

Grafton County

New Hampshire



Cardigan Mountain, Canaan



Annual Report

Fiscal Year 2020

July 1st, 2019 – June 30th, 2020

3855 Dartmouth College Hwy.
North Haverhill, NH 03774

Dedication of the Annual Report

Fiscal Year 2020

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

Our front-line responders in the Nursing Home, Sheriff's Department and Department of Corrections showed up for duty every day with a determination to protect and serve the citizens for whom they are responsible and adapted quickly and without complaint to procedural changes that were implemented to keep everyone safe.

Maintenance Department and Farm personnel continued to report to work each day to ensure that critical internal operations proceeded without interruption. Information Technology Department employees not only continued to provide uninterrupted support of normal county operations, but also took on the added responsibility of helping to set up remote meetings and remote access for other county employees so they could work safely at home. Members of the Registry of Deeds office showed up each day to ensure that critical documents associated with buying and selling real estate were processed in a timely manner. Members of the Administration, Human Resources, and Alternative Sentencing Departments, as well as the County Attorney's office, quickly responded to the significant additional challenges that Covid-19 presented and continued to work hard to ensure that all County objectives were met and no services were delayed.

Different departments necessarily had different responses to and challenges from the pandemic, but every department was successful in accomplishing the same goal: the citizens of Grafton County continued to be fully supported and served by the dedicated employees and elected officials who work at the County complex. The Grafton County Commissioners individually and collectively express our sincere appreciation for their effort

Dedicated by the Grafton County Commissioners:

Linda D. Lauer, Chairman

Wendy A. Piper, Vice Chairman

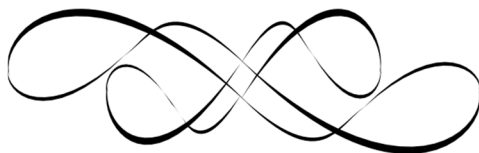
Marcia Morris, Clerk



Grafton County



A Year of Important Events in Pictures



Pumpkin Day

Grafton County had its annual Pumpkin Day on October 21st 2019. Students from Woodsville Elementary School arrived at the farm where they were met by Farm Staff and taken on a tour of the piggery and cow barn. The students were then taken to the pumpkin patch where they could pick out any pumpkin they wanted. Two hay wagons were provided for the kids, their teachers, parents and other volunteers to ride down to the field on. We lucked out with perfect weather and a good time was had by all.



New Hampshire Association of Counties Award Winners



Craig Labore was named Nursing Home Administrator of the Year
Karen Clough was named Human Resources Director of the Year
Mariah Johnson was named Nursing Home Employee of the Year

Pictured L to R: Karen Clough, Mariah Johnson, Craig Labore

Recipients of Last Years Annual Report



The Commissioners dedicated their FY 2019 Annual Report to all of the Grafton County citizens who worked tirelessly against the Northern Pass Project and who succeeded in preserving our County's unique natural and recreational resources for future generations.

Present at the meeting to accept the dedication, from the Sugar Hill Museum, were Susan Schibanoff, Nancy Martland and Kris Pastoriza. Katharine Bigelow was not present but was recognized as well. Each member was presented with a personalized copy of the Annual Report and a copy was given to the Sugar Hill Museum.

Employee Recognition Dinner

The Grafton County Commissioners hosted an Employee Recognition Dinner to recognize those employees who have reached milestone marks in their length of service to Grafton County and received a service pin for 2019. The Dinner was held at the Woodstock Inn, Station & Brewery in Woodstock, NH on October 24th, 2019. The following employees were recognized for their years of service to Grafton County.

5 Years of Service

Tara Heater
Laura Kelly
Mariana Pastore
Linda Lauer
Lucille Buteau
Brandon Colpitts
Shawn Keith
Robert Santy
Joey Riendeau
Patricia Beck
Rhonda Benjamin
Mary Boulanger
Joanne Donnellan
Jamie Gadwah
Jennifer Hill
Christine Johnson
Gwendolyn Letson
Beth Licata
Ann Marie Munroe
Susan Randall
Rachel Wedge
Chelsie Boutin
Aimee Moller
Gerald Morse
Gary White

10 Years of Service

Paul Fitzgerald
Nicole Alling
Rachel Harness
Jason Mace
Dustin Taylor
Heather Ainsworth
Christina Collette
Linda Flanders
Johnathan Geary
Terry Martin
Becky Vogt

15 Years of Service

Wayne Fortier
Jason Stanton
John Bishop
Jim Oakes
Marylou Avery
Judith Hall
Jackeline Hubbard
Julie Locke
Janice Shatney
Thayer Paronto

20 Years of Service

Mary DeRosia
George Baldwin
Aaron Vannamee
Jeanne Mclam
William Emig
Richard Henson
Kimberly Lebrun
Chad Morris
Tammy Ross Smith

25 Years of Service

Sabra Stephens
Christopher Blake
Susan Goguen
Robin Gagnon

31 Years of Service

Richard Thompson
Karen Saladino

33 Years of Service

Troy McKean

34 Years of Service

Beth Wyman

35 Years of Service

Roberta Aldrich

38 Years of Service

Anna Heath
Richard Greenwood

39 Years of Service

Catherine Hall

41 Years of Service

Doreen Moody

43 Years of Service

Cindy Putnam

45 Years of Service

Paul Aldrich

Employee Recognition Dinner Cont.



5 Years of Service



10 Years of Service

Employee Recognition Dinner Cont.



15 Years of Service



20 & 25 Years of Service

Employee Recognition Dinner Cont.



30-45 Years of Service

In September of 2006, Grafton County introduced the Prescription Discount Card for all Grafton County Residents. The card can be used for Prescription medications by any resident who does not have any prescription coverage and is accepted at most all the pharmacies in the area including Vermont. The card is NO cost, No enrollment benefit that can also be used for pet medications that are purchased at a participating pharmacy.

Spend less
on your prescriptions

Introducing the **FREE**
Grafton County
Prescription
Discount Card



FREE enrollment for residents

Average savings of 22%!*

- No limits
- No age requirements
- No income requirements
- Family coverage
- Use it any time your prescription is not covered by insurance

This program is offered in a joint effort of **Grafton County** and the National Association of Counties (NACo).



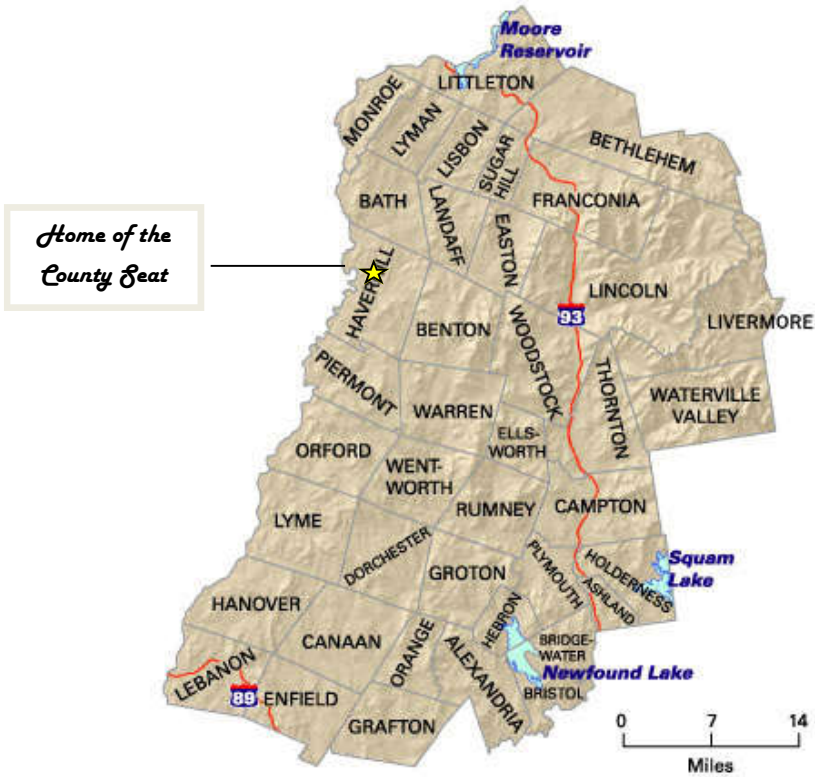
For more information, call
1-877-321-2652 or visit
caremark.com/naco

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

Cards can be found at your local town hall, pharmacy or by calling the County at 603-787-6941. A card will be sent to you that day.

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Towns in Commissioners' Districts

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

COMMISSIONERS' REPORT FISCAL YEAR 2020

We are pleased to present the following reports and financial statements for the period of July 01, 2019 – June 30, 2020. We share these reports with you, the people of Grafton County, so that you may have a better understanding of your County Government.

Financially, Grafton County finished fiscal year 2020 very strong. Our revenues exceeded our expenses by \$3,910,214. The total revenue received for the fiscal year was \$48,382,489. The total expended was \$44,472,275, with \$27,086,914 being raised in County taxes. The above stated numbers resulted in an overall fund balance of \$10,360,775 and an unassigned fund balance of \$6,131,249. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risks that can occur from unforeseen revenue fluctuations, unanticipated expenditures, emergencies and similar circumstances.

As we began the budget process for FY 2021, we were met with the constant challenge of finding a balance between providing services and trying to minimize the impact on the taxpayer. The end result was that the FY 2021 budget saw a 4.11% increase in expenditures with the total budget being \$48,527,310. The total amount to be raised by taxes for the year is \$26,972,548, a decrease of .42% from the previous year.

There were several contributing factors to the increase in expenditures in the FY 21 budget. The Commissioners included a new Finance Director position in the budget to begin in January, 2021. In addition, there were other personnel related expenses that increased and the Commissioners agreed to a 2.00% cost-of-living adjustment included for all employees. We continue to face shortages in our nursing staff which has had budget ramifications as well. Also, there were several unknowns surrounding what impacts COVID-19 was going to have long term. We budgeted for a lower census at the nursing home due to COVID-19 concerns and some other departments' revenue

projections were impacted by COVID-19 concerns as well. However, due to the strong financial year that the county had we were able to actually reduce the amount to be raised by taxes as we were able to use additional monies from our fund balance to offset the increase in spending.

The NH Association of Counties Annual Conference was held at Mills Falls in Meredith on October 14-16, 2019. During the conference, Nursing Home employee, Mariah Johnson, was recognized as the County Nursing Home Employee of the Year; Human Resource Director Karen Clough was recognized as the Human Resource Director of the Year and Nursing Home Administrator Craig Labore was recognized as the Nursing Home Administrator of the Year. Congratulations to everyone on a job well done!

On October 24, 2019 the County held its fourth annual Employee Recognition Dinner. The dinner was held to recognize employees who had reached 5, 10, 15, 20, 25, 30 and over 30 years of service in 2019. The dinner was a huge success and the Commissioners hosted approximately 90 guests and honored 73 employees. We are looking forward to continuing this tradition of recognizing our dedicated employees as they reach milestones in their employment at Grafton County.

Grafton County continues to participate in the NACO (National Association of Counties) prescription drug discount program that is sponsored by *Caremark*. This valuable program is at no cost to the County or to the citizens. This program can reduce the cost of prescription drugs by up to 20%. Since the inception of the prescription drug program in September 2006, Grafton County citizens have saved a total of \$1,696,059.01. Getting enrolled in the program is simple and free – just place a call to the Commissioners’ Office at (603) 787-6941 and request a card. The only information needed is your name and address and we will mail you a card. These cards are also available at many participating pharmacies in Grafton County.

Fiscal Year 2020 brought many unexpected challenges as we have all had to adjust and learn how to do business in our new “normal” with COVID-19. Guidance and regulations have been thrown at us quickly and we have had to respond and adapt just as quickly. Some county offices were able to reduce to minimum staffing levels and we were able to take advantage of some remote working for some of our employees. However, as a service provider, the vast majority of our employees were called upon to work day-to-day to continue our operations, to carry out the important functions of their departments and to help protect some of the most vulnerable population from the pandemic. Our management team and employees have risen to the challenge and navigated through the pandemic exceptionally well. We continue to ask a lot of staff on a daily basis and no one knows how long this pandemic will last.

We have seen unprecedented times during the past few months. Running both a nursing home and a correctional facility, as well as keeping essential departments functioning has been very trying and difficult for all involved. Grafton County thus far has fared well through the pandemic and that is in large part due to the dedication and hard work of all of our employees in every department. We extend our utmost gratitude and thanks to each of them.

Grafton County has received funding directly from the federal government to the Nursing Home through the Provider Relief Fund which is part of the CARES act passed by Congress. During fiscal year 2020 the Nursing Home received \$703,361.19; these funds were used to offset the revenue losses that were created due to COVID-19 and the reduction that we have seen in our census due to not being able to admit residents and from having to keep open beds in an isolation unit. Additionally, Grafton County has received an allocation of \$537,653 in CARES Act monies from the State of NH – Governor’s Office for Emergency Relief and Recovery. These funds are to reimburse the county for all COVID-19 related expenses that were not anticipated. During fiscal year 2020 the County was reimbursed \$286,758.

Grafton County also participated in both State of NH programs for Long Term Care staff and First Responders. In April Governor Sununu implemented the Long Term Care Stabilization Program, which was a stipend program which was paid to employees of long term care facilities who were providing direct patient care. This program ran through July 31, 2020. Grafton County Nursing Home employees were paid the weekly stipend based on full-time or part-time status. In May, Governor Sununu implemented the First Responder Stipend program which paid a similar stipend to law enforcement and correctional employees. Employees of the Sheriff's department and the Department of Corrections were paid the weekly stipend based on full-time or part-time status. This program ran through June 30, 2020.

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

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

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

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Linda D. Lauer, Chair (District 2)

Wendy A. Piper Vice-Chair (District 1)

Marcia Morris, Clerk (District 3)

GRAFTON COUNTY
ELECTED AND APPOINTED OFFICIALS
JULY 1, 2019 - JUNE 30, 2020

COMMISSIONERS

Wendy A. Piper, District #1 - Enfield

Linda D. Lauer, District # 2 – Bath

Marcia Morris, District #3 - Hebron

COUNTY ADMINISTRATOR

Julie L. Libby

TREASURER

Karen Liot Hill

COUNTY ATTORNEY

Martha Ann Hornick

COUNTY SHERIFF

Jeffrey Stiegler

REGISTER OF DEEDS

Kelley Monahan

CLERK OF COURT

David P. Carlson

JUDGE OF PROBATE

Hon. Thomas A. Rappa, Jr.

REGISTER OF PROBATE

Rebecca Brown

ADMINISTRATOR, NURSING HOME

Craig Labore

SUPERINTENDENT, CORRECTIONS

Tom Elliott

MANAGER, COUNTY FARM

Lisa Knapton

SUPERINTENDENT, MAINTENANCE

Jim Oakes

HUMAN RESOURCE DIRECTOR

Karen Clough

INFORMATION TECHNOLOGY MANAGER

Brent Ruggles

ALTERNATIVE SENTENCING DIRECTOR

Renee DePalo

MEDICAL DIRECTOR

Sandeep Sobti

AUDITORS

Melanson, Heath, Manchester, NH

GRAFTON COUNTY DELEGATION
JULY 1, 2019 - JUNE 30, 2020

District #1

Erin Hennessey, Littleton
Linda Massimilla, Littleton

District #2

Tim Egan, Sugar Hill

District #3

Sue Ford, Easton

District #4

Rick M. Ladd, Haverhill

District #5

Jerry Stringham, Lincoln

District #6

Kevin Maes, Rumney

District #7

Richard Osborne, Campton

District #8

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

District #9

Ned Gordon, Bristol
Vincent Paul Migliore, Bridgewater (Deceased)

District #10

Roger Dontonville, Enfield

District #11

Timothy Josephson, Canaan

District #12

Mary Jane Mulligan, Hanover
Garrett Muscatel, Hanover (Resigned)
Sharon Nordgren, Hanover
Polly Campion, Etna

District #13

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

District #14

Elaine French, Littleton

District #15

Dennis Ruprecht, Landaff

District #16

Francesca Diggs, Rumney

District #17

Joshua Adjutant, Ashland

GRAFTON COUNTY BUDGET
EXPENDITURES: JULY 1, 2019 - JUNE 30, 2020

Administration & Treasurer	\$ 429,764.00
County Attorney	\$ 1,608,194.00
Victim/Witness Advocate	\$ 404,318.00
VAWA Grant	\$ 119,107.00
Alternative Sentencing	\$ 609,187.00
Medical Referee	\$ 45,000.00
Delegation Expenses	\$ 10,000.00
Register of Deeds	\$ 562,834.00
Human Resources	\$ 106,020.00
Information Technology	\$ 537,093.00
Sheriff's Department	\$ 1,752,422.00
Dispatch	\$ 1,291,024.00
Maintenance	\$ 1,451,699.00
Human Services	\$ 7,125,387.00
GCEDC	\$ 45,000.00
Extension	\$ 333,425.00
Social Svc	\$ 523,848.00
Interest	\$ 901,263.00
Payment on Bonds & Notes	\$ 2,345,000.00
Tax Anticipation	\$ 30,000.00
Capital Outlay	\$ 437,020.00
Wage/Benefit Adjustment	\$ 257,353.00
Contingency	\$ 27,500.00
Unemployment	\$ 12,500.00
Nursing Home	\$ 18,518,573.00
Jail	\$ 6,130,909.00
Farm	\$ 599,459.00
Conservation Dist	\$ 89,105.00
North Country	\$ 1,122.00
Capital Reserve	\$ 152,175.00
TOTAL EXPENSES	\$ 46,611,726.00
LESS REVENUE	\$ 17,924,812.00
LESS SURPLUS TO REDUCE TAXES	\$ 1,600,000.00
AMOUNT TO BE RAISED BY TAXES	\$ 27,086,914.00

GRAFTON COUNTY BUDGET
REVENUE: JULY 1, 2019 - JUNE 30, 2020

County Nursing Home	\$ 13,871,717.00
County Jail	\$ 323,765.00
County Farm	\$ 481,761.00
Building Rental	\$ 332,102.00
Register of Deeds	\$ 953,900.00
Human Services	\$ 100,000.00
Sheriff's Dept. Fees	\$ 429,002.00
Sheriff's Dispatch	\$ 655,000.00
Extension Svc	\$ 5,000.00
Misc. Revenue	\$ 38,000.00
Interest Earned	\$ 120,300.00
Federal in Lieu of Taxes	\$ 110,000.00
Alternative Sentencing	\$ 37,000.00
Victim/Witness Advocate Grant	\$ 30,000.00
Voca Grant – 15	\$ 124,000.00
Circuit Court Prosecution Grant	\$ 73,000.00
Roving Advocate Grant	\$ 155,128.00
Voca Grant – 56	\$ 35,137.00
Abandon Property	\$ 50,000.00

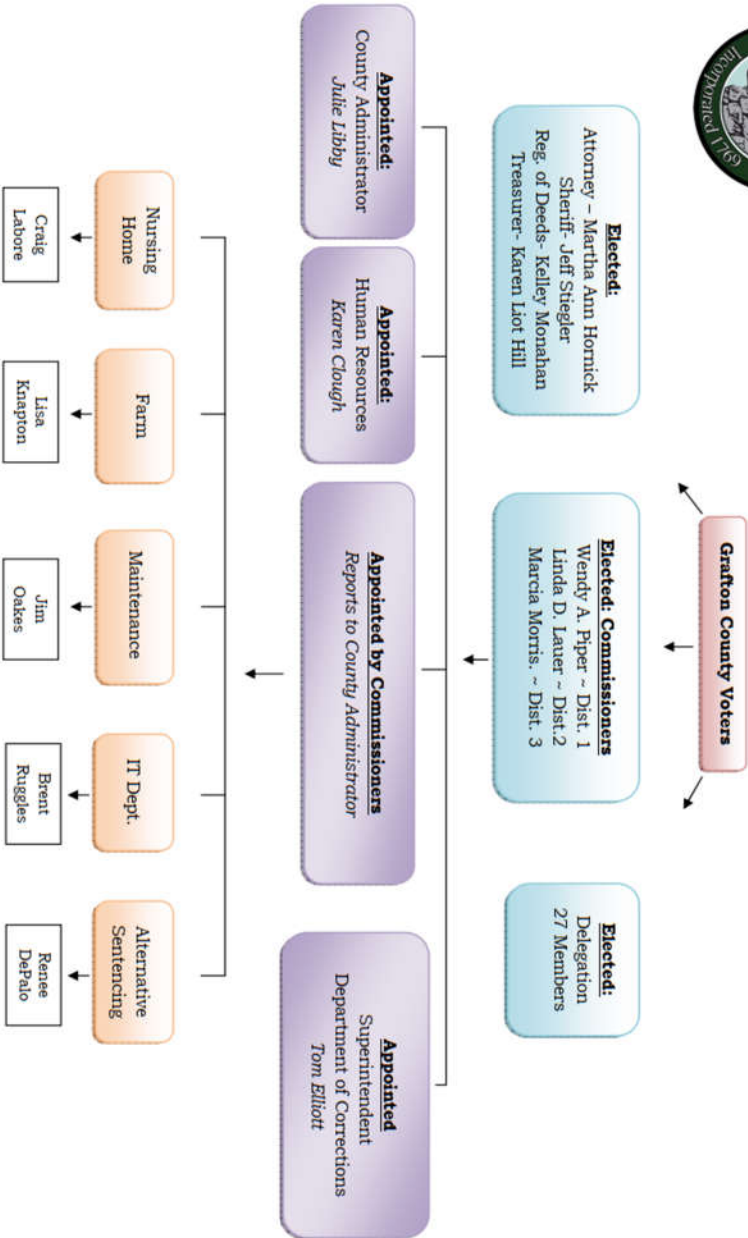
TOTAL REVENUE **\$ 17,924,812.00**

DELEGATION EXPENSES
JULY 1, 2019 - JUNE 30, 2020

Erin Hennessey	\$ 52.72
Elaine French	\$ 422.24
Francesca Diggs	\$ 248.16
George Sykes	\$ 680.48
Jerry Stringham	\$ 223.78
Joshua Adjutant	\$ 76.75
Kevin Maes	\$ 504.26
Mary Jane Mulligan	\$ 72.15
Polly Kent Campton	\$ 144.71
Richard Abel	\$ 241.56
Richard Osborne	\$ 72.15
Rick Ladd	\$ 61.55
Roger Dontonville	\$ 80.20
Susan Almy	\$ 77.90
Susan Ford	\$ 100.60
Vincent Paul Migliore	\$ 75.60
TOTAL EXPENSES	\$ 3,134.81



Grafton County Organizational Chart



REPORTS FROM THE DEPARTMENTS

GRAFTON COUNTY TREASURER

Karen Liot Hill

Annual Report Fiscal Year 2020

Grafton County tax collections from all the towns and the City of Lebanon amounted to \$27,086,914 in fiscal year 2020 with all taxes collected.

The Treasurer was authorized to borrow up to \$8,000,000 in Tax Anticipation Notes during fiscal year 2020. Funds were borrowed in September, 2019 at a rate of 1.98% from Woodsville Guaranty Savings Bank, after a competitive bidding process. As a matter of practice, the County borrows with a line of credit and only draws on funds as necessary thus paying less interest. The County borrowed a total of \$4,000,000 and accumulated a total of \$10,903.54 in interest that was paid back in December, 2019 after tax collections.

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

Total interest earned in fiscal year 2020 was \$174,812.98, which exceeded budget projections by \$54,812.98.

In addition to the tax revenue investments, The Nursing Home Capital Reserve account, Sheriff's Dispatch Capital Reserve account and the Register of Deeds Surcharge account are invested at the best rates possible while maintaining liquidity as needed.

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

Respectfully submitted,

Karen Liot Hill
Grafton County Treasurer

GRAFTON COUNTY ATTORNEY

Martha Ann Hornick

Annual Report Fiscal Year 2020

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

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

The Office of the County Attorney is comprised of a group of experienced and dedicated prosecutors, with two Deputy County Attorneys: Attorney Paul Fitzgerald and Attorney Tara Heater.

Grafton County's Assistant County Attorneys are John Bell, Mariana Pastore, Viktoriya Kovalenko, Antonia Barry, Hayley McClenahan, and Amanda Jacobson; Garrett Bartlett works within the Circuit Courts.

Our office includes Office Administrator Alison Evans, Assistant Office Administrator Christine Ash, and Legal Assistants Laura Kelley, Debra Belyea, Marin Haney and Toni Mayo, Case Intake Coordinator Dena Youngman, and File Clerk Brenda Jewett.

The greatest portion of attorney and staff time is focused on litigation. During the fiscal year, the office opened over 900 case files and represented the citizens of Grafton County in close to four thousand scheduled court appearances. Additional cases include probation violations, habeas corpus hearings, some civil proceedings and requests for annulments. The numbers overall reflect a slight decrease from last fiscal year- due to the onslaught of the pandemic as well.

The Office of Victim/Witness Assistance remains one of the County Attorney's most vital assets, helping to promote the Victim's Bill of

Rights and providing critical information to crime victims – a major necessity especially during this pandemic. Grafton County is lucky to have as its two Victim/Witness Coordinators: Carin Sillars and Sabra Stephens, capably assisted by Stacey Cass, Victim/Witness Assistant for domestic violence and sexual assault cases in Circuit Court, and Dawn Gove, Administrative Assistant.

Further services the Victim /Witness Program provided include:

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

I am immensely grateful to be on such a great team- to able to work with such dedicated and hardworking people in the Grafton County Attorney's Office. As both County Attorney and a citizen of this County, the devotion and hard work of those with whom I have the honor to work is extraordinary- including, of course law enforcement and other stakeholders across this County.

The Grafton County Attorney's Office continues to actively participate in and promote Diversion Programs; we actively participate in and support the Grafton County Drug Court Sentencing Program as well as to support Mental Health Courts/programs across the County. We are proud that our Mental Health Courts continue to work closely with veterans services so we can better serve our veterans, and hope that we can expand these services into felony level courts as well. Grafton County diversion services for juveniles and adults and are working and we hope to see them expanded, as well as seeking ways to increase "sentencing options" for non- violent defendants with significant addiction issues.

The Grafton County Attorney's Office also:

- Continued successful operation and collaboration with the Grafton/Sullivan Child Advocacy Center at Dartmouth Hitchcock

Medical Center which provides services for children throughout Grafton County.

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

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

- (1) assist in the funding of the Office of Victim/Witness Assistance;
- (2) subsidize the costs of a prosecutor's position whose practice is primarily on domestic violence and sexual assault cases;
- (3) continue a misdemeanor level circuit court domestic violence and sexual assault Victim/Witness Program; and

(4) fund two roving advocate positions out of our invaluable Advocacy Programs: Voices Against Violence and Burch House, serving the Littleton and Plymouth catchment areas.

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

Respectfully submitted

Martha Ann Hornick Grafton County Attorney

GRAFTON COUNTY SHERIFF'S DEPARTMENT

Sheriff Jeffrey F. Stiegler

Annual Report Fiscal Year 2020



To the Citizens of Grafton County, The Honorable Grafton County Commissioners and Delegation members of New Hampshire's 9th county:

It is once again my privilege and honor to submit our yearly report on behalf of the Sheriff's Department. As my first term of county sheriff becomes closer to completion, I consider myself very fortunate to be working with so many committed professionals over these past two years. In our 2019, fiscal year report I pointed out that so many of my co-workers work tirelessly to exceed targeted expectations. I am pleased to report that this trend has continued in 2020. This kind of work product is a great reflection on not only the Sheriff's Department but also the overall quality of life in employment at the Grafton County complex.

While our duties remain the same this calendar year is one I am sure we would all like to see in the rear view mirror sooner than later. A global pandemic had significant effects on our operations and we continue to follow the science for implementing best practice procedures in our daily operations for the safety and wellness of everyone stemming from the Covid-19 pandemic.

The service of civil writs, court security, and transportation of persons in custody and the apprehension of people wanted for failing to appear in court remains our primary focus under the New Hampshire Constitution and State law. Carrying out these services has changed in many ways due to the Covid-19 pandemic. While we had over 575, active court issued warrants when I took office in January of 2019, our staff has worked constantly to reduce that number down to approximately 360 as I write to you. This has been an impressive effort with all the additional precautions we have in place due to the ongoing pandemic. As I am sure, you can envision, every time we locate ten people who failed to show up in court, ten more do not show up and new warrants from the court are received for pursuing.

Our Criminal Investigation Division has continued to be very effective in the Internet Crimes against Children initiative for northern New Hampshire. The abilities our digital forensic lab has are arguably one of the best in the state and a significant resource for police departments in Grafton County. Detective Justin Charette-Combs has earned several levels of expert certifications in the vocation of digital evidence. We continue to utilize a partially grant funded position on the New Hampshire Attorney General's Drug Task Force. Sadly, the opioid epidemic has not seen a reduction in overdose deaths. Staying focused on what we can do to assist people with treatment, recovery and enforcement of those who sell dangerous narcotic drugs is very important to us.

One other matter deserves all of our attention from within the Criminal Investigation Division. In 2019, Detective Eric Bates expressed an interest in establishing a polygraph examination unit within the division. Being familiar with polygraph exams from my years as a detective in the City of Laconia I was receptive and recalled so many successful resolutions I had worked on when the Belknap County Sheriff's Department had a polygraph unit that was available to all the communities in the county. Polygraph exams are an excellent tool for law enforcement to better decipher truth and deception in criminal investigations and the vetting process for perspective new hires within police departments. Unfortunately, I could not justify this concept within my budget process much less allowing Detective Bates to be away for three months in Pennsylvania to enable him the chance to complete the extensive educational requirements for attaining his polygraph examiners certification. His counter to this was taking and unpaid leave of absence so the county would not pay one cent for this service. We took this chance while veteran investigator Wayne Fortier filled in during his absence. I am very pleased to inform you that Detective Bates not only exceeded the educational requirements for obtaining his certification but he has been very successful thus far assisting several Grafton County Police Departments with criminal investigations and pre-employment screening. Many law enforcement agencies' pay hundreds of dollars for polygraph exams in the hiring process or lower the standard due to the expense and do not do them. In Grafton County, we are providing these exams at no cost when we are asked by a police chief or authorized appointing authority. I commend Detective Bates for his

selfless commitment to this agency and his daily effort to determine what the truth of the matter is.

Director Tom Andross continues to lead our Communications Division. The work he and his staff do is certainly commendable to say the least. This function is the true beginning of any 24/7, 365 days a year emergency operation. During the 2020 fiscal year Director Andross and his team have continued to weather the storm of Covid-19 issues that as you can imagine, come with many new challenges to keep the bystanders, victims and first responders safe. I commend them for the tireless and sometimes thankless job they all do.

Our professional standards and training remain the most mission critical ingredients to what we do. During 2020, we have achieved many objectives in policy updates and specialized training. I recognize we have new challenges ahead with the recent Governor's Commission on law enforcement reform, accountability and transparency. As we go forward, I can assure you we are believers in our mission and core values that already mirrors so many of the issues brought to the front in these initial studies and recommendations. As always, we look forward to any changes that represent better services to our residents and visitors in Grafton County.

To conclude, I would like to thank all of the Grafton County Department heads and their teams of co-workers that bring the ability and effort to complete the many tasks on a daily basis. We are also very appreciative of our current County Commissioners and County Delegates who have taken the time to stop in and look over our operations. Thank you all for taking the time to connect with us and better understand our purpose, core values and mission.

Sincerely,
Jeffrey F. Stiegler
Grafton County Sheriff

GRAFTON COUNTY HUMAN RESOURCES

Karen Clough

Annual Report Fiscal Year 2020

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

It is my privilege to present the following report for Fiscal Year 2020 on behalf of the Grafton County Human Resources Department.

The Human Resources Department works collaboratively with all departments at Grafton County in the areas of recruitment, retention, labor relations, benefits administration, compensation, employee relations, employment policies, maintaining personnel files, safety, wellness, training, orientation, and legal compliance with federal and state regulations.

As one of the area's largest employers, with an average of 450 employees, it is essential to continue our efforts in recruiting new employees and retaining existing staff. We are continuously challenged with the recruitment of RNs, LPNs, and LNAs. We have held our second LNA training program on site and will continue these classes as we are able to fill them. We have also been able to attract some new nurses with our Loan Forgiveness Program and further recruitment efforts are ongoing.

Through negotiations, with both our Employee Council and union, we were able to come to an agreement on a cost of living adjustment for the Fiscal Year 2020 budget. Employees, union and non-union alike received a 2.5% cost of living adjustment. The Collective Bargaining Unit contract for the Nursing Home is in place until June 30, 2021 with wages, health insurance and attendance guidelines reviewed annually.

Our health insurance increase for Fiscal Year 2020 was 8.3% which is down from last year's increase of 13.74%. We were able to remain with the two Anthem plans offered through HealthTrust.

This year has been a year of changes and challenges created by the COVID-19 pandemic. There have been rapidly changing guidelines to

follow and quickly enacted emergency orders to comply with. We have implemented work from home policies, Families First Corona Virus Response Act guidelines and a Travel Guidance policy just to mention a few of the newly implemented policies necessitated by the pandemic. I can't say enough about the staff at Grafton County for rising to the challenge. As essential employees, the majority of employees were required to come to work every day through the stay at home order. Staff have worked tirelessly to be sure our residents and inmates were taken care of and kept safe as well as ensuring our services to the community were uninterrupted. We continue to experience the affects from this pandemic in all departments and most likely will for quite some time.

We continue to honor our long term employees and the Board of Commissioners' hosted the 4th annual Employee Recognition Dinner for employees who have reached milestones in years of service. We were able to recognize a total of 75 employees with years of service ranging from 5 years to 45 years! We are very fortunate at Grafton County to have such dedicated and long serving employees. Their service and dedication does not go unnoticed and is very much appreciated. Thank you to the Commissioners and the Commissioners' Office staff for organizing this event.

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

Respectfully submitted,

Karen Clough
Director of Human Resources

GRAFTON COUNTY HUMAN RESOURCES DEPARTMENT

Statistical Report: July 1, 2019 thru June 30, 2020

<u>Turnover Rate (Calendar year)</u>	FY19	FY20
All employees (including full-time, part-time, and per diems)	25%	23%

Employee Headcount

Total # of all employees	435
Total # of full-time employees	285
Total # of part-time and per diem employees	150

Family Medical Leave of Absence (FMLA)

Total number of approved FMLA applications processed in FY20
96

Workers Compensation

Total number of first report of injuries processed in FY20
75

Recruiting

Total number of new employees hired in FY20
88

Separations

Total number of employee separations processed in FY20
97

GRAFTON COUNTY REGISTRY OF DEEDS

Kelley Jean Monahan

Annual Report Fiscal Year 2020

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

It is a great honor to present my 10th Annual Report. In reflecting on the activity of the past year, I couldn't separate the fact that it coincided with the start of my 6th decade of life as a citizen of the United States of America. Each decade representing its own challenge and opportunity dealing with the basic human need of housing. When linked together those 6 decades told a story of America; the struggles with luck and health, business starts, employment and the ebbs and flows of our economy. These stories are very personal, but it is this link that I share with the people of our Country, State and County.

Serving as the Grafton County Register of Deeds, I have been awarded a unique and close up view of the restructuring of the industries and legislation that lead to the foreclosure crisis. The things that I have learned and experienced are unsettling, at best. But through it all, I have gained a galvanized respect for the role that these offices play in our daily lives.

Our Founding Fathers were brilliant to place the responsibility for oversight of the ownership and interest in real property into the secure and accountable hands of a local elected official. The ability to prove without any doubt what you own is a foundation of our economy. To be able to securely obtain a document that represents your most valuable asset, via many convenient avenues at a very reasonable cost, is a vast relief to our citizens.

Covid 19 arrived just as I finished my final testimony of the legislative session. Our offices are considered essential operations vital to a healthy economy. The New Hampshire Register of Deeds Association worked together to establish best practices and compliance with the Governor's Executive Orders.

Our software partner, Fidlar Technologies of Davenport Iowa and Exeter New Hampshire, recognizing the courage and commitment of all Registry employees during this pandemic awarded every one of their partners across our Country with a \$500 donation as a symbol of respect and appreciation. We thought long and hard and awarded our donation to White Mountain Mental Health. We deal with a public that is under a great deal of stress.

Being Prepared

My team was onsite, hard at work, every day of the quarantine. Businesses adapted and the process of the recording changes in interest in real property in Grafton County continued seamlessly. We have experienced month after month of a surging volume docket count and endless inquires. My team was not included in any hazard pay stipend and a small onetime bonus that I proposed from encumbered funds was rejected by the Board of Commissioners.

I had looked ahead and 4 years ago I redirected traffic flow from the Nursing Home through this office to access other departments in this building. This was an unpopular decision which created a great deal of friction. I had to persuade the Board of Commissioners that moneys reserved in a dedicated Registry of Deeds equipment fund could be used to install safety glass over the counter as preventive measures to maintain the health and safety of my team and the public who frequent the office. Having had difficulties with the allocation of space I have been very vocal on the need to develop a Master Plan for the County Complex. In FY20 the Board of Commissioners have finally agreed to begin the Master Plan process.

We had spent over 7 years preparing for our system updates. April of 2020 marked the one-year anniversary of our total system conversion. A secure and modern search system was already in use by our professionals and public as we were forced to close the building to the public during the quarantine period. As time passed we began opening the office by appointment for those professionals who needed to view the few books that remain to be scanned to digital image. This process is ongoing and by doing the work ourselves in-house, we are saving hundreds of thousands of taxpayer dollars. The earliest

documents are all digitized and we are working daily to close our gap. Presently the documents from years 1878 through 1922 may only be accessed in house.

Our software partner provides us with great peace of mind by being on the cutting edge in defense against cybersecurity attacks. A few years ago, I had made the decision to separate from the County’s internet for security reasons and install a dedicated internet line.

I was tasked with adding two new team members in the early spring during the quarantine period. Interviewing candidates during this time was another challenge that I faced and I could not be more pleased that our team is even stronger looking to guide the next 10 years.

Legislation

I spent a great deal of time in Concord in January and February serving as the Vice President of the New Hampshire Register of Deeds Association testifying on a number of bills that would have affected our operations. Due to the timing of our legislative cycle and COVID restrictions all of that effort seems to have been wasted. However, points were made and facts were stated. As we look to FY21 we will again step up to offer opinions where it is warranted.

My testimony before the Commerce Committee on February 13, 2020 represented over 6 years of work to protect these offices from efforts from our own legislators to approve a secondary private system of recording ownership of real property in the State of New Hampshire.

Revenue

FY20 Revenue Total \$1,022,100.00

RETT	\$469,527.65
Recording Fees	\$412,319.76
Online Services	\$17,808.00
LCHIP	\$12,709.00
Copies	\$85,072.00
Postage	\$3,220.89
Interest	\$1,802.85
Tapestry	\$30,757.13

Our office recorded **17,541** documents to the Official Public Record in FY2020, **2,473** documents over the FY19 count, receiving, processing and redistributing **\$12,392,483.59** to NH DRA, LCHIP and Grafton County.

FY20 closed with a **\$79,317.28** surplus over our anticipated revenue goal of **\$921,000.000**, which is appropriated to the general fund to help offset the tax burden of our citizens.

Our Operation

When I first ran for this office in 2010 I was well aware of the events that lead to the subprime mortgage crisis. I welcomed the extraordinary opportunity that was ahead of me. I knew that I could bring my skills and voice to manage the expected evolution of technology and law that would guide these local offices into a secure future. I have now had the opportunity to work with my team and the NH Register of Deeds Association for almost 10 years. We have worked tirelessly to defend the role of the elected Register of Deeds as our New Hampshire Constitution mandates.

I have been one of the few Registrars from New Hampshire who have attended PRIA Property Records Industry Association National Conferences which brought leaders from the lending, title and technology industries together with the county elected registrars to discuss emerging issues and technologies. This restructuring was recently named the time of the “Great Acceleration”. It was always the Registers of Deeds who requested to ‘pump the brakes’ on this level of acceleration, as our side of the equation involved investing tax payer dollars to keep pace with the industry leaders who always seek more speed for their own benefit. In my experience when speed is the priority, quality of the product suffers. In this case, it is the quality of the documents that represent property interest that is being sacrificed.

In a very short time we have moved from the traditional and proven paper and wet ink signature based system into a new model for the future which includes a new and secure recording system, multiple

options for online records searching systems, e-recording and recently remote online notarization. This transition broken into many movable parts took many years to accomplish.

Without the commitment to excellence, eye for accuracy and knowledge that my team possess, none of this would have been possible. My core team of 4 veterans have 103 years of experience combined. The value of these staff members is very apparent if you have had any experience with this office. Their commitment to service makes the lives of everyone who frequents this office or owns interest in property in Grafton County easier and more secure. Improving the lives of our citizens should be the only goal of anyone seeking public service.

Respectfully submitted,

Kelley Jean Monahan

Register of Deeds

GRAFTON COUNTY DEPARTMENT OF INFORMATION TECHNOLOGY

Brent Ruggles

Annual Report Fiscal Year 2020

The County IT Department Team successfully completed upgrading all Campus Computers to Windows 10 to meet the January 20th 2020 End of Life deadline of Windows 7. Windows 10 now puts all departments in computers in compliance for CJIS, HIPPA and PCI. The new computer systems will also now receive with monthly security updates and patches to further safeguard our Network and Computing.

New Staff Member – Grafton County DoIT has added a new staff position. Jason Richardson, from Woodstock NH, has joined the GC DoIT Team and holds the role as our new Help Desk Support Specialist.

Jason's new schedule is Wednesday thru Sunday. This new position now gives the Nursing Home, Department of Corrections, 911 Dispatch Center and Farm IT Support 7 days a week. It also allows our department to complete IT related work to other County Week Day departments systems during the weekends to decrease interruptions to the other departments workflows.

- ▲ **Replacement Hyper converged Server Cluster** – A replacement Hyper Converged Cluster was purchased and installed to replace one of our 6-year-old Systems
- ▲ **Replacement Email Server** – Replacement email server was purchased to replace our current email server system that was 7 years old.
- ▲ **2 New Replacement Domain Controller Servers** – These 2 servers are running Windows 2019 and replace 2 older servers running 2008R2 that were 8 years old.
- ▲ **Windows 2019 Server Licenses** – Acquired Windows Server 2019 Volume Licenses to replace existing 2008R2 Servers on the Campus. Support ended for Windows 2008R2 on January

20th 2020

- ▲ **Upgrade Department of Corrections MS Office Software**
– Purchased 39 MS Office 2019 to replace MS Office 2010 software on all DoC computer systems.

- ▲ **Replaced 4 Laptops** – Replaced 1 Laptop at the Farm and 3 Laptops at the Department of Corrections. All were old systems running Windows 7.

The Grafton County Department of Information Technology Manager would like to give special thanks to the following staff for either assisting in or providing support for the above projects:

Grafton County Administrator, Julie Libby and the Grafton County Commissioners for their underlying support of technology and related technology projects at the County.

The Grafton County Technical Support Team, Barry Page, Joey Riendeau for their dedication, assistance and involvement with all facets of completing this past years IT projects, as well as taking care of our regular day to day IT operations and providing fast response and excellent customer service to our campus departments and employees.

Yours in Service,

Brent Ruggles
IT Manager

Grafton County DoIT
3855 Dartmouth College Highway
North Haverhill, NH 03774
603-787-2043

GRAFTON COUNTY MAINTENANCE

James C. Oakes

Annual Report Fiscal Year 2020

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

UTILITY CONSERVATION INITIATIVES

LED Lighting Upgrade Initiative – As our most prominent energy conservation project we continued to convert hundreds of interior lights from 32 watt fluorescent to 9 watt LED, within all the campus buildings, but especially the Dept. of Corrections. Within the past year this initiative along with other smaller ones have influenced a 201,000 KWh reduction across the campus resulting in a \$35,000 energy savings.

Building Automation System (BAS) Upgrade – In last year's annual report I stated that our existing Trane BAS's in the Administration Building and Nursing Home are not well integrated, which sometimes creates higher operational costs, but more importantly, they are obsolete and non-supportable in terms of availability of replacement components. To prevent an expensive, unplanned upgrade, should the system fail, and to reduce operational costs, the commissioners provided funding to upgrade these two systems.

The project encompasses replacing key components that are obsolete with ones that will integrate well with our other BAS called Niagara, which supports all other large buildings in the complex. Doing so will create one uniform system. Secondly the project will target existing integration issues and inefficiencies in order to lower operational costs and improve occupant comfort. Lastly, the project will introduce Variable Frequency Drives (VFD) at all the air handlers so they only operate at the optimal speeds to provide the correct air exchanges vs. wasting dollars running at 100% speed all the time.

Since receiving project funding the department procured all the VFD's and other appurtenances and started the electrical work. Based on projections, this project will be fully implemented by early December 2020.

Dairy Barn Water Reclamation System – Department staff fabricated and installed a water reclamation system that routes water to the cow's water bowls from the outflow of the barn's bulk tank pre-chiller system vs. letting the water run down the drain. Within the first 3-months of use the system achieved a 12% reduction in water & sewer costs, which equates to a \$2,300 annual cost savings. Based on its success, we have since added the calf barn water bowls to the system.

MAJOR PROJECTS AND REPAIRS

Farm Stand Rehabilitation & Expansion – Using in-house staff we refurbished the farm stand to eliminate a rotted floor that posed a substantial safety hazard to staff, inmates and patrons. Additionally, we expanded the stand by 12' to provide extra space for new food products and additional refrigeration units. The job also involved rewiring the stand to facilitate isolation of farm stand and greenhouse circuits, increase capacity to serve additional refrigeration units and install energy efficient LED lighting. It also included sheathing the interior walls with plywood and fabricating all new vegetable display stands/tables. We installed a stainless steel 3-bay vegetable washing sink and a separate stainless steel hand washing station at the rear of stand to accommodate food-safe requirements. Lastly we added crushed gravel to low areas and regraded the surrounding area to improve storm water runoff and eliminate puddling.

County Attorney's Office Space Issues – In recent years the County Attorney's Department grew exponentially, causing overcrowding of offices. To mitigate the problem, the Maintenance Department converted the old Lawyers Lounge into a new Victim Witness Office, thus creating four new work stations outside the main office. The job involved removing furniture and built in book cases, walling off a new entry, installing a secure entrance door and service window,

running new phone, data and power connections, and converting an existing bathroom into an ad-hoc kitchenette for washing dishes.

Demolition of Farm Outbuilding – Next to the silage bunkers stood an old dilapidated outbuilding that had become a catchall for Farm & Maintenance Departments. The roof was compromised many years ago, allowing rain water to penetrate the post & beam structure, rotting out sections of the frame. The cost of rehabilitating it was cost prohibitive, so the decision was made to raze the structure.

To save on demolition cost I solicited bids from companies who specialize in disassembling post & beam structures and rebuilding them at different sites. The commissioners selected the bid of Keeper Barns, who agreed to disassemble and haul away the materials in exchange for the materials themselves, thus there was no cost to the county for this project.

Maintenance Storage Structure – For years the Maintenance Department's stored its gas-powered grounds equipment in the dairy barn and 3-bay section of the Maintenance/Farm Building. Due to fire concerns and overcrowding of the 3-bay area I sought to create a separate storage facility where gas-powered equipment could be safely stored. To keep cost low we purchased a used 40' shipping container and placed it on an area we prepared by the biomass plant. Using in-house staff we poured a concrete pad and built a lean-to over that to create a dry storage area for equipment overflow and outdoor furniture storage.

LOOMING INFRASTRUCTURE ISSUE UPDATES

Emergency Generator Concerns – In last year's report I identified two generators in use that are 50+ years old and should be replaced since replacement parts are no longer available due to their vintage. One of them was overloaded, which was of additional concern. Of these two we replaced the smaller one at the Alternative Sentencing Building that was overloaded. To keep cost down I used a blend of

in-house staff to do the gas work and Powers Generator to do the new install and electrical work.

The larger of the two generators that supports the barns, Maintenance/Farm Building and main sewage pump station still needs to be replaced. Our tentative plan is to eventually replace it with the newer Courthouse generator, which is likely to be replaced by connecting the Dept. of Corrections generator to the Courthouse.

Parking Lot Pavement Degradation – In last year’s report I identified the pressing need to repave the parking lots around the Administration Building, Nursing Home and Courthouse. Delaying this work leads to further degradation and exponentially higher repair costs as time goes on.

In FY20 the commissioners funded a budget of \$151,500 to complete the largest and most congested portion that surrounds the Administration Building, Barns and across the front of the Nursing Home. The budget also included some asphalt repairs outside the main project area. Blaktop bid everything for \$111,283 and completed the job 26% below budget.

Due to unknown Covid-19 expenditures looming in FY21, the commissioners decided not to budget any other portion of the remaining paving for FY21, thus another year of degradation will occur as the last two sections await paving. I strongly urge the commissioners to budget resumption of this project in FY2022.

Courthouse Renovation Recommendation – In last year’s report, I said, “Although this building has served the county well for 50-years, it is time to consider a major renovation of this facility for the following reasons:

- Fatigue and obsolescence of mechanical systems & key components
 - Heating, ventilation and air conditioning mechanical equipment
 - Elevator

- Glazing (glass and fiberglass CAD panels)
- Sewage pumps
- Huge energy losses due to poor building envelope
- Lack of complete generator coverage
- Lack of key life safety features
 - Elevator safeties
 - Sprinkler system
 - Limited fire alarm coverage
- Minimal ADA compliance
- Building security shortfalls (i.e. U.S. Marshall's Report)
- Asbestos coated surfaces throughout
- Shortage of office and storage space to meet needs of growing departments and agencies

I strongly encourage the County Commissioners consider hiring architectural and engineering consultants to do an all-encompassing study of the current facility conditions and future need requirements. It should also include a feasibility and cost estimating component for any recommended changes. Lastly, it should also include a recommended implementation timetable based on urgency of conditions.”

In June of this year the delegation approved the FY21 budget, which included funding this study. My plan is to have an architectural/engineering firm on board by early December 2020 and have their study complete by late March 2021 in order to fund in FY2022 any recommendations that may come out of that study.

STAFFING CHALLENGES

FY20 was a year of staffing challenges, from FMLA's, retirements and the creation of licensed positions.

In the first ½ of the year I had numerous staff consecutively out on FMLA for long durations and in one instance a few concurrently. Throughout the middle of the year three long-term employees retired, which represents 33% of my workforce. For such a small department,

these two factors had a large impact on our ability to meet day-to-day productivity requirements.

On the positive side, I hired a master electrician, a master plumber and a commercial HVAC/refrigeration person to replace those who retired. The small increase in pay between these newly created licensed positions and the non-licensed positions they filled has saved the county thousands of dollars by allowing the department to shed certain contract maintenance and has given the department greater autonomy over its workload.

In closing, I thank the County Administrator, the County Commissioners and the County Delegation for their support of the Maintenance Department. Most of all, I want to recognize and thank the hard working men and women of this department who keep the complex facilities and grounds safe, clean and operating smoothly.

Respectfully submitted

James C. Oakes
Maintenance Superintendent

UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE EXTENSION

Donna Lee

Annual Report Fiscal Year 2020

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in collaboration with county, state and federal government in four broad topic areas; Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture.

Judith Hull, Master Gardener Program Coordinator, continued her work supporting the Grafton County Master Gardeners in their efforts to teach community members new skills. Some of the group activities this year included the summer and winter meetings of the Grafton County Master Gardeners Association, workdays at the memorial garden at the Grafton County complex, weekly oversight of community volunteers at several gardens that yielded vegetables for food pantries, and talks for general audiences. Although planning for public programs was suspended in March due to COVID-19 restrictions, virtual programming continued on a state-wide basis through the Education Center in Goffstown and allowed UNH Extension to reach wider audiences.

The State Dairy Specialist position, housed in Grafton County, remains vacant since the departure of Michal Lunak at the end of FY2019. We expect to fill the position once the hiring freeze, due to the pandemic, is lifted.

Mary Choate, Food Safety Field Specialist, presented four S.A.F.E. classes (Food Safety in the Food Environment) in Keene, Claremont and North Haverhill, arranged and monitored Chinese and Spanish language ServSafe classes in Manchester and participated in seven farm food safety reviews. She presented food safety best practices at state, regional and national meetings, and, along with Ann Hamilton (Carroll County) and Heather Bryant, taught a two-part NH Food

Processor class in Claremont. Mary was also a co-presenter for virtual presentations to help pick-your-own operations and farmers markets operate safely during the pandemic. In addition to the presentations, she wrote and helped to edit written materials related to COVID-19 precautions and cleaning, sanitizing and disinfecting.

In the fall of 2019, Heather Bryant, Fruit & Vegetable Production Field Specialist, completed an eggplant variety trial at the Grafton County Complex. This was in collaboration with a larger project carried out at UNH's Woodman Farm. After the data was collected 342 lbs. of eggplants were donated to area senior centers and food banks. After the pandemic forced the cancellation of in-person workshops, Heather worked with two colleagues to convert an evening grower meeting and a lunchtime workshop series to online formats, serving approximately 140 participants.

Sue Cagle, Community Economic Development Field Specialist, joined our county office just as NH was responding to the COVID-19 pandemic and moving to remote work. She, along with the rest of the Community and Economic Development team immediately began to work on providing resources and training to NH communities in response to requests and questions from organizations and municipalities. This related to changing regulations and best practices in response to the pandemic, grants and other funding opportunities for downtowns and businesses, and questions related to transitioning to remote operations. Frequent webinars and newsletters with up-to-date information have been offered since late March. Sue and her team also created web resource pages for Remote Meetings and Main Street Responses to COVID-19.

Jim Frohn, Natural Resources Field Specialist, conducted 55 woodlot visits covering 8588 acres, and referred 27 landowners, owning 2755 acres, to consulting foresters. Although COVID-19 reduced opportunities for in-person workshops, Jim continued to work with Extension colleagues and partners to develop online content. Additionally, he continued his work with numerous partners, including the Natural Resources Conservation Service (NRCS), the NH Timber Harvesting Council, NH Tree Farm, and the Grafton County Conservation District.

Under the guidance of Donna Lee, 4-H Program Manager, 72 screened leaders worked with 165 youth (ages 5 to 18) across the county on projects which enhanced their personal development and increased their life-skills. A notable highlight of the 4-H year was the Food & Essentials Collection Project. 4-H youth, leaders, and families generously donated a total of 2182 items to this endeavor. Local fire departments, groups that aid the elderly, and food shelves were recipients, including: Little Free Pantry in Littleton; Newbury Food Shelf; Plymouth Area Community Closet; Warren Food Pantry; Whole Village Family Resource Center in Plymouth; and Woodsville Food Pantry.

Lisa Ford, Nutrition Connections Teacher, completed five, multi-lesson series with 67 participants. Twenty-one series with 235 youth and adults were in progress when in-person learning was cancelled, due to the pandemic. In order to adapt to changing needs of agencies and participants, Lisa developed a one-page teaching resource for a curriculum. This was delivered to 67 youth in Grafton County and shared throughout the state. Two adults completed on-line lessons and two adults are currently enrolled in a virtual series. Lisa is also the Grafton County contact for the UNH NH Food Access Map agencies.

Respectfully,
Donna Lee
County Office Administrator

GRAFTON COUNTY NURSING HOME

Craig J. Labore, Administrator
Annual Report Fiscal Year 2020

When it comes to writing the nursing home's annual report each year, I often use this opportunity to reflect on the many challenges we faced throughout the fiscal year; discuss some of the programs we have put into place to respond to the ever-changing healthcare industry; and highlight a portion of the noteworthy events that have taken place throughout the past year. This year's report will be somewhat different, however, due to the COVID-19 Pandemic and the impact that it has had, and continues to have, on our nursing home residents, staff, and our community.

Fiscal Year 2020 began like most years have, with our annual activity trips taking residents to the North Haverhill Fair. Thanks to the help of many volunteers and staff, we conducted four trips over two days, bringing many residents to the fair to partake in shopping, exhibits, contests, "fair food," and in some instances, going on rides. This is always a challenging two-day period for our staff to coordinate bringing the number of residents to the fair that we do each year, but ultimately, the reward of seeing the enjoyment on our resident's faces, biting into fried dough or riding the Ferris Wheel, is well worth the effort, and this year was no different.

In September, we held our 6th annual fireworks show. Thanks to some good timing on the part of our Activities Director, Harvest Fisher, we were able to take advantage of an end of season fireworks sale that resulted in our residents getting to see a fantastic fireworks show. A special thank you to Suzi and Mike Wilds who volunteered their time to launch the fireworks show for our residents. We would also like to say a special thank you to the North Haverhill Fire Department for being present to ensure a safe and enjoyable event and the Grafton County Sheriff's Department, for providing traffic control along Route 10.

In October, we held our annual "Trick-Or-Treat Street" event. We welcomed well over four hundred (400) children and families to our nursing home to go trick-or-treating throughout our home. Residents

on each of the four nursing neighborhoods had the opportunity to see the children dressed up in their costumes and hand out candy as they passed by. There were lots of smiles and chocolate covered faces and hands that evening!

In November, we held our third annual Thanksgiving Day meal for residents and their friends and families. We found once again, this year, that holding this event before the actual holiday is an effective way to cut down on some of the stress holidays can place on families trying to be in multiple places throughout the day. Once again, we had a tremendous response to this event, welcoming close to 180 family members of our residents. Despite some cramped spaces, everyone had a great time and had their fill of turkey and all the fixings.

In December, we held several holiday celebrations throughout the month. We welcomed the Woodsville High School band; several community organizations who conducted caroling throughout our nursing home; and even Mr. and Mrs. Claus, who visited our nursing neighborhoods during their holiday parties.

In the beginning of February, we welcomed the State Survey Team from the New Hampshire Department of Health and Human Services. They arrived on February 4th to conduct our annual state survey inspection to assess our compliance with established federal regulations governing care provided to nursing home residents. Our inspection yielded positive feedback from the surveyors about the job our team does. It also, for the first time, placed the health crisis taking place in China at the time, into our minds. During review of the nursing home's emergency preparedness planning and specifically commenting on our emerging infectious disease response plan, one surveyor stated that if the virus from China enters this country's nursing homes, it will cause complete devastation. From that moment on, the remainder of our Fiscal Year was nothing like we have ever experienced before.

Our preparedness planning began once the survey team exited our nursing home, on February, 7th. As the month of February continued, and as cases of COVID-19 increased throughout Europe and eventually in America, we began to research the virus; create

educational materials for staff; and discuss how we would react should the virus enter our nursing home. We also attempted to acquire additional Personal Protective Equipment (PPE) supplies. In the beginning of March, it became evident that COVID-19 was here and we made the difficult decision to close our building to outside visitation for family and friends of our residents.

As we progressed through the month of March and into April, our ability to access PPE supplies, became very difficult. Our standard medical supply companies experienced these same challenges and as a result, placed us on an allotment program, which remains in place to this day. Our Purchasing Agent, Cindy Putnam, worked tirelessly to source products for our nursing home, identified companies that could deliver the products we needed. She played an integral role in ensuring we had the supplies we needed to meet the needs of our nursing home. Cindy retired at the end of May, this year, after 44 years of dedicated service to the residents, staff, and taxpayers, of Grafton County Nursing Home. Cindy truly embodied the term “it’s about the residents.” She always ensured our residents never went without what they needed and in doing so, also ensured that Grafton County taxpayer dollars were spent in the most fiscally responsible way possible.

As we began the process of implementing guidance and recommendations coming from organizations such as the Centers for Disease Control (CDC), the Centers for Medicare and Medicaid Services (CMS) and the New Hampshire Department of Public Health, we quickly realized that these recommendations were going to dramatically impact the daily lives of our residents in areas so important to their happiness; areas such as communal dining and group activities programs, and most importantly visitation. Toward the latter part of May, we began an outdoor visitation program, utilizing the courtyard we have in the back of our nursing home. The structure of this program, consisting of screening visitors, requiring surgical masks be worn throughout the visit and maintaining social distance. This program is still in place and we continue to welcome families and friends of our residents.

COVID-19 did find its way into our nursing home. In April, we learned that a staff member had tested positive and two days later, we

learned that a resident had also tested positive. Thanks to rapid identification and action by our nursing and medical provider teams, in addition to staff adherence to our established infection prevention protocols, we were able to contain the virus. We have had residents and staff display signs of the virus since April, but we have fortunately not been impacted as badly as some of our peer nursing homes throughout the state.

In closing, we are very thankful for the outpouring of support by so many during this time of challenge. I, along with the rest of our team consider it a privilege to care for our residents and value the opportunity we are given. We are very thankful for the continued support of so many throughout Grafton County, including the County Commissioners, County Delegation, community members, and local and civic organizations. I also want to acknowledge the support and words of encouragement that have been given to us by the family members and friends of our residents, throughout the past several months. Your words of encouragement have meant the world to all of us, especially considering the impact that the COVID-19 restrictions have had on you.

Respectfully submitted by:

Craig J. Labore

GRAFTON COUNTY DEPARTMENT OF CORRECTIONS

Thomas Elliott

Annual Report Fiscal Year 2020



To the Honorable Board of Commissioners and the Citizens of Grafton County, I present the following report for Fiscal Year 2020 on behalf of the Grafton County Department of Corrections.

The facility averaged 64 inmates per day for a total of 23,360 days. The average length of stay for an inmate was 25 days for fiscal year 2020. In response to the decrease in the daily average inmate population due to bail reform and the slowing down of court functions to a bare minimum due to the COVID pandemic; the Board of Commissioners and I were proactive in reducing minimum staffing levels within the facility based on the current population while still maintaining adequate safety and security. That reduction along with other measures to minimize costs resulted in us coming in under budget by \$474,000 for the year.

The Correctional staff processed 980 inmates into the facility (625 males 303 females, *52 Coos County females), conducted 239 video hearings from the facility for various Courts throughout the state and processed 1,055 visitors into the facility.

Staff continued to face the ever-increasing challenge of managing numerous mental health inmates throughout FY20. A significant portion of their day is devoted to focusing on the specific needs of inmates with a myriad of mental health issues. This population can be very time consuming and mentally taxing and the staff handled it with the utmost professionalism and patience. They should be commended for their resilience in dealing with the multitude of scenarios that present themselves on any given day. They are true professionals.

With the onset of the COVID pandemic new challenges were presented to our Department.

Developing procedures, protocols, acquiring personal protective equipment and reconfiguring our classification process for appropriate quarantine housing based on fluid information was one of the biggest challenges we have ever faced. Our ultimate goal to keep

staff and inmates at minimal risk was at the heart of our collaborative effort for the numerous changes that had to occur internally. I want to thank the entire staff from the kitchen chefs, programs and medical departments, administrative staff and the Officers for their input in the developmental process and their diligence in executing policy changes. It was and continues to be a team effort.

COMMUNITY CORRECTIONS

Community Corrections supervised an average of 16 inmates per day in various programs such as Electronic Monitoring, FIRRM, Pre-Trial Release and Work Release throughout the year. They administered 311 urine tests while travelling over 14,600 miles within the County. In addition, they were also responsible for 119 transports from our facility to various medical and treatment facilities, as well as courtesy rides for individuals being released who cannot find or have the need for transportation.

Operation Impact accomplished 276 presentations throughout the year to a number of schools, thus travelling 5,235 miles.

The Community Work Program provided labor to at least 8 different community sites utilizing a total of 145 inmate hours and travelling 400 miles. These included clean-up projects, painting and general labor to towns that could not have otherwise afforded to have the work done. This particular component of Community Corrections as well as Operation Impact was stopped in March due to the pandemic.

The FIRRM and Pre-Trial Release programs continue to consistently run. Though bail reform and COVID have had an impact on our numbers as a whole, which trickles down into our program participation; offenders are still actively being sentenced to FIRRM and we are beginning to see an uptick in Pre-Trial Services recommendations from the Court as well.

In closing I want to thank the County Administrator for her support throughout the unprecedented events that occurred this year that COVID posed. I also want to add that none of the work that needed to

be done throughout this difficult and challenging year could not have been done as efficiently as it was without the support and hard work of the staff that work here.

We are fortunate to have such a talented, professional and caring staff and I thank all of them for their dedication and bravery in the face of the pandemic.

Respectfully Submitted,

Tom Elliott
Superintendent

GRAFTON COUNTY ALTERNATIVE SENTENCING

Renee DePalo M.S. Director
Annual Report Fiscal Year 2020

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

The Grafton County Alternative Sentencing Programs were created to provide an effective and meaningful alternative to the traditional criminal justice system and provide an opportunity to engage in rehabilitation for juvenile offenders, first time adult felony and misdemeanor offenders, and individuals with a severe and persistent mental illness. During Fiscal Year 2019 the programs run by the Alternative Sentencing Department were: Mental Health Court, Felony Adult Diversion, Misdemeanor Adult Diversion, Juvenile Restorative Justice, and C.A.R.E.

The goal of Alternative Sentencing is to help individuals who are either Grafton County community members who are involved in the criminal justice system or individuals who have committed crimes in Grafton County to become positive, productive and self-reliant members of the community while connecting them to resources such as individual counseling, intensive outpatient group counseling and case management services.

In the beginning of FY 19 the Alternative Sentencing Department was run by Julie Libby, County Administrator. Throughout a long interview process with Human Resources, the County Administrator and the County Commissioners and multiple well-educated candidates the County was pleased to appoint Renee DePalo, M.S. as the new Alternative Sentencing Director in December 2019.

Mental Health Court seeks to provide an effective and meaningful alternative to the traditional criminal justice system for individuals with a mental illness. The goal is to promote prompt intervention, education, treatment and recovery in order to improve the quality of the individual's life, reduce recidivism and improve community safety. Shelly Golden is the Mental Health Court Coordinator who oversees three Mental Health Courts; ASSERT in Littleton, Plymouth Mental Health Court and Halls of Hope in Lebanon. Please find current Mental Health Court Statistics on the last page.

Felony Adult Diversion Program seeks to hold eligible first time felony offenders accountable while providing the resources, skills and education to reduce the risk of committing crimes in the future. The program is an alternative to prosecution and offers a defendant a chance to avoid a criminal conviction and other punitive sanctions including fines, probation and incarceration. This program began accepting participants into the program since November 1, 2015.

For FY 19 this program received 41 referrals, to date 24 of which have successfully graduated.

Misdemeanor Adult Diversion Program is a 6-12 month voluntary program for individuals charged with a first time misdemeanor offense. The program provides resources, skills, and education to reduce the risk of future recidivism and offers the individual a chance to avoid a criminal conviction and other punitive sanctions. This program began accepting participants into the program on January 2019.

Since inception, this program has received 4 referrals, of whom have not yet successfully completed the program.

Juvenile Restorative Justice promotes community-based alternatives to first-time juvenile offenders by diverting resolutions away from the traditional criminal justice system, promoting restorative justice practices, positive youth development, safer communities, reduction of juvenile crime and recidivism and provides intervention at the earliest opportunity possible. The program works with each youth to make amends for the harm they caused the victim, community, family and themselves. The program holds youth accountable while addressing at-risk behaviors to deter from future criminal justice involvement.

Grafton County has contracted Valley Court Diversion Program to cover Lower Grafton County and Communities for Alcohol & Drug-free Youth to service Central Grafton County and services to Northern Grafton County are provided by County staff out of the North Haverhill office. This fiscal year we completed reaccreditation through the State of New Hampshire Juvenile Court Diversion Network.

For FY 19 this program received 21 referrals, to date 12 of which have successfully completed.

C.A.R.E program which stands for Community, Assessment, Re-entry, and Education, seeks to assist individuals who are under supervision or transitioning from incarceration to connect to services to remain active in a therapeutic environment. The focus of the program is to assist individuals in giving back to their community while creating a successful foundation and becoming a productive member of society. This program began taking participants into the program in March 2019. This program works to support Grafton County Probation and Parole with reducing recidivism through substance abuse and mental health therapies, group therapy, intensive case management, resource referral and community collaboration.

In FY 19 this program received 10 referrals, to date 3 of which have completed their conditions.

During FY 2019, David Belanger MA, MLADC left his position, in which participants in the various programs transitioned to the Alternative Sentencing Director and/or other treatment providers at outside agencies within Grafton County until the LADC position is filled. As of the End of FY 19, this position remains vacant.

Respectfully Submitted,

Renee DePalo, M.S
Alternative Sentencing Director

GRAFTON COUNTY CONSERVATION DISTRICT

Gary Peters, Chair

Annual Report Fiscal Year 2020

The Grafton County Conservation District assists interested land users with technical, educational and financial conservation services to protect, improve and sustain our natural resources.

Grafton County Conservation District (GCCD) works with many partners throughout the year to assist Grafton County landowners with natural resource concerns. We partner with USDA Natural Resources Conservation Service (NRCS) to promote conservation planning programs and opportunities. The Conservation District and UNH Cooperative Extension (UNH CE) continue to work on the cover crop demonstration project at the Grafton County Farm and Knoxland Farm in North Haverhill with plots of different seed mixes to find what works best in our area. The NH Soil Health Partnership is a collaboration between several individuals and groups sharing the common goal of providing resources and opportunities to farmers that will help them improve the health of the soils on their farm. The Soil Health Partnership includes the New Hampshire Association of Conservation Districts, NRCS, UNH CE, UNH Agroecology Lab, New Hampshire Conservation Districts, several individual farmers and consultants. GCCD is a partner in the Long Island Sound Watershed Regional Conservation Partnership Program (RCPP) focusing on water quality in the Connecticut River watershed. GCCD is also a partner in the Upper Valley Land Trust RCPP promoting Best Management Practices in land use and land conservation in Grafton County.

The Conservation District would like to thank Heather Bryant, UNH CE, the Grafton County Farm, and Paul Knox, Knoxland Farm for assistance with the cover crop demonstration project.

I would like to thank Pam, our office manager, for everything she does for the District and keeping us operating. The trips she makes to Concord and other meetings to keep pace with things, to represent the District and bring things back to us Supervisors. Thanks, Pam. A big thank you to Linda Brownson, GCCD Supervisor, for everything she is doing for the conservation community. She is in the

State Conservation Committee representing Grafton and Coös Counties, serving several terms as Chair, the NH Association of Conservation Districts, and the National Association of Conservation Districts. Linda is now on the NACD Executive Board representing 13 states northeast region. Probably much more.

Grafton County Conservation District has several workshops based on soil health practices, such as silvopasture, soil health hayland and pasture practices, based on landowner needs. Supervisors and Pam attended an NRCS “wood in the brook” project at Indian Pond. Its purpose was to slow water down and increase habitat in streams by building small dams, etc, like in a natural setting.

Thank you to County Commissioners and County Delegates for our office manager and space for the District.

Respectfully submitted,
Gary Peters

Conservation District Activities Include:

Hayland and Pasture Rejuvenation Workshop: This workshop provided information about improving nutrient value and productivity in haylands and pastures at the Grafton County Farm. Bill Fosher, Grazing Specialist, Tom Ebert, NRCS District Conservationist and Steve Turaj, UNHCE Dairy, Livestock & Forage Crops Field Specialist, reviewed ideal conditions for the development of nutritious feed, and what adjustments can be made in management to improve productivity.

Wood Additions to Streams Workshop: Tom Ebert, NRCS District Conservationist, Kelly Boland, NRCS Biologist, Ryan Harvey, forester and trail consultant, and Jim Frohn, UNHCE Grafton County Forester discussed the benefits of adding wood to streams at a workshop on October 16th at Schwaegler Tree Farm in Orford. Bruce Schwaegler worked with Tom and Ryan to install several wood additions to streams during the summer. Adding wood to streams can be a planned conservation practice to benefit water quality and fish habitat, with technical and cost-share assistance available through NRCS.

Soil Health Champions No-Till Discussion: In February GCCD

hosted a round table discussion at Tullando Farm, Orford, covering no-till challenges and successes, cover crop termination, weed control and growing corn silage. Several equipment rental options were discussed including renting a no-till corn planter with attached roller-crimper, a no-till seed drill and a new state-wide program to retrofit a current corn planter to a no-till planter.

Hands-On Web Soil Survey Workshop: Foresters, realtors and landowners learned about how soil surveys were made, and how to access soils information using the on-line Web Soil Survey Tool to create soil maps.

Conservation Plant Sale and Workshops: This annual fundraising program offers plants for landscaping, conservation buffers, food, pollinator and wildlife food source. Windy Ridge Orchard donates space and dedicated volunteers assist with sorting orders. The plant sale funds are used for District education activities. In February, Jim Frohn, UNH CE Forest Resources, and Tom Ebert, NRCS District Conservationist, presented Caring for Wild Apple Trees, and Crop Trees for Wildlife and Timber. Windy Ridge Orchard owner and GCCD Associate Supervisor, Dick Fabrizio, demonstrated planting and pruning techniques, and answered questions about planting and tree care at the plant sale distribution in April.

The Basics of Good Fencing Workshop: NRCS District Conservationist Tom Ebert and Bill Foshier, grazing planner with the NH Association of Conservation Districts, discussed fencing systems for livestock management, portable fencing, NRCS construction standards and financial assistance at Green Bough Farm, North Haverhill.

Getting Started with High Tunnels - A Farmer to Farmer Exchange: Seasonal high tunnels can improve plant, water and soil quality, offer a longer market season, and specialty crop production. Jessica and Daniel Boynton, Serendipity Farm in Campton, hosted a farmer to farmer discussion on getting started with seasonal high tunnels. Heather Bryant, UNH Extension Fruit and Vegetable Production Field Specialist and Stacey Cooper, Natural Resources Conservation Service (NRCS) Soil Conservationist, answered questions, and shared resources to assist new high tunnel growers.

Education and Outreach: In May, GCCD participated in the School to Farm Day at the Rocks Estate, organized by NH Agriculture in the Classroom, with a demonstration for students on soil formation and the important role soil plays. GCCD provided watershed information and maps to elementary students in Piermont. GCCD had an educational display at the North Haverhill Fair. Grafton and Coös County Conservation Districts shared a display at the 2018 North Country Fruit and Vegetable Seminar in Gorham, and the 2018 Dairy Management Conference in Whitefield. In March, GCCD and two other conservation districts participated in the Waters and Watersheds Conference at Plymouth State University discussing NH conservation district roles and activities. GCCD also attended the UVLT Conservation Commission Gathering in Lebanon. As one of the original sponsors of the 1960 Baker River Watershed Plan, GCCD has been attending public meetings about the Baker River Flood Control Site 8 Dam in Dorchester dam rehabilitation program, planning activities, and the various alternatives being considered to address identified deficiencies. GCCD participates in the State Conservation Committee, NH State Technical Committee, NH Association of Conservation Districts, and Conservation District Employee Association. GCCD is a member of the NH Farm Bureau and NH Timberland Owners Association.

GRAFTON COUNTY FARM

Grant Nelson

Annual Report Fiscal Year 2020

To the citizens of Grafton County, the County Commissioners and the Grafton County Delegation Members, I present the following report for 2020 on behalf of the Grafton County Farm.

2020 has proven to be an incredible challenging time since the onslaught of the Covid-19 pandemic. Some challenges that have impacted the Grafton County Farm are labor shortages, drought, a stagnant heifer replacement market, and developing a five-year farm plan.

Consistent, reliable, well trained labor is paramount in any business, and Grafton County Farm is no exception. The inmate labor is becoming very limited because of the closures in the courts. Many sentenced inmates have served their time and have been released or will be released. Hired farm staff has experienced some vacancies over the last year, but I am happy to report all positions are filled.

The growing season has presented challenges with field crops and vegetable production. Dry conditions in the spring caused weed control issues and some repeat spraying was required. Second and third hay cuttings were less than average yield. In spite of the state wide drought, the corn crop is looking like an average yield.

The Herdsman, Ben White, continues to work hard to improve the genetics at Grafton County Farm. Currently we have a hard time merchandising extra replacement heifers because of border closures, quotas on milk production, and other issues created by Covid-19.

The Grafton County Farm will begin working to develop a five year business plan. This plan will review management strengths and weaknesses, economics of the various enterprises, and ways of improving labor efficiency while continuing to incorporate best management practices on the farm.

The continued support of the Grafton County Farm from residents of Grafton County, the Delegation, and the Commissioners is greatly

appreciated. With patience and perseverance, we will see our way through these trying times.

Respectfully Submitted,

Grant Nelson
Interim Farm Manager

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

Regular Executive Committee Meetings

Pages 57-90

- ❖ September 23rd, 2019
- ❖ November 18th, 2019
- ❖ January 27th, 2020
- ❖ May 18th, 2020

Executive Committee Budget Meetings

Pages 91-128

- ❖ June 5th, 2020
- ❖ June 8th, 2020
- ❖ June 12th, 2020
- ❖ June 16th, 2020

Full Delegation Meetings

Pages 123-141

- ❖ January 27th, 2020 Public Hearing
- ❖ January 27th, 2020 IDN Funding
- ❖ May 18th, 2020 Set Elected Officials Salaries
- ❖ June 22nd, 2020 FY21 Budget Vote

EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
September 23, 2019

PRESENT: Representatives, Sykes, Maes, Abel, French, Campion. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer and Piper.

OTHERS PRESENT: Treasurer Hill, Sheriff Stiegler

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

Rep. Sykes stated that the minutes from the June 14th budget meeting and the June 24th Delegation meeting need to be approved.

MOTION: Rep. Campion moved to approve the minutes from the June 14th Executive Committee meeting. Rep. French seconded the motion and all were in favor.

MOTION: Rep. Campion moved to approve the minutes from the June 24th Delegation meeting. Rep. Abel seconded the motion and all were in favor.

Treasurer Hill gave the following Treasurer’s report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER’S REPORT
DATE: SEPTEMBER 23, 2019

CURRENT CASH POSITION (as of 8/31/19)

Grafton County General Fund
Checking Account (ICS @ 2.75%) \$1,590,364.00 (Woodsville
Guaranty Savings Bank)
General Fund Municipal Savings Acct (2.65%) \$ 1,109.29 (Mascoma
Savings Bank)

Money Market Investment Acct (2.17%) \$ 517,498.80 (TD Bank)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.90%) (Woodsville Guaranty Savings Bank)	\$150,031.22
Deeds Surcharge Checking (.03%)	\$ 4,821.79 (Bank of NH)
Dispatch Capital Reserve (1.26%) Union)	\$172,721.70 (Service Credit Union)
Nursing Home Capital Reserve (2.05%) Guaranty Savings Bank)	\$236,379.97 (Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the previous fiscal year (7/1/18-6/30/19) was \$161,177.47 – the budget was for \$60,000.
- The Combined Accumulated interested in the current fiscal year (7/1/19-8/31/19) is \$21,807.75
- FY 2020 Tax Anticipation Notes:
 - The Delegation authorized the borrowing of up to eight (8) million dollars at the Delegation meeting on June 24, 2019. There were four (4) proposals received for the TAN’s for FY 20: I have attached a spreadsheet that details the banks that were sent the RFP and the response that was received if any. This spreadsheet shows the various different proposals and requirements that were provided by the different financial institutions. Based on the bids that were received I recommended that we accept the proposal from Woodsville Guaranty Savings Bank at 1.98% for our FY 2020 Tax Anticipation needs. Woodsville Guaranty Savings Bank not only had the best rate but they have a practice of waiving the requirement of an opinion letter with their municipal and county customers for their short term borrowing needs. This results in saving money on borrowing costs.
 - On September 10, 2019 the Commissioners approved the proposal from Woodsville Guaranty Savings Bank with a rate of 1.98% for up to a \$8M line of credit. This interest rate is .42% lower than FY 2019.

- As of Friday, September 20th we have not needed to draw down any funds. I anticipate that the first draw down will be made at the end of the month. This will be one (1) full month later than our first draw down last year. We should borrow less than last year and with a lower interest rate our borrowing costs should be lower.
- Tax bills are expected to go out in late October with the due date being December 17th.
- The investment CD that was at Northway Bank matured in June, 2019 and was withdrawn and deposited to the General Fund at WGSB for cash flow needs. The total interest earned from that CD was \$5,754.25.
- The investment account at Mascoma Savings Bank is still open with a balance of \$1,109.29. There was a \$2,032,249.43 withdrawal from that account in August for cash flow needs. The total interest earned from this investment account was \$27,205.69.
- The investment account at TD Bank as of August 31, 2019 had a balance of \$517,498.80, which has since had \$300,000 drawn down for cash flow purposes. This account has made \$7,407.59 in interest.
- The Deeds Surcharge CD matured in August. I solicited bids from Grafton County banks to optimize the interest rate. I received three (3) bids and the best rate was from Woodsville Guaranty Savings Bank in an Insured Cash Sweep (ICS) account. There was money withdrawn from the Deeds Checking Account (used to make monthly deposits) and added to this account for a beginning balance of \$150,000. This interest rate will be reviewed again on 6/30/20.

MOTION: Rep. Abel moved to accept the Treasurer's report. Rep. Maes seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report
September 23, 2019

- SB 443 Municipal Electric Legislation became effective on August 7, 2018. This allows the County to look at buying

electricity from other providers than just Woodsville Water & Light. To-date we have had a lot of correspondence with Woodsville Water and Light but we are still missing some of the key information needed. We hope to be meeting with the WW&L Commissioners in the near future to discuss further.

- We had two (2) Mission/Vision/Goal Setting meetings with Primex as a facilitator in May. Attached is the report that was formulated from those sessions. CA Libby is attending a workshop on Strategic Planning on October 1st and we will continue to use our available resources to look at strategic planning and long range capital planning.
- One of the Goals that was set in the above reference meetings was to create a Farm Committee to that is going to study the farm. The Committee has held its first meeting and will be looking at the current operations of the farm, what is done well and efficiently and what is not, we will be evaluating and framing what the future of the farm will look like. The Committee hopes to have some concrete information put together by the spring.
- The NH Association of Counties Annual Conference will be held on October 14th – October 16th at Mills Falls in Meredith. The Annual Awards Banquet will be on the evening on 10/16/19.
- The annual financial audit fieldwork has been completed we are waiting to receive the final reports, which we estimate will be mid-to-late October. All went well – CA Libby will provide more detailed information about the financial outcomes of fiscal year 2019.
- Opioid lawsuit – Grafton County is actively working with the NHAC and Attorney Robert Bonsignore as part of the Opioid lawsuit.
- Social Service Committee - The committee had several productive discussions about targeting our annual grants process more carefully to agencies with projects closely aligned with Grafton County stated objectives. The team agreed upon a revised application which both simplifies the process and asks applicants to directly address the two explicitly stated goals of reducing recidivism and helping senior and the infirm to remain in their homes.
- IDN Funding – The NHAC has formed a committee that each county has a representative on. Ours is Commissioner Piper. The State has requested that the ten (10) NH Counties contribute \$10M to the funding for the IDNs (Integrated Delivery Networks.) They left the methodology to calculating

each county's share up to the counties. The Committee has determined that the fairest way to assess this is based on Medicaid attributable lives within each county. All parties seem to be in agreement that this is a fair methodology for assessment. Attached is a spreadsheet based off of the \$10M request as to what Grafton County's share would be. The Committee is also working on reporting requirements that will be necessary to each of the counties from IDN's within their borders. Grafton County will require a full delegation meeting to fund a supplemental appropriation for this funding request. The monies will be taken from our unassigned fund balance – which CA Libby did account for at year-end. Based on the estimated amount Grafton would pay we will still be within our 7% minimum for the unassigned fund balance. We would like to request that a full Delegation meeting be scheduled within the next couple of months for this action.

MOTION: Rep. French moved to accept the Commissioners' Report. Rep. Campion seconded the motion and all were in favor.

CA Libby stated that the request for a special Delegation meeting will be for the supplemental appropriation transfer for IDN funding. She asked if there is any information the Committee would like to have that may make that meeting easier. The Committee will think of any information they would like and let CA Libby know.

CA Libby gave the following County Administrator's Report:

County Administrator's Report
September 23, 2019

- ❖ Jail Census: 63 in-house; 1 on Electronic Monitoring; 3 FIRRM ~; 9 Pre-trial Services
- ❖ Nursing Home Census: 124

Financial Reports

- ❖ FY 2019 Financial Recap

Revenue: The County finished the year over revenue projections by \$2,945,439.99 this was largely due to an increase in ProShare of \$2,086,785 and Bed Tax of \$185,710.07 other departments finishing the year above revenue projections were:

- County Attorney – Victim Witness Grant – Due to additional grant funds being given during the fiscal year.
- Register of Deeds - \$77,854.05 – overall increase over projections
- Department of Corrections - \$51,349.92 – overall increase over projections
- Interest - \$102,733.37 – interest rates higher than projected – more funds to invest than projected.
- Other – \$162,872.91 – Abandon Property \$60,850.05; Federal PILT \$27,029; Human Service Recoveries \$78,044.14
- Nursing Home - \$426,802.59 – Primarily due to increase over budget in Medicare residents, having a Veteran and the NHJUAA final settlement payment of over \$200,000.

Departments finishing below Revenue Projections are as follows:

- Sheriff's Department - \$28,547.20 Most areas were below projections
- Farm - \$24,323.29 - This is primarily due to lower farm stand revenue and miscellaneous revenue.
- Alternative Sentencing - \$107,096.39 – due to very poor representations made by former staff for the FY 19 budget.

Overall a very healthy revenue year for the County.

Expenses: The County finished the year under expended by \$651,288.72. Most departments finished the year within their approved budgets. The following departments were bottom line over-expended:

- Commissioners' Office – \$1,018.12 – due to hiring a Social Service Consultant. The Executive Committee approved the over-expenditure and transfer of funds from the Human Service Budget.
- Victim/Witness - \$11,167.74 – The Victim/Witness is a sub budget of the County Attorney's office which finished the year under-expended and was able to cover the overages in the V/W budget that were caused by receiving additional grant funds. So, the over-expenditure was offset by revenue. Because the V/W program is part of the CA's office no approval is needed for the transfer from the Executive Committee.
- Sheriff's Department - \$2,659.74 – due primarily to an error that was made back in 2015 wherein a deputy did not receive his step increase. When discovered the retro-active raise was calculated and paid, this was not budgeted for. Additionally, there was an overage in the Bailiff expenditure based on miscommunication during the transition of elected officials. Also, the health insurance line was over due to the

new Sheriff's plan versus the previous Sheriff who did not carry a plan under this budget. Because the overage is less than \$5,000 the transfer can be done on approval of the Commissioners and does not need Executive Committee approval.

- Medical Referee - \$2,929.37 – unpredictable expense. Less than \$5,000 and was covered by the County Attorney's budget.
- Other - \$26,185.45 – This overage is comprised over several accounts
 - Retiree Health Insurance - \$12,960.94 – budget is based on estimate
 - Employee Benefit Payout - \$17,522.36 – budget is based on estimate
 - TAN Interest - \$6,932.56 – Interest rate was higher than projected
 - Outside Council - \$5,510.14 – several large cases – 1 pending

In the budget the 8670 Wage/Benefit Adjustment section was over by \$18,307.20 which will require approval from the Executive Committee. Also, the 9100 TAN Interest \$6,932.56 and the 9210 Contingency \$5,325.93 will need approval as well.

- Overall the Nursing Home budget was over-expended by \$161,350.37. This is primarily due to the increased Bed Tax Payment that was required due to the additional ProShare monies received. In FY 2018 the 4th quarter Bed Tax Payment was \$271,657.73 this year's 4th quarter was \$354,350.22, that in combination with not increasing the expense to accommodate the additional ProShare received in the past two (2) years has led to an over-expenditure of \$202,459.40 at the end of FY 19. If increased ProShare payments occur again in FY 2020 this line will be over-spent a similar amount. The other large over-expenditure was Contract Nursing. A total of \$1,142,258.38 was spent in FY 2019 and the budget was \$912,645 over-spending the line by \$229,613.38. There were some savings in other areas of the budget which offset these expenditures. The following Nursing Home departments were over-expended:
 - Administration - \$163,254.62 – Bed Tax
 - Dietary - \$14,161.19 – Salary
 - Nursing - \$89,994.85 – Contract Nursing
 - Therapy & Rehab - \$73,115.91 – Higher Med A census

- Although the nursing home was bottom line over-spent they also finished the year significantly over-revenue, even without ProShare and Bed Tax.

Overall summary – Fiscal Year 2019 finished positively for the County and we will be able to grow our overall fund balance as well as our Undesignated Fund Balance which will be right around the 7% almost within range of the Fund Balance Policy.

CA Libby answered questions from the committee regarding the FY19 yearend report. She submitted a written request to the Executive Committee requesting authority to transfer over \$5,000 into four (4) departments due to year-end overages. She stated that the funds were transferred from other areas in the budget that had surplus funds.

MOTION: Rep. Maes moved to approve the transfer more than \$5,000 into the following departmental budgets for fiscal year 2019 per the Delegation By-laws:

8670 Wage/Benefit Adjustment - \$18,307.20

9100 TAN Interest - \$6,932.56

9210 Contingency - \$5,325.93

Nursing Home - \$161,350.37

Rep. French seconded the motion and all were in favor.

CA Libby stated that they will be looking at doing a supplemental appropriation for the funding for the IDN's. She explained that based on the formula being discussed Grafton County's portion would be up to \$656,964, this has been factored into projections for fund balance.

- ❖ Monthly Variance Report compares budget on an equal monthly basis to actuals and looks at the positive (black) or negative (Red) variances. These reports represent two (2) months complete.
 - Revenue:
 - The Nursing Home revenue has a positive variance due to a higher than budgeted Medicare A census. We have several different payer sources: Private Pay, Medicaid, Veterans and Medicare Part A. Although our overall census is slightly below our budgeted level this fiscal year, we budgeted for an average daily census of 126 and through August we are at 124.5 due to the mix of resident payer sources we are above revenue projections. We budgeted 5 Medicare A

- residents and through August our ADP has been 7.5 – this is the largest reimbursement category.
- ProShare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly.
 - The farm is under revenue projections at this point. This is attributable to timing of receipts of revenue at this point.
 - County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement.
 - Alternative Sentencing – On target at this point.
 - The Department of Corrections is showing a negative variance at this time which is due to the timing of the billing for their BDAS grant.
 - Taxes are collected once per year in December.
 - Other – contains revenue sources that are one time per year received in June.
 - Deeds, Sheriff’s Dept., Rent and interest are all above projections at this point.
- Expenses
 - Through two (2) months we have very few departments that are showing negative variances.
 - IT, the Sheriff’s Department and the Farm are showing higher expenses at this point due to insurances, contracts and taxes that are all paid up front in July.
 - RSAT (Residential Substance Abuse Treatment) is a grant through the DoC that expires on 9/30/19 – all expenses will be 100% reimbursed.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.
 - 16.67% of the fiscal year completed. On the pro-rated report, I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the August report we are at 16.90% which is right on target for revenue and at 14.61% or under expended by \$1M. This all factors into the unassigned fund balance which at this point is \$5,038,949.42
 - ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - We do have a few line items over-spent at this point.
 - Nothing alarming or out of the normal.

MOTION: Rep. Campion moved to accept the County Administrator's Report. Rep. French seconded them motion and all were in favor.

New Business:

Sheriff Stiegler arrived to discuss the Sheriff's Department service fees that are controlled by state statute. He stated that these fees have not been touched in roughly ten (10) years. He stated that when they go out and do civil service, the current fee only covers 25% - 50% of the service. Tax payer dollars are being used for someone to be served. He is in favor of what the ten (10) County Sheriffs have been talking about which is a \$5.00 increase in the service fees. He stated that their lobbyist is very aware of this topic. Rep. Hennessey is on a committee that deals with this as well and he is hoping that if the members of the Executive Committee receive legislation that they will be in favor of it. He is trying to recoup some of the costs of handling civil service. Sheriff Stiegler answered questions from the Committee and thanked them for their time.

Rep. Campion stated that there is no state budget as of yet and they do not know what will happen this week. There is a possibility that they will continue to operate according to last year's budget. She asked if they can they anticipate what that will mean for county taxes. CA Libby stated that county taxes are not impacted by the state budget. DRA sets the tax rates. Rep. Sykes stated that negotiations are still ongoing but they are not sure if a continuing resolution will pass at this point either. He further discussed the issue with the Commissioners and committee to keep them informed on what is going on.

Rep. Abel commended the Commissioners and staff for the strategic planning efforts. He thinks it is a wonderful thing and he hopes to see it continue.

CA Libby stated that the next meeting date will be November 18th. She suggested having the full Delegation meeting that day as well at 9 AM and then the Executive Committee meet after. The Committee agreed to have both the Delegation meeting and Executive Committee meeting on November 18th. Representative Campion stated that she would not be able to attend.

Rep. Sykes stated that he has been asked to participate in a Northern New England Rural Transportation workshop on October 2nd in South Royalton, VT. He stated that if the committee has any thoughts that they would like him to bring to the conference to please let him know.

9:57AM with no further business the meeting adjourned.

Sincerely,

George Sykes, Chairman



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
November 18, 2019

PRESENT: Representatives, Sykes, Maes, Abel, French, Stringham. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer, Piper and Morris.

OTHERS PRESENT: Treasurer Hill

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

Rep. Sykes stated that the minutes from the September 23rd Executive Committee needed to be approved.

MOTION: Rep. Diggs moved to approve the minutes from the September 23rd meeting. Rep. French seconded the motion and all were in favor.

Treasurer Hill gave the following Treasurer’s report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER’S REPORT
DATE: NOVEMBER 18, 2019

CURRENT CASH POSITION (as of 10/31/19)

Grafton County General Fund

Checking Account (ICS @ 2.75%) \$ 282,680.24 (Woodsville Guaranty Savings Bank)
General Fund Municipal Savings Acct (2.65%)\$ 1,111.39 (Mascoma Savings Bank)
Money Market Investment Acct (2.17%) \$ 18,119.83 (TD Bank)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.90%) \$150,508.25 (Woodsville Guaranty Savings Bank)
Deeds Surcharge Checking (.03%) \$ 10,914.25 (Bank of NH)
Dispatch Capital Reserve (1.26%) \$173,080.69 (Service Credit Union)

Nursing Home Capital Reserve (2.05%) \$237,191.16 (Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/19-10/31/19) is \$26,371.14
- Tax bills have been sent out – we have received payment from four (4) towns as of Friday. Taxes are due December 17th.
- Tax Anticipation Note – We have drawn down \$2,750,000 from our TAN as of Friday. We have a line of credit for up to eight (8) million.

MOTION: Rep. Maes moved to accept the Treasurer’s report. Rep. Abel seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners’ Report:

Commissioners’ Report
November 18, 2019

- SB 443 Municipal Electric Legislation became effective on August 7, 2018. This allows the County to look at buying electricity from other providers than just Woodsville Water & Light. Currently the county is working with USource which is an energy supply broker and will likely be going out to bid at some point in the near future to see if we can get a lower rate on our electric supply. There are a few issues that are still being worked out with Woodsville Water and Light. We met with the WW&L Commissioners on October 8th and had further discussions.
- The NH Association of Counties Annual Conference held its Annual Conference on October 14th – October 16th at Mills Falls in Meredith. At the Annual Awards Banquet Grafton County has several award winners: Mariah Johnson an LNA received the County Nursing Home Employee of the Year; Karen Clough received the Human Resource Administrator of the Year award; and Craig Labore received the Nursing Home Administrator of the Year award. Also, at the conference Commissioner Piper was elected the Vice President of the NHAC.

- We held our annual Employee Recognition Dinner on October 24th, we recognized employees with 5, 10, 15, 20, 25 and over 30 years of service.
- The annual financial audit is complete. If you would like a copy, please let County Administrator Libby know.
- Opioid lawsuit – Grafton County is continuing to work with the NHAC and Attorney Robert Bonsignore as part of the Opioid lawsuit.
- Social Service Committee Applications for funding will be going out this week with the new application that was developed by the Social Service Committee.
- IDN Funding – The NHAC has formed a committee that each county has a representative on. Ours is Commissioner Piper. The State has requested that the ten (10) NH Counties contribute \$10M to the funding for the IDNs (Integrated Delivery Networks.) The Committee has determined that the fairest way to assess this is based on Medicaid attributable lives within each county. All parties seem to be in agreement that this is a fair methodology for assessment, however not all counties are in agreement on the amount of the contribution based on this methodology, mostly due to the timing of the payment request and their budgets. We had originally requested a full delegation meeting for this month, but have decided to hold off on that until we have more detailed information on the reporting that the IDN's will do and a better knowledge of the actual amount that will likely need to be contributed from Grafton County.
- FY 2021 budget information – we have received our Guaranteed Maximum Rate increase for Health Insurance for FY 2021 and we are pleased to report that it is 4.4%. We have also received our Not-to-Exceeds for Property Liability it is a decrease of 6.2% and Workers' Comp. is a decrease of 2.9%.

MOTION: Rep. Diggs moved to accept the Commissioners' Report. Rep. French seconded the motion and all were in favor.

CA Libby gave the following County Administrator's Report:

County Administrator's Report
November 18, 2019

- ❖ Jail Census: 62 in-house; 3 on Electronic Monitoring; 4 in FIRRM ~; 7 Pre-trial Services
- ❖ Nursing Home Census: 126

Financial Reports

- ❖ Monthly Variance Report compares budget on an equal monthly basis to actuals and looks at the positive (black) or negative (Red) variances. These reports represent four (4) months complete.
 - Revenue:
 - The Nursing Home revenue has a positive variance due to a higher than budgeted Medicare A and Veterans' census. We have several different payer sources: Private Pay, Medicaid, Veterans and Medicare Part A. We are running very close to our budgeted census for this fiscal year.
 - Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly.
 - The farm has a positive revenue variance at this point. This is attributable to the farm stand revenue and the price of milk thus far.
 - County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement. Typically has a negative variance except at the end of a quarter.
 - Alternative Sentencing – On target at this point.
 - The Department of Corrections is showing a negative variance at this time which is due to the timing of the billing for their BDAS grant.
 - Taxes are collected once per year in December.
 - Other – contains revenue sources that are one time per year received in June.
 - Deeds, Sheriff's Dept. and Rent and are all above projections at this point.
 - Expenses
 - Through four (4) months we have a few departments that are showing negative variances.
 - IT is showing higher expenses at this point due to insurances, contracts that are all paid up front in July.

- RSAT (Residential Substance Abuse Treatment) is a grant through the DoC that expires on 9/30/19 – all expenses will be 100% reimbursed.
 - Capital Outlay, Bonded Debt and Other are showing over due to an uneven amount of spending in the first four (4) months. These will even out as the year goes on.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.
 - 33.33% of the fiscal year completed. On the pro-rated report I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the October report we are at 33.91% which is right on target for revenue and at 29.53% or under expended by \$1.7M. This all factors into the unassigned fund balance which at this point is \$5,743,667.26
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - We do have a few line items over-spent at this point.
 - Nothing alarming or out of the normal.

The Committee discussed the issue of the nursing staff shortage in the Nursing Home and agreed that they would like to have Nursing Home Administrator Labore come in and further discuss the issue with them.

Rep. Abel thanked everyone who puts together these reports for them and stated that they are very helpful.

MOTION: Rep. Abel moved to accept the County Administrator’s Report. Rep. Diggs seconded them motion and all were in favor.

Rep. Stringham stated that he wanted to follow up on the Strategic Plan that the County is working on and focus on one of the challenges that was noted regarding dealing with many small departments that make it difficult to craft a budget for the following year. He asked how they plan to manage the challenge of small departments. He stated that he feels that there were opportunities to keep the budget move level last year and asked how they prioritize when there are many small departments to deal with. CA Libby stated that what the report talks about is each department thinking of themselves as their own entity and trying to get departments to come together to realize it’s the big picture that they are looking at. She stated that it is frustrating for her as the County Administrator to try and get everyone to

work together towards a common goal when everyone is thinking of what the needs of their specific needs are.

Rep. Sykes stated Upper Valley Democrats are having a forum for County Government and the Elected Officials will be speaking. He stated that the purpose is to get the citizens to learn more about County Government.

Next meeting – January 27th at 9:00am

10:02 AM with no further business the meeting adjourned.

Sincerely,

George Sykes, Chairman



EXECUTIVE COMMITTEE MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
January 27, 2020

PRESENT: Representatives, Sykes, Ladd, Hennessey, Maes, Abel, French, Stringham, Diggs, Campion. County Administrator Libby, Admin. Assistant Norcross, Commissioners Lauer, Piper and Morris.

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

Rep. Sykes stated that the minutes from the November 18th Executive Committee needed to be approved.

MOTION: Rep. Campion moved to approve the minutes from the November 18th meeting. Rep. French seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report
January 27, 2020

- The County began working with Maureen Callahan from USource Energy in regards to finding a 3rd party supplier for electricity. On 12/10/19 Ms. Callahan met with the Commissioners to update them on an RFP that had been sent out for the county's electric supply. She stated that when they send out an RFP it is not uncommon to find only a couple suppliers to participate as many do not feel it is worth their time, effort and money to go through the process to pick up a small entity in their overall large group. She stated that she was very surprised that there was not one (1) supplier to respond to the RFP sent out for Grafton County. She stated that they are going to continue working with Grafton County on possibilities for solar energy in the future. The issue of a 3rd party supplier is not going to be able to be pursued at this time because of these results.
- Commissioner Morris is working on a Committee that will begin investigating different options that the county may have in the future for electric supply and the opportunities that may

be available.

- The Commissioners finished successful negotiations with the Grafton County Bar Association and the county is currently renovating the old “lawyers’ lounge” to be office space for the County Attorney’s Office. The GCBA has a small space upstairs, the availability of the conference rooms downstairs and if space is needed they may contact the Administration Building for space.
- Opioid lawsuit – Grafton County is continuing to work with the NHAC and Attorney Robert Bonsignore as part of the Opioid lawsuit.
- Social Service Applications for funding have been received. Commissioner Morris is going through them and will have data compiled for the Commissioners to review in March.
- IDN Funding – The NHAC has formed a committee that each county has a representative on. Ours is Commissioner Piper. The State has requested that the ten (10) NH Counties contribute \$10M to the funding for the IDNs (Integrated Delivery Networks.) The Committee has determined that the fairest way to assess this is based on Medicaid attributable lives within each county. Rockingham County is the County that is having the most difficulty deciding on the amount that they will contribute. All ten (10) counties have agreed that they will contribute proportionately to the lowest common denominator. We are having the full delegation meeting to vote on the maximum (up to) amount that Grafton would have to contribute and will only send our proportionate share of whatever the lowest common denominator ends up being.
- Departments are busy working on their requests for the FY 2021 budget. We will start budget meetings with department heads in March and will conclude our work by mid-to-late April. Commissioners Proposed Budget will be released the beginning of May. All budget meetings are open to the public and a list of dates with departments is available from CA Libby.
- The Commissioners have set up a Farm Study Committee to look at the direction of the Farm. We have held two (2) meetings and will be having our next meeting on February 11,

2020. We are currently working to identify strengths and weaknesses and how to improve operations going forward.

- As part of an Employee Satisfaction Survey that was conducted at the Nursing Home, the Commissioners have engaged a consultant who will be carrying out an initiative to “Create and Maintain a Positive Workplace Culture at the Nursing Home.” This will be a six (6) month initiative where development will be done with the entire staff and a concentration on enhancing leadership skills with the management team at the facility.

Commissioner Lauer answered questions from the Committee.

MOTION: Rep. Abel moved to accept the Commissioners’ Report. Rep. Diggs seconded the motion and all were in favor.

CA Libby gave the following County Administrator’s Report:

County Administrator’s Report
January 27, 2020

- ❖ Jail Census: 65 in-house; 2 on Electronic Monitoring; 7 in FIRRM ~; 12 Pre-trial Services
- ❖ Nursing Home Census: 123

Financial Reports

- ❖ Monthly Variance Report compares budget on an equal monthly basis to actuals and looks at the positive (black) or negative (Red) variances. These reports represent six (6) months complete.
 - Revenue:
 - The Nursing Home revenue has a positive variance due to a higher than budgeted Medicare A and Veterans’ census. We have several different payer sources: Private Pay, Medicaid, Veterans and Medicare Part A. We are running a little behind on our budgeted census for this fiscal year, but are still up in overall revenue due to the payer mix.
 - Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly.

- The farm has a positive revenue variance at this point. This is attributable to the farm stand revenue and the price of milk thus far.
 - County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement. These grants are direct reimbursement when the revenue is behind we are also under-expended.
 - Sheriff’s Dept is running slightly behind. Woodstock Police have withdrawn from Grafton County dispatch as of 1/1/20 – that will be \$30,000 in lost revenue.
 - Alternative Sentencing – Revenue is up due to more BDAS funds that anticipated are being earned.
 - The Department of Corrections is showing a negative variance at this time which is due to the timing of the billing for their BDAS grant.
 - Taxes are 100% are collected
 - Other – contains revenue sources that are one time per year received in June.
 - Deeds and Rent and are all above projections at this point.
 - Expenses
 - Through six (6) months we have a few departments that are showing negative variances.
 - IT is showing higher expenses at this point due to insurances, contracts that are all paid up front in July.
 - RSAT (Residential Substance Abuse Treatment) is a grant through the DoC that expires on 9/30/19 – all expenses will be 100% reimbursed.
 - Capital Outlay, Bonded Debt and Other are showing over due to an uneven amount of spending in the first six (6) months. These will even out as the year goes on.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.
 - 50% of the fiscal year completed. On the pro-rated report, I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the December report we are at 50.44% which is right on target for revenue and at 47.02% or under expended by \$1.4M.

This all factors into the unassigned fund balance which at this point \$5,034,367.79

- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - There is only one (1) account on the over-expended report – the account is offset by revenue.

CA Libby answered questions from the Committee.

Rep. Campion stated that it would be helpful for them to get the census for the DoC and Nursing Home from past years to help them with the budget deliberations. CA Libby stated that she would get that information for them.

MOTION: Rep. Maes moved to accept the County Administrator’s Report. Rep. French seconded them motion and all were in favor.

CA Libby gave the following Treasurer’s report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER’S REPORT
DATE: JANUARY 27, 2020

CURRENT CASH POSITION (as of 12/31/19)

Grafton County General Fund

Checking Account (ICS @ 2.75%)	\$17,002,323.79	(Woodsville Guaranty Savings Bank)
General Fund Municipal Savings Acct (2.65%)	\$ 2,001,661.48	(Mascoma Savings Bank)
Money Market Investment Acct (1.51%)	\$ 18,163.74	(TD Bank)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.90%)	\$150,961.80	(Woodsville Guaranty Savings Bank)
Deeds Surcharge Checking (.03%)	\$ 16,835.00	(Bank of NH)
Dispatch Capital Reserve (1.26%)	\$173,440.43	(Service Credit Union)

Nursing Home Capital Reserve (2.05%) \$145,370.72 (Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interest in the current fiscal year (7/1/19-12/31/19) is \$58,308.05
- FY 2020 Tax Anticipation Notes:
 - Total Drawdown - \$4,000,000 – Interest \$10,903.54. TAN was repaid to Woodsville Guaranty Savings Bank on December 17, 2019. We borrowed a total of \$1,300,000 less this fiscal year than last. Additionally, we paid \$16,028.96 less in interest this year.
- Tax bills – All taxes were paid on time with the exception of the Town of Landaff. Their payment was received on 12/23/19. They were billed interest (\$124.85) and that has been paid. We collected a total of \$27,086,914 in tax revenue for FY 2020.
- The following Investment Plan was approved by the Commissioners on December 17, 2019:
 - Woodsville Guaranty Savings Bank – Insured Cash Sweep – 1.91% - All funds remaining in the County’s possession after the investments below are made. This would be approximately \$17,000,000
 - Mascoma Savings Bank – 26 Week CDARS –1.65% - \$2,000,000
 - NH Public Deposit Investment Pool – 1.60% - \$1,000,000
- Investment letters were sent to all banks that have a branch located within Grafton County. These letters were sent out on December 4th with bids due back by the close of business on Friday, December 13, 2019. We received proposals from seven (7) banks.

MOTION: Rep. Hennessey moved to accept the Treasurer’s report. Rep. Diggs seconded the motion and all were in favor.

New Business:

Rep. Ladd stated that he was contacted by Rep. Migliore in regards to HB1393 that deals with the restructuring of how they elect Commissioners in Grafton County. He stated that he believes they all support the intent of

the bill but in looking at the bill itself the Chair of the Municipal and County has raised the issue that the way it reads it states that no Commissioner from District 2 shall be elected in the upcoming election. The question is can they legally skip an election period and appoint a Commissioner after their previous term has expired. Commissioner Piper stated that she has spoken to Kate Horgan from DuPont Group and asked her about this as well. K. Horgan had stated that the committee was going to talk to the Office of Legislative Services about an amendment. Rep. Ladd stated that on Thursday it is up for being exempt and therefore an amendment needs to be done quickly. Rep. Ladd stated that they can have an Executive Session and delay action taken if an amendment is not prepared. They will have an opportunity to talk to the Chair before any action is taken.

The Committee and CA Libby discussed the following upcoming meeting dates:

Executive Committee Meeting – March 23rd at 9:00AM

Executive Committee Meeting – May 18th Immediately following the Delegation meeting.

Delegation Meeting to Set Elected Officials Salaries – May 18th at 9:00AM.

June Budget Meetings – June 1st, 5th, 8th, 12th, 15th if needed.

Delegation Budget Vote – June 22nd.

9:55 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



EXECUTIVE COMMITTEE MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
May 18th, 2020

PRESENT: Representatives Sykes, Stringham, Maes, Diggs, Sykes, French, Ladd, Hennessey, Commissioner Lauer, Commissioner Piper, County Administrator Libby and Admin. Assistant Norcross.

Rep. Sykes called the meeting to order at 10:08 AM and began with the Pledge of Allegiance led by Rep Stringham.

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

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

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

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting ID 882 4179 7233 with password: 214179, or by clicking the following website address:

<https://us02web.zoom.us/j/88241797233?pwd=WIA4REdWbN3dkTXVlZmFmVkZBcTlVQT09>

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

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

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

Rep. Stringham called the attendance roll call. Rep. Abel "here" and there is no one in the room with him during this meeting, Rep. Diggs "here" and there is no one in the room with her during this meeting, Rep. French "here" and there is no one in the room with her during this meeting, Rep. Hennessey "here" and her two (2) minor children are with her, Rep. Ladd "here" and there is no one in the room with him during this meeting, Rep. Maes "here" and there is no one in the room with him during this meeting, Rep. Stringham "here" and there is no one in the room with him during this meeting, Rep. Sykes "here" and there is no one in the room with him during this meeting,

Rep. Sykes stated that the January 27th Executive Committee minutes needed to be approved.

MOTION: Rep. French moved to approve the minutes from the January 27th Executive Committee meeting. Rep. Ladd seconded the motion. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Ladd “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being eight (8) in favor and none in opposition the motion passes.

CA Libby gave the following Treasurer’s report:

TO: GRAFTON COUNTY EXECUTIVE COMMITTEE
FROM: KAREN LIOT HILL, TREASURER
SUBJECT: TREASURER’S REPORT
DATE: MAY 18, 2020

CURRENT CASH POSITION (as of 04/30/20)

Grafton County General Fund

Checking Account (ICS @ 1.91%)	\$ 7,257,278.89	(Woodsville Guaranty Savings Bank)
Money Market (1.60%)	\$ 1,003,513.79	(NH Public Deposit Investment Pool)
CDARS (2.65%)	\$ 2,011,719.72	(Mascoma Savings Bank)

Grafton County Committed Accounts

Deeds Surcharge ICS (1.90%)	\$151,915.49	(Woodsville Guaranty Savings Bank)
Deeds Surcharge Checking (0.10%)	\$ 26,988.55	(Bank of NH)
Dispatch Capital Reserve (.99%)	\$174,120.76	(Service Credit Union)
Nursing Home Capital Reserve (2.05%)	\$146,108.62	(Woodsville Guaranty Savings Bank)

RECENT TRANSACTIONS of NOTE

- The Combined Accumulated interested in the current fiscal year (7/1/19-04/30/20) \$147,947.26. Our budget was \$120,000. We have well exceeded that projection

MOTION: Rep. Ladd moved to accept the Treasurer’s report. Rep. Maes seconded the motion. Rep. Stringham called the roll. Rep. Abel

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

Commissioner Lauer gave the following Commissioners’ Report:

Commissioners’ Report
May 18, 2020

- The Commissioners’ FY ’21 budget is completed and is out in the mail – if you haven’t gotten a copy yet you will shortly. The Public Hearing for the budget is scheduled for Monday, June 1st at 6:00 PM. The Commissioners will host a meeting here at the Complex but the meeting will also be available via Zoom.
- The County buildings have been closed or have had limited public entering since March 20, 2020. We are starting the process to consider what steps will be taken to re-open the buildings as we approach the end of May so that we can continue to protect our staff and the citizens that need our services. It is likely that the nursing home will remain closed much longer than the rest of the facilities.
- During this time, we have had a number of employees who have been able to and have taken advantage of telework. All offices have remained open but many have had reductions in staff in the buildings. As we look to re-open we will slowly ramp back up staffing, with appropriate social distancing and cleaning measures. We will also continue to deal with childcare issues as many summer camps will not be opening this year, so it is likely that some telework will continue.
- The Board of Commissioners has continued to meet regularly virtually. The majority of our work has been focused on completely the budget and staying up-to-date on COVID-19 related events that have impacted the County. We did start our regular in-person Tuesday Commissioner Meeting’s again on Tuesday 5/12/20.
- As most of you are aware the nursing home had a travel nurse that tested positive for COVID-19 and about a week later we did have a resident that tested positive. That resident was located on the Profile unit and upon receiving her positive result the unit was completely shut-down to everyone except essential staff and all residents on that unit (33 in total) were tested. We are very pleased to report that the incident has remained contained to that one travel nurse and the resident, who has unfortunately passed away. We continue to be very vigilant within both the nursing home and the Department of Corrections, trying to keep the virus out of the facilities. Our staff

has done a fantastic job following protocols and taking great care of the people that we are entrusted with.

- The State of NH has launched a program to test all nursing home residents throughout the state as well as all employees in nursing homes. We are working with Ammonoosuc Community Health to see if we can have all our employees tested at their site at Cottage Hospital in Woodsville. Our staff will be conducting the testing for the nursing home residents. We anticipate that all residents will be tested within the next week as soon as we can coordinate staff testing as they should be completed at the same time. From there we will be doing random testing of 10% of nursing home residents on an on-going basis.
- Both the DoC and the nursing home have a good supply of PPE currently. We continue to order supplies and have received a number of supplies from the State of NH – we are constantly monitoring our stock and assessing needs.
- The Governor has announced two (2) different stipend programs that impact county employees. The first program rolled out was the Long Term Care Stabilization (LTCS) that offers a \$300 bonus for full-time employees and a \$150 bonus for part-time employees per week for our front-line workers who are providing care to the nursing home residents. This program was effective April 19, 2020 and to-date we are averaging around \$45,000 per week in stipends. The second program is the First Responder Program that was rolled out last week. The program is providing the same stipends to our Corrections employees and Sheriff's Deputies. This program was effective May 4, 2020 and the first week provided \$18,300 in stipends to those employees. These programs are funded through the first CARES Act and being administered by the Department of Employment Security and the Department of Safety.
- We have also had to adapt and implement the Families First Coronavirus Response Act (FFCRA) which is a federal law that expanded Family Medical Leave benefits (specifically for childcare issues stemming from the Coronavirus Pandemic) as well as Emergency Paid Sick Leave. We have had a number of employees who have been out during this time either due to childcare needs and/or being symptomatic and not being able to work.
- The County is tracking all Coronavirus related expenses. There are several means currently that we are hopeful will allow us to recover some of these unanticipated expenses. County Administrator Libby will detail the expenses as well as the opportunities for recovery in her report.
- In addition, we are concerned about revenue losses in a number of departments and are monitoring that as well. Currently, there is not

means to recoup loss revenue, but we are hopeful that the next federal package will include direct relief to the counties which will have flexibility to be used to cover loss revenue.

Commissioner Lauer answered questions from the Committee.

MOTION: Rep. French moved to accept the Commissioners' Report. Rep. Diggs seconded the motion. Rep. Stringham called the roll. Rep. Abel "yes", Rep. Diggs "yes", Rep. Maes "yes", Rep. French "yes", Rep. Ladd "yes", Rep. Hennessey "yes", Rep. Stringham "yes", Rep. Sykes "yes". With the vote being eight (8) in favor and none in opposition the motion passes.

CA Libby gave the following County Administrator's Report:

County Administrator's Report
May 18, 2020

- ❖ Jail Census: 42 in-house; 7 on Electronic Monitoring (6 are FIRMM participants); 10 in FIRRM ~; 15 Pre-trial Services
 - With the courts doing very little right now the population at the jail has decreased significantly in the past two (2) months. We have adjusted our minimum staffing levels to reflect the lower population.
- ❖ Nursing Home Census: 113
 - We have not admitted anyone to the facility since early March. We also have nine (9) beds vacant being reserved in a COVID-19 isolation unit in case we have an outbreak.

Financial Reports

- ❖ Monthly Variance Report compares budget on an equal monthly basis to actuals and looks at the positive (black) or negative (Red) variances. These reports represent ten (10) months complete.
 - Revenue:
 - Although the census has fallen significantly in April, the Nursing Home revenue still has a positive variance. This is due to a higher than budgeted Medicare A and Veterans' census. We have several different payer sources: Private Pay, Medicaid, Veterans and Medicare Part A. The budgeted census for the year was 126 through April the average daily population is 123 and due to higher payer sources being above

budget we are still doing okay. The nursing home has also received \$319,091.48 directly from HHS as stimulus payments from the CARES Act. This has helped maintain revenue levels thus far. I do anticipate that we will start to feel the impacts from COVID-19 in the nursing home during May.

- Proshare/Bed Tax – ProShare is a lump sum payment received all at once in June. Bed Tax is paid quarterly – we have received the first three (3) quarters.
 - The farm has a positive revenue variance at this point. This is attributable to the farm stand revenue and the price of milk thus far. This also is about to change. The price of milk will drop substantially in May. We have also been put on a strict quota of milk that we can ship. There is a \$14/hundred weight fine for going over. The farm is closely monitoring this. We will see COVID-19 impacts for the rest of the fiscal year.
 - County Attorney/Victim Witness/Roving Advocate – Quarterly grant reimbursement. These grants are direct reimbursement when the revenue is behind we are also under-expended. Circuit Court Prosecution revenue is up due to taking on the Plymouth Area Jurisdictional Association, we are providing service to a number of towns in that area and they are paying for the prosecutor.
 - Alternative Sentencing – Revenue is up due to more BDAS funds that anticipated are being earned.
 - The Department of Corrections is on-target.
 - Taxes are 100% are collected
 - Other – contains revenue sources that are one time per year received in June.
 - The Sheriff’s Dept., Deeds, Interest and Rent and are all above projections at this point.
- Expenses
- Through ten (10) months we have a few departments that are showing negative variances.
 - Medical Referee is slightly high.

- RSAT (Residential Substance Abuse Treatment) is a grant through the DoC that expires on 9/30/19 – all expenses will be 100% reimbursed.
 - Capital Outlay and Bonded Debt are showing over due to an uneven amount of spending in the first ten (10) months. These will even out as the year goes on.
- ❖ Pro-rated Report: This report looks at the % of the year complete and then pro-rates revenues and expense based on known variates on revenues and expenses.
 - 83.33% of the fiscal year completed. On the pro-rated report, I factor in the revenue and expenses that are either over or under at this point in the fiscal year. Based on the April report we are at 84.41% which is slightly ahead for revenue and at 77.64% or under expended by \$2.6M. This all factors into the unassigned fund balance which at this point \$6,051,562.35
- ❖ Over Expenditure Report – This report shows any line item that is over-expended at month-end.
 - There are a number of accounts showing over-expended by far the majority of the accounts are COVID-19 related expenses. We set up separate accounts for each department to track expenses.
 - The largest over-expended account is Contract Nursing – there will be monies within the nursing home budget to cover this over-expenditure.
- ❖ Summary
 - Through the first ten (10) months of the fiscal year – the county has had a strong financial year. I am concerned about the impacts that COVID-19 is going to have on the remaining months of the fiscal year. I am closing monitoring. We have also made adjustments to the FY 2021 budget to reflect impacts that we will continue to feel throughout the summer.

COVID-19 IMPACTS

Thus far the county has incurred approximately \$375,000 - \$400,000 in COVID-19 related expenses including purchasing of supplies, equipment of telework purposes, overtime to cover employees who have been out due to the pandemic, FFCRA expenses and payroll related expenses for the stipend programs. The effects of loss revenue are really just starting to come into play and we will continue to monitor.

Opportunities to recoup funds:

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

GOFERR – Governor’s Office for Economic Relief and Recovery has allotted \$8M in funds from the 1.25B State Stabilization funds that NH received from the first federal stimulus package. Grafton County is earmarked to receive up to \$537,653 this is a reimbursement program. We can request reimbursement for a number of expenses through August 31, 2020. It is my understanding that at that time we may be allotted additional funds if we can identify on-going expenses.

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

NACO (National Association of Counties) is advocating very strongly in Washington to have the next federal stimulus package that is in the works contain funding that will come directly to counties and have some flexibility that would allow it to be used to recoup loss revenues.

CA Libby answered questions from the Committee.

MOTION: Rep. Diggs moved to accept the County Administrator’s Report. Rep. French seconded the motion. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Diggs “yes”, Rep. Maes “yes”, Rep. French “yes”, Rep. Ladd “yes”, Rep. Hennessey “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”. With the vote being eight (8) in favor and none in opposition the motion passes.

New Business:

Budget meeting Dates – CA Libby stated that they had originally talked about meeting the first two (2) weeks of June on Mondays and Fridays. She stated that they have pushed the Commissioners’ Public Hearing date back to June 1st due to the stay at home order and she is hoping to push the Executive Committee meetings back to June 5th and then meet on the 8th, 12th, 15th and 19th as needed. Rep. Ladd stated that the commission that is dealing with the adequacy funding is meeting all day on the 15th therefore he will not be able to attend that meeting. CA Libby stated that on their end they are flexible as to when they have these meetings. After further discussion the committee agreed to move the meeting on the 15th to the 16th at 1pm.

11:14 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 5, 2020

PRESENT: Representatives Sykes, Ladd, Stringham, Campion, Hennessey, Abel, Maes, French and Diggs, Commissioner Lauer, Commissioner Piper, Commissioner Morris, County Administrator Libby and Admin. Assistant Norcross, DoC Supt. Elliott, HR Director Clough, IT Manager Ruggles, Register of Deeds Monahan

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

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

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

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

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting ID 883 4765 6912 with password: 094210, or by clicking the following website address: www.co.grafton.nh.us

- b) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Julie Libby at (603) 496-7731 or email at: jlibby@co.grafton.nh.us.
- d) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

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

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

Rep. Stringham called the attendance roll call. Rep. Abel "here" and there is no one in the room with him during this meeting, Rep. Diggs "here" and there is no one in the room with her during this meeting, Rep. French "here" and she is at the physical meeting location at the County Complex, Rep. Hennessey "here" and her two (2) minor children are with her, Rep. Ladd "here" and there is no one in the room with him during this meeting, Rep. Maes "here" and he is at the physical meeting location at the County Complex, Rep. Stringham "here" and there is no one in the room with him during this meeting, Rep. Sykes "here" and there is no one in the room with him during this meeting. Nine (9) members were present and a quorum was declared.

Department of Corrections – Superintendent Elliott

Revenue

Supt. Elliott stated that the total revenue is \$325,645 which is an increase of \$2,080.

Supt. Elliott noted that they are working with the Federal Marshals to get federal inmates into the facility as they have had low census numbers. They are currently working on obtaining their PREA Certification which will open the door to getting federal inmates. Supt. Elliott stated that a fair price is around \$85/ day and the federal government would cover medical costs. These would be short term stays to fit the terms that they have currently in the facility. Supt. Elliott answered further questions from the Committee in regards to the federal inmates. Supt. Elliott stated that they are geographically challenged. They are making their best efforts to obtain federal inmates. They prefer to have the inmates closer to the federal district courts but they are making a strong effort.

Expense

Department of Corrections

Supt. Elliott stated that this budget is up \$82,295. The lines with the biggest increases are the officer salary line due to merit increases and cost of living which totals a \$51,789 increase. The health insurance is \$41,892.

Rep. Stringham asked about how much closing a wing of the DoC would save them as they have a low inmate population. Supt. Elliott explained their new minimum staffing level for when population drops below 65 which eliminates three (3) shifts a day which is a cost savings to the county. He stated that with the current pandemic having a low population has been a blessing in disguise and they are using all units to be able to quarantine inmates upon arrival as needed. Supt. Elliott stated that he couldn't in good conscience and put everyone into one unit. There could be potential lawsuits and dangerous situations by doing that.

Supt. Elliott stated that he wanted to let the committee know that they have had a serious issue with mental illness in the facility in the last two (2) years. They are getting a serious amount of mentally ill people coming into the facility. What that means to a DoC is mentally ill people take up a significant amount of officer time. He wants everyone to recognize this is a serious problem in his facility right now and that it takes two (2) or three (3) officers to handle one of these inmates and needs to be staffed accordingly.

Community Corrections

The entire Community Corrections department has increased \$24,644 mostly due to the cost of living adjustment and merit increases in the salary line. He

noted that an officer opted to take county health insurance that hadn't received it in FY20.

Governor's Commission grant

This line is up \$5,489 due to COLA adjustment and a wage adjustment facilitated by their HR department that updated a job description for the Substance Abuse Program Director. This changed the position from grade 5 to grade 6.

Night Watchman

Supt. Elliott stated that this line is up \$1,149 due mainly to cost of living adjustments.

Supt. Elliott stated that there are no capital requests this year.

Human Resources – Director Clough

HR Director Clough noted that her overall budget is down 8.6% due mainly to a change in staff within their department.

HR Director Clough stated that \$5,212 is for implementation and training for a new program called Kronos. She stated that they will hear more about this from the Commissioners' Office and IT as well. She stated that they have researched programs for scheduling and payroll system. They have never had a dedicated HR software which would add efficiency to their department. They have not had an applicant tracking system. They manually track that now. This program would make that process automated and it will help them narrow down where they need to advertise which will also streamline the hiring process. It will also allow them to have one employee record. It follows the employee from application through the career of the employee. The major upgrade is it will allow them to communicate to all of the employees simultaneously. It will allow the employees to monitor their employee record and make changes within the system as well. They can pull up pay stubs on the portal, request time off, fill out paperwork, and view their punches.

Rep. Hennessey stated that HR Director Clough had mentioned about the efficiency of the Kronos program and asked if there are any positions that won't be needed due to this increased efficiency. HR Director Clough stated that her department is made up of three (3) staff that are responsible for taking care of 450 employees. She hopes that by being able to streamline

their paper processes, it will allow them to focus on other programs within their department.

Rep. Stringham asked about the wage system that is in place. HR Director Clough explained that they have a wage chart system. Each position is on that wage chart in a certain grade. Employees have to score a 3.5 or higher on their annual evaluation to receive the merit increase. Rep. Hennessey asked if HR Director Clough could tell them what percentage of employees get step increases based on their annual reviews. HR Director Clough stated that roughly 95% of employees receive their increases but some do not score high enough to receive. She noted that there are roughly 100 maxed out employees.

Information Technology - Manager Ruggles

ITM Ruggles stated that there are step increases for all four (4) employees in his department.

Health Insurance – ITM Ruggles noted that there is an \$11,000 decrease.

Telephone Line – There is an increase due to being under budget last year.

New Equipment – ITM Ruggles noted that this decrease largely due to the fact that all systems are now upgraded to windows 10.

Maintenance and Renewal – ITM Ruggles stated that \$44,000 of this increase is for the Kronos software for the Commissioners’ Office and HR. He stated that there is also an antivirus software renewal as well as a barracuda email security system update. He stated that this year with the implementation of the Kronos software, they will need to double pay vendors as they will have an overlap of software and it cannot be paid on a monthly basis. This cost will decrease in the following fiscal year.

Capital Outlay

ITM Ruggles stated that \$17,936 is the 2nd payment out of three (3) for their new scale server cluster. \$15,200 is also the 2nd of three (3) payments for their Windows server license.

2 Network Storage Servers – ITM Ruggles stated that the current servers are eight (8) years old and tired. They need more space as well.

Admin Building Security Cameras – ITM Ruggles explained that the \$5,000 is for equipment only. The IT team will be doing the installation which will

be a large cost savings. They are requesting eleven (11) cameras to be placed throughout the Administration Building and Farm area. There will be a couple on each floor of the Administration Building, one (1) on the back end and front end entrances and three (3) to cover the farm areas. These cameras will be stored on a digital server and will be able to go back to review two (2) months of footage if necessary. He feels this is much needed and is money well spent. They will be installing these cameras themselves. It will keep track of traffic on all sides of the building.

5 Time Clocks – ITM Ruggles stated that if the new Kronos Software is approved they cannot use the current time clocks. He is requesting four (4) for the campus and one (1) spare. They will be looking to sell the old time clocks.

ITM Ruggles stated that his capital requests total \$64,121 which is an 11% decrease from last year.

Registry of Deeds – Kelley Monahan

Revenue

RD Monahan stated that based on their eleven (11) month figures they are only \$36,692.00 off their projected revenue goals for FY20. She would estimate ending the year out \$50,000 over. She stated that she foresees another wave of foreclosures coming in the next few months and feels she will achieve what she has budgeted for in FY21.

Expense

RD Monahan stated that the main changes in her budget are due to changes in staff.

RD Monahan noted that a new hire took a family plan versus the prior single plan. This employee was an internal hire from another department who already had health insurance so although it looks like an increase it is being transferred from another department. She noted that she is also having another employee retire in December and she would like to hire their replacement in July or August to allow an overlap for training.

Surcharge

RD Monahan reviewed her surcharge account items with the committee.

RD Monahan stated that she wanted to inform the committee that their software company donated \$500 to a charity of their choice. Her office donated it to White Mountain Mental Health.

Commissioners' Office & Miscellaneous – County Administrator Libby

Misc. Revenue

Abandoned Property – CA Libby noted that she increased this line to \$75,000 based on the averages over the last number of years.

Interest – CA Libby stated that these projections were done before the pandemic. She stated that she feels leaving this at the \$120,000 will be ok.

Surplus to Reduce Taxes – CA Libby stated that based on her projections they have increased the surplus from \$1.6 million to \$2 million. The current unassigned fund balance is \$3,920,322. The estimates using the \$2 million the unassigned fund balance would be \$4.5 million.

Commissioners' Office

Finance Director – CA Libby stated that this is a new position that the Commissioners are budgeting to begin January 1st 2021. This is based off the fact that 8 out of the 10 counties have separate County Administrators and Finance Directors. A performance audit was done in 2011 that recommended this position. The position was scored by HR for its salary range.

Finance Salaries – CA Libby explained that this line has half a position less. She explained that last year they had budgeted for a half time position. She explained that when the Payroll Coordinator transferred to the DoC the employee that was in the half time position that she was sharing with HR transferred that to the open Accounts Payable position. The split position was not filled as it did not work out how they had thought it would.

Education and Conference – CA Libby explained that this increase is due to the Kronos Software implementation costs that has been discussed by both HR and IT. This Kronos software is one stop shop for everything employee; from application to start the job to getting a paycheck and feels it will be very beneficial for the county.

New Equipment – CA Libby stated that this increase is for office furniture if the new Finance Director position is approved.

Rep. Hennessey asked what this new position will be doing that isn't already being done. Commissioner Lauer stated that life has changed in this past year. There are many things that now need to be tracked. They have been talking about the need for this position for years. This pandemic has brought to light that they are relying on the County Administrator to handle all of the departments, all of the employees and all of the finances. They need this position to handle the finances and allow the County Administrator to handle that position's responsibilities separately. Rep. Hennessey asked if this position is needed so badly why they are waiting to January 1st.

Commissioner Lauer stated that it would take that long to find someone and get them in here. CA Libby stated that she does her best to do what needs to be done and prioritizes so they don't fall behind but there are things that she doesn't have time to get done. She stated that they are not falling behind on anything that needs to be done immediately. Commissioner Piper stated that a logical conclusion would suggest that if one person is doing two (2) full time jobs that that might affect performance. Rep. Maes stated that there is a cost to having CA Libby wear two (2) hats. She has been able to keep that boat above water but at some point with this new position they can move forward. This position could help look at things that could be getting overlooked. They have all known for a long time that she wears too many hats. Commissioner Morris stated that the next ten (10) years will be turbulent and it will require them to think a lot of what we do. She stated that as the board they have put this position above all other priorities in this budget.

Misc. Expenses

Human Services – CA Libby explained that this is the county's portion of their responsibility for intermediate nursing care and home and community based care. This is mandated by the State of New Hampshire. This increase is based off of their current percentage with the new cap numbers for FY21.

IDN Funding – CA Libby stated that this is the max that Grafton County will fund. She noted that NHA Labore has the \$651,498 revenue offset in his budget therefore there is no impact on the taxes.

Wage & Benefit – CA Libby stated that in regards to the retiree health insurance, they are seeing a lot of people who are retiring at 60 & 62 and are picking up regular health insurance because they are not eligible for Medicare. People are living longer as well which means there are more people staying on the health insurance. She stated that this increases their expenses.

Employee Benefit Pay out – CA Libby stated that there is a \$15,000 increase due to this year’s numbers.

Delegation Expense – CA Libby stated that she decreased this to \$8,500 based on usage.

Unemployment Insurance – CA Libby stated that this has decreased by \$2,500. She stated that she does not foresee the pandemic affecting this as everyone at the county has stayed employed.

11:40AMwith no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk

EXECUTIVE COMMITTEE BUDGET MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 8, 2020

PRESENT: Representatives Sykes, Ladd, Stringham, Campion, Hennessey, Abel, Maes, French and Diggs, Commissioner Lauer, Commissioner Piper, Commissioner Morris, County Administrator Libby and Admin. Assistant Norcross, Nursing Home Administrator Labore, Finance Manager Jurentkuff, UNH Extension – Donna Lee, Alternative Sentencing Director DePalo, Sheriff Stiegler, Director Andross

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

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

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

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

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting ID 811 8067 9645 with password: 040295, or by clicking the following website address: www.co.grafton.nh.us
- b) Providing public notice of the necessary information for accessing this meeting:

- a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Julie Libby at (603) 496-7731 or email at: jlibby@co.grafton.nh.us.
- d) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

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

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

Rep. Stringham called the attendance roll call. Rep. Abel "here" and there is no one in the room with him during this meeting, Rep. Diggs "here" and there is no one in the room with her during this meeting, Rep. French "here" and she is at the physical meeting location at the County Complex, Rep. Hennessey "here" and her two (2) minor children are with her, Rep. Ladd "here" and there is no one in the room with him during this meeting, Rep. Maes "here" and he is at the physical meeting location at the County Complex, Rep. Stringham "here" and there is no one in the room with him during this meeting, Rep. Sykes "here" and there is no one in the room with him during this meeting. Nine (9) members were present and a quorum was declared.

Nursing Home – Administrator Labore, Finance Manager Jurentkuff

Revenue

NHA Labore stated that when they put together their revenue budget they always talk about what they are looking for, for an average daily census for the year. This year they are trying to be cautious due to the COVID-19 outbreak therefore they have lowered their census projection and set it at 120.

He stated that they have a projected Medicaid rate of \$198.51.

NHA Labore stated that they are not proposing any increases in private pay rates next year. For a private room they will be charging \$315/day and \$295 for a semi private room. They dropped the private pay census down to reflect where they are at this time.

Medicaid PSP – NHA Labore stated that this large increase accounts for what they agreed that Grafton County would pay for IDN funding. He stated that this offsets the IDN expense that they added into the Commissioners’ budget.

Physician Billing - NHA Labore explained that their doctor will be retiring at the end of this month and they have taken her portion out of this line. He stated that there is a decrease of \$23,000. Right now there is coverage five (5) days a week between the nurse practitioner and doctor. They have backed out the doctor’s portion of that billing. He stated that he will further explain the staffing change in the expense budget.

Veterans – NHA Labore stated that they are still doing well with their Veteran contract and anticipate keeping this census and budgeting for two (2) residents.

NHA Labore stated that the Nursing Home has received \$706,000 so far from the CARES Act this fiscal year to help offset some of the expenses due to COVID-19. Everything indicates those payments will continue but he is not sure for how long.

Expense

NHA Labore stated that salary lines reflect a 2% cola as well as step increases if the employees are eligible.

NH Admin

Bed Tax expense – NHA Labore stated that they have budgeted a \$175,460 increase in this line item and explained that they are trying to better capture the actual tax expense that they get when they receive the large proshare payment in June and make it as close as possible.

Software Maint/Training – NHA Labore stated that they have budgeted \$13,500 for Competency & Annual Mandatory Education. He explained that

he is hoping to implement an online Competency & Mandatory Education program for the staff. Historically this competency testing has been done by each individual department and the mandatory education is conducted by the Staff Development Director. They are hoping to accomplish the mandate to have a competency training program in place. This program will allow them to have, by department, a competency program designed to reflect what CMS' expectations are. It takes the gray area out and makes sure the competency assessment that CMS is expecting they do for their staff in each department is actually being met.

Dietary

Food Supplements – NHA Labore stated that there is a \$5,000 increase. He explained that they are trying to consolidate their supplement usage and move towards one (1) standard supplement. He noted that it is working really well for the residents but is costlier. This supplement has great nutritional value and is helping with reestablishing/maintaining weight. NHA Labore noted that they also have residents on a feeding pump and these costs are reflected in this line item.

Nursing

NHA Labore stated that they have removed the unit manager positions as they were unable to fill them.

NHA Labore stated that this budget also includes a market adjustment for RNs and LPNs. HR Director Clough conducted a market analysis to see where their wages are in comparison to others in the market. He stated that they have lost out on a few hires because they were able to get more money elsewhere. They are recommending an increase to make them more competitive in the recruiting process as well as maintaining the wage charts for their current staff.

Contract Nursing – NHA Labore stated that there is a large increase based on their six (6) month figures. This year they also ran into struggles around Christmas time having to bring in contract LNAs as well. They feel like between the market adjustment and the loan forgiveness program, the goal is to get that number down but right now they feel the increase is needed. Commissioner Piper stated that the Commissioners, through CA Libby, received new information about incentive programs regarding voluntary overtime so perhaps they can make a shift from contract nurses to the county employees. NHA Labore stated that that this may not be an enormous cost savings but it is something they are going to explore.

Education & Conference – NHA Labore noted that this large increase is in part due to the quarterly LNA training program that they now have in place. NHA Labore stated that they are also budgeting for their Staff Development/ Infection Preventionist Jamie Gadwah to attend the APIC Annual Conference (Association for Professionals in Infection Control). He stated that this is a national conference that they would like J. Gadwah to attend this year. She would get access to additional information for best practices in infection control. NHA Labore stated that this is emphasized every year and he can't stress enough the importance of this now with COVID -19. CMS is going to be spending a lot of time in their survey process looking at actions that facilities have taken to respond and prepare for the virus as well as the steps taken if a facility has had a positive case. They are tying CARES Act funding to these inspections. The state is sending surveyors to monitor infection control practices. He stated that he feels to be able to stay on top of best practices is very important.

Contract – Education – NHA Labore explained that he is proposing to end the program that was in place for education on the use of antipsychotic medications. He stated that their antipsychotic medication use percentage has dropped from 18%-22% down to 11%. He feels this course was successful. He stated that this is done with their current Medical Director and with the change in the Medical Director coming this year he feels that the program has been successful and they can now use that money elsewhere.

Travel Expense – NHA Labore noted that the \$1,200 increase is the lodging and airfare for J. Gadwah to attend the APIC Annual Conference.

Restorative Nursing

Rehab Supplies – NHA Labore noted that the \$11,700 increase is due to moving some of their capital expenses to this line item. This will help from a cost reporting standpoint.

Health Information Management

Wages – HIM Specialist – NHA Labore noted that this position is currently vacant. The person that was in this position was on medical leave and was unable to come back to work. This position was budgeted at 32 hours and was a hold over position that they needed to look at once it was vacant. He explained that in order to be in line with the Affordable Care Act they are requesting to increase this position to a 35-hour position.

Contract Physician – This line has been zeroed out due to Dr. Wilmont retiring. They are working on a contract with Ammonoosuc Health in Littleton to provide the coverage.

Capital Reserve – NHA Labore reviewed the capital reserve budget with the Committee and answered questions.

UNH Cooperative Extension – County Office Administrator Donna Lee

Salary – Support Staff – COA Lee noted that both County employees are at max on the wage chart.

Professional Staff – COA Lee stated that Mike Lunak’s state dairy position is still a work in progress, it has not been filled as of yet due to Covid 19. There were two (2) candidates who interviewed. She noted that Geoff’s Sewake’s position has been filled.

COA Lee stated that they are not currently doing face to face programing. Some of their programming has been allowed to start moving again based on a six (6) phase program they have in place.

Alternative Sentencing – Director DePalo

Revenue

AS Director DePalo stated that they were just awarded a \$30,000 per year grant for the next two (2) years by the state for their juvenile program that will need to be added into her budget.

Expenses

AS Director DePalo stated that they had requested an additional part time position that was not funded. She stated that they have decreased many line items. All of their contracts have stayed the same. They decreased their supply line and she stated that she had increased her travel line based on this year’s usage but due to Covid 19 they may not utilize that as much. She doesn’t know what will happen in the future.

Sheriff’s Department/Dispatch – Sheriff Stiegler, Director of Communications Andross,

Revenue

Sheriff Stiegler stated that he anticipates some changes due to changes put in place by the Governor during the pandemic. He stated that he thinks they will see a big wave when courts start to open up but feels it will go back to normal. He stated that he worked with CA Libby on private detail rates and made it more transparent as well as trying to make more money for the county and noted that it has been going well.

Dispatch Fees – Rep. Stringham asked about the decrease in fees. Sheriff Stiegler stated that out of the eight county dispatch centers Grafton County is the only one to charge for their services. He wanted to talk about the idea of possibly following the models of the other counties in New Hampshire. None of the Counties that provide services send bills to the towns that they provide services for within their own counties. They feel that they are going to start to see agencies leave to save money but sacrifice services. He stated that he feels that it is fair to assess the towns and agencies within the county that they provide services for and that they will still be charging the towns a capital or usage fee to recover the cost of the equipment. He stated that his original proposal was a larger decrease but the Commissioners had asked to meet in the middle and not reduce the revenue by as much.

Expense

Clerical – Director Andross stated that for six (6) years they have had an Office Assistant position that has been split between the Dispatch budget and Sheriff's Budget. This position has done more than they thought it would and they would like to move it completely to the Dispatch Budget. They have had the 24-hour Dispatch position in the budget for a couple of years that has not been filled. They had proposed that this position be moved to the Sheriff's budget for the Sheriff to hire clerical assistance but the Commissioners have removed that position from the budget.

DOJ – OVW Grant

Sheriff Stiegler stated that they were notified by the Attorney General's Office, because of the number of sexual assault complaints they have received in Grafton County over the past several years, asking if they would like to provide a specialized service, especially to the small towns without police departments. He stated that sexual assault investigations or domestic violence cases are very comprehensive investigations. He would not have applied for this grant if he didn't have the talent within his department to train or promote somebody into a position like this to help these agencies and the County Attorney's Office bring these cases to a definitive conclusion. This is 100% funded and no cost to the county. The AG's office will administer a large portion of the grant. He stated that it is not been

approved yet but feels this will bring a much needed service to the county. If they do not receive the grant none of the monies in this budget will be spent. Rep. Sykes stated that he has previously had discussions with the Sheriff regarding the Sheriff's Department and cooperation with ICE enforcement activities. He stated that questions that have come up, specifically in the City of Lebanon, when you accept a Department of Justice grant there are concerns that it will cause your department to notify ICE of immigration related issues in their activities. Sheriff Stiegler stated that he has read the grant cover to cover many times and there is nothing in there that has anything to do with ICE. He stated that he will call the AGs office to confirm and if there are any strings attached he wasn't aware of he will not accept the grant.

Dispatch Expense

Director Andross stated that as the Sheriff mentioned earlier they used to fund the half of the Office Assistant position. This year they are moving that full position to the Dispatch budget and they have removed a 24-hour position so here essentially is no increase.

Health Insurance – Director Andross stated that they have had a long term full time employee retire who did not carry the county's health insurance. This increase is an estimate in filling that position.

Remote Storage Rental – Director Andross stated that they have operated a mobile communications unit for years. They just purchased a new truck and they have been fortunate to have been able to store it in a couple of fire stations and armories over the years but those are not available anymore for storage. They need something to store the vehicle and are currently looking into options.

Capital Outlay

Cruisers – Sheriff Stiegler stated that he has been standard practice to replace three (3) cars a year and they are looking to do that again in FY21.

Watch Guard Replacement – Sheriff Stiegler stated that department utilizes the Watch Guard 4RE/Vista audio and video cruiser camera system. The current server can be best described as running on three (3) of its four (4) legs. This server is independent of other electronic records and stands alone as an electronic archiving system for all recordings produced through this process. This system is paramount for the preservation of recordings made during all prisoner transports, motor vehicle stops and the movement of mental health patients. The quote to replace the existing server is

\$12,845.00. Several of the existing cruiser cameras are beyond the manufactures recommended years of usage by 2-3 years. He explained that they recently began to replace various parts for the older camera systems in use. He stated that by putting body cameras into replacement camera systems would create greater encapsulation of events they are involved in and protects people on both sides of the lens. The cost to replace three (3) existing cameras is \$25,160.00 and approximately \$995 is the cost of installation for both the server and cruiser cameras.

Office Furniture & Filing – Sheriff Stiegler explained that he is looking to update their used and repurposed office furniture for their Civil and Criminal Administrative Assistants. He stated that the current set up provides little sound proofing or proper ergonomic workspace. He stated that he is also looking for a more organized filing system than the four (4) drawer filing cabinets. He is proposing new bookshelf styling filing that would take up a fraction of the office space and allow room for future records that need to be archived in a paper format. He stated that the total cost for these improvements is \$11,004.00

Cruiser Safety Equipment – Sheriff Stiegler stated that they can transfer some equipment to the new vehicles but some equipment is old and in need of replacement.

Patrol Rifles – Sheriff Stiegler stated that he is requesting replacement/upgrade to their existing patrol rifles. He explained that they are hopeful to replace the upper assemblies with new ones rather than purchasing new rifles. He stated that current costs to replace a patrol rifle is roughly \$1,500-\$2,000 and to replace an upper assembly is \$1,125.00 therefore he is requesting \$5,625.00

Dispatch Capital Reserve

Director Andross stated that there is a significant decrease in the FY21 capital reserve requests. He explained that these requests to not include any new infrastructure because they have been awarded two (2) Homeland Security grants in the amount of \$396,000 to replace the fire dispatch system and \$454,000 to replace the rest of their infrastructure replacement for their radio system and the Police Departments.

Delegation Meeting – CA Libby stated that they will advertise the Delegation meeting on the 2nd as a zoom meeting as long as the Governor doesn't take away the authority to hold the meetings via zoom.

11:46AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 12, 2020

PRESENT: Representatives Sykes, Stringham, Hennessey, Abel, Maes, Campion, French and Diggs, Commissioner Lauer, Commissioner Piper, Commissioner Morris, County Administrator Libby and Admin. Assistant Norcross,

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

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

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

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

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting ID 874 1439 5765 with password: 276934, or by clicking the following website address: www.co.grafton.nh.us
- b) Providing public notice of the necessary information for accessing this meeting:

- a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.
- c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
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- d) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

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

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

Rep. Stringham called the attendance roll call. Rep. Abel "here" and there is no one in the room with him during this meeting, Rep. Diggs "here" and there is no one in the room with her during this meeting, Rep. French "here" and she is at the physical meeting location at the County Complex, Rep. Hennessey "here" and her two (2) minor children are with her, Rep. Maes "here" and he is at the physical meeting location at the County Complex, Rep. Stringham "here" and there is no one in the room with him during this meeting, Rep. Sykes "here" and he is at the physical meeting location at the County Complex. Seven (7) members were present and a quorum was declared.

Farm – Manager Knapton

Revenue

FM Knapton stated that she came into this budget in March feeling very positive about the direction of the Farm and next year's budget but it all changed when COVID-19 hit the dairy industry. It has changed three (3) times since then. She is presenting today the best information she has at the time.

Sale of Milk – FM Knapton stated that they are under a new contract with Agrimark that reduces their ability to produce milk. They have had to take a 6% overall reduction of what they made in the month of March or pay a penalty for the milk that was overproduced. The revenue presented was the original budget before COVID -19 and the FY21 Commissioner proposed budget is the new revenue line with the reduction in milk.

Sale of Livestock – This line will be increased to \$30,000.

Expenses

Farm Stand Expense – FM Knapton stated that this line was created to get a better handle on their enterprise. This helps them track exactly what the farm stand is doing. It is not a new expense as these expenses used to be elsewhere in the budget.

Equipment Repair and Maintenance – She has budgeted extra money to repair and or replace potato equipment.

Rep. Stringham asked what the County Farm does for the county and its residents. FM Knapton stated that it is an icon and has been a part of the community for years. She would like to do more demonstrations and make it a hub for farmers. She has done experiments in hopes to have people come and learn from it. She stated that she feels they can be more of a center for these types of things. Commissioner Lauer stated that she believes our farm is an asset to the county residents as they get locally grown produce, senior citizens get a discount and they also make various donations.

Rep. Hennessey stated that in previous years due to declining population they have had issues with inmate labor and asked what the status was of this right now. FM Knapton stated that yesterday was the first day they had no inmate labor. The jail did end up finding someone who could come out and work. He is here for twenty-one (21) days but after that she doesn't have any inmate labor. Sgt. Griffin does have a couple inmates that he can have out there but due to their classification and charges she cannot supervise them.

Capital Outlay

Used Corn Planter – FM Knapton stated that in the past they have used a neighbor's corn planter. This would be a way to get their own independence to plant their crops and work on their own timeline. She has budgeted \$5,000.

Maintenance – Superintendent Oakes

Supt. Oakes stated that his budget is down \$23,000 or 1.6%.

Wages & Benefits (accounts 001 – 130) – Supt. Oakes are generally down due to retirement of higher paid retirees being replaced by lower paid new employees who fill those positions.

Contract Maintenance (accounts 291 – 299) – These lines are generally down due to shedding of HVAC contract maintenance, no specialized sprinkler work, No automatic transfer switch inspections and minor vs. major generator inspections

Electricity (accounts 619 – 627) – Supt. Oakes stated that these accounts are generally down predominantly due to tariff structure changes and reduced usage in some locations.

Water (accounts 629 – 638)- These lines are slightly up due to a planned 10% rate hike in January 21. However, in the nursing home and DOC it is offset by a 200,000-gallon reduction anticipated in each facility

Fuels (accounts 649 – 658) – Supt. Oakes stated that the price is down slightly due to a decrease in the price of off road diesel.

Supt. Oakes answered questions from the committee.

Capital Outlay

Engineering Assessment – Supt. Oakes discussed a number of issues they are having in the building due to the age and not having access to parts if things were to break. Supt. Oakes stated that this this needs to be done sooner rather than later. This process will be an intensive in depth study of the Courthouse. They will need to do a thorough review of all of the blueprints of the courthouse, all of the equipment, a structural engineer will need to come into look at the overall courthouse structure. There are a multitude of things that are needed in that Courthouse and if they are going to do this it needs to be done right. Having this engineering assessment done is very important ensuring that they have an accurate account of the problems are and what will need to be done so when the time comes they have the information they need to hire an architect to take this concept and put it into a blueprint.

Fisher Plow – Supt. Oakes stated that they have a plow for the new $\frac{3}{4}$ ton pickup they bought this year. The old plow they currently have was purchased in 2011 and has taken a lot of damage due to the rough pavement. An employee of his who is a welder has put a lot of man hours repairing the plow and they continue to have many issues so they are looking to purchase a new one.

Rep. Campion joined the meeting.

County Attorney's Office – County Attorney Hornick

Atty. Hornick stated that the bail reform bill is being amended. Between that and the courts starting to open back up she stated that the inmate population will increase at the Department of Corrections.

Atty. Hornick stated that there was a change of attorneys in their office and a Circuit Court Prosecutor was left in the budget when it was originally presented. That position was eliminated as they will not be filling it therefore this revised budget that CA Libby sent the Committee has been reduced by \$81,127 throughout the various wage and benefit lines.

Atty. Hornick answered questions from the Committee.

There is a total of \$32,209 overall increase according to the new updated budget.

Social Services – Commissioners

Commissioner Lauer stated that in response to a request by the EC they participated in a joint committee to look at social services funding. They solidified their thoughts that their social services be limited to programs that assisted the elderly in staying in their homes or reducing recidivism. She stated that they essentially level funded all preexisting agencies with a few exceptions. The Commissioners reviewed the budget with the committee and the various changes that were made stating that the total Social Services budget is \$525,655.00. Commissioner Lauer stated that Commissioner Morris did the share of the work putting this all together and CA Libby put together the summary in the budget books.

CA Libby stated that if there is anything specific that the committee would like to have before their deliberations next week to let her know and she will get that put together.

10:39 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



EXECUTIVE COMMITTEE BUDGET MEETING

Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 16, 2020

PRESENT: Representatives Sykes, Stringham, Hennessey, Abel, Maes, Campion, French and Diggs, Commissioner Lauer, Commissioner Piper, Commissioner Morris, County Administrator Libby and Admin. Assistant Norcross,

Rep. Sykes called the meeting to order at 1:00PM

Rep. Sykes read the following statement:

Rep. Stringham called the attendance roll call. Rep. Abel “here” and there is no one in the room with him during this meeting, Rep. Campion “ here” and there is no one in the room with her during this meeting, Rep. Diggs “here” and there is no one in the room with her during this meeting, Rep. French “here” and she is at the physical meeting location at the County Complex, Rep. Hennessey “here” and her minor children are with her, Rep. Maes “here” and he is at the physical meeting location at the County Complex, Rep. Stringham “here” and there is no one in the room with him during this meeting , Rep. Sykes “here” and he is at the physical meeting location at the County Complex. Seven (7) members were present and a quorum was declared.

Commissioner Lauer stated that Board of Commissioners voted this morning to increase the amount of surplus to be used to offset taxes from \$2 million to \$3 million. The budget went from a 3.47% increase to a -.49% overall decrease in the amount to be raised by taxes. CA Libby stated that originally in April when she did the surplus projection it was right at the beginning of the COVID 19 pandemic. When she did the estimates at the Nursing Home she took into consideration all the lost revenue they thought they were going to have. She has since increased the Nursing Home projections nearly \$1 million. They have received to date \$706,626 in CARES money that has come directly to the Nursing Home from the federal government. That has currently offset any revenue losses to date. When she estimates expenses three (3) months out she estimates high and her new estimates for projected they are \$750,000 under. That has netted out a \$1.7 million increase in the undesignated fund balance. By doing what they have done that would leave the County with an undesignated fund balance at yearend of \$5.2 million. The Commissioners policy for fund balance is 7%-14% and this puts at 10.7%. This gives the County 2% growth this year which is excellent and

gives them room to use the \$3 million to offset taxes which gives them an overall tax decrease for FY21. They have an allocation of \$537,000 from the GOFERR committee for overall county expenditures associated with COVID 19. A new program that was just announced also has \$30 million for long term care facilities for lost revenue and expenses. She stated that they are in a much better position than she thought they would be back in April.

Revenue

Alternative Sentencing – CA Libby stated that they have added the Juvenile Grant of \$30,000 to make a total of \$76,000.

Farm – Sale of Live Stock – CA Libby stated that this line has been increased \$10,000.

Expense

Commissioners' Office

Rep. Stringham stated that he would like to discuss the COLA and the appropriateness of it this year given the circumstances as well as the step increase. He stated that what they see with the step program is that nearly all eligible employees do get a 3% increase annually. He would suggest that the continuous step program and the COLA becomes a built in high inflationary drive in the county budget that they shouldn't have. This system needs to be looked at and suggest some adjustments. He suggested breaking it into tiers for those who make over \$50,000 and those who make under. CA Libby stated that they currently have 407 employees who are on the grade and step system. They have 97 employees maxed out which is roughly 25%. She stated that for all union members at the nursing home, steps are in their contract and cannot be taken away from them. 194 employees are bargaining unit employees and only 22 are maxed out. Rep. Campion stated that given the number of times they have discussed the challenge of recruiting and retaining employees, any message from this group stating they will not continue to give step increases will undermine their ability to retain and hire new employees. She would not support that even if that was something they were able to do.

Rep. Hennessey stated that she did not hear that they would save money by implementing the Kronos software and asked if there were any positions that would not be needed as a result of the increased efficiencies of the program. CA Libby stated that there are no reductions in this budget. This is something they will see the efficiencies as they move forward with the software.

Rep. Stringham stated that they voted down any pay increase for elected officials. He asked what the difference would be if the eliminated the COLA. CA Libby stated that the COLA costs around \$440,000. Rep. Stringham asked what the non-bargaining unit step increase totals are. CA Libby stated that they are just under \$184,000.

Register of Deeds

Rep. Stringham stated that this budget includes bringing in a new employee this summer to train and replace someone retiring at the end of the year. He asked if it is allowed to offer the retiring employee an incentive to retire early. CA Libby stated that they do not have a program like this in place. Rep. Hennessey asked why there is six (6) months of training needed. RD Monahan was present for the meeting and answered the question. RD Monahan stated that she cannot guarantee that someone will be available to fill this job come July 1st and it is not unreasonable to ask from a department who has been maxed out to have another body available during the busiest months which would allow her staff to have their vacations. RD Monahan stated that she wanted to note for the record that not all workforce is eligible for COLA, she stated that elected officials do not get a COLA.

Information Technology

Rep. Stringham stated that ITM Ruggles had suggested buying software on annual vs 3-year to keep the yearly cost down, there is 15% savings if he were to purchase a 3-year contract.

Sheriff's Department

Rep. Hennessey asked why the Special Deputies line has more than doubled. CA Libby stated that a grant they receive has been broken out differently this year.

Grafton County Economic Development Corporation – Rep. Stringham asked how everyone felt about this program. Rep. Sykes stated that one of the challenges in Grafton County is geography and having an entity devoted to trying to build the economic activity is an important consideration. The expense is low considering the amount of economic activity they bring into the County.

Department of Corrections – Rep. Stringham stated that the incarcerated population in the state has been going down in the last ten (10) years. A new major prison facility for women was made in Concord. He was concerned

last year about the County's Department of Corrections. The response to efforts was that there is very little they can do. It takes a certain amount of money to run a facility. Rep. Stringham stated that if he had a motion it would be to ask the Commissioners to look at eliminating the correctional facility and sending inmates elsewhere within the next year. He was disappointed that there wasn't a proposal to close part of the facility. He would highly suggest to the Commissioners if they can't downsize that they consider moving and contracting out all inmates elsewhere in the state and run a program to coordinate and make sure they are taken care of. Rep Sykes stated that they really need to do something different about this and how do they in fact define what the county's need are. The needs are different than a strict dollars and cents accounting. The prisoner count may be a low based on the court system not being open but this is an obligation of county government. This is not a business decision. Rep. Sykes asked how they would in fact monitor inmates if they were sent to other facilities. They cannot guarantee that where they end up is appropriate. He stated that they have an obligation to the families of inmates as well. If they go far away how can families help those who are incarcerated. He thinks it is premature to have this kind of conversation. Commissioner Piper stated that he thinks this conversation about eliminating the DoC is already occurring in the sense that their decisions about their facility are occurring in a larger context within the state. There is a movement to repurpose the facilities to meet the greater need of behavioral health problems. The Alternative Sentencing Director has mentioned the shift and expressed interest in it. It was very controversial when this facility was built and one of the decisions was made have this facility be built to be able to administer programs to rehabilitate inmates as well as reduce recidivism. Commissioner Morris stated that additionally, mental health care is going to be a focal point in looking at law enforcement and correctional staff and how they deal with inmates. She stated that it is a policy issue, not a budget issue and they will be working on that within strategic planning over the next year or so.

Rep. Hennessey stated that she thought they were going to have a group that would look into the future of the farm and asked what the status of that group was. Commissioner Lauer stated that they did have a committee set up and met several times but stopped meeting once COVID 19 hit. Rep. Hennessey stated that she has a hard time supporting a budget with a loss of \$150,000. She wants to hear about what the committee was working on. Commissioner Lauer stated that those discussions are ongoing and they meet on a regular basis with the Farm Manager. Some of the things the committee discussed were alternative crops and some of those suggestions will be implemented this summer. The Food Safety and Modernization Act has required some changes to the farm stand which have been made as well. Commissioner Lauer stated that the discussions continue. The Farm Manager

is concentrating on farm to table as well and is working with local restaurants. She is changing livestock handling procedures. Commissioner Lauer stated that there are positive changes taking place and anticipates more changes to take place in the future. Commissioner Piper stated that the Farm Manager is suggesting the dairy farm is what causes the labor intensive piece. This model is responsible for the high labor. She's going to be advocating for the model to change.

Rep. Hennessey asked about the Employee Recognition Dinner. She stated that no one has an employee dinner anymore or the budget for it. CA Libby stated that there are a lot of companies who do it. This is their 5th year doing it and the implementation of this dinner has been very well received and it helps with morale. Commissioner Morris stated that in speaking to the employees there is a tremendous amount of gratitude. It is one of the few times they can all get together in the room. She stated that at first she wasn't fully on board with it but after experiencing the dinner last year she was sold on it.

Capital Outlay

Architectural/Engineering Assessment – Rep. Sykes stated that they need to protect employees first and take care of facilities. For him this is not a priority and that no one demonstrated that damage is being done because they didn't have this assessment. Commissioner Lauer stated that her concerns are for maintaining the integrity of the building. The building is 50 years old. The departments were much smaller when it was built and there is not enough room for existing staff. She stated that Supt. Oakes has explained that the elevator is concerning. The elevator had a failure in the last couple of weeks. The electrical panel is dangerous. In the Sheriff's Department they have put up walls and there is not enough air conditioning to keep the computers from overheating so they have to run air conditioners 24/7 which is very inefficient. They have a bond for the nursing home that would be paid off in 2022 and that would be the time to look to bond the repairs in the Courthouse. If they are looking to do that in 2022 they need to have this study done in 2021. Rep. Abel stated that he agrees with what they just heard. Rep. French stated that she agrees with Rep. Abel and the Commissioners. Commissioner Piper noted they also don't need current fire safety regulations; they were grandfathered in. Rep. Stringham stated that he supports the county taking it seriously.

MOTION: Rep. Stringham moved to reduce the cruiser purchase from three (3) cruisers to one (1). Rep. Hennessey seconded the motion.

Discussion: Rep. Campion stated that she would want to know that the useful life of the existing cruisers is and if they can they extend the life. Rep. Sykes stated that he cannot support this motion. He worked in public safety for nearly 40 years and has driven every piece of emergency equipment. He stated that he can tell everyone the amount of money they spent to try and keep used police cruisers on the road. The amount of miles these cruisers have and the hard use they get; it is short sighted to do this. They have a program in place, they will not save money in terms of maintenance costs and the primary concern should be the Deputies who are using these cruisers as their office as they do this work on the road. Rep. Maes stated that they have had this conversation before and asked how they have settled on this rotation. Commissioner Lauer stated that her first year as a Commissioner they purchased two (2) cruisers instead of three (3). Their repair costs went up very high and they went back purchasing three (3) the following year. She stated that if they were to keep two (2) cars she doesn't think anyone in this room would want to get into a cruiser with 150,000 miles and drive a prisoner to Concord.

MOTION: Rep. Stringham moved to amend the motion and purchase two (2) cruisers instead of one (1). Rep. Hennessey seconded the amendment.

Discussion: Rep. Sykes stated that mileage is not the only indicator of the use these cars get; the amount of time these engines are running is an important thing to remember as well.

Rep. Stringham called the role. Rep. Abel "no", Rep. Campion "no", Rep. Diggs "no", Rep. French "no", Rep. Hennessey "yes", Rep. Maes "no", Rep. Sykes "no", Rep. Stringham "yes". With the vote being two (2) in favor and six (6) in opposition the motion fails.

CA Libby stated that ITM Ruggles stated that he misspoke during his presentation and the Bit Defender software was in the budget for three (3) years. For the Barracuda software they would need to add \$18,900 to the current budget for a three (3) year contract and that would need to be paid up front. It is a \$5,322 savings.

MOTION: Rep. Stringham moved to put \$18,900 into the IT budget for the purchase of a 3-year contract for Barracuda software. Rep. Hennessey seconded the motion. Rep. Stringham called the role. Rep. Abel "yes", Rep. Campion "yes", Rep. Diggs "yes", Rep.

French “yes”, Rep. Hennessey “yes” Rep. Maes “yes”, Rep. Stringham “yes”, Rep. Sykes “no”. With the vote being seven (7) in favor and one (1) in opposition the motion passes.

Rep. Stringham stated that he had proposal of the COLA.

MOTION: Rep. Stringham moved to adjust the budget so the COLA increases apply to those union workers who negotiated it, for those employees making \$50,000 a year or less and those who will not get a step increase for this year. Rep. Hennessey seconded the motion.

Discussion: Rep. Sykes stated that he needs some information from CA Libby. He stated wants to know how many employees are affected and what the dollar amount would be. CA Libby stated that getting that information it will take her time; she won’t be able to get them the dollar amount right now but could possibly find out how many employees would be affected. Rep. Sykes stated that they will take a ten (10) minute break to allow time to figure it out.

CA Libby stated that out of 407 positions, 194 union members would get the COLA, there are 75 maxed out nonunion members and she does not have how many employees under \$50k.

Rep. Sykes asked if based on the limited information that they do have if people feel comfortable voting. Rep. Sykes stated that he can’t vote for this motion. Rep. Maes stated that he sees where this is coming from but is afraid of what message this is sending. They are asking employees to work harder than ever before but they aren’t giving them the COLA. Rep. Hennessey stated that she doesn’t have enough information to vote on this at this time. She does appreciate Rep. Stringham making it known to all his tax payers that people are receiving a COLA every year and the vast majority are receiving a step and or longevity as well. She feels they need to look at this going forward. CA Libby stated that she received the final numbers and there would only be twenty-right (28) people that would not be eligible for the COLA. Rep. Sykes stated that the financial impact isn’t enough to justify the morale and discontent it would create and he would advise that the committee vote against this motion.

Rep. Stringham called the roll. Rep. Abel “no”, Rep. Campion “no”, Rep. Diggs “no”, Rep. Maes “no”, Rep. French “no”, Rep. Hennessey “no”, Rep. Stringham “no”, Rep. Sykes “no”. With the

vote being none in favor and seven (7) in opposition the motion fails.

MOTION: Rep. moved to appropriate \$48,527,310 with the amount to be raised by taxes \$26,972,548 which is an overall decrease of \$114,366 from FY20 or -.42%.

Discussion: Rep. Hennessey stated that she is very excited to see they won't be increasing taxes but does feel they could have reduced the budget in places. She loves the idea of a county farm but can't support it when it loses money. She stated that what is going to happen next year since they have not cut anything, they'll have colas and step increases and they could see a 7% increase in the budget. She stated that the grants are wonderful but they mask the fact the budget is going up.

Rep. Stringham called the roll. Rep. Abel "yes", Rep. Campion "yes", Rep. Diggs "yes", Rep. Maes "yes", Rep. French "yes", Rep. Hennessey "no", Rep. Stringham "no", Rep. Sykes "yes". With the vote being six (6) in favor and two (2) in opposition the motion passes.

Rep. Sykes stated that the Delegation Vote on the FY21 budget will be June 22nd. The meeting will be both in person or via zoom.

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

Sincerely,

Jerry Stringham, Clerk



GRAFTON COUNTY PUBLIC HEARING
Supplemental Appropriation
3855 Dartmouth College Hwy
North Haverhill, NH 03774
January 27, 2020

PRESENT: See attached sign in sheet

Rep. Sykes opened the public hearing at 10:00 AM. Per RSA 24:14-a, a public hearing is required before the Delegation votes on a Supplemental Appropriation request. The following statement was delivered to each member of the county convention (who will be in office on the date of the convention vote on the proposed supplemental appropriation) and to the chairperson of the board of selectmen in each town and the mayor of each city within the county which included the amount of the proposed supplemental appropriation and the objects for which the money is required.

In 2015 NH received a Section 1115 DSRIP Waiver through Medicaid to start the Behavioral Health System Transformation program. This is a five (5) year program aimed to provide critical mental health and substance misuse services to New Hampshire residents. As part of this waiver process the ten (10) NH Counties are responsible for contributing funding that is matched by the federal government and then there are funds also provided by the State of NH.

In 2019 the NH Counties determined that the formula each county would use to determine the amount of funding that each county would provide would be based off of the number of Medicaid Attributable lives within each county. Based on the dollar amount requested by the NH Department of Health & Human Services a dollar per life would be established.

Grafton County has 12,166 Medicaid lives and the request from DHHS is for \$10,000,000. Grafton County contribution would be up to \$651,498.

Grafton County Commissioners anticipated this request for FY 2020 but at the time the budget was developed no formula had been agreed to so we were not aware what the dollar amount would be that we would be seeking – therefore, based on an estimate adequate monies for this payment were set aside in our Fund Balance. Therefore, the supplemental appropriation will have no impact on the tax rate for Grafton County towns/city for FY 2020.

The supplemental appropriation request is to remove the monies (up to \$651,498) from the Fund Balance to be paid over to DHHS at a later date when the amount has been finalized.

Representative Sykes asked for questions and or public comment.

There were no questions or comments.

10:05AM Rep. Sykes closed the public hearing

Respectfully Submitted,

Jerry Stringham, Clerk



DELEGATION MEETING
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
January 27th 2020

PRESENT: See attached sign in sheet

Rep. Sykes called the meeting to order at 10:05AM.

Rep. Stringham called the roll. Fifteen (15) members were present and a quorum was declared. Representative Almy came after the roll was called making sixteen (16) members present.

Rep. Sykes read the following statement:

GRAFTON COUNTY

FY 2020 ~ SUPPLEMENTAL APPROPRIATION REQUEST

Below please find a statement as required by RSA 24:14-a that includes the amount of the proposed supplemental appropriation and the objects for which the money is required.

In 2015 NH received a Section 1115 DSRIP Waiver through Medicaid to start the Behavioral Health System Transformation program. This is a five (5) year program aimed to provide critical mental health and substance misuse services to New Hampshire residents. As part of this waiver process the ten (10) NH Counties are responsible for contributing funding that is matched by the federal government and then there are funds also provided by the State of NH.

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aside in our Fund Balance. Therefore, the supplemental appropriation will have no impact on the tax rate for Grafton County towns/city for FY 2020.

The supplemental appropriation request is to remove the monies (up to \$651,498) from the Fund Balance to be paid over to DHHS at a later date when the amount has been finalized.

MOTION: Rep. Ford moved to remove the monies up to \$651,498 from the fund balance to be paid over to the Department of Health and Human Services at a later date with the final amount to be determined. Rep. French seconded the motion.

Discussion: Rep. Hennessey asked why there was a discrepancy in the number of Medicaid lives that has been reported by the county and the number that was reported directly from the IDN's. The number that the county is using is from the NHAC and the numbers compiled by the IDN's are directly from their numbers. Rep. Migliore asked about the roughly 7,000 resident discrepancy in what we are using for figures versus what the IDNs are using. Representatives from each of the IDNs were present at the meeting. Jessica Leandri from IDN 1 explained that the larger figure that they have compiled was pulled directly from their files of attribution that they get monthly. They will need to go back to DHHS to ensure that the number Grafton County is receiving from the NHAC is reflective of all of those individuals. She stated that the numbers that the counties are using to base the payment off of for FY2020 was pulled over the summer and was based off of attributable not current Medicaid members. She stated that she feels there will be some discrepancy but not by 7,000 that they are seeing. CA Libby stated that if the Delegation votes to pay up to \$651,498 that is all the county will pay even if the number comes back higher. Rep Almy asked what this money goes towards and asked for an explanation of the form the Delegation has received from the IDNs. J. Leandri stated that the form they have submitted was directed by the NHAC. It was told to them that the counties voted on which areas of content they were interested in receiving information on and this was the template form they were asked to fill out. She explained that the Grafton County sits within three (3) IDNs and there are a number of areas that the IDNs focus on. She explained in further detail the areas that the IDNs are working on and answered questions. Rep. Osborne stated that as a Physician that has practiced in New Hampshire, this is clearly needed in our system in the sense of they need to hire more people; they don't have enough to provide these services. Rep. Champion noted that IDN stands for Integrated Delivery Network and the goal of this

program is to integrate behavioral health into primary care; to recognize that physical health, mental health and substance use do not sit apart from one another but to have access to the full spectrum of care when affiliated with your primary care provider can make a difference in health outcomes and quality of life. Rep. Almy thanked Rep. Campion for her explanation as this is the first time she has heard the overall goal of the IDNs. J. Leandri answered further questions from the Committee.

Rep. Stringham called the roll. Sixteen (16) Reps., Abel, Adjutant, Almy, Campion, Diggs, Dontonville, Ford, French, Hennessey, Maes, Massimilla, Migliore, Mulligan, Osborne, Stringham and Sykes were all in favor. None were in opposition. With the vote being sixteen (16) in favor and none in opposition the motion passes.

Register of Deeds Monahan handed out a list of legislation that the Registers of Deeds are currently involved in and stated that if anyone has questions they can reach out to her.

10:28 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk

Delegation – Set Elected Officials Salaries
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
May 18, 2020

PRESENT: Rep. Abel, Rep. Almy, Rep. Campion, Rep. Diggs, Rep. Dontonville, Rep. Egan, Rep. Fellows, Rep. Ford, Rep. French, Rep. Gordon, Rep. Hennessey, Rep. Josephson, Rep. Ladd, Rep. Maes, Rep. Massimilla, Rep. Mulligan, Rep. Nordgren, Rep. Osborne, Rep. Ruprecht, Rep. Smith, Rep. Stringham, Rep. Sykes, Rep. Weston, Commissioner Lauer, Commissioner Piper, County Administrator Libby, Administrative Assistant Norcross, Sheriff Stiegler.

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

Rep. Sykes read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

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

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

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting ID 882 4179 7233 with password: 214179, or by clicking the following website address:

<https://us02web.zoom.us/j/88241797233?pwd=WIA4REdWzN3dkTXVlZmFmVkZBcTlVQT09>

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

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

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

Rep. Stringham called the roll for attendance. Rep. Abel "here" and there is no one in the room with him during this meeting, Rep. Almy "here" and there is no one in the room with her during this meeting, Rep. Champion "here" and there is no one in the room with her during this meeting, Rep. Diggs "here" and there is no one in the room with her during this meeting, Rep. Dontonville "here" and there is no one in the room with him during this meeting, Rep. Egan "here" and there is no one in the room with him during this meeting,, Rep. Fellows "here" and there is no one in the room with her during this meeting, Rep. Ford "here" and there is no one in the room with her during this meeting Rep. French "here" and there is no one in the room with her during this meeting, Rep. Gordon "here" and there is no one in the room with him during this meeting, Rep. Hennessey "here" and her two (2) minor children are with her, Rep. Josephson "here" and there is no one in the room with him during this meeting, Rep. Ladd "here" and there is no one in the room with him during this meeting, Rep. Maes "here" and there is no one in the room with him during this meeting, Rep.

Massimilla “here” and there is no one in the room with her during this meeting , Rep. Mulligan “here” and there is no one in the room with her during this meeting, Rep. Nordgren “here” and there is no one in the room with her during this meeting, Rep. Osborne “here” and there is no one in the room with him during this meeting, Rep. Ruprecht “here” and there is no one in the room with him during this meeting, Rep. Smith “here” and there is no one in the room with her during this meeting, Rep. Stringham “here” and there is no one in the room with him during this meeting , Rep. Sykes “here” and there is no one in the room with him during this meeting, Rep. Weston “here” and there is no one in the room with her during this meeting. Twenty-three (23) members were present and a quorum was declared.

Rep. Sykes stated that the minutes from the January 27th Delegation meeting need to be approved.

MOTION: Rep. Almy moved to accept the minutes from January 27th 2020. Rep. Campion seconded the motion. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Campion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “abstain”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “abstain”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “abstain”. With the vote being twenty (20) in favor, none in opposition and three (3) abstained the motion passes.

Rep. Stringham stated that he thinks this is a tough time for them to offer pay raises to employees. They have upwards of 20% unemployment in the State of New Hampshire. He is sure they will be taking a close look at the budget in its entirety. He stated that in looking at the combined salaries of all officials, a 2% increase is roughly an additional \$5,000. When you total with benefits it is less than \$10,000 a year. He stated that he doesn’t want to send a wrong message but doesn’t think they need to draw the line at 0%. He asked if any of them come with benefits. CA Libby stated that there are three (3) full time elected officials; the Sheriff, Register of Deeds and County Attorney who are all eligible for health insurance and the NH Retirement System. They are eligible for all benefits that all regular employees have. The part time elected officials are not eligible for anything. Rep. Weston stated that she understands this is a rough time to increase the costs to the County at all but she thinks is good to remember inflation in the last ten (10)

years is at 14%. They are not keeping up with that rate of inflation. Rep. Maes asked what the budgetary projections is for the bottom line of the budget. CA Libby stated that the Commissioners proposed budget has a 3.47% increase in the amount to be raised by taxes. Rep. Sykes stated that towns and counties are under pressure to pay attention to their budgets. Rep. Ladd stated that he is perplexed on how to go about this issue of salaries. He is quite concerned in talking with businesses in his community, that they have had to lay people off and their revenues are decreasing. He is concerned about giving public employees a raise when there are people who do not have jobs. He will vote not to raise any salaries. Sheriff Stiegler was present and stated that he is not looking for any increase in compensation. He recognizes it is a position that they are voting on and that someone else may eventually move into it but he is not advocating for any increase moving forward. Rep. Abel asked what the proposed county budget is and if they are allocating for raises of non-elected employees. CA Libby stated that there is a 2% COLA included in the proposed budget. Rep. Almy stated that she is concerned about the fact that Rep. Sykes had mentioned that towns and cities are going to have to send the full amount that was budgeted to the county and school districts. It is going to make a huge impact on the towns, specifically the ones where the county taxes are a bigger portion. She prefers not to raise salaries at this point. Rep. Ford stated that she agrees with everything that has been said. Rep. Smith asked CA Libby if the COLA was automatically included in the budget. CA Libby stated that it is not automatic, it was negotiated. It is a proposed increase that needs to be approved by the Delegation. Rep. Smith stated that she is very concerned about the fiscal situation in the state. She thanked the Sheriff for letting them know he is not expecting any kind of increase. Rep. Ladd stated that he is meeting this afternoon with other representatives and others on the education funding committee. They are making wonderful progress in that committee. They are working hard on coming up with an adequacy formula. He believes they won't have the revenues to do what they want to do. He stated that maybe they ought to put a pause on things and when the revenues get better they can revisit. Rep. Fellows stated that she is not willing to provide no raises at all, if the revenues for the state are coming in short that means there will be additional tax payers and they are the ones they need to pay for it. She thinks that a 1.5% at the beginning of each year is a good place to start. Rep. Stringham stated that he is supportive of what majority of other people have said. The proposed budget has an additional \$1 million to be raised by property taxes. When there are revenue shortfalls, the likelihood of property tax relief is going to be less than originally projected. Rep. Almy stated that she wants to make it really clear that if you are a town that sends 2/3s of the money you collect to the school district, your hit on your budget will be twice as high and when you add on the county portion to that your hit will be much higher. That leaves the town little money to keep vital services

running. Rep. Gordon stated that there was recently an article in the NY Times about Bristol stating that the primary source revenue in Bristol is tourism and if there are no tourist attractions this summer that will be a large hit to that town. He stated that there is no way they can support raises as much as he believes they are justified. Rep. Dontonville thanked the Sheriff for his comments. Being a retired teacher dealing with property tax paying his salary, they have gone without raises to keep property taxes down. He stated that for the benefit of the community they are willing to forgo their step increases. He agrees with no raises.

MOTION: Rep. Almy moved to retain the level of salaries across the board that they have this term. Rep. Ladd seconded the motion. Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “no”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “yes”.

Discussion: Rep. Fellows stated that by giving the full time elected officials increases except for the Sheriff because he has requested none, it would be two (2) employees and less than \$5,000.

With the vote being twenty-two (22) in favor and one (1) in opposition the motion passes.

Rep. Ladd asked about the Commissioner staggered elections and where that legislation is currently at. Rep. Josephson stated that this was being discussed in his committee and he will find out more information. Rep. Almy stated to talk to Senator Guida as he is in the best position to push this legislation a priority in the Senate.

Delegation Vote on FY21 Budget – June 22nd.

Rep. Smith asked when the Executive Committee budget meetings will be. Rep. Sykes stated that they will be further discussing this in today’s Executive Committee Meeting.

Rep. Sykes asked if there were any comments from the audience. There were no audience members present.

10:02 AM with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk



Delegation Budget Vote
Administration Building
3855 Dartmouth College Highway
North Haverhill, NH
June 22nd 2020

PRESENT: see attached sign in sheet and roll call for attendance

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

Rep. Sykes then read the following statement:

GRAFTON COUNTY

RIGHT-TO-KNOW LAW MEETING CHECKLIST

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

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

- a) Providing public access to the meeting by telephone, with additional possibilities by video or other electronic means;
 - a. We are utilizing the Zoom platform for the electronic meeting. All members of the Committee have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, If necessary, participate in the meeting through dialing the following phone #1 646 558 8656 and using Meeting ID 881 7011 2228 with password: 990840, or by clicking the following website address: www.co.grafton.nh.us
- b) Providing public notice of the necessary information for accessing this meeting:
 - a. We previously gave notice to the public of how to access the meeting using Zoom and instructions are provided on the Grafton County website at: www.co.grafton.nh.us.

- c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:
 - a. If anybody has a problem, please call Julie Libby at (603) 496-7731 or email at: jlibby@co.grafton.nh.us.
- d) Adjourning the meeting if the public is unable to access the meeting:
 - a. In the event that the public is unable to access the meeting, we will adjourn the meeting and have it rescheduled at that time.

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

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

Rep. Stringham called the roll for attendance. Rep. Abel "here" and there is no one in the room with him during this meeting, Rep. Almy "here" and there is no one in the room with her during this meeting, Rep. Campion "here" and there is no one in the room with her during this meeting, Rep. Diggs "here" and there is no one in the room with her during this meeting, Rep. Dontonville "here" and there is no one in the room with him during this meeting, Rep. Egan "here" and there is no one in the room with him during this meeting,, Rep. Fellows "here" and there is no one in the room with her during this meeting, Rep. Ford "here" at the physical location at the Grafton County Complex, Rep. French "here" and at the physical location at the Grafton County Complex, Rep. Hennessey "here" and her two (2) minor children are with her, Rep. Josephson "here" and there is no one in the room with him during this meeting, Rep. Ladd "here" and there is no one in the room with him during this meeting, Rep. Maes "here and at the physical location at the Grafton County Complex, Rep. Massimilla "here" and there is no one in the room with her during this meeting , Rep. Mulligan "here" and there is no one in the room with her during this meeting, Rep. Nordgren "here" and there is no one in the room with her during this meeting, Rep. Osborne "here" and there is no one in the room with him during this meeting, Rep. Ruprecht "here" and there is no one in the room with him during this meeting, Rep. Smith "here" and there is no one in the room with her during this meeting, Rep. Stringham "here" and at the physical location at the Grafton County Complex , Rep. Sykes "here" and at the physical location at

the Grafton County Complex, Rep. Weston “here” and there is no one in the room with her during this meeting. Twenty-two (22) members were present and a quorum was declared.

Rep. Sykes stated that they have the January 27th Public Hearing minutes and the May 18th Delegation meeting minutes to approve. Rep. Smith stated that the May 18th minutes state that Rep. Ladd was attending a Fiscal Committee meeting and it should state that he is attending an Education Funding Committee meeting.

MOTION: Rep. Ford moved to approve the January 27th public hearing and May 18th meeting minutes as amended. Rep. Maes seconded the motion. Rep. Stringham called the role. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Campion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “no”, Rep. Ford “yes”, Rep. French “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty (22) in favor and none in opposition the motion passes.

Rep. Gordon entered the meeting via zoom and stated that no one was in the room with him.

MOTION: Rep. Ford moved to appropriate \$48,527,310 for fiscal year 2021 of which \$26,972,548 is to be raised by taxes. Rep. French seconded the motion.

Discussion: Rep. Stringham stated that a few weeks ago they met as a group and agreed to freeze elected official salaries. A tax increase is now not necessary but this doesn’t represent the challenges his district faces. The unacceptable portion of the budget is that a large portion of the employees are getting a large increase that includes COLA and step increases. The COLA is a \$400,000 increase. \$200,000 is being spent on health insurance for people who left the county prior to this year. He stated that there are some increases in this budget he supports such as the early Deeds position and the Finance Director. He is pleased with the funds being used for local charities but will vote no as he does not feel enough steps have been made to reduce the budget. Rep. Hennessey stated that she is very happy that they are not increasing taxes but without the federal stimulus money they would have seen a 4.28% increase in

the budget. The CARES Act funds are masking the increase in the County budget, and what will happen next year there is going to be a 4.28% increase to deal with as well as any increase in next fiscal year if there are no additional federal funds provided. That could mean potentially an 8.45% increase in the County budget next year. Depending on what the taxes are next year residents can see a large increase and therefore she cannot support this budget. Rep. Ladd stated that he appreciates all that Rep. Stringham said. He is primarily concerned in the area that Rep. Hennessey discussed. He believes that they are masking the increase for this year that will also carry forward to next year. That is not the way they should be doing business. Rep. Sykes stated that one assumption being made is that the revenue will continue to be reduced which they do not know. The way that they were able to get the budget down was using the undesignated fund balance. He explained that from this fiscal year to next fiscal year the fund balance is going up slightly and will be at 10.7% which is right in the middle of the percentages of where they want to be. Rep. Campion stated that she appreciates all the comments, but she would remind them that the biggest cost in the budget is Human Resources and the employees. There are many challenges of tracking and retaining staff in the Nursing Home because their salaries cannot compete with other entities in the area. Rep. Almy stated that she's having a difficulty with the fact that year after year they are paying people almost a 5% increase. There are difficulties hiring in the Nursing Home but she would like to see a way developed for the Delegation to learn about this entire employment issue and why they should stick with a wage system that has been thrown out by everyone else a while ago. Rep. Sykes noted that many step increases fall under the union contract that they cannot change. Rep. Fellows asked what would happen if the Delegation voted down the budget. CA Libby stated that if a budget wasn't approved today, the Executive Committee would go back to work and develop a new budget. If a budget is not approved by September 1st then the Commissioners' budget becomes the budget for the county. Rep. Sykes stated that the wages the County offers are part of a plan that HR is involved in all the time to ensure wages are competitive and reasonable. Rep. Nordgren stated that they are all on the same page with wages and thinks the Executive Committee should come up with a charge and study issues that have come up by developing a subcommittee to report to the HR Department with suggestions. Rep. Abel explained that that the longer term problem with the undesignated fund balance is that it has traditionally has been used to offset taxes. A number of years ago the County did not have the resources to fund this to offset

taxes. This year through the very good work of the County Administrator, staff at the county and the Executive Committee they were able to return it to the traditional \$3 million used to offset taxes. This is not all coming from Covid funds. If this budget is voted down and they would revert it to the existing budget and the county would be spending more money than the budget that has been introduced. They have a budget that reduces taxes at the same time provides for all the services that the county has. He encourages everyone to support this budget.

Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “no”, Rep. Hennessey “no”, Rep. Josephson “yes”, Rep. Ladd “no”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “no”, Rep. Smith “yes”, Rep. Stringham “no”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being eighteen (18) in favor and five (5) in opposition the motion passes.

MOTION: Rep. Maes moved to authorize the Treasurer to borrow Tax Anticipation Loans in an amount up to \$8,000,000. Rep. Ford seconded the motion.

Discussion: Treasurer Hill stated that the County only borrowed \$4 million this current year. Normally they would have requested a smaller amount for the next fiscal year but they are for the same \$8 million due to the uncertainty of COVID 19.

Rep. Stringham called the role. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-three (23) in favor and none in opposition the motion passes.

MOTION: Rep. French moved to contribute \$50,000 from Dispatch Fees for fiscal year 2021 to the Dispatch Capital Reserve Account. Rep. Ford seconded the motion. Rep. Stringham called the role. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep.

Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-three (23) in favor and none in opposition the motion passes.

MOTION: Rep. Stringham moved to expend \$65,500 from the Dispatch Capital Reserve account for equipment for the Dispatch Center. Rep. Ladd seconded the motion. Rep. Stringham called the role. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-three (23) in favor and none in opposition the motion passes.

MOTION: Rep. Maes moved to contribute \$75,000 from Medicaid ProShare funds to the Nursing Home Capital Reserve account. Rep. Ford seconded the motion. Rep. Stringham called the role. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-three (23) in favor and none in opposition the motion passes.

MOTION: Rep. Ford moved to expend \$83,101 from the Nursing Home Capital Reserve account for equipment at the nursing home. Rep. Stringham seconded the motion. Rep. Stringham called the role. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”,

Rep. Weston “yes”. With the vote being twenty-three (23) in favor and none in opposition the motion passes.

MOTION: Rep. French moved to expend \$54,109 from the Register of Deeds Surcharge account for equipment. Rep. Ford seconded the motion. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-three (23) in favor and none in opposition the motion passes.

MOTION: Rep. Stringham moved to Pursuant to NH RSA 24:14, move to authorize the Grafton County Board of Commissioners to apply for, receive and expend federal and/or state grants and/or other unanticipated funds that become available during the course of FY21, and also to accept and expend funds from any other governmental unit or private source to be used for purposes for which Grafton County may legally appropriate money, and the expenditure of such funds shall be exempt from restrictions on over-expenditures of appropriations. Rep. Ford seconded the motion.

Discussion: Rep. Stringham asked for an explanation of this motion and asked about how the county is allowed to spend grant money. Commissioner Lauer stated that when the County receives grants they have strict guidelines for what it can be used for and they have to submit reporting as a part of that grant as well. By making this motion it enables them to accept grants throughout the year without the need to reconvene the Delegation for each grant. Rep. Fellows stated that this motion is a process used in school district as well.

Rep. Stringham called the roll. Rep. Abel “yes”, Rep. Almy “yes”, Rep. Champion “yes”, Rep. Diggs “yes”, Rep. Dontonville “yes”, Rep. Egan “yes”, Rep. Fellows “yes”, Rep. Ford “yes”, Rep. French “yes”, Rep. Gordon “yes”, Rep. Hennessey “yes”, Rep. Josephson “yes”, Rep. Ladd “yes”, Rep. Maes “yes”, Rep. Massimilla “yes”, Rep. Mulligan “yes”, Rep. Nordgren “yes”, Rep. Osborne “yes”, Rep. Ruprecht “yes”, Rep. Smith “yes”, Rep. Stringham “yes”, Rep. Sykes “yes”, Rep. Weston “yes”. With the vote being twenty-three (23) in favor and none in opposition the motion passes.

10:15 with no further business the meeting adjourned.

Sincerely,

Jerry Stringham, Clerk





COUNTY OF GRAFTON, NEW HAMPSHIRE

Financial Statements
For the Year Ended June 30, 2020

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
County of Grafton, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire (the County), as of and for the year ended June 30, 2020, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of Contents.

Management's Responsibility for the Financial Statements

The County's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

Nashua, New Hampshire
Manchester, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the County of Grafton, New Hampshire, as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Budgetary Comparison for the General Fund, and certain Pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope



of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Melanson

Manchester, New Hampshire
October 22, 2020



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the County of Grafton, New Hampshire, (the County) we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2020.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, in addition to the basic financial statements themselves, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The County's funds are reported in two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support County programs.

Notes to Financial Statements.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information (Other than MD&A)

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current fiscal year, net position in governmental activities was \$(22,700,851), a change of \$(388,627), as further discussed in the next section.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$10,407,197, a change of \$3,493,470 in comparison to the prior fiscal year.
- At the end of the current fiscal year, the fund balance for the General Fund was \$10,360,776, a change of \$3,491,270 in comparison to the prior fiscal year.

Government-Wide Financial Analysis

Net position of the County's governmental activities for the current and prior fiscal years are as follows:

	<u>2020</u>	<u>2019</u>
Current assets	\$ 13,865,307	\$ 10,270,404
Capital assets	<u>45,400,368</u>	<u>46,521,702</u>
Total assets	59,265,675	56,792,106
Deferred outflows of resources	15,648,091	18,258,975
Current liabilities	7,543,828	7,394,044
Noncurrent liabilities	<u>88,739,329</u>	<u>88,516,307</u>
Total liabilities	96,283,157	95,910,351
Deferred inflows of resources	1,331,460	1,452,954
Net investment in capital assets	24,203,803	22,915,423
Restricted	217,570	192,512
Unrestricted	<u>(47,122,224)</u>	<u>(45,420,159)</u>
Total net position	<u>\$ (22,700,851)</u>	<u>\$ (22,312,224)</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At the close of the most recent fiscal year, total net position was \$(22,700,851), a change of \$(388,627) in comparison to the prior fiscal year.

The largest portion of net position, \$24,203,803, reflects our investment in capital assets (e.g., land, land improvements, buildings and improvements, and equipment and vehicles), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$217,570, represents resources that are subject to external restrictions on how they may be used. The remaining balance of net position reflects a deficit of \$(47,122,224), primarily resulting from unfunded pension and OPEB liabilities.

Change in net position of the County's governmental activities for the current and prior fiscal years are as follows:

	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 18,598,687	\$ 18,876,153
Operating grants and contributions	2,927,771	1,296,173
General revenues:		
County taxes	27,086,914	26,003,536
Investment income	183,740	165,823
Miscellaneous	815,948	810,068
Loss on disposals	<u>(10,163)</u>	<u>(9,052)</u>
Total revenues	49,602,897	47,142,701
Expenses:		
General government	6,848,311	6,494,560
Public safety	4,309,763	4,135,517
Corrections	7,248,912	7,328,376
County farm	619,173	631,978
Human services	7,830,307	7,491,904
Cooperative extension	478,450	474,838
Economic development	518,878	585,986
Nursing home	21,266,444	20,568,752
Interest expense	<u>871,286</u>	<u>957,894</u>
Total expenses	<u>49,991,524</u>	<u>48,669,805</u>
Change in net position	(388,627)	(1,527,104)
Net position - beginning of year	<u>(22,312,224)</u>	<u>(20,785,120)</u>
Net position - end of year	<u>\$ (22,700,851)</u>	<u>\$ (22,312,224)</u>

Governmental activities for the year resulted in a change in net position of \$(388,627). Key elements of this change are as follows:

Governmental funds operating results	\$ 3,493,470
Purchase of capital assets	534,605
Loss on disposals of capital assets	(10,163)
Principal debt service in excess of depreciation expense	763,936
Change in accrued interest liability	10,880
Change in compensated absence liability	(83,955)
Change in net pension liability related items	(778,277)
Change in net OPEB liability related items	<u>(4,319,123)</u>
Total	<u>\$ (388,627)</u>

Financial Analysis of the County's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

General Fund

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$6,131,250, while total fund balance was \$10,360,776. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to budgeted expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/20</u>	<u>6/30/19</u>	<u>Change</u>
Unassigned fund balance	\$ 6,131,250	\$ 4,246,071	\$ 1,885,179
Total fund balance	\$ 10,360,776	\$ 6,869,506	\$ 3,491,270
As a percentage of budgeted expenditures:			
Unassigned fund balance	13.2%	9.6%	3.6%
Total fund balance	22.3%	15.6%	6.7%

Included in the General Fund are the County's Delegation-voted reserve funds with the following balances:

	<u>6/30/20</u>	<u>6/30/19</u>	<u>Change</u>
Nursing Home Reserve	\$ 168,363	\$ 235,583	\$ (67,220)
Dispatch Capital Reserve	<u>158,921</u>	<u>173,991</u>	<u>(15,070)</u>
Total	<u>\$ 327,284</u>	<u>\$ 409,574</u>	<u>\$ (82,290)</u>

Nonmajor Governmental Funds

The nonmajor governmental funds fund balance changed by \$2,200 primarily from timing differences between the receipt and disbursement of grants.

General Fund Budgetary Highlights

Differences between the original budget and the final budget resulted in an overall increase in appropriations of \$688,506. This change relates to a supplemental appropriation to fund the IDN and use of prior year reserves (fund balance) for various purposes.

The total fund balance of the General Fund changed by \$3,491,270 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 3,416,494
Expenditures less than appropriations	<u>2,463,023</u>
Budgetary results	5,879,517
Use of fund balance	(2,136,331)
Use of reserves and restricted funds	<u>(251,916)</u>
GAAP basis results	<u><u>\$ 3,491,270</u></u>

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year-end amounted to \$45,400,368 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, and equipment and vehicles.

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was \$22,994,975, all of which was backed by the full faith and credit of the County.

Additional information on long-term debt can be found in the Notes to Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the County of Grafton, New Hampshire's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

County of Grafton, New Hampshire
3855 Dartmouth College Highway
North Haverhill, New Hampshire 03774

COUNTY OF GRAFTON, NEW HAMPSHIRE

Statement of Net Position
June 30, 2020

	Governmental <u>Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 10,634,481
Restricted cash	509,540
Accounts receivable, net of allowances	2,233,570
Inventory	440,216
Other assets	<u>47,500</u>
Total Current Assets	13,865,307
Noncurrent:	
Capital Assets:	
Land	214,190
Other capital assets, net of accumulated depreciation	<u>45,186,178</u>
Total Noncurrent Assets	<u>45,400,368</u>
Total Assets	59,265,675
Deferred Outflows of Resources	
Related to pension	3,157,013
Related to OPEB	10,692,668
Loss on bond refunding	<u>1,798,410</u>
Total Deferred Outflows of Resources	15,648,091
Liabilities	
Current:	
Accounts payable	2,785,151
Accrued expenses	647,388
Other liabilities	25,571
Accrued interest	389,027
Current portion of noncurrent liabilities:	
Bonds payable	2,559,581
Compensated absences	<u>1,137,110</u>
Total Current Liabilities	7,543,828
Noncurrent:	
Bonds payable, net of current portion	20,435,394
Compensated absences	496,492
Net pension liability	24,157,738
Net OPEB liability	<u>43,649,705</u>
Total Noncurrent Liabilities	<u>88,739,329</u>
Total Liabilities	96,283,157
Deferred Inflows of Resources	
Related to pension	1,235,663
Related to OPEB	<u>95,797</u>
Total Deferred Inflows of Resources	1,331,460
Net Position	
Net investment in capital assets	24,203,803
Restricted for grants and other statutory restrictions	217,570
Unrestricted	<u>(47,122,224)</u>
Total Net Position	\$ <u><u>(22,700,851)</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Statement of Activities
For the Year Ended June 30, 2020

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
General government	\$ 6,848,311	\$ 1,066,899	\$ 919,801	\$ (4,861,611)
Public safety	4,309,763	1,010,670	-	(3,299,093)
Corrections	7,248,912	8,083	344,731	(6,896,098)
County farm	619,173	506,636	-	(112,537)
Human services	7,830,307	-	-	(7,830,307)
Cooperative extension	478,450	5,000	-	(473,450)
Economic development	518,878	-	473,878	(45,000)
Nursing home	21,266,444	16,001,399	1,189,361	(4,075,684)
Interest on long-term debt	871,286	-	-	(871,286)
Total Governmental Activities	<u>\$ 49,991,524</u>	<u>\$ 18,598,687</u>	<u>\$ 2,927,771</u>	(28,465,066)
		General Revenues:		
		County taxes		27,086,914
		Investment income		183,740
		Miscellaneous		815,948
		Loss on disposals		<u>(10,163)</u>
		Total General Revenues		<u>28,076,439</u>
		Change in Net Position		(388,627)
		Net Position:		
		Beginning of year		<u>(22,312,224)</u>
		End of year		<u>\$ (22,700,851)</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
June 30, 2020

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and short-term investments	\$ 10,589,435	\$ 45,046	\$ 10,634,481
Restricted cash	509,540	-	509,540
Accounts receivable, net of allowances	2,037,213	196,357	2,233,570
Inventory	440,216	-	440,216
Other assets	<u>47,500</u>	<u>-</u>	<u>47,500</u>
Total Assets	<u>\$ 13,623,904</u>	<u>\$ 241,403</u>	<u>\$ 13,865,307</u>
Liabilities			
Accounts payable	\$ 2,590,169	\$ 194,982	\$ 2,785,151
Accrued expenses	647,388	-	647,388
Other liabilities	<u>25,571</u>	<u>-</u>	<u>25,571</u>
Total Liabilities	3,263,128	194,982	3,458,110
Fund Balances			
Nonspendable	440,216	-	440,216
Restricted	171,149	46,421	217,570
Committed	327,284	-	327,284
Assigned	3,290,877	-	3,290,877
Unassigned	<u>6,131,250</u>	<u>-</u>	<u>6,131,250</u>
Total Fund Balances	<u>10,360,776</u>	<u>46,421</u>	<u>10,407,197</u>
Total Liabilities and Fund Balances	<u>\$ 13,623,904</u>	<u>\$ 241,403</u>	<u>\$ 13,865,307</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
in the Statement of Net Position
June 30, 2020

Total governmental fund balances	\$ 10,407,197
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	45,400,368
Loss on bond refunding is deferred and amortized over the remaining life of the reissued bond.	1,798,410
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(389,027)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(22,994,975)
Compensated absences	(1,633,602)
Net pension liability and related deferred outflows/inflows of resources	(22,236,388)
Net OPEB liability and related deferred outflows/inflows of resources	<u>(33,052,834)</u>
Net position of governmental activities	\$ <u><u>(22,700,851)</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2020

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues			
County taxes	\$ 27,086,914	\$ -	\$ 27,086,914
Nursing home	17,190,760	-	17,190,760
Charges for services	2,589,205	8,083	2,597,288
Intergovernmental	1,252,032	486,379	1,738,411
Investment income	183,740	-	183,740
Miscellaneous	<u>780,384</u>	<u>852</u>	<u>781,236</u>
Total Revenues	49,083,035	495,314	49,578,349
Expenditures			
Current:			
General government	5,364,587	-	5,364,587
Public safety	3,494,531	12,023	3,506,554
Corrections	5,618,815	7,213	5,626,028
County farm	552,369	-	552,369
Human services	7,830,307	-	7,830,307
Cooperative extension	416,484	-	416,484
Economic development	45,000	473,878	518,878
Nursing home	18,369,715	-	18,369,715
Capital outlay	642,791	-	642,791
Debt service:			
Principal	2,375,000	-	2,375,000
Interest	<u>882,166</u>	<u>-</u>	<u>882,166</u>
Total Expenditures	<u>45,591,765</u>	<u>493,114</u>	<u>46,084,879</u>
Change in Fund Balance	3,491,270	2,200	3,493,470
Fund Balance, at Beginning of Year	<u>6,869,506</u>	<u>44,221</u>	<u>6,913,727</u>
Fund Balance, at End of Year	<u>\$ 10,360,776</u>	<u>\$ 46,421</u>	<u>\$ 10,407,197</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2020

Net change in fund balances – governmental funds \$ 3,493,470

Governmental funds report capital asset purchases as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	534,605
Net effect on disposal of assets	(10,163)
Depreciation	(1,645,777)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayments of bonds payable	2,375,000
Amortization of bond premium	184,581
Amortization of loss on bond refunding	(149,868)

In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 10,880

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences	(83,955)
Change in pension expense from GASB 68	(778,277)
Change in OPEB expense from GASB 75	<u>(4,319,123)</u>
Change in net position – governmental activities	\$ <u><u>(388,627)</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2020

	Agency Funds
Assets	
Cash and short-term investments	\$ <u>83,686</u>
Total Assets	\$ <u><u>83,686</u></u>
Liabilities	
Due to others	\$ <u>83,686</u>
Total Liabilities	\$ <u><u>83,686</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the County of Grafton, New Hampshire (the County) conform to Generally Accepted Accounting principles (GAAP) as applicable to governmental units. The following is a summary of significant accounting policies:

Reporting Entity

The County is a municipal corporation governed by an elected Board of Commissioners. As required by Generally Accepted Accounting Principles, these financial statements present the County and applicable component units for which the County is considered to be financially accountable. In fiscal year 2020, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the County. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility

requirements imposed by the provider have been met. The effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, all other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures, such as debt service, compensated absences, claims and judgments, and pension and OPEB costs are recorded as expenditures only when payment is due.

The County reports the following major governmental fund:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The County reports the following fiduciary funds:

- The *Agency Funds* account for fiduciary assets held by the County in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities, and therefore, have no measurement focus.

Cash and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the governmental fund financial statements under the caption "cash and short-term investments".

The County invests in the New Hampshire Public Deposit Investment Pool (NHDIP), an external investment pool managed by the State Banking Commission. The portfolio meets the requirements of GASB Statement No. 79, *Certain External Investments and Pools and Pool Participants*, and investments are recorded at amortized cost.

Inventory

Inventory is valued at cost using the first-in/first-out (FIFO) method. Inventory includes dietary, housekeeping, and supplies for use at the nursing home, maintenance supplies, and corrections supplies.

Capital Assets

Capital assets, which include land, land improvements, buildings and improvements, and equipment and vehicles, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with a grouped cost of more than \$500 for assets acquired for use in the Nursing Home, and \$5,000 for all other assets, and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	20
Buildings and improvements	20 - 40
Equipment and vehicles	3 - 20

Compensated Absences

It is the County's policy to permit certain employees to accumulate earned but unused vacation and sick pay benefits. All vested vacation and sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The County reserves portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the County uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Fund Balance Policy

There is no rule or law in New Hampshire that governs the level of fund balance for counties. However, by looking at other guidelines that exist and by comparing the County to other counties in the state and in other states, the County arrived at a policy that fits the County's needs and standards:

- 1) The NH Department of Revenue Administration recommends that municipalities maintain a fund balance that represents between 5% and 10% of its total annual appropriations, including municipal, school, and county obligations.
- 2) The Government Finance Officer Association recommends as a best practice that "general-purpose governments, regardless of size, maintain unrestricted fund balance in their General Fund of no less than two months of regular General Fund operating revenues or regular General Fund operating expenditures. Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the General Fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the General Fund at any one time". Two months of operating revenues for operations funded by the General Fund for the County is approximately \$7.5 million, which is about 16% of budgeted appropriations.

Through this fund balance policy, the County will endeavor to achieve and maintain an unassigned fund balance that is between 8% and 16% of its annual budgeted appropriations, which represents one to two months of operations.

Use of Estimates

The preparation of basic financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The County follows the following procedures for establishing the budgetary data reflected in the basic financial statements:

- Prior to May 1st, County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.
- The budget is legally enacted by the County Delegation prior to September 1st.
- Appropriations for certain projects and specific items not fully expended at fiscal year end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.
- The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.
- A copy of the budget is published in the Annual Report of the County of Grafton, New Hampshire.

During the fiscal year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget.

3. Deposits and Investments

State statutes (RSA 29:1 II) place certain limitation on the nature of deposits and investments available to the County. Deposits may be made in the New Hampshire Deposit Investment Pool (NHPDIP), in NH Banks or banks outside the State if such banks pledge and deliver to a third-party

custodial bank with various collateralized security, in accordance with RSA 383:22. NHPDIP is under the control of the New Hampshire Banking Commission and Advisory Committee. Participation units of the NHPDIP are considered short-term for financial presentation purposes due to high liquidity of the fund and is carried at amortized cost in accordance with GASB Statement 79.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have formal deposit policies related to custodial credit risk of deposits.

As of June 30, 2020, approximately \$748,000 of the County's bank balance was exposed to custodial credit risk as uninsured or uncollateralized, and approximately \$10 million was collateralized by securities held by the pledging financial institution's trust department or agent but not in the County's name.

4. Restricted Cash

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. Within the General Fund, the restricted cash amount of \$509,540 is composed of amounts from the Nursing Home Capital Reserve, the Registry of Deeds Surcharge Fund, the Dispatch Capital Reserve, and the Pandemic Fund.

5. Allowance for Doubtful Accounts and Contractual Allowances

The allowance for doubtful accounts for Nursing Home receivables has been estimated at approximately \$56,000 at June 30, 2020. Nursing Home receivables are also reported net of contractual allowances.

6. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows (in thousands):

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Land improvements	\$ 2,809	\$ 112	\$ -	\$ 2,921
Buildings and improvements	57,323	4	(3)	57,324
Equipment and vehicles	<u>4,683</u>	<u>418</u>	<u>(238)</u>	<u>4,863</u>
Total capital assets, being depreciated	64,815	534	(241)	65,108
Less accumulated depreciation for:				
Land improvements	(1,133)	(50)	-	(1,183)
Buildings and improvements	(14,285)	(1,220)	3	(15,502)
Equipment and vehicles	<u>(3,089)</u>	<u>(376)</u>	<u>228</u>	<u>(3,237)</u>
Total accumulated depreciation	<u>(18,507)</u>	<u>(1,646)</u>	<u>231</u>	<u>(19,922)</u>
Total capital assets, being depreciated, net	46,308	(1,112)	(10)	45,186
Capital assets, not being depreciated:				
Land	<u>214</u>	<u>-</u>	<u>-</u>	<u>214</u>
Total capital assets, not being depreciated	<u>214</u>	<u>-</u>	<u>-</u>	<u>214</u>
Governmental activities capital assets, net	<u>\$ 46,522</u>	<u>\$ (1,112)</u>	<u>\$ (10)</u>	<u>\$ 45,400</u>

Depreciation expense was charged to functions of the County as follows (in thousands):

General government	\$ 332
Public safety	191
Corrections	677
County farm	61
Nursing home	<u>385</u>
Total depreciation expense	<u>\$ 1,646</u>

7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the County that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and No. 75, are more fully discussed in the corresponding pension and OPEB notes. Other deferred outflows of resources consist of loss on bond refunding.

8. Tax Anticipation Notes Payable

At June 30, 2020, the County had no anticipation lines of credit available. The following summarizes tax anticipation notes payable activity during fiscal year 2020:

<u>Issue Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Beginning of Year</u>	<u>Advances</u>	<u>Repayments</u>	<u>Balance End of Year</u>
\$ 8,000,000	09/16/19	12/31/19	1.98%	\$ -	\$ 4,000,000	\$ (4,000,000)	\$ -
		Total		\$ -	\$ 4,000,000	\$ (4,000,000)	\$ -

On October 22, 2020, the County issued a line of credit of up to \$5,000,000 tax anticipation note with a maturity date of December 31, 2020 and an interest rate of 0.48%.

9. Long-Term Debt

Long-Term Debt Supporting Activities

The County issues general obligation bonds (including direct placements) and direct borrowings to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and direct borrowings currently outstanding are as follows:

<u>Governmental Activities</u>	<u>Original Issue</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/20</u>
General Obligation Bonds – public offerings:				
Nursing Home additions and renovations	\$ 14,500,000	09/01/23	3.0 - 4.3%	\$ 2,175,000
Jail construction - 2010	\$ 17,500,000	12/01/20	3.0%	875,000
Jail construction - 2011	\$ 15,500,000	01/01/22	4.0%	1,550,000
2016 General obligation refunding bonds	\$ 16,180,000	07/01/31	2.5 - 5.0%	<u>16,180,000</u>
Total				\$ <u>20,780,000</u>

Future Debt Service

The annual payments to retire all general obligation public offering bonds outstanding as of June 30, 2020 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,375,000	\$ 783,381	\$ 3,158,381
2022	2,345,000	695,588	3,040,588
2023	2,350,000	596,363	2,946,363
2024	1,620,000	524,000	2,144,000
2025	1,630,000	459,000	2,089,000
2026-2030	8,060,000	1,416,075	9,476,075
2031-2032	<u>2,400,000</u>	<u>87,125</u>	<u>2,487,125</u>
Total	\$ <u>20,780,000</u>	\$ <u>4,561,532</u>	\$ <u>25,341,532</u>

The General Fund has been designated as the source that will repay the general obligation bonds outstanding as of June 30, 2020.

Changes in General Long-Term Liabilities

During the year ended June 30, 2020, the following changes occurred in governmental activities long-term liabilities (in thousands):

	<u>Beginning</u>			<u>Ending</u>	<u>Less</u>	<u>Equals</u>
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Current</u>	<u>Long-Term</u>
					<u>Portion</u>	<u>Portion</u>
Bonds payable:						
Public offerings	\$ 23,155	\$ -	\$ (2,375)	\$ 20,780	\$ (2,375)	\$ 18,405
Bond premium	<u>2,399</u>	<u>-</u>	<u>(184)</u>	<u>2,215</u>	<u>(185)</u>	<u>2,030</u>
Subtotal	25,554	-	(2,559)	22,995	(2,560)	20,435
Compensated absences	1,550	84	-	1,634	(1,137)	497
Net pension liability	24,155	3	-	24,158	-	24,158
Net OPEB liability	<u>40,894</u>	<u>2,756</u>	<u>-</u>	<u>43,650</u>	<u>-</u>	<u>43,650</u>
Totals	\$ <u>92,153</u>	\$ <u>2,843</u>	\$ <u>(2,559)</u>	\$ <u>92,437</u>	\$ <u>(3,697)</u>	\$ <u>88,740</u>

Advance Refunding

On October 14, 2016, the County issued general obligation bonds in the amount of \$16,180,000 with a variable interest rate ranging from 2.50% to 5.00% to advance refund \$16,500,000 of term bonds with an interest rate of 3.00% to 4.75%. The term bonds mature on December 1, 2030 and January 1, 2032 and are callable on December 1, 2020 and January 1, 2022, respectively. The general obligation bonds were issued at 3.00% and, after paying issuance costs of \$200,706, the net proceeds were \$18,948,719. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called on December 1, 2020 and

January 1, 2022, respectively. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds were removed from the County's financial statements.

As a result of the advance refunding, the County decreased its total debt service cash flow requirements by \$875,596, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$638,904.

Defeased debt still outstanding at June 30, 2020 is \$16,500,000.

10. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the County that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes.

11. Governmental Funds – Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use. The County has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

Nonspendable

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes General Fund reserves for prepaid expenditures and inventory.

Restricted

Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Committed

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. This fund balance classification includes General Fund encumbrances for non-lapsing special article appropriations and reserve funds approved by the Delegation.

Assigned

Represents amounts that are constrained by the County's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by County departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period and surplus set aside to be used in the subsequent year's budget.

Unassigned

Represents amounts that are available to be spent in future periods and deficit funds.

The following is a breakdown of the County's fund balances at June 30, 2020:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable:			
Inventory	\$ 440,216	\$ -	\$ 440,216
Total Nonspendable	440,216	-	440,216
Restricted:			
Deeds surcharge account	171,149	-	171,149
Special revenue funds:			
Sheriff's Drug Forfeiture	-	170	170
Jail Commissary	-	37,626	37,626
SCAAP Grant	-	2,965	2,965
Sheriff's Technology Account	-	4,810	4,810
Nursing Home Staff Moral Fund	-	850	850
Total Restricted	171,149	46,421	217,570
Committed:			
Nursing Home Reserve	168,363	-	168,363
Dispatch Capital Reserve	158,921	-	158,921
Total Committed	327,284	-	327,284
Assigned:			
Commissioner voted assignments	290,877	-	290,877
Use of fund balance in subsequent year budget	3,000,000	-	3,000,000
Total Assigned	3,290,877	-	3,290,877
Unassigned:			
Remaining fund balance	6,131,250	-	6,131,250
Total Unassigned	6,131,250	-	6,131,250
Total Fund Balances	\$ 10,360,776	\$ 46,421	\$ 10,407,197

12. New Hampshire Retirement System - Pension (GASB 68)

The County follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and are required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to Group I. Police officers and firefighters belong to Group II. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

Benefits Provided

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

<u>Years of creditable service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Contributions

Plan members are required to contribute a percentage of their Earnable Compensation to the pension plan, for which the contribution rates are 7% for employees and teachers and 11.55% for police and 11.80% for fire. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.88% to 24.77% of covered compensation. The County's contribution to NHRS for the year ended June 30, 2020 was \$2,156,672, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of NHRS and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to Pensions

At June 30, 2020, the County reported a liability of \$24,157,738 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date of June 30, 2019, the County's proportion was 0.50206717%, which was an increase of 0.00041843% from its previous year proportion.

For the year ended June 30, 2020, the County recognized pension expense of \$2,945,888. In addition, the County reported deferred outflows of resources and deferred (inflows) of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Differences between expected and actual experience	\$ 133,571	\$ (519,460)
Changes of assumptions	866,770	-
Differences between projected and actual earnings on pension plan investments	-	(197,334)
Changes in proportion and differences between contributions and proportionate share of contributions	-	(518,869)
Contributions subsequent to the measurement date	<u>2,156,672</u>	<u>-</u>
Total	<u>\$ 3,157,013</u>	<u>\$ (1,235,663)</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in fiscal year 2021. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in expense as follows:

Year Ended June 30:	
2021	\$ 649,264
2022	(736,679)
2023	(205,328)
2024	<u>57,421</u>
Total	\$ <u>(235,322)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.50% per year
Wage inflation	3.25% per year (3.00% for teachers)
Salary increases	5.60% average, including inflation
Investment rate of return	7.25%, net of plan investment expense, including inflation

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015.

Certain actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, most recently performed in 2016.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	4.25%
Small/mid cap equities	<u>7.50</u>	4.50%
Total domestic equities	30.00	
Int'l equities (unhedged)	13.00	4.50%
Emerging int'l equities	<u>7.00</u>	6.00%
Total international equities	20.00	
Core bonds	9.00	1.12%
Global multi-sector fixed Income	10.00	2.46%
Absolute return fixed income	<u>6.00</u>	1.50%
Total fixed income	25.00	
Private equity	10.00	7.90%
Private debt	<u>5.00</u>	4.86%
Total alternative investments	15.00	
Real estate	<u>10.00</u>	3.00%
Total	<u><u>100.00</u></u> %	

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County’s proportionate share of the net pension liability calculated using the current discount rate, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 32,348,207	\$ 24,157,738	\$ 17,388,380

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued NHRS financial report.

13. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 75 establishes standards for recognizing and measuring assets, liabilities, deferred outflows/inflows of resources, and expenditures related to other post-employment benefits (OPEB) liabilities and identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

County OPEB Plan

The following disclosures for the County’s OPEB Plan are based on a measurement date of June 30, 2020.

Plan Description

The County provides post-employment healthcare benefits for retired employees through the County’s plan. The County provides health insurance coverage through HealthTrust. The OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of Statement 75. The OPEB plan does not issue a publicly available financial report.

Benefits Provided

The County provides medical and prescription drug insurance to its retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits.

Plan Membership

As of July 1, 2018, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	86
Active employees	<u>260</u>
Total	<u><u>346</u></u>

Funding Policy

The County's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.50%
Salary increases	2.00%
Inflation	9.50%
Healthcare cost trend rates	9.00% for 2020, fluctuating 0.50% to an ultimate rate of 5.00% as of 2029 and later years
Retirees' share of benefit-related costs	0.00%
Participation rate	100%

The discount rate was based on the index provided by Bond Buyer 20-Bond General Obligation Index based on the 20 year AA municipal bond rate. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Year 2006).

Total OPEB Liability

The County's total OPEB liability of \$41,974,882 was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2018.

Changes in the Total OPEB Liability

The following summarizes the changes to the total OPEB liability for the past fiscal year:

Beginning of year balance	\$ 39,145,915
Changes:	
Service cost	2,125,606
Interest	1,358,640
Benefit payments	<u>(655,279)</u>
Net change	<u>2,828,967</u>
End of year balance	<u>\$ 41,974,882</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 49,622,381	\$ 41,974,882	\$ 36,160,899

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
\$ 33,341,451	\$ 41,974,882	\$ 53,592,289

OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB

For the year ended June 30, 2020, the County recognized OPEB expense of \$4,908,670. At June 30, 2020, the County reported deferred outflows and (inflows) of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Differences between expected and actual experience	\$ 1,558,084	\$ (91,001)
Changes in assumptions	<u>8,966,595</u>	<u>-</u>
Total	<u>\$ 10,524,679</u>	<u>\$ (91,001)</u>

Amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in expense as follows:

<u>Fiscal Year Ended</u>	
2021	\$ 1,424,826
2022	1,424,826
2023	1,424,826
2024	1,424,826
2025	1,424,826
Thereafter	<u>3,309,548</u>
Total	\$ <u>10,433,678</u>

New Hampshire Retirement System Medical Subsidy Plan

Plan Description

In addition to the County’s OPEB plan discussed above, the County participates in the New Hampshire Retirement System’s (NHRS) Medical Subsidy plan. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. Collectively they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained in writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <http://www.nhrs.org>.

Benefits Provided

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

- 1 Person - \$375.56
- 2 Person - \$751.12
- 1 Person Medicare Supplement - \$236.84
- 2 Person Medicare Supplement - \$473.68

Contributions

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the medical subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The County contributed 0.29% of gross payroll for Group I employees, 1.81% of gross payroll for Group I teachers, and 3.66% and 3.66% of gross payroll for Group II fire and police department members. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

Actuarial Assumptions and Other Inputs

Actuarial assumptions are the same in the Retirement System footnote.

Net OPEB Liability, Expense, and Deferred Outflows and (Inflows)

The County's proportionate share of the net OPEB liability for the NHRS medical subsidy (net OPEB liability) as of the measurement date of June 30, 2019 was \$1,674,823 representing 0.38202119%.

For the year ended June 30, 2020, the County recognized an OPEB expense related to the NHRS medical subsidy of \$224,315. At June 30, 2020, the County reported related deferred outflows and (inflows) of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ (2,914)
Net difference between projected and actual earnings on OPEB investments	-	(1,882)
Changes in proportion	87	-
Contributions subsequent to the measurement date	<u>167,902</u>	<u>-</u>
Total	<u>\$ 167,989</u>	<u>\$ (4,796)</u>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the fiscal year ending June 30, 2021.

Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30:</u>	
2021	\$ (4,075)
2022	(1,248)
2023	130
2024	<u>484</u>
Total	\$ <u>(4,709)</u>

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 1,816,600	\$ 1,674,823	\$ 1,551,628

Healthcare Cost Trend Rate

Health care cost trend rates are not applicable given that the benefits are fixed stipends.

Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and (Inflows)

The following consolidates the County's total OPEB liability and related deferred outflows/(inflows), and the County's proportionate share of the NHRS medical subsidy net OPEB liability and related deferred outflows/(inflows) at June 30, 2020:

	<u>Total/Net OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred (Inflows) of Resources</u>	<u>Total OPEB Expense</u>
County OPEB Plan	\$ 41,974,882	\$ 10,524,679	\$ (91,001)	\$ 4,908,670
Proportionate Share of NHRS Medical Subsidy Plan	<u>1,674,823</u>	<u>167,989</u>	<u>(4,796)</u>	<u>224,315</u>
Total	\$ <u>43,649,705</u>	\$ <u>10,692,668</u>	\$ <u>(95,797)</u>	\$ <u>5,132,985</u>

14. Subsequent Events

Management has evaluated subsequent events through October 22, 2020, which is the date the financial statements were available to be issued.

15. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the County, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

Outstanding Legal Matters

On an ongoing basis, there are typically pending legal matters in which the County is involved. The County's management is of the opinion that the potential future settlement of these matters would not materially affect its financial statements taken as a whole.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

16. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 84 (GASB 84), *Fiduciary Activities*, effective for the County beginning with its fiscal year ending June 30, 2021. The objective of GASB 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. GASB 84 establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. GASB 84 describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87 (GASB 87), *Leases*, effective for the County beginning with its fiscal year ending June 30, 2022. The objective of GASB 87 is to better meet the information needs of financial statement users by

improving accounting and financial reporting for leases by governments. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplemental Information
General Fund
Schedule of Revenues and Other Sources, and Expenditures and Other Uses – Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts					Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original Budget	Supplemental Budget	From Prior Years' Budgets	Approved Transfers	Final Budget		
Revenues							
County taxes	\$ 27,086,914	\$ -	\$ -	\$ -	\$ 27,086,914	\$ 27,086,914	\$ -
Nursing home	13,871,717	-	-	-	13,871,717	16,704,760	2,833,043
Charges for services	2,561,663	-	-	-	2,561,663	2,589,205	27,542
Intergovernmental	741,030	-	-	-	741,030	1,083,217	342,187
Investment income	120,300	-	-	-	120,300	183,740	63,440
Miscellaneous	630,102	-	-	-	630,102	780,384	150,282
Total Revenues	45,011,726	-	-	-	45,011,726	48,428,220	3,416,494
Expenditures							
General government	5,555,967	-	22,367	35,831	5,614,165	5,195,772	418,393
Public safety	3,843,195	-	-	-	3,843,195	3,494,531	348,664
Corrections	6,130,909	-	-	-	6,130,909	5,618,815	512,094
County farm	599,459	-	-	-	599,459	552,369	47,090
Human services	7,649,235	651,498	-	(35,831)	8,264,902	7,830,307	434,595
Cooperative extension	422,530	-	-	-	422,530	416,484	6,046
Economic development	45,000	-	-	-	45,000	45,000	-
Nursing home	18,518,573	-	13,338	-	18,531,911	17,883,715	648,196
Capital outlay	437,021	-	1,303	-	438,324	390,875	47,449
Debt service:							
Principal	2,375,000	-	-	-	2,375,000	2,375,000	-
Interest	882,662	-	-	-	882,662	882,166	496
Total Expenditures	46,459,551	651,498	37,008	-	47,148,057	44,685,034	2,463,023
Excess (Deficiency) of Revenues Over Expenditures	(1,447,825)	(651,498)	(37,008)	-	(2,136,331)	3,743,186	5,879,517
Other Financing Sources (Uses)							
Use of fund balance - reduce taxes	1,600,000	-	-	-	1,600,000	1,600,000	-
Use of fund balance - IDN	-	651,498	-	-	651,498	325,749	(325,749)
Use of fund balance - prior year reserves	-	-	37,008	-	37,008	37,008	-
Transfer to reserve funds	(152,175)	-	-	-	(152,175)	(150,000)	2,175
Total Other Financing Sources (Uses)	1,447,825	651,498	37,008	-	2,136,331	1,812,757	(323,574)
Overall Budgetary Excess (Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,555,943	\$ 5,555,943

See Independent Auditors' Report.

**Notes to the Required Supplementary Information
for General Fund Budget**

Budgetary Basis

The General Fund final appropriation appearing on the previous page represents the final amended budget after all line item transfers, use of prior year fund balance reserves, and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the General Fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
Revenues/Expenditures (GAAP Basis)	\$ 49,083,035	\$ 45,591,765
Reverse unbudgeted use of Deeds Surcharge restricted funds	-	(13,761)
Reverse unbudgeted use of reserve funds:		
Nursing Home Reserve	-	(121,035)
Dispatch Capital Reserve	-	(117,120)
Reverse unbudgeted long-term care stabilization program and first responder stipend grant funds	<u>(654,815)</u>	<u>(654,815)</u>
Budgetary Basis	<u>\$ 48,428,220</u>	<u>\$ 44,685,034</u>

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
 Schedule of Proportionate Share of the Net Pension Liability
 (Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
June 30, 2015	June 30, 2014	0.50926609%	\$ 19,115,739	\$ 12,936,696	147.76%	66.32%
June 30, 2016	June 30, 2015	0.51020249%	\$ 20,211,810	\$ 13,421,888	150.59%	65.47%
June 30, 2017	June 30, 2016	0.53418565%	\$ 28,405,831	\$ 14,276,178	198.97%	58.30%
June 30, 2018	June 30, 2017	0.52189510%	\$ 25,666,764	\$ 14,163,311	181.22%	62.66%
June 30, 2019	June 30, 2018	0.50164874%	\$ 24,155,402	\$ 14,935,882	161.73%	64.73%
June 30, 2020	June 30, 2019	0.50206717%	\$ 24,157,738	\$ 15,380,548	157.07%	65.59%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Pension Contributions
(Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2015	June 30, 2015	\$ 1,652,177	\$ (1,652,177)	\$ -	\$ 13,421,888	12.31%
June 30, 2016	June 30, 2016	\$ 1,810,593	\$ (1,810,593)	\$ -	\$ 14,276,178	12.68%
June 30, 2017	June 30, 2017	\$ 2,023,429	\$ (2,023,429)	\$ -	\$ 14,163,311	14.29%
June 30, 2018	June 30, 2018	\$ 2,111,747	\$ (2,111,747)	\$ -	\$ 14,935,882	14.14%
June 30, 2019	June 30, 2019	\$ 2,173,964	\$ (2,173,964)	\$ -	\$ 15,380,548	14.13%
June 30, 2020	June 30, 2020	\$ 2,156,672	\$ (2,156,672)	\$ -	\$ 15,511,621	13.90%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Proportionate Share and Contributions of the Net OPEB Liability

(Unaudited)

Schedule of Proportionate Share

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
June 30, 2018	June 30, 2017	0.26471197%	\$1,210,353	\$14,163,311	8.55%	7.91%
June 30, 2019	June 30, 2018	0.38184181%	\$1,748,247	\$14,935,882	11.71%	7.53%
June 30, 2020	June 30, 2019	0.38202119%	\$1,674,823	\$15,380,548	10.89%	7.75%

Schedule of Contributions

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2018	June 30, 2018	\$ 176,699	\$ (176,699)	\$ -	\$ 14,935,882	1.18%
June 30, 2019	June 30, 2019	\$ 183,257	\$ (183,257)	\$ -	\$ 15,380,548	1.19%
June 30, 2020	June 30, 2020	\$ 167,902	\$ (167,902)	\$ -	\$ 15,511,621	1.08%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

COUNTY OF GRAFTON, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Changes in the Total OPEB Liability
(Unaudited)

County of Grafton, New Hampshire OPEB Plan

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning	\$ 39,145,915	\$ 26,486,918	\$ 18,405,319
Changes:			
Service cost	2,125,606	2,053,726	1,047,889
Interest	1,358,640	1,265,030	730,284
Changes of assumptions	-	8,019,825	4,140,723
Difference between actual and expected experience	-	1,953,536	-
Change in actuarial cost method	-	-	2,459,164
Benefit payments	<u>(655,279)</u>	<u>(633,120)</u>	<u>(296,461)</u>
Net change in total OPEB liability	<u>2,828,967</u>	<u>12,658,997</u>	<u>8,081,599</u>
Total OPEB liability - ending	\$ <u>41,974,882</u>	\$ <u>39,145,915</u>	\$ <u>26,486,918</u>
Covered employee payroll	\$ 13,437,757	\$ 13,174,272	\$ 12,822,264
Total OPEB liability as a percentage of covered employee payroll	312.37%	297.14%	206.57%

There are no assets accumulated in a trust that meet the criteria in paragraph 4 of Statement 75 to pay OPEB related benefits.

Does not include New Hampshire Retirement System Medical Subsidy.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

Grafton County Telephone Directory
3855 Dartmouth College Hwy.
North Haverhill, NH 03774

Located in the Admin Building

Commissioners' Office	787-6941
Treasurer's Office	787-6941
Human Resources Dept.	787-2034
Cooperative Extension Office	787-6944
Register of Deeds	787-6921
Information Technology	787-2043
Maintenance	787-2700

Nursing Home 787-6971

Grafton County Farm 787-2755

Department of Corrections 787-6767

Alternative Sentencing 787-2042

Located at the Courthouse

Sheriff's Dept.-Non Emergency 787-2111

Sheriff's Dept. - **Emergency** 787-6911

And 800-564-6911

County Attorney's Office 787-6968

Victim/Witness Department 787-2040

Probation and Parole (State) 787-6900

Superior Court & Circuit Court 1-855-212-1234

Grafton County Conservation District 353-4652

19 Archertown Road, Suite 1, Lyme Ext. 103

No. Haverhill Office, Wednesdays Only 787-6973