David Scanlan	30.00
Mary Chambers	30.20
*Marion Copenhaver	200.40
Elizabeth Crory	30.20
*Howard Townsend	217.00
Karen Wadsworth	32.20
Lorine Walter	32.20
Pamela Bean	32.20
Miscellaneous Expenses	36.30
Total	\$ 2,028.65

*Denotes Executive Committee Member

REPORT OF GRAFTON COUNTY ATTORNEY
July 1, 1985 to June 30, 1986

To the Commissioners and Citizens of Grafton County:

Probably the most important item to report for this fiscal year is that as of July 1, 1986 an assistant county attorney's position has been approved for the office. We put this decision off for as long as we could but the time had finally arrived due to the increased demand upon the County Attorney's time. Most of the interviews have been conducted and we should have an assistant working in the office by October 1, 1986. Unfortunately, we lack the necessary space within the office for another person and, therefore, the existing waiting area may have to be converted into an office. The creation of a new position within this office has caused an increase in the budget but it should prove to be cost effective.

As in the past, the majority of your County Attorney's time has been involved with criminal cases. In addition, this office has dealt with cases involving child support under the Uniform Reciprocal Enforcement of Support Act and I have been available to advise and assist the County Commissioners, the Superintendent of the County Home Complex and Correctional Facility, the Sheriff's Department, the State Police out of Troop F in Twin Mountain and all of the police departments and all of the citizens of Grafton County.

During this past fiscal year, as in the past, a large number of criminal cases were solved and we were able to prevail in the Superior Court with either guilty pleas or guilty verdicts and for that I want to express my sincere appreciation to all of the dedicated law enforcement people within Grafton County. I also want to thank my secretary, Barbara Davidson, for the excellent work that she does and for her dedication to the goals of the office. Grafton County is fortunate that she has decided to stay on for at least another year.

Respectfully submitted,
John B. Eames
Grafton County Attorney

**REPORT OF GRAFTON COUNTY SHERIFF'S DEPARTMENT
1985-1986**

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

As Sheriff of Grafton County, I respectfully submit the following report of the activities of the Sheriff's Department for the calendar year 1985. An itemized list of these activities accompanies this report.

In the Fall of 1985, we accomplished a complete reorganization of the department in an effort to better cope with the ever increasing workload, to more clearly define responsibilities, and to improve efficiency.

In 1985, for the first time, the County appropriated funds for a new line item for training. As a result, in fiscal 1985-86, our staff received more man days of training than in the previous several years combined. Because of greater concern by the courts for security, two deputies attended a one-week school in Concord, and one deputy attended a one-week school in Glyncoe, Ga., conducted by the U.S. Marshal's Service.

The new computer terminal connected to the national law enforcement teletype system, has far exceeded our expectations, and our ability to access several hundred computer banks in the 50 states, has resulted in our locating numerous fugitives for whom we have warrants. We average 3500 queries and transactions a month on the terminal.

I would like to take this opportunity to thank law enforcement agencies throughout the County, as well as State and Federal agencies, for their wholehearted cooperation, assistance, and support.

Respectfully submitted,
Herbert W. Ash
Grafton County Sheriff

ACTIVITY FOR CALENDAR YEAR 1985

The department handled a total of 348 cases during 1985, compared to 322 in 1984, and 296 in 1983.

1983	1984	1985	Major Criminal Activity
6	2	0	Burglary
3	3	0	Larceny/theft
0	1	0	Motor Vehicle Theft
138	110	102	Issuing bad checks
0	0	4	Drug offenses
22	23	21	Non support
15	26	14	Violation of probation
66	85	101	Capiases (warrants) issued by Superior Court on indictments, and other contempts
65	76	124	Other outside warrants (small claims, defaults from District Courts, etc.)

			Other Activity
3	0	3	Missing persons
3	5	0	Motor vehicle accidents investigated
743	754	867	Total prisoner transports, including:
19	33	20	Youth Development Center, ADC, and other youth homes
20	20	21	N.H. Hospital
28	28	43	State Prison
55	59	118	Adults arrested for Sheriff's Dept. cases
0	2	0	Juveniles arrested for Sheriff's Dept. cases
47	33	42	Arrests for other agencies
2,251	2,463	2,488	Civil processes served
			Communications Center
248,292	248,456	263,115	Radio transmissions (electronic counter)
93,952	92,344	99,417	Radio messages logged
19,422	21,218	26,974	Incoming phone calls
5,679	6,122	6,588	Outgoing phone calls
25,101	27,340	33,562	Total phone calls (in & out)
3,310	2,591	4,005	Requests for motor vehicle listings
1,350	844	1,217	Requests for stolen or wanted (NCIC)
16	11	14	Wanted or stolen "HITS"
108	169	230	Burglar and fire alarms received
468	552	528	Fires and EMS incidents dispatched
15	27	11	Mutal aid fires and incidents dispatched

REPORT OF GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE

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

Fiscal 1986 has been a very successful year for the Grafton County Cooperative Extension Service. Assistance provided in the areas of Agriculture, Forestry, 4-H Youth Development and Home Economics has reflected the concerns of County residents.

University of New Hampshire Extension Specialists as well as laboratories and other University facilities are always available for our use.

The support for extension comes from three sources, Federal, State and County. Although Extension Educators (Agents) are employees of the University of New Hampshire they receive salary and support from all three levels of government, although the Federal share is steadily diminishing.

There is a high degree of local control of programming and direction of the efforts of the professional staff rendered by the Grafton County Extension Service Advisory Council. The members of this Council as of August 1, 1986 are as follows: Mr. Robert Townsend, Lebanon; Mr. Robert Chase, Woodsville; Mr. Robert Ritchie, Haverhill, Mr. John O'Brien, Orford; Mr. Norman Smith, Plymouth; Mr. Howard Read, Orange; Mrs. Carol Tucker, Canaan; Miss Jane Pearl, Barnet; Mrs. Maxine Aldrich, Lisbon; Mrs. Sylvia Wheeler, Woodsville; Mrs. Esther Christy, W. Canaan; and Mrs. Beverly Merrill, Littleton. Mr. C. Dana Christy, W. Canaan, is our County Delegation representative. These Council members are the county residents' link to our programming and direction. Anyone who desires to have a voice in this direction should contact an above Council member.

The current Extension staff is as follows: Thomas E. Buob, County Agent, Agriculture; Robert E. Burke and Northam D. Parr, County Extension Foresters; Richard F. Fabrizio, County Extension Agent, 4-H; Deborah B. Maes, County Extension Agent, Home Economics; and Jean Conklin, Regional Extension Specialist, Dairy for Grafton, Carroll and Coos Counties. Office secretaries Donna Mitton, Hazel Ames and Jacqueline Hamel will greet you when you call or visit our office.

The Cooperative Extension Staff is available to assist you with your questions in Forestry, Agriculture, Home Economics, and 4-H Youth Development. Feel free to contact us at your Grafton County Extension Office located in the County Court and Office Bldg., N.H. Rte. 10, North Haverhill, N.H. Telephone 787-6944, mailing address: P.O. Box 191, Woodsville, N.H. 03785.

Respectfully submitted,
Robert E. Burke
Grafton County Coordinator

GRAFTON COUNTY COOPERATIVE EXTENSION SERVICE
SUMMARY OF EXPENDITURES
For The Fiscal Year Ending June 30, 1986

	Total Budgeted	Total Spent	Agriculture	Home Economist	4-H Development	Forestry
Salaries						
Agents	\$ 55,153.00	\$ 44,042.75	\$ 8,557.89	\$ 8,802.74	\$ 12,324.18	\$ 14,357.94
Clerical	31,500.00	32,182.56	8,045.64	8,045.64	8,045.64	8,045.64
Work Study	2,000.00	2,456.68	2,456.68			
Travel						
Agents	24,000.00	17,821.70	3,682.53	3,404.13	3,599.15	7,135.89
Others	700.00	343.55	85.89	85.89	85.89	85.88
Other Expenses						
Social Security	2,362.00	2,449.03	612.25	612.26	612.26	612.26
Health Insurance	2,250.00	2,231.22	557.81	557.81	557.81	557.81
Retirement	620.00	397.35	99.34	99.33	99.34	99.34
Workmen's Compensation Ins.	62.00	83.00	20.75	20.75	20.75	20.75
Printing, Binding, Books	2,000.00	2,056.10	514.02	514.02	514.03	514.03
Office Supplies	2,500.00	2,517.02	629.26	629.26	629.25	629.25
Subscriptions	255.00	210.97	52.75	52.74	52.74	52.74
Postage	550.00	519.75	129.93	129.94	129.94	129.94
Other Supplies	1,500.00	1,368.81	342.21	342.20	342.20	342.20
Advertising & Public Relations	400.00	75.50	18.88	18.87	18.87	18.88
Telephone	8,000.00	6,678.42	1,669.61	1,669.60	1,669.60	1,669.61
Equipment Repairs & Maint.	1,700.00	1,680.98	420.24	420.25	420.24	420.25
Rental	500.00	180.46	45.10	45.12	45.12	45.10
Equipment Rental						
Insurance	130.00	102.00	25.50	25.50	25.50	25.50
New Equipment	4,000.00	3,985.05	996.27	996.26	996.26	996.26
Totals	\$140,182.00	\$121,382.90	\$ 28,962.55	\$ 26,472.31	\$ 30,188.77	\$ 35,759.27
Maintenance Allocation		10,359.91				
		\$131,742.81				

REPORT OF THE GRAFTON COUNTY NURSING HOME

Honorable Board of Commissioners:

Again this year we were surveyed, and the facility met all the accreditation requirements, and was granted continued certification as an Intermediate Care Nursing Home under the Medicaid program. We can foresee a continuing increase in the financial impact on the county due to anticipated reduction in Federal and/or State aid under the Title XIX Program. Stringent Federal and State admission criteria, coupled with the opening of a new private nursing home within the county, has resulted in decreased lengths of stay and stabilized census.

The Nursing Home continues to provide excellent care for the Residents. This is due to the high quality and dedication of the medical and supportive staff. Contrary to the experience of other facilities in the region, we have not encountered problems in attracting experienced professional staff, including licensed nurses.

The Housekeeping and Dietary Departments continue to do an outstanding job as evidenced by the many positive comments from Residents, staff and visitors, as well as the result from survey teams.

The Activities Department continues to play a vital role in providing programs for the Residents. Among the high points was the fourth annual Family Day, when over 300 Resident's family members attended, and many staff members donated their time and efforts.

The supportive services at the Home (Social Services, In-Service, Purchasing, Maintenance, Clergy, Community organizations and Volunteers) all have done an excellent job in making important contributions to the outstanding patient care.

A major concentration in the Nursing Home was the continuation of Energy and Cost saving projects. Among these various projects was the installation of a new temperature control system which resulted in significant fuel savings and increased comfort. Also, the farm maintenance garage was relocated which eliminated the requirement to heat one building.

The Employee Council continued as a strong unit within the facility, and enjoyed a positive and productive relationship with the Board of Commissioners and Administration. We feel the benefits of this relationship are reflected, in part, in a staff turnover which remains substantially lower than the national average for nursing homes, and which is in turn reflected in the quality of care provided.

The Department of Corrections has had another active year. We continue to receive inmates with mental and/or emotional problems which require additional staff time. The census has been impacted by an increase in DWI sentences, longer sentences, and week-end sentences. This pattern is being closely monitored to determine what future course of action, if any, may be required.

On the farm, the quality of the herd remains excellent. However, recent market conditions have had a negative impact on the profitability of the operation as reflected in lower milk and produce income. Projections indicate an upturn in the market over the coming year, and the Extension Service has been most helpful in monitoring our operation and making suggestions to increase cost effectiveness which have been implemented by Head Herdsman Charles Page, Head Farmer Douglas Bigelow, and their staff. On May 14, 1986, through the efforts of the Extension Service, we were certified as a New Hampshire Tree Farm, and also by the American Forest Insitute in Washington, D.C.

We wish to thank the physicians, Dr. Elisabeth Berry, Dr. Harry Rowe, and Dr. John Rowe for the excellent services they provide to the Complex.

We also wish to express our appreciation to your Board, your office staff and the other county offices. The continued support and understanding offered by you helps to make the job worthwhile.

Respectfully submitted,
William Siegmund, *Administrator*
Robert Chase, *Assistant Administrator*

COUNTY OF GRAFTON, NEW HAMPSHIRE
STATEMENT OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES
COMPARED TO LEGALLY ADOPTED BUDGET* (NON-GAAP BASIS)
For The Fiscal Year Ended June 30, 1986

Schedule F-1

	Budget As Originally Adopted	Approved Transfers	Legally Adopted Budget	Actual (Unfavorable)	Variance Favorable
Revenues:					
General Fund (Schedule A-1)	\$4,520,153	\$	\$4,520,153	\$4,751,019	\$ 230,866
Grafton County Home (Schedule F-2)	2,445,186		2,445,186	2,456,229	11,043
Federal Revenue Sharing	112,283		112,283	112,283	
Bond: Courtroom (Schedule C-1)	12,185		12,185	12,185	
Total Revenues	7,089,807		7,089,807	7,331,716	241,909
Expenditures/Expenses:					
Expenditures:					
General Fund: (Schedule A-2)					
Jail	2,886,447	(785)	2,885,662	2,858,488	27,174
Farm	581,874		581,874	558,382	23,492
Capital Outlay	236,063		236,063	221,700	14,363
Debt Service:	86,104		86,104	96,426	(10,322)
Principal - General Fund	190,000		190,000	190,000	
- Home	40,000		40,000	40,000	
Interest - General Fund	36,460		36,460	36,307	153
- Home	6,670		6,670	7,855	(1,185)
Federal Revenue Sharing	112,283		112,283	112,283	
Bond: Courtroom (Schedule C-1)	23,000		23,000	36,584	(13,584)
Total Expenditures	4,198,901	(785)	4,198,116	4,158,025	40,091
Expenses:					
Grafton County Home (Schedule F-2)	3,240,906	785	3,241,691	3,011,185	230,506

Total Expenditures/Expenses
Excess (Deficiency) of Rev. over Expd./Exp.
(Budgetary Basis)

7,439,807 7,169,210 270,597
\$ (350,000)** \$ 162,506 \$ 512,506

*The County legally adopts one budget for all funds which differs from generally accepted accounting principles (GAAP).
**\$350,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1985 to reduce the amount to be raised by taxation in 1985-86.

COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET (NON-GAAP BASIS)
For The Fiscal Year Ended June 30, 1986

Schedule F-2

	Actual	Adjustments to Budgetary Basis	Actual On Budgetary Basis*	Budget (Unfavorable)	Variance Favorable (Unfavorable)
Operating Revenues:					
Charges for Services	\$2,453,673	\$	\$2,453,673	\$2,443,186	\$ 10,487
Other	2,556		2,556	2,000	556
Total Operating Revenues	2,456,229		2,456,229	2,445,186	11,043
Operating Expenses:					
General Operating:					
Administration	200,162	37,575 (1)	238,584	247,737	9,153
		1,454 (3)			
Dietary	430,346		430,346	475,881	45,535
Nursing Services	1,618,188	8,649 (1)	1,626,837	1,698,352	71,515
Restorative Services - OT	71,704	325 (1)	72,029	76,166	4,137
Plant Maintenance	204,879	3,210 (1)	207,475	269,102	61,627
Laundry & Linen	102,811	509 (1)	103,320	106,964	3,644
Housekeeping	272,822	2,187 (1)	275,009	301,154	26,145
Pharmacy & Physicians	26,958	979 (1)	27,937	28,561	624
Special Services	29,648		29,648	37,774	8,126
Increase in Vacation Leave	2,129	(2,129) (4)			

Total General Operating	2,959,647	51,538	3,011,185	3,241,691	230,506
Depreciation	80,619	(80,619)	(4)		
Total Operating Expenses	3,040,266	(29,081)	3,011,185	3,241,691	230,506
Operating Income (Loss)	(584,037)	(29,081)	(554,956)	(796,505)	241,549
Non-Operating Revenue (Expenses)					
Debt Service:					
Principal		(40,000)	(40,000)	(40,000)	
Interest-Bond & Capital Lease	(7,222)	(633)	(7,855)	(6,670)	(1,185)
Total Non-Operating Rev. (Exp.)	(7,222)	(40,633)	(47,855)	(46,670)	(1,185)
(Loss) Before Operating Transfers	(591,259)	(11,552)	(602,811)	(843,175)	240,364
Operating Transfers In (Out)					
Operating Subsidy from General Fund	602,811		602,811	843,175	(240,364)
Net Income (Loss)	\$ 11,552	\$ (11,552)	\$	\$	\$

*Spending measurements focus using modified accrual basis of accounting. Adjustments are to (1) expense assets previously capitalized (\$53,434); (2) reclassify prepaid expenses (\$1,221); (3) reclassify bond principal retirement as expense (\$40,000); and capital lease principal (\$1,454); (4) remove vacation leave (\$2,129) depreciation expense (\$80,619); and (5) recognize interest on bonds when due (\$633).

**COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
STATEMENT OF OPERATING REVENUES
Schedule D - 1
For the Fiscal Year Ended June 30, 1986**

Charges for Services:	
Room/Board from Social Security, Retirement and State	\$2,421,424
Room/Board from County	32,249
	2,453,673
 Total Charges for Services	 2,453,673
 Other Revenue:	
Miscellaneous	2,556
	2,556
 Total Operating Revenue	 \$2,456,229

**COUNTY OF GRAFTON, NEW HAMPSHIRE
GRAFTON COUNTY HOME - ENTERPRISE FUND
STATEMENT OF GENERAL OPERATING EXPENSES AND COST PER PATIENT DAY
Schedule D - 2
For the Fiscal Year Ended June 30, 1986**

	Amount	Cost Per Patient Day*
General Operating Expenses:		
Administrative	\$ 200,162	\$ 4.65
Dietary	430,346	10.00
Nursing Service	1,618,188	37.61
Restorative Services OT	71,704	1.67
Plant Maintenance	204,879	4.76
Laundry and Linen	102,811	2.39
Housekeeping	272,822	6.34
Pharmacy and Physicians	26,958	.62
Special Services	29,648	.69
Increase in Vacation leave	2,129	.05
	\$2,959,647	68.78
 Total General Operating Expenses	 \$2,959,647	 68.78
Prior Year Cost		(64.16)
		\$ 4.62
 Increase Over Prior Year		 \$ 4.62

*Patient Days = 43,029

Budget Note: Nursing Home Budget is based upon the modified accrual basis of accounting. As an Enterprise Fund, the Home uses the accrual basis of accounting. Budgetary comparisons are neither required by GAAFR nor considered useful under the circumstances. See Schedule F-2 for adjustment to budgetary basis.

COUNTY OF GRAFTON, NEW HAMPSHIRE
 GENERAL FUND - JAIL
 STATEMENT OF COST PER INMATE DAY
 Schedule A - 4
 For the Fiscal Year Ended June 30, 1986

	Amount	*Cost Per Inmate Day
Current:		
Salaries	\$ 243,672	\$ 13.95
Uniforms	1,378	.08
Social Security	17,212	.99
Health Insurance	20,569	1.18
Retirement	3,160	.18
Workmen's Compensation Insurance	25,944	1.49
Education and Conferences	3,014	.18
Consultants	868	.04
M.H. Consulting Services	3,394	.20
Dues, Licenses and Subscriptions	360	.02
Supplies	4,177	.24
Recreation Supplies	332	.01
Meals	128,518	7.35
Laundry	8,659	.50
Prisoner Clothing/Supplies	7,663	.44
Medical/Dental	11,962	.63
Plant Operation	51,102	2.93
Telephone	869	.04
Repairs and Maintenance	2,549	.15
Jail Riot Damage	10,871	.63
Property Insurance	2,447	.15
Liability Insurance, Correctional and Inmate	6,715	.39
Building Renovations	1,022	.05
Minor Equipment	1,925	.12
	\$ 558,382	\$ 31.94
Total Current Costs		

*Inmate Days = 17,478

HOUSE OF CORRECTIONS AND JAIL FIGURES
Fiscal Year 1985-1986

Crimes	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April	May	June	Totals
Burglary	7	6	4	4	8	9	11	11	8	5	6	7	86
Drugs	8	8	7	3	3	4	1	2	3	5	4	5	53
Theft	4	8	3	3	1	5	3	5	5	2	3	5	47
Assault	13	9	11	12	10	9	8	5	4	4	6	6	97
Murder	0	1	1	1	1	1	1	2	1	0	0	0	9
D.W.I.	15	9	14	12	17	7	20	16	17	17	17	13	174
Arson	0	0	0	1	1	2	2	2	1	1	0	1	11
Forgery	2	0	0	0	1	0	0	2	5	2	2	0	14
M.V. Violations	9	7	8	6	7	4	8	5	5	9	11	13	92
Felony Sexual Assault	9	3	3	6	4	4	4	8	9	8	9	7	68
Robbery	0	0	2	0	1	0	0	0	0	0	0	0	3
Violation of Probation	8	7	7	8	5	5	1	5	5	3	3	4	61
Misc.	36	28	30	36	34	32	31	31	50	48	41	44	441
Average Age	27.19	28.38	30.62	28.62	27.74	27.87	30.00	29.00	26.27	26.27	29.00	28.80	28.31
High Day	52	44	47	46	54	48	52	53	60	61	63	64	53.67
H.O.C. Admissions	19	8	19	15	21	15	26	24	22	30	13	23	235
H.O.C. Carry Overs	32	22	19	20	22	17	21	23	29	26	38	37	306
Inmate Days	739	613	632	648	672	562	764	782	1,010	1,073	1,220	1,228	9,943
Daily Average	23.35	18.77	20.07	20.90	22.40	18.13	24.65	28.00	32.58	35.77	39.35	40.93	324.90
Jail Admissions	34	36	33	30	24	22	21	22	38	21	26	24	329
Jail Carry Overs	14	12	12	16	22	27	19	19	17	20	19	16	213
Inmate Days	503	433	436	511	765	668	647	488	616	517	513	515	6,612
*Daily Average	16.23	13.97	14.53	16.48	24.83	21.54	20.87	17.00	19.87	17.23	16.55	17.16	216.26
Weekender Admissions	1	1	4	3	1	1	1	0	1	2	1	0	15
Weekender Carry Overs	5	7	3	8	3	2	2	6	6	5	5	5	57
Inmate Days	62	42	46	72	28	26	18	34	50	50	48	39	515
**Daily Average	7.75	4.67	5.75	9.00	3.09	3.25	2.25	4.25	5.00	6.25	8.00	4.88	64.14
Total													
Monthly Admissions	54	45	56	48	46	36	48	46	60	53	40	47	630
Total Comb. Inmate Days	1,304	1,088	1,114	1,223	1,435	1,256	1,429	1,304	1,676	1,640	1,781	1,743	16,993

Age	=	28.31
Average Repeaters	=	295
New Admissions	=	335
Total	=	630
Recidivism Rate	=	46.82%
		Average Daily Population = 50.45
		Average Length of Stay = 29 days
Jail	=	20.10 Days
H.O.C.	=	42.31
Misc. includes Non-Support, Fraud, Crim. Mischief, Crim. Trespassing, etc.		

*(18.02)

** (5.35)

ALCOHOL COUNSELOR'S REPORT

For the past seven years the Correctional Facility has maintained an Alcoholic Anonymous Group at the facility proper. Meetings are held each Monday night under the sponsorship of the local Woodsville Area Group of AA, Woodsville, N.H. The format used at these meetings is of a conventional discussion type and held strictly to the general guidelines of AA as a whole. Inmates are encouraged to actively participate in these meetings. Attendance among the inmate population has steadily increased since inception of the group. Records show an average weekly attendance during the 1985-1986 year of 11 inmates and 17 outsiders. A yearly anniversary is held each year in August with staff members of the facility and other interested persons in attendance.

As an incentive the facility allows worthy inmates the privilege of attending the regular Woodsville AA meetings held on Friday nights. The inmates allowed this privilege are determined jointly between the staff and AA personnel.

Additionally, alcoholic counseling is offered the inmates on a request or court ordered basis. This work is done on a one on one basis once a week at the facility. Most of the counseling adheres to the general principals and philosophy of the Alcoholic Anonymous Program.

Respectfully submitted
Allen W. Nickerson
Alcoholic Counselor
Grafton County Jail

PHYSICIANS' REPORT

To the Commissioners and Citizens of Grafton County:

Changes in admission criteria put forth by Medicare and Medicaid, although resulting in a total of fewer patient days during the past year in Grafton County Nursing Home, have, at the same time, resulted in the admission of fewer patients capable of any degree of self care, and of more patients requiring closer medical supervision, and more frequent visits and examinations. Regulations of Medicare for hospitals, called DRGs, have forced earlier discharge of their patients, and the discharge to nursing homes of patients who, a few years ago, might have been cared for throughout their terminal illness in the hospital. Families, as well as the nursing home staff have been under greater stress, during this period of change, requiring more physician time.

Coping with these problems, and with governmental requirements for more detailed records, has made this a most challenging year.

We wish to thank the administration, director of nursing, the nursing staff and their aides and members of all the ancillary departments for their help in our efforts to meet these challenges.

Harry M. Rowe, M.D.
Elisabeth M. Berry, M.D.

CHAPLAINS' REPORTS

In the name of and for the sake of Jesus Christ our Lord and for the constituents either feeble or felon, committed to your care, I submit the following report:

Again this year either personally or through the lay ministries of Mr. Al Corey, Herb Reed or selected laymen and youth, we have carried out numerous services such as: Two Hour Wednesday Evening Visitation to Home Residents and Nursing Care Patients: (Bible reading, prayer, singing, etc.) One half hour 3rd Sunday worship service. Prison Ministries include Cell Visitation, (Federal), cell visitation and a weekly Bible Study for H.O.C. inmates; letter writing, phone calls (domestic not legal), some job hunting, some personal housing temporarily in my home; follow up for those who go on to Concord as requested; one to one free counseling as requested: (I am on call 24 hours at the discretion of the officer of the day . . . seldom called.) Upon release, some inmates have attended church 3 consecutive Sundays while they are still in the area. I presently have two men living in my home while seeking work and shelter.

Again this year all services, supplies, (including a case of New Testaments and ½ case of Bibles) and time have been accomplished without cost to the Grafton County Complex. We prefer it this way to preserve our liberty to present orthodox protestant Bible principles as a saving "grace" to the inmates, without apology. We believe also that it frees county executives from allegations privilege to a select organization.

Finally I must express my appreciation to the administration for what we feel is the privilege of fulfilling Christ's most solemn comments in St. Matthew's Gospel, 25th Chapter.

I must commend Chief Jailor Ernest Towne and all of his staff for *courtesy* and cooperation at all times and that often, when under stress, it might have been **much easier** to discount the value of the inconvenience we must have been to them.

We look forward to serving with you another year unless you have changes planned of which I am not aware.

Respectfully,
Ralph L. Hysong, *Chaplain*

Each Sunday afternoon, Chapel services are held by various area ministers for the Residents. Catholic services are held once a month. We also hold Bible Studies once a week for all who wish to attend, and have a time of hymn singing which they love. Some Residents are also taken to area churches on Sundays. Hymn singing has also been held in the Patient-Care Sections. Private prayers have been requested, not only by patients but by some Employees who have had special needs. Scripture Calendars were again given to each Resident and hung in the rooms of each patient in the Patient-Care Section. Daily Devotional booklets are given out to those who wish them.

Respectfully submitted,
Jewell Lamphere, *Chaplain*
Lay Minister's License
Advent Christian Church

REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION

To the Honorable Board of Commissioners:

This is the 1985-86 report of the Grafton County Home Association. This Association is a non-profit, free membership organization, chartered under New Hampshire State law. The organization is for the sole purpose of providing social and recreational programs for the residents of the Grafton County Nursing Home. The funds with which the Association operates come from fund-raising projects, donations from Service Organizations and interested individuals. The funds raised for 1985-86 have been used for: purchase of color TV, bingo, Christmas gifts for all residents, senior meals, North Haverhill Fair, helped to sponsor Family Day, ice cream trips, autoharp, hair-dressing accessories.

This organization also assisted in the purchase of a VCR, television and portable stand which will be used throughout the facility for the benefit of all the residents.

The Association meets once a month. No decisions are made without the majority vote of the Association members.

Respectfully submitted,
Amy Emerson,
President

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