

EXECUTIVE COMMITTEE MEETING

Administration Building  
3855 Dartmouth College Highway  
North Haverhill, NH  
January 23, 2017

PRESENT: Representatives, Sykes, Darrow, Smith, Binford, Schwaegler, Maes, Abel and  
Campion. Commissioners Lauer, Ahern and Piper. County Administrator Libby and  
Administrative Asst. Samantha Norcross.

OTHERS PRESENT: Register of Deeds Kelley Monahan, Human Services Administrator Nancy  
Bishop, County Attorney Saffo.

EXCUSED: Rep. Hennessey

10:00AM Rep. Sykes called the meeting to order and began with the Pledge of Allegiance led by  
Rep. Binford.

Rep. Sykes asked if everyone has had a chance to read the minutes from the December 12<sup>th</sup>  
Reorganization Meeting.

Rep. Smith moved to approve the minutes from the December 12<sup>th</sup> Reorganization  
meeting. Rep. Schwaegler seconded the motion and all were in favor. Reps. Sykes  
abstained.

Treasurer Hill gave the following Treasurers Report:

**TO:** GRAFTON COUNTY EXECUTIVE COMMITTEE  
**FROM:** KAREN LIOT HILL, TREASURER  
**SUBJECT:** TREASURER'S REPORT  
**DATE:** JANUARY 22, 2017



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GENERAL UPDATE

I was sworn in as Treasurer on 1/5/17 and have been attending to fiduciary duties, including  
signing checks on a weekly basis and familiarizing myself with County operations and financial  
procedures. County Administrator Julie Libby and her staff have been extremely gracious in  
ensuring a smooth transition and answering questions.

Bank accounts with Woodsville Guaranty Savings Bank and Meredith Village Savings Bank  
have been updated to reflect the change in Treasurer. The three remaining bank accounts

(Mascoma Bank, Bank of New Hampshire, and Service Credit Union) are in the process of being updated to reflect the change in Treasurer.

On December 9<sup>th</sup>, former Grafton County Treasurer Bonnie Parker requested banks and credit unions in Grafton County to submit bids for investment of our incoming tax payments, which were due by December 19<sup>th</sup>. Attached you will find a copy of former Treasurer Parker's recommendation for investment of the fiscal year 2017 tax receipts. The Commissioners approved this investment recommendation on December 20, 2016, and County funds are invested accordingly.

**CURRENT CASH POSITION (as of 1/20/17)**

**Grafton County General Fund**

Checking Account (ICS @ .70%)	\$10,113,645.32 (Woodsville Guaranty Savings Bank)
General Fund CD (.60%)	\$1,000,000 (Meredith Village Savings Bank)
General Fund Municipal Savings Acct (.50%)	\$500,000 (Mascoma Savings Bank)

**Grafton County Committed Accounts**

Deeds Surcharge CD (.55%)	\$132,301.86 (Woodsville Guaranty Savings Bank)
Dispatch Capital Reserve (.35%)	\$117,163.42 (Service Credit Union)
Nursing Home Capital Reserve (.35%)	\$178,127.81 (Woodsville Guaranty Savings Bank)

**RECENT TRANSACTIONS of NOTE**

Property tax payments were due December 19<sup>th</sup>, and all payments have been received, with two towns receiving a penalty for late payment. See attached list.

Grafton County borrowed a total of \$8,000,000 in Tax Anticipation notes (short-term borrowing). This was paid back to Woodsville Guaranty Savings Bank on December 19, 2016, together with interest of \$14,439.41.

The Combined Accumulated interest in the current fiscal year (7/1/16-12/31/16) is \$6,291.14.

On 1/3/17, the County made a bond payment in the amount of \$991,231.95 to US Bank for the jail.

Rep. Abel moved to accept the Treasurer's Report. Rep. Schwaegler seconded the motion and all were in favor.

Commissioner Lauer gave the following Commissioners' Report:

Commissioners' Report  
January 23, 2017

- Introduction of the Board of Commissioners as Re-organized
- FY 2018 Budget Preparation is underway
  - Health Insurance Rates for FY 2018 – County received a 15.74% Not-to-Exceed from NH Interlocal Trust.
  - Currently investigating other options. Final rates from NHIT will be set by the end of March.
  - NH Retirement System rates will increase 7/1/17
    - Group I – 11.17% to 11.68%
    - Group II – Sheriff’s Deputies & Corrections Officers 26.38% to 29.43%.
    - County is mandated to contribute to NHRS
  - Commissioners will be meeting with department heads each Thursday in March, except 3/30 to hear budget presentations from departments.
  - There are two (2) Unions at the County
    - United Electrical Workers (UE) represent employees within the nursing home.
    - National Correctional Employees Union (NCEU) represents correctional officers at the jail
    - The county will be negotiating full contracts with both units this year.
- The County is going to be receiving \$300,000 in funding for our Drug Court from the State of NH. This funding should be effective retroactive to January 1, 2017.
- Nursing Home Reimbursement Rate for Medicaid increase \$4.32 to \$161.92 effective January 1<sup>st</sup>.

Rep. Campion stated that she was contacted by a constituent who was in favor of Alternative Sentencing. She asked how they can learn about the various programs within that department. Commissioner Lauer stated that the descriptions of the departments are listed on the county website. She also stated that all Executive Committee members are welcome to stop by the Alternative Sentencing Department and speak to Director Bill Gilding.

Rep. Darrow moved to accept the Commissioners’ Report. Rep. Smith seconded the motion and all were in favor.

CA Libby gave the following County Administrator’s Report:

County Administrator’s Report  
January 23, 2017

- ❖ Jail Census: 99 in-house; 7 on Electronic Monitoring;
- ❖ Nursing Home Census 127. With 3 planned admissions this week.

Reports that are prepared Monthly:

- ❖ Monthly Department Variance Report
  - Looks at the budget on a monthly basis and compares that to actuals for either positive (black) or negative (red) variances.
- ❖ Pro-rated Report

- Prorates our Revenue/Expenses based on where we are at in the year.
- Shows unassigned fund balance at that point.
- ❖ Cash Management Report
  - Shows each of the County's cash accounts.
- ❖ Expense/Revenue Comparison
  - Shows by department the variances between individual department revenue and expense.
- ❖ Over-Expenditure Report
  - Shows each line item that is currently over-expended and a reason for.

#### Review of Financial Report

- ❖ Monthly Variance Report
  - Revenue:
    - Nursing Home looks good currently. With the increase in our Medicaid rate and if census stays up – should finish well.
    - Proshare – Receive all at once in June. Bed tax revenue is quarterly. These reports only include 1<sup>st</sup> quarter. Don't receive second quarter until January. We received the 2<sup>nd</sup> quarter payment of Friday. We have a total revenue of \$681,420.17 through 6 months. The budget annual revenue is \$1.4M so we are tracking slightly under revenue. Should rebound in next 2 quarters due to increased census numbers and Medicaid rate.
    - Department of Corrections – grants that haven't been received yet.
    - Farm – Milk prices are finally above budget. If milk prices stay up – farm revenue should finish the year well.
    - Sheriff's Department – There are several revenue accounts that are off at this point that Sheriff Dutile feels will rebound before year end. He has a couple of revenue accounts that are behind and will not rebound. The DCYF Transports are Transport numbers are way down. This is in part due to the Juvenile Restorative Justice Program and Courts not sending to Juvenile holding. This probably won't rebound this fiscal year given the trend. District Court Fines is also behind and will not rebound due to a grant that is no longer received.
    - County Attorney/Victim Witness – both grants and will be fully collected at year end.
    - Register of Deeds – Doing well.
    - Interest – generally get very little interest in first six months due to having no funds.
    - Taxes are due December 17<sup>th</sup> – fully collected.
    - Other – Based on previous years returns we budgeted \$100K for a “premium holiday” from Primex (Worker's Comp) found out in July (after budget) that there would be no premium holiday this year.
  - Expenses
    - IT – Pay our software and hardware maintenance contracts which are a large part of the IT budget up front in July. IT will be fine on the expenses at year-end.
    - Sheriff's Department – Property/Liability, WC are large expenses and paid in July. This budget will be fine at year end.
    - RSAT (Residential Substance Abuse Treatment) Grant funded program for females at the jail.

- Farm – property insurance, real estate taxes, WC all paid up front. Farm budget will be watched and tracked closely.
- Bonded Debt – All principal payments have been made. This line will finish with a \$300K+ surplus due to the bond refinancing that was done in October.
- Nursing Home
  - Several factors going on in the nursing home expense budget.
    - Staffing shortage (RN's/LPN's and LNA's) is cause the usage of contract nursing services. We budgeted \$254K for the year and have spent \$350K in the first 6 months.
    - The nursing home budget is based off an estimated census for the year – broken down into different payor sources: Medicaid, Medicare A, Private Pay, Veterans. Medicare A is our highest payor source. This year of Medicare A (skilled rehab) population has been running higher than project. Which, has resulted in an increase in revenue but also there is an expense associated with the residents. Because of the increased census we are seeing an increase in expenses as well.
    - The nursing home budget will be monitored as we go through the next several months.

❖ Pro-rated Report –

- 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 50.45% or over revenue by \$181K and at 49.02% or under expended by \$402K. This all factors into the unassigned fund balance which at this point is \$1,067,777. Compared to FY 16 December we were at (\$11,693)

❖ Over Expenditure Report\

- Review accounts that are currently over-expended and the rationale.

❖ Grant Report – CA Libby handed out a report with the various grants that are received at the county. Rep. Abel asked if the count is reliable to keep track of the money that is being spent

❖ Fund Balance PowerPoint – CA Libby reviewed the handout regarding fund balance.

Rep. Campion moved to accept the County Administrator's Report. Rep. Binford seconded the motion and all were in favor.

New Business:

Rep. Sykes explained that the Executive Committee generally meets at 10:00AM for their November – March meetings due to inclement weather, it gives the members more time to get to the meetings, and 9:00AM for their summer meetings. The Executive Committee discussed the meeting schedules and agreed to start the March 20<sup>th</sup> 2017 meeting at 9:00am.

New Business:

CA Libby stated that the UNH Extension Advisory Committee meets six (6) times a year on Monday evenings. The Advisory Committee will need a new member on their committee from the Delegation as Rep. Townsend is no longer a Representative. Rep. Darrow volunteered to be on that committee but stated that it may be hard to make it to the first meeting next Monday. Commissioner Lauer stated that it is a great opportunity to learn what UNH Cooperation Extension does.

Rep. Campion thanked the Commissioners, Treasurer and County Administrator for bringing informative reports.

County Attorney Saffo introduced herself and stated that if any members have any questions for her that she is available to answer them.

RD Monahan introduced herself to the committee and stated that they do have a Register of Deeds Affiliate. She stated that her door is always open if anyone has any questions.

Rep. Smith stated that touring the Correctional Facility and the Nursing Home are very educational and they are always welcoming to anyone who would like a tour.

11:03AM with no further business the meeting adjourned.

Sincerely,

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Suzanne Smith, Clerk