



# 2016 Annual Report

Year Ending December 31, 2016

Rockingham County Commissioners:

Thomas Tombarello, Chair  
Kevin L. Coyle, Vice Chair  
Kevin St. James, Clerk

# DEDICATION



## **Dorothy Porter** **Rockingham County Rehabilitation and Nursing Center**

Dorothy (Dot) Porter started her forty-four year career at Rockingham County in 1968 working in the Nursing Department. Her first position was that of an aide part time after school and during summer vacations, and she took a full time position after graduating in 1969.

Dot was accepted into a nursing program to become an LPN after high school but was not able to pursue her goal. In 1970, due to her mother's failing health, Dorothy had to leave her position with the County to care for her mother.

In 1972 Dot returned to the nursing home as a nursing assistant, moving on to a position as a ward aide, until 2012. At that time she transferred to Environmental Services to work as a housekeeper until she retired on September 16, 2016.

Dot's devotion was to geriatric nursing and taking care of the elderly population. Dot believed there was a lot to be learned from the elderly – "you just need to take the time to listen." Dot's priority was to make sure her residents had a smile on their face and if they didn't "then, give them yours."

Dot was a familiar face to every unit of the nursing home. She performed every aspect of her job both in Nursing and Environmental Services, in a manner that focused on improving the daily lives of the residents of the nursing home.

When asked some of her most memorable moments, Dot replied, "My saddest day was when William Sturtevant passed away and my happiest moment was when the nursing home entry road was named William Sturtevant Way."

Dorothy Porter's years of service and dedication are certainly appreciated and respected. We thank her for commitment to the residents and the County.

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## ELECTED OFFICERS

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### **Commissioners**

Thomas Tombarello, Chair  
Kevin L. Coyle, Vice-Chair  
Thomas Tombarello, Clerk  
commissioners@co.rockingham.nh.us

119 North Road  
Brentwood, NH 03833  
Phone: 603-679-9350 Fax: 603-679-9354

[www.co.rockingham.nh.us](http://www.co.rockingham.nh.us)

### **County Attorney**

Patricia Conway  
pconway@rcao.net

*Mailing Address:*  
P.O. Box 1209  
Kingston NH 03848

*Physical Address:*  
10 Route 125  
Brentwood, NH 03833  
Phone: 603-642-4249 Fax: 603-642-8942

### **Register of Deeds**

Cathy Ann Stacey  
cstacey@nhdeeds.com

*Mailing Address:*  
P.O. Box 896  
Kingston, NH 03848

*Physical Address:*  
10 Route 125  
Brentwood, NH 03833  
Phone: 603-642-5526 Fax: 603-642-5930

### **Sheriff**

Michael Hureau  
101 North Road  
Brentwood, NH 03833  
Phone: 603-679-9475 Fax: 603-679-9474

### **Treasurer**

Edward R. Buck III  
119 North Road  
Brentwood, NH 03833  
Phone: 603-679-5335 Fax: 603-679-9346

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## DEPARTMENTS

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### **Department of Corrections**

99 North Road  
Brentwood, NH  
Phone: 603-679-2244  
Fax: 603-679-9465

### **Engineering & Maintenance**

116 North Road  
Brentwood, NH  
Phone: 603-679-9375  
Fax: 603-679-9380

### **Finance Office**

119 North Road  
Brentwood, NH  
Phone: 603-679-9341  
Fax: 603-679-9346

### **Human Resources**

111 North Road  
Brentwood, NH  
Phone: 603-679-9337  
Fax: 603-679-9357

### **Long Term Care Services**

117 North Road  
Brentwood, NH  
Phone: 603-679-9383  
Fax: 603-679-9456

### **Admissions Offices**

Rockingham County Nursing Home:  
603-679-9305

Ernest P. Barka Assisted Living:  
603-679-5335

### **Connect With Us**

Visit our website at [co.rockingham.nh.us](http://co.rockingham.nh.us)  
and connect with us on Facebook and Twitter

## REPRESENTATIVES TO THE GENERAL COURT

**District 1:**

Bruce Hodgdon

**District 2:**

Joe Duarte  
James Spillane

**District 3:**

Kathleen Hoelzel  
Lawrence Kappler  
Carolyn Matthews

**District 4:**

James Devine  
William Gannon  
Joseph Hagan  
Jason Osborne  
Chris True

**District 5:**

Alfred Baldasaro  
Robert Introne  
David Lundgren  
Betsy McKinney  
Sherman Packard  
Daniel Tamburello  
Douglas Thomas

**District 6:**

G. Thomas Cardon  
Brian Chirichiello  
Beverly Ferrante  
Robert Fesh  
Phyllis Katsakiores  
David Milz  
John O'Connor  
John Potucek  
Katherine Prudhomme-  
O'Brien  
James Webb

**District 7:**

David Bates  
Mary Griffin  
Walter Kolodziej  
Charles McMahon

**District 8:**

Gary Azarian  
Arthur Barnes  
Ronald Belanger  
Fred Doucette  
Robert Elliot  
John Manning  
Anne Priestley  
Joe Sweeney  
John Sytek

**District 9:**

Jeffrey Harris  
Michael Vose

**District 10:**

Daniel Itse

**District 11:**

Allen Cook

**District 12:**

Elisabeth Sanders

**District 13:**

Dennis Green  
Joseph Guthrie  
David Welch  
Kenneth Weyler

**District 14:**

Debra DeSimone  
William Friel  
Shem Kellogg  
Norman Major

**District 15:**

Mary Allen

**District 16:**

Robert Nigrello

**District 17:**

Michael Cahill  
Marcia Moody  
Adam Schroadter

**District 18:**

Skip Berrien  
Paula Francese  
Frank Heffron  
Alexis Simpson

**District 19:**

Patrick Abrami  
Joanne Ward

**District 20:**

Max Abramson  
Francis Chase  
Rio Tilton

**District 21:**

Robert Cushing  
Michael Edgar  
J. Tracy Emerick  
Frederick Rice

**District 22:**

Michelle Peckham

**District 23:**

Pamela Tucker

**District 24:**

David Borden  
Thomas Sherman

**District 25:**

Laura Pantelakos

**District 26:**

Rebecca McBeath

**District 27:**

Debbie DiFranco

**District 28:**

Gerald Ward

**District 29:**

Pamela Gordon

**District 30:**

Jacqueline Cali-Pitts

**District 31:**

Carol Bush

**District 32:**

Yvonne Dean-Bailey

**District 33:**

Steven Woitkun

**District 34:**

Jeffrey Oligny

**District 35:**

Richard Gordon

**District 36:**

Patricia Lovejoy

**District 37:**

Andrew Christie

**Delegation Officers**

Norman L. Major  
*Chair*

Mary E. Griffin  
*Vice-Chair*

David Welch  
*Clerk*

**Executive Committee**

Kenneth L. Weyler  
*Chair*

Walter Kolodziej  
*Vice-Chair*

David Welch  
*Clerk*

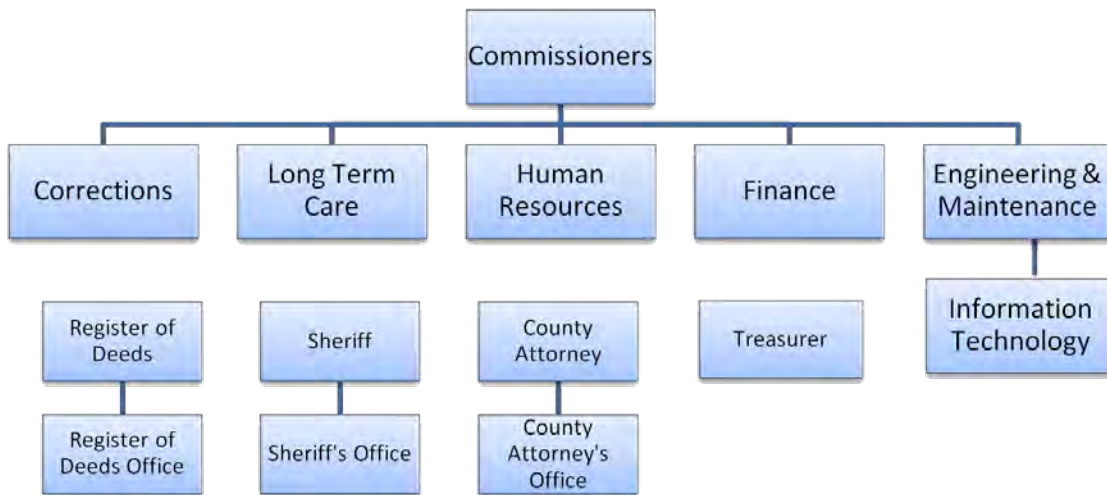
# ROCKINGHAM COUNTY COMMISSIONERS



Chair Thomas Tombarello, District 2  
Vice Chair Kevin L. Coyle, District 3  
Clerk Kevin St. James, District 1

As Rockingham County Commissioners, it is our duty to provide essential services to the taxpayers of Rockingham County in the most efficient, cost effective manner.

The structure of county government today is modeled after a basic three-branch system of government. The County Commissioners make up the Executive Branch, which is responsible for the day-to-day operations of county government, in both fiscal and policy matters. The Board of Commissioners is responsible for all county departments and exercise budgetary oversight of all county finances. Other responsibilities include the management of county buildings, and land, and personnel. Authority to permanently hire, discipline, and discharge a county employee is solely the responsibility of the County Commissioners unless otherwise provided for.



A number of projects were started and improvements were implemented across the County in 2016.

A salary and benefits study was conducted during the year, which resulted in a substantially revamped pay structure for the County's nearly 650 employees, enabling the County to retain and attract highly skilled workers.

The jail has had continued success and cost savings with its video arraignment, adult diversion, and electronic monitoring programs. In 2016, Pre-Trial Electronic Monitoring saved a total of 11,018 bed days, and Convicted Offender Electronic Monitoring saved a total of 7,753 bed days, with the cost to hold an offender in jail approximately \$97.50 per bed day.

The jail's Trustee Program provided more than 7,896 janitorial and maintenance hours throughout the County's municipalities, as well as 4,851 special detail hours to the participating towns and city in Rockingham County. Inmates that are chosen for the program have met low security risk classification through the inmate classification process. Not only has this resource provided cost savings to the local communities, but it has a positive effect on participating inmates as well, enabling them to begin acclimating back into the workforce and giving back to the community.

The County Attorney's Office reviewed and disposed of more than 1,938 cases in 2016, representing an 11 percent increase in cases from the previous year.

The Registry of Deeds continued to surpass expectations in 2016, with more than \$4 million in revenue. The office continued its pilot program for electronic filing of land records, further upgrading the software system in 2016 with full functionality anticipated in 2017. This program will reduce transaction times for real estate closings as well as further reduce mail handling and postage fees.

Long Term Care Services completed and began several renovation projects. The outdoor resident courtyard project was completed, and renovations on the Fernald 2, Blaisdell 1, and Blaisdell 2 nursing units began.

The Sheriff's Office provided more than 8,523 prison transports, 156,502 dispatch calls for service, and 9,089 civil services in 2016. The Sheriff's Office regularly conducts Internal Investigations for local police departments when requested, as well as providing coverage when local departments are short on manpower. Deputies also provide added law enforcement visibility in the communities as they carry out their duties, and in 2016 conducted nearly 1,700 enforcement actions in the towns and city of Rockingham County.

Each year Rockingham County borrows funds in anticipation of the county tax receipts paid by the towns and city in the county each December. Thanks to the diligence and prudent financial planning of Rockingham County's Finance Director, the County was able to avoid the tax anticipation borrowing in 2016 and save the County from the associated interest costs.

The Commissioners look forward to an improving economy in 2017, and hope to work with all department heads in order to seek continued cost-savings and improved services for County residents.



**Thomas Tombarello  
Chair  
District 2**

Serving: Atkinson, Brentwood, Epping, Exeter, Fremont, Hampstead, Newfields, Newmarket, Raymond, Salem, Sandown

With over a decade of public service, I represent my district with the dedication and thoroughness the taxpayers deserve. My public service ranges from law enforcement, conservation commission, planning board, and Selectman.

As a small business owner I know first-hand the hard work and commitment it takes for a small business to survive.

My family and I live in Sandown and you will often see me at my children's sporting and school events.



**Kevin L. Coyle  
Vice Chair  
District 3**

Serving: Auburn, Candia, Chester, Deerfield, Derry, Londonderry, Northwood, Nottingham, Windham

I am a 40 year resident of Derry. I proudly served my community on the ZBA, Finance Committee, Trustee of the Trust Funds, and Town Council.

My goal as County Commissioner is to provide County services in a responsible manner without competing with private sector businesses.



**Kevin St. James  
Clerk  
District 1**

Serving: Danville, East Kingston, Greenland, Hampton, Hampton Falls, Kensington, Kingston, New Castle, Newington, Newton, North Hampton, Plaistow, Portsmouth, Rye, Seabrook, South Hampton, Stratham

I've lived in Southern New Hampshire since the late 80s and settled in Kingston with my wife. As a resident of Kingston, I strive to give back to my community in ways I feel helps it grow.

I've served on the Municipal Budget Committee, Sanborn Regional School, a two year term as a State Representative, and am currently in my first term as a County Commissioner.

I'm a Firefighter/AEMT with the Town of Exeter and my wife is a School teacher for the City of Lawrence, MA. As your County Commissioner, I vow to continue to help Rockingham County become the best County in these United States. Please contact me if there is anything I can do for you; constituent service is an obligation and duty I take seriously.



## DEPARTMENT OF CORRECTIONS

Stephen A. Church, Superintendent

I respectfully submit the following report covering the Department of Corrections for the year 2016. We continued a focus on community corrections initiatives in order to reduce the amount of incarcerated individuals and utilized pre and post release planning with a strong focus on Treatment. The Department of Corrections funded the Rockingham County Adult Drug court again in 2016 and we have seen steady progress in the number of offenders treated and the success of those in the program.

We have enjoyed steady progress throughout 2016. We were able to institute some new inmate programs and continue existing services that will be outlined in the following report.

2016 was another busy year for the department. We continue to experience great success in the use of the Video Arraignment system and the employee man hours needed to accommodate the demand. Half of our average inmate population continues to be pre-trial offenders. Four of our six cell blocks are dedicated to housing pre-trial inmates. Female offenders numbers continue to increase, and associated housing costs continue to be of budgetary concern.

The following 2016 census is a general breakdown of statistics:

**Average Daily Count: 222**

**Intakes: 4135 / Males: 3119 Females: 1016**

**New Offenders: 1801 Repeat Offenders: 2334 Recidivism Rate: 56.5%**

**Total # Charges: 7205**

### CONVICTED OFFENDER ELECTRONIC MONITORING

Our Electronic monitoring program continues to be a popular alternative to incarceration for those convicted offenders that meet the criteria and have the option written into their court sentencing order. The System that the department utilizes is state of the art and incorporates the latest GPS and mapping systems to monitor the location of participants at all times. Participants are required to report to the facility at regular intervals and are subject to random urinalysis screening as well as random home visits by Corrections staff. Participants are also required to fund the cost of the system in order to have the privilege of participating, thus alleviating any cost to the taxpayer to fund this program. We averaged approximately 17 inmates on Electronic Monitoring throughout the year. This translates into a considerable savings on housing, meals and medical expenses. Changes in legislation under RSA 651:19 have been a positive step into utilizing this sentencing alternative.

**Number of Participating inmates in 2016: 58**

**Bed days saved: 7753**

**Success Rate: 87% and a NEW PARTICIPANT Success Rate of: 76%**

### ADULT DIVERSION

The Rockingham County Adult Diversion Program is designed to divert individuals who have been charged with violation, misdemeanor and/or felony level offenses. Individuals, who are referred to, accepted into and successfully complete the program avoids prosecution/convictions, related fines and/or incarceration. The goal is to redirect offenders away from the criminal justice system and toward

healthier choices through support, guidance and education. In 2016 we worked with the County Attorney on Felony level diversion and it has been very successful.

In 2016 we have averaged approximately 80 inmates weekly in the Adult Diversion Program. There were 88 cases successfully closed and 38 cases that were returned for prosecution. Diversion is an alternative to incarceration and a positive way to reach first time offenders and curb recidivism.

### **PRE-TRIAL SUPERVISION AND ELECTRONIC MONITORING**

Pre-Trial Supervision is a cooperative effort in a task force capacity with Department of Corrections working with the County Board of Commissioners, the Rockingham County Sheriff's Department, Superior Court, Prosecutors and Defense Bar. This program began in April 2014 and was designed to keep some pre-trial detainees in the community with added supervision as a bail condition, and has included a component of Electronic Monitoring. This has helped to alleviate overcrowding at the jail facility and the tax burden of care and custody of these offenders.

In 2016 we had 136 participants in the Pre-Trial Supervision Program. We are extremely happy with this multi jurisdictional approach to Positive Community Corrections.

**Bed Days Saved: 11,018**

### **INMATE WORK HOURS**

Whenever possible we schedule Minimum Security convicted offenders to various work details around the county facilities. These people work for several county departments including the Nursing Home and County Maintenance. We also have several area police agencies that are assigned an inmate worker. The workers will provide general janitorial duties and grounds maintenance services for the local safety complex. In 2015 this program expanded to include a special detail work crew performing duties such as renovations, painting, flooring, and roofing for town offices and buildings in surrounding area towns which has saved many paid man hours for the county and area towns that would otherwise have to hire civilian employees to complete these tasks. The following is a representation of the man hours provided with inmate labor.

Complex 31,782+

Municipalities 7896+

Special Details in surrounding Towns 4851+

### **DISCIPLINARY BOARD HEARINGS**

Disciplinary hearings (D boards) are a formal due process hearing afforded an incarcerated individual when charged with an in house rules violation. These hearings must be completed in order to levy any sanctions against an individual's liberty interest should they be found guilty at the hearing.

There were a total of 215 D-Board Hearings assigned in 2016; this is 79 less scheduled hearings than in 2015. There was a large decrease in the number of fights over last year's report. Last year we saw 31 compared to 61 in 2015. There was a total of 23 scheduled hearings that were not completed within the allotted time which is 17 less than last year.

**CLASS A OFFENSES (Most Serious Offenses of Assault, Fights, Drug Use/Possession, etc): 110**

Fighting - 31  
Assault on Inmate - 12  
Assault on Staff - 7  
Attempted Escape - 3  
Sexual Misconduct between Inmates - 6  
Delivery of Prohibited Article; Possession of unauthorized/illegal drugs - 33  
Positive Urinalysis - 10  
Hoarding of Medication - 6  
Sprinkler Activation - 2

**CLASS B OFFENSES (Violation of Non-Violent acts where no drug involvement and/or no injuries were involved): 139**

Possession/Consumption/Preparation of Home Brew - 7  
Being Away from Work Detail - 0  
Removal of I.D. Bracelet - 3  
Disorderly Conduct including Threats/Intimidation - 31  
Stealing - 4 (Inmate PIN#)  
Destruction of County Property - 2  
Being in Unauthorized Area - 2  
Possession/Use of Tobacco (more than 1 offense) - 23  
Threatening Staff - 3  
Sexual Misconduct toward Staff - 0  
Violation of Electronic Monitor - 8  
Refusal to Lock In - 5  
Possession of Dangerous Contraband - 5  
Tampering with Plumbing/Electrical/Ventilation Systems - 0  
Disobeying Direct Orders - 11  
Racial Harassment - 0  
Possession/Use of Tattooing Equipment - 2

**DISPOSITION OF DISCIPLINARY HEARINGS**

Guilty Findings - 149  
Not Guilty Findings - 13  
Hearings Dismissed for not being held in the allotted time period - 23  
Hearings Dismissed due to inmate release / transfer - 30  
Inmate Appeals to Disciplinary Hearings - 2  
Appeals Granted due to flawed hearing process - 1

**TOWN COMMITMENTS REPORT  
END OF YEAR 2016**

Atkinson <u>  10</u>	North Hampton <u> 27</u>
Auburn <u>   9</u>	Northwood <u> 22</u>
Brentwood <u> 30</u>	Nottingham <u> 13</u>
Candia <u>  19</u>	Plaistow <u> 63</u>
Chester <u>  18</u>	Portsmouth <u>258</u>
Danville <u>  17</u>	Raymond <u> 95</u>
Deerfield <u> 26</u>	Rye <u> 27</u>
Derry <u> 235</u>	Salem <u> 451</u>
East Kingston <u> 12</u>	Sandown <u> 15</u>
Epping <u>  88</u>	Seabrook <u>169</u>
Exeter <u> 196</u>	South Hampton <u>  3</u>
Fremont <u>  35</u>	Stratham <u> 32</u>
Greenland <u> 16</u>	Windham <u> 30</u>
Hampstead <u> 26</u>	
Hampton <u> 198</u>	Immigration <u>  0</u>
Hampton Falls <u> 11</u>	Federal Marshal <u>  0</u>
Kensington <u> 37</u>	Probation/Parole <u> 245</u>
Kingston <u>  31</u>	Rockingham Sheriff <u>1058</u>
Londonderry <u> 89</u>	N.H. State Police <u> 328</u>
Newcastle <u>   5</u>	Self Turn In <u> 155</u>
Newfields <u>   4</u>	
Newington <u> 35</u>	
Newmarket <u> 58</u>	
Newton <u>  39</u>	

**HUMAN SERVICES**

We have a very pro-active human services/inmate programs staff. They are a small group of very dedicated professionals working to provide the best services for those in their care with the continual focus on positive incarceration to give offenders the tools and life skills needed to break the cycle and ultimately reduce recidivism.

One program that we are especially proud of is our STAR Program.

**STAR = Solutions Transitioning and Recovery** This is a 28 day in-house residential drug treatment program that involves re-entry planning. Through Court Order, inmates may be released upon completion of this program. Some inmates enter the program through staff recommendation and/or self referral.

2016 STAR Participants: 84  
Graduations: 75  
Bed Days Saved: 4671

The following represents other initiatives that the Human Services staff is involved in:

- Case Management**      Assisting inmates with issues that revolve around incarceration and pre release planning.
  
- Education**            11 inmates passed the HiSET exam and earned their NH High School Equivalency Certificate, this is up slightly from 8 in 2015 - yet still below the numbers who passed during the periods when the GED was administered
  
- Reasoning Skills**      Individual program where inmates work through modules
  
- Coping with Anger**    Offered to all sentenced inmates
  
- Restorative Justice**    This group participates in workshops with a focus on Community involvement, such as various crafts and donations to local shelters.

**VINE = Victim Identification and Notification Every day**

The department Victim notification program continues to see an increase in use. This program began in 1998 and allows for victims of crime to register for automated notification of an offenders release from the facility. Technology in this area continues to increase and as a result we have seen registration through the internet increase with E-mail notification on the rise. We continually receive positive feedback about this program. In 2017 we will again promote this program to all Law Enforcement and social service/domestic violence protective agencies in the county. This service can be accessed at [www.vinelink.com](http://www.vinelink.com).

New Registrations = 503      Phone Calls Generated = 1917      Vine site searches = 28,572

**VIDEO ARRAIGNMENT**

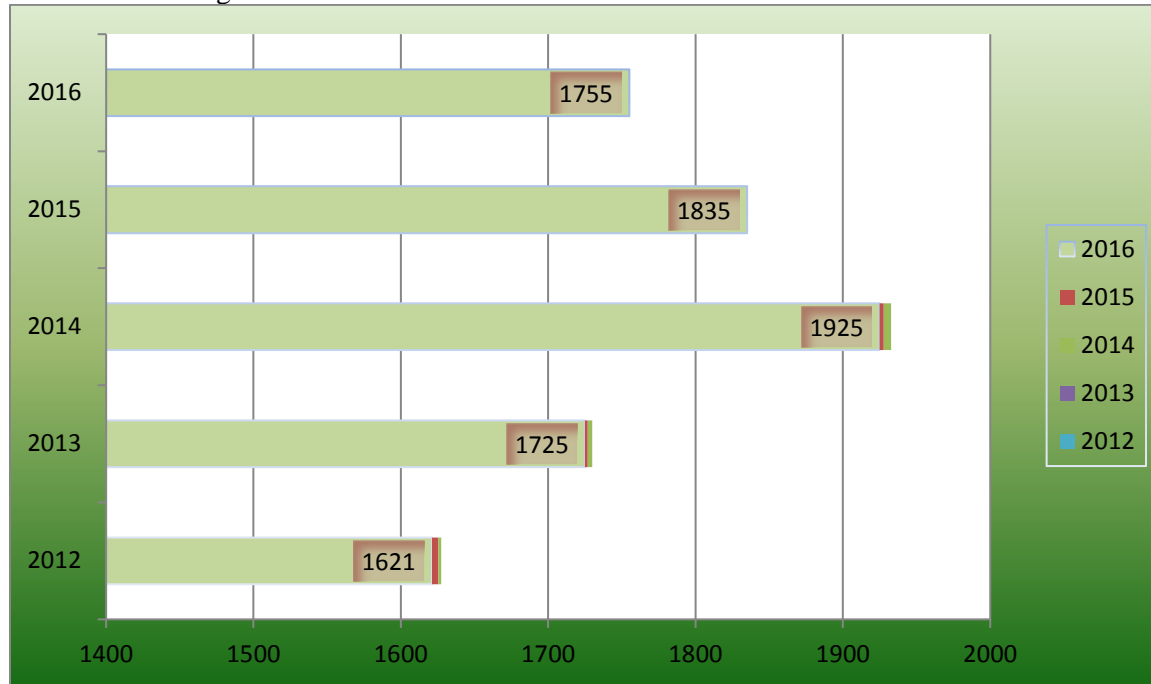
We are currently connected to all seven Rockingham County Circuit Courts as well as many other courts and institutions throughout the state and beyond. We have maintained our ability to connect using an I.P. connection (cable).

Total for 2016: **1755**      This again represents a 4% decrease from the prior year.

Total for 2015: **1835**  
Total for 2014: **1925**  
Total for 2013: **1725**  
Total for 2012: **1621**

The Video Arraignment program continues to provide excellent service at an expedient pace. The total bookings for last year were 4136. This means that the video room has processed approximately 30% of all inmates coming through the facility due to the reoccurrence of duplicate hearings. The extended exposure to outside county courts due to handling their own EBWs has grown our reputation of professionalism.

Total Video Arraignments conducted for the Year = 1755



### NEW PROGRAMS IMPLEMENTED IN 2016

**Naltrexone Injection Reentry Initiative** - In an effort to address the opiate crisis, RCDC has begun a medication assisted treatment reentry program. The voluntary program provides counseling, case management and an initial injection of Vivitrol. Once released, participants are connected to substance abuse treatment in the community. Vivitrol is a once monthly injection of Naltrexone, a medicine that has been shown to decrease cravings for opiates and alcohol, an also has shown to effectively block the high associated with opiate use. RCDC hopes this effort and care coordination will reduce barriers associated with accessing treatment.

**Medicaid** - Qualifying inmates are able to sign up for Medicaid prior to their release and their health insurance is turned on the day of their release. This allows for the continuity of care for individuals with medical or mental health needs as they reenter the community. If referrals are needed to those services, RCDC can facilitate. Inmates incarcerated at the jail are also eligible to be signed up for NH Medicaid if they are sent out to a hospital and admitted for any inpatient services.

**Thinking For A Change** - is an integrated Cognitive Behavioral Program developed by the National Institute of Corrections that concentrates on changing the criminogenic thinking of offenders.

**Mentorship through letter writing** - RCDC has partnered with St. Vincent de Paul in Exeter to provide mentorship through letter writing. This voluntary program matches inmates with a mentor affiliated with

St. Vincent de Paul and letters are exchanged and a mentorship nurtured. RCDC hopes to provide participants with non judgmental guidance and increase their social capital in the community.

**Living on the Outside** - is an eight session, four week class on re-entry. Modules cover gathering identifying documents job search, resumes, interviewing, budgeting and accessing services in the community.

**Staying Quit** - is an eight session, four week group that uses an evidenced based cognitive-behavioral approach to relapse prevention

## **MEDICAL SERVICES**

Prime Care Medical Incorporated continues to provide the care for the inmate population. This company specializes in Jail Healthcare. They provide a team of highly dedicated and professional health care workers to include Nurses, MD, PA, Psychiatrist, Dentist, and Mental Health Services. We continue to be the only corrections agency in the state of NH to be accredited with the National Commission on Correctional Health Care. The contract with this company was renewed and runs through December 2018.

## **PERSONNEL**

The Rockingham County Department of Corrections represents the largest, full time, uniformed Law Enforcement agency in the county. These dedicated professionals give much of themselves in their chosen public safety profession.

We welcomed 12 new Officers and two new Administrative staff to the department in 2016, filling slots left vacant as others retired or endeavored upon other opportunities, we wish them well in their training as they embark on their new career.

We had five employees retire in 2016: Sgt. Todd Daigle after 20 years of service, Officer Robert Hippert after 26 years, Officer Keith MacMaster after 20 years, Richard Trainor after 21 years, and Officer John Willey after 19 years. Together they dedicated a combined total of 106+ years of service to Rockingham County. We congratulate them on their retirement and wish them well in the future.

The following is a list of Milestones reached by several of our employees. I congratulate them on achieving these goals and I thank them for their dedication and service to the citizens of Rockingham County.

### **Employee Milestones**

<b><u>5 Years</u></b>	<b><u>10 Years</u></b>	<b><u>15 Years</u></b>	<b><u>20 Years</u></b>	<b><u>25</u></b>
<b><u>Years</u></b> Jay Lennon	Sean Norton			

In conclusion I would like to express my appreciation to the Rockingham County Board of Commissioners. This past year has come with some new and interesting challenges and the boards support and guidance has been refreshing and most helpful when many tough decisions needed to be made. I would also like to express my thanks to Representative Bob Fesh, the Chairman of the Jail Sub-Committee. He has been a long term member of the delegation and the Jail Sub-Committee and his oversight and thorough and positive review are always welcome and refreshing. Many thanks also to all of the members of the Jail Sub-Committee and the Rockingham County Delegation for their support. A

renewed focus on alternative incarceration programs and pre and post release planning has been very effective, as well as financially and socially responsible.

I must recognize the Corrections Staff; the office team, Human Services Staff, medical personnel, Command Staff and the Correctional Officers of the department. This is a group of highly dedicated and career minded individuals. The professionalism and skill the staff projects while dealing with a difficult population is amazing to see. The Correctional Officers work in a direct supervision atmosphere directly on the cell blocks among the inmate population. As the years go on, and society changes, their work becomes more difficult. The work they do and the number of issues they deal with, and are able to resolve, make me proud to be the head of this agency and a member of the corrections profession.



**COUNTY ATTORNEY'S OFFICE**  
Patricia G. Conway, County Attorney

INTRODUCTION

Rockingham County Attorney Patricia G. Conway is honored to submit the 2016 Annual Report for the Rockingham County Attorney's Office. County Attorney Conway started her second term as County Attorney in 2016. Public safety and Professionalism are the top priorities for County Attorney Conway and the staff at the County Attorney's Office.

MISSION STATEMENT

*"The mission of the County Attorney's Office is to provide professional and ethical prosecutorial services for the people of Rockingham County with the ultimate goals of achieving justice for victims of crime and reducing crime and recidivism."*

The County Attorney is a constitutional officer whose duties and responsibilities have been defined by common law and various statutes. The County Attorney is the chief law enforcement official in Rockingham County. She has the responsibility for and exercises general supervisory control over the enforcement and prosecution of the criminal laws of the State.

In January of 2015, County Attorney Conway entered her position with excitement, hope and passion for the office's mission. This positive attitude became pervasive in the County Attorney's Office. The attorneys, investigators, victim witness advocates and support staff are excited about working for the RCAO! We continue to be passionate about our work and support the following initiatives:

1. The staff in our office is broken into 3 teams. Each team consists of 1 lead attorney, 3 assistant county attorneys and 3 legal assistants. The 3 teams represent 3 different geographic areas. This system allows the RCAO staff to create good, solid working relationships with the police departments in their respective area.

Area 1: Atkinson, Plaistow, Newton, Kingston, East Kingston, Danville, Hampstead, Salem and Windham.

Area 2: Auburn, Candia, Chester, Derry, Deerfield, Londonderry, Sandown, Raymond, Nottingham, Epping, Fremont, Brentwood and Northwood.

Area 3: Exeter, Kensington, North Hampton, South Hampton, Hampton Falls, Hampton, Rye, Portsmouth, Stratham, Seabrook, Greenland, New Castle, Newington, Newmarket, and Newfields.

2. County Attorney Conway instituted a policy whereby the 3 Lead Attorneys in the Office are expected to meet periodically with the police departments within their respective area. All of the departments are invited to participate in periodic meetings. The departments are not required to do so.
3. County Attorney Conway assigned Deputy County Attorney Patricia LaFrance to work hand and hand with the Rockingham County Drug Task Force in fighting the drug epidemic. DCA LaFrance provides support and advice regarding active drug investigations and oversees the prosecution of these cases.

4. County Attorney Conway advocated for and continues to support alternative sentencing programs including, drug court, new hope, mental health court and adult diversion. Furthermore, we started our Veterans' track in year 2016. In 2016, Drug Court saved the County tax payers over one million dollars.
5. County Attorney Conway attended numerous substance abuse forums and meetings regarding the drug epidemic throughout Rockingham County with the purpose of educating the public regarding addiction and advocating for more drug treatment and educational/prevention programs. County Attorney Conway also presented to kids from the Epping High School and to 4<sup>th</sup> graders from Brentwood, New Hampshire.
6. County Attorney Conway advocated for and continues to support the Rockingham County Pre-trial Release Program. This program saved taxpayers approximately a half million dollars in year 2016.
7. County Attorney Conway instituted weekly in house training sessions for Assistant County Attorneys. The trainings are presented by attorneys in this office and other professionals outside of the office at no cost. For example, David Cantagallo, an expert in the field of Sexual Violence and predators presented at one of our training sessions. He conducted the training at no cost to the County. Furthermore, the senior attorneys in the office put on our very first "Rock Mock Trial" for our lesser experienced attorneys. The purpose of this exercise was to strengthen the trial advocacy skills of our lesser experienced attorneys. County Attorney Conway also arranged for her attorneys to go through a firearms training presented by our very own Rockingham County Sheriff's Department. The purpose of this training was to better familiarize our attorneys with firearms in order to prosecute firearms cases more effectively.
8. At no cost to the County, County Attorney Conway was able to send numerous Assistant County Attorneys to trainings for issues such as forensic digital evidence, drug court, sexual assault prosecutions and human trafficking. These free trainings were made possible due to the RCAO's involvement with SART (Sexual Assault Resource Team), ICAC (Internet Crimes Against Children) task force, CSEC task force (Commercial Exploitation of Children) and the CAC (Child Advocacy Center).
9. County Attorney Conway presented in Rye at an Elder Abuse Forum. She also conducted training for Sexual Assault Nurse Examiners related to the laws in the State of New Hampshire, how to best testify in jury trials and how evidence collection increases the success of sexual assault prosecutions. Furthermore, County Attorney Conway presented at an Identity Theft Forum in the Seacoast area organized by the Seacoast Crime Stoppers group. Lastly, County Attorney Conway travelled to the Strafford County Jail where she met with a group of incarcerated men who were participating in the Therapeutic Community program. These men shared their personal stories of substance abuse with County Attorney.
10. County Attorney Conway started an Early Case Resolution (ECR) program in 2015. This program identifies felony cases that are ripe for resolution. The purpose of the program is to identify these cases and resolve them early in the criminal justice process in order prosecute cases more effectively and save money. County Attorney Conway continues to support this program and meets with the Court and the defense bar on a regular basis in order ensure the success of the program. Although approximately 6 towns participate in the program now, the County Attorney expects the program to be open to the entire County in October of 2017.

## PROSECUTORS:

The Rockingham County Attorney's Office employees 19 attorneys, 2 investigators, 3 victim/witness coordinators and 13 support staff. 17 attorneys prosecute felony cases and 2 of the attorneys handle district court cases for various towns throughout the County. The felony Assistant County Attorneys are divided into teams covering three geographic regions of the county. Rockingham County Superior Court is the busiest superior court in the State. In 2016, 1938 criminal cases were reviewed and disposed of in some manner by the Attorneys in the Rockingham County Attorney's Office as opposed to 1737 cases in 2015. This is an increase of approximately 11%. 3112 criminal charges were filed in the Rockingham County Superior Court as compared to 2510 charges filed in year 2015. This is an increase of 19%.

494 jury trials were scheduled for trial by the Superior Court in 2016. The Court did not schedule or hear any trials for 20 weeks out of the calendar year. Jury trials can generally take anywhere from 2 to 14 days to complete. The remainder of the cases were resolved through negotiated dispositions.

In addition, 264 probation violations were prosecuted by this office. The average caseload for each felony prosecutor was 121. This number does not include probation violations and post – conviction matters that are routinely filed and litigated by the Office.

The County Attorney continues to be proactive in providing assistance during the earliest stages of a case. Prosecutors are available to answer questions and to go to a crime scene to assist in investigations and charging decisions 24 hours a day. All prosecutors are periodically scheduled to be “on-call” at night and on weekends. Prosecutors are “exempt” employees who do not receive overtime or other consideration for this added duty. The prosecutors recognize that this is an important function that results in better investigations, better prosecutions and protection of the rights of citizens of the County. Duty calls from police departments were 336 in 2016.

### **The following are a sample of the types of cases prosecuted in 2016:**

#### **State v. Douglas Gray:** Dispensing a Controlled Drug

The defendant was stopped by Trooper Frigon for a nonfunctioning rear stop lamp on I-95. He showed indicators and upon request, agreed to field sobriety tests. When pat frisked the defendant resisted and took Trooper Frigon to the ground. When the defendant was finally seized, the defendant was found to be in possession of 25 grams of heroin. Upon further investigation it was discovered that the defendant transported drugs to Somersworth where he was a dealer. The defendant made the trip multiple times a month often using women to body carry to avoid detection. The defendant was sentenced to 7.5 to 15 years in the New Hampshire State Prison, stand committed. 2.5 to 5 years shall be suspended upon successful completion of the FOCUS Program or recommended drug treatment while incarcerated. Assistant County Attorney Ryan Ollis prosecuted the case.

#### **State v. Melissa Coffey –** Sale of a Controlled Drug

This case consisted of two separate DEA cases. In October and December, 2016 the DEA conducted 3 gram heroin/fentanyl level controlled buys against the defendant. As a result of those buys, an arrest warrant and search warrant were granted. As a result of the execution of the search warrant, the Defendant was found to be in possession of 4 firearms, large sums of money, drug paraphernalia, hallucinogenic mushrooms, marijuana, 3,4-methylenedioxyamphetamine, and 3,4-methylenedioxymethamphetamine. Another man, Jai Lebron, in the house at the time of the search was also charged. The defendant was sentenced to 5 to 10 years at the New Hampshire State Prison, stand committed. 3 years of the minimum sentence suspended upon admittance into and successful completion

of the Rockingham County Drug Court Program. The defendant also received a 3.5 to 7 year suspended sentence for 5 years upon his release from prison. Assistant County Attorney Ryan Ollis prosecuted the case.

**State v. Louie Branco** – Multiple counts of Aggravated Felonious Sexual Assault

The defendant drove two small children to a gas station in Derry to buy them candy. After purchasing the candy, the defendant parked his vehicle on a dirt road. The defendant then shut off the truck and turned off all the lights. The defendant told both of the children to take their underwear off. The children were afraid and did as they were told. The defendant digitally penetrated the genitalia of both children several times. Both of the children's DNA was found on the defendant's hands. A jury trial was conducted and the defendant was found guilty of two counts of Aggravated Felonious Sexual Assault. The defendant was sentenced to 20 to 40 years at the New Hampshire State Prison stand committed, with 5 years off the minimum sentence suspended if he successfully completes the Sexual Offender Program at the prison. Assistant County Attorney Annaliese Wolf and Lead Attorney Stephanie Johnson prosecuted the case. Megan Lennon was the victim advocate assigned to the case.

**State v. Mark Murphy** – Second Degree Assault – Domestic Violence

The victim picked her husband up at the airport in Manchester. The defendant appeared to have been drinking which sparked an argument between the two as they drove from Manchester into Epping. Their infant son was in the car as well. When they were in Epping, the defendant began hitting the victim which forced her to pull the car over. Once the car was pulled over, the defendant tore the rearview mirror off and struck the victim repeatedly with it. She reported trying to get away but couldn't because he pulled her by the back of the hair. The assault continued with the defendant putting his hands around her neck and choked her which caused impeded breathing. He eventually got out of the car and she drove away. The victim suffered from impaired vision and substantial swelling for almost a week after the assault. The defendant was found guilty of Second Degree Assault after a hard fought jury trial. The State recommended stand committed State Prison time to the Court; however, the Judge sentenced the defendant to 12 months at the House of Corrections, 3 to be served, with the balance suspended for 5 years. He was also ordered to complete a batterer's intervention program. Assistant County Attorneys Brandon Garod and Annaliese Wolf prosecuted the case. Kate Winter served as the Victim Advocate in the case.

**State v. Jose Orta-Santana** - First Degree Assault – child abuse

Defendant pled guilty to ten counts of First Degree Assault on an infant, with injuries including a skull fracture, multiple broken ribs, broken arms, legs and toes. At a capped sentencing hearing on July 20, 2016, the State asked for 10 to 25 years, plus another 4 to 25 years, both stand committed. Both the State and defense agreed on an additional 10 to 20 year sentence which will be suspended for 10 years upon his release. After the hearing, Judge Andrew Schulman sentenced the defendant to 10 to 25 years at the New Hampshire State Prison, stand committed. Deputy County Attorney Patricia LaFrance and Assistant County Attorney Katharine Phinney prosecuted the case. Stephanie Callahan served as the Victim Advocate on the case.

**State v. Gary Gill** - Sale of a Controlled Drug

The defendant pled guilty to Sale of the Controlled Drug, Heroin, and Possession of Heroin in December 2016. He was sentenced in January 2017 The defendant received a total of 10 to 20 years stand committed at the New Hampshire State Prison, plus an additional 10 to 20 years suspended for ten years upon release. Gill was arrested after a Rockingham County Sheriff's Drug Task Force investigation

which revealed he was delivering heroin from Massachusetts to two local dealers. Deputy County Attorney Patricia LaFrance prosecuted the case.

**State v. Elvis Rodriguez** - Reckless Conduct – Motor Vehicle

On February 10, 2016, after deliberating for only 15 minutes, a Rockingham County jury found Elvis Rodriguez guilty of two counts of felony Reckless Conduct and one count of Disobeying a Police Officer. During a jury trial, Officer Adam Pearson of the Salem Police Department testified that a Nissan Pathfinder pulled out of a closed business at approximately 2:00am in an area where there had been recent reported breaks. The vehicle drove right at the officer and almost struck his cruiser. Officer Pearson pursued the vehicle as it sped, crossed over double yellow lines, extinguished its headlights and failed to stop for a stop sign. The vehicle spun around and was directly facing Officer Pearson when he was able to observe the driver and describe him. He was also able to observe that there was a passenger and perhaps 3 individuals in the back. The car once again drove straight at the officer who had to swerve to avoid being hit. The car then sped away. About 30 minutes later, Sgt. May of the Methuen Police Department observed the vehicle and attempted to pull it over. The driver evaded him in a similar fashion until his vehicle was finally disabled. The driver was arrested and identified as Elvis Rodriguez. Officer Pearson went to the Methuen Police Department and he was immediately able to identify Rodriguez as the same person he saw driving in Salem. Despite the defendant calling an identification expert to testify as to the difficulties in making a correct identification, the jury returned guilty verdicts on all counts with only 15 minutes of deliberation. The State argued for 3-7 years at the New Hampshire State Prison, stand committed. The Court ultimately sentenced the defendant to 1.5 years to 3 years, stand committed. Lead Attorney Jennifer Hagggar and Assistant County Attorney John Mara prosecuted the case.

**State v. Robert Jenkins** – Possession of Child Sexual Abuse Images (CSAI) and Falsifying Physical Evidence

While investigating the defendant for a misdemeanor indecent exposure offense, the defendant commented to an officer that he believed he was being questioned regarding the “porn on his computer”. He also commented that child pornography may have popped up on his computer when he was looking at adult porn. Investigators were able to secure a search warrant for the defendant’s computer and located 3 images of child sexual abuse. The defendant entered pleas of guilty to three counts of CSAI and to Falsifying Physical Evidence. He was sentenced to 3.5-7 years at the New Hampshire State Prison, stand committed. In addition, he was sentenced to 3.5 to 7 years suspended for a period of 10 years upon his release from the State Prison. The defendant is also required to register as a Sexual Offender. Lead Attorney Jennifer Hagggar prosecuted the case.

**State v. Craig Vanier** – Negligent Homicide and two counts of Aggravated Driving While Intoxicated causing Serious Bodily Injury

The defendant had been drinking at a wedding earlier in the day. Subsequently, he drove a motor vehicle. While on Route 102 in Chester, the defendant clipped a minivan, causing it to spin around and then get T-boned by the truck behind it, resulting in the death of the minivan passenger and causing serious bodily injury to the minivan driver and the truck driver. The defendant had a blood alcohol content of a .16 approximately 2 hours after the crash. The defendant had absolutely no record, and no significant driving history. The defendant entered pleas of guilty to Negligent Homicide and two counts of Aggravated Driving While Intoxicated. Defense counsel recommended and argued for 3 to 12 years at the New Hampshire State Prison Stand Committed. The State argued for 6 to 12 years stand committed. Ultimately, the Court sentenced the defendant to 5 to 10 years stand committed, plus 3.5 to 7 years, suspended for 10 years. Assistant County Attorneys Annaliese Wolf and Aaron Dristillaris prosecuted the case. Kate Winter served as the Victim Advocate on the case.

**State v. Stephanie Boyd** – Reckless Conduct and Endangering the Welfare of Children

During a jury trial, the State presented evidence that Stephanie Boyd, a school bus driver for the Nottingham School District, drove a bus full of children into a tree as a result of her use of a cell phone. The State presented evidence that the day after a big snow storm when the roads were covered with snow, Boyd looked down at her phone to download the KIK application while she was driving approximately 11 children in her a school bus. Boyd failed to negotiate a turn and crashed the bus into a tree. Several children were physically injured. This case serves as a serious reminder to the public that driving can be deadly if the driver is not giving his/her full attention to the road. Texting or using a phone while driving can result in death and/or serious bodily injury. Vehicles are deadly weapons when they are not being driven safely. The Court ultimately sentenced the defendant to 3 months at the House of Corrections, all suspended for a period of 3 years. The Court also ordered the defendant to complete 80 hours of community service. Assistant County Attorneys Ken Burlage and John Mara prosecuted the case. Kate Winter served as the victim advocate in the case.

**State v. Roland Dow** – First Degree Assault – Defendant’s Appeal to Sentence Review Board

After a two week long jury trial, a Rockingham County jury convicted the defendant of causing non-accidental trauma to a 3 year old boy in the form of serious brain injury, retinal hemorrhaging and bruising to the boy’s torso. The defendant was originally sentenced by the Honorable Marguerite Wageling on August 14, 2014. During the August 14, 2014, sentencing hearing, the State argued that that over a period of approximately 2 months, the defendant repeatedly struck the boy in the head, spanked the boy, and physically tortured him in the shower. The child was literally covered in bruises from head to toe when he was admitted to the hospital. Medical providers had to drill holes in the boy’s skull to relieve the pressure in his head. The State further argued that the defendant’s actions were sadistic and deliberate. Judge Wageling agreed with the State’s rationale and sentenced the defendant to 25.5 to 67 years. Subsequently, the defendant filed for sentence review asking the sentence review board to reduce his sentence. After hearing arguments from County Attorney Patricia Conway and defense counsel, Attorney Thomas Gleason, in January of 2016, the Board unanimously affirmed the sentence issued by Judge Wageling.

**Awards and other Special Accomplishments:**

Deputy County Attorney Patricia LaFrance: Attorney LaFrance is the Chair of the Statewide Domestic Violence Fatality Review Committee. She also served on the Granite State Children’s Alliance Board until April of 2016. Attorney LaFrance is a member of the New Hampshire Bar’s Continuing Legal Education Committee.

Lead Attorney Stephanie Johnson: “Champion for Children Award” given to Attorney Johnson by the Child Advocacy Center in Rockingham County. Attorney Johnson was recognized for her strong advocacy of child victims in the criminal justice system.

Assistant County Attorney Mandi Werner: Attorney Werner is a Board member of the New Hampshire Children’s Trust.

Assistant County Attorney Ryan Ollis: Attorney Ollis of the New Hampshire Army National Guard. Attorney Ollis serves as the Trial Defense Services Judge Advocate. Attorney Ollis was awarded the NH Army National Guard Commander’s Coin in recognition of his work. From May of 2015 through 2016, Attorney Ollis served as a volunteer with the New Hampshire Big Brother program. Attorney Ollis was a Big Brother to a 9 year old boy whose father was shot and killed by a police officer.

Assistant County Attorney Brendan Cahalin: Attorney Cahalin serves on the National District Attorney's Association Marijuana Policy Committee. The Committee's purpose is to come up with a consistent policy on the issue of marijuana prosecution in light of the many states decriminalizing, legalizing and providing for medical marijuana. This includes discussions on the issues of preemption, access to children, impaired driving and medical efficacy.

#### DISTRICT COURT:

While the County Attorney is responsible for criminal prosecution in her County, many of the police departments prosecute their own cases at the Circuit Court level. The County Attorney's Office provides assistance to departments when requested and occasionally for short periods when departments have been without personnel. The County Attorney has assumed complete responsibility for District Court prosecution under circumstances where the individual department or municipality reimburses the county for the associated cost of providing that service. This is done because the County Attorney does not provide district court prosecutors for all of the towns in Rockingham County.

The Plaistow District Court prosecutor position was created in 2003 with 6 towns having entered into a contract with the County Attorney's Office to provide a prosecutor for the towns. In December of 2014, the town of Newton pulled out of the contract as the administration felt the cost was too high. Currently, 5 towns are involved in the Plaistow District Court contract: Plaistow, Kingston, Atkinson, Hampstead and Danville. In 2016, the Plaistow District Court prosecutor handled 667 cases and 1148 criminal complaints.

Additionally, in 2007 the Exeter District Court position was created. Currently, Exeter and Hampton Falls utilize this prosecutor and are very happy with the services provided. In 2016, the Exeter District Court prosecutor handled 820 cases.

#### VICTIM WITNESS COORDINATORS

The County Attorney's Office has three full-time Victim/Witness Coordinators. The coordinators work primarily on victim cases. They provide information and assistance to people affected by crimes with compassion and professionalism. Coordinators guide victims through the criminal justice process and work to ensure that the victim's rights are protected in accordance with RSA 21-m:8.

- . The Victim/ Witness Coordinators averaged 506 telephone conferences, 217 emails and 136 office conferences with victims and witnesses of crime in 2016.
- . The Coordinators and interns generated 1072 letters to go out to victims and witnesses in 2016.

#### Awards and other Special Accomplishments:

Stephanie Callahan: Member of the Domestic Violence Fatality Review Committee. Member of the New Hampshire Partnering for Futures Without Violence Conference Committee.

Megan Lennon: Works with the Child Advocacy Center to coordinate all of the CAC interviews. Megan is also our Karpel point person.

Kate Winter: Member and Co-facilitator of the Rockingham County Sexual Assault Resource Team. Kate also serves as an EMT in the town of Sandown.

## INVESTIGATORS

The County Attorney's Office has two investigators. Both are retired law enforcement. The investigators review all cases involving victims. Other duties of the investigators include, but are not limited to, assisting law enforcement agencies in follow-up investigations, locating missing witnesses and conducting some interviews.

- . The investigators reviewed 251 cases.
- . The investigators located 156 witnesses.
- . They conducted 78 witness interviews.
- . They conducted 100 follow up investigations.

## SUPPORT STAFF

The support staff at the County Attorney's Office consists of an Office Administrator, an Assistant Office Administrator, a Receptionist, a Paralegal and 10 Legal Assistants. The support staff is responsible for duties such as transcribing, drafting pleadings, scanning documents, generating subpoenas, filing and mailing various legal correspondence and pleadings, coordinating and scheduling monthly Grand Jury proceedings, as well as assembling all felony files for review by the prosecutors.

- . The support staff generated approximately 604 trial subpoenas in 2016 and processed approximately 1938 cases involving multiple items of trial evidence.
- . Additionally, our Assistant Office Administrator processed 22 Interstate Agreement on Detainers and 3 Governor's Warrants in order to prosecute out of state defendants.
- . The reception office received an astonishing 10,467 incoming calls this year.

## CHILD ADVOCACY CENTER OF ROCKINGHAM COUNTY

Our Child Advocacy Center is the first established in New Hampshire. The Child Advocacy Center provides child friendly forums for multidisciplinary interviews of child victims and witnesses at sites in both Portsmouth and Derry. Assistant County Attorneys attend all interviews that involve an adult perpetrator.

Prosecutors attended 312 interviews at the Child Advocacy Center in 2016. The process is time consuming for attorneys, but is critical to successful resolutions to these types of cases. Additionally, one prosecutor will attend monthly case review meetings to ensure that all of the cases are being handled appropriately.

## ALTERNATIVE SENTENCING

County Attorney Conway recognizes that some defendants require alternative sentencing in order to reduce recidivism. Nationally, the recidivism rate is 67%. Thus, 67% of defendants who are incarcerated are arrested for another criminal offense within 3 years after being released from incarceration. This number is unacceptable. Accordingly, since being sworn into office in November of 2014, County Attorney Conway has encouraged the prosecutors in the office to recommend alternative sentencing



programs in appropriate cases. These programs are not considered for those defendants who are violent and/or sexual predators.

#### DRUG COURT:

A few years ago, Justice Tina Nadeau brought Drug Court to Rockingham County. The program targets high risk, high need offenders. The offenders are highly addicted individuals. The program is divided into 4 separate phases. The participant will graduate after successfully completing the 3<sup>rd</sup> phase. The 4<sup>th</sup> phase focuses on preparing the participant for the “real” world without the support of drug court. It takes most participants 18 months to graduate from the program. The Drug Court Team consists of a superior court judge, the County Attorney or her designee, a public defender, a probation officer, a correctional officer, a police officer, treatment providers and case managers. Both the County Attorney’s Office and the Public Defender’s Office essentially volunteer one of their attorneys to work on the drug court team. The task is very time consuming; however, the end results will be worth all of the hard work.

The National Statistics demonstrate that drug courts reduce recidivism rates. The National recidivism rate is 67%. The average recidivism rate for drug court graduates is 27%. The studies have shown that drug courts reduce recidivism rates by approximately 40%.

The initial 3 years of drug court were funded through a federal grant. The federal grant lapsed in 2014. Due to being provided a minimal amount of money, our drug court was limited to 25 participants/defendants. In 2014, the drug court team put together a proposed budget and presented it to the County Delegation. Through the collaborative efforts of Justice Tina Nadeau, Justice Marguerite Wageling, Superintendent Stephen Church and County Attorney Conway, the Delegation voted overwhelmingly to fund the drug court program 100%. The Rockingham County Delegation continues to support our drug court program and the State has vowed to pay 50% of the cost in year 2017. The monies for drug court are accounted for within the Department of Corrections’ budget.

Now that the drug court is appropriately funded, we can have up to 50 participants in the program. These are 50 people we can keep out of the County Jail at approximately \$100.00 a day. Ultimately, this program will save the County millions of dollars. More importantly, this program will reduce crime in Rockingham County, save numerous lives and allow drug addicted individuals to become happy, stable, productive members of our community.

In 2016, approximately 30 people participated in the Drug Court Program. 6 participants graduated from the program in 2016. Of all of the participants who graduated since 2014, only 1 recidivated with a new arrest.

#### NEW HOPE

This program also targets high risk, high need offenders. Most are addicted to drugs and/or alcohol. Bad behavior is dealt with in court immediately. The sanctions are swift, consistent and proportionate to the violation. This program is not as structured as the drug court. It is meant for defendants who are not as high risk as our drug court participants. New Hope prevents victimization and crime, helps offenders and their families and saves taxpayers money. The County Attorney has assigned an Assistant County Attorney to the New Hope team.

#### COMMUNITY WELLNESS OR MENTAL HEALTH COURT

Currently there are two mental health courts in Rockingham County. Both are in Circuit Courts. Portsmouth Circuit Court has the Community Wellness Court and Brentwood Circuit Court has the

Mental Health Court. Both programs essentially work the same. The programs target defendants with mental health issues. Like the drug court, the program requires a team approach. The team involves the circuit court judge, an assistant county attorney, a public defender and a treatment provider. These courts provide the participants with counseling and much needed structure. Just as Drug Court and New Hope, national statistics have also shown that Mental Health Courts reduce crime and recidivism. It generally takes a participant 12 months to complete the mental health court program.

#### ADULT FELONY DIVERSION

Adult Felony Diversion targets low risk, low need offenders. The County Attorney recommends this program for first time, non-violent felony level offenders. This program is for defendants who have had little to no contact with the criminal justice system. Essentially, this program gives low risk offenders a second chance. If the participant/defendant agrees to enter Diversion, he/she will sign a contract agreeing to complete a number of tasks within a period of a year. For example, the participant may be required to complete counseling, write a letter of apology or complete community service. If the participant remains of good behavior and completes all of the tasks, the felony charge against him/her will be dismissed.

When County Attorney Conway took office, there were only 5 defendants in the Adult Diversion Program. Currently, there are 67 participants in the program.

#### VETERANS' TRACK:

Rockingham County commenced a Veterans' Track Program at the end of 2016. The combat experience leaves many of our veterans with Post-Traumatic Stress Disorder and/or Traumatic Brain Injury. In fact, one in five veterans experience symptoms of a mental health disorder or cognitive impairment. Our Veterans' Track requires regular court appearances and mandatory attendance at treatment sessions. A member of Veterans' Affairs works with the prosecutor, the defense attorney and the Court to connect the veteran with local and state resources that the veteran has earned and is entitled to. This alternative to incarceration results in fixing or treating the underlying issue and ultimately reduces the likelihood that the veteran will commit another crime.

#### NEW CHALLENGES AND OPPORTUNITIES

Rockingham County will face some significant challenges in 2017. We are currently faced with a drug epidemic. Heroin and Fentanyl are particularly addictive and dangerous. In 2016, 479 people died from drug overdose in the State of New Hampshire. Of those 479 deaths, 321 were the result of Fentanyl or Fentanyl and other drugs. 91 of the deaths took place in Rockingham County.

The County Attorney's Office will continue to promote and advocate for alternative sentencing programs for those who are highly addicted; however, the drug dealers will be prosecuted to the fullest extent of the law. Furthermore, the County Attorney's Office will work closely with the Rockingham County Drug Task Force and other local agencies to aggressively fight the sale of drugs in Rockingham County. Additionally, the County Attorney's Office is encouraging and assisting law enforcement agencies in investigating sale of controlled drugs with death resulting cases.

Moreover, the County Attorney will continue to speak at public forums to educate our citizens about the dangers of drugs and to advocate for more treatment facilities in Rockingham County and the State of New Hampshire. Lastly, the County Attorney will educate young people as to the dangers of drugs as prevention is the most cost effective way to battle drug addiction.

Also of particular concern to the County Attorney's Office are sexual assault offenses, human trafficking and internet crimes against children. The County Attorney's Office will continue to work closely with the Internet Crimes Against Children Task Force (ICAC) in order to properly investigate and prosecute those who sexually exploit children through the use of the internet or computers. In 2015, County Attorney Conway formed a SART (Sexual Assault Resource/Response Team) in Rockingham County. The mission of the Rockingham County SART is to guide adult victims of sexual assault along the path toward justice through open communication and using a collaborative, victim centered approach in order to offer a network of services and to hold perpetrators accountable. This program has been tremendously successful. The SART started case review in 2016. The purpose of case review is to learn from the successes and failures of previously investigated/prosecuted sexual assault cases. In 2016, the SART put together a presentation for law enforcement officers who are the first responders to reports of adult sexual assault. The training is completed and the SART is happy to report that it will be presenting this training for all law enforcement in Rockingham County in June of 2017 at the Hilton Auditorium.

Furthermore, the Rockingham County Attorney's Office will continue to collaborate with Homeland Security Investigations, ICAC, Portsmouth Police Department, Salem Police Department and other agencies in the State of New Hampshire to target, investigate and prosecute human traffickers.

Another challenge for the County Attorney's Office is the growing number of cases our staff and the Court's staff will be tasked with managing in 2017. On October 1, 2017, the felonies first program will begin in Rockingham County. Essentially, this program requires that all felony complaints be filed first with the Superior Court rather than the Circuit Courts. In order to meet the demands of the growing number of cases, County Attorney Conway requested two additional Assistant County Attorneys and one additional case intake/legal assistant for 2017. The Board of Commissioners and the Delegation graciously agreed to fund these additional positions in order to keep up with what County Attorney Conway expects to be at least a 30% increase in cases.

In closing, I want to congratulate the entire staff of the Rockingham County Attorney's Office. They are dedicated and compassionate professionals who are committed to the mission of the office. They have and will continue to do what it takes to get the job done. The citizens of this county can be assured that the staff of this office serves them well.

I would also like to thank the Commissioners and the Delegation for agreeing to perform a salary study this year. The study, along with recommendations from Finance, Human Resources and me resulted in the Board of Commissioners and the Delegation approving an increase in salaries for most of the Assistant County Attorneys. It is my hope that this increase in salary will help keep seasoned and experienced prosecutors in the office, rather than looking elsewhere for more pay. I look forward to working together in the coming year to do what is best for our great county!

I am truly humbled and honored to be the County Attorney and I feel blessed to be given an opportunity to make this county safer.

## **ENGINEERING & MAINTENANCE SERVICES**

Jude Gates, Director of Facilities, Planning and Information Technology

The mission of the Engineering & Maintenance Services (E&MS) department is to provide, safely and efficiently, the infrastructure services that contribute to the quality of life for our residents, the safety of the personnel in the Correctional facility, and the maximum productivity of the employees. Operations are structured with an eye to the long term good of the County, focusing on preventive maintenance to foster equipment and facility longevity, and to maximize stability in expenditures. Land management strategies and conservation measures are employed consistent with our responsibility for stewardship of the natural resources.

In 2016, the Engineering & Maintenance Services (E&MS) team met the day to day operational needs of our residents, staff, visitors, facilities and grounds while at the same time engaging in work that contributes to the long term efficiency and viability of the Complex. The carpentry, electrical, grounds, heating, IT/Telecommunications, locksmith, motor services, plumbing, water, wastewater, and Projects needs are met or coordinated by the skilled and dedicated employees of E&MS. We continuously take on new and refine existing functions for the greatest efficiency to the County. Truly, an accomplished facilities department is virtually invisible: light switches turn the lights on and off; thermostats adjust room temp, the air is always properly filtered and conditioned, all of the multitude of permits, rules, regulations, compliance requirements are met. Although much of the work of E&MS is done behind the scenes, there is a tremendous amount of work that goes into a well-run Complex. The pride of craftsmanship and personal insistence on excellence by the E&MS Team is clearly visible in every aspect.

In addition to the daily preventive maintenance and repairs, E&MS participated in the following projects and upgrades throughout the Complex in 2016.

- Significant upgrades to security of the Rehabilitation and Nursing Center were accomplished. This has become an increasing focus in the past few years. The building has been secured and all employees are able to access with their photo id cards and visitors can be “buzzed in” by the Receptionist. The new card access system is a more robust system that communicates with our camera system as well as the ability to expand as our needs grow. The camera/surveillance system was replaced with a system that will accommodate the growth of our project of securing the facility while working simultaneously with our Card Access system
- The fire pump serving the sprinkler systems in the nursing home and the jail was replaced
- Extensive rewiring of the Blaisdell Building fire alarm system was undertaken following a system failure. E&MS maintained an around-the-clock fire watch in the building until the repair was completed
- In a major HVAC upgrade, 54 aged and deteriorating fan coil units in the Jail/Sheriff’s building and twelve in the Rehabilitation and Nursing Center we replaced with new, energy efficient units
- Upgrades to the Driscoll Courtyard included installation of a pergola with a cover to provide a shaded patio for the safe enjoyment of our residents
- Phone system- Our outdated system was replaced with another On-premise solution that allows us to be up to date and able to utilize newer more efficient technology in the industry
- Upgrades to our underground oil tanks at the main boiler plant and at the gasoline tank as well a upgrades to the fill pads at our gasoline and diesel pumps were undertaken to meet Federal and State compliance requirements
- A significant Motorola backhaul was undertaken to ensure stable emergency communications to the Sheriff’s Dispatch and the communities served

- The design and installation of two hot water heat exchangers for the Jail/House of Corrections was accomplished
- Roof repairs at the jail were finalized following completion of a three-year project to replace six air handlers
- LED lighting upgrades continue for energy efficiency and safety. At the jail, replacement of tier lights on A, B, and C Blocks and stairwell fixtures were accomplished as well as detention fixtures in the C Block cells
- ADA Accessibility upgrades were undertaken at the Human Resources Administration Building including a new ramp, foyer, and replacement doors. Upgrades to the access control, camera and security systems were also included.
- The chimney on the main boiler plant was repaired, relined and reduced in height, increasing life expectancy and reducing future maintenance issues/costs
- Asbestos abatement and removal of the building formerly used as a piggery was completed.
- Discussions of future needs and space allocation/planning of County departments began and an RFP was published for consulting services
- The County's 500,000-gallon elevated water tower was repainted

Of particular note is the tremendous contribution of the E&MS team to the major renovation project currently underway at the Blaisdell and Fernald buildings of the Rehabilitation and Nursing Center. Our Foreman, Master Electrician, Master Plumber and Projects Coordinator have spent countless hours in design discussion, plans review, inspection and daily coordination ensuring that the final product will be a premier facility of the highest standard. The entire team has stepped up and embraced the additional responsibilities of maintenance of a facility and grounds under construction.

Whereas 65% of the E&MS Operating budget is for utilities expenses, a strong emphasis is placed on preventive maintenance for maximum performance, energy efficiency and potential cost savings. The audited energy savings for measures installed in 2003 is \$212,904 and a continued savings of about 20,000 gallons of water per day. The biomass plant, constructed in 2012 and 2013 demonstrated a savings by virtue of burning wood instead of oil of about \$100,000 in 2016. As noted, we look for an LED solution when replacing light fixtures, energy efficient mechanical equipment, and seek rebates from the utilities wherever possible. We continue to maintain a Wellhead Protection Program ensuring water quality and cost savings on annual laboratory fees. Treated wastewater is used to irrigate the hay fields, recharging the aquifer and generating a source of revenue that can absorb the nutrients. Conservation and efficiency are truly a factor in every work order, purchase and project. It is both an increasing challenge and a great source of pride to be ever more effective in this arena.

I am grateful for rapport with the Officials and Division Directors, working together for the betterment of the County, and particularly for the continued support and confidence shown to the Engineering & Maintenance Services department by the Board of Rockingham County Commissioners.

## **HUMAN RESOURCES**

Alison Kivikoski, Director

The Department of Human Resources is responsible for benefits administration, recruitment, support and guidance to employees regarding Personnel Policies, new hire orientation, employee relations, staff development and trainings, the Workers' Compensation program, and the County's performance evaluation process.

The County remains self-insured for Health, Dental and Short Term Disability insurance. The market is ever-evolving and we are constantly reviewing our plans to mitigate claim and premium costs while still meeting the needs of our employees. A comprehensive Wellness Survey was distributed to employees to determine program interest levels, as well as identify potential opportunities for behavioral and health changes. As a wellness initiative, 4-week sessions of Zumba and Pilates fitness classes were offered to employees in 2016.

In an effort to ensure fair and equitable compensation for all employees, the Department of Human Resources, in conjunction with an independent consultant and the Director of Finance, conducted a Salary and Job Classification Study for all non-union positions within the County. This had not been performed for over 12 years. As a result, changes to the 2017 pay plan were made bringing the County's pay structure more in line with the current job market, thus allowing the County to better attract and retain employees.

One of our other accomplishments for 2016 was the planning, organizing, and hosting of the annual New Hampshire Association of Counties (NHAC) conference, "Building Bridges: Ten Counties, One Direction", that was held at the Portsmouth Sheraton Harborside Hotel in Portsmouth, NH. The NHAC consists of all 10 counties within the state. Each year the conference is hosted by a different County and held at a location of that County's choice. The County Conference was well attended, and offered many educational and networking events. Post-conference survey results confirmed that the event was a success.

In the fall of 2016, the Department of Human Resources facilitated an Employee Years of Service Recognition event. A total of 58 employees – 11 with over 25 years of service with the County - were recognized for their years of service.

As a way to continue to communicate to our employees and share in each department's success and achievements, Human Resources took the initiative to develop a County-wide Quarterly Newsletter. The first edition went out in the first quarter of 2017, and will continue each quarter going forward. Departments are encouraged to submit articles of interest as well as milestones that occur during the current quarter.

Over the last two years there have been a number of changes within the Department of Human Resources. We are now fully staffed and we look forward to continuing to provide service and assistance to the employees of Rockingham County and our retirees. I would like to take a moment to thank the Human Resources team for their commitment and outstanding service to the County.

In closing, I would like to also thank the Board of Commissioners for their continued guidance and support to the mission of the Department of Human Resources.

**LONG TERM CARE SERVICES**  
Steven Woods, Administrator/Director

The year 2016 was full of changes and setting new goals while continuing to provide the highest quality care to our nursing home residents, short term rehab clients and assisted living residents according to our mission.

I certainly want to acknowledge all of the staff and departments that ensured our steady course throughout the entire year. A strong team approach assured consistency and a high quality of care delivery to everyone we served.

Our annual Medicare/Medicaid State Survey was conducted in February 2016. Once again Rockingham County Rehabilitation and Nursing Center stands out as one of the best nursing homes in the State of New Hampshire. The nursing home had a deficiency free survey.

We continued with our strong rehabilitation program. We served residents in our community that required short term rehabilitative services with a goal of returning many back to their homes. Our contract continued with Select Rehabilitation. Our nursing staff continued to be trained in IV services so we could meet higher acuity needs, as well. We kept moving to the future of long term care delivery by growing as a more regional provider of skilled services and making a more frequent connection with all of the hospitals in our service delivery area.

Our outdoor courtyard project was completed. It is a lovely area where families and residents can have visits, musical groups can play and outdoor luncheons can occur. Multiple residents enjoy the ability to still do gardening as they enjoyed prior to moving to our home from the community. The space now has new paved walkways to allow residents the ability to much more safely move about and enjoy the entire area. The gazebo was completely upgraded, as well.

The major renovation project continued moving forward. The renovation of our Fernald 2 nursing unit was started. This will allow for more private rooms to be added to our facility with private bathrooms to allow for greater customer service and better infection control practice. The Blaisdell 1 and Blaisdell 2 nursing units were started, as well. When complete this will create a warm, cohesive and inviting environment for both the short term and long term residents we serve. The final piece of the project will be a new Blaisdell entrance that will allow a better cafeteria for staff, residents and all guests. It will also allow a newer, brighter beauty salon to be put in and a locker room for staff to enhance wellness opportunities. This will begin in early 2017.

I am proud of Rockingham County Long Term Care Services and the strong community reputation that it deserves. I look forward to the year ahead with excitement. I am especially proud of the people I work with every day here at the facility. I have so many colleagues who work with loyalty and high professional standards. We spend time letting them know how much they are all appreciated throughout the year and especially during our annual staff appreciation week held in May.

We are all grateful for the dedication, guidance and support of our three County Commissioners and look forward to the year ahead.

**ROCKINGHAM COUNTY REHABILITATION AND NURSING CENTER  
CENSUS 2016**

**TOTAL CENSUS**

**JANUARY 1, 2016 205**

<b>TOTAL ADMISSIONS</b>	<b>219</b>
Home	6
Hospital	109
Nursing Home	5
Psych. Hospital	1
Rehab.	6
Assisted Living	8
Returns from Hospital	84

<b>TOTAL DISCHARGES</b>	<b>263</b>
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<b>Hospital Discharges</b>	<b>93</b>
Expired at Hospital	6
D/C to another facility from hospital	2
D/c home from hospital	1
<b>Permanent Discharges</b>	<b>170</b>
Discharge to another facility	8
Discharged to Assisted Living	11
Discharged Home	80
<b>Deaths</b>	<b>71</b>

**TOTAL CENSUS**

**DECEMBER 31, 2016 163**

**TOTAL RESIDENT DAYS:**

DAILY AVERAGE CENSUS	184
HIGHEST CENSUS	211
LOWEST CENSUS	161

**DAILY AVERAGE:**

FERNALD BUILDING	12
BLAISDELL BUILDING	102
DRISCOLL BUILDING	70

<b>AVERAGE AGE OF RESIDENTS DECEMBER 31, 2016</b>	<b>83</b>
<b>AVERAGE AGE OF RESIDENT'S DEATH</b>	<b>83</b>
<b>AVERAGE AGE OF ADMISSION</b>	<b>80</b>
<b>AVERAGE LENGTH OF STAY</b>	<b>0 yrs. – 11 mos. – 10 days</b>



**REGISTRY OF DEEDS**  
Cathy Ann Stacey, Register

As I begin my twenty-third year as Rockingham County Register of Deeds, I'd like to dedicate this Annual Report to Diane Barrett. Diane is a forty year veteran of the Registry and should be commended for her continued efforts at providing the best document imaging results for viewing and copying by the public. I'd be remiss if I did not take this opportunity to commend the entire Registry of Deeds staff for their continued hard work and dedication in fulfilling the mission of this office. Additionally, I extend my deepest appreciation to the residents of Rockingham County for their continued support and confidence in me as their elected County Register of Deeds. It continues to be my pleasure to serve you and I pledge to continue on my vision to make the Registry of Deeds records more accessible to the public and strive to discover ways to ensure continued fiscal responsibility in the budgeting and administration of this office.

In 2016 we had four members of our staff reach milestone years working for the County – 10 years, 20 years, 30 years and 40 years. All four individuals are dedicated to the successful operation of this department and Rockingham County. Congratulations to them!

In 2016 the Registry of Deeds continued to open the pilot program for E-filing of land records documents. A total of eighty-eight (88) Title Companies and attorneys participated in the pilot program with a total of 9,723 documents being recorded for the year. This is an increase of 3,217 documents. An appropriation to update the current software system was put out to bid. Significant work has been accomplished but testing has shown us the product is not ready for prime time, therefore, we continue to massage the software to best suit our needs and anticipate it to be fully functioning by midyear 2017. I anticipate in 2017 the program will be fully opened to all lawyers, title companies and lenders wishing to participate. This transition will result in less mail handling for this office and save on postage fees. The restoration of ancient documents continues to move forward. From the dedicated fund the sum of \$55,967.00 was budgeted and expended for this project. As a reminder, the dedicated fund (surcharge fund) contains non-taxpayer dollars which are statutorily dedicated for use in the Registry of Deeds.

The Registry of Deeds experienced an overall increase in document recording volumes over 2015 of four (4%) percent for a total of 60,865 filings.

The following chart reflects annual transactions reported to each municipality within Rockingham County. A total of 35,740 transactions were reported reflecting a four (4%) percent increase in activity. 1099 went to all communities as no location was specified.

**MUNICIPAL TRANSACTIONS**

Atkinson	872	Greenland	560	Newington	128
Auburn 609		Hampstead	935	Newton 509	
Brentwood	388	Hampton F	282	Northwood	612
Candia	402	Hampton	2275	Plaistow	837
Chester 555		Kensington	200	Portsmouth	2440
Danville	485	Kingston	787	Raymond	1052
Deerfield	537	Londonderry	2806	Rye	743
Derry	3227	New Castle	195	Salem	2998
E Kingston	252	Newfields	217	Seabrook	959
Epping	867	Nottingham	609	S Hampton	96

Exeter	1684	N Hampton	562	Sandown	759
Fremont	546	Newmarket	889	Stratham	994
				Windham	1773

The foreclosure trend in Rockingham County continues to decline. During 2016 Rockingham County recorded 290 foreclosures which reflect a decrease of 93 or 32% from the previous year.

**Foreclosure Transactions**

Atkinson	3	Greenland	3	Newington	0
Auburn	3	Hampstead	9	Newton	7
Brentwood	2	Hampton F	1	Northwood	8
Candia	5	Hampton	12	Plaistow	14
Chester	3	Kensington	1	Portsmouth	3
Danville	8	Kingston	14	Raymond	18
Deerfield	10	Londonderry	18	Rye	1
Derry	38	New Castle	0	Salem	23
E Kingston	2	Newfields	0	Seabrook	7
Epping	9	Nottingham	10	S Hampton	1
Exeter	19	N Hampton	3	Sandown	10
Fremont	3	Newmarket	4	Stratham	7
				Windham	10

The total County revenue collected by the Registry of Deeds in the 2016 calendar year was **\$3,317,662.48**.

**2016 Revenue Collected by Register of Deeds**

State Transfer Tax	\$45,802,359.00
4% RETT commission	<b>\$1,831,109.08</b>
State LCHIP tax	\$1,060,632.00
4% LCHIP commission	<b>\$ 44,193.00</b>
Copies/Faxes	<b>\$ 352,752.47</b>
Recording Fees	<b>\$1,775,022.91</b>
Document Surcharge offset	\$205,000.00
<b>Total Revenue</b>	<b><u>\$4,003,077.46</u></b>

Total Documents recorded 60,865

Current year documents scanned/filmed	<b>317,159 pages</b>
Current year scanned plans	<b>978 sheets</b>
Current year daybook filmed	<b>9,000 pages</b>

Historical records rescanned **100 books**

**TOTAL PAGES..... 297,909 pages**

Lastly, I wish to acknowledge the Rockingham County Board of Commissioners, Engineering & Maintenance Department personnel and members of the Rockingham County Finance Department and Human Services Department for the continued assistance and support provided to this office.

**SHERIFF'S OFFICE**  
Michael G. Hureau High Sheriff

Thank you for electing me for a full term as your High Sheriff. I was appointed in June of 2015 to finish out the term of High Sheriff Michael W. Downing who passed away April 20, 2015. Sheriff Downing and I worked together as New Hampshire State Troopers early in our law enforcement careers. I am honored to continue to serve the citizens of Rockingham County in this new role.

Rockingham County Sheriff's Office, much like our local policies agencies, saw a dramatic increase in drug use and confiscation during 2016. New Hampshire has been hit particularly hard. The Centers for Disease Control report that New Hampshire was included in its National Center for Health Statistics Data Brief, No 273, February, 2017<sup>1</sup> as one of four states with the highest age-adjusted drug overdose death rates. In 2015, the four states with the highest age-adjusted drug overdose death rates were West Virginia (41.5 per 100,000), New Hampshire (34.3), Kentucky (29.9), and Ohio (29.9).

As part of a concerted effort to combat this epidemic, Rockingham County Deputy Sheriffs now carry Narcan to help affected individuals prior to their receiving professional medical care. Additionally, our Criminal Investigations/Warrants Division seized significantly more illegal and prescribed substances in 2016. Organized investigations involved multiple police agencies as well as Rockingham County's Drug Task Force, US Marshals, DEA, NH State Police, police agencies in Massachusetts, Strafford County Drug Task Force and the IRS. This resulted in seizure of 136 grams of heroin, an increase of 1200% over what was seized in 2015 (11 grams). Confiscation of all other forms of abused prescription, synthetic and illegal drugs increased in 2016. Additionally, \$14,588 in US currency was also seized.

Rockingham County Supervised Pretrial Release Program entered its third year in 2016. The program is a joint effort between Rockingham County Sheriff's Office and Department of Corrections along with the Court System of the State of New Hampshire. Participants wear electronic monitoring bracelets while living and working in their respective communities rather than remaining incarcerated. The program maintains contact with the supervised individuals by both electronic and personal communication to ensure that orders of various courts and the contractual agreement between the parties are followed, while no new or additional crimes are committed. One hundred thirty-eight (138) defendants participated in 2016 with 45 successfully completing the program. This represents an increase over program participants and those with successful completion in 2015.

Rockingham County Communications Center handled 156,502 calls for service in 2016. A communications equipment upgrade project, which was grant funded and completed in 2016, represented a significant upgrade in technology and equipment.

In closing, I would like to thank the employees of Rockingham County Sheriff's Office for their dedication and support. I appreciate all they do to serve the citizens of Rockingham County.

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<sup>1</sup> <https://www.cdc.gov/nchs/products/databriefs/db273.htm>

Rockingham County Sheriff's Office 2016 Statistics

**Arrest Warrant Statistics**

As of 12-31-2016

**Active Warrants – Superior Court & Family Division**

Active Warrants in NCIC	683
Active Superior Court Civil Warrants non-NCIC (Equity, Family Division, Cost Containment)	175
Active Warrants – Persons Serving Time in Other States	57
<b>Subtotal</b>	<b>915</b>

Active Warrants – Persons Beyond Extradition Limits (included above)	186
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**Active Warrants - District Court**

Active Warrants	35
Active Warrants Issued to Other Counties	0
<b>Subtotal</b>	<b>35</b>

<b>Grand Total – Active Warrants All Courts</b>	<b>950</b>
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**Arrest & Recall Statistics**

As of 12-31-2016

**Arrests – Superior Court Warrants**

Criminal Warrant Arrests	616
Civil Warrant Arrests	51
Warrant Recalls	251
<b>Subtotal</b>	<b>918</b>

**Arrests – District Court Warrants**

Arrests	12
Non Est	38
Warrant Recalls	158
<b>Subtotal</b>	<b>208</b>

Court Services Division

The Court Services Division transported 8,523 prisoners in 2016. This is a decrease of 5.7% prisoners over those transported in 2015.

Transports for Other Agencies	8,089
Involuntary Emergency Admissions	274
Juvenile Transports	160
<b>Total 2016</b>	<b>8,523</b>

Patrol / Civil

The Patrol / Civil Division processed an average of seven hundred fifty-seven documents per month for the thirty-seven towns within Rockingham County. Services cover court documents which must be served in hand, by leaving at place of business or residence and services which must be recorded at Rockingham County Registry of Deeds.

Throughout the year, all deputies were instrumental in traffic enforcement. Deputies stopped a total of 1,675 vehicles issuing 1,281 warnings and 394 summonses. This enforcement action contributed to making the roadways in Rockingham County safer for the motoring public. Additionally, deputies rendered assistance to over one hundred seventeen disabled highway users. These services are those activities that have an impact upon traffic flow and hazard identification/resolution, as well as those designed to assist the stranded motorist.

<b>Civil Process Served</b>	<b>9,089</b>
<b>Motor Vehicle Enforcement</b>	<b>1,675</b>
<b>Assistance to Disabled Motor Vehicles</b>	<b>117</b>

Criminal Investigations / Warrants Division

The Warrants / Investigations Division was responsible for one hundred thirty-three criminal cases to include drug and background investigations and cases that other towns passed onto the Sheriff's Office due to conflicts of interest. The division is responsible for all investigations that occur on Rockingham County grounds to include all Rockingham County Department of Corrections investigations.

<b>Criminal Investigations</b>	
Backgrounds	2
Death	2
Conflict of Interest	1
Department of Corrections	127
Other	1
<b>Total</b>	<b>133</b>

The Warrants / Investigations Division was responsible for arresting six hundred sixty-seven people on outstanding warrants in 2016. The Sheriff's Office and the United States Marshal's Service continue to work cooperatively to apprehend New Hampshire's most wanted criminals. This effort has resulted in jointly apprehending over two hundred twenty-one felons in 2016.

2016 Out of State Extraditions

<b>Connecticut</b>	<b>5</b>	<b>Florida</b>	<b>3</b>
<b>Massachusetts</b>	<b>142</b>	<b>Maine</b>	<b>35</b>
<b>New York</b>	<b>4</b>	<b>Rhode Island</b>	<b>2</b>
<b>Montana</b>	<b>1</b>	<b>New Jersey</b>	<b>1</b>
<b>Pennsylvania</b>	<b>2</b>	<b>Nevada</b>	<b>1</b>
<b>Texas</b>	<b>1</b>		

**Total Out of State Extraditions: 197**

### **Drug Task Force**

The Sheriff's Office Drug Task Force has seven participating towns with fourteen sworn Task Force Officers. The Administrative Sergeant and the Drug Task Force assisted multiple agencies with narcotic investigations. These agencies included eighteen law enforcement agencies within Rockingham County, five agencies outside the county, five in Massachusetts, two in Maine as well as the Department of Probation, DEA, FBI, NIU, DHE and the Strafford County Drug Task Force.

The Task Force drew assistance from Deputies on motor vehicle stops, arrests and transports. Several cases the Task Force handled began with an initial contact of an alert deputy and/or members of the community notifying them of possible drug activity.

The Sheriff's Office secured funding for Operation Granite Hammer targeting the Opioid epidemic. In 2016, the Task Force conducted three successful Granite Hammer operations in task force towns.

Thirty operations involved targeting the controlled purchase of illicit narcotics. Twenty-two were successful and eight were unsuccessful. One Task Force operation was conducted at the Deerfield Fair and seven parking lot / highway interdiction operations were conducted.

There was one assist to the DHE Task force sponsored by the DEA and surrounding NH, MA & ME agencies in the I-95 corridor. This operation targeted illicit narcotic drug trafficking. The Task Force assisted the DEA in 5 joint investigations total.

Twenty-six drug investigations were sent to the County Attorney for indictment. Thirty-two offense reports were completed and there were fourteen on view arrests.

The Task Force is thankful to everyone who assisted throughout 2016. Without the dedication of the entire team, the Task Force would not have been as successful as it was.

### **Seizures**

<b>Drug Name</b>	<b>Amount</b>
Cocaine / Crack	16.30 grams
Heroin / Fentanyl	136 grams or.3 pounds
Marijuana	23.6 pounds
Butane Honey Oil	2 grams
Suboxone	5 strips
Methadone	229 pills
Gabapentin	3 pills
Marijuana Grow Operation	1
Oxycodone	324 pills
Clonazepam	24 pills
Methamphetamine	11 grams

Tramadol	2 pills
Adderall	1 pill
Zopfran	1 pill
Mushrooms	75 grams
Ecstasy / MDMA	6 pills
Xylocaine	1.7 ML
US Currency	\$14,588
Vehicles	3

### **Rockingham County Supervised Pretrial Release Program**

On January 1, 2016, the Rockingham County Pretrial Release (RCSPR) Program began its third year in the renovated format as a joint effort between the Rockingham County Sheriff's Office and the Rockingham County Department of Corrections. The objective of the program is to supervise pretrial defendants who have been identified by the Superior and District Courts who are on bail and awaiting dispositions of their cases to be released from incarceration. The program maintains contact with the supervised individuals by both electronic and personal contact to ensure that the orders of the various courts and the contractual agreement between the parties are followed, while achieving the compliance that no new or additional crimes are committed and that the safety of the public in both Rockingham County and the State of New Hampshire is respected.

The Department of Corrections has a contract with Track Group (formerly Secure Alert Electronic Monitoring Systems) of Salt Lake City, UT which allows the program to supervise program participants by means of GPS electronic monitoring devices while they live and work in their various communities. The program currently has thirty-five GPS electronic monitoring bracelets available.

The current cost of each GPS electronic monitoring bracelet to the program is \$6.29 per day per defendant. As the current cost to the county to house an inmate daily is \$97.50, the county absorbs the daily cost of the GPS electronic monitoring device, and while doing so the result is that the county saves \$91.21 per day per defendant participating in the RCSPR program.

The program continues to interview potential candidates prior to their appearances for video arraignment at the Rockingham County Jail to assist the district courts with accurate information about the individuals and their circumstances. For the calendar year, there were 98 referrals made to the RCSPR program by the seven district courts in the county.

In 2016, a total of one hundred thirty-eight defendants were released on the program. Forty-five of those participants successfully completed the program by being sentenced by the courts. Unfortunately, thirty-seven participants in the program were revoked for new crimes committed while in the program or various behaviors which violated either their bail/court orders and/or the contract between the defendant and the RCSPR program.

The program continues to assist the superior court by providing detailed evaluations of defendants recommended for the program. The RCSPR also appears for court hearings as requested involving the participants and candidates throughout the legal process. The program maintains strict supervision of the subjects assigned to the RCSPR by the monitoring system, along with weekly drug screens, residential inspections and phone contact regarding curfews and other issues that may arise, including assisting with periodic electronic and mechanical problems regarding the Track Group equipment. The RCSPR coordinators also assist the individuals with other collateral issues that may arise on a moment's notice to include, but not limited to, domestic, employment, rehabilitation and residential matters. The program

also tracks the assigned individuals via the software provided by Track Group installed into the cell phones provided for the coordinators, enabling monitoring capabilities on off-duty hours away from the office should the need arise.

As of the date of this report, there are twenty-seven active participants in the program. Twenty-six are assigned the GPS electronic monitoring devices, and one is court ordered to not be on the bracelet. The individuals enjoy access to the program by means of their ability to abide all program requirements and current court orders.

As of December 31, 2016, a total of one hundred thirty-eight participants spent 11,533 days in the program and not occupying bed space in the Rockingham County Jail, saving Rockingham County approximately \$1,010,864.44 in housing costs. However, the actual amount of money saved by the program cannot be accurately calculated as the savings to the county for medical costs for pretrial defendants, along with those actively involved in substance abuse programs are not available due to HIPPA restrictions. The total would also include the manpower and transportation duties involving Rockingham County Sheriff's Office and Rockingham County Department of Corrections that is not utilized for these purposes.

### **Warrant Entry Team**

The Warrant Entry Team currently operates with one team commander, one team leader, one assistant team leader and up to eight operators/members.

The Warrant Entry Team maintained overall proficiency by participating in scheduled physical training days and twenty-two scheduled SWAT related training days. They participated in seven planned operations / warrant sweeps. Additionally, the team responded to multiple incidents utilizing the entire team and incidents with individual members that assisted by utilizing their enhanced equipment and skills.

On March 2, 2016, the Warrant Entry Team planned and executed a high-risk narcotic warrant at a location in Brentwood, NH. The warrant was executed in partnership with the Rockingham County Drug Task Force, DEA and the Brentwood Police Department. This operation involved multiple suspects, a potential for firearms and other occupants in the home not involved in the criminal activity. This incident was executed without incident and resulted in multiple felony convictions.

On May 18, 2016, the Warrant Entry Team conducted extensive planning and surveillance in preparation of a high-risk eviction at a location in Epping, NH. The subject had displayed indicators of being high risk and made prior comments that he would not leave his property willingly. Due to surveillance and planning efforts, the team conducted the eviction without incident.

On August 8th, several members of the Warrant Entry Team responded to a burglary in progress in the area of Wadleigh Point Road in Kingston, NH. Team members assisted in setting a perimeter, established a staging area and cleared the suspected residence.

On October 21, 2016, the team responded to an armed home invasion at Lamprey River Drive, Epping, NH. The team established a containment perimeter, sheltered several residents in place during an extensive search involving State Police canine and search helicopters. This resulted in the apprehension of multiple subjects and firearms.

The team was also activated and instrumental in assisting the narcotics task force and Warrants Division by executing search warrants and arrests with the following agencies:



Kingston Police Dept.	Plaistow Police Dept.	Danville Police Dept.
Epping Police Dept.	Fremont Police Dept.	Portsmouth Police Dept.
Seabrook Police Dept.	Raymond Police Dept.	Newmarket Police Dept.
Brentwood Police Dept.	Derry Police Dept.	Londonderry Police Dept.
Windham Police Dept.	Salem Police Dept.	Hampstead Police Dept.
Deerfield Police Dept.	Northwood Police Dept.	Hampton Police Dept.
Atkinson Police Dept.	Auburn Police Dept.	Sandown Police Dept.
Newington Police Dept.	Manchester, NH Police Dept.	Nashua, NH Police Dept.

Warrant Entry Team members were successful in apprehending or clearing approximately twenty-seven individuals with outstanding warrants. These warrants and operations met the criteria of a medium to high risk warrant situations. Most individuals displayed “special threat considerations” that would be better handled by a specialized tactical team. Special threat considerations include, but are not limited to, felony warrants, drug warrants, suspects with a propensity toward violence, persons known to be armed, a heavily fortified location (booby trapped) or known gang members.

On October 23, 2016, the Warrant Entry Team participated in a large active shooter, terrorist attack exercise at the Salem Mall in Salem, NH. This was a NHTOA organized event with two locations across the state incorporating regional tactical teams from all over the state of NH, to include federal agencies. The use of tactical vehicles, helicopters, live role players and EOD training items were included in this training.

Additional training this year included firearms qualifications, safety training, hostage rescue, active shooter exercises, barricade subjects, motor vehicle assaults, Sig Sauer Academy, use of force and breaching, officer rescue techniques with shields and vehicles, less lethal systems and high risk arrests and search warrant services. This training increases proficiency in the team’s role as an assisting tactical unit during critical incidents to larger, regional tactical teams.

Deputy Wiltshire is assigned to the team’s ANDROS robot and conducts training in addition to regularly scheduled training days. This increases his proficiency in the use and implementation of the ANDROS robot. The team has conducted training with the robot in officer rescue, clearing danger areas, moving the robot with the team and intelligence gathering. Deputy Wiltshire has also scheduled training with the State Police EOD robot operator, to gain further techniques and be available as an additional asset to State Police EOD when needed.

The Warrant Entry Team continues to maintain proficiency and actively seeks out further training to increase its mission readiness. Team members are frequently recognized for their efforts and actions. The additional training and equipment that team members receive, makes them a much more versatile asset during team assignment as well as regularly assigned duties.

**Administrative Services Division**

Rockingham County Communications Center handled 156,502 calls for service in 2016. It continues to dispatch for twenty-five police departments, eighteen fire/EMS departments, and the Sheriff’s Office. The 2016 authorized strength of the dispatch center was four dispatch supervisors, fourteen full-time dispatchers and three on-call dispatchers.

A large upgrade project in the dispatch center was completed in 2016. This included the installation of the Motorola MCC7500 radio console system. This system replaced an obsolete CentraComm Gold Elite console that was installed in the 1990’s. It was no longer supported by Motorola and parts are no longer

manufactured. The MCC7500 was purchased using a fully funded grant from the NH Homeland Security and Emergency Management.

Network Administrator:

In 2016, the Network Administrator continued to upgrade the office network to improve efficiency and security.

The Network Administrator also worked with area towns in finding a solution to a lag problem that was experienced when multiple agencies were logging into the network at once.

A new technical support vendor was contracted through the county. The Network Administrator worked closely with the on boarding process and familiarizing the new vendor with the Sheriff's Office network.

Radio Shop:

The Radio Shop is staffed by one Chief Engineer. In addition to yearly preventive maintenance, the Radio Shop was very busy preparing the dispatch center for the installation of the MCC7500 radio console system. This was a significant upgrade in equipment and technology. The Chief Engineer traveled to Motorola's Training Facility in Illinois to learn about the new system. The cost of this training was included in the Homeland Security Grant.

**Personnel Changes**

01/04/2016	Jason MacLeod	Deputy	Attended the 169 <sup>th</sup> NH Police Academy
03/02/2016	Robert Acres	Deputy	Hired full time & assigned to Court Services
03/04/2016	Peter Tenaglia	Bailiff	Resigned
03/11/2016	Dennis Kounas	Bailiff	Resigned
03/14/2016	Denis Boisvert	Bailiff	Hired as Bailiff
04/04/2016	John Ricker	Bailiff	Resigned
04/18/2016	Francis Maguire	Dispatcher	Hired as Dispatcher
04/22/2016	Jason MacLeod	Deputy	Graduated the 169 <sup>th</sup> NH Police Academy
05/09/2016	Scott Sullivan	Deputy	Transferred from Warrants / Investigations to Court Services
05/09/2016	Jason MacLeod	Deputy	Transferred from Court Services to Warrants / Investigations
06/13/2016	George Devine	Dispatcher	Hired as Dispatcher
09/05/2016	George Devine	Dispatcher	Resigned

10/14/2016	Joshua Mann	Chief Engineer	Resigned
10/21/2016	William Horwood	Bailiff	Resigned
12/22/2016	Paul Bois	Deputy	Transferred from Court Services to Warrants / Investigations
12/23/2016	Ron Smith	Part Time Deputy	Hire as Bailiff
12/23/2016	Christopher Stone	Part Time Deputy	Hired part time to replace Deputy Smith

**Rockingham County Sheriff's Office**

Michael G. Hureau, High Sheriff

**Sheriff's Business Office Report - 2016**

<b>2016 SUMMARY</b>	
I) Revenue received:	\$ (1,261,809)
II) Appropriations Expended (96%):	\$ 5,552,277
III) Appropriations returned to General Fund (4%):	\$ 216,582
<b>% OF EXPENDED BUDGET offset by REVENUE:</b>	<b>23%</b>

<b>I) REVENUE DETAIL:</b>	
<b>*SHERIFF*</b>	
Civil Process Service Fees (RSA 104:31):	\$ 428,409
Outside Detail Vendor Contracts :	\$ 300,760
Money Escort Details = \$12,824.08	
Contracted Details = \$244,489.00	
US Marshals Remibursement = \$15,013.80	
DEA = \$16,353.92	
NH Highway Safety Grants = \$0.00	
STSA Training = \$6,712.75	
NH OEM RERP Pagers reimbursement = \$810.06	
Opioid Grant Reimbursements = \$4,556.32	
Superior Court Bailiffs :	\$ 382,509
NH AOC Bailiff Per Diem = \$345,612.73	
NH AOC Payroll Expenses = \$36,895.92	
Transports:	\$ 110,431
NH DHHS Juvenile Transports = \$11,386.98	
NH AOC District Court Care and Custody = \$99,221.92	
AJE YE2016: 2011 Juvy Adjustment = (\$178.20)	
Grants :	\$ -
Miscellaneous revenue :	\$ 732
Court Attendance Fees = \$60.00	
Returned check fees = \$125.00	
Records Requests = \$80.00	
Other = \$1,196.19	
Approved Write Offs = (\$729.50)	
<b>*DISPATCH*</b>	
NH OEM RERP Salary Reimbursement	\$ 38,969

<b>II) DEPT APPROPRIATIONS</b>	
Sheriff's Office	\$ 3,681,311
Dispatch/Communications	\$ 1,680,805
Radio/Electronic Services	\$ 141,076
Outside/Road Detail Contracts	\$ 265,667
<b>TOTAL BUDGETED 2016</b>	<b>5,768,859</b>

\*\*\*These are internal figures provided by Rockingham County Sheriff's Office. Figures may be adjusted during the year end close out process performed by the Rockingham County Finance Office.

KLM 3/1/2017

**TREASURER**  
Edward R. Buck III

Rockingham County ended 2016 in good financial shape. This was indicated by the fact that during 2016 the County:

- Met all financial obligations on a timely basis
- Did not have to issue a Tax Anticipation Note
- Maintained an excellent borrowing rating
- Continued satisfactory banking services relationships
- Collected all tax warrants from towns and cities with no defaults

The highlight of the year was that, due to prudent financial management, the County did not have to borrow in anticipation of tax payments from the cities and towns. This saved the taxpayers about \$25,000!

This is the first time in my 14 years in office that this has occurred. In 2015 the County issued a \$7.5 million Tax Anticipation Note.

The established banking services relationship with TD Bank continued in a satisfactory manner.

Charles Nickerson of the Finance Office deserves credit for managing these complicated financial matters and was instrumental in the continued excellent County ratings. The entire finance staff worked hard in all areas to achieve great fiscal health for the County.

The Treasurer's Office collected \$ 46,916,696 in taxes, with no defaults, from the thirty-seven cities and towns of Rockingham County. Tax payments were due, by law, Monday, December 19<sup>th</sup>.

**MINUTES  
ROCKINGHAM COUNTY  
DELEGATION MEETING  
Wednesday, January 6, 2016  
During Session Lunch Break  
Representative's Hall  
State House  
Concord NH**

The members of the Rockingham County Delegation held a Meeting on Wednesday, January 6, 2016, during session lunch break in Representative's Hall at the State House in Concord, NH. The purpose of the meeting was to Vote to Authorize Rockingham County to Pay 2016 Expenses, RSA 24:15.

Rep. Mary E. Griffin, Acting Chair, called the meeting to order at 12:15 p.m.

Chair Griffin recognized Rep. David A. Welch, Clerk, to conduct the roll call.

Those in attendance were: Rep. Mary E. Griffin, Acting Chair; Representatives Allen, Azarian, Baldasaro, Barnes, Bates, Belanger, Berrien, Bordon, Bush, Cahill, Cali-Pitts, Cardon, Chase, Chirichiello, Christie, Cook, Cushing, DeSimone, Devine, DiFranco, Doucette, Duarte, Elliott, Emerick, Ferrante, Fesh, Francese, Friel, Gannon, P. Gordon, R. Gordon, Green, Guthrie, Harris, Heffron, Hodgdon, Hoelzel, Introne, Itse, Kappler, P. Katsakiores, Kolodziej, Lovejoy, McBeath, McMahon, Matthews, Milz, Moody, Nigrello, O'Connor, Pantelakos, Peckham, Potucek, Prudhomme-O'Brien, Rice, Sherman, Simpson, Spillane, Sweeney, Sytek, Tamburello, Thomas, Tilton, Tucker, Vose, G. Ward, J. Ward, Webb, Welch, Weyler, and Woitkun.

Excused: Representatives Major, Priestley, and Sanders.

Absent: Representatives Abramson, Dean-Bailey, Hagan, Kellogg, Lundgren, McKinney, Manning, Oigny, Osborne, Packard, Tasker, and True.

Also Present: Commissioner Tombarello, Cheryl A. Hurley, Delegation Coordinator.

Clerk Welch reported a total of 74 members present.

Chairman Griffin declared that a quorum was present.

Chairman Griffin read the following motion:

**Motion to Authorize Rockingham County to Pay 2016 Expenses (RSA 24:15):**

Due to timing differences, the County runs without a signed operating budget during the months of January and February. Historical figures demonstrate that the January and February expenses will total approximately \$11 million.

Since RSA 24:15 states that "no County Commissioners or elected or appointed official shall pay, or agree to pay, or incur any liability for the payment of, any sum of money for which the County Convention has made no appropriation, or in excess of any appropriation so made except for the payment of judgements rendered against the county," I move that we, the County Convention, authorize the County to spend up to \$11 million for 2016 expenses during the months of January

and February in anticipation of the subsequent approval of the 2016 budget. Further, that the \$11 million be allocated proportionately to line items based on 2015 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/15.

Rep. P. Katsakiores seconded the motion.

Chairman Griffin called for questions. There were none. The motion was approved by a voice vote.

Chairman Griffin recognized Rep. Baldasaro who made a motion to adjourn. Rep. Allen seconded the motion. The motion was approved by a voice vote. The meeting was adjourned at 12:35 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Convention

DAW:cah

**MINUTES**  
**ROCKINGHAM COUNTY PUBLIC HEARING**  
**COMMISSIONER'S PROPOSED 2016 BUDGET**  
**Thursday, January 21, 2016**  
**7:00 p.m.**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood NH**

The Chairman of the Rockingham County Delegation held a Public Hearing on Thursday, January 21, 2016 at 7:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to conduct a Public Hearing on the Commissioner's Proposed 2016 Budget, RSA 24:23.

Rep. Kenneth L. Weyler, Acting Chairman, in Rep. Major's absence, called the Public Hearing to order at 7:00 p.m.

Chairman Weyler stated the purpose of the meeting was to conduct a Public Hearing on the 2016 budget estimates proposed by the Rockingham County Commissioners. Rep. Weyler then explained the ground rules for the Public Hearing.

Chairman Weyler recognized Commissioner Tombarello, Chairman of the Board of Commissioners, who provided an overview of the Commissioners 2016 Budget Proposal. The members were provided with a letter from the Board of Commissioners highlighting the budget, noting an increase of 0.6 percent from last year.

Chairman Weyler recognized Rep. Mary Griffin, Vice-Chair, who read the 2016 Commissioners Proposed budget by department as follows:

Delegation – \$303,900 at -25.36 percent.  
Treasurer – \$16,613 at -7.14 percent  
County Attorney – \$2,941,803 at -2.69 percent.  
District Court – \$206,540 at 7.28 percent  
Medical Examiner – \$73,404 at 24.62 percent  
Sheriff's Department – \$5,765,963 at 2.64 percent  
Registry of Deeds – \$1,391,425 at 13.85 percent  
Commissioners – \$177,562 at 0.22 percent  
General Government – \$2,579,112 at 4.83 percent  
Projects – \$642,350 at 16.72 percent.  
Grants – \$1,550,000 -24.57 percent  
Finance – \$1,196,359 at -0.31 percent  
Engineering & Maintenance – \$4,428,754 at -3.51 percent  
IT – \$529,611 at 18.90 percent  
Jail – \$12,797,634 at 0.86 percent  
Human Resources – \$557,956 at 22.47 percent  
Non-County Specials – \$190,003 at -26.64 percent  
Long-Term Care Services – \$27,520,628 at -0.12 percent  
Categorical Assistance - \$17,755,674 at 2.44 percent

Chairman Weyler recognized Rep. Mary Griffin who read budget totals as follows:



Total County Appropriation \$62,869,582 at 0.09 percent  
Grant Total Appropriations to include Categorical Assistance \$80,625,256 at 0.60 percent.  
Total Revenues \$75,392,869 at 0.64 percent.  
Grand Total \$80,625,256 at 0.39 percent.

Chairman Weyler recognized Estha Kennedy, Resident of Portsmouth, former City Council member, and currently a teacher, who commented on her overall concern of the county budget and how much the City of Portsmouth has to give the county vs. what they get back from the county. She stated that the citizens of Portsmouth are concerned; referring to the individuals who are on a fixed income who are not going to get an increase in 2016. She encouraged the legislators to lower the budget and bring it down to a 1.6 percent as a cap. Chairman Weyler asked Ms. Kennedy if she knew what the school budget is in Portsmouth. She responded no, noting that she is not a Portsmouth teacher. Chairman Weyler stated that the legislators accept your challenge and will consider your comments.

Chairman Weyler recognized Chris True, from Sandown, Rockingham County District 4, who had a question relative to Non-County Specials, asking why some agencies were only funded \$1.00 in the Commissioner's proposed budget. Chairman Weyler recognized Rep. Mary Allen, Subcommittee Chair, who explained that two agencies had missed the Commissioners deadline for their budget submission, but that it is her understanding that those two agencies would appear before the subcommittee to request funding.

Chairman Major called for further questions. There were none.

Chairman Weyler commented that we appreciate what the Commissioners and Department Heads have done in preparing the budget. He stated that he is proud of Rockingham County and noted that we usually set the example for other counties. He spoke about the \$80,000,000 County budget divided by 400,000 people, noting that it is a low cost to the county taxpayers/residents in return for the services that they receive.

Chairman Weyler recognized Rep. Kappler who spoke about a bill from municipal and county government, initiated from a northern county, to eliminate state representatives from being the county delegation and propose in its place to have a county convention position. He noted that the bill did not pass in committee and urged everyone to not vote for the bill.

Chairman Weyler recognized Ms. Cathy Stacey, Register of Deeds, and Legislative Chair for Rockingham County, who referred to two bills from municipal and county government proposing that the county delegation, in conjunction with the commissioners, imposing an increase in fees and a bill to bring back the register of probate position and staff, and are proposing that the salaries of the register of probate and staff become part of the county budget. She asked the legislators to not support either bill. Ms. Stacey also distributed a copy of the Registry of Deeds Annual Report.

There being no further comments, the Public Hearing was adjourned at 7:28 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Convention

**MINUTES**  
**ROCKINGHAM COUNTY**  
**EXECUTIVE COMMITTEE MEETING**  
**Thursday, January 21, 2016**  
**Follow the Public Hearing**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood NH**

The Rockingham County Executive Committee held a meeting on Thursday, January 21, 2016, following the Public Hearing on the Commissioner's Proposed 2016 Budget, in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to consider line item transfer requests, and any other business to come before the committee members.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 7:30 p.m.

Chairman Weyler recognized Rep. Lawrence Kappler who delivered the Invocation.

Chairman Weyler recognized Rep. Brian Chirichiello who led the Pledge of Allegiance.

Chairman Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Clerk Welch reported a total of 18 members present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Representatives Allen, Cali-Pitts, Chirichiello, Cushing, DeSimone, Devine, Fesh, Griffin, Hoelzel, Introne, Kappler, P. Katsakiores, Kolodziej, O'Connor, Pantelakos, Rice, and Welch.

Excused: Representatives Major and Belanger.

Also Present: Steve Woods, Long-Term Care Director; Janice Demers, LTC, Judge Gates, Engineering & Maintenance Director; Robin Bernier, IT Manager; Jayne Jackson, Business Office Manager, Department of Corrections; Major David Consentino, Department of Corrections; High Sheriff Michael Hureau, Sheriff's Department; Darin Melanson, Sheriff's Department; Cathy Stacey, Registrar of Deeds; Attorney Patricia Conway, County Attorney; Edward Buck, Treasurer; Charles Nickerson, Finance Director; Commissioners Tombarello, St. James, and Coyle; Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler declared that a quorum of the Executive Committee was present.

Chairman Weyler noted the first item on the agenda was a presentation from Warrant Street Architects on the Long-Term Care Space Allocation. Chairman Weyler recognized the architects who provided an overhead presentation to the members.

**Line Item Transfer Request**

Registry of Deeds – Transfer from line 14100000-53600 Service Contracts \$1,200 to 14100000-53903 Travel Reimbursement \$1,200; Transfer from 14100000-53600 Service Contracts \$2,200 to 14100000-53400 Office Supplies \$2,200.

Comments/Explanation: Lines will be overspent over the \$1,000 allowance and denial will result in non-payment of travel for the Register and Deputy Register as well as vital office supplies needed to perform the duties of the office.

Rep. Katsakiores made a motion to approve the transfer as presented. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

County Attorney – Transfer from 13100000-5300 Telephone \$500 from 13100000-53100 Postage \$1,500 to 13100000-53903 Travel \$2,000.

Comments/Explanation: Work related mileage expenses exceeded the estimated amount this year, possibly due to an increase in 2015 of the Federal Mileage rate that was not known until after the 2015 budget preparations. Additionally, the amount budgeted in that line was reduced in 2014 and the same amount was budgeted for in 2015 as was budgeted for in 2014. These factors quite possibly have affected the Travel line.

Rep. Devine made a motion to approve the transfer request as presented. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance – Transfer from 11300000-51402 Overtime \$6,000 from 11300000-52100 Social Security \$5,500 to 11300000-51207 Technical and Trade Salaries \$11,500.

Comments/Explanation: It appears that there may have been a 2015 budgetary calculation issue with regards to this line item. There have not been any changes in the workforce composition, hours worked or pay rates in 2015 that would have caused unforeseen expenses to hit this line.

Rep. Kappler made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**Other Business:**

Chairman Weyler referred the members to the Request for Proposal for a Performance Audit of the Finance Department and Discussion Topic Items that were provided to the members in their budget packet. Chairman Weyler explained that the Chief Financial Officer and Deputy Finance Officer left the County after many years in the position and it is only fair to the new Finance Director to have a performance audit of the department. Chairman Weyler explained the process. He noted that the RFP's will be opened at a public meeting of the Executive Committee and read to make a collective decision on who to award the bid to. He explained that we will move forward with the performance audit after we receive approval from the Delegation at the budget meeting on March 1.

Chairman Weyler recognized Rep. Cali-Pitts who had questions regarding the process, and Chairman Weyler provided an explanation.

Chairman Weyler recognized Rep. Cushing who asked if there was any update on the going litigation. Commissioner Coyle explained that the case is before the Supreme Court and should be heard within the next four or five months. He noted that there may also be more litigation.

Chairman Weyler recognized Rep. Rice who commented that he would like to see the bid awarded to a company where the county gets value over cost. He commented that he would like to be sure that the Executive Committee will have ample time to review the bids to make the best decision for the county.

Rep. Rice made a motion to proceed with the Request for Proposal (RFP). Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Chairman Weyler recognized Rep. Cali-Pitts who asked if the renovations for the Space Allocation in the Nursing Home would have an effect on the renovations relative to the courthouse issue. It was noted that money has been set aside for the renovations to the Nursing Home. Chairman Weyler recognized Chuck Nickerson, Finance Director, who explained that the money is from the excess pro-share set aside for projects being 2.8 million dollars and \$440,000 in the Long-Term Care account from excess pro-share moneys for a total of 3.2 million dollars.

Commissioner Tombarello commented on the ongoing issue with mold at the courthouse. He noted that the Commissioners just signed a three-year lease, but hopes that a plan will be in effect that the County will not be at the courthouse in the near future and located at the county complex.

Chairman Weyler recognized Rep. Pantelakos who asked if there was any grant money available. Commissioner Tombarello explained that he will have Mr. Woods and Ms. Gates look to see if there is any grant monies available, but noted that the grant funding is drying up.

Chairman Weyler recognized Rep. Kappler who made a motion to adjourn. Rep. Katsakiores seconded the motion. The meeting was adjourned at 8:24 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee

**MINUTES  
ROCKINGHAM COUNTY  
EXECUTIVE COMMITTEE MEETING  
Friday, February 19, 2016 at 9:30 a.m.  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood NH 03833**

The Rockingham County Executive Committee met on Friday, February 19, 2016 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was for Subcommittee Chairs to report budget recommendations and to vote on the 2016 county budget to be voted by the Delegation on March 1, 2016.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:30 a.m.

Rep. Weyler recognized Rep. Kappler who delivered the Invocation.

Rep. Weyler recognized Rep. Major who led the Pledge of Allegiance.

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 16 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Weyler, Chairman; Reps. Allen, Cali-Pitts, Cushing, DeSimone, Devine, Fesh, Griffin, Hoelzel, Kappler, P. Katsakiores, Major, O'Connor, Pantelakos, Rice, and Welch.

Excused: Reps. Kolodziej, Introne, Belanger, and Chirichiello.

Also Present: Commissioners Tombarello and Coyle; Steve Woods, Long-Term Care Director; Jude Gates, Engineering & Maintenance Director; Jayne Jackson, Department of Corrections; Superintendent Stephen Church, Department of Corrections; Dan Reidy, UNH Cooperative Extension; Martha Breen, Sheriff's Office; Katherin Mann, Sheriff's Office; Daren Melanson, Sheriff's Office; Charles Nickerson, Finance Director; High Sheriff Michael Hureau, Sheriff's Office; Attorney Patricia Conway, County Attorney; Becky Burns Registry of , Deeds; Laura Collins, Board of Commissioners, Allison Kivikoski, Human Resources Director, Rep. Cook, and Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler opened the meeting with an overview of the subcommittee's involvement in the budget process and their reports for review.

**Subcommittee Reports:**

**Salary Subcommittee** – Rep. Weyler, recognized Rep. Major in Rep. Chirichiello's absence. Rep. Major read the Report of the Salary Subcommittee which highlighted the changes made by the subcommittee to the Commissioner's proposal. Rep. Major made a motion to accept the report of the Salary Subcommittee. Rep. Pantelakos seconded the motion. Chairman Weyler asked for questions. There were none. The motion was approved by a voice vote.

**Rockingham County Delegation** – Rep. Weyler recognized Rep. Pantelakos, Chair of the Delegation Subcommittee, who read the report of the Delegation Subcommittee. Rep. Pantelakos made a motion to

accept the subcommittee report and Delegation budget of \$263,901, at -35.18 percent. Rep. Katsakiores seconded the motion. Rep. Weyler called for questions. There were none. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Treasurer** – Rep. Weyler recognized Rep. Rice, Chairman of the Treasurer’s Subcommittee. Rep. Rice read the Treasurer’s Subcommittee Report, and made a motion to approve the Treasurer’s budget at \$16,613, at 7.15 percent. Rep. Devine seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**County Attorney** – Rep. Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee, who read the County Attorney Subcommittee Report reviewing the increase in administrative personnel due to the increased work load coming in from County Police Departments. Rep. Devine made a motion to approve the County Attorney’s Subcommittee Report and budget of \$2,941,803, at 2.69 percent. Rep. Griffin seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**District Court** – Rep. Weyler recognized Rep. Devine who made a motion to approve the District Court budget at \$206,540 at 7.28 percent. Rep. Griffin seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Medical Examiner** – Rep. Weyler recognized Rep. Devine who made a motion to approve the Medical Examiner’s budget at \$73,404, at 24.62 percent. Rep. Griffin seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Sheriff’s Department** – Rep. Weyler recognized Rep. Cali-Pitts, Chair of the Sheriff’s Subcommittee. Rep. Cali-Pitts apologized that she was unable to attend the subcommittee meeting and that Rep. Duarte chaired the meeting in her absence. She noted that there were no changes to the Commissioner’s proposal. Rep. Cali-Pitts made a motion to approve \$5,765,963, at 2.64 percent. Rep. P. Katsakiores seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Registry of Deeds** – Rep. Weyler recognized Rep. P. Katsakiores who presented the Deeds Subcommittee Report, and made a motion to approve \$1,391,425 at 13.85 percent. Rep. Hoelzel seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Commissioners** – Rep. Weyler recognized Rep. Rice, Chairman of the Commissioner’s Subcommittee, who read the Commissioner’s Subcommittee Report, and made a motion to approve \$177,526 0.22 percent. Rep. Hoelzel seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**General Government** – Rep. Weyler recognized Rep. Rice, Chairman of the General Government Subcommittee, who read the General Government Subcommittee Report and made a motion to approve \$2,460,343 at -9.31 percent. Rep. P. Katsakiores seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**UNH Cooperative Extension** – Chairman Weyler recognized Rep. O’Connor who made a motion to approve \$398,625 for the Memorandum of Understanding (MOU) included the General Government budget. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Long-Range Planning (Projects)** – Rep. Weyler recognized Rep. Major, in Rep. Introne’s absence, who made a motion to approve the Long-Range Planning Subcommittee Report which includes the Projects List

and Project budget at \$642,350 at 16.72 percent. Rep. DeSimone seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Grants** – Rep. Weyler recognized Rep. Rice, Chairman of the Grants Subcommittee, who made a motion to approve the Grants budget at \$1,555,000 -24.57 percent. Rep. Kappler seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Finance** – Rep. Weyler recognized Rep. Cushing, Chairman of the Finance Subcommittee, who read the Finance Subcommittee Report, and made a motion to approve the Finance Department budget at \$1,196,359 at -0.31 percent. Rep. Griffin seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Engineering & Maintenance** – Rep. Weyler recognized Rep. Kappler, Chairman of the Maintenance Subcommittee, who read the Maintenance Subcommittee Report, and made a motion to approve the Maintenance budget at \$4,428,754 at -3.5 percent. Rep. P. Katsakiores seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**IT** – Rep. Weyler recognized Rep. Kappler, in Rep. Belanger’s absence. Rep. Kappler noted that he chaired the IT Subcommittee and read the IT Report. Rep. Kappler made a motion to approve the IT budget at \$529,611 18.90 percent. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Jail** – Rep. Weyler recognized Rep. Fesh, Chairman of the Jail Subcommittee, who read the Jail Subcommittee Report, and made a motion to approve the Jail budget at \$12,807,259 at 0.94 percent. Rep. Griffin seconded the motion. Rep. Weyler recognized Rep. Cali-Pitts who questioned why the budget was increased. Rep. Weyler recognized Superintendent Church who explained referring to increase in medical, the purchase of an x-ray scanner, and uniforms. Rep. Weyler called for further questions. There were none. The motion was approved by a voice vote.

**Human Resources** – Rep. Weyler recognized Rep. Rice, Chairman of the Human Resources Subcommittee, who read the Human Resources Subcommittee Report, and made a motion to approve the Human Resources budget at \$561,956 at 23.35 percent. Rep. Griffin seconded the motion. Rep. Rice explained the increases noting that positions in the department have been filled since the hiring of the new director. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Non-County Specials** – Rep. Weyler recognized Rep. Allen, Chair of the Non-County Specials Subcommittee, who read the Non-County Specials Subcommittee Report, and made a motion to approve the Non-County Specials budget at \$285,001 at 10.04 percent. Rep. Griffin seconded the motion. Chairman Weyler recognized Rep. Allen who reviewed the changes made to the budget; two agencies formed as one, two late submittals that were added by the subcommittee, and an increase in the Conservation District, and a new agency added called CASA. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote. Rep. Welch voted no.

**Long-Term Care** – Rep. Weyler recognized Rep. DeSimone, Chair of the Long-Term Care Subcommittee, who read the Long-Term Care Subcommittee Report, and made a motion to approve \$27,523,128, at -0.11 percent. Rep. Hoelzel seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Categorical Assistance** – Rep. Weyler recognized Rep. Hoelzel, Chair of the Categorical Assistance Subcommittee, who read the Categorical Assistance Subcommittee Report, and made a motion to approve

\$17,755,674, at 2.44 percent. Rep. Griffin seconded the motion. Rep. Hoelzel explained the increase in the number of participants and in the acuity of care. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Revenues** – Rep. Weyler recognized Rep. Cushing, Chairman of the Revenues Subcommittee, who read the Revenue Subcommittee Report, and made a motion to approve 75,463,993, at 0.73 percent. Rep. P. Katsakiores seconded the motion. Rep. Weyler recognized Rep. Cushing who explained that Rep. Lovejoy, member of the Revenue Subcommittee, made the recommendation to increase the Real Estate Transfer Tax by \$350,000 and the Recording, Copy and Tax Fees by \$50,000 for a total of \$400,000. Chairman Weyler recognized Becky Burns, Deputy Register of Deeds, attending in Cathy Stacey’s absence. Ms. Burns explained that they are concerned that it is unattainable. She explained that the Registry has met their goal only four times prior. Rep. Weyler questioned. Becky explained that recent real estate transactions that occurred were quite substantial but it is not typical. She explained that \$100,000 is felt to be more attainable. Chairman Weyler recognized Rep. Cushing who stated that he is not opposed to a motion to change the amount. Chairman Weyler recognized Rep. Cushing who made a motion to amend the increase to \$100,000 Rep. O’Connor seconded the motion. The motion was approved by a voice vote. Chairman Weyler recognized Chuck Nickerson who provided the figure of \$3,039,000 for total revenues. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Mr. Nickerson noted that the increase in taxes will go up to 1.96 percent for a total of \$46,916,696 in Deed’s Revenues.

Chairman Weyler recognized Rep. Major who made a motion to approve \$80,696,380 in total revenues. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

**Line Item Transfer Request**

**County Attorney** – Transfer from 13102000-51107 Plaistow Court Salaries \$300 to 13102000-51108 Exeter DC Salaries \$300.

Comments/Explanation: Each year estimates are given for the district court prosecution services salaries. In 2015, the Exeter DC salary was over-spent slightly and requires a transfer within the salary lines.

Rep. Devine made a motion to approve the transfer as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**Categorical Assistance** – Transfer from line 11402000-56102 Intermediate Nursing Care \$110,843.00 to 11402000-56106 Home and Community Based Care \$110,843.00.

Comments/Explanation: Due to the unpredictable nature of Categorical Assistance expenses with regards to the State of New Hampshire’s monthly allocation between Intermediate Nursing Care (a/k/a Nursing Facility) and Home and Community Based Care, an end-of-year transfer between these two lines is often needed. There is no change to the overall amount budgeted for Categorical Assistance, and the total actual expenses for 2015 will be under budget.

Chairman Weyler recognized Rep. Hoelzel who made a motion to approve the transfer as presented. Rep. Kapler seconded the motion. The motion was approved by a voice vote.

Chairman Weyler recognized Rep. Griffin who made the following motion:

**RESOLUTION 1 – 2016**



Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for 2016 being 636 and that there will be no new positions created nor will there be any re-grading of positions or increase of number of positions, other than those budgeted, without approval of the Executive Committee.

It is understood that the Executive Committee need not approve any personnel change proposed by the County that results in placing the authorized position in the same or lower grade. Further, that the County must notify the Executive Committee at each quarterly meeting of any changes that may have been processed in order to provide an update to the accepted position listing.

In addition, it is understood that part-time employment pools are approved in the Nursing Home, Jail, Sheriff's Department, Engineering and Maintenance, Human Resources, County Attorney's Office and Finance and that the pools be used for on-call coverage when necessary. In no case will any on-call employee be eligible for any benefit or permanent employment status. This does not preclude any department from obtaining temporary help from outside vendors to cover employment leave.

Rep. Major seconded the motion. The motion was approved by a voice vote.

Rep. Weyler recognized Rep. Griffin who made the following motion:

#### **RESOLUTION 2 – 2016**

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend \$283,888 for a 2 percent gross increase or non-discretionary bonus for those employees who are on the pay plan. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2016.

Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Rep. Weyler recognized Rep. Griffin who made the following motion:

#### **RESOLUTION 3 – 2016**

All of the policies of the County personnel system shall apply to the Rockingham Delegation employee(s) with the understanding that all references for necessary actions, approvals or exceptions in reference to Delegation employee(s) reside with the Officers of the Delegation in lieu of the Commissioners. Authorization requires the majority of the 5 officers. The officers include the Chairmen of the Delegation and Executive Committee, the Vice-Chairmen of the Delegation and Executive Committee and the Delegation Clerk.

It is further agreed that all references for any "O/DD" actions, approvals or exceptions resides with the Chairman of the Delegation and Chairman of the Executive Committee in lieu of the "O/DD". Finally, any policies deemed appropriate and not specified or covered under the personnel system may be adopted by the Officers of the Delegation. An appeal from the decision of the 5 officers may be made to the Executive Committee.

Rep. Major seconded the motion. The motion was approved by a voice vote. Rep. Cali-Pitts voted no.

Rep. Griffin read the following motion:

**RESOLUTION 4-2016**

I move that \$39,434 be appropriated for salary payments for the Delegation Coordinator with flex hours and benefits based on 35 hours per week. It is understood that if the new FLSA Overtime Law goes into effect in 2016, then the annual salary payments will be increased to \$44,135.

Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION- 4A-2016**

The Delegation Coordinator, as described in RSA 24:12-a, shall be paid a salary as described in Resolution 4-2016, and will not be required to participate in the county’s workforce time and attendance system. The schedule for the position is flexible, and the employee will work a schedule to be determined and monitored by the Chairmen of the Convention and the Executive Committee to fulfill the needs of the Officers, Executive Committee, Subcommittees, and legislative delegation. It is understood that not all duties performed for this position are accomplished within the confines of the County complex, and often requires work be completed before and after regular business hours.

Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

Rep. Griffin read the following motion:

**RESOLUTION 5 – 2016**

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the 2016 summary of salary and benefits for those employees listed in the position listing, other than the union eligible. The Delegation Coordinator will receive benefits in accordance with personnel policies adopted for this position. There are three plans proposed in 2016 including an HMO with 5% Coinsurance, HMO with 10% Coinsurance and a High Deductible Health Plan (HDHP). This will be the second year for the HDHP. It provides for a County funded Health Savings Account (HSA) contribution of \$1,000 for a single plan and \$2,000 for a 2-Person or Family plan.

Resolution 5-2016 (continued)

**(COUNTY CONTRIBUTION % (FULL-TIME EMPLOYEES))**

**Health Benefits (Fully Insured)**

<b><u>Membership</u></b>	<b><u>County Share of Cost on All Plans</u></b>
Single	80%
2-Person	80%
Family	80%

Part-time employees contribute on a pro-rated basis.

**Dental Benefits**

Full-Time - 75% of premium  
Part-Time - Pro-rated basis

**Workers Compensation and Unemployment**

Worker’s Compensation is funded at 100% of the assigned risk rate per the recommendation of the Executive Committee. Unemployment funding recommended at \$140.00 per position in 2016.

**Short-Term Disability**

Short-Term Disability, a benefit adopted in 2000, is an accident and illness benefit, and is funded for a 26-week duration.

Full-Time – 100%  
Part-Time – Pro-rated basis

**Longevity**

The Longevity benefit is as follows:

<b><u>Years</u></b>	<b><u>Payments</u></b>
5-9	\$150
10-14	\$300
15-19	\$450
20-24	\$750
25 and greater	\$1000

**Dependent Care**

The Dependent Care flexible spending account is a benefit adopted in 2000 that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

**Medical Spending Account**

Medical Spending Account is a \$2,550 employee-funded benefit that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Rep. Major seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 6 – 2016**

**Whereas:** The County Convention has the power to raise county taxes and to make appropriations for the use of the county; and

**Whereas:** The County Commissioners are responsible for the day to day operation of the county; and

**Whereas:** The Executive Committee of the County has the authority to review the expenditures of the county after the adoption of the County budget; and

**Whereas:** From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

**Whereas:** The Commissioners and the Delegation are partners in oversight of the County budget;

**Therefore be it Resolved:** That pursuant to RSA 24:14, I, the County Convention, hereby authorize a line item budget that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line once the aggregate over-expenditure in any line item reaches \$1,000. The County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall over-spend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Executive Committee's approval.

Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 7 – 2016**

The Finance Office has the authority to make periodic transfers from appropriate budget lines to insure that the health, buyout, HRA and compensated absences benefit lines properly reflect the status of the accounts during the year.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 8 – 2016**

All amounts appropriated for the Non-County Specials to be paid on a quarterly basis subject to the approval of the majority of the Board of County Commissioners. Such amounts shall be paid as appropriated unless changes are discussed and approved at Executive Committee Meetings.

Further, all agencies are required to submit a quarterly financial review describing activities for the prior quarter and their relationship to county funds distributed. These reports shall be submitted to the Rockingham County Finance Office prior to any distribution of subsequent quarterly payments.

Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

Rep. Griffin read the following motion:

**RESOLUTION 9 – 2016**

Be it resolved that County audits under RSA 24:13, 28:3-a, 24:14, and 24:26, shall not be conducted nor expenditure for such authorized without the prior approval of the Executive Committee.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 10 – 2016**

That the Rockingham County Convention, in accordance with RSA 24:13, authorize \$80,696,380 in appropriations and \$137,486 in encumbrances for the use of the County during 2016. That \$46,916,696 be raised in new county taxes; that \$28,601,684 be accepted as an estimate of revenues from other sources, and that \$5,315,486 is accepted as fund balance for a total of \$80,833,866 in resources.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 11-2016**

Be it resolved that the departmental budget requests be included with the Commissioners recommended budget proposals.

Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

**RESOLUTION 12-2016**

As the appropriating authority of county government, the Rockingham County Convention must have the tools available to monitor the spending that it has approved. In accordance with RSA 28:3-a, 24:13, 24:14 and 24:16 ALL audits must be approved by the Executive Committee of the County Convention. The Convention must be represented at both the preliminary and final meetings with the auditor, and the Executive Committee must receive a sufficient number of copies of the final report.

Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 13-2016**

Be it resolved, that the Rockingham County Convention goes on record as being opposed to the closure of the Rockingham County Adult Medical Day Care Program by the County Commissioners, contrary to the unanimous vote of the Rockingham County Executive Committee, which benefited many of our elderly citizens that required the services the County's AMDC Program. Further, that the County Convention urge the Commissioners to come up with a plan to restore the AMDC Program for 2016.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 14-2016**

Submission deadline for all requests for approval for the Rockingham County Convention and/or Executive Committee must be submitted to the Delegation Coordinator at least 5 business days before the meeting.

Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

**RESOLUTION 15-2016**

By the action of approving this budget, the County Convention hereby appropriates the monies shown line by line item of the 2016 budget which includes a Contingency line in the Delegation budget that will require approval from the Executive Committee prior to any expenditure made from the Contingency line item.

These resolutions are supporting and backup information to the 2016 Rockingham County Budget and are an integral part of said budget.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 16-2016**

No bill may be paid from the Delegation budget by the Treasurer that is not authorized by the Delegation Chairman or his designee.

Rep. Hoelzel seconded the motion. The motion was approved.

Rep. Griffin made the following motion:

**RESOLUTION 17 – 2016**

The Finance Office has the authority to make one fourth quarter transfer between the two Categorical Assistance budget lines to insure that the Intermediate Nursing Care and Home and Community Based Care lines properly reflect the status of the accounts at the end of the year. If a transfer is needed to both Categorical Assistance budget lines, then the process referred to in Resolution 6-2016 and pursuant to RSA 24:14, I. shall be followed.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Rep. Griffin made the following motion:

**RESOLUTION 18 – 2016**

If one of the health plans proposed for 2017 includes a High Deductible Health Plan (HDHP), County funded Health Savings Account (HSA) contributions equal to or less than those approved for 2016 will be permitted to be made on behalf of HDHP participants in January 2017. This will assist benefit eligible employees with their benefit selections during annual open enrollment.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Motions for Approval:**

Chairman Weyler recognized Rep. Griffin who made the following motion:

**Proposed Motion for Authorization to Borrow up to Three Million Dollars  
for the Long Term Care Space Allocation Project**

BE IT RESOLVED: That Rockingham County is hereby authorized to raise and appropriate a sum of up to Three Million Dollars (\$3,000,000) for the purposes of financing capital expenditures of the County for the Long Term Care Space Allocation project, along with related costs and expenses; Three Million Dollars (\$3,000,000) of such sum to be raised through the issuance of bonds or notes under and in compliance with the provisions of New Hampshire RSA Chapters 28 and 33, as amended; to authorize the County

Commissioners to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the County Commissioners to take any other action or to pass any other vote relative thereto. Issuance of said bonds will not occur in 2016 and is not permitted until after current sources of funding already dedicated exclusively for Long Term Care capital projects, such as excess Pro-share funds, are fully utilized. This does not include amounts already obligated towards existing or future projects that were part of the 2013 bond issuance, unless such amounts reserved for certain projects are part of the Long Term Care Space Allocation project as communicated by the Engineering and Maintenance and Long Term Care Services directors to the Executive Committee.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Weyler recognized Rep. Mary Griffin who made the following motion:

**To Correct the Delegation Coordinator's Salary Amount for 2015**

Be it resolved that during the 2014 and 2015 County's budget preparation, an Accounting error was made in the calculation of the Delegation Coordinator's salary. In order to correct said accounting error, we resolve to pay the Delegation Coordinator a lump sum of \$108.00 owed to correct the salary amount for 2015.

Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

**Other Business:**

Chairman Weyler updated the members on the status of the RFP's for the Performance Audit of the Finance Department. He noted that the Delegation has not received any requests to date. He read a letter from Mr. Vachon, Auditor, in response to our request for a Performance Audit, and noted that it appears that we need to narrow the scope of the audit.

Chairman Weyler recognized Rep. Cushing who made a motion that if the Delegation does not receive an RFP by February 29, 2016, that Rep. Weyler re-write the scope of the audit and send out another RFP to qualified entities. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

Chairman Weyler announced that the Executive Committee will cancel their meeting scheduled for Friday, March 4, 2016 if we do not receive an RFP. He noted that he will announce the cancellation of the meeting on Tuesday, March 1, if necessary.

Chairman Weyler reminded the Executive Committee Members about the Executive Committee Meeting on Tuesday, March 1, 2016 at 5:30 p.m. and Delegation Meeting 6:00 p.m. to vote the County 2016 Budget.

There being no further business, the meeting adjourned at 11:08 a.m.

Respectfully submitted,  
Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee

DAW:cah



**MINUTES  
ROCKINGHAM COUNTY  
EXECUTIVE COMMITTEE MEETING  
Tuesday, March 1, 2016 at  
5:30 p.m.  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood NH 03833**

The Rockingham County Executive Committee met on Tuesday, March 1, 2016. The purpose of the meeting was to finalize any unfinished business prior to the Delegation Meeting to vote to adopt the 2016 County budget.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 5:30 p.m.

Chairman Weyler recognized Rep. David A. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 16 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Allen, Cali-Pitts, Chirichiello, Cushing, DeSimone, Devine, Hoelzel, Introne, Kappler, Katsakiores, Kolodziej, Major, Pantelakos, Rice, Welch, and Weyler.

Excused: Reps. Belanger, Fesh and Introne, O'Connor.

Also Present: Commissioners Tombarello, Coyle, St. James; Chuck Nickerson, Finance Director; and Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler opened the meeting noting that the Delegation Office has received two requests for proposals for the Performance Audit of the Finance Department.

Chairman Weyler explained that the Executive Committee will meet on Friday, March 4, 2016 at 9:30 a.m. to open the RFP proposals. He provided a brief overview of how the meeting will be conducted.

There being no further business to come before the Executive Committee, the meeting adjourned at 5:46 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee

DAW:cah

**MINUTES**  
**ROCKINGHAM COUNTY**  
**DELEGATION MEETING**  
**Tuesday, March 1, 2016**  
**6:00 PM**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood NH**

The Rockingham County Delegation met on Tuesday, March 1, 2016 at 6:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to vote the 2016 County budget.

Rep. Norman L. Major, Chairman, called the meeting to order at 6:00 p.m.

Chairman Major recognized Rep. Mike Kappler who delivered the Invocation.

Chairman Major recognized Rep. Renny Cushing who led the Pledge of Allegiance.

Chairman Major recognized Rep. David A. Welch, Clerk, who conducted the roll call.

Those in attendance were: Rep. Norman L. Major, Chairman; Representatives Abrami, Abramson, Allen, Barnes, Bates, Berrien, Borden, Bush, Cahill, Cali-Pitts, Chirichiello, Christie, Cook, Cushing, DeSimone, Devine, Duarte, Elliott, Francese, Friel, Gannon, Gordon, R. Gordon, Green, Griffin, Guthrie, Harris, Heffron, Hodgdon, Hoelzel, Itse, Kappler, Katsakiores, Kolodziej, Lovejoy, McBeath, McMahon, Matthews, Milz, Nigrello, Pantelakos, Peckham, Potucek, Prudhomme-O'Brien, Rice, Schroadter, Simpson, Spillane, Thomas, Tilton, True, Tucker, Vose, G. Ward, J. Ward, Webb, Welch, Weyler, and Woitkun.

Excused: Representatives Baldassaro, Belanger, Cardon, DiFranco, Emerick, Ferrante, Griffin, Introne, Kellogg, McKinney, Manning, Moody, O'Connor, Oigny, Packard, Priestley, Sanders, Sytek, and Tasker.

Rep. Welch reported a total of 59 members present.

Chairman Major declared that a quorum was present.

Also Present: Commissioners Tombarello, Coyle, and St.James; Steven Woods, Long-Term Care Director; Janet Demers, Long-Term Care; Laura Collins, Commissioner's Office; Jude Gates, Engineering & Maintenance Director; Robin Bernier, IT Superintendent Stephen Church, House of Corrections; Jayne Jackson, House of Corrections; Sheriff Michael Hureau, High Sheriff; Allison Kivikoski, Human Resources Director; Dan Reidy, UNH Cooperative Extension; Attorney Patricia Conway, County Attorney; Cathy Stacey, Register of Deeds; Chuck Nickerson, Finance Director, and Cheryl A. Hurley, Delegation Coordinator.

Rep. Major, Chairman, recognized Commissioner Tombarello, Chairman of the Board of Commissioners, who provided an overview of the 2016 County budget.

Chairman Major recognized Rep. Chirichiello, Chairman of the Salary Subcommittee, who read the report of the Salary Subcommittee. Rep. Chirichiello noted that the Subcommittee met and reviewed the Commissioner's proposal and pointed out the changes made by the subcommittee.

Chairman Major recognized Rep. Griffin who made a motion to approve Resolution 1–2016 as follows:

**RESOLUTION 1 – 2016**

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for 2016 being 636 and that there will be no new positions created nor will there be any re-grading of positions or increase of number of positions, other than those budgeted, without approval of the Executive Committee.

It is understood that the Executive Committee need not approve any personnel change proposed by the County that results in placing the authorized position in the same or lower grade. Further, that the County must notify the Executive Committee at each quarterly meeting of any changes that may have been processed in order to provide an update to the accepted position listing.

In addition, it is understood that part-time employment pools are approved in the Nursing Home, Jail, Sheriff’s Department, Engineering and Maintenance, Human Resources, County Attorney’s Office and Finance and that the pools be used for on-call coverage when necessary. In no case will any on-call employee be eligible for any benefit or permanent employment status. This does not preclude any department from obtaining temporary help from outside vendors to cover employment leave.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The resolution was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve the following:

**RESOLUTION 2 – 2016**

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend \$283,888 for a 2 percent gross increase or non-discretionary bonus for those employees who are on the pay plan. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2016.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The resolution was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve the following:

**RESOLUTION 3 – 2016**

All of the policies of the County personnel system shall apply to the Rockingham Delegation employee(s) with the understanding that all references for necessary actions, approvals or exceptions in reference to Delegation employee(s) reside with the Officers of the Delegation in lieu of the Commissioners. Authorization requires the majority of the 5 officers. The officers include the Chairmen of the Delegation and Executive Committee, the Vice-Chairmen of the Delegation and Executive Committee and the Delegation Clerk.

It is further agreed that all references for any “O/DD” actions, approvals or exceptions resides with the Chairman of the Delegation and Chairman of the Executive Committee in lieu of the “O/DD”. Finally, any policies deemed appropriate and not specified or covered under the personnel system may be adopted by the Officers of the Delegation. An appeal from the decision of the 5 officers may be made to the Executive Committee.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The resolution was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve the following:

**RESOLUTION 4-2016**

I move that \$39,434 be appropriated for salary payments for the Delegation Coordinator with flex hours and benefits based on 35 hours per week. It is understood that if the new FLSA Overtime Law goes into effect in 2016, then the annual salary payments will be increased to \$44,135.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The resolution was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve the following:

**RESOLUTION- 4A-2016**

The Delegation Coordinator, as described in RSA 24:12-a, shall be paid a salary as described in Resolution 4-2016, and will not be required to participate in the county's workforce time and attendance system. The schedule for the position is flexible, and the employee will work a schedule to be determined and monitored by the Chairmen of the Convention and the Executive Committee to fulfill the needs of the Officers, Executive Committee, Subcommittees, and legislative delegation. It is understood that not all duties performed for this position are accomplished within the confines of the County complex, and often requires work be completed before and after regular business hours.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The resolution was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made a motion to approve the following:

**RESOLUTION 5 – 2016**

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the 2016 Summary of Salary and Benefits for those employees listed in the position listing, other than the union eligible. The Delegation Coordinator will receive benefits in accordance with personnel policies adopted for this position. There are three plans proposed in 2016 including an HMO with 5% Coinsurance, HMO with 10% Coinsurance and a High Deductible Health Plan (HDHP). This will be the second year for the HDHP. It provides for a County funded Health Savings Account (HSA) contribution of \$1,000 for a single plan and \$2,000 for a 2-Person or Family plan.

**(COUNTY CONTRIBUTION % (FULL-TIME EMPLOYEES))**  
**Health Benefits (Fully Insured)**

<b><u>Membership</u></b>	<b><u>County Share of Cost on All Plans</u></b>
Single	80%
2-Person	80%
Family	80%

Part-time employees contribute on a pro-rated basis.

**Dental Benefits**

Full-Time - 75% of premium  
Part-Time - Pro-rated basis

**Workers Compensation and Unemployment**

Worker’s Compensation is funded at 100% of the assigned risk rate per the recommendation of the Executive Committee. Unemployment funding recommended at \$140.00 per position in 2016.

**Short-Term Disability**

Short-Term Disability, a benefit adopted in 2000, is an accident and illness benefit, and is funded for a 26-week duration.

Full-Time – 100%  
Part-Time – Pro-rated basis

**Longevity**

The Longevity benefit is as follows:

<u>Years</u>	<u>Payments</u>
5-9	\$150
10-14	\$300
15-19	\$450
20-24	\$750
25 and greater	\$1000

**Dependent Care**

The Dependent Care flexible spending account is a benefit adopted in 2000 that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

**Medical Spending Account**

Medical Spending Account is a \$2,550 employee-funded benefit that will save the County Social Security and Medicare, if applicable, for every salary dollar that the employee puts into the account.

Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The resolution was approved by a voice vote.

Rep. Major announced the next order of business which was to approve the County department budgets as proposed by the Executive Committee.

**Delegation** – Chairman Major recognized Rep. Griffin who made a motion to approve the Delegation budget \$263,901 at -35.18 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**Treasurer** – Chairman Major recognized Rep. Griffin who made a motion to approve the Treasurer’s budget at \$16,613 at 7.14 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**County Attorney** – Chairman Major recognized Rep. Griffin who made a motion to approve the County Attorney’s budget at \$2,941,803 at 2.69 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**District Court** – Chairman Major recognized Rep. Griffin who made a motion to approve the District Court budget at \$206,540 at 7.28 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**Medical Examiner** – Chairman Major recognized Rep. Griffin who made a motion to approve the Medical Examiner’s budget at \$73,404 at 24.62 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**Sheriff’s Department** – Chairman Major recognized Rep. Griffin who made a motion to approve the Sheriff’s Department budget at \$5,765,963 at 2.64 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**Registry of Deeds** – Chairman Major recognized Rep. Griffin who made a motion to approve the the Registry of Deeds budget at \$1,391,425 at 13.85 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**Commissioners** – Chairman Major recognized Rep. Griffin who made a motion to approve the Commissioner’s budget at \$177,526 at 0.22 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**General Government** – Chairman Major recognized Rep. Griffin who made a motion to approve the General Government budget at \$2,579,112 at 4.83 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**Projects** – Chairman Major recognized Rep. Griffin who made a motion to approve the Projects budget at \$642,350 at 16.72 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**Grants** – Chairman Major recognized Rep. Griffin who made a motion to approve the Grants budget at \$1,555,000 -24.57 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**Finance** – Chairman Major recognized Rep. Griffin who made a motion to approve the Finance Department budget at \$1,196,359 at -0.31 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**Engineering & Maintenance** – Chairman Major recognized Rep. Griffin who made a motion to approve the Engineering & Maintenance budget at \$4,428,754 at -3.51 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**IT** – Chairman Major recognized Rep. Griffin who made a motion to approve the IT budget at \$529,611 at 18.90 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**Jail** – Chairman Major recognized Rep. Griffin who made a motion to approve the Jail budget at \$12,807,259 at 0.94 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**Human Resources** – Chairman Major recognized Rep. Griffin who made a motion to approve the Human Resources budget at \$285,001 at 10.04 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**Non-County Specials** – Chairman Major recognized Rep. Griffin who made a motion to approve the Non-County Specials budget at \$285,001 at 10.04 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**Long Term Care Services** - Chairman Major recognized Rep. Mary Griffin who made a motion to approve the Long-Term Care budget at \$27,523,128 at -0.11 percent. Rep. Kappler seconded the motion. Chairman Major called for questions. There were none. The motion was approved by a voice vote.

**Categorical Assistance** – Chairman Major recognized Rep. Griffin who made a motion to approve the Categorical Assistance budget at \$17,755,674 at 2.44 percent. Rep. Kappler seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 6 – 2016**

**Whereas:** The County Convention has the power to raise county taxes and to make appropriations for the use of the county; and

**Whereas:** The County Commissioners are responsible for the day to day operation of the county; and

**Whereas:** The Executive Committee of the County has the authority to review the expenditures of the county after the adoption of the County budget; and

**Whereas:** From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

**Whereas:** The Commissioners and the Delegation are partners in oversight of the County budget;

**Therefore be it Resolved:** That pursuant to RSA 24:14, I, the County Convention, hereby authorize a line item budget that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line once the aggregate over-expenditure in any line item reaches \$2,000. The County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall over-spend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Executive Committee's approval.

Rep. Kappler seconded the motion. Chairman Major recognized Commissioner Tombarello who explained that he had spoken with Rep. Weyler, Chairman of the Executive Committee, about increasing the transfer amount to \$2,000. Commissioner Tombarello explained that the County's auditor also recommended the change. Chairman Major recognized Rep. Weyler who made a motion to amend Resolution 6-2016 as follows:

**RESOLUTION 6 – 2016**

**Whereas:** The County Convention has the power to raise county taxes and to make appropriations for the use of the county; and

**Whereas:** The County Commissioners are responsible for the day to day operation of the county; and

**Whereas:** The Executive Committee of the County has the authority to review the expenditures of the county after the adoption of the County budget; and

**Whereas:** From time to time it may be necessary to transfer funds appropriated for one purpose to augment appropriations for another; and

**Whereas:** The Commissioners and the Delegation are partners in oversight of the County budget;

**Therefore be it Resolved:** That pursuant to RSA 24:14, I, the County Convention, hereby authorize a line item budget that the County Commissioners obtain prior written approval from the Executive Committee before transferring to or from any line once the aggregate over-expenditure in any line item reaches \$2,000. The County Commissioners are required to identify the line items whose appropriations will be reduced to cover the over-expenditure and obtain written approval from the Executive Committee before transferring to or from any line item. In any event, no department shall over-spend their department's bottom line, nor shall they split expenditures among budget lines in order to avoid a line item transfer without the Executive Committee's approval.

Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion

**RESOLUTION 7 – 2016**

The Finance Office has the authority to make periodic transfers from appropriate budget lines to insure that the health, buyout, HRA and compensated absences benefit lines properly reflect the status of the accounts during the year.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 8 – 2016**

All amounts appropriated for the Non-County Specials to be paid on a quarterly basis subject to the approval of the majority of the Board of County Commissioners. Such amounts shall be paid as appropriated unless changes are discussed and approved at Executive Committee Meetings.

Further, all agencies are required to submit a quarterly financial review describing activities for the prior quarter and their relationship to county funds distributed. These reports shall be submitted to the Rockingham County Finance Office prior to any distribution of subsequent quarterly payments.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:



**RESOLUTION 9 – 2016**

Be it resolved that County audits under RSA 24:13, 28:3-a, 24:14, and 24:26, shall not be conducted nor expenditure for such authorized without the prior approval of the Executive Committee.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 10 – 2016**

That the Rockingham County Convention, in accordance with RSA 24:13, authorize \$80,696,380 in appropriations and \$137,486 in encumbrances for the use of the County during 2016. That \$46,916,696 be raised in new county taxes; that \$28,601,684 be accepted as an estimate of revenues from other sources, and that \$5,315,486 is accepted as fund balance for a total of \$80,833,866 in resources.

Rep. Kappler who seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 11-2016**

Be it resolved that the departmental budget requests be included with the Commissioners recommended budget proposals.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 12-2016**

As the appropriating authority of county government, the Rockingham County Convention must have the tools available to monitor the spending that it has approved. In accordance with RSA 28:3-a, 24:13, 24:14 and 24:16, ALL audits must be approved by the Executive Committee of the County Convention. The Convention must be represented at both the preliminary and final meetings with the auditor, and the Executive Committee must receive a sufficient number of copies of the final report.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 13-2016**

Be it resolved, that the Rockingham County Convention goes on record as being opposed to the closure of the Rockingham County Adult Medical Day Care Program by the County Commissioners, contrary to the unanimous vote of the Rockingham County Executive Committee, which benefited many of our elderly citizens that required the services the County's AMDC Program. Further, that the County Convention urge the Commissioners to come up with a plan to restore the AMDC Program for 2016.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 14-2016**

Submission deadline for all requests for approval for the Rockingham County Convention and/or Executive Committee must be submitted to the Delegation Coordinator at least 5 business days before the meeting.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 15-2016**

By the action of approving this budget, the County Convention hereby appropriates the monies shown line by line item of the 2016 budget which includes a Contingency line in the Delegation budget that will require approval from the Executive Committee prior to any expenditure made from the Contingency line item.

These resolutions are supporting and backup information to the 2016 Rockingham County Budget and are an integral part of said budget.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 16-2016**

No bill may be paid from the Delegation budget by the Treasurer that is not authorized by the Delegation Chairman or his designee.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 17 – 2016**

The Finance Office has the authority to make one fourth quarter transfer between the two Categorical Assistance budget lines to insure that the Intermediate Nursing Care and Home and Community Based Care lines properly reflect the status of the accounts at the end of the year. If a transfer is needed to both Categorical Assistance budget lines, then the process referred to in Resolution 6-2016 and pursuant to RSA 24:14, I. shall be followed.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**RESOLUTION 18 – 2016**

If one of the health plans proposed for 2017 includes a High Deductible Health Plan (HDHP), County funded Health Savings Account (HSA) contributions equal to or less than those approved for 2016 will be

permitted to be made on behalf of HDHP participants in January 2017. This will assist benefit eligible employees with their benefit selections during annual open enrollment.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**Proposed Motion for Authorization to Borrow up to Three Million Dollars  
for the Long Term Care Space Allocation Project**

BE IT RESOLVED: That Rockingham County is hereby authorized to raise and appropriate a sum of up to Three Million Dollars (\$3,000,000) for the purposes of financing capital expenditures of the County for the Long Term Care Space Allocation project, along with related costs and expenses; Three Million Dollars (\$3,000,000) of such sum to be raised through the issuance of bonds or notes under and in compliance with the provisions of New Hampshire RSA Chapters 28 and 33, as amended; to authorize the County Commissioners to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the County Commissioners to take any other action or to pass any other vote relative thereto. Issuance of said bonds will not occur in 2016 and is not permitted until after current sources of funding already dedicated exclusively for Long Term Care capital projects, such as excess Pro-share funds, are fully utilized. This does not include amounts already obligated towards existing or future projects that were part of the 2013 bond issuance, unless such amounts reserved for certain projects are part of the Long Term Care Space Allocation project as communicated by the Engineering and Maintenance and Long Term Care Services directors to the Executive Committee.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**To Correct the Delegation Coordinator's Salary Amount for 2015**

Be it resolved, that during the 2014 and 2015 County's budget preparation, an accounting error was made in the calculation of the Delegation Coordinator's salary. In order to correct said accounting error, we resolve to pay the Delegation Coordinator a lump sum of \$108.00 owed to correct the salary amount for 2015.

Rep. Kappler seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Kappler who made a motion to adjourn. Rep. Introne seconded the motion. The motion was approved by a voice vote.

There being no further business to come before the members, the meeting adjourned at 7:00 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Delegation

**MINUTES  
ROCKINGHAM COUNTY  
EXECUTIVE COMMITTEE MEETING  
Friday, March 4, 2016  
9:30 a.m.  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood NH 03833**

The Rockingham County Executive Committee met on Friday, March 4, 2016 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to open the Request for Proposals (RFP's) submitted for the Performance Audit for the Rockingham County Finance Department.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:31 a.m.

Chairman Weyler recognized Rep. Mike Kappler who delivered the Invocation.

Chairman Weyler recognized Rep. Frederick Rice who led the Pledge of Allegiance.

Chairman Weyler recognized Rep. David A. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 16 members present.

Chairman Weyler declared that a quorum was present.

Those present were: Rep. Allen, Cali-Pitts, Cushing, Devine, Griffin, Hoelzel, Introne, Kappler, Katsakiores, Kolodziej, Major, O'Connor, Pantelakos, Rice, Welch, and Weyler.

Also Present: Chuck Nickerson, Finance Director; Cheryl A. Hurley, Delegation Coordinator; Don Jacobs, Jacobs Consulting.

Chairman Weyler opened the meeting explaining that the Delegation has received two Requests for Proposals (RFP's) for the Performance Audit for the Rockingham County Finance Department.

Chairman Weyler informed the committee members that Mr. Jacobs, from Jacobs Consulting, is present to provide the members with a brief introduction of himself and his associate, as well as an overview of his consulting firm. Mr. Jacobs explained that since 2000, his firm has offered a full range of municipal management consulting services. He explained his background which includes 30 years in local government consulting and financial management experience, including manager of municipal departments for two banks, and former Town Manager for two municipalities in MA. Mr. Jacobs provided an overview He provided a background for his associate, Steve Cirrillo, who has an extensive background in local government finance experience, most recently the Finance Director for the Town of Brookline, MA.

Mr. Jacobs explained that he and his associate's general approach is to perform a management study, which is the strength of their background as consultants. He explained to the members that he has not had any prior association with Rockingham County, which will allow him and his associate to be objective. He noted the challenge is to get to know who Rockingham County is from a financial standpoint, referring to what he calls a SWOT Analysis; Strengths, Weaknesses, Opportunities and Threats from a financial standpoint. He also elaborated on the focus of the study. He noted that it is their goal to develop a plan, action steps, and to move the County into the direction and vision of ideal financial services.

Mr. Jacobs explained that his company has the background and expertise to perform the study that the County is looking to have done. He pointed out that he has also performed similar studies in Cheshire County and Keene NH, as well as Portsmouth, Rochester, and Rindge.

Chairman Weyler recognized Rep. Rice who, speaking from his extensive background in the consulting business, noted that the County has a focus that relates to a specific function. He explained that the long-time Finance Director recently left her position at the County; and because of the recent change-over, we want to make sure that everything done in recent years past was done responsibly and effectively to see if the normal accepted accounting principles were applied properly.

Chairman Weyler recognized Rep. Cali-Pitts who commented expressing her concern noting that if she were the new finance director, she would feel that this study would undermine her ability to make changes taking on the new role as director. Chairman Weyler recognized Mr. Jacobs who explained that it is their job to help the Director/Department plan and where they should go from here. He explained that the decision is yours, not ours. He explained that their principle role is to help you, as a manager, manage the department. He explained that this approach is a much broader scope than looking at financial statements. We would define and describe the vision so that when you decide to make changes, you understand why those changes are being made.

Chairman Weyler recognized Rep. Cali-Pitts who questioned the 5-year lookback. Chairman Weyler recognized Mr. Jacobs who explained that his firm typically does a three-year timeframe, noting that it is in their opinion a reasonable amount of time.

Chairman Weyler recognized Rep. Major who commented that he agrees with what has been said. He pointed out that the County is an 80 million dollar business, and we want to know if we can improve on the past practices that have been carried out for many years and what we need to do to make the county better in the future. He noted that in any type of business, a study and/or assessment should be done periodically to be sure that the proper procedures are in place. He noted that by doing the study, we may find we are not following proper procedures, and understanding what we are doing is essential to make things better in the future for the County.

Chairman Weyler recognized Rep. Pantelakos who commented that she agrees with what has been said and sees the performance audit as a way of being fair to our new finance director to make sure everything is being done right, noting that the former director was in the position for over 20 years.

Chairman Weyler recognized Rep. Devine who asked Mr. Jacobs if his firm could audit off the County's MUNIS accounting program by utilizing our computers. Mr. Jacobs explained that he and his associate would need a place to work out of, but that they could utilize the County's MUNIS program on their own computers.

Chairman Weyler asked if any of the members had any additional questions for Mr. Jacobs. There were none. That concluded the question and comment period.

Non-Public Session NH RSA 91-A:3 II - Chairman Weyler recognized Rep. Pantelakos who made a motion to go into Non-Public Session pursuant to under RSA 91-A:3 II (c) reputation of others. Rep. Devine seconded the motion. The motion was voted unanimously.

Chairman Weyler recognized Rep. Welch who conducted the roll call to go into Non-Public Session. Those present were: Rep. Allen, Cali-Pitts, Cushing, Devine, Griffin, Hoelzel, Introne, Kappler, Katsakiores, Kolodziej, Major, O'Connor, Pantelakos, Rice, Welch, and Weyler; Chuck Nickerson, Finance Director and Cheryl Hurley, Delegation Coordinator.

There being no further business to come before the members in non-public session, Chairman Weyler recognized Rep. Hoelzel who made a motion to go out of non-public session. Rep. Kappler seconded the motion. The motion was voted unanimously.

Chairman Weyler recognized Rep. Hoelzel who made a motion to seal the minutes of the non-public session until the Performance Audit of the Finance Department is completed. Rep. Kappler seconded the motion. The motion was unanimously approved.

Chairman Weyler recognized Rep. Rice who made a motion that the contract for the Performance Audit for the Rockingham County Finance Department, dated February 29, 2016 be awarded to DIJ Consulting in the amount of \$25,000. Chairman Weyler recognized Rep. Rice who spoke to his motion. Rep. Rice stated that he believes that the DIJ proposal is specific in its deliverables, specific in the cost and hours to be spent to complete the audit, and does not leave a lot of overhead costs and wiggle room. He also stated that he believes the home field advantage of this firm will provide the County with more value than the other proposal received. Rep. Pantelakos seconded the motion. Chairman Weyler recognized Rep. Welch, Clerk, to conduct the roll call. Clerk Welch conducted the roll call. Rep. Welch reported the results of the vote to be 16 to 0. The vote was unanimous.

Chairman Weyler pointed out that in the DIJ proposal; it requests that an internal project manager be designated. Chairman Weyler asked Rep. Devine, who has a background in IRS auditing, be the internal project manager. Chairman Major agreed to be an internal project manager as well. Chairman Weyler appointed Rep. Major as internal project manager.

Chairman Weyler informed the members that they will be updated periodically.

Chairman Weyler recognized Rep. Cushing who thanked the Chairman and the Delegation Coordinator for seeing that the audit is carried out.

Chairman Weyler thanked Mr. Jacobs for attending the meeting and providing the committee with an overview of his consulting firm.

Chairman Weyler recognized Rep. Introne who made a motion to adjourn. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

The meeting was adjourned at 10:55 a.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee

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**MINUTES  
ROCKINGHAM COUNTY  
EXECUTIVE COMMITTEE MEETING  
Friday, April 22, 2016  
9:30 a.m.  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood NH**

The members of the Rockingham County Executive Committee met on Friday, April 22 2016 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was to conduct the first quarter budget review, authorize the Treasurer's Borrowing, and recommend proposed Salaries and Benefits for Elected Officials-Term of Office 2017/2018 to the Delegation for approval.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:31 a.m.

Rep. Weyler recognized Rep. Kolodziej who delivered the Invocation.

Rep. Weyler introduced Brendan McNamara, Nursing Home resident, who wanted to attend the meeting. Chairman Weyler thanked Mr. McNamara for inviting the members into his home, and recognized him to lead the Pledge of Allegiance.

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 15 members present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Representatives Allen, Cali-Pitts, Cushing, Devine, Fesh, Griffin, Hoelzel, Kappler, Katsakiores, Kolodziej, Major, O'Connor, Pantelakos, Rice, and Welch.

Excused were: Reps. Belanger, Chirichiello, and Pantelakos.

Absent were: Reps. DeSimone and Introne.

Chairman Weyler declared that a quorum was present.

Also Present: Commissioners Tombarello and Coyle; Steve Woods, Long-Term Care Director; Janice Demers, Long-Term Care; Robin Bernier, IT Department; Jude Gates, Engineering & Maintenance Director; Jayne Jackson, Department of Corrections; Superintendent Stephen Church, Department of Corrections; Alison Kivikoski, Human Resources Director; Charles Nickerson, Finance Director; High Sheriff Michael Downing, Sheriff's Office; Attorney Patricia Conway, County Attorney; Cathy Stacey, Deeds; Edward Buck, Treasurer; Laura Collins, Board of Commissioners, and Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler opened the meeting noting that the health, dental, workers comp and compensated absences funds are paid up front in the first quarter, and budget lines reflect the expenditures.

**SUBCOMMITTEE REPORTS**

**Salary Subcommittee** – Chairman Weyler, recognized Rep. Kolodziej in Rep. Chirichiello’s absence. Rep. Kolodziej who recommended approval of the Employee Position Listing, as well as a regrade submitted from the Nursing Home for a part-time position in the Environmental Services Department. Chairman Weyler recognized Rep. Allen who made a motion to approve the position listing and regrade as presented. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Rockingham County Delegation** – Chairman Weyler recognized Rep. Kolodziej in Rep. Pantelakos’ absence. Rep. Kolodziej made a motion to approve the Delegation budget at \$37,406 at 14 percent expended. Rep. Major seconded the motion. The motion was approved by a voice vote.

**Treasurer** – Chairman Weyler recognized Rep. Rice, Chairman of the Treasurer’s Subcommittee, who made a motion to approve the Treasurer’s budget at \$3,596 at 22 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**County Attorney** – Chairman Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee, who made a motion to approve the County Attorney’s budget a \$923,917 at 31 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**District Court** – Chairman Weyler recognized Rep. Devine, Chairman of the County Attorney’s Subcommittee, who made a motion to approve the District Court budget at \$66,505 at 32 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Medical Examiner** – Chairman Weyler recognized Rep. Devine, Chairman of the County Attorney’s Subcommittee, who made a motion to approve the Medical Examiner’s budget at \$10,916 at 15 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Sheriff’s Department** – Chairman Weyler recognized Rep. Cali-Pitts, Chair of the Sheriff’s Subcommittee, who made a motion to approve \$1,823,037 at 32 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Registry of Deeds** – Chairman Weyler recognized Rep. P. Katsakiores, Chair of the Deeds Subcommittee, who made a motion to approve \$402,209 at 29 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Commissioners** – Chairman Weyler recognized Rep. Rice, Chairman of the Commissioner’s Subcommittee, who made a motion to approve \$48,951 at 28 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**General Government** – Chairman Weyler recognized Rep. Rice, Chairman of the General Government Subcommittee, who made a motion to approve \$630,029 at 24 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Projects** – Chairman Weyler recognized Rep. Kolodziej, in Rep. Introne’s absence, who made a motion to approve the Projects budget at \$614,325 at 95 percent expended. Rep. P. Katsakiores seconded the motion. The motion was approved by a voice vote.

**Grants** – Chairman Weyler recognized Rep. Rice, Chairman of the Grants Subcommittee, who made a motion to approve the Grants budget at \$74,139 at 5 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.



**Finance** – Chairman Weyler recognized Rep. Cushing, Chairman of the Finance Subcommittee, who made a motion to approve the Finance budget at \$329,166 at 26 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Engineering & Maintenance** – Chairman Weyler recognized Rep. Kappler, Chairman of the Maintenance Subcommittee, who provided the members with a subcommittee report. Rep. Kappler made a motion to approve the Maintenance budget at 1,221,524 at 28 percent expended. Rep. Kolodziej seconded the motion. The motion was approved by a voice vote. Rep. Kappler thanked Ms. Gates for an excellent job on managing the department.

**IT** – Chairman Weyler recognized Rep. Kappler, in Rep. Belanger’s absence, who made a motion to approve the IT budget at \$105,829 at 20 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote. Rep. Kappler thanked Ms. Bernier for an excellent job on managing the department.

**Jail** – Chairman Weyler recognized Rep. Fesh, Chairman of the Jail Subcommittee, who made a motion to approve the Jail budget at \$3,025,088 at 24 percent expended. Rep. Kappler seconded the motion. Chairman Weyler recognized Rep. Major who noted that the overall budget is \$400,000 less than last year at the first quarter and questioned if it is due to the closing of a cell block. Chairman Weyler recognized Superintendent Church who explained yes, and referred to other contributing factors such as work release and electronic monitoring, etc. Chairman Major asked if it was partly a result of the initiative of the Jail Overcrowding Committee. Superintendent Church responded yes. The motion was approved by a voice vote.

**Human Resources** – Chairman Weyler recognized Rep. Rice, Chairman of the Human Resources Subcommittee, who made a motion to approve the Human Resources budget at \$164,583 at 29 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Non-County Specials** – Chairman Weyler recognized Rep. Allen, Chair of the Non-County Specials Subcommittee, who made a motion to approve the Non-County Specials budget at \$39,500 at 14 percent expended. Rep. Allen explained that most of the agencies submit their request for funds after the quarter. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Long-Term Care** – Chairman Weyler recognized Rep. Kolodziej, in Rep. DeSimone’s absence, who made a motion to approve the Long-Term Care budget at \$9,535,037 at 35 percent expended. Rep. Kappler seconded the motion. Chairman Weyler recognized Rep. Major who questioned why there is a million dollar increase in the budget compared to last year at the first quarter. Chairman Weyler recognized Mr. Nickerson who explained that the department is more accurate in getting accrued expenses into the calculation, and the salary numbers are higher due to overtime paid as a result of the nursing shortage. Chairman Weyler recognized Mr. Woods who explained that the Nursing Home is experiencing the effects of the regional and national nursing shortage. He explained that he is working closely with the HR and Finance Department to continue to retract and retain staff. He noted that it has been difficult and it is going to continue for some time. Chairman Weyler recognized Rep. Major for a follow-up question relating to the shortage. Mr. Woods explained that it is expected to continue for some time. He noted that the closure of the Fernald II wing for the space allocation renovation project has helped, and he explained that the timing of the project has been perfect. Chairman Weyler recognized Rep. Major who asked if the budget would still be within limits at the end of the year. Mr. Woods responded yes. Chairman Weyler recognized Rep. Cali-Pitts who questioned if the Nursing Home still works with the nursing students from the community college. Mr. Woods explained yes. Chairman Weyler recognized Rep. Cali-Pitts who asked if LNA classes are still offered at the Nursing Home. Mr. Woods replied no, but they are looking into it at this time. The motion was approved by a voice vote.

**Categorical Assistance** - Chairman Weyler recognized Rep. Hoelzel, Chair of the Categorical Assistance Subcommittee, who made a motion to approve \$4,493,121 at 25 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Revenues** – Chairman Weyler recognized Rep. Cushing, Chairman of the Revenues Subcommittee, who made a motion to approve \$6,457,936 at 9 percent expended. Rep. Kappler seconded the motion. Chairman Weyler recognized Rep. Cushing who pointed out the revenues brought in from the Registry of Deeds. The motion was approved by a voice vote.

**Line Item Transfer Request**

Sheriff’s Department – From line 15100000-53600 Sheriff’s Service Contracts \$4,850 to line 15100000-53501 Sheriff’s Expendable Equipment \$4,850.

Comments/Explanation: Sheriff’s Office requests a transfer of \$4,850 from Service Contracts to Expendable Equipment to cover the costs of an IT project as outlined in the attached memo. The funds requested for transfer are a result of a project that came in under budget. The proposed project consists of equipment only and does not fit the criteria to be paid from the Service Contracts budget line and should be transferred to an appropriate expense line. Please see the attached support.

Chairman Weyler recognized Rep. Cali-Pitt who made a motion to approve the transfer as presented. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Treasurer’s Borrowing**

Chairman Weyler recognized Rep. Mary Griffin who read the following motion for approval:

**Authorization for Rockingham County to Borrow in Anticipation of Taxes (RSA 29:8):**

I move that we, the Rockingham County Executive Committee, authorize the following: That the money in the treasury of the County being insufficient to meet the demands upon it beginning January 1, 2016, approval is hereby given to the Treasurer, upon the order of the County Commissioners, to borrow up to \$13,000,000 under RSA 29:8.

**Excess Funds (RSA 29:3):**

Whenever the County Treasurer has in his custody an excess of funds which are not immediately needed for the purpose of expenditure he may, with the approval of the County Commissioners and the County Executive Committee, invest the same in short-term obligations of the United States or in units of pooled money market mutual funds which invest solely in obligations of the United States Treasury, upon such terms as shall be approved by the County Commissioners.

Rep. Hoelzel seconded the motion. Chairman Weyler recognized Mr. Edward Buck, Treasurer, who testified that he was present to request the borrowing. The motion was approved by a voice vote.

**Salary Subcommittee-Elected Officials Salaries for Term of Office 2017/2018**

Chairman Weyler recognized Rep. Mary Griffin who read the following motion for approval:

**PROPOSED**  
**SALARIES/BENEFITS-ELECTED OFFICIALS - TERM OF OFFICE 2017/2018**

Treasurer – \$7,500\*  
County Attorney – \$90,250\*  
High Sheriff – \$71,350\*  
Registrar of Deeds – \$66,100\*  
Board of Commissioners - \$19,750

\*Proposed Increase-\$1,000.

**Benefits for County Attorney, High Sheriff, Registrar of Deeds, and Board of Commissioners:**

- Health/Dental/Buy-out to mirror the County’s single, 2-person, family, non-union employee cost share.
- Mileage payments at current federal rate (except for officials who use a county provided vehicle which includes gasoline provided by the county).
- Retirement Plan per state statutes.

Rep. Hoelzel seconded the motion. Chairman Weyler explained that the proposed increases are for the positions, not the individuals in the position. He explained his opinion in supporting incremental increases rather than larger increases all at once. The motion was approved by a voice vote.

Rep. Hoelzel seconded the motion. The motion was approved by a voice vote.

**Other Business:**

Performance Audit Update – Chairman Weyler provided an update on the Performance Audit for the Finance Department. He noted that department heads/elected officials and their respective employees who interface with the Finance Department were provided with a SWOT Survey. To date, 13 surveys have been received. There will be interviews performed by Don Jacobs and financial work will begin next week by one of his colleagues. He informed the members that the audit is moving forward. He noted that Mr. Jacobs has submitted a bill for payment, noting that the RFP and contract does not lay out a payment schedule. He informed the members that the Officers will be meeting with Mr. Jacobs for a status update and will discuss his invoice at that time.

**Internal Service Funds**

Chairman Weyler referred the members to the Internal Service Funds for their information and review.

**Letter from Chuck Nickerson, Finance Director to Delegation Coordinator regarding Earned Time/Holiday Accrual Balances**

Chairman Major informed the members that the Delegation Coordinator has received a letter from Chuck Nickerson, Finance Director, informing her of adjustments to earned time and holiday accrual balances noting that most of the earned time adjustments are due to WorkForce recording usages where discrepancies were discovered as a result of a comprehensive review of the Coordinator’s earned time and holiday accrual. Chairman Weyler thanked Mr. Nickerson for his attention in the matter to correct the issue.

**Announcement**

Chairman Weyler announced that the Delegation will be meeting in Monday, May 2, 2016 at 6:00 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home to vote the Salaries and Benefits for Elected Officials, Term of Office 2017/2018. He urged all members to attend.

**Adjournment**

Chairman Major recognized Rep. Kappler who made a motion to adjourn. Rep. Griffin seconded the motion. The motion was approved by a voice vote. The meeting adjourned at 11:08 a.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee  
DAW:cah

**MINUTES**  
**ROCKINGHAM COUNTY**  
**DELEGATION MEETING**  
**Monday, May 2, 2016**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood NH**

The members of the Rockingham County Delegation met on Monday, May 2, 2016 in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to vote the Salaries and Benefits for Elected Officials for the Term of Office 2017/2018.

Rep. Norman L. Major, Chairman, called the meeting to order at 6:02 p.m.

Chairman Major recognized Rep. Kappler who delivered the Invocation.

Chairman Major recognized Rep. Fesh who led the Pledge of Allegiance.

Rep. Major recognized Rep. David Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 58 members present at the time the roll was called. After the roll was called, members entered the meeting for a total of 62 members present.

Chairman Major declared that a quorum was present.

Those present were: Rep. Norman L. Major, Chairman; Representatives Abramson, Allen, Barnes, Bates, Belanger, Berrien Cahill, Cali-Pitts, Cardon, Chase, Chirichiello, Christie, Cook, Cushing, DeSimone, Devine, DiFranco, Doucette, Duarte, Edgar, Elliott, Emerick, Fesh, Francese, Gannon, P. Gordon, R. Gordon, Green, Griffin, Guthrie, Harris, Heffron, Hodgdon, Hoelzel, Introne, Itse, Kappler, Katsakiores, Lovejoy, McBeath, McKinney, Manning, Matthews, Milz, Nigrello, O'Connor, Pantelakos, Potucek, Prudhomme-O'Brien, Rice, Simpson, Spillane, Sweeney, Sytek, Thomas, True, G. Ward, Webb, Welch and Weyler.

Excused: Reps. Abrami, Baldasaro, Ferrante, Kolodziej, Lundgren, McMahon, Oigny, Priestley, Sanders, Sherman, Ward, and Woitkun.

Also Present: Commissioners Coyle, St. James, and Tombarello; Edward Buck, Treasurer; Sheriff Michael Hureau, High Sheriff; Attorney Patricia Conway, County Attorney; Charles Nickerson, Finance Director; Cheryl A. Hurley, Delegation Coordinator. Cathy Stacey was excused.

Chairman Major recognized Rep. Weyler who reviewed the Salary Subcommittee-Elected Officials and Executive Committee recommendations for the Salaries and Benefits-Elected Officials for the Term of Office 2017/2018. Chairman Weyler explained the proposed \$1,000 increase in salary for the Sheriff, County Attorney, Registrar of Deeds, and Treasurer. He explained that the three Commissioners were not considered for an increase due to the fact that they are the highest paid Commissioners of any other county. He did note that at the Salary Subcommittee-Elected Officials Meeting, the subcommittee was informed that the current Board of Commissioners are not considered full-time and are, therefore, not eligible to participate in the New Hampshire Retirement System. He noted that they were also informed that some of the money will be refunded to the County that was paid on behalf of their retirement benefit.

Chairman Major recognized Rep. Mary Griffin who read the following motion:

Be it resolved that the Rockingham County Convention, in accordance with RSA 23:7 Establishing Compensation, and RSA 655:14 Filing: General Provisions, approve the following Salaries and Benefits for Elected Officials for the Term of Office 2017/2018:

Treasurer – \$7,500\*  
County Attorney – \$90,250\*  
High Sheriff – \$71,350\*  
Registrar of Deeds – \$66,100\*  
Board of Commissioners - \$19,750

\*Proposed Increase of \$1,000.

\*Benefits for County Attorney, High Sheriff, Registrar of Deeds, and Board of Commissioners:

- Health/Dental/Buy-out to mirror the County’s single, 2-person, family, non-union employee cost share.
- Mileage payments at current federal rate (except for officials who use a county provided vehicle which includes gasoline provided by the county).
- Retirement Plan per state statutes.

Proposed Benefits – No change

Rep. Kappler seconded the motion.

Chairman Major recognized Rep. Cahill who made an amendment to the motion for a 2 percent increase across the board for the four elected official’s positions that were recommended an increase. Rep. Lovejoy seconded the motion.

Rep. Major recognized Rep. Weyler who explained that Rep. Cahill’s amendment reflects an increase of a few dollars to the County Attorney, Sheriff, Registrar of Deeds, but significantly reduces the Treasurer’s proposed increase. Chairman Weyler provided the increases if the 2 percent amendment were adopted as follows: Treasurer – from \$7,500 to \$6,630; County Attorney from \$90,250 to \$91,035; High Sheriff from \$71,350 to \$71,757, and Registrar of Deeds from \$66,100 to \$66,402.

Chairman Major recognized Rep. Kappler who states that he urges his fellow representatives to vote no on the amendment.

Chairman Major recognized Rep. Lovejoy who explained the proposed increase on the original motion reflects a 15 percent increase in the Treasurer’s salary, which is a part-time position. She stated that she is not in support of giving a large increase in the Treasurer’s salary.

Chairman Major recognized Rep. Rice who stated that he sees the amendment as a “classic redistribution of wealth” explaining that he feels that it is grossly unfair. He stated that the amendment will do more of a disservice and cost the county more.

Chairman Major recognized Rep. Cahill who explained his amendment noting that he does not know if the Delegation will support such a large increase for the Treasurer.

Chairman Major recognized Rep. Guthrie who stated that he disagrees with the amendment. He noted that the Treasurer has not had an increase in many years.

Chairman Major recognized Rep. Cali-Pitts who asked if the amendment was divisible. Chairman Major responded that the amendment is divisible.

Chairman Major recognized Rep. Elliott who suggested that the amendment be changed so that it does not include the Treasurer.

Chairman Major asked Rep. Cahill if he would withdraw his amendment. Rep. Cahill responded no.

Chairman Major recognized Rep. Pantelakos who requested that the Delegation consider the original \$1,000 increase as proposed. Rep. Guthrie seconded the motion. Chairman Major called for further questions. There were none.

Chairman Major recognized Rep. Weyler who read Rep. Cahill's amendment to the motion. Chairman Major called for a show of hands. The motion failed.

Chairman Major asked for a motion to split and divide the question, confirming that the question is divisible.

Chairman Major recognized Rep. Elliott who requested to divide the question, noting that the motion for the Treasurer's proposed salary would be separated out from the other elected officials motion. Rep. Kappler made a motion to move the question. Rep. Hoelzel seconded the motion. The motion to move the question was adopted.

Chairman Major explained the motion on the floor was the Treasurer's proposed salary of \$7,500, which reflects a \$1,000 increase. Rep. Hoelzel seconded the motion. Chairman Major recognized Rep. Cahill who suggested that a \$500. Increase is considered. Chairman Major noted that a motion to approve the Treasurer's proposed salary was seconded and on the floor for approval. Chairman Major called for further questions. There were none. The motion was approved by a show of hands.

Chairman Major reread the motion on the floor made and seconded to recommend approval of the proposed Salaries and Benefits for Elected Officials-Term of Office 2017/2018, as proposed by the Salary Subcommittee-Elected Officials and Executive Committee as follows:

County Attorney - \$90,250  
High Sheriff - \$71,350  
Registrar of Deeds - \$66,100  
Commissioners - \$19,750

Chairman Major called for questions. There were none. The motion was approved by a show of hands.

There being no further business to come before the members, Chairman Major recognized Rep. Cali-Pitts who made a motion to adjourn. Rep. Belanger seconded the motion. The motion was approved by a voice vote.

The meeting adjourned at 7:01 p.m.

Respectfully submitted,  
Cheryl A. Hurley  
Delegation Coordinator  
DAW: cah

Rep. David A. Welch, Clerk  
Rockingham County Delegation

**MINUTES  
PUBLIC HEARING  
ROCKINGHAM COUNTY CONVENTION  
Tuesday, May 31, 2016  
5:30 p.m.  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood NH**

The Chairman of the Rockingham County Convention held a Public Hearing on Tuesday, May 31, 2016 at 5:30 p.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to provide an overview of Electro-Static Precipitator Project.

Rep. Norman L. Major, Chairman, called the Public Hearing to order at 5:30 p.m.

Chairman Major reviewed the ground rules for the Public Hearing.

Chairman Major recognized Commissioner Tombarello, Chairman of the Board of Commissioners, who provided an overview of the Electro-Static Precipitator Project. Commissioner Tombarello introduced Mr. Neibling and Mr. Levesque from Innovative Natural Resource Solutions, LLC. Mr. Neibling provided a power point presentation.

Chairman Major recognized Representatives Introne, Cali-Pitts, Vose, and Devine who are all veteran members of the Science and Technology Committee in Concord.

Chairman Major opened the Public Hearing up for questions and answers. He noted that there did not appear to be any members from the public present. The members of the Executive Committee were recognized to ask questions and Mr. Neibling was recognized to provide answers to their questions, as well as the County staff members in attendance.

Chairman Major opened the question and answer period.

Rep. Cali-Pitts asked why the presentation refers to only one boiler when there are two boilers. Mr. Neibling explained that the project only qualifies for one of the boilers. Chairman Major recognized Commissioner Tombarello who explained.

Chairman Major asked Mr. Neibling who is responsible for paying the bill if the County does not qualify. Mr. Neibling responded that the endowment is essentially “stuck.” Mr. Neibling explained that the risk is borne by the endowment.

Rep. Weyler commented that it is his understanding that one of the boilers is shut down part of the year. Mr. Neibling referred to Ms. Gates who explained that the large boiler gets shut down part of the year.

Rep. Cali-Pitts asked Mr. Neibling if the T-RECs belong to the County and then are sold to the endowment at a discount. Mr. Neibling responded that it would be a fixed negotiated amount. Mr. Neibling responded that the terms and conditions will be worked out. Rep. Cali-Pitts asked if the County is “on the hook” for any part of the project. Mr. Neibling responded that the risk is borne by the US endowment, if there is not a change in the statute.

Rep. Devine asked Mr. Neibling what guarantee does the County have that the endowment is going to do what you are saying. Mr. Neibling responded that the obligations are from US endowment and the hired attorneys. He added that the fine details will be finalized with the County Commissioners and staff.



Rep. Cali-Pitts asked if there should result any damage, who is responsible? Mr. Neibling responded that he is not sure, and he does not know the answer to the question. He explained that if the Delegation approves the project, the next step will be to engage the engineers, who have the ESP equipment.

Rep. Pantelakos stated that when the biomass was built, the emissions were not an issue, and the County was well within permit, and questioned if this project would bring the emissions down even lower. Ms. Gates explained that the County is well within the limits, and if the County moves forward with the project it would result in lower emissions.

Chairman Major asked Mr. Neibling to briefly explain the ESP; more specifically, does it drop into a container, is it self-cleaning, etc. Mr. Neibling responded yes to Rep. Major's questions.

Rep. Introne questioned referring to the T-REC's enterprise fund asking if the project is part of the endowment. Mr. Neibling responded yes, that is correct. Rep. Introne asked if it is an affiliate of the federal government. Mr. Neibling responded no, and explained that he is a paid agent of the US Endowment. He noted that New Hampshire and Oregon are the first two states that are participating. Rep. Introne asked Mr. Neibling how he got involved in the project. Mr. Neibling explained his background history in forestry and renewable energy. He explained that the idea came up through thermal energy, and then it was pitched to the endowment. Rep. Introne asked Mr. Neibling how he found the County. Mr. Neibling explained that he met Ms. Gates at a workshop. Rep. Introne asked if the project is risk free to the County. Mr. Neibling responded "yes, in my estimation it is risk free." Rep. Introne asked where the six other ESPs are in the state. Mr. Neibling responded Littleton Hospital, Holderness School, State of NH, Hazen Drive, EMD Mill Core, to name a few.

Rep. Rice commented referring to the County currently operating within the emission standards regulated at the state level. He asked what the County is currently using at the biomass plant. Ms. Gates responded a multi-cone. Rep. Rice questioned why the County would want to spend money if we are already well within the emissions limit.

Chairman Major recognized Mr. Neibling who explained referring to wood ash. Mr. Neibling explained the reasons why the County should participate in the project noting that it will generate revenue for the County, reduce the pollutants that is being omitted, and help the state meet the ESP goals per the state statute. He explained that revenues are unrestricted; the County would be cleaning up emissions, and help the State of New Hampshire meet its renewable energy obligations.

Commissioner Tombarello commented relative to the project amount of \$210,000 and explained that a return of \$900,000 to the County will allow the County to get their money back and a lot more. He added that the County and the State have already funded 2 million dollars for the biomass.

Rep. Kappler commented that he does not feel the members can vote on the project in Concord tomorrow as there are too many questions that will need to be answered. Chairman Major responded that he will address the issue, if necessary.

Rep. Vose asked if the precipitators will drive up the cost of the bids, as well as renewable energy credit sales. He asked if the payback could be shorter. Mr. Neibling responded yes, stating "a maximum of 2 to 4 years." Rep. Vose, referring to the fact that the ESP will use more electricity, asked if it will increase electricity costs. Mr. Neibling responded, "yes, but not significantly."

Chairman Major asked Ms. Gates to answer the question. Ms. Gates explained the current cost of electricity is \$2,500 to \$4,000 annually.

Rep. Cali-Pitts asked about compliance obligations. Mr. Neibling explained.

Chairman Major asked what the efficiency is and if there is a fall-off of the output. Mr. Neibling explained that the efficiency does not decline, and the 5,400 T-RECs should hold fairly constant.

Rep. Weyler asked Mr. Neibling what the return on the investment is for him. Mr. Neibling responded that he does not get paid by the project. He explained that he is paid by the hour by the endowment.

Chairman Major asked Mr. Neibling how the T-RECs are measured. Mr. Neibling explained that there is a meter that measures the heat output from the boiler and briefly explained how it works.

Rep. Cali-Pitts asked Mr. Neibling if this would be considered the best available option. Mr. Neibling responded that it is the best control available.

Rep. Vose commented referring to the \$324,000 and \$210,000 figures provided by Mr. Neibling that would go to the endowment. He referred to the upside potential, downside risk, and investment gamble. He commented that what is being explained, he understands that the endowment is willing to take the risk.

Rep. Pantelakos commented that what she is hearing is that there is no risk to the taxpayers, and asked if that is correct. Mr. Neibling responded, "there is not risk to the taxpayers."

Commissioner St. James explained that Ms. Gates and Mr. Nickerson brought the project to the attention of the Board of Commissioners, and the Commissioners are one-hundred percent behind the project. He explained that it provides cleaner air, makes money for the County, and also assists the State.

Rep. Cali-Pitts asked how the County would report the \$210,000. Mr. Nickerson, Finance Director, explained that it requires an appropriation in the budget to offset the revenue.

Chairman Major stated that he would like to see the contract once it is available.

Rep. Cali-Pitts asked what the timeline was for the project. Mr. Neibling responded that it is before the heating season begins.

Chairman Major called for questions. There were none.

Chairman Major recognized Rep. Pantelakos who made a motion to adjourn. The motion was seconded by Rep. Kappler. All were in favor.

The Public Hearing was adjourned at 6:31 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Convention

cah

**MINUTES**  
**ROCKINGHAM COUNTY**  
**EXECUTIVE COMMITTEE MEETING**  
**Tuesday, May 31, 2016**  
**Following the Public Hearing**  
**Electro-Static Precipitator (ESP) Project**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood NH**

The members of the Rockingham County Executive Committee met on Tuesday, May 31, 2016, in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was to consider the Electro-Static Precipitator Project for recommendation to the full Delegation on June 1, 2016, in Concord.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 6:34 p.m.

Rep. Weyler recognized Rep. Kolodziej who called for a moment of silence in remembrance of Rep. Marcia Moody, former Delegation member. Rep. Kolodziej then delivered the Invocation.

Rep. Weyler recognized Rep. Kappler who led the Pledge of Allegiance.

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 17 members present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Representatives Allen, Cali-Pitts, Chirichiello, Devine, Fesh, Griffin, Hoelzel, Introne, Kappler, Katsakiores, Kolodziej, Major, O'Connor, Pantelakos, Rice, and Welch.

Excused were: Rep. Belanger

Also Present: Rep. Vose; Commissioners Coyle, St. James, Tombarello; Jude Gates, Engineering & Maintenance Director; Charles Nickerson, Finance Director, and Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler recognized Rep. Pantelakos who made a suggestion that the Delegation meeting scheduled for tomorrow be postponed. She explained her opinion that more information is needed before the Executive Committee can recommend approval to the Delegation.

Chairman Weyler explained the role of the Executive Committee to do the fine work for the Delegation. He explained that it is his feeling that if we come out of the meeting with a good vote, the Delegation will support the recommendation. He noted that all Delegation members received a copy of the power point presentation. He suggested that Mr. Neibling also be available tomorrow at the meeting to answer any questions. Also, members of the Science and Technology Committee can speak on the issue as well. If we do not get a positive vote to move forward, then we can discuss how to proceed. He also spoke about the difficulty in getting a quorum in the summer months.

Chairman Weyler recognized Rep. Rice who referred to the project as experimental and commented that it has complexity. He explained he did not see total clarity in the presentation, and his feelings that there

are still a lot of questions that need to be answered. He noted that he supports Rep. Pantelakos' suggestion.

Chairman Weyler explained that he believes that the proper steps that have been taken at the County with Ms. Gates, Mr. Nickerson, and the Commissioners. He also spoke about Mr. Neibling's presentation and details. He explained that if the members of the Delegation have done their work in reading the power point presentation, they should put faith in the Executive Committee to make a worthy recommendation.

Chairman Weyler recognized Rep. Chirichiello who asked for confirmation that there is no risk to the County taxpayers. Chairman Weyler responded yes, referring to the information provided in the presentation provided by Mr. Neibling, and the County Officials. Rep. Chirichiello questioned how much it would cost to have a Delegation Meeting at the County. Chairman Weyler responded approximately \$2,400.

Chairman Weyler recognized Rep. O'Connor who explained that he has a lot of experience with the ESP. He noted that he feels very strongly that we should move forward on this project.

Chairman Weyler recognized Rep. Introne who explained that he has looked over the project very closely. He noted that there is very little risk. He noted that the technology is not new. There are six in the state and they are all over the country. He noted that perhaps we may not make as much money as the proposal indicates, but we are not going to lose any money. He commented that he recommends that we move forward with the project.

Chairman Weyler recognized Rep. Major who noted that he will call on Representatives Introne and O'Connor as speakers for tomorrow's Delegation Meeting, if necessary. Commissioner Tombarello noted that he will also be at the meeting.

Chairman Weyler recognized Rep. Mary Griffin who read the following motion:

**MOTION**  
**ELECTROSTATIC PRECIPITATOR (ESP) PROJECT**

I move that we, the Rockingham County Executive Committee recommend to the Rockingham County Delegation, approval of the addition of the electrostatic precipitator (ESP) project to the Delegation approved 2016 Capital Projects List. The estimated cost of the project is \$210,000 with a private endowment providing funds to pay for the equipment in exchange for rights to the first \$210,000 of thermal RECs generated by the project.

Rep. Kappler seconded the motion. Chairman Weyler recognized Rep. Cali-Pitts who questioned the amount of \$210,000. Chairman Weyler explained. Chairman Weyler called for further questions. There were none.

Chairman Weyler recognized Clerk Welch who conducted a roll call vote. The vote was 17 to 0. The motion was unanimously approved.

Chairman Weyler recognized Rep. Kappler who made a motion to adjourn. Rep. Cali-Pitts seconded the motion. The motion was approved by a voice vote.

The meeting adjourned at 6:56 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee

cah

**MINUTES**  
**ROCKINGHAM COUNTY**  
**DELEGATION MEETING**  
**Wednesday, June 1, 2016**  
**During Session Lunch Break**  
**Representative's Hall**  
**State House**  
**Concord NH**

The Rockingham County Delegation met on Wednesday, June 1, 2016, during session lunch break, in Representative's Hall, State House, Concord, NH. The purpose of the meeting was to vote to approve the addition of the proposed electrostatic precipitator (ESP) project to the listing of approved 2016 capital projects, as requested by the Board of Commissioners.

Rep. Norman L. Major, Chairman, called the meeting to order at 12:10 p.m.

Chairman Major recognized Rep. David A. Welch, Clerk, who conducted the roll call. Clerk Welch reported a total of 66 members present.

Chairman Major declared that a quorum was present.

Those in attendance were: Rep. Norman L. Major, Chairman; Representatives Abrami, Abramson, Azarian, Barnes, Bates, Belanger, Borden, Cahill, Cali-Pitts, Cardon, Chirichiello, Christie, Cook, Cushing, Dean-Bailey, DeSimone, Devine, DiFranco, Doucette, Duarte, Edgar, Elliott, Emerick, Ferrante, Fesh, Francese, Friel, Gannon, R. Gordon, Green, Griffin, Guthrie, Hagan, Harris, Heffron, Hoelzel, Introne, Itse, Kappler, Katsakiores, Lovejoy, McBeath, McMahan, Matthews, Milz, Nigrello, O'Connor, Pantelakos, Potucek, Prudhomme-O'Brien, Rice, Schroader, Sherman, Simpson, Sweeney, Sytek, Thomas, Tilton, True, Vose, G. Ward, J. Ward, Webb, Welch, and Weyler.

Excused: Representatives Allen and Kellogg

Also Present: Commissioners Tombarello, Jude Gates, Engineering & Maintenance Director; Chuck Nickerson, Finance Director, and Cheryl A. Hurley, Delegation Coordinator.

Chairman Major recognized Rep. Mary Griffin, Vice-Chair, who read the following motion:

**MOTION**  
**ELECTROSTATIC PRECIPITATOR (ESP) PROJECT**

I move that we, the Rockingham County Delegation, approve the addition of the electrostatic precipitator (ESP) project to the Delegation approved 2016 Capital Projects List. The estimated cost of the project is \$210,000 with a private endowment providing funds to pay for the equipment in exchange for rights to the first \$210,000 of thermal RECs generated by the project.

Rep. Kappler seconded the motion.

Chairman Major recognized Rep. Kenneth Weyler, Chairman of the Executive Committee, who explained to the members that the Executive Committee voted 17 to 0 to recommend the proposed motion to the Delegation. He explained that the ESP Project has no risk to the County and explained that the \$210,000 project will not cost the County taxpayers and explained referring to the language in the motion.

Chairman Major called for questions. There were none. Rep. Kappler made a motion to move the question. Rep. Introne seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Kappler who made a motion to adjourn. Rep. Welch seconded the motion. The motion was approved by a voice vote.

There being no further business to come before the members, the meeting adjourned at 12:25 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Delegation

cah

**MINUTES  
ROCKINGHAM COUNTY  
EXECUTIVE COMMITTEE MEETING  
Friday, July 15, 2016  
9:30 a.m.  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood NH**

The members of the Rockingham County Executive Committee met on Friday, July 15, 2016 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was to conduct the second quarter budget review.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:31 a.m.

Chairman Weyler recognized Rep. Kolodziej for a moment of silence in memory of Rep. Deborah DiFranco and Shem Kellogg, former members of the Rockingham County Delegation. Rep. Kolodziej also called a moment of silence in remembrance of those recently murdered in Niece, France.

Chairman Weyler recognized Rep. Kolodziej who delivered the Invocation.

Chairman Weyler recognized Rep. Mary Allen who led the Pledge of Allegiance.

Chairman Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 12 members present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Representatives Allen, DeSimone, Fesh, Griffin, Hoelzel, Kappler, Katsakiores, Kolodziej, Major, O'Connor, Pantelakos, and Welch.

Excused were: Reps. Belanger, Cali-Pitts, Cushing, Devine, and Rice.

Chairman Weyler declared that a quorum was present.

Also Present: Commissioners Tombarello St. James, and Coyle; Steve Woods, Long-Term Care Director; Janice Demers, Long-Term Care; Robin Bernier, IT Department; Jude Gates, Engineering & Maintenance Director; Jayne Jackson, Department of Corrections; Superintendent Stephen Church, Department of Corrections; Alison Kivikoski, Human Resources Director; Charles Nickerson, Finance Director; High Sheriff Michael Hureau, Sheriff's Office; Attorney Patricia Conway, County Attorney; Cathy Stacey, Deeds; Edward Buck, Treasurer; Laura Collins, Board of Commissioners, and Cheryl A. Hurley, Delegation Coordinator.

Guests: Don Jacobs and Stephen Cirillo, from DI Jacobs Consulting.

Chairman Weyler recognized Commissioner Tombarello who gave an update on the second quarter budget. Commissioner Tombarello updated the members on the mold and water issues that continue at the Courthouse. He explained that the Board of Commissioners is working towards moving the County Attorney and Registry of Deeds Office out of the Courthouse building and moving them into a new building on County property. He explained that the Sheriff's Office would also move to the new building which will allow for future space at the Jail. He asked for the Delegation's support and suggested that the Chairman Major create a Space Allocation Committee. Chairman Weyler recognized Rep. Kappler who



made a motion that Rep. Major creates a Space Allocation Committee and appoints members of the Delegation to sit on the committee. Rep. Welch seconded the motion. The motion was approved by a voice vote. Chairman Weyler recognized Rep. Major, Chairman of the Rockingham County Delegation who confirmed. Reps. Kappler and Welch stated that they would like to be appointed to the committee. Commissioner Tombarello also requested to be on the committee as a Commissioner representative.

Rep. Major took a moment to thank Rep. Kappler for sending out his subcommittee reports to the committee members.

## **SUBCOMMITTEE REPORTS**

**Salary Subcommittee** – Chairman Weyler, recognized Rep. Kolodziej in Rep. Chirichiello’s absence. Rep. Kolodziej who recommended approval of the Employee Position Listing. Rep. Major seconded the motion. The motion was approved by a voice vote.

**Rockingham County Delegation** – Chairman Weyler recognized Rep. Pantelakos who made a motion to approve the Delegation budget at \$70,854 at 27 percent expended. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

**Treasurer** – Chairman Weyler recognized Rep. Kolodziej in Rep. Rice’s absence. Rep. Kolodziej made a motion to approve the Treasurer’s budget at \$7,161 at 43 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**County Attorney** – Chairman Weyler recognized Rep. Kolodziej in Rep. Devine’s absence. Rep. Kolodziej made a motion to approve the County Attorney’s budget a \$1,548,181 at 53 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**District Court** – Chairman Weyler recognized Rep. Kolodziej in Rep. Devine’s absence. Rep. Kolodziej made a motion to approve the District Court budget at \$113,034 at 55 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Medical Examiner** – Chairman Weyler recognized Rep. Kolodziej in Rep. Devine’s absence. Rep. Kolodziej made a motion to approve the Medical Examiner’s budget at \$29,035 at 40 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Sheriff’s Department** – Chairman Weyler recognized Rep. Kolodziej in Rep. Cali-Pitts’ absence. Rep. Kolodziej read the subcommittee report provided by Rep. Cali-Pitts. Rep. Kolodziej made a motion to approve \$3,084,667 at 53 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Registry of Deeds** – Chairman Weyler recognized Rep. P. Katsakiores, Chair of the Deeds Subcommittee, who made a motion to approve \$707,414 at 51 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Commissioners** – Chairman Weyler recognized Rep. Kolodziej in Rep. Rice’s absence. Rep. Kolodziej made a motion to approve the Commissioner budget at \$86,942 at 49 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**General Government** – Chairman Weyler recognized Rep. Kolodziej in Rep. Rice’s absence. Rep. Kolodziej made a motion to approve the General Government budget at \$1,959,204 at 76 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Projects** – Chairman Weyler recognized Rep. Kolodziej, in Rep. Introne’s absence, who made a motion to approve the Projects budget at \$624,275 at 97 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Grants** – Chairman Weyler recognized Rep. Kolodziej in Rep. Rice’s absence. Rep. Kolodziej made a motion to approve the Grants budget at \$293,053 at 19 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Finance** – Chairman Weyler recognized Rep. Kolodziej in Rep. Cushing’s absence. Rep. Kolodziej made a motion to approve the Finance budget at \$564,739 at 45 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Engineering & Maintenance** – Chairman Weyler recognized Rep. Kappler, Chairman of the Maintenance Subcommittee, who provided the members with a subcommittee report. Rep. Kappler made a motion to approve the Maintenance budget at \$2,025,527 at 46 percent expended. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote. Rep. Kappler thanked Ms. Gates for an excellent job on managing the department.

**IT** – Chairman Weyler recognized Rep. Kappler, in Rep. Belanger’s absence. Rep. Kappler made a motion to approve the IT budget at \$201,760 at 38 percent expended. Rep. Hoelzel seconded the motion. The motion was approved by a voice vote. Rep. Kappler thanked Ms. Bernier for an excellent job on managing the department.

**Jail** – Chairman Weyler recognized Rep. Fesh, Chairman of the Jail Subcommittee, who reported that overtime and jail population are down. Rep. Fesh made a motion to approve the Jail budget at \$5,949,270 at 46 percent expended. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Rep. Major who asked for the current jail population percentages and asked if there is still a cell block empty. Superintendent Church reported and confirmed that the population and overtime are down. Chairman Major commented on the work of the Jail Overcrowding Committee in implementing programs has proved to be working. He noted that three years ago the Jail was at a maximum and the Superintendent came to the Delegation on possible expansion. Today, with the work of the Jail Study Committee, the population is down.

**Human Resources** – Chairman Weyler recognized Rep. Kolodziej in Rep. Rice’s absence. Rep. Kolodziej made a motion to approve the Human Resources budget at \$271,214 at 48 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Non-County Specials** – Chairman Weyler recognized Rep. Allen, Chair of the Non-County Specials Subcommittee, who made a motion to approve the Non-County Specials budget at \$70,000 at 25 percent expended. Rep. Kappler seconded the motion. Rep. Major asked if it is anticipated that all the money in the Non-County Specials budget will be spent this year. Chairman Weyler recognized Mr. Nickerson, Finance Director, who explained and responded yes. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Long-Term Care** – Chairman Weyler recognized Rep. DeSimone, Chair of the Long-Term Care Subcommittee, who made a motion to approve the Long-Term Care budget at \$14,745,988 at 53 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Categorical Assistance** - Chairman Weyler recognized Rep. Hoelzel, Chair of the Categorical Assistance Subcommittee, who made a motion to approve \$8,970,771 at 51 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Revenues** – Chairman Weyler recognized Rep. Kolodziej in Rep. Cushing’s absence. Rep. Kolodziej made a motion to approve \$16,280,318 at 22 percent expended. Rep. Kappler seconded the motion. Chairman Weyler recognized Rep. Major who thanked the Finance Department for having expenditures delivered timely to the members. Chairman Weyler commented that Rockingham County is the best run County in the State. The motion was approved by a voice vote.

### **Internal Service Funds**

Chairman Weyler referred the members to the Internal Service Funds for their information and review.

### **Performance Audit Update**

Rep. Weyler – Finance Department Performance Audit Report – Rep. Weyler noted that he spoke to the Treasurer about the borrowing and collecting taxes twice a year, instead of one. This was pointed out in the report. We will save the interest if we collect two times a year. That is the point to be made if you go back to your towns. Rep. Pantelakos we will never get the towns to accept it. Weyler- we might have to change the law. Rep. Major do we know if all the towns in the county collect their taxes twice a year. Chuck reported Newcastle.

Rep. Weyler invited Mr. Jacobs and Mr. Cirillo for a presentation on their report. We don’t have quite the detail we thought but there are good things in the report. We do have benchmark statistics portion of the report that needs to come forward.

Welch – Page 10, changing to a fiscal year should be considered.

Stephen Cirillo, consultant with Jacobs. He added the issue of collecting taxes because of the Cash flow issue that it represents.

Don Jacobs –are there issues of concern that are not in this report. Once we get your feedback, we intend to come back to you with a final report. The issues are contained in the findings report and you will receive our recommendations that will be specific, time bound and in priority order and who is responsible for implementing the specific recommendations. He referred to Treasury, Accounting, Payroll, IT, Procurement, Administration/Budget which are all functional areas that will be included in the final report. He referred to the issues and results from the SWOT survey. Two surveys were conducted – employees in the department and others who interface with the finance department. The results are also in the report. Findings – it is important to recognize technology, a critical issue, which is the use of Munis software system as well as workforce system. Payroll and how it’s being managed and administered. He explained the direct deposit process. Treasury activities – some of the improvements that Mr. Nickerson has initiated with the County Treasurer for firmer financial controls. Training issue – cuts across all departments. Is absolutely critically important. There is no county-wide training program that we have seen. There are a number of issues with the county as a whole, not just Finance. Policies need to be organized in one document and are not now. Budget aspect – timeliness have improved especially this year. Weakness – short term planning, with one year at a time driven. There is a 5-year projects list, but the organization of the budget should include a management plan in addition to the numbers. How are you going to spend the money? It should read as a management plan, not just a numbers plan as it is categorized now. The meaning of the numbers should be more programmatic and included in the budget. We will provide samples. Procurement – listed as a strength. Engineering/Building and Finance Department administered by them but need to be improved and we will make recommendations. Communications – we found the

communication process as being top down driven. Communication is not going horizontally as we think it should. Budget process is communication. It usually a number one issue and it is here in your report. That is the overall issue on how financial services are being provided. A lot of improvements have been made significantly with Finance and HR. There is a quite a lot of work to be done and how you accomplish it is critical in terms of communication. There is no a formal structure in place. Rep. Major Interest in knowing existing documentation that outline policy, process and procedures. Do they exist? If they are they being followed. If they do exist, what are your comments on how they can be improved. Where in the findings can I find the answer in the report? Don explained there are policies. Unfortunately there is nothing in writing to develop and retain policies. Major existing policies and procedures are there? Don yes. Major are they being followed? Don – yes and no. We didn't do that we reviewed the polices to be sure they met best management practices. The issue is how they are organized. Don – share those with us and we will be happy to follow up on them. Don – that is the purpose of the findings report. You identifying issues at this meeting will be addressed by us.

Stephen Cirillo – Should be very proud of the way this county works. The Finance Director and Staff, there is very qualified staff members in the department.

Technology – MUNIS difficult software program. Continuing training is necessary. Log jam in technology – conversion right now to 11.1. It is a difficult process. The conversion is delayed should have been done but will be completed the end of July. All software pieces are being installed. Profiles need to be put into the system. Not totally completed and need to be put in to Workforce. After that is complete you will have interface that will allow for a smoother payroll process. Creating delays and overtime.

Payroll – interfaces with payroll. Payroll will go smoother right to the printer and will be a lot quicker. Flaw in the system – created by and reorganization change which has been rectified but still has a flaw. HR shifted to Finance and now it has been shifted back. New hires the information on the employee gets entered by payroll dept. and what that creates is no checks and balances. A phantom employee could be created and money being misdirected. The HR should create the shell of the employee being hired, and then the finance department can take the information.

Cash Control – the standard practice is to have a fire well between the treasurer's office and the accounting office. This was changed a couple of years ago in a shift of responsibility. Internal working transferred to the finance department. That is not the normal process but it has worked. The county has saved some money. It has because the finance director has put the work into it to make it work between staff and finance. We recommend that some be pulled back and given to the treasurer. The wire should be executed by the treasurer. Adds another level of security.

Don – compensation for employees is a critical issue. Basic issue is the current compensation plan does not reflect what employees need to do and the knowledge, skill and ability that are needed for each position.

Rep. Weyler – communications 10 years since we enabled the EC to do performance audits and road blocks in the way. We were never invited to preliminary reports. The commissioners did studies, and the Delegation was not a part of it. We are all witnessing it at this time. Questions are open to everyone in the room. The more input the better. All are invited to make comments.

Finance – Chuck Nickerson –comment on the report to date. Many items that were brought up we are working on. Workforce is moving forward with the sheriff's office. Is there a better system out there?

MUNIS – we are currently working on controls. Other features will increase efficiencies. Communication – can always be better. The BOC consider bringing back the county management team or employee advisory committee which may help. MA vs. NH differences. Profiles in WF – different pay policies

create the log jam. We are going to keep our eyes open for better time and attendance software. Ben is very good on the technology side of things and we will be looking at this. Overall, the report is fairly accurate, but there are some disagreements. Some citing is attributed to staff turnover, and should improve.

DeSimone – semi-annual billing to work toward eliminating a TAN and it has worked very well. The first bill is an estimated bill in July. If the county were to do a semi-annual billing, it would save us \$\$\$ a year. Do we need legislation or do we need the vote of the delegation for that. Rep. Weyler responded that he will speak to concord and will find out when we conduct our organizational meeting. Weyler – in favor of it because we have new members who do not know about the county and need to learn and this will help in that respect.

Sandy Buck – you would have to amend county treasurer responsibilities in the statutes. Where it spells out how the treasurer's bill the towns. Weyler commented.

Any comments/questions. Chuck has made a lot of changes already and he as much as anyone wants to see improvements and we know that is his intention. A change in attitude is a delight.

T-Recs – Contract has been reviewed – boiler plate – property taxes, sales taxes, irrelevant to Rockingham County. I began to read it and Norm as well, as the Commissioners, and there are items that are being taken care of. When the final contract is written, we will get a contract. We have approved the concept. We don't need to act on that we already did.

Courthouse – put the rent in escrow because we have asked for things to be done and until it is done we have put it aside. We are looking out for our employees. Weyler that is my suggestion to the Commissioners. Rep. Pantelakos – how old is the building? Cathy – Opened in 1996 – 20 years ago. Rep. Hoelzel do we have documentation? Cathy Stacey –yes.

St. James - we put \$ in the budget for strategic planning to build a complex for the county attorney, deeds, and sheriff's office/dispatch. Keep our focus to use that money for planning and looking in December to do something with it. Weyler there is justification as it is a necessary function to make sure it happens. St. James it will be a cost savings to the county.

Rep. Major – will get together with Comm. Tombarello to work out a space allocation committee with Jude and Ken as well.

### **Adjournment**

Chairman Major recognized Rep. Kappler who made a motion to adjourn. Rep. Griffin seconded the motion. The motion was approved by a voice vote. The meeting adjourned at 11:08 a.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee

DAW:cah

**MINUTES  
ROCKINGHAM COUNTY  
EXECUTIVE COMMITTEE MEETING  
Friday, October 28, 2016  
9:30 a.m.  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood NH**

The members of the Rockingham County Executive Committee met on Friday, October 28, 2016 at 9:30 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home, Brentwood, NH. The purpose of the meeting was to conduct the third quarter budget review.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 9:30 a.m.

Chairman Weyler recognized Rep. Kappler who delivered the Invocation.

Chairman Weyler recognized Rep. Kolodziej who led the Pledge of Allegiance.

Chairman Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported a total of 14 members present.

Those present were: Rep. Kenneth L. Weyler, Chairman; Representatives Allen, Cali-Pitts, Chirichiello, Devine, Fesh, Griffin, Kappler, Katsakiores, Kolodziej, Major, O'Connor, Rice, and Welch.

Excused were: Reps. DeSimone, Hoelzel, Introne, and Pantelakos.

Chairman Weyler declared that a quorum was present.

Also Present: Commissioners Tombarello St. James, and Coyle; Steve Woods, Long-Term Care Director; Janice Demers, Long-Term Care; Robin Bernier, IT Department; Jude Gates, Engineering & Maintenance Director; Jayne Jackson, Department of Corrections; Superintendent Stephen Church, Department of Corrections; Alison Kivikoski, Human Resources Director; Charles Nickerson, Finance Director; High Sheriff Michael Hureau, Sheriff's Office; Major Daren Melanson, Sheriff's Office; Kevin Walsh, Dispatch/Sheriff's Office; Martha Breen, Sheriff's Office; Attorney Patricia Conway, County Attorney; Cathy Stacey, Deeds; Edward Buck, Treasurer; and Cheryl A. Hurley, Delegation Coordinator.

Guests: Don Jacobs and Stephen Cirillo, from DI Jacobs Consulting; Alyssa Heinsten, Arthur J. Gallagher, and several Fire Chief's/Fire Department representatives within the County.

Chairman Weyler opened the meeting noting that the members have a revised budget before them and that they should be looking at the revised document when reviewing expenditures.

**SUBCOMMITTEE REPORTS**

**Salary Subcommittee** – Chairman Weyler, recognized Rep. Chirichiello, Chairman of the Salary Subcommittee, who noted that there are no changes to the position listing for the third quarter. Rep. Chirichiello made a motion to approve the Employee Position Listing for the third quarter noting no changes. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

**Rockingham County Delegation** – Chairman Weyler recognized Rep. Kolodziej, in Rep. Pantelakos' absence, who made a motion to approve the Delegation budget at \$84,886 at 32 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Treasurer** – Chairman Weyler recognized Rep. Rice, Chairman of the Treasurer Subcommittee, who made a motion to approve the Treasurer's budget at \$9,884 at 59 percent expended. Rep. Kappler seconded the motion. Chairman Weyler recognized Treasurer Buck who provided an explanation who noted a \$25,000 to \$30,000 saving in the budget compared to last year. The motion was approved by a voice vote.

**County Attorney** – Chairman Weyler recognized Rep. Devine who made a motion to approve the County Attorney's budget at \$2,155,728 at 73 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**District Court** – Chairman Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee, who made a motion to approve the District Court budget at \$159,875 at 77 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**Medical Examiner** – Chairman Weyler recognized Rep. Devine, Chairman of the County Attorney Subcommittee, who made a motion to approve the Medical Examiner's budget at \$57,735 at 79 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Sheriff's Department** – Chairman Weyler recognized Rep. Cali-Pitts, Chairman of the Sheriff's Department, who noted that the over-time in the budget is tight because of overnight stays due to medical reasons. She noted the recent issues relative to Dispatch and recommends the Executive Committee support using \$175,000 in the capital projects budget to fix the problem. Rep. Cali-Pitts made a motion to approve \$4,330,506 at 75 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Registry of Deeds** – Chairman Weyler recognized Rep. P. Katsakiores, Chair of the Deeds Subcommittee, who made a motion to approve \$1,008,979 at 72 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Commissioners** – Chairman Weyler recognized Rep. Rice made a motion to approve the Commissioner budget at \$127,175 at 72 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**General Government** – Chairman Weyler recognized Rep. Rice who made a motion to approve the General Government budget at \$2,109,626 at 78 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Projects** – Chairman Weyler recognized Rep. Kolodziej, in Rep. Introne's absence, who made a motion to approve the Projects budget at \$633,765 at 98 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Grants** – Chairman Weyler recognized Rep. Rice who made a motion to approve the Grants budget at \$330,862 at 21 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Finance** – Chairman Weyler recognized Rep. Kolodziej in Rep. Cushing's absence. Rep. Kolodziej made a motion to approve the Finance budget at \$564,739 at 45 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Engineering & Maintenance** – Chairman Weyler recognized Rep. Kappler, Chairman of the Maintenance Subcommittee, who gave a brief overview of the Maintenance budget. Rep. Kappler made a motion to approve the budget at \$2,834,651 at 64 percent expended. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote. Rep. Kappler, being his last meeting as Chairman of the Maintenance Subcommittee, recognized Ms. Gates and read a thank you for a job well done in her role as Director of Engineering/Maintenance.

Chairman Weyler took a moment to recognize the following county employees/officials who were recently given an award at the New Hampshire Association of Counties Annual Meeting. They are as follows:

County Corrections Employee – Jessica Salas; County Employee – Lisa Longval; County Nursing Home Employee – Leslie Fabian; IT Employee – Robin Bernier; Corrections Superintendent – Stephen Church; Nursing Home Administrator – Steve Woods; and State Legislator of the Year – Rep. Norman L. Major.

Chairman Weyler noted the following Executive Committee members who will not be legislators next year and this being their last meeting – Representatives Devine, Introne, Kappler, and Rice. Those members were thanked for their service to the County and State.

**IT** – Chairman Weyler recognized Rep. Kappler, in Rep. Belanger’s absence. Rep. Kappler made a motion to approve the IT budget at \$354,244 at 66 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**Jail** – Chairman Weyler recognized Rep. Fesh, Chairman of the Jail Subcommittee, made a motion to approve the Jail budget at \$8,314,143 at 65 percent expended. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

**Human Resources** – Chairman Weyler recognized Rep. Rice who made a motion to approve the Human Resources budget at \$368,019 at 65 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Non-County Specials** – Chairman Weyler recognized Rep. Allen, Chair of the Non-County Specials Subcommittee, who made a motion to approve the Non-County Specials budget at \$135,000 at 47 percent expended. Rep. Kappler seconded the motion. Chairman Weyler recognized Rep. Welch who asked if request for payments have been received. Rep. Allen responded yes, noting that the invoices are paid after receipt of the invoices submitted. The motion was approved by a voice vote.

**Long-Term Care** – Chairman Weyler recognized Rep. Kolodziej, in Rep. DeSimone, Chair of the Long-Term Care Subcommittee, absence who made a motion to approve the Long-Term Care budget at \$20,110,838 at 73 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Categorical Assistance** - Chairman Weyler recognized Rep. Kolodziej, in Rep. Hoelzel, Chair of the Categorical Assistance Subcommittee, absence who made a motion to approve \$13,066,272 at 74 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Revenues** – Chairman Weyler recognized Rep. Kolodziej, in Rep. Cushing, Chairman of the Revenue’s Subcommittee, absence. Rep. Kolodziej made a motion to approve \$69,181,637 at 92 percent expended. Rep. Kappler seconded the motion. The motion was approved by a voice vote.

**Internal Service Funds**



Chairman Weyler referred the members to the Internal Service Funds for their information and review.

**Line Item Transfer Requests**

County Attorney – From line item transfer request from line 13100000-53900 Conferences \$1,612 to line 13100000-53903 Travel \$1612.

Comments/Explanation: As a result of a 2015 end-of-year audit adjustment entry for mileage accrual, the Travel expense line is overspent by \$1,612 for the year-ended December 31, 2015. There was extensive mileage for the offices in the last six months of the year, and several submissions for reimbursement were done in early 2016 pertaining to 2015 travel. Due to the timing of the posting of the audit adjustment, the need for a transfer was not immediately realized.

Chairman Weyler recognized Rep. Devine who made a motion to approve the line item transfer request as Noted above. Rep. Katsakiores seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance Services – From line 113000017 53501 Boiler Plant Equipment – Expendable \$5,650 to line 1130000017 53502 Boiler Plant Equipment – Non-Expendable \$5,650.

Comments/Explanation: The result of an RFP revealed that the cost of a replacement compressor, which feeds the pneumatic systems for heating and air conditioning in the LTC facility, came in slightly higher than anticipated, exceeding the \$5000 threshold for Non-Expendable Equipment.

Chairman Weyler recognized Rep. Kappler who made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance Services – From line 11300000 51207 Technical & Trade Salaries \$8,000, from line 11300000 51002 Staff Salaries \$4,000 to line 11300000 51402 Maintenance Overtime \$12,000.

Comments/Explanation: Extraordinary overtime expenses were incurred to run a Fire Watch in the Long-Term Care facility for several weeks while assessment and repairs were conducted to the fire alarm system.

Chairman Weyler recognized Rep. Kappler who made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance Services – From line 11300002 55200 RCNH Fuel \$11,500 to line 11300003 55200 Jail Fuel \$10,500 to line 11300008 55200 Sheriff's Fuel \$1,000.

Comments/Explanation: Early in 2016, we learned that the steam meter which measures the steam to the Jail building was out of calibration. Transfer is requested to reflect the correct allocation between the nursing home and jail buildings.

Chairman Weyler recognized Rep. Kappler who made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Engineering & Maintenance Services – From line 11300001 53502 IT Equipment Non-Expendable \$6,698 to IT Equipment Expendable \$6,698.

Comments/Explanation: Competitive pricing and negotiations yielded a price which brought the cost of a new ID Badge printer below the threshold for the Equipment Non-Expendable account line.

Chairman Weyler recognized Rep. Kappler who made a motion to approve the line item transfer request as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Chairman Weyler explained the next item on the agenda. It was a motion to amend Resolution 4-2016, approved by the Delegation in March of 2016. Chairman Weyler recognized Rep. Mary Griffin who read the following motion:

**Motion to Amend**  
**RESOLUTION 4-2016**

I move that we, the Rockingham County Executive Committee, amend Resolution 4-2016 so that the Delegation Coordinator's annual salary is \$47,476, effective December 1, 2016, to be in accordance with the new FLSA Overtime Law.

Chairman Weyler recognized Rep. Cali-Pitts who questioned and requested clarification. Chairman Weyler recognized Rep. Major, Chairman of the Delegation, as well as Rep. Welch, Clerk, who explained the Delegation Coordinator's position being salary-exempt and the regulations imposed by the FLSA which mandates the change in salary. Reps. Major, Welch, and Rice spoke in favor of the amendment. Rep. Cali-Pitts commented in opposition. Chairman Weyler recognized Alison Kivikoski, Human Resources Director, who explained the Delegation Coordinator's position being salary-exempt due to the job duties and responsibilities and how that falls into the new FLSA law that requires the change in the minimum salary threshold. There was no further discussion. The motion was approved by a voice vote.

**Performance Audit Update**

Chairman Weyler referred the members to the Finance Department Performance Audit Final Report submitted by DI Jacobs Consulting that was included in the budget packet mailing. He noted that he hopes the members had a chance to review to ask questions or make comments. He noted that Don Jacobs, from DI Jacobs Consulting, and Steve Cirillo, Consultant, were present to answer any questions of the board. Mr. Jacobs provided a brief overview as did Mr. Cirillo. It was the general consensus of the consultants that Rockingham County is in good shape under the direction of Chuck Nickerson, Finance Director. Chairman Weyler recognized Rep. Cali-Pitts who questioned if the concerns outlined in Rep. Weyler's letter to Mr. Jacobs have been addressed. Chairman Weyler noted that there are areas in the report where he thinks information is lacking and information was not addressed outlined in the RFP. He noted that the next time the Delegation requests a performance audit, it might be better served is an RFQ is written, as opposed to an RFP.

Chairman Weyler recognized Rep. Kolodziej who made a motion to accept the report with regret. Rep. Major seconded the motion. The motion was approved by a voice vote.

Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the final payment to DI Jacobs Consulting, the amount being a total of \$10,000, to fulfill the remaining balance of the contract. Rep. Major seconded the motion. The motion was approved by a voice vote.

**T-RECs Update**

Chairman Major referred the members to a letter from the Board of Commissioners, dated October 20, 2016, regarding an update on the T-Recs project. The letter explained that the funding from the endowment was supposed to be \$210,000 but the ESP bid received came in at \$265,200. The Commissioners request that the Executive Committee consider recommending to the Delegation to amend the original vote

approving the project, so that it may go forward. Rep. Major confirmed that this item will be put on the Delegation Organization Meeting agenda for consideration and approval at the December 14, 2016 meeting.

**Dispatch System Upgrade**

Chairman Weyler referred the members to the letter from the Board of Commissioners, dated October 20, 2016, pointing out a safety concern relative to dispatch in that a number of fire departments were not receiving call-out tones and voice messages for emergency calls. Due to a public safety concern, the Board of Commissioners recommends action is taken as soon as possible to install and align the correct components. They are requesting Executive Committee's support and Delegation approval to add the project to the approved 2016 projects list. Chairman Weyler recognized Rep. Kolodziej who made a motion that the Executive Committee, upon the recommendation of the Board of Commissioners, install and align the correct component to fix the Dispatch system to correct to address the public safety concern which is considered an emergency project, and further to add the Dispatch to the 2016 Delegation Approved Projects List which will require Delegation approval at the Delegation Organization Meeting on December 14, 2016. Rep. Major seconded the motion. The motion was approved by a voice vote.

**Adjournment**

Chairman Major recognized Rep. Kappler who made a motion to adjourn. Rep. Griffin seconded the motion. The motion was approved by a voice vote. The meeting adjourned at 11:35 a.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee

DAW:cah

**MINUTES  
PUBLIC HEARING  
ROCKINGHAM COUNTY CONVENTION  
Wednesday, December 14, 2016  
9:00 a.m.  
Hilton Auditorium  
Rockingham County Nursing Home  
Brentwood NH**

The Chairman of the Rockingham County Convention held a Public Hearing on Wednesday, December 14, 2016 at 9:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the Public Hearing was for an overview on the Cost Items for the County's Union Contracts ratified by the Unions and the Rockingham County Board of Commissioners, in accordance with RSA 24:23 and RSA 273-A:3.

Rep. Norman L. Major, Chairman, called the Public Hearing to order at 9:00 a.m.

Chairman Major reviewed the ground rules and explained the purpose of the Public Hearing.

Chairman Major read the contracts and their gross dollar figures as follows:

**Two year gross dollar figures:**

**Legal Assistants \$1,339,454**

**Correctional Officers \$10,286,290**

**Three year gross dollar figures:**

**Sheriff's Dispatch \$3,466,323 (pending ratification by union)**

**Sheriff's Deputies \$5,119,668 (pending ratification by union)**

**Corrections Supervisors \$4,331,750**

**Four year gross dollar figures:**

**Engineering and Maintenance \$5,896,071**

**Sheriff's Supervisors \$3,824,939**

Chairman Major called for questions.

Chairman Major recognized Rep. Arthur Barnes, from Salem, asked about the health insurance coverage in the contracts. Chairman Major recognized Alison Kivikoski, Human Resources Director, who explained that there are 6 unions that get their insurance through NEBT and one union through the county's health insurance. Chairman Major recognized Rep. Barnes who asked if assuming there is not a change in Washington, will the county be at risk of having to pay for Cadillac insurance coverage. Ms. Kivikoski explained the NEBT Health Trust Fund will monitor the provisions. She noted that it is hard to get the unions on the county's plan due to what is offered to them. Rep. Barnes asked the Commissioners if they have a long-range strategy for contract negotiations. Commissioner Tombarello explained that the Commissioners plan to protect the county from the Cadillac plan.

Chairman Major recognized Rep. Jim Webb, from Derry, who asked if NEBT saved the county money and was there a savings for the county with NEBT vs. old contract. Chairman Major recognized Commissioner St. James who explained that the unions are with the Teamsters Trust Plus. Mr. Nickerson, Finance Director, explained that it depends on the composition of the insurance that they chose – single, married,

etc. He noted that the NEBT could be subject to the Cadillac tax. He noted that the employee does get better insurance coverage with NEBT. Chairman Major recognized Ms. Kivikoski who noted that all of the union contracts have a reopener clause that provides the county with a provision to reopen the contract to negotiate any considerations under the affordable health care trust.

Chairman Major asked for further questions. There were none.

Chairman Major recognized Rep. Pantelakos who made a motion to adjourn. The motion was seconded by Rep. Katsakiores. The motion was approved by a voice vote.

The Public Hearing was adjourned at 9:16 a.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Convention

cah

**MINUTES**  
**DELEGATION ORGANIZATION MEETING**  
**Wednesday, December 14, 2016**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood NH**

The members of the Rockingham County Delegation held an Organization Meeting on Wednesday, December 14, 2016 at 10:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to elect Officers and an Executive Committee, and to conduct other county business.

Rep. Norman L. Major, Chairman, called the meeting to order at 10:00 a.m.

Chairman Major recognized Rep. Kenneth L. Weyler who delivered the Invocation.

Chairman Major recognized Rep. Laura Pantelakos who led the Pledge of Allegiance.

Chairman Major recognized Rep. David A. Welch, Clerk, to conduct the roll call.

Those in attendance were: Rep. Norman L. Major, Chairman; Representatives Azarian, Barnes, Bean, Bove, Cahill, Cali-Pitts, Chase, Chirichiello, Cook, Doucette, Edgar, Elliott, Emerick, Fesh, Francese, Gay, Gilman, P. Gannon, R. Gordon, Green, Griffin, Janigian, Janvrin, Katsakiores, Khan, Kolodziej, Lovejoy, McMahon, Major, Malloy, Manning, Matthews, Messmer, Milz, Murray, Nasser, Nigrello, O'Connor, Pantelakos, Pearson, Sapareto, Somssich, Stone, Sytek, Thomas Tilton, Tripp, True, Vose, Wallace, Ward, Webb, Welch, Weyler, Woitkun.

Excused: Representatives Abrami, Allen, Cushing, DeSimone, Dowling, Friel, Hoelzel, McBeath, Polewarczyk, and Willis.

Absent: Representatives Altschiller, Baldasaro, Bates, Belanger, Berrien, Costable, Dean-Bailey, Dilorenzo, Edwards, Franham, Guthrie, Hagan, Itse, Le, Lundgren, McKinney, Marsh, Morrison, Osborne, Packard, Read, Rimol, Spillane, Torosian, Verville.

Also Present: Steve Woods, Long-Term Care; Laura Collins, Board of Commissioners, Judge Gates, Engineering & Maintenance; Robin Bernier, IT; Alison Kivikoski, Human Resources; High Sheriff Michael E. Hureau, Sheriff's Office; Darin A. Melanson, Sheriff's Office; Superintendent Stephen Church, Department of Corrections; Jayne Jackson, Department of Corrections; Cathy Stacey, Register of Deeds; Charles Nickerson, Finance Officer; Commissioners Coyle, St. James and Tombarello; Cheryl A. Hurley, Delegation Coordinator.

Excused: Sandy Buck, Treasurer.

Rep. Welch, Clerk, reported a total of 55 members present at the time the roll was called.

Chairman Major declared that a quorum was present.

Chairman Major recognized Rep. Bob Fesh, Chairman of the Nominating Committee. Chairman Fesh nominated Rep. Norman L. Major for Convention Chairman. Rep. Pantelakos seconded the nomination. Rep. Cali-Pitts made a motion to unanimously nominate Rep. Major as Delegation Chairman. Rep.

Katsakiores seconded the motion. Rep. Major called for further nominations. There were none. The motion was approved by a voice vote. Rep. Major instructed the Clerk to cast one ballot for Rep. Norman L. Major as Convention Chairman.

Chairman Major recognized Rep. Fesh for the nomination of Convention Vice-Chairman. Rep. Fesh nominated Rep. Mary Griffin for Convention Vice-Chairman. Rep. Pantelakos seconded the nomination. Rep. Cali-Pitts made a motion to unanimously nominate Rep. Mary Griffin, as Delegation Vice-Chair. Rep. Katsakiores seconded the motion. Rep. Major called for further nominations. There were none. The motion was approved by a voice vote. Rep. Major instructed the Clerk to cast one ballot for Rep. Mary Griffin for Convention Clerk.

Chairman Major recognized Rep. Fesh for the nomination of Convention Clerk. Rep. Fesh nominated Rep. David Welch for Convention Clerk. Rep. Pantelakos seconded the nomination. Rep. Cali-Pitts made a motion to unanimously nominate Rep. David Welch Convention Clerk. Rep. Katsakiores seconded the nomination. Rep. Major called for further nominations. There were none. The motion was approved by a voice vote. Rep. Major instructed the Clerk to cast one ballot for Rep. David Welch for Convention Clerk.

Chairman Major recognized Rep. Fesh for the nomination of Executive Committee Chairman. Rep. Fesh nominated Rep. Kenneth Weyler for Executive Committee Chairman. Rep. Pantelakos seconded the nomination. Rep. Cali-Pitts made a motion to unanimously nominate Rep. Weyler Executive Committee Chairman. Rep. Katsakiores seconded the nomination. Rep. Major called for further nominations. There were none. The motion was approved by a voice vote. Rep. Major instructed the Clerk to cast one ballot for Rep. Kenneth Weyler for Executive Committee Chairman.

Chairman Major recognized Rep. Fesh for the nomination for Executive Committee Vice-Chairman. Rep. Fesh nominated Rep. Walter Kolodziej for Executive Committee Vice-Chairman. Rep. Pantelakos seconded the nomination. Rep. Cali-Pitts made a motion to unanimously nominate Rep. Walter Kolodziej Executive Committee Vice-Chairman. Rep. Katsakiores seconded the nomination. Rep. Major called for further nominations. There were none. The motion was approved by a voice vote. Rep. Major instructed the Clerk to cast one ballot for Rep. Walter Kolodziej for Executive Committee Vice-Chairman.

Chairman Major recognized Rep. Fesh for the nomination for Executive Committee Clerk. Rep. Fesh nominated Rep. David Welch for Executive Committee Clerk. Rep. Pantelakos seconded the nomination. Rep. Cali-Pitts made a motion to unanimously nominate Rep. David Welch Executive Committee Clerk. Rep. Katsakiores seconded the motion. Rep. Major called for further nominations. There were none. The motion was approved by a voice vote. Rep. Major instructed the Clerk to cast one ballot for Rep. David Welch for Executive Committee Clerk.

Chairman Major recognized Rep. Fesh for the nomination of the Executive Committee, District 1. Rep. Fesh presented the following slate:

**District 1**

Rep. Mary Allen  
Rep. Jaqueline Cali-Pitts  
Rep. Michael Edgar  
Rep. Laura Pantelakos  
Rep. Richard Gordon

Rep. Pantelakos seconded the nomination. Rep. Cali-Pitts made a motion to unanimously approve the slate for District 1 as presented. Rep. Katsakiores seconded the motion. Chairman Major called for further nominations. There were none. Rep. Pantelakos moved that nominations be closed. Rep. Katsakiores

seconded the motion. The motion was approved by a voice vote. Chairman Major instructed the Clerk to cast one ballot for the slate for the Executive Committee, District 1, as presented.

Rep. Major recognized Rep. Fesh for the nomination of Executive Committee, District 2. Rep. Fesh presented the following slate:

**District 2**

Rep. Gary Azarian  
Rep. Arthur Barnes  
Rep. Allen Cook  
Rep. Debra DeSimone  
Rep. Kathleen Hoelzel

Rep. Pantelakos seconded the nomination. Chairman Major called for further nominations. Rep. Elliott made a motion to nominate Rep. John Manning from District 2. Chairman Major called for further nominations. There were none. Chairman Major declared that the nominations are closed. Chairman Major called for a ballot vote for District 2. He gave instructions to the members about the balloting process. The balloting process began. Chairman Major declared the polls closed and instructed Reps. Weyler and Kolodziej to count the ballots. Chairman Major announced the winners in District 2, as follows: Azarian 46, Barnes 50, Cook 46, DeSimone 44, Hoelzel 38, and Manning 25. Chairman Major declared the winners of District 2, which was the slate presented by the Nominating Committee.

Chairman Major recognized Rep. Fesh for the nomination for Executive Committee, District 3. Rep. Fesh presented the following slate:

**District 3**

Rep. Brian Chirichiello  
Rep. Robert Fesh  
Rep. Phyllis Katsakiores  
Rep. David Milz  
Rep. John O'Connor

Rep. Pantelakos seconded the motion. Rep. Major recognized Rep. Sapareto who made a motion to nominate Rep. James Webb from District 3. Rep. Murray seconded the nomination. Chairman Major called for further nominations. There were none. Chairman Major declared that the nominations were closed. Chairman Major called for a ballot vote for District 2. He gave instructions to the members about the balloting process. The balloting process began. Chairman Major declared the polls closed and instructed Reps. Weyler and Kolodziej to count the ballots. Chairman Major announced the winners in District 3, as follows: Chairman Major announced the winners in District 3 as follows: Chirichiello 44, Fesh 37, P. Katsakiores 44, Milz 41, O'Connor 41, and Webb 26. Chairman Major declared the winners of District 3, which was the slate presented by the Nominating Committee.

Chairman Major recognized Rep. Griffin who read the following motion:

**Resolution 2016-1 – Adoption of Procedures for Filling Rockingham County Executive Committee Vacancies (RSA 24:2-b):**

I move that the Rockingham County Convention authorize the Executive Committee to fill vacancies on the Executive Committee by a vote of the remaining members. Replacements shall be from the same Commissioner District as the seat being vacated, and to the extent possible shall be from the same party.



Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was adopted by a voice vote.

Chairman Major recognized Rep. Griffin who read the following motion:

**Resolution 2016-2 – Motion to Authorize Rockingham County to Pay 2017 Expenses (RSA 24:15):**

Due to timing differences, the County runs without a signed operating budget during the months of January and February. Historical figures demonstrate that the January and February expenses will total approximately \$11 million.

Since RSA 24:15 states that “no County Commissioners or elected or appointed official shall pay, or agree to pay, or incur any liability for the payment of, any sum of money for which the County Convention has made no appropriation, I move that we, the County Convention, authorize the County to spend up to \$11 million for 2017 expenses during the months of January and February in anticipation of the subsequent approval of the 2017 budget.

Further, that the \$11 million be allocated proportionately to line items based on 2016 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/16.

Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was adopted by a voice vote.

Chairman Major recognized Rep. Griffin who read the following motion:

**Resolution 2016-3 – Executive Committee to act as a Subcommittee (RSA 24:2)**

I move that we, the County Convention, designate the Rockingham County Executive Committee, according to RSA 24:2, to act as a subcommittee to consider the budget, or other matters, and make recommendations to the County Convention.

Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was adopted by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**Resolution 2016-4 - Motion to Designate Delegation Officers/Executive Committee Officers Members of County Convention Audit Committee**

I move that we, the Rockingham County Convention, designate the Rockingham County Delegation Officers and Executive Committee Officers members of the County Convention Audit Committee. (RSA 28:3-a County Audits).

Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was adopted by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**Rockingham County Legal Assistants Cost Items for Union Contract 1/1/2017-12/31/2018**

In accordance with RSA 273-A:3, I move that the Rockingham County Convention approve the cost items ratified by the Union and Board of Commissioners reflected in the document titled “Legal Assistants – Contract Cost Items 2017-2018.xlsx” created by Finance.

Cost items for two-year contract ending 12/31/2018, gross dollar figure \$1,339,454.

Rep. Pantelakos seconded the motion. Chairman Major called for questions. There were none. The motion was adopted by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**Rockingham County Correctional Officers Cost Items for Union Contract 1/1/2017-12/31/2018**

In accordance with RSA 273-A:3, I move that the Rockingham County Convention approve the cost items ratified by the Union and Board of Commissioners reflected in the document titled “Correctional Officers – Contract Cost Items for 2017-2018.xlsx” created by Finance. Cost items for the two-year contract ending 12/31/2018, gross dollar figure \$10,286,290.

Rep. Pantelakos seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote. Rep. Stone voted no.

Chairman Major recognized Rep. Griffin who made the following motion:

**Rockingham County Sheriff’s Dispatchers Cost Items for Union Contract 1/1/2017-12/31/2019**

In accordance with RSA 273-A:3, I move that the Rockingham County Convention approve the cost items ratified by the Union and Board of Commissioners reflected in the document titled “Sheriffs Dispatch Union – Contract Cost Items 2017-2019.xlsx” created by Finance. Cost items for the three-year contract ending 12/31/2019, gross dollar figure \$3,466,323.

Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**Rockingham County Sheriff’s Deputies Cost Items for Union Contract 1/1/2017-12/31/2019**

In accordance with RSA 273-A:3, I move that the Rockingham County Convention approve the cost items ratified by the Union and Board of Commissioners as reflected in the document titled “RCSO Deputies – Contract Cost Items 2017-2019.xlsx” created by Finance. Cost items for the three-year contract ending 12/31/2019, gross dollar figure \$5,119,668.

Rep. Pantelakos seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote. Rep. Stone voted no.

**Rockingham County Jail Supervisors Cost Items for Union Contract 1/1/2017-12/31/2019**

In accordance with RSA 273-A:3, I move that the Rockingham County Convention approve the cost items ratified by the Union and Board of Commissioners as reflected in the document titled “DOC Supervisors – Contract Cost Items 2017-2019.xlsx” created by Finance. Cost items for the three-year contract ending 12/31/2019, gross dollar figure \$4,331,750.

Rep. Pantelakos seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

Chairman Major recognized Rep. Griffin who made the following motion:

**Rockingham County Department Engineering & Maintenance Union Cost Items for Union Contract 1/1/2017-12/31/2020**

In accordance with RSA 273-A:3, I move that the Rockingham County Convention approve the cost items ratified by the Union and Board of Commissioners reflected in the document titled “E&MS Union – Contract Cost Items 2017-2020.xlsx” created by Finance. Cost items for the four-year contract ending 12/31/2020, gross dollar figure \$5,896,071.

Rep. Pantelakos seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote.

**Rockingham County Sheriff’s Supervisors Cost Items for Union Contract 1/1/2017-12/31/2020**

In accordance with RSA 273-A:3, I move that the Rockingham County Convention approve the cost items ratified by the Union and the Board of Commissioners reflected in the document titled “RCSO Supervisors – Contract Cost Items 2017-2020.xlsx” created by Finance. Cost items for the four-year contract ending 12/31/2020, gross dollar figure \$3,824,939.

Rep. Pantelakos seconded the motion. Rep. Major called for questions. There were none. The motion was approved by a voice vote. Rep. Stone voted no.

**Announcements:**

Chairman Major informed the members that they will soon be receiving information regarding the county’s subcommittee assignment request form and budget schedule. He also asked the members to turn in their mileage forms to either the Finance Office or Delegation Office in order to get paid for attending meetings at the county. Also, the Executive Committee will meet immediately following the meeting.

There being no further business, the meeting adjourned at 11:30 a.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Convention

DAW:cah

**MINUTES**  
**ROCKINGHAM COUNTY**  
**EXECUTIVE COMMITTEE MEETING**  
**Wednesday, December 14, 2016**  
**Following the Delegation Organization Meeting**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood NH 03833**

The members of the Rockingham County Executive Committee met on Wednesday, December 14, 2016, following the Delegation Organization Meeting held at 10:00 a.m. in the Hilton Auditorium at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to confirm the Delegation and Executive Committee Officers and Executive Committee Members for the Term of Office 2017/2018, vote line item transfer requests, and take up any other necessary business that may come before the board.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 11:36 a.m.

Chairman Weyler recognized Rep. David A. Welch, Clerk, who conducted the roll call. Clerk Welch reported a total of 17 members present.

Those present were: Rep. Weyler, Chairman; Representatives Azarian, Barnes, Cali-Pitts, Chirichiello, Cook, Edgar, Fesh, Griffin, R. Gordon, Katsakiores, Kolodziej, Major, Milz, O'Connor, Pantelakos, and Welch.

Excused: Rep. Allen, DeSimone, and Hoelzel.

Also Present: Commissioners Coyle, St. James, and Tombarello; Chuck Nickerson, Finance Director; Cheryl A. Hurley, Delegation Coordinator.

Chairman Weyler declared that a quorum was present.

Chairman Weyler confirmed the Delegation and Executive Committee Officers for the Term of Office 2017/2018 as follows:

Rep. Norman L. Major, Delegation Chairman  
Rep. Mary E. Griffin, Delegation Vice-Chair  
Rep. David A. Welch, Delegation Clerk  
Rep. Kenneth L. Weyler, Executive Committee Chairman  
Rep. Walter Kolodziej, Executive Committee Vice-Chairman  
Rep. David A. Welch, Executive Committee Clerk

Chairman Weyler recognized Rep. Pantelakos who made a motion to approve the Delegation and Executive Committee Officers as presented and read by Chairman Weyler. Rep. Milz seconded the motion. The motion was approved by a voice vote.

Chairman Weyler also confirmed the members of the Executive Committee for the Term of Office 2017/2018.

**LINE ITEM TRANSFER REQUESTS:**

Chairman Weyler read the following line item transfer request:

**Finance Department** – From line 10300000-58100 Interest on Temporary Loans \$19470 to line 10300000-57109 Courthouse Lease \$19470.

Comments/Explanation: Courthouse cleaning portion of expenses inadvertently left out of the budget calculation for the Courthouse Lease Payment Line. Ample available budget amount exists in the Temporary Loans lines for the temporary transfer, as there will not be a TAN for 2016.

Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the line item transfer as presented. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Chairman Weyler read the following line item transfer request:

**Sheriff's Department** –From line 15100000-51150 Sheriff's Deputies \$10,000, from 15100000-51159 Special Deputies \$32,100, from 15104000-52100 Social Security (Outside Detail) \$6,000 to line 15104000—1150 Sheriff's Deputies (Outside Detail) \$48,100.

Comments/explanation: A transfer is needed for the Sheriffs Outside Detail wage line, due to the increase in hours incurred in performing reimbursable Outside Details and also overtime on reimbursable activities such as Seabrook Station training, US Marshals joint operations, and DEA joint operations. There is a corresponding increase in Outside Detail revenue, which is estimated to eclipse \$300,000 at year-end.

Chairman Weyler recognized Rep. Cali-Pitts who made a motion to approve the line item transfer request as presented. Rep. Pantelakos seconded the motion. The motion was approved by a voice vote.

Chairman Weyler recognized Rep. Azarian, Chairman of the Space Allocation Subcommittee. Rep. Azarian gave the members an overview on the progress of the Space Allocation Subcommittee Meetings to date. He explained that due to the inadequacies in the courthouse with mold and space constraints, Rep. Major, Chairman of the Delegation, appointed at the subcommittee at the request of Commissioner Tombarello and asked me to be Chairman. He explained that we are looking at relocating the County Attorney and Registry of Deeds from the Courthouse and relocating the Sheriff's Department and Dispatch and move the Jail Administration to the office area currently occupied by the Sheriff. He explained the site, site requirements, square footage for the present and future of each department have been explored as well as preliminary discussion relative to the timeline and budget. He noted the total combined needs of the departments are anywhere from 50,000 to 70,000 square feet. He explained that an RFP is in the works with the Commissioners and Ms. Gates, Engineering & Maintenance Director. He explained at the last meeting, a developer who builds treatment centers, heard about the county's land space and approached the Commissioners and the Subcommittee about building a facility on the county property to utilize a five-acre parcel of land and build a building and pay the county a land lease on a long-term basis and then the building would revert to the county. He noted that his proposal would require an upgrade in utilities and this may be a good option to help the county pay for the building.

Chairman Azarian noted that his recommendations are to continue negotiating with the developers to see what they can bring to the table, and transition the Space Allocation Subcommittee to a Building Development Committee. He explained that we are still in the infancy stage, but noted the committee has the ability to do a lot of good work for the county in moving forward.

Chairman Weyler thanked Rep. Azarian for his thorough presentation. He explained to the members that Rep. Azarian is well versed with his knowledge of a builder, as well as the other members of the subcommittee.

Other Business:

Chairman Weyler recognized Rep. Welch who noted that there are two bills in the House that will affect Rockingham County. The first is to put the county on a fiscal year basis so that we will no longer have to be elected and jump into the budget process. The other bill is to fill vacancies by a secret ballot vs. roll call.

Chairman Azarian asked if you will be putting out a recommendation on what legislation affects the county so that all legislators in the county will know how to vote. Rep. Welch agreed and will get the information out when we get a bill number.

Rep. O'Connor asked if the fiscal year bill will change the payments from the towns for a dual payment system. Rep. Welch noted that there is a statute that indicates that the county can do 6 months of tax billing and can do it one time for 18 months. It is already in place. Rep. Weyler explained. Rep. Barnes asked if the county had a fund balance. Rep. Weyler responded yes and explained that it is 3 to 5 million dollars. He further explained that we can reduce the amount if we do the taxing twice a year which will help to reduce the taxes. He noted that two payments from the towns should help.

Chairman Weyler made an announcement regarding subcommittee meetings and the importance of the involvement of the chairmen and their subcommittee members.

There being no further business, the meeting adjourned at 11:58 a.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Executive Committee

cah



## Statement of County Appropriations and Revenue as Voted

Form Due Date: **September 1 or within 20 days of a vote taken at a Supplemental Meeting**

### Instructions

This form is to be used by the county to report the voted appropriations from any annual or special meeting. The Clerk of the County Convention and the Chairperson must sign the form and file, as required under RSA 24:24, with the Secretary of State.

The completed form must be submitted to the Department of Revenue Administration by September 1 (per RSA 21-J:34) for the Annual Meeting or within 20 days after the vote taken at any supplemental meeting.

### For Assistance Please Contact:

NH DRA Municipal and Property Division  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

#### ENTITY'S INFORMATION

County:  Convention Date:  FY Ending:

#### PREPARER'S INFORMATION

First Name  Last Name   
Street No.  Street Name  Phone Number   
Email (optional)

#### CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.

Norman L. Major 3/25/2016  
Chairperson Signature  
Norman L. Major, Chairman  
Rockingham County Delegation

David A. Welch 3/25/16  
Clerk of County Convention Signature  
David A. Welch, Clerk  
Rockingham County Delegation



**APPROPRIATIONS AS VOTED**

**? GENERAL GOVERNMENT**

Account #	Purpose of Appropriations	Appropriations As Voted
4110	? County Convention Costs	\$263,901 ✓
4120	? Judicial	
4122	? Jury Costs	
4123	? County Attorney's Office	\$3,148,343 ✓
4124	? Victim Witness Advocacy Program	
4130	? Executive	\$946,313
4150	? Financial Administration	\$1,196,359 ✓
4151	? Treasurer	\$16,613 ✓
4153	? Other Legal Costs	\$144,000 ✓
4155	? Personnel Administration	\$561,956 ✓
4191	? Planning and Zoning for Unincorporated Places	
4192	? Medical Examiner	\$73,404 ✓
4193	? Register of Deeds	\$1,391,425 ✓
4194	? Maintenance of Government Buildings	\$4,958,365 ✓
4196	? Insurance, Not Otherwise Allocated	
4198	? Contingency	
4199	? Other Expenditures: Grants, non-county specials	\$1,835,001 ✓
<b>General Government Subtotal</b>		<b>\$14,535,680</b>

**? PUBLIC SAFETY**

Account #	Purpose of Appropriations	Appropriations As Voted
4211	? Sheriff's Department	\$5,765,963 ✓
4212	? Custody of Prisoners	
4214	? Sheriff's Support Services	
4219	? Other Public Safety:	
<b>Public Safety Subtotal</b>		<b>\$5,765,963</b>





CORRECTIONS		
Account #	Purpose of Appropriations	Appropriations As Voted
4230	Corrections	\$12,807,259
4235	Adult Probation and Parole	
<b>Corrections Subtotal</b>		<b>\$12,807,259</b>

COUNTY FARM		
Account #	Purpose of Appropriations	Appropriations As Voted
4301	Administration	
4302	Operating Expenditures	
4309	Other County Farm:	
<b>County Farm Subtotal</b>		

COUNTY NURSING HOME		
Account #	Purpose of Appropriations	Appropriations As Voted
4411	Administration	\$25,885,675
4412	Operating Expense	
4439	Other Health: Assisted Living	\$1,637,453
<b>County Nursing Home Subtotal</b>		<b>\$27,523,128</b>

HUMAN SERVICES		
Account #	Purpose of Appropriations	Appropriations As Voted
4441	Administration	
4442	Direct Assistance	\$17,755,674
4443	Board and Care of Children	
4446	Diversion Program	
4447	Special Outside Services	
4449	Other Human Services:	
<b>Human Services Subtotal</b>		<b>\$17,755,674</b>



**? COOPERATIVE EXTENSION SERVICES**

Account #	Purpose of Appropriations	Appropriations As Voted
4611	Administration	\$398,625
4619	Other Conservation: <input type="text"/>	<input type="text"/>
<b>Cooperative Extension Services Subtotal</b>		<b>\$398,625</b>

**? ECONOMIC DEVELOPMENT**

Account #	Purpose of Appropriations	Appropriations As Voted
4651	Administration	<input type="text"/>
4652	Economic Development	<input type="text"/>
4659	Other Expenditures: <input type="text"/>	<input type="text"/>
<b>Economic Development Subtotal</b>		<input type="text"/>

**? DEBT SERVICE**

Account #	Purpose of Appropriations	Appropriations As Voted
4711	Principal Long-Term Bonds/Notes	\$1,040,000
4721	Interest Long-Term Bonds/Notes	\$227,700
4790	Other Debt Services Charges: BAN <input type="text"/>	\$1
<b>Debt Service Subtotal</b>		<b>\$1,267,701</b>

**? INTERGOVERNMENTAL TRANSFERS**

Account #	Purpose of Appropriations	Appropriations As Voted
4800	Intergovernmental Transfers	<input type="text"/>
<b>Intergovernmental Transfers Subtotal</b>		<input type="text"/>

**? CAPITAL OUTLAY**

Account #	Purpose of Appropriations	Appropriations As Voted
4901	Land and Improvements	\$642,350
4902	Machinery, Vehicles, and Equipment	<input type="text"/>
4903	Buildings	<input type="text"/>
4904	Improvements Other Than Buildings	<input type="text"/>
<b>Capital Outlay Subtotal</b>		<b>\$642,350</b>



? INTERFUND OPERATING TRANSFERS			
Account #		Purpose of Appropriations	Appropriations As Voted
4912	?	To Special Revenue Fund	
4913	?	To Capital Projects Fund	
4914	?	To Proprietary Funds	
4915	?	To Capital Reserve Fund	
4916	?	To Trust and Fiduciary Funds	
<b>Interfund Operating Transfers Subtotal</b>			

**TOTAL APPROPRIATIONS AS VOTED** **\$80,696,380**

**You have reached the end of the Appropriations section. Please review all information for accuracy before proceeding.**



**ESTIMATED REVENUES**

**? ASSESSMENTS/TAXES**

Account #	Source of Revenue	Estimated Revenues (Ensuig FY)
3110	? Property Taxes Levied for Unincorporated Places	
3120	? Land Use Change Taxes for Unincorporated Places	
3180	? Resident Taxes for Unincorporated Places	
3185	? Yield Taxes for Unincorporated Places	
3186	? Payments in Lieu of Taxes for Unincorporated Places	
3187	? Payments in Lieu of Taxes	
3189	? Other Taxes	
3191	? Penalties on Delinquent Municipal Assessments	
3200	? Licenses, Permits, and Fees	
<b>Assessments/Taxes Subtotal</b>		

**? FROM THE FEDERAL GOVERNMENT**

Account #	Source of Revenue	Estimated Revenues (Ensuig FY)
3319	? Federal Grants and Reimbursements	\$3,430,000
<b>Federal Government Subtotal</b>		<b>\$3,430,000</b>

**? FROM THE STATE OF NEW HAMPSHIRE**

Account #	Source of Revenue	Estimated Revenues (Ensuig FY)
3351	? Shared Revenue for Unincorporated Places	
3352	? Incentive Funds	
3354	? Water Pollution Grants	
3355	? Housing and Community Development	
3356	? State/Federal Forest Land Reim. in Unincorporated Places	
3359	? Other State Grants & Reimbursements: <span style="border: 1px solid black; padding: 2px;">Escheat;HS misc;Dispatch;Drug Ct</span>	\$297,000
3379	? Intergovernmental Revenues	
<b>State of New Hampshire Subtotal</b>		<b>\$297,000</b>



CHARGES FOR SERVICES			
Account #	Source of Revenue	Estimated Revenues (Ensuig FY)	
3401	Sheriff's Department		\$1,227,364 ✓
3402	Register of Deeds		\$3,039,000 ✓
3403	County Corrections		\$95,003 ✓
3404	County Nursing Homes		\$19,900,009 ✓
3405	County Farm		\$23,200 ✓
3406	Cooperative Extension Service		
3407	Maintenance Department		
3409	Other Charges: Dist. Ct. prosecution - County Atty		\$208,920 ✓
<b>Charges for Services Subtotal</b>			<b>\$24,493,496</b>

MISCELLANEOUS SOURCES			
Account #	Source of Revenue	Estimated Revenues (Ensuig FY)	
3501	Sale of County Property		
3502	Interest on Investments		\$55,001 ✓
3503	Rents of Property		
3508	Contributions and Donations		
3509	Other Revenue from Miscellaneous Sources: IT; departmental misc revenues		\$13,500 ✓
<b>Miscellaneous Sources Subtotal</b>			<b>\$68,501</b>

OTHER FINANCIAL SOURCES			
Account #	Source of Revenue	Estimated Revenues (Ensuig FY)	
3912	Transfers from Special Revenue Fund		\$312,687 ✓
3913	Transfers from Capital Projects Fund		
3914	Transfers from Proprietary Funds		
3915	Transfers from Capital Reserve Fund		
3916	Transfers from Trust and Fiduciary Funds		
3934	Proceeds from Long-Term Bonds/Notes		
<b>Other Financial Sources Subtotal</b>			<b>\$312,687</b>

**TOTAL ESTIMATED REVENUES** **\$28,601,684**

You have reached the end of the Revenues section. Please review all information for accuracy before proceeding.



<b>BUDGET SUMMARY</b>	
Total Voted Appropriations	<b>\$80,696,380</b>
Estimated Revenue Subtotal	<b>\$28,601,684</b>
Fund Balance to Reduce Tax Rate	\$5,178,000
Total Estimated Revenues	<b>\$33,779,684</b>
<b>Amount Certified to be Raised by Taxes</b>	<b>\$46,916,696</b>



**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Charles

Preparer's Last Name

Nickerson

Charles W. Nickerson, Finance Director

Preparer's Signature and Title

03/21/16

Date

**Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487**

**COUNTY OF  
ROCKINGHAM, NEW HAMPSHIRE**

Annual Financial Statements

For the Year Ended December 31, 2016



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**Additional Offices:**

Nashua, NH  
Andover, MA  
Greenfield, MA  
Ellsworth, ME

**INDEPENDENT AUDITORS' REPORT**

To the Board of Commissioners  
County of Rockingham, New Hampshire

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Rockingham, New Hampshire, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County of Rockingham, New Hampshire'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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 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, each major fund, and the aggregate remaining fund information of the County of Rockingham, New Hampshire, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance 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 the Management's Discussion and Analysis, the Schedule of OPEB Funding Progress, the Schedule of the Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information appearing on pages 51 through 56 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Melanson Heath*

May 31, 2017

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The County of Rockingham, New Hampshire's (County) financial management offers readers of these financial statements this narrative, overview and analysis of the financial activities of the County of Rockingham for the year ended December 31, 2016. This discussion and analysis is designed for readers in focusing on the significant financial issues and activities of the County and to identify any significant change in financial position. Readers are encouraged to review the information presented here in conjunction with additional information furnished in the County's financial statements, which follow this narrative.

### **A. FINANCIAL HIGHLIGHTS – GOVERNMENT WIDE**

- The assets of the County exceeded its liabilities at the close of the fiscal year by \$38,908,218 (net position).
- The County's total net position reflects an increase of \$2,341,799, which is primarily a result of underspent appropriations.
- The County's general obligation bonds, issued in July 2013, and capital lease obligations decreased in total by approximately \$1,254,000.
- Total compensated absences (including both funded and unfunded) increased by approximately \$247,000.
- The net OPEB obligation for retiree health benefits and net pension liability related to the New Hampshire Retirement System increased by approximately \$182,000 and \$13,184,000, respectively. The significant increase in the net pension liability relates primarily to the New Hampshire Retirement System's change in the discount rate used in the actuarial valuation.

### **B. FINANCIAL HIGHLIGHTS – FUND STATEMENTS**

- As of the close of the year, the County's reported combined ending fund balances of \$45,190,887 which was an increase of \$1,674,831 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$25,237,472, or 31% of total 2016 General Fund (budgeted) appropriations. A goal of the County has been to maintain reserves equivalent to three months of budgeted appropriations.
- The County retains an Aa1 bond rating for its long-term borrowing and maintained its MIG-1 rating on its short-term borrowing. The consistent level of bond rating is a clear indication of the sound financial condition of the County.

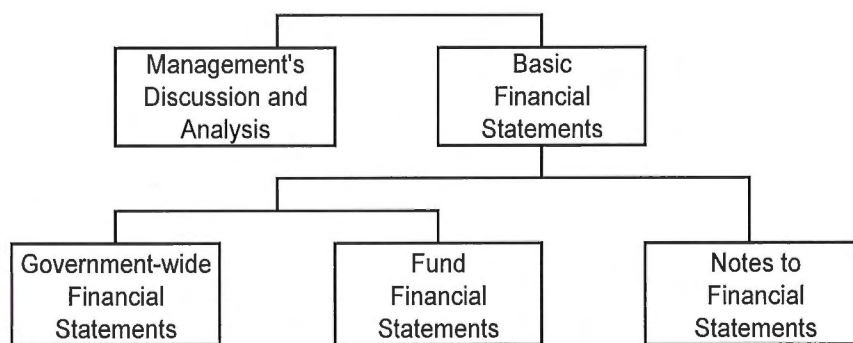
### C. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: (1) Government-wide Financial Statements, (2) Fund Financial Statements, and (3) Notes to Financial Statements (see Figure 1). The basic financial statements present two different views of the County through the use of Government-wide Financial Statements and Fund Financial Statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the County.

- The statements presented on pages 12 and 13 are the Government-wide Financial Statements. They provide both short- and long-term information about the County's financial status.
- The next statements are Fund Financial Statements. These statements focus on the individual activities of the County. They provide more detail than the Government-wide statements. There are four parts to the Fund Financial Statements: (1) the governmental fund statements, (2) the budgetary comparison statement, (3) the proprietary fund statements, and (4) the fiduciary fund statements.
- The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. Following the notes is the required supplemental information that further explains and supports the information in the financial statements.

Required Components of Annual Financial Report

Figure 1



### D. ANALYSIS OF NET POSITION

The following analysis focuses on net position (Table 1) and change in net position (Table 2). Net position may serve, over time, as one useful indicator of a government's financial condition. Unrestricted net position can be used to finance day-to-day operations of the County and reduce the effect of property taxes.

Table 1

	<b><u>NET POSITION</u></b>	
	Governmental Activities	
	<u>2015</u>	<u>2016</u>
Current assets	\$ 64,857,769	\$ 66,105,871
Noncurrent assets	32,226,795	32,157,273
Deferred outflows of resources	<u>1,697,394</u>	<u>10,481,899</u>
Total assets and deferred outflows of resources	98,781,958	108,745,043
Current liabilities	13,915,812	11,971,822
Noncurrent liabilities	43,951,467	56,450,638
Deferred inflows of resources	<u>3,956,234</u>	<u>1,414,365</u>
Total liabilities and deferred inflows of resources	61,823,513	69,836,825
Net position:		
Net investment in capital assets	33,755,937	35,093,830
Restricted	556,623	471,082
Unrestricted	<u>2,645,885</u>	<u>3,343,306</u>
Total net position	<u>\$ 36,958,445</u> *	<u>\$ 38,908,218</u>

\*See Note 17.

Table 2

	<b><u>CHANGE IN NET POSITION</u></b>	
	Governmental Activities	
	<u>2015</u>	<u>2016</u>
Revenues:		
Program revenues:		
Charges for services:		
Long term care services	\$ 23,406,137	\$ 21,609,931
Corrections	206,881	143,725
Administration and other	3,709,000	4,172,667
Sheriff's office	1,125,744	1,259,405
County attorney	<u>197,749</u>	<u>212,855</u>
Total charges for services	28,645,511	27,398,583
Operating grants and contributions	421,235	556,904
Capital grants and contributions	60,000	-
General revenues:		
Taxes	46,013,873	46,916,696
Investment income	66,391	51,463
Miscellaneous	<u>593,510</u>	<u>481,795</u>
Total revenues	75,800,520	75,405,441

(continued)



(continued)

Table 2

**CHANGE IN NET POSITION**

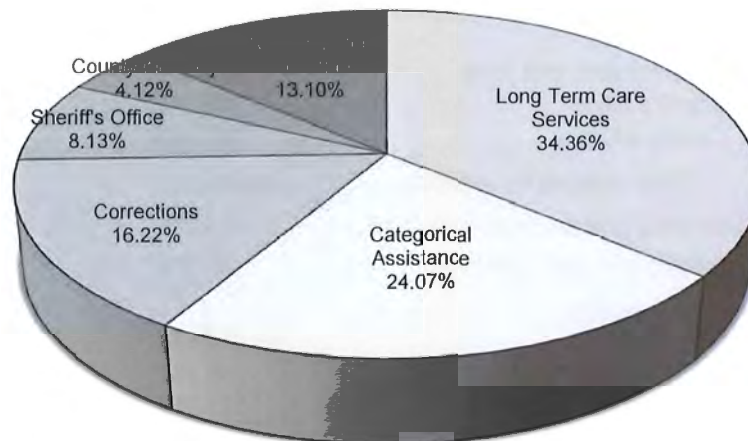
	Governmental Activities	
	<u>2015</u>	<u>2016</u>
Expenses:		
Long term care services	25,101,521	25,100,555
Categorical assistance	17,132,307	17,589,032
Corrections	11,092,853	11,849,547
Administration and other	9,104,407	9,569,789
Sheriff's office	5,145,614	5,941,594
County attorney	<u>2,656,490</u>	<u>3,013,125</u>
Total expenses	<u>70,233,192</u>	<u>73,063,642</u>
Change in net position	5,567,328	2,341,799
Net position - beginning of year, as restated	<u>31,391,117</u>	<u>36,566,419</u> *
Net position - end of year	<u>\$ 36,958,445</u>	<u>\$ 38,908,218</u>

\*See Note 17.

**E. GOVERNMENTAL ACTIVITIES**

Below is a graph that presents actual expenses under each of the major governmental activities as a percentage of total expenses.

**Expenses by Function - Governmental Activities  
For the Year Ended December 31, 2016**



The following tables present the costs and net costs of the major County departments/functions. Costs are based upon total expenses and net costs are calculated by taking the total function-specific expenses, less direct revenues related to that particular function. The net costs represent amounts that are funded by general revenues, notably taxes.

Table 3 - Total and Net Cost of Services

Function / Program	2015			2016		
	Total Cost of Services	Revenues	Net Cost of Services	Total Cost of Services	Revenues	Net Cost of Services
Long Term Care Services	\$ 25,101,521	\$ 23,406,137	\$ 1,695,384	\$ 25,100,555	\$ 21,609,931 *	\$ 3,490,624
Categorical Assistance	17,132,307	-	17,132,307	17,589,032	-	17,589,032
Corrections	11,092,853	255,121	10,837,732	11,849,547	286,267	11,563,280
Administration and Other	9,104,407	3,794,464	5,309,943	9,569,789	4,481,253	5,088,536
Sheriff's Office	5,145,614	1,451,383	3,694,231	5,941,594	1,322,523	4,619,071
County Attorney	2,656,490	219,641	2,436,849	3,013,125	255,513	2,757,612
	<u>\$ 70,233,192</u>	<u>\$ 29,126,746</u>	<u>\$ 41,106,446</u>	<u>\$ 73,063,642</u>	<u>\$ 27,955,487</u>	<u>\$ 45,108,155</u>

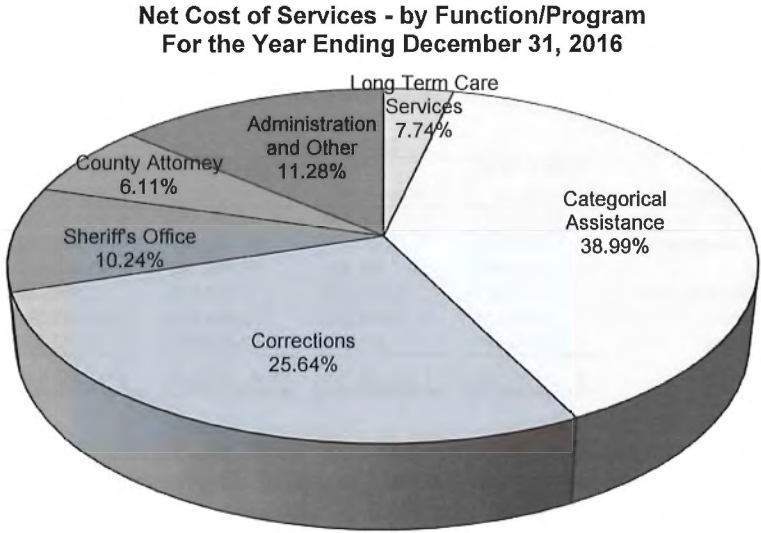
\*This amount reflects the budgetary net cost; actual net cost of services (a portion of which is reflected in Administration and Other), including Engineering and Maintenance, Information Technology, Human Resources, and Finance functions.

Table 4 - Comparative Net Cost of Services

Function / Program	2015	2016	Change in Net Cost of Services
	Net Cost of Services	Net Cost of Services	
Long Term Care Services	\$ 1,695,384	\$ 3,490,624	\$ 1,795,240
Categorical Assistance	17,132,307	17,589,032	456,725
Corrections	10,837,732	11,563,280	725,548
Administration and Other	5,309,943	5,088,536	(221,407)
Sheriff's Office	3,694,231	4,619,071	924,840
County Attorney	2,436,849	2,757,612	320,763
	<u>\$ 41,106,446</u>	<u>\$ 45,108,155</u>	<u>\$ 4,001,709</u>

Note: For Table 3 and Table 4 presentation purposes, debt interest costs are included in the "Administration and Other" function/program.

The following chart is a graphical presentation of the components of the 2016 Net Costs of Services from Table 4. The primary source of funding for net costs is tax revenues.



**F. COUNTY GOVERNMENTAL FUNDS**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the County's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year. The General Fund is the chief operating fund of the County.

As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund appropriations. At December 31, 2016, unassigned fund balance represents 31% of total General Fund (budgeted) appropriations, while total fund balance represents 44% of that same amount.

**G. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** At December 31, 2016, the County reported approximately \$32.2 million in capital assets, net of depreciation, which includes construction in progress of approximately \$1.2 million. These assets include land, buildings and improvements, machinery, equipment and furnishings, and vehicles.

**Long-term debt.** At December 31, 2016, the County had approximately \$58 million in outstanding long-term debt, comprised of \$6.3 million in general obligation bonds issued in 2013, \$2.7 million in compensated absences, \$1.3 million net

OPEB obligation, \$47.6 million net pension liability, and approximately \$120,000 in capital leases payable.

Additional information on capital assets and long-term debt can be found in the notes to financial statements.

#### **H. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- Property taxes accounted for 58% of expected resources for 2016 and account for 60% of revenues in the 2017 budget.
- The caps for Categorical Assistance payments increased by 1.01% effective July 1, 2016; it is unknown at this time what the increase will be for State Fiscal Year 2018, but it is anticipated to be between one and two percent. Categorical Assistance will continue to be the largest net County expenditure, followed by Corrections, and comprises 22% of 2017 budgeted appropriations.
- The County is currently in the process of changing its fiscal year, and will have one 18-month transitional fiscal period that shall begin on January 1, 2018 and end June 30, 2019. Afterwards, the County will be fully transitioned to a June 30 year-end. The change is being made in order to have more efficient budgeting operations and to be in alignment with the State of New Hampshire's fiscal year. With this change in the fiscal year, the County will have more updated information with regard to Categorical Assistance expenses (which are determined by the State) and other major expense and revenue items that are directly affected by State legislation and/or funding. The budget will also be approved before the start of the fiscal year, instead of two months afterwards.
- The State of New Hampshire continues the transition to its Medicaid Care Management Program ("MCM"), and is currently in Step 2 of the process. On June 6, 2016, the Governor signed into law SB 553 instructing the Department of Health and Human Services to develop an implementation plan for the remaining unimplemented phases of the MCM Program. While it is believed that the end results of full implementation of the MCM Program will decrease County nursing home revenues, there could be a related decrease (or at least a reduced rate of increase) in Categorical Assistance expenses. Efforts are underway by New Hampshire counties and other stakeholders in requesting the State to delay the implementation of SB 553 to at least July 1, 2018 and to allow an opportunity for the counties to propose an alternate model to the current MCM Program.
- Major Long-term Care renovations started late in 2016 are expected to be completed in 2018. Most of the funding for this capital project will come from dedicated funds within the Capital Fund, though it is anticipated that up to three million dollars of bonds will be issued in late 2017 or early 2018 to finance the last part of the renovations. The first debt payment for any bond issuance would not be due until 2018.

## **REQUESTS FOR INFORMATION**

This financial report is intended to provide report users with a general overview of the County's finances at December 31, 2016. Questions about this report can be directed to the Finance Office at 119 North Road, Brentwood, New Hampshire, 03833. Additional information about the County of Rockingham can be found at [www.co.rockingham.nh.us](http://www.co.rockingham.nh.us).

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

STATEMENT OF NET POSITION

DECEMBER 31, 2016

	Governmental Activities
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
Current:	
Cash and short-term investments	\$ 60,788,294
Restricted cash	1,031,616
Investments	74,880
Receivables:	
Accounts, net	702,505
Due from other governments, net	2,508,472
Prepaid expenses	282,248
Inventory	<u>717,856</u>
Total current assets	66,105,871
Noncurrent:	
Capital Assets:	
Land	578,857
Construction in progress	1,189,174
Other assets, net of accumulated depreciation	<u>30,389,242</u>
Total noncurrent assets	<u>32,157,273</u>
Total Assets	98,263,144
Deferred Outflows of Resources - Pension Related	<u>10,481,899</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>108,745,043</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	
Liabilities:	
Current:	
Accounts payable	1,519,662
Accrued payroll and related liabilities	480,299
Due to other governments	7,074,379
Security deposits	14,531
Incurred but not reported claims liability	1,211,813
Accrued interest payable	75,972
Current portion of noncurrent liabilities:	
Bonds payable	1,161,792
Capital leases payable	119,651
Compensated absences	<u>313,723</u>
Total current liabilities	11,971,822
Noncurrent:	
Bonds payable, net of current portion	5,135,471
Compensated absences, net of current portion	2,437,352
Net OPEB obligation	1,262,848
Net pension liability	<u>47,614,967</u>
Total noncurrent liabilities	<u>56,450,638</u>
Total Liabilities	68,422,460
Deferred Inflows of Resources:	
Pension related	1,406,296
Revenues collected in advance	<u>8,069</u>
Total Deferred Inflows of Resources	<u>1,414,365</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>69,836,825</b>
<b>NET POSITION</b>	
Net investment in capital assets	35,093,830
Restricted for:	
Grants and other statutory restrictions	442,225
Permanent funds	28,857
Unrestricted	<u>3,343,306</u>
<b>TOTAL NET POSITION</b>	<b>\$ <u>38,908,218</u></b>

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

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
<b>Governmental Activities:</b>				
Long Term Care Services:				
Nursing home	\$ 23,402,943	\$ 19,932,526	\$ -	\$ (3,470,417)
Assisted living	1,697,612	1,677,405	-	(20,207)
Categorical assistance	17,589,032	-	-	(17,589,032)
Corrections	11,849,547	143,725	142,542	(11,563,280)
Administration and Other:				
Maintenance	4,224,517	48,246	-	(4,176,271)
Deeds	1,264,354	4,124,421	-	2,860,067
Finance	1,166,906	-	-	(1,166,906)
General government	1,136,522	-	308,586	(827,936)
Human resources	489,234	-	-	(489,234)
Information technology	402,633	-	-	(402,633)
Non-county specials	285,000	-	-	(285,000)
Interest	211,716	-	-	(211,716)
Commissioners	188,012	-	-	(188,012)
Delegation	114,675	-	-	(114,675)
Medical examiner	72,189	-	-	(72,189)
Treasurer	14,031	-	-	(14,031)
Sheriff	5,941,594	1,259,405	63,118	(4,619,071)
County Attorney	3,013,125	212,855	42,658	(2,757,612)
Total Governmental Activities	<u>\$ 73,063,642</u>	<u>\$ 27,398,583</u>	<u>\$ 556,904</u>	(45,108,155)
<b>General Revenues:</b>				
				46,916,696
				51,463
				481,795
				<u>47,449,954</u>
				2,341,799
<b>Net Position:</b>				
				<u>36,566,419</u>
				<u>\$ 38,908,218</u>

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

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

DECEMBER 31, 2016

	<u>General</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and short-term investments	\$ 39,388,850	\$ 9,550,403	\$ 259,218	\$ 49,198,471
Restricted cash	894,632	-	136,984	1,031,616
Investments	-	-	74,880	74,880
Receivables:				
Accounts, net	679,822	-	-	679,822
Due from other governments, net	2,372,109	-	-	2,372,109
Prepaid expenses	100,848	-	-	100,848
Inventory	<u>717,856</u>	<u>-</u>	<u>-</u>	<u>717,856</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 44,154,117</u></b>	<b><u>\$ 9,550,403</u></b>	<b><u>\$ 471,082</u></b>	<b><u>\$ 54,175,602</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 1,217,624	\$ 196,932	\$ -	\$ 1,414,556
Accrued payroll and related liabilities	480,299	-	-	480,299
Due to other governments	7,074,379	-	-	7,074,379
Security deposits	<u>14,531</u>	<u>-</u>	<u>-</u>	<u>14,531</u>
<b>Total Liabilities</b>	<b>8,786,833</b>	<b>196,932</b>	<b>-</b>	<b>8,983,765</b>
Deferred Inflows of Resources:				
Revenues collected in advance	950	-	-	950
Fund Balances:				
Nonspendable:				
Prepaid expenses	100,848	-	-	100,848
Inventory	717,856	-	-	717,856
Nonexpendable permanent funds	<u>-</u>	<u>-</u>	<u>28,857</u>	<u>28,857</u>
<b>Total Nonspendable</b>	<b>818,704</b>	<b>-</b>	<b>28,857</b>	<b>847,561</b>
Restricted:				
Long term care (RSA 24:13)	442,919	-	-	442,919
Capital projects	-	8,961,608	-	8,961,608
Special revenue funds	<u>-</u>	<u>-</u>	<u>442,225</u>	<u>442,225</u>
<b>Total Restricted</b>	<b>442,919</b>	<b>8,961,608</b>	<b>442,225</b>	<b>9,846,752</b>
Assigned:				
Subsequent year budget	8,502,148	-	-	8,502,148
Encumbrances	<u>365,091</u>	<u>391,863</u>	<u>-</u>	<u>756,954</u>
<b>Total Assigned</b>	<b>8,867,239</b>	<b>391,863</b>	<b>-</b>	<b>9,259,102</b>
Unassigned	<u>25,237,472</u>	<u>-</u>	<u>-</u>	<u>25,237,472</u>
<b>Total Fund Balances</b>	<b><u>35,366,334</u></b>	<b><u>9,353,471</u></b>	<b><u>471,082</u></b>	<b><u>45,190,887</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b><u>\$ 44,154,117</u></b>	<b><u>\$ 9,550,403</u></b>	<b><u>\$ 471,082</u></b>	<b><u>\$ 54,175,602</u></b>

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



**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET POSITION OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2016

<b>Total governmental fund balances</b>	\$ 45,190,887
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	32,157,273
• Deferred outflows of resources from net pension liability.	10,481,899
• Internal service funds are used by management to account for certain activities. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	9,666,551
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(75,972)
• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Bonds payable	(6,297,263)
Capital leases payable	(119,651)
Compensated absences (unfunded)	(1,811,395)
Net OPEB obligation	(1,262,848)
Net pension liability	(47,614,967)
• Deferred inflows of resources from net pension liability.	<u>(1,406,296)</u>
<b>Net position of governmental activities</b>	\$ <u><u>38,908,218</u></u>

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

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2016

	General	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 46,916,696	\$ -	\$ -	\$ 46,916,696
Charges for services	27,176,477	-	222,106	27,398,583
Intergovernmental	556,904	-	-	556,904
Investment income	34,364	15,442	1,657	51,463
Miscellaneous	482,160	-	-	482,160
Total Revenues	75,166,601	15,442	223,763	75,405,806
<b>Expenditures:</b>				
Current:				
Long Term Care Services:				
Nursing home	22,655,788	-	-	22,655,788
Assisted living	1,580,952	-	-	1,580,952
Categorical assistance	17,589,032	-	-	17,589,032
Corrections	10,845,853	-	2,892	10,848,745
Administration and Other:				
Maintenance	3,881,691	-	-	3,881,691
Deeds	1,253,108	-	-	1,253,108
Finance	1,154,106	-	-	1,154,106
General government	1,108,002	-	-	1,108,002
Human resources	480,642	-	-	480,642
Information technology	392,247	-	-	392,247
Grants	332,735	-	-	332,735
Non-county specials	285,000	-	-	285,000
Commissioners	161,104	-	-	161,104
Delegation	113,607	-	-	113,607
Medical examiner	72,189	-	-	72,189
Treasurer	14,031	-	-	14,031
Sheriff	5,574,534	-	22,306	5,596,840
County Attorney	2,927,907	-	-	2,927,907
Capital outlay	33,765	1,981,784	-	2,015,549
Debt service:				
Principal	1,040,000	-	-	1,040,000
Interest	227,700	-	-	227,700
Total Expenditures	71,723,993	1,981,784	25,198	73,730,975
Excess (deficiency) of revenues over expenditures	3,442,608	(1,966,342)	198,565	1,674,831
<b>Other Financing Sources (Uses):</b>				
Transfers:				
Deeds and other	284,106	-	(284,106)	-
Capital projects	(2,119,026)	2,119,026	-	-
Total Other Financing Sources (Uses)	(1,834,920)	2,119,026	(284,106)	-
Change in fund balance	1,607,688	152,684	(85,541)	1,674,831
Fund Equity, at Beginning of Year, as restated	33,758,646	9,200,787	556,623	43,516,056
Fund Equity, at End of Year	\$ 35,366,334	\$ 9,353,471	\$ 471,082	\$ 45,190,887

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

**COUNTY OF ROCKINGHAM, 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 DECEMBER 31, 2016

<b>Net changes in fund balances - Total governmental funds</b>	<b>\$ 1,674,831</b>																												
<ul style="list-style-type: none"> <li>• Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table border="0" style="margin-left: 40px;"> <tr> <td>Capital asset purchases</td> <td align="right">2,628,827</td> </tr> <tr> <td>Disposal of capital assets</td> <td align="right">(97,764)</td> </tr> <tr> <td>Depreciation</td> <td align="right">(2,600,585)</td> </tr> </table> </li> <li>• 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: <table border="0" style="margin-left: 40px;"> <tr> <td>Repayments of debt - bonds</td> <td align="right">1,040,000</td> </tr> <tr> <td>Repayments of debt - capital leases</td> <td align="right">117,331</td> </tr> <tr> <td>Amortization of bond premium</td> <td align="right">97,400</td> </tr> </table> </li> <li>• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td align="right">15,984</td> </tr> </table> </li> <li>• Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds: <table border="0" style="margin-left: 40px;"> <tr> <td>Compensated absences - change in unfunded liability</td> <td align="right">(453,723)</td> </tr> <tr> <td>Net OPEB obligation</td> <td align="right">(181,991)</td> </tr> <tr> <td>GASB 68 net pension liability changes:</td> <td></td> </tr> <tr> <td>    Net pension liability</td> <td align="right">(13,183,995)</td> </tr> <tr> <td>    Deferred outflows of resources</td> <td align="right">8,784,505</td> </tr> <tr> <td>    Deferred inflows of resources</td> <td align="right">2,541,464</td> </tr> </table> </li> <li>• Internal service funds are used by management to account for certain activities. The net activity of internal service funds is reported with governmental activities. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td align="right"><u>1,959,515</u></td> </tr> </table> </li> </ul>		Capital asset purchases	2,628,827	Disposal of capital assets	(97,764)	Depreciation	(2,600,585)	Repayments of debt - bonds	1,040,000	Repayments of debt - capital leases	117,331	Amortization of bond premium	97,400		15,984	Compensated absences - change in unfunded liability	(453,723)	Net OPEB obligation	(181,991)	GASB 68 net pension liability changes:		Net pension liability	(13,183,995)	Deferred outflows of resources	8,784,505	Deferred inflows of resources	2,541,464		<u>1,959,515</u>
Capital asset purchases	2,628,827																												
Disposal of capital assets	(97,764)																												
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Deferred outflows of resources	8,784,505																												
Deferred inflows of resources	2,541,464																												
	<u>1,959,515</u>																												
<b>Change in net position of governmental activities</b>	<b>\$ <u>2,341,799</u></b>																												

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

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**GENERAL FUND**  
**STATEMENT OF REVENUES AND OTHER SOURCES,**  
**AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	From Prior Years' Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance</b>	\$ 5,178,000	\$ 137,486	\$ 5,315,486	\$ 5,315,486	\$ -
<b>Revenues (Inflows):</b>					
Taxes	46,916,696	-	46,916,696	46,916,696	-
Charges for services:					
Long Term Care Services:					
Nursing home	20,170,821	-	20,170,821	19,920,492	(250,329)
Assisted living	1,633,488	-	1,633,488	1,677,375	43,887
Corrections	63,002	-	63,002	92,573	29,571
Administration and Other:					
Deeds	2,834,000	-	2,834,000	4,002,265	1,168,265
Maintenance	23,200	-	23,200	48,246	25,046
Sheriff	1,227,363	-	1,227,363	1,222,671	(4,692)
County Attorney	208,921	-	208,921	212,855	3,934
Intergovernmental	1,644,001	-	1,644,001	556,904	(1,087,097)
Investment income	55,001	-	55,001	34,364	(20,637)
Miscellaneous	228,500	-	228,500	482,160	253,660
Transfers from other funds	513,387	-	513,387	284,106	(229,281)
Amounts Available for Appropriation	<u>80,696,380</u>	<u>137,486</u>	<u>80,833,866</u>	<u>80,766,193</u>	<u>(67,673)</u>
<b>Charges to Appropriations (Outflows):</b>					
Current:					
Long Term Care Services:					
Nursing home	25,885,676	43,301	25,928,977	22,658,777	3,270,200
Assisted living	1,637,453	14,123	1,651,576	1,583,292	68,284
Categorical assistance	17,755,674	-	17,755,674	17,589,032	166,642
Corrections	12,807,259	2,767	12,810,026	10,845,853	1,964,173
Administration and Other:					
Maintenance	4,428,754	18,381	4,447,135	4,098,665	348,470
Deeds	1,391,425	3,500	1,394,925	1,253,108	141,817
Finance	1,196,360	50,318	1,246,678	1,154,106	92,572
General government	1,311,412	-	1,311,412	1,108,002	203,410
Human resources	561,956	-	561,956	480,642	81,314
Information technology	529,611	-	529,611	392,247	137,364
Grants	1,550,000	-	1,550,000	332,735	1,217,265
Non-county specials	285,001	-	285,001	285,000	1
Commissioners	177,526	-	177,526	161,104	16,422
Delegation	263,901	-	263,901	113,607	150,294
Medical examiner	73,404	-	73,404	72,189	1,215
Treasurer	16,613	-	16,613	14,031	2,582
Sheriff	5,765,962	2,896	5,768,858	5,574,534	194,324
County Attorney	3,148,343	-	3,148,343	2,927,907	220,436
Capital outlay	42,350	2,200	44,550	33,765	10,785
Debt service:					
Principal	1,040,000	-	1,040,000	1,040,000	-
Interest	227,700	-	227,700	227,700	-
Transfers to other funds	600,000	-	600,000	1,872,018	(1,272,018)
Total Charges to Appropriations	<u>80,696,380</u>	<u>137,486</u>	<u>80,833,866</u>	<u>73,818,314</u>	<u>7,015,552</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,947,879</u>	<u>\$ 6,947,879</u>

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

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

DECEMBER 31, 2016

	Governmental Activities <u>Internal Service Funds</u>
<b>ASSETS</b>	
Current:	
Cash and short-term investments	\$ 11,589,823
Receivables:	
Accounts	22,683
Due from other governments	136,363
Prepaid expenses	<u>181,400</u>
Total current assets	<u>11,930,269</u>
<b>TOTAL ASSETS</b>	11,930,269
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	
Liabilities:	
Current:	
Accounts payable	105,106
Incurred but not reported claims liability	1,211,813
Current portion of noncurrent liabilities:	
Compensated absences	<u>313,723</u>
Total current liabilities	1,630,642
Noncurrent:	
Compensated absences, net of current portion	<u>625,957</u>
Total noncurrent liabilities	<u>625,957</u>
Total Liabilities	2,256,599
Deferred Inflows of Resources:	
Revenues collected in advance	<u>7,119</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	2,263,718
<b>NET POSITION</b>	
Unrestricted	<u>9,666,551</u>
<b>TOTAL NET POSITION</b>	<u>\$ 9,666,551</u>

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

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2016

	Governmental Activities <u>Internal Service Fund</u>
<b>Operating Revenues:</b>	
Employee and employer contributions	\$ <u>9,682,203</u>
Total Operating Revenues	9,682,203
<b>Operating Expenses:</b>	
Employee benefits	<u>7,608,204</u>
Total Operating Expenses	<u>7,608,204</u>
Operating Income (Loss)	2,073,999
<b>Nonoperating Revenues (Expenses):</b>	
Investment income	13,688
Miscellaneous	<u>(128,172)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(114,484)</u>
Change in Net Position	1,959,515
Net Position at Beginning of Year	<u>7,707,036</u>
Net Position at End of Year	<u>\$ <u>9,666,551</u></u>

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

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2016

	Governmental Activities
	<u>Internal Service Fund</u>
<b>Cash Flows From Operating Activities:</b>	
Receipts from users	\$ 9,756,114
Payments to providers	(8,479,630)
Other receipts (payments)	<u>(128,172)</u>
Net Cash Provided By Operating Activities	1,148,312
<b>Cash Flows From Investing Activities:</b>	
Investment income	<u>13,688</u>
Net Cash Provided By Investing Activities	<u>13,688</u>
Net Change in Cash and Short-Term Investments	1,162,000
Cash and Short-Term Investments, Beginning of Year	<u>10,427,823</u>
Cash and Short-Term Investments, End of Year	\$ <u><u>11,589,823</u></u>
<b>Reconciliation of Operating Income to Net Cash Provided By (Used In) Operating Activities:</b>	
Operating income	\$ 2,073,999
Adjustments to reconcile operating income to net cash provided by operating activities:	
Nonoperating revenues (expenses)	(128,172)
Changes in assets and liabilities:	
Accounts receivable	(4,340)
Due from other governments	77,139
Prepaid expenses	(59,854)
Accounts payable	(387,593)
Due to other governments	(3,767)
Incurred but not reported claims liability	(213,826)
Accrued compensated absences	(206,386)
Deferred inflows of resources	<u>1,112</u>
Net Cash Provided By Operating Activities	\$ <u><u>1,148,312</u></u>

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

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2016

	Agency <u>Funds</u>
<b>ASSETS</b>	
Cash and short-term investments	\$ 206,737
Receivables	<u>25</u>
Total Assets	<u>\$ 206,762</u>
 <b>LIABILITIES</b>	
Due to specific individuals	\$ <u>206,762</u>
Total Liabilities	<u>\$ 206,762</u>

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



## COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

The accounting policies of the County of Rockingham, New Hampshire (the County) conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the GASB's Generally Accepted Accounting Principles applicable to the County, and the County's conformity with such principles, are described below. These disclosures are an integral part of the County's financial statements.

##### A. Reporting Entity

The County of Rockingham, New Hampshire is a body corporate governed by a Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically Statement 14 (as amended) of the Governmental Accounting Standards Board, *The Financial Reporting Entity*, these financial statements are required to present the County of Rockingham, New Hampshire and its "component units" (if any). A primary government is defined by the GASB as any state government or general purpose local government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets all of the following criteria: (a) it has a separately elected governing body, (b) it is legally separate, and (c) it is fiscally independent of other governments.

A component unit is defined by the GASB as a legally separate organization for which the elected officials of the primary government are "financially accountable". The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is "fiscally dependent" on the primary government. Fiscal independency is defined by the GASB as the ability to complete certain essential fiscal events without substantive approval by a primary government, (a) determine its budget without another government having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government. For the current year, there were no potential component units identified upon which the application of these criteria was applied.

B. 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 primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes, charges for services, and intergovernmental revenues, are reported separately from business-type activities, which rely to a great degree on external fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. 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*, as well as the proprietary fund and fiduciary fund financial statements. 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. As a general rule, 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 and available to pay current liabilities. 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, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

- The **General Fund** is used to account for the resources traditionally associated with County operations, which are not required legally to be accounted for in another fund. The General Fund is the overall operating fund of the County.
- The **Capital Projects Fund** is used to account for the acquisition or construction of capital assets.

Nonmajor governmental funds account for *special revenue* and *permanent fund* activity.

**Proprietary funds** are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties or to other departments or agencies primarily within the County. The self-insured risk management programs are operated by the County and are accounted for as proprietary (internal service) funds in accordance with GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insured Issues*.

**Fiduciary funds** are generally used to account for assets that the County holds on behalf of others. The County currently has the following fiduciary (agency) funds:

- **Inmates Funds** account for funds held by the County for individuals incarcerated at the County Corrections Facility.
- **Nursing Home Residents Funds** account for funds held by the County for individuals living in the Long-term Care facility.
- **Assisted Living Security Deposits** are held by the County for individuals living in the Assisted Living Facility.

D. Cash and Short-Term 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 capital project and special revenue funds, proprietary, 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. 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 financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the Statement of Cash Flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

#### *E. Investments*

The County Treasurer is authorized by state statutes to invest excess funds, with the approval of the Commissioners, in the following:

- Obligations of the United States Government,
- Savings bank deposits of banks incorporated under the laws of the State of New Hampshire,
- Certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the States of New Hampshire or Massachusetts, or,
- "Participation units" of the New Hampshire Public Deposit Investment Pool established under RSA 383:22.

The receiver of such public funds to be deposited or to be invested in securities shall "prior to acceptance of such funds" provide a collateralization option for such funds in an amount at least equal to the amount to be deposited or invested in securities.

The County was in compliance with these applicable deposit and investment state laws and regulations for the year.

#### *F. Inventory*

Inventory is valued at cost using the first-in/first-out (FIFO) method. Significant inventory balances on hand in governmental funds at year-end are reported as assets of the respective fund, with an offsetting nonspendable fund balance.

G. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, machinery, equipment and furnishings, and vehicles, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of three years.

All Long-term Care fixed assets, including those of the Nursing Home, are valued at historical cost. As of November 2001, other County assets were valued at estimated cost and subsequent additions are recorded at actual cost. Donated assets are recorded at the estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Also, interest costs that are deemed to be immaterial and not directly allocable to a specific asset are expensed when incurred.

The infrastructure assets owned and maintained by the County include only utility tunnels, drainage systems, water and sewer systems and dams and are included in the cost of the building and improvements the infrastructure is most identified with. Condition assessments are performed regularly and the results are used to budget annually the amount necessary to maintain and preserve the infrastructure.

The County has a sizable amount of capital asset projects in process at December 31, 2016 totaling \$1,189,174. The projects in process are included in the reporting of \$32,157,273 net capital assets in the related statements. Once a project is completed, it is reported in the asset category (see Note 7).

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

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10 - 30
Machinery, equipment, and furnishings	3 - 15
Vehicles	4 - 10

H. Compensated Absences

Certain County employees are entitled to compensated absences based, in part, on their length of employment. In accordance with GASB Statement 16, *Accounting for Compensated Absences*, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a liability of the fund that will pay it.

Until December 31, 2011, the County had a Compensated Absences Fund, a proprietary fund that had provided funding for known separations and long-term absences. Since its creation, the fund had increased its amount of funding available to provide for the growing liability. The fund accounted for all funded liabilities and expenditures. Any expense ineligible for fund use based on County policy was accounted for through the General Fund. Pursuant to GASB Statement 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, the fund was closed effective December 31, 2011. The fund reopened January 1, 2014. The funded portion of the compensated absences liability is reported in the Compensated Absences Fund. Any liability for which no funding is currently available is reported in the government-wide Statement of Net Position long term liabilities.

The calculation of compensated absences can include vacation, sick time, earned time and holiday pay that are attributable to past service in which it is probable that the County will compensate the employee through paid time off or cash payment. The calculation also includes the incremental cost of any item associated with compensation payments such as the employer share of Social Security, Medicare, and retirement.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. In the applicable governmental activities or proprietary fund type, such long-term obligations are reported in the Statement of Net Position.

J. 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 and current liabilities/deferred inflows. The County reserves those 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. For governmental funds, unassigned fund balances represent the amount that may be available for budgeting future operations. The County has set and exceeded a financial management goal of attaining an unassigned fund balance of at least three months of budgeted appropriations.

The County's fund balance classification policies are as follows:

- 1) Nonspendable funds are either unspendable in the current form (pre-paid expenses and inventory) or can never be spent (principal portion of permanent fund).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of amounts restricted for Long-term Care, these funds are created by statute or otherwise have external constraints on how the funds can be expended. The County's special revenue funds fall under this category.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision-making authority in the County (i.e., the Board of County Commissioners).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. The amount of fund balance designated for use in the next year to reduce the tax burden is categorized as assigned.
- 5) Unassigned funds are available to be spent in future periods. The County has made it a goal to maintain fund balance reserves (currently part of unassigned funds) equivalent to at least three months of current year appropriations. The County has continually been able to meet and exceed this measure, with an ending unassigned fund balance of \$25,237,472 at December 31, 2016.

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 their use either through the 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.

#### K. 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 the revenues and

expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

## **2. Stewardship, Compliance, and Accountability**

### **A. Budgetary Information**

Governmental revenues and expenditures are controlled by a formal integrated budgetary system which is substantially consistent with both Generally Accepted Accounting Principles (GAAP) and applicable State finance-related laws and regulations which govern the County's operations. The County budget is formally acted upon at the County Convention. During the year, appropriations may be transferred between line items, but total expenditures may not exceed the total approved budget (with the exception of emergency items, which require approval by the New Hampshire Department of Revenue Administration under RSA 32). At year end, all unencumbered annual appropriations lapse. Other appropriations, which have a longer than annual authority, may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established. State legislation also requires balanced budgets. For the County year ended December 31, 2016, \$5,178,000 of the beginning General Fund unassigned fund balance was used to reduce taxes.

### **B. Encumbrances**

Encumbrance accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services. Encumbrances outstanding at year-end are reported as assigned fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year.

### **C. Budgetary Basis**

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

### **D. 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 with 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 and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 75,166,601	\$ 71,723,993
Other financing sources/uses (GAAP Basis)	<u>284,106</u>	<u>2,119,026</u>
Subtotal (GAAP Basis)	75,450,707	73,843,019
Adjustment for inventory budgeted on the cash basis	-	(24,705)
Recognize use of fund balance as funding source	<u>5,315,486</u>	<u>-</u>
Budgetary Basis	<u>\$ 80,766,193</u>	<u>\$ 73,818,314</u>

*E. Deficit Net Position*

The Compensated Absences Internal Service Fund reflects a deficit net position of \$(69,881) as of December 31, 2016. It is anticipated that this deficit will be eliminated through future transfers from the General Fund.

**3. Cash and Short-Term Investments**

*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. RSA 29:2 states, "...the amount of collected funds on deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus." The County's deposit policy for custodial credit risk is that all deposits with banks are to be fully insured and collateralized.

As of December 31, 2016, the County's bank balance was fully insured or collateralized.

**4. Restricted Cash**

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. Within governmental funds, the General Fund restricted cash amount of \$894,632 is comprised of a \$442,919 non-lapsing reserve account to fund Long-term Care Services (established in accordance with RSA 24:13) and \$451,713 for an account that is segregated for LCHIP surcharges (in accordance with RSA 478:17-g). These surcharges are collected by the Registry of Deeds, remitted to the State and are used to fund the State

of New Hampshire's Land and Community Heritage Investment Program ("LCHIP"), which was established with RSA 227-M.

The \$136,984 restricted cash that is part of Nonmajor Governmental Funds is comprised of amounts from the Nursing Home Special Account and Deeds Equipment funds, both of which are special revenue funds. The cash for each of these funds is restricted, as it can only be disbursed for expenditures as appropriated by the County Convention for Long Term Care Services and the Registry of Deeds, respectively.

**5. Investments**

**A. Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Presented below is the actual rating as of year-end for the investments of the County (all federal agency securities have an implied credit rating of AAA):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year-end</u>		
				<u>Aaa</u>	<u>Aa</u>	<u>Not Rated</u>
Mutual funds	\$ 74,880	N/A	\$ 74,880	\$ -	\$ -	\$ -
Total investments	\$ 74,880		\$ 74,880	\$ -	\$ -	\$ -

**B. Custodial Credit Risk**

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the County will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The County has formal policies for custodial credit risk.

The County has a custodial credit risk exposure of \$74,880 because the related securities are uninsured, unregistered and held by the County's brokerage firm, which is also the counterparty to these securities. The County manages this custodial credit risk with SIPC and excess SIPC.

**C. Concentration of Credit Risk**

The County places no limit on the amount that may be invested in any one issuer. At December 31, 2016, no investments in any one issuer represent 5% or more of total investments.

D. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The County does not have a policy for foreign currency risk.

E. Fair Value

The County categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement Number 72, *Fair Value Measurement and Application* (GASB 72). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County's investments are categorized as Level 1.

6. Due from Other Governments, Net

Due from other governments at December 31, 2016 consists primarily of amounts due from the State of New Hampshire for Nursing Home receivables.

7. Capital Assets

Capital asset activity for the year ended December 31, 2016 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 57,140	\$ 3,721	\$ -	\$ 60,861
Machinery, equipment, and furnishings	13,658	572	(235)	13,995
Vehicles	1,463	242	(128)	1,577
Total capital assets, being depreciated	72,261	4,535	(363)	76,433
Less accumulated depreciation for:				
Buildings and improvements	(34,389)	(1,828)	-	(36,217)
Machinery, equipment, and furnishings	(8,142)	(604)	137	(8,609)
Vehicles	(1,177)	(169)	128	(1,218)
Total accumulated depreciation	(43,708)	(2,601)	265	(46,044)
Total capital assets, being depreciated, net	28,553	1,934	(98)	30,389
Capital assets, not being depreciated:				
Land	579	-	-	579
Construction in progress	3,095	953	(2,859)	1,189
Total capital assets, not being depreciated	3,674	953	(2,859)	1,768
Governmental activities capital assets, net	\$ 32,227	\$ 2,887	\$ (2,957)	\$ 32,157

Depreciation expense was charged to functions of the County as follows:

Governmental Activities:	
Long Term Care Services:	
Nursing home	\$ 1,162,469
Assisted living	158,654
Corrections	587,060
Administration and Other:	
Maintenance	392,892
General government	28,520
Commissioners	23,994
Deeds	11,913
Human resources	7,771
Information technology	6,490
Finance	653
Delegation	604
Sheriff	<u>219,565</u>
Total	<u>\$ 2,600,585</u>

**8. Due to Other Governments**

Due to other governments consist of the following at December 31, 2016:

	General Fund
State of New Hampshire	\$ 7,026,326 *
Hillsborough County	46,230
Other	<u>1,823</u>
Total	<u>\$ 7,074,379</u>

\* = Includes approximately \$3.1 million of transfer taxes and \$3.0 million related to human services liabilities.

**9. Long-Term Debt**

*A. Changes in General Long-Term Liabilities*

During the year ended December 31, 2016, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/16	Additions	Reductions	Total Balance 12/31/16	Less Current Portion	Equals Long-Term Portion 12/31/16
<u>Governmental Activities</u>						
Bonds payable	\$ 7,185	\$ -	\$ (1,040)	\$ 6,145	\$ (1,095)	\$ 5,050
Bond premium	249	-	(97)	152	(67)	85
Subtotal	7,434	-	(1,137)	6,297	(1,162)	5,135
Other:						
Capital leases payable	237	-	(117)	120	(120)	-
Compensated absences	2,504	247	-	2,751	(314)	2,437
Net OPEB obligation	1,080	277	(95)	1,262	-	1,262
Net pension liability	34,431	13,184	-	47,615	-	47,615
Totals	<u>\$ 45,686</u>	<u>\$ 13,708</u>	<u>\$ (1,349)</u>	<u>\$ 58,045</u>	<u>\$ (1,596)</u>	<u>\$ 56,449</u>

### B. General Obligation Bonds

The County issues general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure, and other facilities. General obligation debt instruments are direct government obligations and, consequently, are a pledge of the full faith and credit of the County. General obligation debt instruments currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 12/31/16</u>
General Obligation Municipal Purpose Loan of 2013 Bonds	5/15/23	3.0 - 4.0%	<u>\$ 6,145,000</u>

The annual payments to retire all general obligation long-term bonds outstanding as of December 31, 2016 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 1,095,000	\$ 185,000	\$ 1,280,000
2018	1,160,000	139,900	1,299,900
2019	735,000	105,675	840,675
2020	755,000	83,325	838,325
2021	780,000	60,300	840,300
2022-2023	<u>1,620,000</u>	<u>48,900</u>	<u>1,668,900</u>
Total	<u>\$ 6,145,000</u>	<u>\$ 623,100</u>	<u>\$ 6,768,100</u>

### C. Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancella-

tion should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

The following are the capital lease balances at year-end:

Vehicles, due in annual installments the next of which is \$48,577 including interest, through November 2017 at 2.850%	\$ 47,231
Equipment, due in monthly installments the next of which is \$129 including interest, through July 2017 at 3.14%	890
Vehicles, due in annual installments the next of which is \$73,176 including interest, through June 2017.	<u>71,530</u>
Totals	<u>\$ 119,651</u>

Annual debt service requirements to maturity for capital lease obligations, including interest, are as follows:

Year Ended <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ <u>119,651</u>	\$ <u>3,002</u>	\$ <u>122,653</u>
Totals	\$ <u><u>119,651</u></u>	\$ <u><u>3,002</u></u>	\$ <u><u>122,653</u></u>

## 10. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

## 11. Post-Employment Healthcare Insurance Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not

fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

The New Hampshire Retirement System (Title VI, Medical Benefits Chapter 100-A:50) requires that political subdivisions in New Hampshire extend the same health insurance coverage to retirees as those offered to active employees, including spousal, and family coverage. Premium rates must be rated on a group basis including both employees and retirees. Premium charges payable by employees and by retirees are at the discretion of the subdivision. As of January 1, 2015 (the actuarial valuation date), 14 retirees, covered spouses, and survivors, and 478 active employees met the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The County provides medical, prescription drug, and mental health/substance abuse benefits to retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits.

C. Funding Policy

The contributions policy of the County is established by the County and state law. The contributions are based upon a pay-as-you-go financing plan. Retirees under age 65 may participate in these same coverage plans as active employees by paying 100% of the required premium. Surviving spouses continue to receive coverage after the death of the eligible retired employee, but are required to continue to pay 100% of the premiums.

D. Annual OPEB Costs and Net OPEB Obligation

The County of Rockingham's 2016 annual OPEB expense is calculated based on the Annual Required Contribution of the Employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the Normal Cost (NC) per year and amortize any unfunded actuarial liability (UAAL), or funding excess, over a period of thirty years. This calculation is performed using an open amortization and level service. The following table shows the components of the County's annual OPEB cost for the year ending December 31, 2016, the amount actually contributed to the plan, and the change in the County's net OPEB obligation based on an interim actuarial valuation as of December 31, 2016.

Annual Required Contribution (ARC)	\$ 295,848
Interest on net OPEB obligation	43,234
Adjustment to ARC	<u>(62,513)</u>
Annual OPEB cost	276,569
Contributions made*	<u>(94,578)</u>
Increase in net OPEB obligation	181,991
Net OPEB obligation - beginning of year	<u>1,080,857</u>
Net OPEB obligation - end of year	<u>\$ 1,262,848</u>

\*The County made no separately identified contributions. The excess morbidity cost for retirees under age 65 are implicit in the premiums paid for active lives. "Contributions made" is the estimated portion of premiums for retirees under age 65.

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2016	\$ 276,569	34.2%	\$ 1,262,848
2015	\$ 264,158	26.0%	\$ 1,080,857
2014	\$ 268,398	68.4%	\$ 885,426

*E. Funded Status and Funding Progress*

The funded status of the plan as of January 1, 2015, the date of the most recent interim actuarial valuation, was as follows:

Actuarial accrued liability (AAL)	\$ 2,223,944
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 2,223,944</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 22,442,885</u>
UAAL as a percentage of covered payroll	<u>9.9%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The Schedule of OPEB Funding Progress, presented as required supplementary information following the notes to the financial statements,



presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the County and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2015 actuarial valuation, the entry age normal level dollar method was used. The actuarial value of assets was not determined, as the County has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return (net of administrative expenses), the anticipated long-term investment return on the County's invested funds. Healthcare inflation is calculated based upon a trend of 8.00% grading to down to 5.0% over 10 years. UAAL is being amortized over a 30-year period (level dollar method, on an open basis) using a 4.0% interest rate discount factor.

## 12. New Hampshire Retirement System

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).

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System, 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 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.

*B. Benefits Provided*

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is  $1/60$  or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at  $1/66$  or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

*C. Contributions*

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and 11.55% for sheriff's deputies and correctional officers. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 11.17% to 26.38% of covered compensation. The County's contributions to NHRS for the year ended December 31, 2016 were \$3,019,682, which was equal to its annual required contribution.

D. 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 the NHRS and additions to/deductions from NHRS' 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.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2016, the County reported a liability of \$47,614,967 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. 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 June 30, 2015, the County's proportion was 0.86913382 percent.

At the most recent measurement date of June 30, 2016, the County's proportion was 0.89542291 percent, which was an increase of 0.02628909 percent from its previous year proportion.

For the year ended December 31, 2016, the County recognized pension expense of \$4,877,605. 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	\$ 132,321	\$ 601,259
Net difference between projected and actual earnings on investments	2,979,037	-
Changes of assumptions	5,859,889	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	805,037
Contributions subsequent to the measurement date	<u>1,510,652</u>	<u>-</u>
Totals	<u>\$ 10,481,899</u>	<u>\$ 1,406,296</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	
2017	\$ (2,778,692)
2018	(1,268,040)
2019	(2,503,129)
2020	(2,399,315)
2021	<u>(126,427)</u>
Total	\$ <u>(9,075,603)</u>

*F. Actuarial Assumptions*

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent per year
Salary increases	3.25 - 5.6 percent average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 Employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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 arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation Percentage	Weighted Average Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50 %	4.25%
Small/Mid Cap Equities	7.50	4.50%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.75%
Emerging Int'l Equities	7.00	6.25%
Total international equities	20.00	
Core Bonds	5.00	0.64%
Short Duration	2.00	-0.25%
Global Multi-Sector Fixed Income	11.00	1.71%
Absolute Return Fixed Income	7.00	1.08%
Total fixed income	25.00	
Private Equity	5.00	6.25%
Private Debt	5.00	4.75%
Opportunistic	5.00	3.68%
Total alternative investments	15.00	
Real Estate	10.00	3.25%
Total	100.00 %	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. This is a decrease of .50% from the previous actuarial valuation and has contributed to the significant deferred outflow of resources balance for changes in assumptions. 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.

*H. 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 discount rate of 7.25 percent, 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 (6.25%) or one percentage-point higher (8.25%) than the current rate:

<u>Fiscal Year Ended</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
June 30, 2016	\$ 61,181,989	\$ 47,614,967	\$ 36,363,272

*I. 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. Self-Insurance**

The County self-insures against claims for most health coverage, workers' compensation and most employee dental coverage. Annual estimated requirements for claims are provided in the County's annual operating budget.

Health Insurance

The County contracts with an insurance carrier for excess liability coverage and an insurance consultant for claims processing. Under the terms of its health insurance coverage for nonunion employees (and those of one union, Sheriff's Supervisors), the County is liable for all medical claims up to \$150,000 for a covered individual. Claims exceeding this amount are the responsibility of the stop loss (or reinsurance) carrier, which funds these specific claims in advance to the County, which then pays the claims to the providers. The claims liability represents an estimate of claims incurred but unpaid at year end, based on past historical costs and claims paid subsequent to year end.

Dental Insurance

The County does not contract with an insurance carrier for excess liability coverage. Under the terms of its dental insurance coverage, the County is liable for all dental claims up to an annual maximum of \$1,000 per covered individual. Any claim amounts exceeding \$1,000 maximum are the responsibility of the covered plan participants. The claims liability represents an esti-

mate of claims incurred but unpaid at year-end, based on past historical costs and claims paid subsequent to year-end.

Workers' Compensation

The County contracts with an insurance consultant for claims processing of the County's workers' compensation policy, which has no excess liability coverage for any employees. The County does have excess worker's compensation coverage through another provider. The workers' compensation claims liability represents an estimate of future costs based on a historical analysis of similar claims for all employees excluding public safety. The County is unable to make any reasonable estimate of its liability for public safety employees.

Changes in the aggregate liability for claims for the year ended December 31, 2016 are as follows:

	<u>Health</u>	<u>Dental</u>	<u>Workers' Compensation</u>	<u>Total</u>
Claims liability, beginning of year	\$ -	\$ 15,905	\$ 1,409,734	\$ 1,425,639
Claims incurred/recognized	7,049,755	457,386	221,069	7,728,210
Claims paid	<u>(6,829,658)</u>	<u>(459,330)</u>	<u>(653,048)</u>	<u>(7,942,036)</u>
Claims liability, end of year	\$ <u>220,097</u>	\$ <u>13,961</u>	\$ <u>977,755</u>	\$ <u>1,211,813</u>

**14. Operating Leases**

The County leases office space and equipment annually. Future minimum rental payments are as follows:

<u>Year Ended December 31</u>	<u>Office Space</u>	<u>Equipment Rental</u>	<u>Total</u>
2017	\$ 182,456	\$ 16,025	\$ 198,481
2018	184,284	9,258	193,542
2019	<u>61,632</u>	<u>5,407</u>	<u>67,039</u>
Totals	\$ <u>428,372</u>	\$ <u>30,690</u>	\$ <u>459,062</u>

**15. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The County is a member of a public entity risk pool for all general liability risks, property liability risks, and for the protection of assets. The County has established risk management fund types in accordance with GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, to account for and finance its uninsured risks of

loss for health, dental, unemployment and workers compensation. Settled claims, if any, have not exceeded the County's coverage in any of the past five years.

**16. Commitments and Contingencies**

Outstanding Issues – On an ongoing basis, there are typically pending legal issues in which the County is involved. The County follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount. It is County management's opinion that the County is not liable in these suits, and the County intends to contest the cases. The County's management is also of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received are subject to later year's review and adjustments by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the County and the applicable funds. At December 31, 2016, the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any individual funds or the overall financial position of the County.

**17. Beginning Fund Balance and Net Position Restatement**

The beginning (January 1, 2016) balances of the County have been restated as follows:

Government-Wide Financial Statements:

	Governmental <u>Activities</u>
As previously reported	\$ 36,958,445
Accrued payroll adjustment	<u>(392,026)</u>
As restated	<u>\$ 36,566,419</u>

Fund Basis Financial Statements:

	General <u>Fund</u>
As previously reported	\$ 34,150,672
Accrued payroll adjustment	<u>(392,026)</u>
As restated	<u>\$ 33,758,646</u>



**18. Implementation of New GASB Standard**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replacing requirements of Statements No. 45 and 57, effective for the County beginning with its year ending December 31, 2018. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditure. In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet specific criteria and for employers whose employees are provided with defined benefit contribution OPEB.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**SCHEDULE OF OPEB FUNDING PROGRESS**  
**REQUIRED SUPPLEMENTARY INFORMATION**

December 31, 2016

(Unaudited)

(Amounts Expressed in Thousands)

**Other Post-Employment Benefits**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
01/01/15	\$ -	\$ 2,224	\$ 2,224	0.0%	\$ 22,443	9.9%
01/01/13	\$ -	\$ 2,878	\$ 2,878	0.0%	\$ 19,270	14.9%
01/01/11	\$ -	\$ 2,932	\$ 2,932	0.0%	n/a	n/a

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

SCHEDULE OF PROPORTIONATE SHARE

OF THE NET PENSION LIABILITY

REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2016

(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</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>
December 31, 2015	June 30, 2015	0.86913382%	\$ 34,430,972	\$ 22,090,187	155.87%	65.47%
December 31, 2016	June 30, 2016	0.89542291%	\$ 47,614,967	\$ 23,192,721	205.30%	58.30%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

See Independent Auditors' Report.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**REQUIRED SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2016

(Unaudited)

**New Hampshire Retirement System**

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2015	\$ 3,036,667	\$ 3,036,667	\$ -	\$ 22,431,661	13.54%
December 31, 2016	\$ 3,019,682	\$ 3,019,682	\$ -	\$ 21,767,665	13.87%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2016

	Drug Task Force	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Inmate Commissary	Inmate Chapel	Deeds Equipment	WF Sturtevant Memorial	Permanent Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>										
Cash and short-term investments	\$ 65,817	\$ (28,043) *	\$ (8,502) *	\$ 8,041	\$ 221,747	\$ 12,492	\$ -	\$ 5,220	\$ (17,554) *	\$ 259,218
Restricted cash	-	-	94,612	-	-	-	42,372	-	-	136,984
Investments	-	28,469	-	-	-	-	-	-	46,411	74,880
<b>TOTAL ASSETS</b>	<b>\$ 65,817</b>	<b>\$ 426</b>	<b>\$ 86,110</b>	<b>\$ 8,041</b>	<b>\$ 221,747</b>	<b>\$ 12,492</b>	<b>\$ 42,372</b>	<b>\$ 5,220</b>	<b>\$ 28,857</b>	<b>\$ 471,082</b>
<b>FUND BALANCES</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,857	\$ 28,857
Restricted	65,817	426	86,110	8,041	221,747	12,492	42,372	5,220	-	442,225
<b>TOTAL FUND BALANCES</b>	<b>\$ 65,817</b>	<b>\$ 426</b>	<b>\$ 86,110</b>	<b>\$ 8,041</b>	<b>\$ 221,747</b>	<b>\$ 12,492</b>	<b>\$ 42,372</b>	<b>\$ 5,220</b>	<b>\$ 28,857</b>	<b>\$ 471,082</b>

\* Negative balance represents amounts due to the General Fund which are a result of interfund temporary/short-term borrowings.

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2016

	Drug Task Force	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Inmate Commissary	Inmate Chapel	Deeds Equipment	WF Sturtevant Memorial	Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>										
Charges for services:										
Deeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,156	\$ -	\$ -	\$ 122,156
Sheriff	36,736	-	-	-	-	-	-	-	-	36,736
Corrections	-	-	-	-	49,991	1,160	-	-	-	51,151
Nursing home	-	-	12,033	-	-	-	-	-	-	12,033
Assisted living	-	-	-	30	-	-	-	-	-	30
Investment income	27	303	125	-	522	23	154	6	497	1,657
<b>Total Revenues</b>	<b>36,763</b>	<b>303</b>	<b>12,158</b>	<b>30</b>	<b>50,513</b>	<b>1,183</b>	<b>122,310</b>	<b>6</b>	<b>497</b>	<b>223,763</b>
<b>Expenditures:</b>										
Current:										
Corrections	-	-	-	-	2,892	-	-	-	-	2,892
Sheriff	22,306	-	-	-	-	-	-	-	-	22,306
<b>Total Expenditures</b>	<b>22,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,892</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,198</b>
Excess (deficiency) of revenues over expenditures	14,457	303	12,158	30	47,621	1,183	122,310	6	497	198,565
<b>Other Financing Sources (Uses):</b>										
Transfers out	-	-	(4,950)	-	(73,759)	(397)	(205,000)	-	-	(284,106)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(4,950)</b>	<b>-</b>	<b>(73,759)</b>	<b>(397)</b>	<b>(205,000)</b>	<b>-</b>	<b>-</b>	<b>(284,106)</b>
Change in fund balance	14,457	303	7,208	30	(26,138)	786	(82,690)	6	497	(85,541)
Fund Equity, at Beginning of Year	51,360	123	78,902	8,011	247,885	11,706	125,062	5,214	28,360	556,623
Fund Equity, at End of Year	\$ 65,817	\$ 426	\$ 86,110	\$ 8,041	\$ 221,747	\$ 12,492	\$ 42,372	\$ 5,220	\$ 28,857	\$ 471,082

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

COMBINING STATEMENT OF NET POSITION

DECEMBER 31, 2016

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities Total Internal Service Funds
<b>ASSETS</b>					
Current:					
Cash and short-term investments	\$ 6,002,326	\$ 250,100	\$ 4,424,076	\$ 913,321	\$ 11,589,823
Receivables:					
Accounts	-	171	22,512	-	22,683
Due from other governments	-	-	136,363	-	136,363
Prepaid expenses	<u>127,187</u>	<u>50,778</u>	<u>3,435</u>	<u>-</u>	<u>181,400</u>
Total current assets	<u>6,129,513</u>	<u>301,049</u>	<u>4,586,386</u>	<u>913,321</u>	<u>11,930,269</u>
<b>TOTAL ASSETS</b>	<b>6,129,513</b>	<b>301,049</b>	<b>4,586,386</b>	<b>913,321</b>	<b>11,930,269</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
Liabilities:					
Current:					
Accounts payable	27,097	28,815	5,672	43,522	105,106
Incurred but not reported claims liability	220,097	13,961	977,755	-	1,211,813
Current portion of noncurrent liabilities:					
Compensated absences	<u>-</u>	<u>-</u>	<u>-</u>	<u>313,723</u>	<u>313,723</u>
Total current liabilities	<u>247,194</u>	<u>42,776</u>	<u>983,427</u>	<u>357,245</u>	<u>1,630,642</u>
Noncurrent:					
Compensated absences, net of current portion	<u>-</u>	<u>-</u>	<u>-</u>	<u>625,957</u>	<u>625,957</u>
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>625,957</u>	<u>625,957</u>
Total Liabilities	247,194	42,776	983,427	983,202	2,256,599
Deferred Inflows of Resources:					
Revenues collected in advance	<u>2,911</u>	<u>4,208</u>	<u>-</u>	<u>-</u>	<u>7,119</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>250,105</b>	<b>46,984</b>	<b>983,427</b>	<b>983,202</b>	<b>2,263,718</b>
<b>NET POSITION</b>					
Unrestricted	<u>5,879,408</u>	<u>254,065</u>	<u>3,602,959</u>	<u>(69,881)</u>	<u>9,666,551</u>
<b>TOTAL NET POSITION</b>	<b>\$ <u>5,879,408</u></b>	<b>\$ <u>254,065</u></b>	<b>\$ <u>3,602,959</u></b>	<b>\$ <u>(69,881)</u></b>	<b>\$ <u>9,666,551</u></b>

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

PROPRIETARY FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2016

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities Total Internal Service Fund
<b>Operating Revenues:</b>					
Employee and employer contributions	\$ 7,718,467	\$ 403,892	\$ 1,280,608	\$ 279,236	\$ 9,682,203
Total Operating Revenues	7,718,467	403,892	1,280,608	279,236	9,682,203
<b>Operating Expenses:</b>					
Employee benefits	6,646,904	413,564	216,713	331,023	7,608,204
Total Operating Expenses	6,646,904	413,564	216,713	331,023	7,608,204
Operating Income (Loss)	1,071,563	(9,672)	1,063,895	(51,787)	2,073,999
<b>Nonoperating Revenues (Expenses):</b>					
Investment income	4,110	512	6,009	3,057	13,688
Miscellaneous	(93,469)	(17)	(34,686)	-	(128,172)
Total Nonoperating Revenues (Expenses), Net	(89,359)	495	(28,677)	3,057	(114,484)
Change in Net Position	982,204	(9,177)	1,035,218	(48,730)	1,959,515
Net Position at Beginning of Year	4,897,204	263,242	2,567,741	(21,151)	7,707,036
Net Position at End of Year	\$ 5,879,408	\$ 254,065	\$ 3,602,959	\$ (69,881)	\$ 9,666,551

See Independent Auditors' Report.



COUNTY OF ROCKINGHAM, NEW HAMPSHIRE  
 PROPRIETARY FUNDS  
 COMBINING STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities <u>Total</u> Internal Service Fund
<b>Cash Flows From Operating Activities:</b>					
Receipts from users	\$ 7,733,623	\$ 408,020	\$ 1,335,235	\$ 279,236	\$ 9,756,114
Payments to providers	(6,829,658)	(459,330)	(653,048)	(537,594)	(8,479,630)
Other receipts (payments)	<u>(93,469)</u>	<u>(17)</u>	<u>(34,686)</u>	<u>-</u>	<u>(128,172)</u>
Net Cash Provided By (Used In) Operating Activities	810,496	(51,327)	647,501	(258,358)	1,148,312
<b>Cash Flows From Investing Activities:</b>					
Investment income	<u>4,110</u>	<u>512</u>	<u>6,009</u>	<u>3,057</u>	<u>13,688</u>
Net Cash Provided By Investing Activities	<u>4,110</u>	<u>512</u>	<u>6,009</u>	<u>3,057</u>	<u>13,688</u>
Net Change in Cash and Short-Term Investments	814,606	(50,815)	653,510	(255,301)	1,162,000
Cash and Short-Term Investments, Beginning of Year	<u>5,187,720</u>	<u>300,915</u>	<u>3,770,566</u>	<u>1,168,622</u>	<u>10,427,823</u>
Cash and Short-Term Investments, End of Year	<u>\$ 6,002,326</u>	<u>\$ 250,100</u>	<u>\$ 4,424,076</u>	<u>\$ 913,321</u>	<u>\$ 11,589,823</u>
<b>Reconciliation of Operating Income to Net Cash Provided By (Used In) Operating Activities:</b>					
Operating income (loss)	\$ 1,071,563	\$ (9,672)	\$ 1,063,895	\$ (51,787)	\$ 2,073,999
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Nonoperating revenues (expenses)	(93,469)	(17)	(34,686)	-	(128,172)
Changes in assets and liabilities:					
Accounts receivable	14,058	4,114	(22,512)	-	(4,340)
Due from other governments	-	-	77,139	-	77,139
Prepaid expenses	(15,416)	(44,438)	-	-	(59,854)
Accounts payable	(383,668)	616	(4,356)	(185)	(387,593)
Due to other governments	(3,767)	-	-	-	(3,767)
Incurred but not reported claims liability	220,097	(1,944)	(431,979)	-	(213,826)
Accrued compensated absences	-	-	-	(206,386)	(206,386)
Deferred revenue	<u>1,098</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>1,112</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ 810,496</u>	<u>\$ (51,327)</u>	<u>\$ 647,501</u>	<u>\$ (258,358)</u>	<u>\$ 1,148,312</u>

See Independent Auditors' Report.

COUNTY OF ROCKINGHAM, NEW HAMPSHIRE

FIDUCIARY FUNDS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

DECEMBER 31, 2016

	<u>Inmates</u>	<u>Nursing Home Residents</u>	<u>Assisted Living Security Deposits</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>				
Cash and short-term investments	\$ 39,134	\$ 90,934	\$ 76,669	\$ 206,737
Receivables	<u>-</u>	<u>25</u>	<u>-</u>	<u>25</u>
Total Assets	<u>\$ 39,134</u>	<u>\$ 90,959</u>	<u>\$ 76,669</u>	<u>\$ 206,762</u>
<b>LIABILITIES</b>				
Due to specific individuals	<u>\$ 39,134</u>	<u>\$ 90,959</u>	<u>\$ 76,669</u>	<u>\$ 206,762</u>
Total Liabilities	<u>\$ 39,134</u>	<u>\$ 90,959</u>	<u>\$ 76,669</u>	<u>\$ 206,762</u>

See Independent Auditors' Report.