



# Annual Report

**Fiscal Period Ending June 30, 2020**

Rockingham County Commissioners:

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

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# ROCKINGHAM COUNTY COMMISSIONERS

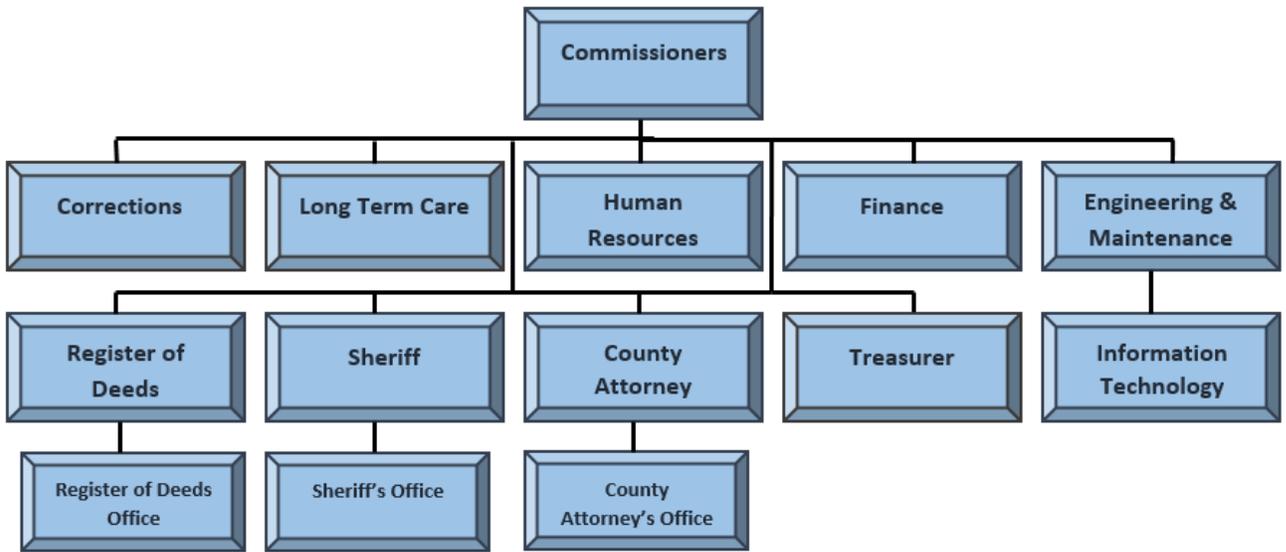


## **Fiscal Period Ending June 30, 2020**

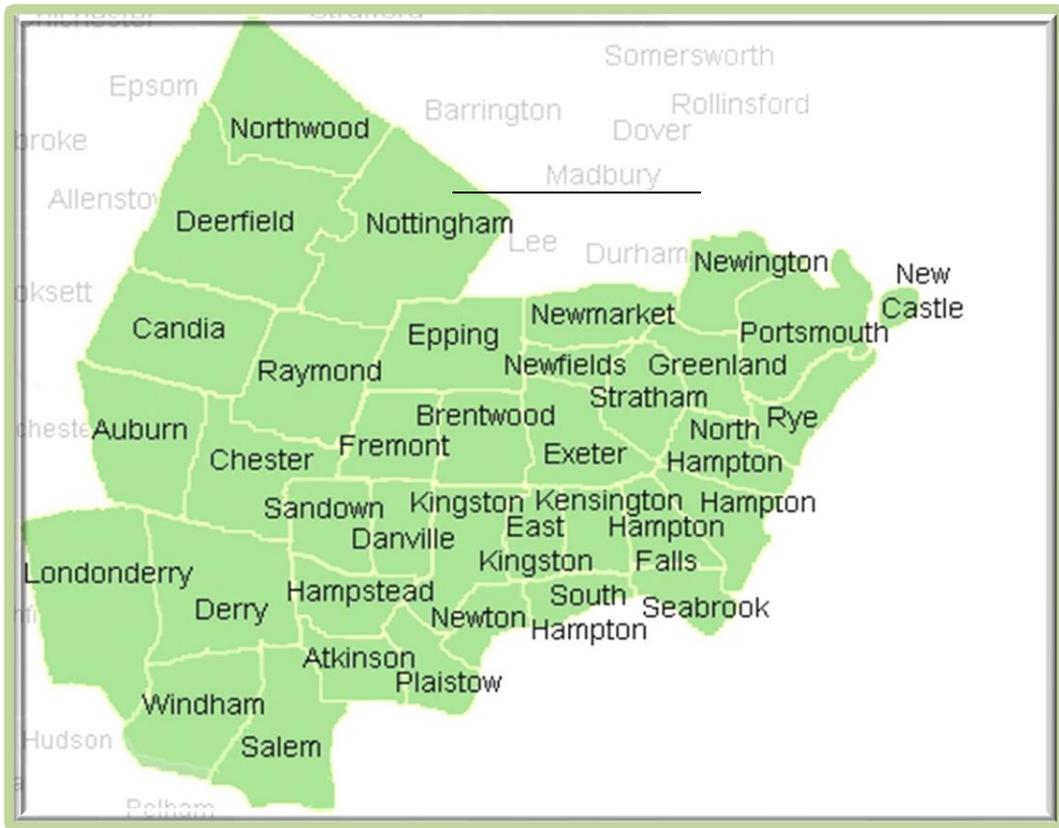
**Chair Kevin St. James, District 1**  
**Vice Chair Thomas Tombarello, District 2**  
**Clerk Kevin L. Coyle, District 3**

Rockingham County has a three-member board of commissioners who are responsible for the day-to-day administration of the County. The Board consists of Chairman Kevin St. James from Kingston, Vice Chairman Thomas Tombarello from Sandown, and Clerk Kevin Coyle from Derry. The Board is supported by Senior Executive Assistant Brenda Santos of Chester. Together the Commissioner's office is responsible for the management of all county functions and last year oversaw a budget of \$85,911,356. Based upon legislative changes, Rockingham County is now on a fiscal year budget beginning in July 2019. Featured on the next page is a chart explaining the structure of County government.

The Commissioners respect the trust placed upon them to oversee services for all the citizens of the County. They work hard for their constituents and are prepared to make the difficult decisions they are faced with on a regular basis.



*Structure of County Government.*



*Rockingham County consists of thirty-six (36) towns and one (1) city Portsmouth.*



**Kevin St. James**  
**Chair**  
**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 have 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 have served on the Municipal Budget Committee, Sanborn Regional School Board, a two-year term as a State Representative, and am currently a Selectman as well as in my second term as a County Commissioner.

I am 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.



**Thomas Tombarello**  
**Vice 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.

I have lived in Sandown for 18 years with my wife Marykate, my children Molly and Jake and my dog Tazer. Proudly, I have witnessed many accomplishments of this county. We have begun the renovations throughout the Rehabilitation and Nursing Center. The jail has controlled overcrowding and successfully implemented many programs such as drug court, bracelet monitoring and a diversion program.

I enjoy going to the towns and speaking about the ongoing events taking place at our facility and explain to our taxpayers where their taxes are going. It is an honor for me to continue to work with the greatest employees in the State of NH.



**Kevin L. Coyle**  
**Clerk**  
**District 3**

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

I am a 47 year resident of Derry. I proudly served my community on the ZBA, Finance Committee, Trustee of the Trust Funds, and Town Council.

I worked for the Town of Londonderry for 22 years and currently work for the Town of Hampstead and Sandown as their prosecutor.

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

Rockingham County Department of Corrections 2020  
Annual Fiscal Report

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# Rockingham County Department of Corrections | 2020 Annual Fiscal Report

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October 2020

To: Honorable Board of Commissioners  
From: Superintendent Stephen A. Church

I respectfully submit the following report covering the Department of Corrections for the 2020 fiscal year. We continued a focus on Community Corrections initiatives in order to reduce the number of incarcerated individuals and utilized pre and post release planning with a strong focus on Treatment. The Department of Corrections continued to be involved in The Rockingham County Adult Drug court and we again have seen progress in the number of offenders treated and the success of those in the program.

This past year fiscal year has been a good one for the department, while working to meet the challenges presented by the COVID-19 pandemic. We have enjoyed steady progress throughout this period and were able to institute some new inmate programs that will be outlined in the following report.

The following census is a general breakdown of statistics encompassing July 1, 2019 – June 30, 2020:

**Average Daily Count: 135**

**Intakes: 2720 / Males: 2023 Females: 697**

**New Offenders: 1251 Repeat Offenders: 1469 Recidivism Rate: 54%**

## **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 6 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: 27**

**Bed days saved: 3488**

**Success Rate: 99% and a NEW PARTICIPANT Success Rate of: 99%**

# Rockingham County Department of Corrections | 2020 Annual Fiscal Report

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## **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 the past fiscal year, we again worked with the County Attorney on Felony level diversion and it has continued to be very successful.

During this past fiscal year, we averaged approximately 69 inmates weekly in the Adult Diversion Program. There were 81 cases successfully closed and 20 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 has been a cooperative effort in a task force capacity with the Department of Corrections working with the County Board of Commissioners, 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.

During the past fiscal year, we had 86 participants in the Pre-Trial Supervision Program. We are extremely happy with this multi-jurisdictional approach to Positive Community Corrections.

**Bed Days Saved: 7521**

## **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. Due in part to the decrease in our average daily population; coupled with the COVID-19 pandemic, our inmate labor hours also decreased this past fiscal year. The following is a representation of the man hours provided with inmate labor.

Complex            42,510+  
Municipalities    0  
Special Details in surrounding Towns: 2232+

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## **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.

In this past fiscal year, there were a total of 170 D-Board Hearings; This can be attributed to our continued decrease in inmate population. There was a total of 14 scheduled hearings that were not completed within the allotted time and 11 that were not completed due to the release of the inmate either by court order or bail.

## **CLASS A OFFENSES (Most Serious Offenses of Assault, Fights, Drug Use/Possession, etc): 98**

Fighting - 47  
Assault on Inmate - 5  
Assault Attempted on Staff - 1  
Attempted Escape /Possession of tools for escape- 0  
Sexual Misconduct between Inmates - 2  
Delivery of Prohibited Article; Possession of unauthorized/illegal drugs - 21  
Positive Urinalysis - 10  
Hoarding of Medication - 12  
Sprinkler Activation - 0

## **CLASS B OFFENSES (Violation of Non-Violent acts where no drug involvement and/or no injuries were involved): 72**

Possession/Consumption/Preparation of Home Brew - 0  
Being Away from Work Detail - 0  
Removal of I.D. Bracelet / Tampering with Security Device-1  
Disorderly Conduct including Threats/Intimidation - 26  
Stealing - 9 (Inmate PIN#)  
Destruction of County Property - 3  
Being in Unauthorized Area - 1  
Possession/Use of Tobacco - 4  
Threatening Staff - 7  
Sexual Misconduct toward Staff - 0  
Violation of Electronic Monitor - 1  
Refusal to Lock In - 2  
Possession of Dangerous Contraband - 2  
Tampering with Plumbing/Electrical/Ventilation Systems - 1  
Disobeying Direct Orders - 8  
Racial Harassment - 4  
Possession/Use of Tattooing Equipment - 3

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**DISPOSITION OF DISCIPLINARY HEARINGS**

Guilty Findings - 127

Not Guilty Findings - 18

Hearings Dismissed for not being held in the allotted time period - 14

Hearings Dismissed due to inmate release / transfer - 11

Inmate Appeals to Disciplinary Hearings - 5

Appeals Granted due to flawed hearing process - 2

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**TOWN COMMITMENTS REPORT**  
**END OF FISCAL YEAR 2019**

Atkinson 7

Auburn 6

Brentwood 20

Candia 11

Chester 9

Danville 5

Deerfield 18

Derry 146

East Kingston 9

Epping 61

Exeter 70

Fremont 17

Greenland 10

Hampstead 15

Hampton 198

Hampton Falls 8

Kensington 14

Kingston 24

Londonderry 77

Newcastle 0

Newfields 4

Newington 17

Newmarket 44

Newton 9

North Hampton 33

Northwood 38

Nottingham 10

Plaistow 40

Portsmouth 170

Raymond 96

Rye 15

Salem 199

Sandown 4

Seabrook 97

South Hampton 3

Stratham 24

Windham 20

Immigration 0

Federal Marshal 2

Probation/Parole 116

Rockingham Sheriff 815

N.H. State Police 155

Other Counties/Agencies 491

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## 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.

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

<b>Case Management</b>	Assisting inmates with issues that revolve around incarceration and prerelease planning.
<b>Education</b>	Fifteen inmates participated in the HiSET class working towards their NH High School Equivalency Certificate and five have completed. July 2020 the Rockingham County DOC became our own HiSET Testing Center for the State of NH. We will be offering both Computer based, and Paper based testing to inmates.
<b>Reasoning Skills</b>	Individual program where inmates work through modules
<b>Coping with Anger</b>	Offered to all sentenced inmates
<b>Restorative Justice</b>	This group participates in workshops with a focus on Community involvement, such as various crafts and donations to local shelters.

## Newly implemented Programs

One program that we are especially proud of is our new Medication Assisted Treatment Program:

### Medication Assisted Treatment

The Human Service Team has had a monumental year in correctional healthcare and programming. This Fiscal Year, Rockingham County DOC became only the second in the nation County Correctional Facility to become its own Opioid Treatment Program. We are licensed through SAMHSA, the Board of Drug and Alcohol Services, NH Board of Pharmacy and the DEA. We are awaiting our audit to become accredited through the National Commission on Correctional Health Care for Medication Assisted Treatment.

This year we have had 121 total patients:

- 90 Buprenorphine, including 26 inductions
- 31 Vivitrol patients

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We began offering Buprenorphine to inmates who came in with an active prescription for their Opioid Use Disorder in the Community. We offer weekly Substance Use Counseling and case management to anyone who is a part of the program. The Program was named MARS, Medication Assisted Recovery Support.

We were also able to offer induction after clinical assessment and case management to connect them to a provider in the community and have them apply and activate their insurance.

## **Substance Abuse**

**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. This program is being restructured to a 90-day curriculum and is currently awaiting court approval.

2020 STAR Participants: 57  
Graduations: 53  
Bed Days Saved: 4494

- Rebuilt the STAR curriculum (90 Day program) awaiting court approval
- Remodeled STAR classroom
- Condensed the STAR application / consent and treatment contract
- Developed MARS (Medication assisted recovery support) curriculum
- Started Living in Balance Group
- Assisted in induction of inmates into medication assisted treatment

## **Education**

March of 2020 ordered 2 zSpace laptops which allows for integration of technology into the classroom. The zSpace laptop provides a unique, personalized experience that eliminates the barrier between the user and content by combining elements of augmented reality (AR) and virtual reality (VR) in one platform that allows the user to explore and create lifelike experiences. We created our first ever Correctional Job Fair, secured 11 vendors (cancelled due to COVID-19)

Two Vocational Applications were also purchased to assist individuals interested in auto mechanics:

### **VR Automotive Mechanic by GTAFE**

VR Automotive Mechanic by GTAFE allows students to practice the assembly and disassembly of an automobile and its various systems within a virtual mechanic shop where safety is guaranteed, and repair procedures can be repeated.

VR Automotive Mechanic by GTAFE supports the following languages: English, Chinese (Simplified), Russian.

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## VR Automotive Expert by GTAFE

VR Automotive Expert by GTAFE is the first of its kind, 3D interactive study guide for automotive training. Students can interact with customized courses, run simulations of various automotive systems, and access 3D resources allowing them to prepare for industry certifications in transportation.

VR Automotive Expert by GTAFE supports the following languages: English, Chinese (Simplified), Russian. 3 inmates have participated in the above program to date.

- Film and Literature

Retained author Gloria Norris, author of KooKooLand, to come into the facility and speak to the men who participated in the book club about her autobiography. 14 men participated and Seacoast Online featured a story titled "KooKooLand author connects with inmates of county jail book club."

- Ethics and Responsibility
- Responsible Fatherhood 15 graduates
- Democracy- a weekly class featured in our 28-day inhouse program, guest speaker from ACLU
- Resume Writing

## **Mental Health**

- Distributed, reviewed & awarded approximately 304 Program Certificates to participants who completed independent mental health and substance use courses and / or group programming from 6/30/19 to 7/1/20
- Provided over 1500 mental health or substance use counseling contacts to over 1300 inmates (total bookings during time frame 2764).
- Assisted in coverage for Case Manager during 3-month absence.
- Planned, designed and facilitated 2 rounds of new group Breaking the Chains of Trauma.
- Continued to provide Clinical and Administrative Supervision to Case Manager pursuing LADC.
- Oversaw volunteers as they facilitated 2 rounds of Getting Ahead While Getting Out 10-week program.
- Planned, organized and distributed weekly MARS agenda and checklist to streamline MAT patient care.
- Developed Manual outlining IEA process.
- Developed 90- day MRT group and 90- day Mental Health group.

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- Facilitate 3 groups in STAR, weekly MARS group when applicable and twice weekly Trauma group when requested.

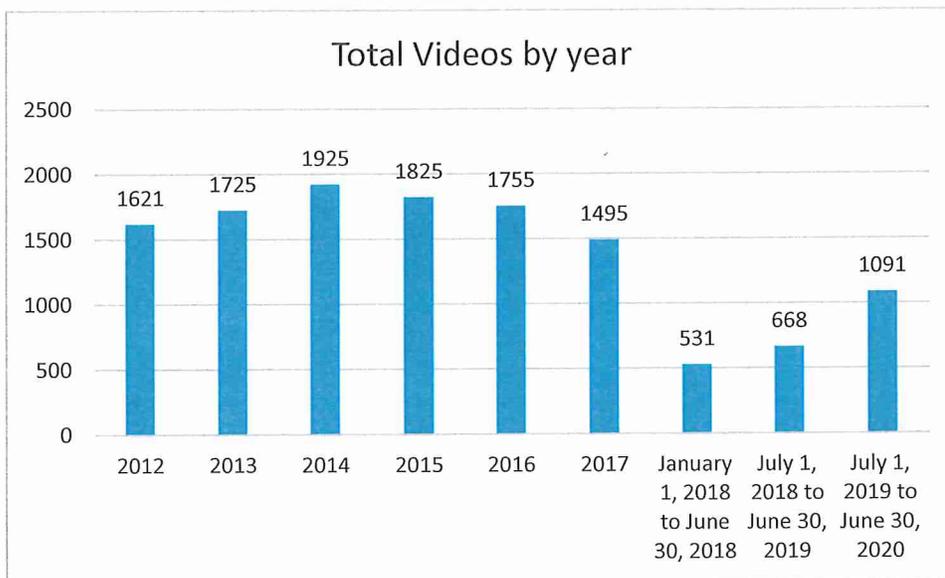
## **Case Management**

- Medicaid Applications 45 (including pretrial)
- Sober living applications 7
- Mental Health appointments 12
- Primary Care Physician Appointments 20
- Vivitrol appointments 5
- Shelter beds 7
- ID's/SS card 9
- Intensive Outpatient Programs 4
- Medication Assisted Treatment appointments (some had IOP requirements) 24
- Care Transitions Team IDN referrals 4
- Rapid rehousing referral/ applications sent in 15
- Section 8 applications 4
- NH Works referrals – 14
- Batterer's Intervention class graduates 10
- Relapse prevention books, criminal thinking and MARS handouts 25
- Moral Recognition Therapy certification,
- Thinking for Change certification
- Participated in helping pretrial coordination for individuals court ordered into programing
- Created Rockingham County Resource Brochure for MAT resources

We have had a positive response to all new programs offered and all the programs are being utilized by our inmate population along with the long-standing programs that continue to be offered.

**VIDEO ARRAIGNMENT**

During the past fiscal year; the Video arraignment room has completed 1091 arraignments. This is up from the 668 during the preceding fiscal period and which is an increase of 63% (*See below for a breakdown of videos completed from 2012 to 2020*). There were 2714 inmates booked and 1489 total hearings completed (WebEx, Videos, Felonies First). This means the video room has processed approximately 82% of all inmates coming through the facility due to the reoccurrence of duplicate hearings and in addition to completing Rockingham Superior Court Hearings.



In the fall of 2019, we received new Cisco Video arraignment equipment, which is equipped with WebEx capabilities, which we now use daily. The system is quicker, and we can accommodate multiple parties within the call at once. This has made it easier for parties to appear via WebEx from home. 151 WebEx hearings were completed from April 30, 2020 to June 30, 2020.

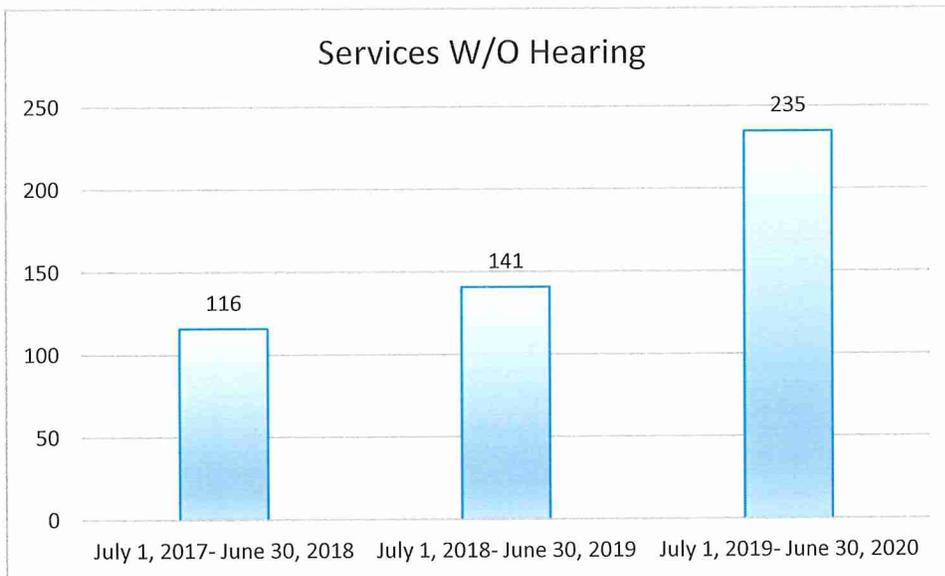
Due to the Covid-19 pandemic we not only conducted district court arraignments, we also held Rockingham Superior arraignments, Bail Hearings, Plea and Sentencings, Felonies First hearings, Mental Health Evaluations and screenings, along with all out of County hearings. Since enacting COVID-19 Protocols and practicing of Social Distancing guidelines, attorneys were not coming to the facility until recently. To quicken the legal process, the Video Arraignment personnel assisted by delivering paperwork to inmates from attorneys and Courts. In addition to court hearings, there are also “Services Without Hearings” that were provided which included

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but not limited to calling Courts for Bond Slips, calling other Jails for Transports, emailing Attorneys when their clients receive new charges, working with Probation to get urine tests, as well as letting them know when someone is brought in on a VOP.

Video Arraignment personnel have completed over 310 Notary services in this fiscal year and have signed four prayer and complaints for Human Services to assist with the IEA process within the inmate population.

Due to Covid-19 we have also had occasion to complete videos via our laptop from the Blocks, with assistance from the IT Department to get a wireless access point, restricted to only the RCC-Data Wi-Fi, restricting any unauthorized access. We have also been able to accommodate hearing on Evaluations that need to remain private. We now have 1-2 Evaluations scheduled per week for the next 2 months.



Video Arraignments continue to be on an uphill climb as Superior Courts work to prioritize Jury Trials. (The Superior Courts are taking length of incarceration, and level of offense into account when making their decisions.)

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## **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 July 1, 2019 through the BID process for another three years.

## **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.

In the past fiscal year; we welcomed 14 new Officers 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 four employees retire: Officer Patrick Valencia after 17 years of service, Officer Dale Farrar after 25 years, Officer Edward Kern after 13 years, and Officer Donald Tardy after 20 years, between them, they had over 75 years of combined service.

We congratulate them on their retirement and wish them well in the future.

The following is a list of Milestones reached by some 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 Years</u></b>
Mikeal Bush	Jonathan Banville	Jeffrey Pelchat	Donald Tardy	Henry Raymond
Michelle White	Susan Mattson			
Jeffrey Mabey	Donald Goudreault			
Sean Lagasse	Jamie Banks			

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In conclusion I would like to express my appreciation to the Rockingham County Board of Commissioners. This past fiscal year has come with new challenges and the Board's 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 Scott Wallace, the Chairman of the Jail Sub-Committee. Many thanks also to all the members of the Jail Sub-Committee and the Rockingham County Delegation for their support. A continued focus on alternative incarceration programs and pre and post release planning has been very effective, as well as financially and socially responsible. Treatment options are expanding and very promising.

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 focus of Corrections is progressing rapidly and 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. It is an exciting time to be involved in Corrections and 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.

Respectfully submitted,

  
Stephen A. Church  
Superintendent



# ROCKINGHAM COUNTY ATTORNEY STATE OF NEW HAMPSHIRE

PATRICIA G. CONWAY  
COUNTY ATTORNEY

MELISSA FALES  
DEPUTY COUNTY ATTORNEY

## 2019 Annual Report

### To the County Convention and Citizens of Rockingham County

#### INTRODUCTION

Rockingham County Attorney Patricia G. Conway is honored to submit the 2019 Annual Report for the Rockingham County Attorney's Office. County Attorney Conway is currently serving her third term as County Attorney. 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. In the years that followed, 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.

P.O. Box 1209  
Kingston, New Hampshire 03848-1209  
Tel. (603) 642-4249  
Fax (603) 642-8942

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 New fields.

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. Our Lead Attorneys are John Mara (Area 1), Kristin Vartanian (Area 2) and Ryan Ollis (Area 3). All the departments are invited to participate in periodic meetings. The departments are not required to do so.
3. Rockingham County Attorney Conway created a Drug Unit composed of Lead Attorney John Mara, Assistant County Attorney Tom Chesnard and Assistant County Attorney Chris O'Brien. These prosecutors work hand and hand with the Rockingham County Drug Task Force and the New Hampshire State Police MET team in fighting the drug epidemic. Attorney Mara 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, mental health court, adult diversion and Veteran's Court. Assistant County Attorney Aaron Dristiliaris oversees our alternative sentencing courts.
5. County Attorney Conway advocated for and continues to support the Rockingham County Pre-trial Release Program. Moreover, County Attorney Conway takes advantage of the multiple treatment programs available to our defendants at the Rockingham County House of Corrections. These programs are intended to rehabilitate defendants to help them become productive members of our community.
6. At no cost to the County, County Attorney Conway sent numerous Assistant County Attorneys to trainings for issues such as forensic digital evidence, 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).

7. County Attorney Conway started an Early Case Resolution (ECR) program in 2015. All 37 towns in Rockingham County are now participating in this program. This program identifies felony cases that are ripe for resolution immediately after the arrest. The purpose of the program is to identify these cases and resolve them early in the criminal justice process. This allows us to prosecute cases more effectively and efficiently. ECR allows us to resolve approximately 20-30% of our cases promptly prior to Grand Jury proceedings. As a result, we have more time to spend on the more serious cases that will eventually go to jury trial.

#### FELONIES FIRST:

The Felonies First legislation rolled out in Rockingham County on October 1, 2017. Prior to October 1, 2017, law enforcement filed all felony complaints first with the circuit courts. The circuit courts would then hold an arraignment and a probable cause hearing. After the probable cause hearing, if probable cause was found by the circuit court judge, the complaints were bound over to the Rockingham County Superior Court. During this circuit court process, often times, circuit court prosecutors would reduce a felony charge to a misdemeanor thereby resolving the criminal case in circuit Court. The Rockingham County Attorney's Office would never see these cases. Generally speaking, this Office would not receive felony case files, if not resolved in circuit court, from the police departments until sometime after the probable cause hearing in circuit court.

As a result of the Felonies Frist legislation, all felony complaints are now filed first with the Rockingham County Superior Court. All the complaints are filed by Assistant County Attorneys rather than police officers. After an arrest is made, officers send the RCAO proposed complaints, an affidavit supporting the charges and whatever police reports are available. My Assistant County Attorneys then review the paperwork, draft complaints and file them with the Superior Court. When an arrestee is being held on bail, the Rockingham County Attorney's Office must file the complaints the next day by 11:00am as an incarcerated defendant is entitled to an arraignment within 24 hours of arrest. Accordingly, the Office receives new felony cases every day. Additionally, if an arrestee is not being held on bail, the defendant is entitled to an arraignment within 20 days. The departments send us the non-incarcerated felony files within 4 days of making an arrest.

Because Assistant County Attorneys are required to file felony complaints within 24 hours of an arrest where the defendant is held on bail, County Attorney Conway needed to come up with a procedure to enable police departments to transfer information to the office quickly, securely and efficiently. It was clear to everyone involved that officers from 37 different towns could not realistically drive to the Rockingham County Superior Court every day to deliver documents.

Moreover, law enforcement professionals are not allowed to share information via email as it is not secure as mandated by the Department of Justice.

County Attorney Conway worked with our IT people from Block 5 and created the Rockingham County Attorney's Office Secure Case File Transfer system. Essentially, the transfer system is an I Cloud based server. Access to the server is restricted to manually whitelisted IP addresses only. At least one person from each agency in Rockingham County provided Block 5 with his/her IP address so that he/she has access to the server. The agency or police department user transfers the documents to the Rockingham County Attorney's Office through this system. Using the system is simple, secure and efficient. Police Departments are happy with the system as it saves them a trip to the County Attorney's Office. County Attorney Conway and her staff are happy with the system because it enables us to receive the information as quickly as possible.

The Felonies First legislation increased our caseload significantly. In fact, our caseload has increased 25% over the last few years. The number of hearings we attended in 2019 increased approximately 50% from 2016. To effectively deal with the increase in cases and hearings, the Board of Commissioners and the Delegation approved one additional Assistant County Attorney and one additional legal assistant for year 2019. Although these additional positions increased the County Attorney's Office budget, the positions are needed to counteract the significant increase in cases.

County Attorney Conway dedicated two Assistant County Attorneys to review and file felony complaints. These two attorneys are also responsible for prosecuting the cases County Attorney Conway deems appropriate for the Early Case Resolution (ECR) Program. If a case is not resolved through Early Case Resolution, the case is reassigned to a non ECR Assistant County Attorney.

#### PROSECUTORS:

The Rockingham County Attorney's Office employees 21 attorneys, 2 investigators, 4 victim/witness coordinators and 15 support staff. The felony Assistant County Attorneys are divided into teams covering three geographic regions of the county.

County Attorney Conway further organized the attorneys by assembling a Felonies First/ECR team of two Assistant County Attorneys, one Alternative Courts' Assistant County Attorney and a Drug Prosecution Team of one Lead Attorney and 2 Assistant County Attorneys. The Drug Prosecution Team specializes in prosecuting high level drug crimes. The Drug Prosecution Team is necessary to combat the Drug Epidemic facing our State and the Country. County Attorney Conway meets with the Drug Prosecution team bi-weekly to ensure that these important cases are being handled appropriately.

Rockingham County Superior Court is the busiest superior court in the State.

In 2019, 1827 criminal cases were reviewed and disposed of in some manner by the Attorneys in the Rockingham County Attorney's Office. 1835 criminal charges were filed in the Rockingham County Superior Court. At least 500 jury trials were scheduled for trial by the Superior Court in 2019. The Court did not schedule or hear any trials for 17 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, 273 probation violations were prosecuted by this office. The average caseload for each felony prosecutor was 85-100 cases. This number does not include probation violations and post – conviction matters that are routinely filed and litigated by this 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. Assistant County Attorneys answered 206 Duty calls from police departments in 2019.

**Awards and other Special Accomplishments:**

County Attorney Patricia Conway: Governor Sununu appointed County Attorney Conway to be the Chairperson of the Traffic Safety Commission in 2018.

Deputy County Attorney Melissa Fales: I appointed Attorney Melissa Fales to be my Deputy County Attorney in 2019. Attorney Fales received the Everyday Hero award in 2018 from our Statewide Child Advocacy Center Organization for all her hard work and dedication in prosecuting abuse against children crimes. Attorney Fales is an experienced prosecutor with managerial experience. Attorney Fales is a huge asset to our office and serves the citizens of Rockingham County well as the Deputy County Attorney.

Lead Attorney Ryan Ollis: Attorney Ollis is a member of the New Hampshire Army National Guard. He was recently promoted to the rank of Captain in early 2019.

**VICTIM WITNESS COORDINATORS**

The County Attorney's Office has four 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 1205 telephone conferences, 2900 emails and 328 office conferences with victims and witnesses of crime in 2019.
- . The Coordinators and interns generated 1393 letters to go out to victims and witnesses in 2019.

### **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, investigating public integrity cases related to local officials and/or law enforcement officers, assisting law enforcement agencies in follow-up investigations, locating missing witnesses and conducting witness interviews.

- . The investigators reviewed 44 cases.
- . The investigators located 841 witnesses.
- . They conducted 81 witness interviews.
- . They conducted 103 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 numerous 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 715 trial subpoenas in 2019 and processed approximately 1827 cases involving multiple items of

trial evidence.

- . Additionally, our Assistant Office Administrator processed 25 Interstate Agreement on Detainers and 6 Governor's Warrants to prosecute out of state defendants.
- . The reception office received an astonishing 15235 incoming calls in 2019.

### 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 173 interviews at the Child Advocacy Center in 2019. The process is time consuming for attorneys, but is critical to successful resolutions to these types of cases. Additionally, one or more prosecutors will attend monthly case review meetings to ensure that all 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 several years ago, 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 and/or drug profiteers.

### DRUG COURT:

Several 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 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 State currently pays for our Drug Court Program, including training required for the Assistant County Attorneys who work with our alternative courts.

We can have up to 50 participants in the program. 50 defendants 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.

#### COMMUNITY WELLNESS OR MENTAL HEALTH COURT

Currently there is one mental health court in Rockingham County located at the Brentwood Circuit Court. The program targets 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, 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 many 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 the tasks, the felony charge against him/her will be dismissed.

#### 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 2020. We continue to deal with an ongoing drug epidemic. Heroin and Fentanyl are particularly addictive and dangerous. In 2019, 415 people died from drug overdose in the State of New Hampshire. The majority of the deaths were caused by Fentanyl or Fentanyl and other drugs.

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.

Also, of 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) 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 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.

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 significant challenge for the County Attorney's Office in year 2020 is the COVID 19 Pandemic. We have successfully transitioned to remote working for half of the staff bi-weekly.

I broke our employees into 2 Teams. Thus, when Team 1 is working in the office, Team 2 is working remotely from home. This plan allows the staff to socially distance within our small office space. The plan also ensures that the office is always staffed in the event a citizen visits our office with a specific need or concern. Despite the Pandemic, we are public servants and the office must stay open to serve the people of Rockingham County.

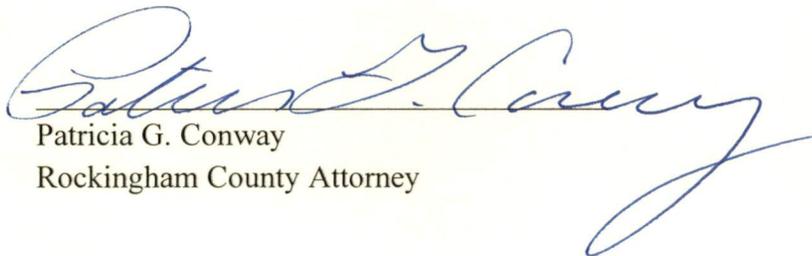
Additionally, the Pandemic caused the Court to cancel all jury trials and most in person hearings from April through at least November of 2020. As a result, the back log of cases is substantial. Once the Court allows for trials and hearings again, my staff will be hit with a tsunami of jury trials. The workload will be high and quite strenuous for all staff in this office. This is extremely concerning; however, we will continue to support one another in our endeavor to bring justice to victims and families.

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, Department Heads, Elected Officials and the Delegation for all your hard work and professionalism. I am fortunate to work alongside a great group of people. I look forward to working together in the coming year to do what is best for the citizens of Rockingham County!

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

Respectfully submitted,



Patricia G. Conway  
Rockingham County Attorney

## **ENGINEERING & MAINTENANCE SERVICES**

Jude Gates, Director of Facilities, Planning and Information Technology  
Annual Report for the Fiscal Period Ending 06/30/2020

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.

During FY 2020, 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 contributing to the long term efficiency and viability of the Complex. The carpentry, electrical, grounds, heating, IT/Telecommunications, locksmith, motor services, plumbing, security, water, wastewater, and Projects needs are met and/or coordinated by the skilled and dedicated employees of E&MS. We continuously take on new and refine existing functions for the greatest service to the County. Truly, an accomplished facilities department is virtually invisible: work spaces are safe, light switches turn the lights on and off; thermostats adjust room temp, the air is always properly filtered and conditioned, the multitude of permits, rules, regulations, and 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.

The latter half of the year, as for everyone, has been especially challenging for E&MS. We have been proud to work side by side with our colleagues and coworkers in Long Term Care and in Corrections to ensure the safety of each other and those in our charge. Creativity in HVAC has helped to reduce the possibility of cross contamination via air handling. A new program was put in place with our WTF Chief and Master Plumber monitoring to ensure that conditions favorable to legionella and not allowed to develop. Strict adherence to the policies, employees stepping in for each other when access is limited, and a general supportive atmosphere have helped as we face uncertainty.

In addition to the daily preventive maintenance and repair service, the E&MS team participated in the following projects and upgrades throughout the Complex in FY 2020.

- Upgrades to security of the Rehabilitation and Nursing Center are ongoing, during this period phase I upgrade was affected in the Driscoll building. Safety and security have continued to be an important focus, particularly in the last few months.
- Six interior fire doors were replaced in the Rehabilitation and Nursing Center.
- A primary hot water heat exchanger was replaced in the Rehabilitation and Nursing Center.
- An instantaneous hot water heater was installed in the Rehabilitation and Nursing Center.
- E&MS staff replaced the tube bundle in the hot water heat exchanger in the Laundry at the Rehabilitation and Nursing Center.
- Extensive masonry repair was made to the Carlisle building, including grinding out and repointing joints between the bricks.

- Steel fire entrance doors to UNH Extension Services and corrections offices in Carlisle building were replaced.
- Steel fire doors and one overhead door were replaced at the E&MS building.
- Vinyl siding on the E&MS building was replaced.
- Replacement of the water softeners and associated equipment in the Water Treatment Facility was done, adding efficiency and longevity to the Plant.
- Replacement of two finish pumps in the water treatment facility were also replaced.
- Asbestos abatement, sealing and replacement of flooring in the Activities department at the Rehabilitation and Nursing Center was completed.
- Approximately 5000 square feet of flooring in the ground and first floors of the Jail/House of Corrections was replaced.
- An upgrade to the Jail Dukane (door speaker) system was made.
- Seventeen detention doors with associated hardware, etc., were replaced at the Jail/ House of Corrections.
- To relieve some overcrowding issues, improvements including a new wall, phone/data lines and equipment, and access control were made to the Registry of Deeds space to allow use by County Attorney personnel.
- Space Allocation needs, present and future, continue to be explored for our departments housed in the Superior Courthouse, Rockingham County Sheriff's department and potential Community Corrections. The Commissioners, the County's Officials/Division Directors, and Delegation members have worked closely to ensure that we embark on the best path. A conceptual model was reached and will be looked at when appropriate.

Whereas approximately 70% 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 \$273,848, with a grand total of \$3,899,116 over the life of the project 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 \$402,543. We persist in seeking an LED solution when replacing light fixtures, energy efficient mechanical equipment, and 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, efficiency and longevity are factors 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.

We see new faces and policies, but our Mission stands. We welcome opportunities to collaborate with and support Officials and Division Directors, working together for the betterment of the County. I am particularly appreciative of 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 Human Resources Department is responsible for benefits administration, recruitment, orientation for newly hired employees, employee relations, leaves of absence, staff development and training, the Workers' Compensation program, the County's performance evaluation process, employee wellness initiatives, and providing support and guidance to employees regarding County Personnel Policies and benefits.

The County remains self-insured for Health, Dental and Short-Term Disability insurance. The County also offers an array of other voluntary benefit products such as vision, life insurance, long-term disability, pet and home/auto to name a few. We evaluate the County's benefit plans on a regular basis to mitigate claim and premium costs while still meeting the needs of our employees. The "MotivateMe" Incentive Awards Program continues to offer an opportunity for Cigna subscribers to earn incentive dollars for performing preventative health and wellness activities. The Tandem Care program remains a resource to help employees compare the cost and quality of health care facilities in their area, and within the Cigna network of providers. This program saves claim dollars for both employees and the County while rewarding employees for significant savings.

Human Resources began a complete and comprehensive update of the County Personnel Policies and Procedures manual in early 2019, for Board of Commissioner consideration. Productive work sessions with employee representatives and Officials/Division Directors were held to review draft chapters and obtain valuable feedback and suggestions. We look forward to concluding this important project prior to the end of calendar year 2020.

In the fall of 2019, the Department of Human Resources facilitated the County's annual Employee Years of Service Recognition event. A total of 81 employees - fourteen with 25 or more years of service with the County - were recognized for their dedication.

We are excited to be implementing a new online recruiting, applicant tracking, and onboarding system from NeoGov. This software allows applicants to view and apply for any County position online, streamlines the onboarding process, maintains compliance with reporting, and reduces paper usage.

The COVID-19 pandemic brought forth challenges as we have had to navigate through the ever changing Federal and State regulations and guidelines. We adapted by moving our interviews, trainings, meetings and New Hire orientations to a virtual platform.

Recruitment efforts remain at the forefront especially in the nursing professions. The national and state employment market continues to impact our ability to fill open positions. The inability to attend in-person job fairs and other recruiting events has provided opportunities for our department to explore other avenues to attract and engage potential applicants.

The County-wide Newsletter continues to be a source of communication for all employees throughout the County. It often includes a Commissioner's message, articles from various Officials, Division Directors as well as benefit updates and other relevant information.

In closing, I wish to express my gratitude to the Board of Commissioners for their continued support and passion for serving the residents of the County. I also want to thank the Elected Officials and Division Directors for their commitment to the employees and residents of Rockingham County. A special thank you goes out to the Human Resources team, for their hard work and devotion in serving the employees and retirees of the County.

Respectfully submitted,

A handwritten signature in black ink that reads "Alison Kivikoski". The signature is written in a cursive, flowing style.

Alison Kivikoski, PHR, SHRM-CP  
Director of Human Resources

## **Long Term Care Services**

**Donna M. Roe, DNP, APRN, BC, CEN; Interim Administrator/Long Term Care Services Director  
Rockingham County Rehabilitation and Nursing Center (RCRNC)**

I want to acknowledge all staff, in all departments, at both RCRNC and at the Ernest P. Barker Assisted Living Center, as well as the high quality and progressive providers who care for our residents. Our medical program is led by Dr. Karl Singer and on-site contracted providers include primary care providers, podiatry, dentistry, dermatology, wound care, among others. We provide other on-site services such as x-ray, ultrasonography, spiritual care, and laboratory, among others. It is because of this team and our team approach that we provided a high quality of care, to those we are privileged to care for.

Our annual Medicare/Medicaid State Survey was conducted in July 2019. RCRNC and Ernest Barker Assisted Living continue to stand out as one of the best nursing facilities in the State of New Hampshire.

Our skilled rehabilitation program, contracted through HealthPro Heritage, continues to be strong. We provide short-term rehabilitation services to residents in our community, with a goal of returning to their homes as well as, to our residents who may need skilled services on a short-term basis. Rockingham has nursing staff trained in IV therapy, complex wound care, among other medical complexities that requires skilled nursing aftercare.

Some changes this year include partnering with Optum Health, a division of United Healthcare, which provides residents with additional services and supports. We have also changed our resource pharmacy to Partner's Pharmacy. This pharmacy change has allowed us to upgrade technology and systems in the medication delivery processes.

RCRNC provides on-site hospice services and partners with multiple hospice agencies. This allows our residents and families who chose hospice services, an added layer of expertise in care of their loved ones at the end of life.

This year has been challenging due to Covid-19 and I could not be prouder of our team, our residents, and our families who have helped us to maneuver through this pandemic with grace. I am proud of Rockingham County Long Term Care Services and Ernest P. Barker Assisted Living and would be privileged to have my loved one cared for at RCRNC. I look forward to the year ahead and towards our growth opportunities, as we work towards being the County Home recognized for its innovation and exemplary care.

Finally, RCRNC is grateful for the dedication, guidance, and unwavering support of our County Commissioners. We look forward to a great year ahead.

Donna M. Roe, DNP, APRN, BC, CEN  
Interim Administrator

**ROCKINGHAM COUNTY REHABILITATION AND NURSING CENTER**

**CENSUS JULY 1, 2019 – JUNE 30, 2020**

<b>TOTAL CENSUS</b>	<b>JULY 1, 2019 - 165</b>
<b>TOTAL ADMISSIONS</b>	<b>301</b>
Home	13
Hospital	196
Nursing Home	6
Psych. Hospital	3
Rehab	6
Assisted Living	5
Returns from Hospital	72
<b>TOTAL DISCHARGES</b>	<b>315</b>
<b>Hospital Discharges</b>	<b>*107</b> (2 Expired in hospital 1 d/c home from hospital)
<b>Permanent Discharges</b>	<b>208</b>
Discharge to Another facility	2
Discharged to Assisted Living	32
Discharged Home	111
<b>Deaths</b>	<b>63</b>
<b>TOTAL CENSUS</b>	<b>JUNE 30, 2020 -153</b>
<b>TOTAL RESIDENT DAYS</b>	
DAILY AVERAGE CENSUS	163
HIGHEST CENSUS	177
LOWEST CENSUS	148
<b>DAILY AVERAGE:</b>	
FERNALD BUILDING	12
BLAISDELL BUILDING	88
DRISCOLL BUILDING	63
<b>AVERAGE AGE OF RESIDENTS JUNE 2019</b>	<b>83</b>
<b>AVERAGE AGE OF RESIDENTS DEATH</b>	<b>87</b>
<b>AVERAGE AGE OF ADMISSION</b>	<b>62</b>
<b>AVERAGE LENGTH OF STAY</b>	<b>0 yrs. – 1 mos. – 8 days</b>

## **OFFICE OF REGISTER OF DEEDS**

**CATHY ANN STACEY  
REGISTER OF DEEDS  
ROCKINGHAM COUNTY  
10 ROUTE 125  
BRENTWOOD NH 03833**

**TELEPHONE:  
603-642-5526  
FAX:  
603-642-5930**

**MAILING ADDRESS:  
POST OFFICE BOX 896  
KINGSTON NH 03848**

### **2020 ANNUAL REPORT ROCKINGHAM COUNTY REGISTER OF DEEDS**

#### **TO THE HONORABLE BOARD OF COMMISSIONERS:**

As I continue completing my twenty-sixth year as Rockingham County Register of Deeds, I am dedicating this Annual Report to the hard-working staff of the Rockingham County Registry of Deeds. Without my staff's dedication and commitment during the first six months of 2020 this office would have been crippled. With every challenge we have faced over the years the most serious has been working during the Coronavirus/COVID-19 Pandemic. During this time six staff members took voluntary furloughs and one staff member worked remotely from home. The remaining seven staff members worked tirelessly to perform the necessary functions required to maintain a high level of efficiency, accuracy and responsiveness to the needs of the public we serve. These seven Registry of Deeds staff members deserve a big "THANK YOU" from the property owners of this County. Without their loyalty, resilience and positive attitudes, real estate activity in Rockingham County could have come to a halt. 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.

Since March 2020 the Registry of Deeds has welcomed hundreds of Attorneys, Banks and Title Companies into our Electronic Filing Program. We have partnered with Simplifile and CSC to offer platforms to accomplish electronic filing of documents. A total of 32,612 documents were electronically filed for the fiscal year. This is an increase of 12,693 documents from the previous year.

The restoration of ancient documents continues to move forward. From the dedicated fund the sum of \$91,000.00 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 2019 of nineteen (19%) percent for a total of 64,453 filings for the same 12 month period.

The following chart reflects annual transactions reported to each municipality within Rockingham County. A total of 64,788 town transfer transactions were reported for the twelve (12) month period.

### **MUNICIPAL TRANSACTIONS**

Atkinson	1031	Greenland	580	Newington	127
Auburn	835	Hampstead	1078	Newton	609
Brentwood	590	Hampton F	314	Northwood	690
Candia	477	Hampton	2475	Plaistow	898
Chester	624	Kensington	273	Portsmouth	2766
Danville	623	Kingston	766	Raymond	1403
Deerfield	681	Londonderry	3211	Rye	805
Derry	3727	New Castle	129	Salem	3753
E Kingston	283	Newfields	199	Sandown	865
Epping	912	Nottingham	692	Seabrook	1073
Exeter	1744	N Hampton	633	S Hampton	95
Fremont	524	Newmarket	972	Stratham	1162
				Windham	2221

The foreclosure trend in Rockingham County continues to decline. During 2020 Rockingham County recorded 117 foreclosures.

### **Foreclosure Transactions**

Atkinson	1	Greenland	0	Newington	0
Auburn	1	Hampstead	1	Newton	1
Brentwood	0	Hampton F	0	Northwood	7
Candia	0	Hampton	5	Plaistow	2
Chester	1	Kensington	1	Portsmouth	3
Danville	4	Kingston	2	Raymond	5
Deerfield	4	Londonderry	14	Rye	0
Derry	20	New Castle	0	Salem	10
E Kingston	0	Newfields	0	Seabrook	3
Epping	4	Nottingham	2	S Hampton	0
Exeter	13	N Hampton	0	Sandown	4
Fremont	3	Newmarket	3	Stratham	1
				Windham	2

This office recorded a total of 18,961 Mortgages; 12,080 Deeds; 126 Attachments; 707 Liens 177 UCC Financing Statements and 634 Subdivision Plans in addition to 31,650 other various documents.

I am happy to report the total County revenue collected by the Registry of Deeds in the 2020 twelve (12) month budget year was \$4,225,288.84.

The total State revenue collected by the Registry of Deeds for the 2020 term was \$47,322,837.00.

**2020 Revenue Collected by Register of Deeds**

State Transfer Tax	\$46,087,812.00
4% RETT commission	<b>\$1,843,030.48</b>
State LCHIP tax	\$1,235,025.00
4% LCHIP commission	<b>\$ 49,401.00</b>
Copies/Faxes	<b>\$ 353,708.16</b>
Recording Fees	<b>\$1,979,149.20</b>
Document Surcharge offset	\$150,000.00
<b>Total Revenue</b>	<b><u>\$4,225,288.84</u></b>

Total Documents recorded 64,453

Current year documents scanned/filmed **361,217 pages (119 books)**  
Current year scanned plans **1,188 sheets**

Historical records rescanned **109 books**

**TOTAL PAGES..... 362,405 pages**

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

Respectfully submitted,

***Cathy Ann Stacey***

**Cathy Ann Stacey  
Rockingham County Register of Deeds**



# Office of the Sheriff

Rockingham County

*Charles S. Massahos, High Sheriff*

Thank you for electing me as your High Sheriff. I am privileged to continue to serve the citizens of Rockingham County in this new role having been sworn to office in January of 2019. I have worked as a deputy sheriff in Rockingham County for the past 30 years. I have had the privilege and pleasure to work with the many hard working, professional men and women of the Rockingham County Sheriff's Office over the past twenty-two months and I am proud of our many accomplishments.

I extend my sincere appreciation to the employees of Rockingham County Sheriff's Office for their commitment and dedication to the work we perform. The work of all in law enforcement has become increasingly difficult do to the COVID –19 pandemic and the anti-police sentiment that has spread across our country over the past six (6) months. Here at the Rockingham County Sheriff's Office we have been tasked with developing extensive policies, procedures and protocols to deal with the COVID -19 pandemic to help keep our employees safe. Although we have seen a decrease in our workload in areas such as service of civil paperwork and prisoner transportation, we have experienced increases in calls for service, police assistance in other communities, traffic enforcement and drug enforcement. During the height of the pandemic this spring we were called upon by several Rockingham County communities to assist them during critical incidents.

We are fortunate here in New Hampshire and within Rockingham County to have good relationships between the police and our communities. Our policies and procedures reflect the highest standards in law enforcement and are non-tolerant of discrimination, excessive force and misconduct by our deputies and Sheriff's Office employees. At the beginning of 2020 the Sheriff's Office conducted training with all our deputy sheriff's on fair and impartial policing then developed and implemented an agency wide policy. This policy and training prohibit the practice of biased policing and other discriminatory practices in any law enforcement related activity involving a member of the Sheriff's Office.

Over the past year the Rockingham County Sheriff's Office continued to work collaboratively with the United States Marshals Service by assigning a deputy sheriff to the task force which is responsible for apprehending the most serious and violent offenders. The Rockingham County Sheriff's Office Drug Task Force has worked closely with our local, state and federal partners to take dangerous narcotics off our streets. Two significant cases involving major drug seizures are highlighted in the attached Drug Task Force Report. The Internet Crimes Against Children Task Force worked closely with local agencies to target criminal organizations in Rockingham County. Sheriff's deputies provided support to local police departments by assisting with Traffic enforcement, DWI checkpoints, representing law enforcement at community events, and participating in Emergency Preparedness Training and Active Shooter Training. These cooperative efforts have helped to make Rockingham County safer for our children and residents.

During the months of April and May we experienced a decrease in process service due to COVID-19 and the shutdown of the courts. During June and July, we have seen increases in process service and anticipate that this upward trend will continue.

Sheriff's Office bailiffs and deputies assigned to Rockingham County Superior Courthouse maintain a secure facility for citizens and judicial staff. Nearly 4,600 individuals were safely transported to and from Court arraignments, trials, status conferences and medical facilities – as required by statute.

Rockingham County Communications Center has seen a drastic increase in calls for service over the first six (6) months of 2020 despite a shortage of dispatchers. We have worked hard to fill vacant dispatch positions to avoid excessive overtime we experienced last year. I am pleased to report that our dispatch personnel are at full staff and we have experienced a surplus in or overtime budget due to the creative and diligent efforts of our staff.

I am also pleased to report that we have remained within the constraints of our budget for 2019/2020. In fact, we returned approximately \$262,000.00 to the general fund which included revenue shortfalls.

As we continue to face uncertain times the Rockingham County Sheriff's Office stands ready to meet future challenges and provide the most efficient and effective law enforcement service to the residents of Rockingham County, I am fortunate and honored to serve the citizens of Rockingham County as your Sheriff.

Sincerely,

*Charles S. Massahos*

Charles S. Massahos  
High Sheriff, Rockingham County

# Rockingham County Sheriff's Office



**FY2020 Annual Report**  
July 1, 2019 – June 30, 2020

# *Rockingham County Sheriff's Office FY2020 Statistics*

## Arrest Warrant Statistics

July 1, 2019 to June 30, 2020

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

Active Warrants in NCIC at year end 2018-19	1,065
Warrants Received from Family and Superior Courts – FY 20	901
Total Warrants Executed during FY 2020	<span style="color: red;">(992)</span>
<b>Total Active Warrants as of June 30, 2020</b>	<b>974</b>

### **Summary – Superior Court & Family Division as of June 30, 2020**

Active Warrants in NCIC	753
Active Superior Court Civil Warrants non-NCIC (Equity, Family Division, Cost Containment)	168
Active Warrants – Persons Serving Time in Other States	53
<b>Total Active Warrants as of June 30, 2020</b>	<b>974</b>

### **Active Warrants Overview- District Court**

Active Warrants at year end 2018-19	47
Warrants Received from District Courts – FY 2020	138
Total Warrants Executed during FY 2020	<span style="color: red;">(149)</span>
<b>Total Active District Court Warrants as of June 30, 2020</b>	<b>36</b>

<b>Grand Total – Active Warrants All Courts</b>	<b>1,010</b>
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## Arrest & Recall Statistics

As of June 30, 2020

### **Arrests – Superior Court Warrants**

Criminal Warrant Arrests*	613
Civil Warrant Arrests	53
Warrant Recalls	259
<b>Subtotal</b>	<b>925</b>

### **Arrests – District Court Warrants**

Arrests	7
Non-Est	37
Warrant Recalls	105
<b>Subtotal</b>	<b>149</b>

<b>Grand Total – All Warrants Cleared</b>	<b>1,074</b>
<b>Total Warrants Managed – All Courts</b>	<b>2,084</b>

\* = individuals with multiple warrants are processed as one arrest

## Court Services Division

The Court Services Division transported 4,588 individuals in fiscal year 2020. The number of annualized transports completed in fiscal year 2018-19 was 7,114 representing a 36% decrease. Part of this decrease is attributed to Covid-19 and the shutdown of many in-person court hearings.

The Court Services Division transported 10,671 prisoners in fiscal year 2018-19 and 1,250 video arraignments took place.

Transports for Other Agencies	4,372
Involuntary Emergency Admissions	188
Juvenile Transports	28
<b>Total 2020</b>	<b>4,588</b>
<hr/>	
Total 2018-19	10,671

## Patrol / Civil Division

The Patrol / Civil Division processed an average of 559 documents per month for the thirty-seven towns within Rockingham County. In all, 6,709 court documents were addressed by serving in-hand, or by leaving at places of business or residences or recorded at Rockingham County's Registry of Deeds. Annualized services for the fiscal year represent a 22% decrease over services completed in the prior 18-month fiscal period. This decrease can be partly attributed to the shutdown of most court services during the Coronavirus pandemic.

Throughout the year, all deputies were instrumental in traffic enforcement. Deputies stopped 4,524 vehicles issuing 2,844 warnings and 1,680 summonses. Additionally, deputies rendered assistance to more than 343 disabled vehicles and investigated 20 motor vehicle crashes. These enforcement actions contributed to making the roadways safer by impacting traffic flow, mitigating potential hazards and assisting the stranded motorist.

<b>Civil Process Served</b>	<b>6,709</b>
<b>Motor Vehicle Enforcement</b>	<b>4,524</b>
<b>Assistance to Disabled Motor Vehicles</b>	<b>343</b>
<b>Motor Vehicle Accident Investigations</b>	<b>20</b>

## Criminal Investigations / Warrants Division

The Warrants/Investigations Division was responsible for 118 criminal cases that included drug investigations, background investigations, and cases that the Attorney Generals Office, the Rockingham County Attorneys Office and other law enforcement agencies referred to us due to conflicts of interest. The division is also responsible for investigating crimes and incidents occurring on Rockingham County grounds and within the population remanded to Rockingham County's Department of Corrections.

<b>Criminal Investigations</b>	
Backgrounds	17
Fugitive from Justice	9
Conflict of Interest	2
Department of Corrections	81
Rockingham County Campus and Other	9
<b>Total</b>	<b>118</b>

The Warrants / Investigations Division arrested 666 people on outstanding warrants during the fiscal year.

### **2020 Out of State Extraditions**

<b>Connecticut</b>	<b>1</b>	<b>New York</b>	<b>3</b>
<b>Dominican Republic</b>	<b>1</b>	<b>North Carolina</b>	<b>1</b>
<b>Florida</b>	<b>1</b>	<b>Pennsylvania</b>	<b>2</b>
<b>Massachusetts</b>	<b>72</b>	<b>Rhode Island</b>	<b>4</b>
<b>Maine</b>	<b>46</b>	<b>South Carolina</b>	<b>1</b>
<b>Maryland</b>	<b>1</b>	<b>Vermont</b>	<b>1</b>
<b>New Jersey</b>	<b>1</b>		

**Total Out of State Extraditions: 135**

The Sheriff's Office and the United States Marshal's Service continue to work cooperatively to arrest New Hampshire's most wanted and violent criminals. This effort has resulted in the apprehension of three hundred thirty-seven (337) felons throughout New Hampshire during the fiscal period of July 1, 2019 to June 30, 2020.

### **Drug Task Force**

Rockingham County's Drug Task Force (DTF) is a cooperative effort comprised of twenty-two (22) sworn police officers from eleven (11) participating towns.

Under the direction of Rockingham County Sheriff's Office, the Task Force coordinated and assisted in numerous narcotics investigations with multiple agencies that included eighteen (18) law enforcement agencies within Rockingham County, four (4) agencies outside the county, four (4) agencies in Massachusetts, the United States Drug Enforcement Administration in Massachusetts and New Hampshire, Department of Probation, State Police Narcotics Investigation Unit, Department of Homeland Security, New Hampshire Attorney General's Office, and the Strafford County Drug Task Force.

The Task Force received assistance from deputies on motor vehicle stops, arrest and transports. We are thankful for their assistance and for the support of their supervisors. Without the dedication of the entire team at Rockingham County to include the deputies and echelon of supervisors the Task Force would not have been as successful as it was. Several cases began with the initial contact of an alert deputy and/or a member of the community who informed us of possible drug activity. Rockingham County Department of Corrections also provided several cooperating individuals who assisted with investigations. We are thankful to everyone for their assistance.

## **OPERATION GRANITE SHIELD**

The Sheriff's Office again secured \$55,000.00 in grant funding from Operation Granite Shield which targets the opioid epidemic. Established in 2016, the grant program supports drug enforcement initiatives and operations by paying for overtime of deputies assigned to the task force. This assists in reducing the trafficking and abuse of opioids in New Hampshire.

In fiscal year 2020, the Drug Task Force conducted numerous successful Granite Shield operations in task force towns; and conducted several operations with Massachusetts law enforcement and the Drug Enforcement Administration targeting dealers and users transporting illicit drugs from Massachusetts into New Hampshire.

The Drug Task Force conducted two (2) significant cases that should be noted:

- Three (3) individuals from Londonderry and Manchester were arrested for Conspiracy to sell a controlled drug (fentanyl) which resulted in the seizure of over 1.6 pounds of fentanyl which was destined for distribution in New Hampshire. The New Hampshire Attorney General's Office prosecuted this case which resulted in all three (3) individuals pleading to lengthy prison sentences in New Hampshire State Prison. The Attorney General's Office called this case one of the largest drug conspiracies prosecuted in New Hampshire which resulted in the largest state seizure of fentanyl in state history.
- The second significant case involved the largest seizure of cocaine by the Sheriff's Office which resulted in the seizure of 17.5 pounds of high-quality cocaine with a wholesale uncut street value of \$700,000.00 dollars.

Listed below is our activity for all narcotics operations:

- Assisted fourteen (14) towns in and outside of Rockingham County.
- Nineteen (19) successful drug operations. (Controlled purchase of illicit narcotics)
- Two (2) unsuccessful drug operations. (Controlled purchase of illicit narcotics)
- Four (4) parking lot/highway interdiction operations targeting illicit narcotics trafficking.
- One (1) assist to the Department of Homeland Security Task force sponsored by the DEA, surrounding New Hampshire agencies, Massachusetts and Maine agencies in the 95-corridor targeting illicit narcotic trafficking.
- The Task Force assisted the Drug Enforcement Administration/Cross Border Initiative in 3 joint investigations.
- 34 drug arrests were sent to the County Attorney for indictment.
- 55 Offense/arrest reports were completed.

## **Seizures**

<b>Drug Name</b>	<b>Amount</b>
Marijuana	3.4 pounds
Cocaine	17.5 pounds
Meth	7 grams
MDMA	12 pills
Subutex	33 pills/strips
Heroin/Fentanyl	1.6 lbs.

**Other Seizures**

Vehicles	1
Money	\$2,657
Firearms	5

**Warrant Entry Team**

The Warrant Entry Team currently operates with one team commander, one team leader, one assistant team leader / tactical medic and up to six operators. Two members of the Warrant Entry Team changed in fiscal year 2020. Sergeant Scott Peltier joined the team but resigned at the end of the year. Deputy Nicholas McLellan was on military deployment but will return to the team when his deployment has concluded. All other members remained the same as fiscal year 2018-19.

The Warrant Entry Team conducted additional training this year to increase proficiency as an assisting tactical unit during critical incidents to larger, regional tactical teams. The team maintained overall proficiency by participating in over nineteen (19) scheduled SWAT related training days and courses. Other trainings included less lethal weapon systems, night vision, perimeters for high risk scenarios, robotic tactics, weapons training and training with the New Hampshire National Guard. Some of the topics covered were firearms qualifications, safety, hostage rescue, active shooter, barricaded subjects, motor vehicle take downs, use of force, and more.

The team participated in one (1) planned warrant sweep, three (3) planned operations and responded to one unplanned team call out. The team conducted mission planning and reconnaissance for multiple operations but were deemed not appropriate for team activation or had subjects taken into custody by other means. The team responded to other incidents utilizing the entire team or with individual members that assisted by utilizing their enhanced equipment and skills. More sweeps would have been conducted, however safety concerns regarding Covid-19 prevented such activity.

Warrant Entry Team members were successful in apprehending four (4) individuals with outstanding warrants during planned operations. These warrants and operations met the criteria of medium to high risk 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 towards violence, persons known to be armed, a heavily fortified location (booby traps) or known gang members. Team members were also responsible for multiple other arrests while assisting other agencies.

The call volume for most tactical teams in the state remains low, however there was an increase with the onset of the pandemic. The team was utilized for numerous mitigation efforts in preparation for events due to civil unrest or protests. The low call volume positively reflects the capabilities of the team operators that are out in the communities during their normally assigned functions. The enhanced training and capabilities that deputies and officers receive on these specialized teams allows them to control situations more rapidly when first arriving on scene and often mitigates the need for a full tactical response into the communities.

The team continues to maintain a high level of professionalism, while seeking to do more within the community through training and response to incidents or planned operations. The team looks forward to progressing and continue helping the community going forward.

## Administrative Services Division

Rockingham County Communications Center handled 195,267 calls for service during fiscal year 2020. This is compared to 257,779 calls (171,852 annualized) for service during the previous 18-month fiscal year. This equates to an annualized 14% increase.

The Communications Center dispatched for twenty-four (24) police departments, seventeen (17) fire/EMS departments, and the Sheriff's Office. The 2020 authorized strength of the dispatch center was four (4) dispatch supervisors, fourteen (14) full-time dispatchers and eight (7) on-call dispatchers.

### Network Administration

Administration of our computer network is authorized at one (1) Network Administrator. The Network Administrator continues to grow into her role and bring fresh and progressive ideas into the department. In 2020, a private network connection was established for agencies that did not switch to FirstNet for their Mobile Data Terminals (MDTs). Monitors equipped with anti-eye fatigue technology and new PCs were also installed in the Communications Center.

### Radio Shop:

The Radio Shop has an authorized strength of (1) one Chief Electronics Technician. The Chief Electronics Technician attended several Motorola courses over the last twelve months to keep up with the technological knowledge needed for maintaining radio systems. The radio shop continues to upgrade older equipment throughout the County. New Motorola GTR series equipment has been installed at sites in Stratham and at the County.

## PROMOTIONS/CHANGES/NEW HIRES/RESIGNATIONS

07/01/2019	Christopher Bashaw	Sergeant	Promoted to Major
07/01/2019	Albert Brackett	Acting Major	Position Change: Chief Deputy
07/21/2019	Peter Fowler	Deputy	Promoted to Sergeant
09/03/2019	William Faria	Bailiff	New Hire
09/09/2019	Andrew Artimovich	Dispatch Operator	Position Change: On Call Dispatch
09/15/2019	James Champion	Reserve Deputy	Position Change: Part Time Deputy
09/15/2019	Joseph Costa	Deputy	Reassigned: Patrol to Warrants Division
09/29/2019	Kimberly Cunio	Dispatch Operator	Promoted to Dispatch Supervisor
09/30/2019	Giovanni Otero	Dispatch Operator	New Hire

10/01/2019	Michael Greeley	Reserve Deputy	Position Change: Full Time Deputy
10/20/2019	Serena Schwartz	Dispatch Operator	Position Change: On Call Dispatch
11/12/2019	Brian Rathman	Deputy	New Hire
12/02/2019	Lindsey Cunningham	Deputy	Reassigned: Patrol to Warrants Division
12/09/2019	Edward Cash	Dispatch Operator	New Hire
01/06/2020	Kristi Franks	Dispatch Operator	New Hire
03/16/2020	Geoffrey Moore	Deputy	New Hire
04/01/2020	Martha Breen	Office Administrator	Position Change: Full Time to Per Diem
04/12/2020	Katie Ingalls	On Call Dispatch	Promoted to Full Time Status
05/10/2020	Richard Pappalardo	Sergeant	Promoted to Lieutenant
05/10/2020	Marshall Bennett	Sergeant	Promoted to Lieutenant
06/21/2020	Katherin Mann	Financial Analyst	Position Change: Office Administrator
06/30/2020	Dean Winter	Deputy	Retired
06/30/2020	Dean Winter	Deputy	Position Change: Bailiff/Reserve Deputy

**MINUTES**  
**ROCKINGHAM COUNTY**  
**EXECUTIVE COMMITTEE MEETING**  
**Friday, January 31, 2020 at 10:00 a.m.**  
**Hilton Auditorium**  
**Rockingham County Nursing Home**  
**Brentwood NH**

The Rockingham County Executive Committee met on Friday, January 31, 2020 at 10:00 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 10:10 a.m.

Chairman Welyer recognized Rep. Kolodziej who delivered the Invocation and a Moment of Silence for former County Commissioner, Katharin Pratt.

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

Rep. Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Those present were Rep. Kenneth L. Weyler, Chairman; Representatives Barnes, Cali-Pitts, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, and Welch.

Rep. Welch reported 19 members present. Chairman Weyler declared that a quorum was present.

Also Present: Commissioners Coyle, Tombarello and St. James; Janet Demers, Long-Term Care; Jude Gates, Engineering & Maintenance Director; Robin Bernier, IT; Superintendent Stephen Church, Department of Corrections; Katherine Arsenault, Department of Corrections; High Sheriff Charles Massahos, Sheriff's Office; Alison Kivikoski, Human Resources Director; Lisa Fivorante, Human Resources; Charles Nickerson, Finance Director; Cathy Stacey, Register of Deeds; Attorney Patricia Conway, County Attorney's Office, and Cheryl A. Hurley, Delegation Coordinator.

## **Subcommittee Reports:**

**Salary Subcommittee** – Chairman Weyler recognized Rep. Packard, Chairman of the Salary Subcommittee, who made a motion to approve the position listing for the second quarter at 581 approved positions. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

Rep. Packard informed the members that he received a copy of a request for a regrade this morning, which was also distributed to the members, for the Nursing Department. He referred the members to the handout that was distributed. Rep. Packard asked if Ms. Kivikoski, Human Resources Director, could provide an explanation. Chairman Weyler recognized Ms. Kivikoski who reviewed the request and explained. Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade as presented. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**Rockingham County Delegation** – Rep. Weyler recognized Rep. Pantelakos, Chair of the Delegation Subcommittee, who made a motion to approve the Delegation budget at \$58,991 at 18 percent. Rep. Katsakiores seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Treasurer** – Rep. Weyler recognized Rep. Milz, Chairman of the Treasurer's Subcommittee, who made a motion to approve the Treasurer's budget at \$7,576 at 41 percent. Rep. Griffin 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. Kolodziej, in Rep. Chirichiello's, Chairman of the County Attorney Subcommittee, absence who made a motion to approve the County Attorney's budget at \$2,057,471 at 53 percent. Rep. Katsakiores 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. Kolodziej, in Rep. Chirichiello's absence, who made a motion to approve the District Court budget at \$62,830 at 57 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. Kolodziej, in Rep. Chirichiello's absence, who made a motion to approve the Medical Examiner's budget at \$32,508 at 35 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, who explained that she did not call a subcommittee meeting, but did meet with the Sheriff. She stated that she hopes to call a subcommittee in February. Rep. Cali-Pitts made a motion to approve the Sheriff's budget at \$3,507,001 at 53 percent. Rep. Pantelakos 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, Chair of the Deeds Subcommittee, who noted that she did not call a subcommittee meeting, but she did speak with Ms. Stacey, Registrar. Rep. Katsakiores made a motion to approve the Deeds budget at \$713,796 at 53 percent. Rep. Pantelakos seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Commissioners** – Rep. Weyler recognized Rep. Milz, Chairman of the Commissioner's Subcommittee, who made a motion to approve the Commissioners Office budget at \$149,309 at 63 percent. Rep. Griffin

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. Milz, Chairman of the General Government Subcommittee, who made a motion to approve the General Government budget at \$536,245 at 20 percent. Rep. Katsakiores 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. Janvrin, Chairman of the Long-Range Planning (Projects) Subcommittee, who made a motion to approve the Projects budget at \$746,915 at 98 percent. Rep. Griffin seconded the motion. Rep. Weyler called for questions. Rep. Packard asked for a quick overview on projects to date. Chairman Weyler recognized Ms. Gates who provided an explanation on the 98 percent expenditure and projects to date. Chairman Weyler called for further questions. There were none. The motion was approved by a voice vote.

**Grants** – Rep. Weyler recognized Rep. Milz, Chairman of the Grants Subcommittee, who made a motion to approve the Grants budget at \$29,686 at 3 percent. Rep. Katsakiores seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Finance** – Rep. Weyler recognized Rep. Barnes, Chairman of the Finance Subcommittee, who made a motion to approve the Finance Department budget at \$756,608 at 57 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. O’Connor, Chairman of the Maintenance Subcommittee, who made a motion to approve the Maintenance budget at \$2,627,404 at 53 percent. Rep. Pantelakos seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**IT** – Rep. Weyler recognized Rep. Edgar, Chairman of the IT Subcommittee, who made a motion to approve the IT budget at \$298,324 at 49 percent. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Jail** – Rep. Weyler recognized Rep. Wallace, Chairman of the Jail Subcommittee, who made a motion to approve the Jail budget at \$5,934,374 at 48 percent. Rep. Katsakiores seconded the motion. Rep. Weyler called for questions. There were none. The motion was approved by a voice vote.

**Human Resources** – Rep. Weyler recognized Rep. Milz’s, Chairman of the Human Resources Subcommittee, who made a motion to approve the Human Resources budget at \$382,876 at 49 percent. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Statutory Organizations:**

**Conservation District** – Rep. Weyler recognized Rep. Gilman who made a motion to approve the Conservation District budget at \$42,500 at 50 percent. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**UNH Cooperative Extension** – Rep. Weyler recognized Rep. Gilman, Chair of the UNH Cooperative Extension, who made a motion to approve the UNH Cooperative Extension budget at \$201,402 at 50

percent. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Non-County Specials** – Rep. Weyler recognized Rep. McConnell, Chair of the Non-County Specials Subcommittee, who made a motion to approve the Non-County Specials budget at \$106,250 at 50 percent expended. Rep. Griffin seconded the motion. The motion was approved by a voice vote.

**Long-Term Care** – Rep. Weyler recognized Rep. DeSimone, Chair of the Long-Term Care Subcommittee, who made a motion to approve the Long-Term Care budget at \$15,210,685 at 53 percent. Chairman Weyler called for questions. There were none. Rep. Griffin seconded the motion. 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 Report. Rep. Hoelzel made a motion to approve \$9,457,632 at 48 percent. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Revenues** – Rep. Weyler recognized Rep. Barnes, Chairman of the Revenues Subcommittee, who made a motion to approve the Revenues at \$63,662,338 at 79 percent. Chairman Weyler called for questions. There were none. The motion was approved by a voice vote.

**Internal Service Funds** - The Internal Service Funds were presented for information and review.

**Space Allocation Subcommittee Report/Update:**

Chairman Weyler recognized Rep. O'Connor, Chairman of the Space Allocation Subcommittee, who read his report entitled, Rockingham County Space Allocation, January 31, 2020, Topics for Discussion that was distributed to the members. Rep. O'Connor also reviewed a Timeline - Brentwood NH Courthouse Environmental Issues 1995-2019, and Brentwood Superior Court Issues by Category that was distributed to the members. A lengthy discussion ensued. Rep. O'Connor explained that after an extensive review of the ongoing and unresolved issues at the Courthouse, that were addressed with the State over the last several years, the subcommittee and the Commissioners have come to the conclusion that building on the Brentwood Complex is a better option as opposed to renovating the Courthouse. He further explained in detail the ongoing and unresolved issues at the Courthouse since 1995. It was noted that there is mold in the Courthouse Building and has been there for several years. He noted that the Space Allocation Subcommittee and the Commissioners are in favor of moving forward with building on the Complex. Chairman Weyler thanked Rep. O'Connor for his extensive report. The costs associated with the construction of a new building and obtaining a bond were discussed. Several questions were asked by the members pertaining to the health and wellbeing of the employees at the Courthouse. Chairman Weyler recognized Ms. Stacey who confirmed that air quality studies and environmental studies have determined that the walls in the Registry of Deed are covered in mold. Attorney Conway added that her office continues to experience problems with breaking and leaking pipes and problems with the heat being inconsistent in the area of the building that her office occupies. Rep. O'Connor confirmed that outside agencies have also submitted complaints regarding those issues as well.

Chairman Weyler recognized Rep. Milz who made a motion to recommend to the Delegation to approve construction and bonding for a new building on the County Complex. Rep. Griffin seconded the motion.

Chairman Weyler recognized Rep. Packard who requested additional information such as who would be moving to the new building. Chairman Weyler recognized Rep. O'Connor who explained the Registry of Deeds, County Attorney's Office, Sheriff's Office and Delegation Office. Rep. Milz restated his motion. Chairman Weyler recognized Rep. Katsakiores who made a motion to move the question. The motion was unanimously approved by a voice vote.

**New Business:**

Chairman Weyler explained that that Delegation Officers attended a Board of Commissioners Meeting this morning with the Governor present to discuss IDN Funding. He explained that the Board of Commissioners made a motion to recommend to the Delegation a supplemental appropriation for \$700,000 for IDN Funding. Chairman Weyler recognized Rep. Major who asked the Commissioners for the source of funding. Chairman Weyler recognized Mr. Nickerson who explained that there are various areas in the budget where the money could be identified. Chairman Weyler recognized Rep. Major who had a follow-up question relative to the language for a supplemental appropriation if the Commissioners are planning on recommending a line item transfer out of this this year's fiscal budget. Chairman Weyler recognized Rep. O'Connor who asked what the benefit of IDN is to Rockingham County. Chairman Weyler explained that there are 28,000 people, according to the IDN program statistics, that are served in Rockingham County for substance abuse, mental health and other health-related issues. Chairman Weyler recognized Commissioner Coyle who explained that he does not believe the IDN Program should be a County expense. He further explained that the State does not know how they are going to fund the program after this year. The State is looking for 1.4 million dollars this year, and another 1.4 million dollars next year, and the Governor is not sure how it is going to be funded after those two years. He commented that none of us know how the IDN Programs are bending the curve. He urged the members not support the funding. Commissioner St. James explained that IDN's are doing work in the communities. He suggested that they come speak to the members. Chairman Weyler commented explaining his involvement with the HHS budget, referring to agreement made several years ago that the Counties would take care of their nursing homes and the State would take care of other services. Chairman Weyler recognized Rep. O'Connor who asked if the Commissioners plan to request a transfer from the Executive Committee. Chairman Weyler recognized Commissioner Tombarello who explained that vendors working with IDN's have not been paid for 2019. Chairman Weyler recognized Rep. Welch who made a motion to table discussion. Rep. Kolodziej seconded the motion. The motion was approved by a voice vote.

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 Executive Committee

DAW:cah

**MINUTES**  
**ROCKINGHAM COUNTY**  
**EXECUTIVE COMMITTEE MEETING**  
Friday, February 21, 2020  
1:30 p.m.  
Maureen Barrows Conference Room  
Rockingham County  
Brentwood, NH

The members of the Rockingham County Executive Committee held a meeting on Friday, February 21, 2020 at 1:30 p.m. in the Maureen Barrows Conference Room at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to consider a request from the Board of Commissioners for a Supplemental Appropriation for \$700,000 for Integrated Delivery Network (IDN) Funding.

Chairman Weyler called the meeting to order at 1:30 p.m

Chairman Weyler recognized Rep. Kolodziej who delivered the Invocation

Chairman Weyler recognized Rep. Packard who led the Pledge of Allegiance.

Chairman Weyler recognized Rep. Welch who conducted the Roll Call. Rep. Welch reported a total of 17 members present, with 3 absent.

Members present were: Rep. Kenneth L. Weyler, Chairman; Representatives Cali-Pitts, Chirichiello, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Welch. Excused: Reps. DeSimone and Wallace. Absent: Rep. Barnes

Also Present: Commissioners St. James and Tombarello; Charles Nickeson, Finance Director; Steve Woods, Nursing Home Administrator, Cheryl A. Hurley, Delegation Coordinator.

Guests: Kelly Capuchino, DHHS, Tory Jennison, IDN Region 6; Henry Lipman, DHHS; Ann Landry, DHHS, and Ann Turner, IDN 4, Network4Health.

Chairman Weyler declared that a quorum was present.

Chairman Weyler stated the purpose of the meeting was to consider a request from the Board of Commissioners for a Supplemental Appropriation for \$700,000 for IDN Funding. He provided an overview of the current year's fiscal budget, the amount of money in assigned and unassigned fund balance to date, and the counties Proshare monies calculated by Mr. Lipman, Medicaid Director, DHHS. He explained that he recently learned at the meeting with the Governor, Mr. Lipman, and others, why Hillsborough County got a large Proshare amount than Rockingham County which was due to the fact that Hillsborough County has a larger Medicaid population in their County. He referred to some of the the services provided by the Integrated Delivery Networks (IDN's), but questioned what IDN's accomplish for Rockingham County. Chairman Weyler recognized Rep. Welch who questioned why IDN representatives did not come before the Delegation during this year's fiscal budget process. Chairman Weyler recognized Commissioner St. James who stated that IDN Region 4 and Region 6 are doing incredible work in the County. He noted the question is who is responsible for the funding. He briefly explained the request from the Commissioners for supplemental appropriation for \$700,000, out of respect for the Governor, so that the IDN Program can go forward with the State and the Counties.

Chairman Weyler recognized Rep. Kolodziej who questioned the length of the program. It was explained that the program (waiver) would end December 31, 2020. Commissioner St. James noted that he has a commitment from Nick Toumpas, IDN Director that IDN's will not be asking counties for funding beyond that time. Rep. Kolodziej questioned why the IDN's are not sourcing the money now. Commissioner St. James responded that the IDN's do not have the money. Rep. Cali-Pitts questioned how much money Rockingham County got back in Proshare dollars, and noted that it looks like a significant amount of money is funded for IT, rather than care. Chairman Weyler recognized Mr. Lipman who explained that for every dollar donated back to the State, they are able to double that money, and the State is contributing to it as well. Mr. Lipman explained the funding mechanism and calculations to support the nursing homes in the state. He noted that the federal government draws down state spending to continue the project, and the extra funding will go to the counties. Chairman Weyler recognized Rep. Major who had questions about the waiver. Mr. Lipman explained that it is supposed to help provide better healthcare to members in the counties, and the fact that it needs to be a statewide program because people utilize services outside of their counties.

Chairman Weyler recognized Rep. Kolodziej who asked for the total cost of the program and how much money the feds, state, and counties fund. Mr. Lipman explained that the waiver was approved by the Fiscal Committee for \$150 million dollars over a 5-year period. He noted that the monies have not been drawn down due the Counties. Further, the Governor's Commission state spending is up to 10 million, which could be matched, and at the county level, \$10 million dollars of funding that could be matched that previously was not matched. That money we can matched again under federal rules for a total of 30 million dollars. If we do not generate \$10 million dollars from the counties, (we obtained 8 million last year) we cannot match that amount.

Chairman Weyler recognized Rep. O'Connor who commented referring to a workforce issue with the problem of lack of hiring. He noted State agencies have money allocated to fill those positions that is diverted into a reserve fund or a dedicated fund. He questioned how much money is set aside and how will they fill the other positions.

Chairman Weyler recognized Rep. Edgar who requested clarification on the issues. He questioned what counties have contributed to date. It was noted that Hillsborough, Grafton, Sullivan, Strafford, and Cheshire

Counties have voted to approve the full amount. A few other counties are still in discussions. Ann Landry, IDN provider, explained. Rep. Edgar suggested that a one-page explanation would be helpful. Commissioner Tombarello commented that he sees the IDN as a state program, not a county program, and referred to it a lot like drug court.

Chairman Weyler referred to a previous arrangement with the Counties and State on how programs were shared. He explained the share was supposed to be 50 percent from nursing homes, 25 percent from the feds, and 25 percent from the State. He pointed out that it ended up that the numbers by the State and Feds was not 50 percent, and the counties ended up giving more money. He commented that it eliminated a Human Services position at the County because the “bills” went away.

Chairman Weyler recognized Mr. Nickerson who explained the counties shares and donor counties.

Chairman Weyler recognized Rep. Welch who asked the Commissioners why not do a transfer today vs. a delegation meeting with many costs. Commissioner Tombarello explained.

The speakers from IDN’s had an opportunity to explain the IDN programs in the communities.

Chairman Weyler recognized Rep. Gilman who had questions about the services; specifically, if the program helps prohibit double dipping. It was explained that there is an event notification system, under the IT dollars, for New Hampshire hospitals and also Massachusetts Hospitals, and Collective medical. It helps doctors and case managers to be more consistent.

Chairman Weyler recognized Rep. Cali-Pitts who asked if patients sign waivers to allow information to be shared. Ms. Capuchino explained that they do sign releases, and HIPPA does allow for the sharing of medical information.

Chairman Weyler recognized Rep. O’Connor who asked Mr. Nickerson if a line item transfer is voted, and there is concern by the Commissioners that there is not enough money in the lines for an emergency, can another transfer be done from unassigned fund balance. Mr. Nickerson explained that the money would have to be taken from existing appropriations.

Chairman Weyler recognized Rep. Hoelzel who questioned, referring to various different matrix; does each IDN get a different percentage of funding if they meet the matrix. The IDN spokesperson noted that the matrixes have been met differently. In part, some of the reason is that the funding has been uncertain. There is a matrix for frequent ED use, individuals with behavioral health, etc. She noted that we are happy to share that information with you, and pointed out that qualitative and quantitative measures are considered.

Chairman Weyler recognized Rep. Janvrin who asked if the NHAC has contributed to the IDN’s. Mr. Lipman, past chair of the NHAC, responded no and explained that it has to be on government spending. The waiver is about federal and state spending and that is the only money that can be matched. Ms. Capuchino further explained referring to the IDN’s being silent partners through contributions.

Chairman Weyler recognized Rep. Milz who made a motion to vote on the request for a supplemental appropriation. Rep. Welch seconded the motion. Chairman Weyler recognized Rep. Major who noted that it is important to hear, since we cannot make a line item transfer from the unassigned fund balance, that we have \$411,000 in the Categorical Assistance line, \$150,000 in the Delegation Contingency line, and need another \$140,000 to make up the amount of \$700,000, which could possibly be transferred from the Jail budget. He requested that the Commissioners talk about that. Commissioner St. James explained that it would have to be considered and voted on at another Commissioners Meeting, and would be brought back

to the Executive Committee. He explained that there is a Board of Commissioners Meeting on Tuesday, February 25, 2020. St. James asked the members what they wanted for information.

Chairman Weyler asked Rep. Mills to amend his motion contingent upon Commissioner approval. Commissioner St. James noted that Commissioner Coyle is against the transfer and will need to be present to revisit the issue. Rep. Milz made a motion to amend his motion contingent on Commissioner approval.

Chairman Weyler asked each member what they would like for information for the next meeting:

Rep. Janvrin – the number of people served in the communities – by towns in the County.

Rep. Gilman – sample of a case that has gone through and if there was an attempt to go two places at one time.

Rep. Edgar – IDN Program, brief description, what year are we in now, how many expended of the allowed? Description of how IDN is going to be handled after funding runs out, and why Rockingham County does not have its own IDN.

Rep. Hoelzel – What are the targets, and broken down so we can understand it better.

Rep. Kolodziej – We are in the 5th year of the program. Mr. Lipman - we are in arrears for 2018 and another chunk of money this year, and another chunk next year for 1.4 million

Rep. Pantelakos – has this money has already come into our county? Answer: No. Proshare money has come in in June 2018, 2019 and will in June 2020. Mr. Lipman - You can return that specific money, it has been federally matched. You can make a donation from unrestricted funds. Chuck – explained. Contributions are calendar year. This request is in arrears for calendar year 2019. Our fiscal year budget June 2020 will address the next chunk of money.

Rep. Hoelzel asked what is going to happen to the Categorical Assistance line item. Mr. Nickerson explained that line is currently at \$1.00. If we do line item transfer for up to \$730,000, the budget process will fully determine the amount in the next budget cycle that starts in July.

Rep. Major asked what are the targets for each of the IDNs affecting Rockingham County and have they been met? If they have been met, we know they will be matched, but do the targets of all IDN's have to be met for all monies matched? The answer is no. Each IDN targets are matched if met and we have the funds. Every 6 months, when you achieve the target, you get the money.

IDNs have met their targets. They are waiting to be paid. Even though the federal funding is ending, we are committed to continue. We are continuing the work.

Rep. Cali-Pitts – information is vital. It puts a face on it. What is the projection on the last 4 years, how much money has the state saved by having this program?

Rep. Packard – proof of how much IDN Programs have improved things or what has been improved over what it was previous to IDN's. Prove to me that what you have done and what was not been done.

Rep. Milz – two handouts put into bullet form.

Rep. O'Connor – Back in January last year, the Commissioners sent the Delegation documents that is not up to date. I would like an update on it. IDN 4 and 6 websites need to be updated.

Chairman Weyler recognized Commissioner Tombarello who informed the members that letters have been sent to the Towns on the supplemental appropriation. He warned them that they might get calls.

Straw Poll Motion – Chairman Weyler recognized Rep. Welch, Clerk, to conduct a roll call vote, straw poll, to approve \$730,000 in favor of IDN funding. The results of the straw poll was that the majority of the members are in favor.

It was agreed by the members present to meet again on Monday, March 2, 2020 at 3:00 p.m. to consider a request from the Board of Commissioners as a result of their vote taken on Tuesday, February 25, 2020 on IDN Funding.

Chairman Weyler recognized Rep. Katsakiores who made a motion to adjourn. Rep. Kolodziej seconded the motion. The motion was approved by a voice vote. The meeting was adjourned at 2:53 p.m.

Respectfully submitted,

Cheryl A. Hurley

Delegation Coordinator

Rep. David A. Welch, Clerk

Rockingham County Convention.

**MINUTES**  
**ROCKINGHAM COUNTY**  
**EXECUTIVE COMMITTEE MEETING**  
Monday, March 2, 2020  
3:00 p.m.  
Maureen Barrows Conference Room  
Rockingham County  
Brentwood, NH

The Rockingham County Executive Committee met on Monday, March 2, 2020 at 3:00 p.m. in the Maureen Barrows Conference Room at the Rockingham County Nursing Home in Brentwood, NH. The purpose of the meeting was to consider a line item transfer request for Integrated Delivery Network (IDN) Funding.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 3:00 p.m. Chairman Weyler, in Rep. Kolodziej's absence, delivered the Invocation. Chairman Weyler recognized Rep. Griffin who led the Pledge of Allegiance.

Chairman Weyler recognized Rep. Welch, Clerk, who conducted the roll call. Rep. Welch reported 17 members present. Chairman Weyler declared a quorum.

Chairman Weyler stated the purpose of the meeting was to consider a line item transfer request for IDN Funding. He noted that at the last Executive Committee Meeting, some members had questions for the IDN's. He noted that information from Mr. Lipman was emailed and distributed to the members in an attempt to provide answers to their questions.

Chairman Weyler recognized Rep. DeSimone who had a question on pages 23 and 24; specifically, in January of 2019, it appears that IDN4 did not meet some of their targets. Ms. Capuchino explained referring to insufficient data at this time to measure services rendered due to unprocessed claims. Chairman Major recognized Rep. DeSimone who asked if the same explanation applies to IDN 6. Ms. Capuchino responded yes. She explained noting that the algorithm needs to be defined. Rep. DeSimone commented noting that it is difficult to vote on the matter of this size when one cannot see the progress to make a decision if it is a good expenditure.

Chairman Weyler recognized Rep Hoelzel who asked what would happen when the federal funding ends. Chairman Weyler recognized Mr. Lipman who explained that the State would not ask the Counties for any further money. Rep. Hoelzel asked where the money would come from. Mr. Lipman explained that they would be putting proposals forward for funding, but will not be coming back to the Counties after the 2020 budget period.

Chairman Weyler recognized Rep. Cali-Pitts who asked if the County gives 50 percent, where will you be in terms of services. Mr. Lipman explained that the IDN's are currently using reserved funds, and will be asking for a donation in 2020. He noted that they may be able to get closer to the full amount, but noted that there is no guarantee. He stated that they know they cannot bind delegation members for funding on a subsequent period. Rep. Cali-Pitts questioned if the money is for 2019 or 2020, and Mr. Lipman stated 2019.

Chairman Weyler recognized Rep. Edgar who pointed out that Rockingham County has a seventh of the population, and does not have an IDN. He asked why the IDN's were split up that way. Mr. Lipman explained that many factors were used when making up the IDN', such as populations of 10,000 or more, various geographics, and access of care. He explained that looking back, if they had to do it all over again, they might have approached it differently in terms of regions. Chairman Weyler asked if the regions were based on hospital catchment areas. Mr. Lipman responded no, explaining that it was more closely aligned with public health.

Chairman Weyler recognized Rep. Edgar who commented that he, as a representative, likes to look at things as a county, and noted that he thinks an IDN could have been in our area. Chairman Weyler commented in agreement to Rep. Edgar's comment. Chairman Weyler recognized Ms. Landry who explained that they are looking at this aspect, trying to figure out what is the most efficient way, and are working on a way to make it most efficient.

Chairman Weyler recognized Rep. Katsakiores who asked how many people are using the IDN's services. Mr. Lipman responded 27,275 people.

Chairman Weyler recognized Rep. Griffin who noted that there has been quite a few statements but not many made on goals.

Chairman Weyler recognized Rep. Hoelzel, who expressed concern noting that this year the request before us was \$700,000, now it is \$730,000, and next year expected at 1.4 million, meaning that the County's budget will go up 1.4 million dollars next year. If \$411,000 is transferred out of the Categorical Assistance budget, what will happen if we over-run that line item. Chairman Weyler responded noting that Mr. Nickerson has analyzed the budget and has come up with the amount for the transfer. Chairman Weyler asked Mr. Nickerson to explain. Mr. Nickerson explained that in this transitional budget, a 5 percent increase was budgeted in categorical assistance and the amount came in at 3 percent. The Governor's budget increased as well and that is why there is a surplus in the budget. Rep. Hoelzel commented that the taxpayers have to support the numbers.

Chairman Weyler recognized Commissioner Coyle who read a statement opposing the transfer and funding for the IDN Program. Chairman Weyler requested a copy of Commissioner Coyle's statement. The statement is attached to these minutes.

Chairman Weyler recognized Commissioner St. James who commented in support of Commissioner Coyle's comments, but stated that there are programs out there in the County and the individuals providing those services need to be paid. Commissioner Tombarello commented.

Chairman Weyler recognized Rep. Cali-Pitts who asked if the 27,000 clients served are actual numbers or does this number include repetitive visits. She also asked Mr. Nickerson about the \$411,000 in Intermediate Nursing Care. She stated that she is concerned if the County finds things getting tougher in the months to come. Mr. Nickerson again explained about the excess in proshare dollars.

Chairman Weyler, referring to the handout, pointed out that the Medicaid population age is 0-18 of the 28,000 served. He asked if the IDN has had a breakdown of youth and elderly. Mr. Lipman commented that the number is for substance abuse and mental health disorders. He stated that he recognizes the comments made. He pointed out that the State brought in 24 million dollars more a year, not thru the taxpayers, and 5 million more since 2018, and that financing vehicle to support the waiver will continue. He commented that it represents a responsible situation. The numbers are not duplicated. It is actually 28,000 people.

Chairman Weyler recognized Rep. Welch who commented on the situation as a long and drawn out process. He asked Mr. Lipman why the Commissioners and Delegation did not get this information when the budget was formulated, and noted in his opinion asking for the money now is rather late. Mr. Lipman explained that when this came together at the NH waiver legislative level, there was a discussion at the County level. There was some understanding of it. He noted that Commissioner Tombarello said we have not done the work on communicating, and noted that if the message did not get through we will own that. He noted that IDN's are meeting more frequently, have visited every county and attended over 50 meetings.

Chairman Weyler recognized Rep. Chirichiello who asked if a no vote should happen, does this close the program. Mr. Lipman responded yes. Ms. Landry explained that without the funding initiatives, the local providers would not have the funds to assist them. She added that it is their goal to work with the Governor so that this will not come to the Counties.

Jay Coucher, Seacoast Mental Health Center, explained that behavioral health therapists are funded by the IDN's. If the funding ends, the positions end, and this does make a meaningful difference.

Chairman Weyler recognized Rep. Chirichiello who asked where the individuals would go who need services. Ms. Landry explained that they would have to be placed on a wait list to be seen.

Chairman Weyler recognized Rep. O'Connor who commented on other community-based organizations, specifically in the Town of Derry, who has many of these providers. He stated that he would be supporting this transfer request.

Chairman Weyler recognized Rep. Edgar who reaffirmed that the money is to pay for services that have already been provided. Mr. Lipman responded yes. Rep. Chirichiello asked what will happen if this request is not funded. Mr. Lipman responded that they would have to find other ways to pay for the services.

Chairman Weyler recognized Rep. DeSimone who commented on the services provided by The Upper Room. She noted that they are helping kids and helping families. I do see what the programs are doing for the family unit. She spoke about several areas where it helps members in the communities.

Chairman Weyler recognized Rep. Janvrin who pointed out that the DRA recommends a certain amount of money in fund balance to be around 10 percent. He asked Mr. Nickerson where the County is at with that

number. Mr. Nickerson responded and explained that the County did see positive results from the 18-month transitional period.

Chairman Weyler recognized Rep. Pantelakos who commented on Portsmouth being the hardest community hit in terms of dollars. She noted that if the County does not fund the IDN, it would cost the City of Portsmouth more money.

Rep. Chairman Weyler recognized Rep. Cali-Pitts who pointed out that the IDN Program is State funded and federally funded. She noted that the County is not abandoning a population. She commented that mental health is an issue, and noted that she would be supporting the request.

Chairman Weyler recognized Rep. Milz who read the following line item transfer request:

**Line Item Transfer**

Commissioner's Office – Transfer from line 11402000-56102 NF/Intermediate Nursing Care \$411,000, from 11600000-51301 Correctional Officer Union (wages) \$89,000, from 11600000-54816 Inmates at Other Facilities \$80,298, from 16100000-54100 Contingency \$150,000 to line 11402000-56201 IDN Funding \$730,298.

Comments/Explanation: Proposed transfer to the IDN Funding expense line from several departmental budget lines. Several meetings have been held with various parties (IDN's 6 and 4, DHHS, and the Governor) regarding IDN funding for FY2020. The County will not do the State's requested \$1.4M funding amount. \$1 is budgeted.

Chairman Milz read the line item transfer request as presented. Rep. O'Connor seconded the motion. Chairman Weyler called for questions. There was none. Chairman Weyler requested Clerk Welch to conduct a roll call vote. Clerk Welch conducted the roll call vote and reported that the motion passes, 13 in favor, and 4 not in favor.

There being no further business, the meeting adjourned at 4:03 p.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, May 8, 2020  
9:30 a.m.  
Held Remotely by Audio Conference

The Rockingham County Executive Committee met on Friday, May 8, 2020 at 9:30 a.m. by Audio Conference due to the COVID-19 Pandemic and the Governor's Emergency and Executive Order relative to Emergency Meetings. The purpose of the meeting was to conduct the third quarter budget review.

Kenneth L. Weyler, Chairman, called the meeting to order at 9:30 a.m. Chairman Weyler read remarks relative to the COVID-19 pandemic.

Chairman Weyler recognized Rep. David Welch, Clerk, to conduct the Attendance by Roll Call. Clerk Welch conducted the roll call. Those present were: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler.

Excused: Reps. Milz and Pantelakos.

Clerk Welch reported 18 members present. Chairman Weyler declared that a quorum was present.

Chairman Weyler recognized Rep. Packard, Chairman of the Salary Subcommittee. Rep. Packard referred the members to the regrades that were received late and mailed to the member this week by the Commissioner's Office. Rep. Packard asked for an explanation from Commissioners Office, including the total amount of money in this year's budget and next year budget pertaining to the regrades being proposed. Chairman Weyler recognized Commissioner St. James who referred to Mr. Nickerson for an explanation. Mr. Nickerson referred to limited benchmark inequities in pay scales and the most recent salary survey that affected mostly the County Attorney's Office, Registry of Deeds Office, Department of Corrections, and Nursing. Mr.

Nickerson, referring to total costs in this year's budget, noted that the regrades would affect three payrolls of the remainder of this fiscal year budget totaling approximately \$3,000. He noted that the regrades would go before the Salary Subcommittee for review. Chairman Weyler called for more questions. Rep. Cali-Pitts requested the dollar figure. Chairman Weyler recognized Mr. Nickerson who noted approximately \$5,000 for Deeds, Sheriff, and Finance Offices. Chairman Weyler asked for the number of employees affected by the regrades. Julie Hoyt, present for Ms. Kivikoski from the HR Department noted nine employees. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler; there were no nays. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade for Entry Control Coordinator (formerly Security Clerk) from Grade M02 to M03, as proposed. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler; there were no nays. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade for Records Retention Technician (formerly Microfilm/Optical Tech) from Grade M02 to M03, as proposed. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade for Admissions Coordinator from Grade M03 to M04. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade for Clinical Software Coordinator from Grade M04 to M05, as proposed. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following yeas: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler; there were no nays. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade for Records Retention Supervisor from M04 to M05, as proposed. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll

and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade for Assistant MDS Coordinator from Grade N08 to N09, as proposed. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Chairman Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade for Accounting Manager from Grade M07 to M08, as proposed. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following yeas: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler; there were no nays. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade from Sergeant (Patrol/Civil) to Lieutenant (Operations/Patrol) Office Support Pay Plan Grade M09, as proposed. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Packard who made a motion to approve the regrade from Sergeant (Warrants) to Lieutenant (Warrants/Investigations) Office Support Pay Plan Grade M09, as proposed. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

**Employee Position Listing** Chairman Weyler recognized Rep. Packard who presented the position listing for approval. Rep. Packard asked that considering the situation of the number of people out of work, has the county had any progress recruiting staff in the nursing home. Chairman Weyler recognized Ms. Hoyt who noted that the nursing home has hired some nurses, RN and LPN's, as well as temporary universal workers helping in the nursing home so nursing staff can concentrate on their duties. Chairman Weyler spoke about the vacancies. Rep. Packard asked if there has been progress in the Department of Corrections noting 22 unfilled positions. Ms. Hoyt explained that one full-time Correctional Officer would be starting in a couple of weeks and more starting in the next couple of weeks, as well. Chairman Weyler recognized Rep. Cali-Pitts who questioned the positions opened in the Sheriff's Department. Rep. Packard explained that there are three open positions and nine open positions in the County Attorney's Office. Chairman

Weyler recognized Commissioner St. James who explained that there are no cuts in the Sheriff's position in the proposed budget. Chairman Weyler recognized Rep. Cali-Pitts who stated that it is in the purview of Sheriff to speak to his budget. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following yeas: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler; there were no nays. The motion carries.

### **Departmental Budget Review**

Delegation Office - Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the Delegation budget at \$75,261 expended at 42 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Treasurer - Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the Treasurer's budget at \$10,736 at 57 percent expended. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

County Attorney - Chairman Weyler recognized Rep. Chirichiello who made a motion to approve the County Attorney budget at \$2,711,425 at 70 percent expended. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

District Court - Chairman Weyler recognized Rep. Chirichiello who made a motion to approve the District Court at \$68,643 at 62 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 17 to 1. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler; No - Rep. Janvrin. The motion carries.

Medical Examiner - Chairman Weyler recognized Rep. Chirichiello who made a motion to approve the Medical Examiner budget at \$49,157 at 53 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Sheriff's Department - Chairman Weyler recognized Rep. Cali-Pitts who made a motion to approve the Sheriff's budget at \$4,728,848 at 72 percent expended. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Registry of Deeds – Chairman Weyler recognized Rep. Katsakiores who made a motion to approve the Registry of Deeds budget at \$936,049 at 69 percent. Rep. Chirichiello seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Commissioner's Office – Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the Commissioner's Office budget at \$188,927 at 79 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

General Government – Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the General Government budget at \$1,611,123 at 60 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Projects/Long-Range Planning – Chairman Weyler recognized Rep. Janvrin who made a motion to approve the Projects budget at \$759,115 at 99 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Grants – Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the Grants budget \$29,686 at 3 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Finance Office – Chairman Weyler recognized Rep. Barnes who made a motion to approve the Finance budget at \$1,011,735 at 76 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O’Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Engineering/Maintenance – Chairman Weyler recognized Rep. O’Connor who made a motion to approve the Engineering/Maintenance budget at \$3,492,064 at 70 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O’Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

IT – Chairman Weyler recognized Rep. Edgar who made a motion to approve the IT budget at \$437,968 at 71 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O’Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Jail – Chairman Weyler recognized Rep. Wallace who made a motion to approve the Jail budget at \$8,208,465 at 68 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O’Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Human Resources – Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the Human Resources budget at 513,138 at 66 percent. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Chairman Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O’Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Conservation District – Chairman Weyler recognized Rep. Gilman who made a motion to approve the Conservation District budget at 63,750 at 75 percent. Rep. Kolodziej seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Chairman Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O’Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

UNH Cooperative Extension – Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the UNH Cooperative Extension budget at \$302,103 at 75 percent. Rep. Griffin seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Non-County Specials – Chairman Weyler recognized Rep. McConnell who made a motion to approve the Non-County Specials budget at \$151,875 at 71 percent. Rep. Griffin seconded the motion. Chairman Weyler recognized Rep. Cali-Pitts who questioned the funding for Meals on Wheels. Rep. Gilman explained that Meals on Wheels is asking for a \$10,000 increase in the next fiscal year budget. Rep. Cali-Pitts questioned the level of funding for the remainder of this budget. Commissioner Tombarello responded that he believes the appropriations are adequate for the remainder of the year. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Long-Term Care Services – Chairman Weyler recognized Rep. DeSimone who made a motion to approve the Long-Term Care Services budget at \$20,746,784 at 72 percent. Rep. Griffin seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Categorical Assistance – Chairman Weyler recognized Rep. Hoelzel who made a motion to approve the Categorical Assistance budget at \$15,100,901 at 75 percent, noting that the amount includes IDN funding. Rep. Griffin seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Chairman Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Revenues – Chairman Weyler recognized Rep. Barnes who made a motion to approve the Revenues budget at \$69,608,020 at 87 percent. Rep. Kolodziej seconded the motion. Chairman Weyler recognized Rep. Cali-Pitts who asked if the County was going to receive additional COVID-19 monies. Chairman Weyler recognized Commissioner Tombarello referred to Mr. Nickerson who explained that monies were received and additional monies are expected but cannot determine the amount, as expenses are not all in yet. Clerk Welch who conducted a roll call vote and reported the following: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries. The motion was approved. Mr. Nickerson

Chairman Weyler recognized Rep. DeSimone who asked why the Dietary workers were not receiving the \$300 a week payment that is provided to other healthcare workers. Mr. Nickerson responded that contracted employees are excluded. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Internal Service Funds – Chairman Weyler noted the Internal Service Funds for the third quarter for information and review. Chairman Weyler asked for questions. There were none.

Line Item Transfer Requests:

Long-Term Care – Transfer from line 11700000 59034 LTC Capital Projects \$80,000 to line 1170000059032 Bed Assessment \$80,000.

Comments/Explanation: More sources of Revenue than anticipated.

Chairman Weyler recognized Rep. DeSimone who made a motion to approve the request as presented. Rep. Wallace seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Long-Term Care – Transfer from line 11701000 53502 Dietary Equipment – Non-Expendable \$10,000 transfer to line 11701000 53500 Dietary Equipment Repairs/Parts \$8,000 to line 11701000-53400 Dietary Office Expense-Supplies \$2,000.

Comments: Transfer for repair and parts to fix the dish machine in Dietary. Second is a transfer for added supplies needed in the Dietary Department.

Chairman Weyler recognized Rep. DeSimone who made a motion to approve the request as presented. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call were: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler; there were no nays. The motion carries.

Long-Term Care – Transfer from line 11700000 53600 NH Admin Service Contracts \$4,000 to line 11700000 53900 NH Admin Conferences \$4,000.

Comments: Transfer for Leadership training for all supervisory staff in LTC.

Chairman Weyler recognized Rep. DeSimone who made a motion to approve the request as presented. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Engineering & Maintenance – Transfer from line 113000017 53502 Boiler Plant Equip. Non-Expendable \$5,500 to line 11300017 53501 Boiler Plant Equip Expendable \$5,500.

Comments: Competitive pricing for a Grundfos feed water pump yielded a cost lower than \$5,000 changing the expense from non-expendable to expendable.

Chairman Weyler recognized Rep. O'Connor who made a motion to approve the request as presented. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Engineering & Maintenance – Transfer from line 11300037 53502 Assisted Living Equip – Expendable \$3,360 to line 11300037 55500 Assisted Living Purchased Services \$3,360.

Comments: An unanticipated failure at the Assisted Living elevator required an approximately \$3,000 service call. We anticipate that the line will be over-expended by this amount by year-end.

Chairman Weyler recognized Rep. DeSimone who made a motion to approve the request as presented. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

#### Elected Officials Salaries and Benefits Term of Office 2021/2022:

Chairman Weyler recognized Rep. Major, Chairman of the Salary Subcommittee-Elected Officials who reviewed the Salary Subcommittee Meeting Minutes of April 27, 2020, including the recommendations of the subcommittee. He explained that the subcommittee members reviewed the salaries and make a recommendation for a 4 percent increase in each of the elected official's positions as well as recommending the same benefits as last term, with the exception of the Commissioners who are not eligible for retirement.

Chairman Weyler recognized Rep. Major who made a motion to approve the Treasurer's salary of \$8,320, which represents a 4 percent increase. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The

results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Major who made a motion to approve the County Attorney's salary of \$103,168, which represents a 4 percent increase. Rep. Griffin seconded the motion. Chairman Weyler called for question. Chairman Weyler recognized Rep. Cali-Pitts who expressed concern in increasing the salaries. Chairman Weyler recognized Rep. Chirichiello, Chairman of the County Attorney's Subcommittee, who noted that there is an incredible increase in workload in the Office and that he supports the increase. Attorney Conway explained the increase in workload and hopes that if the increase, if approved, will help in hiring and retaining staff in her department. Chairman Weyler recognized Rep. St. James who stated that the salary is for the position, not the individual in the position. Chairman Weyler recognized Rep. Chirichiello who made a motion to move the question. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Major who made a motion to approve the High Sheriff's salary of \$79,560, which represents a 4 percent increase. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Major who made a motion to approve the Deeds salary of \$76,440, which represents a 4 percent increase. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Major who made a motion to approve the Commissioners salary of \$21,840, which represents a 4 percent increase. Rep. Griffin seconded the motion. Chairman Weyler called for questions. Nickerson explained noting the only additional expense would be for mileage reimbursement. Rep. Cali-Pitts requested the total amount for the benefit package including health and dental insurance. Mr. Nickerson explained that it is currently approximately \$16,000. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Rep. Chirichiello who stated that he would not vote on the Commissioner's salary as he is running for the position and declares a conflict. Chairman Weyler stated that he accepts Rep. Chirichiello's conflict. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following yeas: Reps. Barnes, Cali-Pitts, Chirichiello,

DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler; there were no nays. The motion carries.

Chairman Weyler recognized Rep. Major who made a motion to approve the County Attorney, High Sheriff, Registrar of Deeds, and Board of Commissioners: the 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. Rep. Griffin seconded the motion. Chairman Weyler called for questions. Rep. Cali-Pitts questioned the total compensation, including the benefits for the position. Mr. Nickerson explained. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Major who made a motion to approve the County Attorney, High Sheriff, Registrar of Deeds, and Board of Commissioners: Mileage payments at current federal rate (except for officials who use a County provided vehicle which includes gasoline provided by the County). Rep. Griffin seconded the motion. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Major who made a motion to approve the County Attorney, High Sheriff, and Registrar of Deeds: Retirement Plan per State Statute. Rep. Griffin seconded the motion. Chairman Weyler pointed out that the Board of Commissioners do not meet the criteria to be in the retirement system. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Space Allocation Update – Rep. O'Connor, Chairman, Space Allocation Committee, referred the members to a memorandum that he sent to Reps. Major and Weyler, dated May 3, 2020, regarding Rockingham County Space Needs Assessment Update – 2020. He explained that he, Representatives Edgar, Milz, and the County Officers have been working with the County Attorney's Office, Registry of Deeds, Sheriff's Office, and the Department of Corrections on the second floor of the Jail. Rep. O'Connor read the memorandum that was emailed to the members. He spoke in favor of moving the project forward, and referred to the potential reduction in costs of materials/labor due to COVID 19. He noted that the project has been voted by the Space Allocation Committee, the Executive Committee, and recommends to move it forward to the Delegation for approval. Mr. Nickerson discussed bond interest rates, noting that the rates will be less than the last two borrowings. Rep. Cali-Pitts commented that at the last presentation from the architect, we were going to hold off a couple of years due to the problems getting workers. We

might be able to get government money to provide jobs. Rep. O'Connor pointed out that meetings have followed since that time. He noted that the Executive Committee voted unanimously back in March to move forward. Chairman Weyler explained that it was suggested that a full display from the architect be presented to the Executive Committee. Chairman Weyler recognized Rep. O'Connor who made a motion to move forward with a full display from the architect to the Delegation. Rep. Edgar seconded the motion. Rep. Cali-Pitts commented. Commissioner Tombarello commented that he could not support it the estimate of \$51 million dollars. He said the building has grown too big. Rep. O'Connor stated his recollection is that the size of the building has not changed. He spoke about the addition of the square footage is for an 82-bed transitional facility requested by the Commissioners. Commissioner Tombarello commented referring to a report dated March 27, 2020. Chairman O'Connor referred to his motion. Rep. Kolodziej seconded the motion to move the question. Chairman Weyler recognized Rep. Cali-Pitts who called it bad timing. Rep. Kolodziej suggested that we see what the alternatives are and see if we want to continue to move forward. Chairman Weyler informed the committee members that he would like to vote the proposal to move forward on briefing the new building to the full Delegation. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch conducted the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, O'Connor, Packard, Wallace, Welch, and Weyler. The motion carries.

Budget Process Information – Rep. Major, Delegation Chairman, reviewed the Fiscal Year 2021 Budget Schedule. He explained that due to COVID-19 and the Governor's Emergency Orders, all meetings will be held remotely. He explained that instruction on how to access the meetings were have been provided to the members. He urged all member who need instructions or assistance in accessing the meetings, to contact Cheryl in the Delegation Office.

Letter of Intent – Chairman Weyler noted the next order of business was for discussion purposes of a Letter of Intent from the Board of Commissioners for the Derry Housing Authority for Transitional Housing. He stated that the Executive Committee will not be voting on this today, and that it is for informational purposes only. Chairman Weyler recognized Commissioner St. James who explained how the Letter of Intent came about. He also explained that the Commissioners had to act quickly on this situation. He further explained that the County is in the process, under 91:A, for real estate acquisitions. He explained that discussions were held in April on two occasions where non-public sessions have taken place, and the minutes have been unsealed. He asked that Chairman Weyler turn the discussion over to Commissioner Coyle and Supt. Church. Chairman Weyler recognized Commissioner Coyle who explained that the Commissioners have been looking for properties for transitional housing and looked the Derry Housing Authority, as well as other properties. Negotiations started to potentially purchase the building, which is the Letter of Intent, contingent on Convention approval. He noted that the Derry Housing Authority knows that as well. He explained that last week the Commissioners sent out a Letter of Intent to the Executive Committee to present today the idea that the Commissioners would like to go forward on the Letter of Intent. He made further comments on the intent and explained that it is part of the process. Chairman Weyler recognized Superintendent Church, who noted that he also had Christine McKenna and Jessica Norton with him to speak on the situation. Superintendent Church explained the general vision of Transitional Housing and gave an overview

of the program to the members. Chairman Weyler recognized Rep. Kolodziej who questioned if there is any transitional housing in Derry at this time. Chairman Weyler recognized Rep. O'Connor, speaking as the Chairman of the Derry Planning Board, who responded no, but commented there is a private maximum security drug rehabilitation center. He noted that it is in a secured area.

Chairman Weyler recognized Rep. Chirichiello, Counsellor from Derry, spoke to the Letter of Intent and the overwhelming concern brought to his attention by the resident in Derry. He added that no one in Derry was aware of this and there is great concern regarding the location of the transitional housing, which is close to schools, a nursing home, senior housing, condominiums, and townhouses. He added that the Derry Council has voted unanimously that they do not want this acquisition to take place. Chairman Weyler recognized Rep. Katsakiores, Derry Councilor, that spoke in support of Rep. Chirichiello's comments. Rep. O'Connor questioned the process. Chairman Weyler explained. Chairman Weyler recognized Rep. Welch who noted that the Adult Medical Day Care Committee visited the site where a day care resided. He noted his interest in knowing how Derry Housing Authority obtained the property, what was the cost, as they are proposing almost \$600,000 and what was the profit. Chairman Weyler recognized Rep. Chirichiello who explained that the Housing Authority bought for \$1.00. Chairman Weyler recognized Rep. Welch who commented that the Letter of Intent went out by the Commissioner's Office and should have gone out to the Executive Committee Members from the Delegation Office.

Chairman Weyler commented that there is a need for transitional housing and, hopefully, Derry will find a place in Derry for transitional housing. He stated that he appreciates everyone's input. There is obviously a need for the program, and the objections have been voiced. Chairman Weyler recognized Rep. O'Connor who asked for an update on the Chester College location. It was noted that the Chester College location does not meet the County's needs and it was for lease, not purchase. Chairman Weyler recognized Rep. Chirichiello who noted that date indicates that the Letter of Intent has to come to a purchase and sale today. Chairman Weyler recognized Rep. O'Connor who questioned if the Commissioners can draw up a legal contract and sign it subject to Delegation approval. Chairman Weyler responded that he does not believe that they can. Chairman Weyler explained that he believes the members have exhausted the discussion as we have heard from both sides, and that was the reason for it being put on the agenda. In the meantime, he applauded the attempts of the Board of Commissioners and Superintendent Church to find transitional housing. Chairman Weyler recognized Rep. O'Connor who explained that this is also included in the Space Allocation Plan and all of those items are worthy for discussion.

Chairman Weyler referred the members to a Thank You Letter to the Nursing Home from Mr. Woods.

Chairman Weyler recognized Rep. Cali-Pitts for a couple of comments. First, she clarified that she objected to the elected officials pay raises because of the economic times, not that the elected officials are doing monumental service. She also commented that she wants to clarify that in order to go into Non-Public Session; you need to state why you are going into non-public session. Rep. Janvrin commented.

Chairman Weyler recognized Rep. Kolodziej who made a motion to adjourn. Rep. Cali-Pitts seconded the motion. There being no further business to come before the members, the meeting was adjourned at 1:05 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Convention

DAW:cah

**MINUTES**  
**ROCKINGHAM COUNTY**  
**CONVENTION MEETING**  
Monday, May 18, 2020  
6:00 p.m.  
Held Remotely by Audio Conference

The members of the Rockingham County Convention met on Monday, May 18, 2020 at 6:00 p.m. The meeting was held remotely by Audio/Video Conference.

Rep. Norman L. Major, Chairman, called the meeting to order at 6:08 p.m.

Chairman Major read the following Announcement: Due to COVID-19 Concerns, pursuant to Executive Order 2020-4, declaring a State of Emergency, and Emergency Order #12, all emergency meetings will take place remotely by Audio Conference. Therefore, in-person attendance of the Members of the Rockingham County Convention is not occurring. Members participating remotely must identify if any other persons are present at the location from which the member is participating. Members participating remotely are deemed present at the meeting for purposes of voting. All votes will be taken by a roll call vote. The Chairman can waive a quorum, if necessary.

Chairman Major then read the Ground Rules and Instructions.

Chairman Major recognized Rep. David Welch, Clerk, to conduct the attendance roll call. Clerk Welch conducted the roll. Clerk Welch reported 49 members present. Chairman Major declared that a quorum was present.

Those present were: Rep. Norman L. Major, Chairman; Reps. Abbas, Abrami, Abramson, Altschiller, Baldasaro, Barnes, Berrien, Bershtein, Bunker, Bushway, Cahill, Cali-Pitt, Chirichiello, Cushing, DiLorenzo, Edgar, Eisner, Elliott, Fowler, Gay, Green, Griffin, Grote, Hobson, Janigian, Janvrin, Khan, Love, Lovejoy, McBride, McConnell, Maggiore, Melvin,

Meuse, Milz, O'Connor, Pantelakos, Piedmonte, Potucek, Prudhomme-O'Brien, Sytek, Thomas, Torosion, True, Vallone, Wallace, Ward, Welch, and Weyler.

Excused: Rep. DeSimone, Hoelzel, McMahon

Chairman Major recognized Rep. Weyler, Chairman of the Executive Committee, who reviewed the recommendations of the Salary Subcommittee and the Executive Committee proposal for Salaries and Benefits for the Elected Officials Term of Office 2021/2022. Chairman Weyler referred the members to the Salary Subcommittee Meeting Minutes and recommendations for a 4 percent across-the-board increase in salaries for the next biennium. He noted that the benefits proposed remain the same, with the exception of the Commissioners who will not receive retirement, as they do not qualify under the state statutes.

Chairman Major recognized Rep. Weyler who made 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, propose the following Salaries and Benefits for Elected Officials for the Term of Office 2021/2022:

Treasurer - \$8,320 (from \$8,000). Rep. Pantelakos seconded the motion. Chairman Major opened the floor for questions or comments. Rep. Cahill commented that he is not in support of the increase. Chairman Major recognized Rep. O'Connor who wanted to know the percentage of the pay increases proposed for non-union employees. Chairman Major recognized Commissioner Tombarello who noted a 2 percent increase. Chairman Major called for further questions. There were none. Chairman Major instructed the Clerk to call the roll. Clerk Welch called the roll. Clerk Welch reported the following results: 41 yes, 6 no. The motion carries. Clerk Welch reported the following: Yes - Reps. Abrami, Altschiller, Baldasaro, Barnes, Berrien, Bershstein, Bunker, Bushway, Cahill, Chirichiello, Cushing, DiLorenzo, Eisner, Elliott, Fowler, Gay, Griffin, Grote, Hobson, Janigian, Janvrin, Le, Love, Lovejoy, McBride, McConnell, Maggiore, Major, Milz, O'Connor, Packard, Pantelakos, Piedmonte, Potucek, Prudhomme-O'Brien, Sytek, Thomas, Vallone, Ward, Weyler. No: Reps. Cali-Pitts, Melvin, Torosion, True, Wallace, Welch.

Chairman Major recognized Rep. Cali-Pitts who pointed out that the Delegation is voting the salary for the position, not the person in the position.

Chairman Major recognized Rep. Weyler who made the following motion.

County Attorney - \$103,168 (from \$99,200). Rep. Griffin seconded the motion. Chairman Major recognized Reps. Elliott and True who had a questions. Chairman Major recognized Rep. True who stated that he could not support a 4 percent increase. Chairman Major recognized Rep. Abrami who asked for clarification on the amount. Chairman Major confirmed. Chairman Major recognized Rep. Torosian who spoke in opposition to the motion referring to a 20 percent unemployment rate. Chairman Major recognized Rep. Green who commented that he agrees with Reps. True and Torosian. Chairman Major called for further questions or comments. There were none. Chairman Major instructed the Clerk to call the roll. Clerk Welch conducted the roll call. Clerk Welch reported the following: 39 yes, 8 no. The motion carries. The results of the roll call

were: Yes - Reps. Abrami, Altschiller, Baldasaro, Barnes, Berrien, Bershstein, Bunker, Bushway, Cahill, Chirichiello, Cushing, DiLorenzo, Eisner, Elliott, Fowler, Gay, Griffin, Grote, Janigian, Janvrin, Le, Love, Lovejoy, McBride, McConnell, Maggiore, Major, Meuse, Milz, O'Connor, Packard, Pantelakos, Potucek, Prudhomme-O'Brien, Sytek, Thomas, Vallone, Ward, Weyler. No: Reps. Cali-Pitts, Green, Hobson, Melvin, Piedmonte, Torosion, Wallace, Welch.

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

High Sheriff - \$79,560 (from \$76,500). Rep. Pantelakos seconded the motion. Chairman Major recognized Rep. Baldasaro who noted that people are collecting unemployment and making more money than if they were working, and our elected officials are working and we should be taking care of our own making sure they are comparable to others. Chairman Major recognized Rep. Cali-Pitts who stated that while she respects individuals in their jobs, they should be tightening their belts. Chairman Major recognized Rep. True who asked the members to consider those who do not have jobs. He urged the members to vote no. Chairman Major recognized Rep. Green who agreed with Reps. True and Cali-Pitts. Chairman Major recognized Rep. Baldassaro who reiterated his previous comments. Chairman Major recognized Rep. Cahill, referring to Rep. Baldasaro's comments, stated that it warrants a discussion of offering a solution for a Workshare Program to help businesses in NH. Chairman Major recognized Rep. Pantelakos who pointed out that we are voting on salaries for the next two years and stated that she hopes that we will be out of the current situation by the time the salaries go into effect. Chairman Major recognized Rep. Torosion who stated for now we should be fiscally prudent. Chairman Major called for further questions or comments. There were none. Chairman Major instructed the Clerk to call the roll. Clerk Welch conducted the roll call. Clerk Welch reported the following results: 39 yes, 8 no. Results of the roll call were: Yes - Reps. Abrami, Altschiller, Baldasaro, Barnes, Berrien, Bershstein, Bunker, Bushway, Cahill, Chirichiello, DiLorenzo, Eisner, Elliott, Fowler, Gay, Griffin, Grote, Janigian, Janvrin, Le, Love, Lovejoy, McBride, McConnell, Maggiore, Major, Meuse, Milz, O'Connor, Packard, Pantelakos, Potucek, Prudhomme-O'Brien, Sytek, Thomas, Vallone, Ward, Weyler. No: Reps. Cali-Pitts, Green, Hobson, Melvin, Piedmonte, Torosion, Wallace, Welch.

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

Registrar of Deeds - \$76,440 (from \$73,500). Rep. Griffin seconded the motion. Chairman Major called for questions or comments. There were none. Chairman Major instructed the Clerk to call the roll. Clerk Welch conducted the roll call. Clerk Welch reported the following results: 34 yes, 14 no. The results of the roll call were: Yes - Reps. Abrami, Altschiller, Baldasaro, Barnes, Berrien, Bershstein, Bunker, Bushway, Chirichiello, DeClercq, DiLorenzo, Eisner, Elliott, Fowler, Gay, Griffin, Grote, Janigian, Janvrin, Le, McBride, McConnell, Maggiore, Major, Meuse, Milz, O'Connor, Packard, Pantelakos, Potucek, Prudhomme-O'Brien, Sytek, Thomas, Ward, Weyler. Nays: Reps. Cahill, Cali-Pitts, Green, Hobson, Love, Lovejoy, Melvin, Piedmonte, Torosion, True, Vallone, Vose, Wallace, Welch.

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

Board of Commissioners – \$21,840 (from \$21,000). Rep. Pantelakos seconded the motion. Chairman Major recognized Rep. Grote who questioned the amount of the increase. Chairman Major and Rep. Weyler answered her question. Chairman Major recognized Rep. Torosian commented to what he calls a disconnect. Chairman Major recognized Rep. Sytek who commented that he does not see how we solve the problem by underpaying elected officials. He stated he understands Rep. Torsion’s motivation, but does not think that it is well placed. Chairman Major recognized Rep. Torosian who clarified that he is saying the salaries should remain status quo. Chairman Major recognized Rep. Sytek who commented that he does not think the elected officials are overpaid. Chairman Major recognized Rep. Cali-Pitts who commented that it is not about being overpaid, it is looking at what our cities and towns are going through and into the future. Chairman Major called for further questions or comments. There were none. Chairman Major asked the Clerk to call the roll. Clerk Welch conducted the roll call. Clerk Welch reported the following results: 25 yes, 23 no. The motion carries. Results of the roll call were: Yes - Reps. Abbas, Abrami, Baldasaro, Barnes, Bershstein, Bunker, Cahill, DeClercq, DiLorenzo, Eisner, Elliott, Fowler, Gay, Griffin, Janigian, Janvrin, Le, McBride, McConnell, Major, Meuse, Pantelakos, Sytek, Thomas, Weyler. No: Reps. Altschiller, Berrien, Cahill, Cali-Pitts, Green, Grote, Hobson, Love, Lovejoy, Maggiore, Melvin, Milz, O’Connor, Packard, Piedmonte, Potucek, Prudhomme-O’Brien, Torosion, True, Vallone, Vose, Wallace, Ward, Welch.

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

Benefits:

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.

Chairman Major recognized Rep. Grote who questioned if there was a change in the benefit proposed. Chairman Major recognized Rep. Weyler who noted there is no change. Chairman Major called for questions or comments. Rep. Potucek seconded the motion. Chairman Major recognized Rep. Baldasaro who questioned if the Commissioners are taking insurance; and, if so, why is a buy-out offered. Chairman Major recognized Rep. Weyler who explained that the buy-out has been in place for several years, and saves the County money. Chairman Major recognized Rep. True who commented that we are offering a benefit without knowing the cost. Chairman Major recognized Rep. Weyler who explained that it all depends on what type of plan the individual chooses. Rep. Weyler also explained that the cost in the budget is very small to the taxpayers. Chairman Major recognized Rep. Abramson who commented that he has compared the benefits and he does not see a cost savings. Rep. Weyler commented. Chairman Major recognized Rep. Cali-Pitts who asked if the benefits go out to bid. Commissioner Tombarello responded yes. Chairman Major recognized Rep. Baldassaro who questioned the cost. Chairman Major recognized Commissioner Tombarello who responded that he does not know the answer. He asked Mr. Nickerson to explain who noted the health buyout cost of \$1,500 a year, health insurance cost per individual of \$16,600 a year, and dental cost per individual of \$650 a year. Ms.

Kivikoski, HR Director, explained. Chairman Major recognized Rep. Gay who questioned. Chairman Major recognized Rep. Love who stated that he could not support the motion due to the uncertain economic times and for compensating someone for not taking a benefit. Chairman Major recognized Rep. Grote who questioned if this was part of the original package. Ms. Kivikoski responded yes. Chairman Major recognized Rep. Cali-Pitts who stated that the Delegation does not have to offer benefits. She commented that when employees are offered benefits their full or part time status is considered. Ms. Kivikoski explained that the county does not prorate the elected officials on a part-time basis. Rep. Cali-Pitts stated that we need to look at it as a policy. Chairman Major recognized Rep. Weyler who asked if any of the elected officials pay into health insurance. Mr. Nickerson noted there is a cost share depending on the plan. Chairman Major stated that this is something that the Delegation has been offering for many years, and the members will ultimately vote to make the decision. Chairman Major recognized Ms. Stacey, Register of Deeds, who commented that anyone who is competent to take the position would be looking for a benefit package, and she considers the job as a professional position. Chairman Major recognized Rep. Janvrin who commented that the benefit should be for the employees of the County, not the elected officials. We are approving a policy that allows the elected officials a benefit package, and will not hear about the costs until review the 2021 budget. Chairman Major recognized Rep. Gay who asked if anyone is receiving these benefits who is not working full time. Rep. Weyler further explained. Chairman Major called for further questions or comments. There were none. Chairman Major recognized Clerk Welch who conducted the roll call. Clerk Welch called the roll. Clerk Welch reported the following results: 39 yes, 8 no. The motion carries. Results of the roll call were: Yes - Reps. Abbas, Abrami, Altschiller, Baldasaro, Barnes, Berrien, Bershstein, Bunker, Cahill, Cali-Pitts, Doucette, Eisner, Elliott, Fowler, Gay, Griffin, Grote, Hobson, Janigian, Janvrin, Le, Lovejoy, McBride, McConnell, Major, Meuse, Milz, O'Connor, Packard, Potucek, Prudhomme-O'Brien, Sytek, Thomas, Vallone, Ward, Welch, Weyler. No: Reps. Abramson, Green, Love, Melvin, Piedmonte, Torosion, Vose, Wallace.

It was noted that Rep. Chris True lost his phone connection and that he will need to call back into the meeting in order to vote.

Chairman Major recognized Rep. Weyler who read the following motion:

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

- Mileage payments at current federal rate (except for officials who use a County provided vehicle which includes gasoline provided by the County).

Rep. Potucek seconded the motion. Chairman Major called for questions or comments. Chairman Major recognized Rep. Abramson who asked if there is a fiscal note on the proposed motion. Chairman Major recognized Mr. Nickerson who explained that it is for the mileage rate. Chairman Major recognized Rep. Torosian who noted that the mileage rate is set based on the federal rate. Chairman Major called for further questions or comments. There were none. Chairman Major requested the Clerk to call the roll. Clerk Welch called the roll. Clerk Welch reported the following results: 44 yes, 1 no. Clerk Welch noted that a quorum was not present, as a result of the vote. Chairman Major waived the quorum at this time, as read in the announcements/ground rules for the meeting, due to the emergency order. The motion carries. The results of the roll call were: Yes – Reps. Abbas, Abrami, Abramson, Altschiller, Baldasaro, Barnes, Berrien, Bershstein,

Bunker, Cahill, Cali-Pitts, DeClercq, Eisner, Elliott, Fowler, Gay, Griffin, Grote, Hobson, Janigian, Javrin, Le, Love, Lovejoy, McBride, McConnell, Major, Melvin, Meuse, Milz, O'Connor, Packard, Piedmonte, Potucek, Prudhomme-O'Brien, Sytek, Thomas, Torosian, Vallone, Vose, Wallace, Ward, Welch, Weyler; No – Rep. Green.

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

County Attorney, High Sheriff, and Registrar of Deeds:

- Retirement Plan per State statutes.

Rep. Potucek seconded the motion. Chairman Major called for questions or comments. There were none. Chairman Major instructed the Clerk to call the roll. Clerk Welch called the roll. Clerk Welch reported the following: 43 to 0. Clerk Welch noted that a quorum was not present, as a result of the vote. Chairman Major waived the quorum at this time, as read in the announcements/ground rules for the meeting, due to the emergency order. The motion carries. Results of the roll call were: Yes - Reps. Abbas, Abrami, Abramson, Altschiller, Baldasaro, Barnes, Berrien, Bershstein, Bunker, Cahill, Cali-Pitts, DeClercq, Eisner, Elliott, Fowler, Gay, Green, Griffin, Hobson, Janigian, Janvrin, Le, Lovejoy, McBride, McConnell, Major, Melvin, Meuse, Milz, O'Connor, Packard, Piedmonte, Potucek, Prudhomme-O'Brien, Sytek, Thomas, Torosian, Vallone, Vose, Wallace, Ward, Welch, Weyler.

Chairman Major recognized Rep. Potucek who made a motion to adjourn. Rep. Janvrin seconded the motion. The motion was approved by a voice vote. The meeting adjourned at 8:30 p.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Convention

**MINUTES**  
**ROCKINGHAM COUNTY**  
**EXECUTIVE COMMITTEE MEETING**  
Friday, May 29, 2020  
9:30 a.m.  
Held Remotely by Audio Conference

The Rockingham County Executive Committee met on Friday, May 29, 2020 at 9:30 a.m. by Audio Conference due to the COVID-19 Pandemic and the Governor’s Emergency and Executive Order relative to Emergency Meetings. The purpose of the meeting is for Subcommittee Chairs to report budget recommendations and vote on budget to be presented at the Executive Committee Public Hearing in the form to be submitted to the Full Delegation. (RSA 24:13-c).

Kenneth L. Weyler, Chairman, called the meeting to order at 9:40 a.m. Chairman Weyler read the following rules/guidelines: *Because of the COVID-19 State of Emergency, in-person attendance of the Executive Committee Members is not occurring. Members participating remotely must identify if any other persons present at the location from which the member is participating, and members participating remotely are deemed to be present at the meeting for the purposes of voting. All Votes will be taken by roll call.*

Chairman Weyler recognized Rep. David Welch, Clerk, to conduct the Attendance by Roll Call. Clerk Welch conducted the roll call. Those present were: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O’Connor, Packard, Pantelakos, Wallace, Welch, and Weyler.

Clerk Welch reported 20 members present. Chairman Weyler declared a quorum.

Chairman Weyler stated the purpose of the meeting is for Subcommittee Chairs to report budget recommendations and vote on budget to be presented at the Executive Committee Public Hearing in the form to be submitted to the Full Delegation. (RSA 24:13-c).

**Salary Subcommittee Report:** Chairman Packard recognized Rep. Packard, Chairman of the Salary Subcommittee, who presented the FY 2021 Salary/Benefits, Position Listing, and Pay Plan. Rep. Hoelzel seconded the motion. Chairman Weyler requested that Clerk Welch conduct the roll call. The Clerk called the roll. The results of the roll call was 19 to 0. The motion carries.

**Delegation Office** - Chairman Weyler recognized Rep. Welch who made a motion to approve the Delegation budget at \$324,752. Rep. Hoelzel seconded the motion. Rep. Welch noted that the Commissioners did reduce the budget, but due to the pandemic, the subcommittee agreed. He noted the reduction of \$10,000 in the Legal/Investigations line. Chairman Weyler called questions. Chairman Weyler recognized Commissioner St. James who explained the budget put forward by the Commissioners vs the Subcommittee's proposal to add approximately one half million dollars. Chairman Weyler explained it is the process. Rep. Cali-Pitts wanted to know where the increases were. Chairman Weyler referred Rep. Cali-Pitts to the summary page on the budget, which shows the increases between the Subcommittee's and the Commissioner's proposal. Chairman Weyler asked for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Treasurer** - Chairman Weyler recognized Rep. Milz who made a motion to approve the Treasurer's budget at \$18,864. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**County Attorney** - Chairman Weyler recognized Rep. Chirichiello who made a motion to approve the County Attorney budget at \$3,744,960. Rep. Katsakiores seconded the motion. Rep. Chirichiello questioned the difference in the amount between the Commissioners and the Subcommittees recommendation. He noted that the subcommittee agreed to adopt the Commissioners proposal. Chairman Weyler recognized Mr. Nickerson who explained the numbers include the Elected Official's salaries. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**District Court** - Chairman Weyler recognized Rep. Chirichiello who made a motion to approve the District Court budget at \$17.00, which represents a significant decrease of almost 100 percent. Rep. Katsakiores seconded the motion. Chairman Weyler explained the decrease is because the County no longer has contracts with district courts. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 17 to 1. The results of the roll call was: Yes - Reps.

Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler; No - Rep. Janvrin. The motion carries.

**Medical Examiner** - Chairman Weyler recognized Rep. Chirichiello who made a motion to approve the Medical Examiner budget at \$62,104. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Rep. Cali-Pitts who questioned if there will be sufficient money in the line due to COVID-19 deaths. Attorney Conway explained that she is confident that the amount budgeted is sufficient. Chairman Weyler further explained. Attorney Conway further explained that she has not seen an increase in unattended deaths, and looking at the trend, she does not see that it will occur. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Sheriff's Department** - Chairman Weyler recognized Rep. Cali-Pitts who made a motion to approve the Sheriff's budget at \$6,534,047. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Registry of Deeds** – Chairman Weyler recognized Rep. Katsakiores who made a motion to approve the Registry of Deeds budget at \$1,218,020. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Commissioner's Office** – Chairman Weyler recognized Rep. Milz who made a motion to approve the Commissioner's Office budget at \$236,791. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**General Government** – Chairman Weyler recognized Rep. Milz who made a motion to approve the General Government budget at \$3,248,969. Rep. Griffin seconded the motion. Chairman Weyler called for questions. Rep. Chirichiello requested an explanation on the \$600,000 budgeted for transitional housing. Commissioner St. James explained that the Town of Derry is no longer interested in selling the property. He explained that the money budgeted is a placeholder should

something else become available. He noted that real estate cannot not be purchased without Delegation approval. Rep. Chirichiello questioned. Chairman Weyler explained that it is not typical that money be budgeted without a purpose. Chairman Weyler recognized Rep. Welch who made a motion to amend to remove the amount of \$600,000 from the General Government budget. Chairman Weyler called for further questions. Chairman Weyler recognized Rep. Cali-Pitts who suggested leaving \$1.00 in the line. Chairman Weyler explained that there is no need for a placeholder. Chairman Weyler recognized Commissioner Tombarello who explained that Mr. Nickerson suggests leaving \$1.00 as placeholder. He explained a supplemental appropriation could not be used for this purpose. Chairman Weyler recognized Rep. McConnell who asked for an explanation. Mr. Nickerson explained referring to the Contingency line in the Delegation that has \$200,000 in it and explained that it could be used for this purpose. Chairman Weyler further explained. Chairman Weyler recognized Rep. Welch who withdrew his motion. Chairman Weyler recognized Rep. Welch who made a motion to amend line 58503 to remove \$599,999. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 yes, 2 no. The motion carries. Clerk Welch reported the results of the roll call as follows: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch and Weyler; No – Reps. Gilman and McConnell. Chairman Weyler entertained a motion to approve the General Government budget at \$2,648,970. Rep. Hoelzel seconded the motion. Chairman called for questions. There were none. Chairman Weyler recognized the Clerk Welch to call the roll. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Projects/Long-Range Planning** – Chairman Weyler recognized Rep. Janvrin who made a motion to approve the Projects budget at \$482,015 for Capital Improvements and \$25,000 for Non-Routine Maintenance for a total of \$508,015. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Grants** – Chairman Weyler recognized Rep. Kolodziej who made a motion to approve the Grants budget \$25,000, which represents a decrease. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Finance Office** – Chairman Weyler recognized Rep. Barnes who made a motion to approve the Finance budget at \$1,205,157. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Engineering/Maintenance** – Chairman Weyler recognized Rep. O'Connor who made a motion to approve the Engineering/Maintenance budget at \$4,646,677. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**IT** – Chairman Weyler recognized Rep. Edgar who made a motion to approve the IT budget at \$705,746. Rep. Griffin seconded the motion. Rep. Edgar explained that the increase is due to continued efforts in consolidating functions and responsibilities and deducting monies from other budgets to consolidate for telecommunications and service contracts. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Jail** – Chairman Weyler recognized Rep. Wallace who made a motion to approve the Jail budget at \$11,950,203, which represents a decrease. Rep. Griffin seconded the motion. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Human Resources** – Chairman Weyler recognized Rep. Milz who made a motion to approve the Human Resources budget at \$789,380, which represents a small increase. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. Rep. Cali-Pitts questioned the increase. Ms. Kivikoski explained that monies were added for advertising and for an online application process for remote onboarding of employees. Chairman Weyler recognized Rep. Cali-Pitts who had a follow-up question regarding training. Ms. Kivikoski referred to training in leadership development with the Nursing Home and the Department of Corrections. It is a long-term plan that the County has been trying to get off the ground. Chairman Weyler recognized Rep. Cali-Pitts who had a follow-up question. Ms. Kivikoski explained. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll

call vote. Chairman Welch called the roll and reported the following: 18 to 1. The results of the roll call was: Yes - Reps. Barnes, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler; Rep. Cali-Pitts voted no. The motion carries.

**Conservation District** – Chairman Weyler recognized Rep. Gilman who requested that Rep. O'Connor give the report as he chaired the meeting. Rep. O'Connor explained that the subcommittee added the money that the department had requested, but was taken out by the Commissioners. Rep. O'Connor made a motion to approve the Conservation District budget at \$90,000. Rep. Kolodziej seconded the motion. Chairman Weyler asked for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Chairman Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**UNH Cooperative Extension** – Chairman Weyler recognized Rep. O'Connor who also chaired the UNH Subcommittee Meeting. Rep. O'Connor explained the work of the Cooperative Extension and the MOU. He noted that the subcommittee added the amount budgeted for a COLA requested by the department, but was removed by the Commissioners. Rep. O'Connor made a motion to approve the UNH Cooperative Extension budget at \$410,054. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Non-County Specials** – Chairman Weyler recognized Rep. McConnell who made a motion to approve the Non-County Specials budget at \$240,000, which represents an increase. She explained the increases in Meals on Wheels, Ritchie McFarland Children's Center, Servicelink, Isaiah 58 and Child Advocacy. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. Chairman Weyler recognized Rep. Chirichiello who questioned. Mr. Nickerson explained. Commissioner St. James commented. Rep. Cali-Pitts also questioned. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 1. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler; No - Rep. Kolodziej. The motion carries.

**Long-Term Care Services** – Chairman Weyler recognized Rep. DeSimone who made a motion to approve the Long-Term Care Services budget at \$29,992,224. Rep. Katsakiores seconded the motion. Chairman Weyler asked for questions. Chairman Weyler recognized Rep. Chirichiello who requested an explanation. Mr. Nickerson explained. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 20 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel,

Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

**Categorical Assistance** – Chairman Weyler recognized Rep. Hoelzel who made a motion to approve the Categorical Assistance budget at \$20,701,358 for purposes of discussion. Rep. Katsakiores seconded the motion. Chairman Weyler recognized Rep. Hoelzel who spoke to her motion. Rep. Hoelzel explained that the subcommittee voted to add the IDN money that was proposed by the department but removed by the Commissioners. She explained that she is not in favor of funding the IDN as she believes it should be a state-run program, and not funded by the County. She stated that she is opposed to only the IDN funding in the Categorical Assistance budget. Mr. Nickerson offered an explanation noting that the same pattern took place last year. He also brought the members up to date on the IDN's current financial situation. Chairman Weyler commented. Chairman Weyler accepted the motion to reduce Categorical Assistance budget by \$730,297. Chairman Weyler called for further questions. Chairman Weyler recognized Rep. Welch who made a motion to delete all but \$1.00 in the line to reduce line 56130 to \$730,296. Rep. Katsakiores seconded the motion. Chairman Weyler called for questions. A brief discussion ensued. There being no questions, Chairman Weyler requested the Clerk to call the roll. Chairman Welch called the roll and reported the following: 17 to 3. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler; No – Reps. Edgar, Gilman, and McConnell. The motion carries.

Rep. Hoelzel made a motion to adopt \$19,971,061 for the Categorical Assistance budget. Rep. Griffin seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Chairman Welch called the roll and reported the following: 18 to 1. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler; No – Rep. Gilman. The motion carries.

**Revenues** – Chairman Weyler recognized Rep. Barnes who made a motion to approve the Revenues budget at \$79,250,980, which represents a new figure due to two voted amendments. Rep. Wallace seconded the motion. Chairman Weyler recognized Rep. Hoelzel who asked for last year's tax amount. Rep. Weyler explained. Rep. Barnes explained the estimate for the real estate transfer tax was budgeted higher, and the subcommittee voted to reduce that line item by \$200,000. Rep. Cali-Pitts asked if the County is anticipating any revenues from the State or the federal government. Mr. Nickerson responded yes, and referred to page 30 of the budget, the amount of \$350,000 from FEMA and COVID-19 Stimulus Funds. The County has already received a significant amount of money already and has received GOFFER monies. Also, \$960,000 from the CARES, which will be in contingent grant revenues. Also, revenues are coming in late so the figures will need to be updated. Chairman Weyler recognized Clerk Welch to conduct the roll call. Clerk Welch conducted the roll and reported the following: 20 to 0. Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Janvrin, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Pantelakos who made a motion that only the Resolution numbers be read, and that the members read the resolutions themselves. Rep. Cali-Pitts seconded the motion. The motion carries.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 1-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. Clerk Welch reported the following results: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

### **RESOLUTION 1 – 2021**

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for Fiscal Year 2021 being 567 and that there will be no new positions created nor will there be any re-grading of positions or increase in the 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, Department of Corrections, Sheriff's Office, 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.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 2-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. Clerk Welch reported the following results: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

### **RESOLUTION 2 – 2021**

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend \$121,531 for a 2 percent gross increase or non-discretionary bonus for those employees who are on the pay plan, due on the anniversary date for employees who have a satisfactory evaluation. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2020 and 2021.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 3-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none.

Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. Motion carries. . Clerk Welch reported the following results: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 3-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. Clerk Welch reported the following results: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

### **RESOLUTION 3 – 2021**

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.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 4-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes, Reps. Barnes, Cali-Pitts, Chirichillo, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

### **RESOLUTION– 4 - 2021**

I move that \$52,663 be appropriated for salary payments for the Delegation Coordinator, which includes a 2 percent increase in 2021, with flex hours and benefits based on 35 hours per week.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 4A-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

**RESOLUTION– 4A - 2021**

The Delegation Coordinator, as described in RSA 24:12-a, shall be paid a salary as described in Resolution 4-2021, and will not be required to participate in the County’s Kronos 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.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 5-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O’Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

**RESOLUTION 5 – 2021**

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the Fiscal Year 2021 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 Fiscal Year 2021 including an Open Access Plan (OAP) with 10% Coinsurance, and two High Deductible Health Plans (HDHP’s) with different deductibles and out-of-pocket maximums. This will be the sixth year that the County has a High Deductible Health Plan. It provides for a County funded annual Health Savings Account (HSA) contribution of \$1,750 for a single plan and \$3,500 for a 2-Person or Family plan

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

**Health Benefits (Self 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**

Workers' Compensation is funded at 50% of the assigned risk rate per the recommendation of the Executive Committee, as significant reserves exist in the Workers' Compensation Fund. Unemployment funding recommended at \$60.00 per position in 2021.

**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 (24-week maximum paid benefit).

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 – 29	\$1,000
30 – 39	\$1,250
40 and greater	\$1,500

**Dependent Care Flexible Spending Account**

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. The 2020 calendar year limit is \$5,000.

**Health Care Flexible Spending Account**

Health Care Flexible Spending Account is an 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. The 2020 calendar year limit is \$2,750.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 6-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. Chairman Weyler recognized Commissioner St. James who suggested that the Executive Committee increase the transfer amount to \$5,000 based on “goodwill” in working together. Rep. Chirichiello made a motion to amend the transfer limit amount to \$5,000. Rep. Pantelakos seconded the motion. Chairman Weyler recognized Rep. Cali-Pitts who questioned if the Commissioner’s request to suggest an amendment was in order. Chairman Weyler explained yes, noting that the motion was made by Rep. Chirichiello, a committee member. Chairman Weyler stated that he agrees with Rep. Chirichiello. He noted that due to the size of the budget, it is a reasonable recommendation. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct the roll for Resolution 6-2021 as amended, increasing the amount of over-

expenditure from \$3,000 to \$5,000. Clerk Welch conducted the roll and reported the following: 16-3. The results of the roll call was: Yes - Reps. Barnes, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Weyler; No - Cali-Pitts, Wallace, Welch. The motion carries.

Rep. Griffin made a motion to approve Resolution 6 as amended. Rep. Kolodziej seconded the motion. Chairman Weyler recognized Clerk Welch to conduct the roll call. The results were as follows: The results of the roll call was: Yes - Reps. Barnes, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Weyler; No – Reps. Cali-Pitts, Wallace, Welch. The motion carries.

#### **RESOLUTION 6 – 2021**

**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 24:13-c,VI, 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 \$5,000. 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.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 7-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

#### **RESOLUTION 7 – 2021**

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

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 8-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

#### **RESOLUTION 8 – 2021**

All amounts appropriated for the Non-County Specials and the Rockingham County Conservation District 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.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 1-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 9-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. . Clerk Welch reported the following results: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

#### **RESOLUTION 9 – 2021**

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.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 10-2021. Rep. Kolodziej seconded the motion. Chairman Weyler recognized Mr. Nickerson who provided the new numbers for Resolution 10-2021. Chairman Weyler recognized Rep. Chirichiello who questioned the approximate amount of “encumbrances.” Mr. Nickerson responded typically between \$50,000 to \$150,000. Chairman Weyler called for question. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello,

DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Wallace, Welch, Weyler. The motion carries.

#### **RESOLUTION 10 – 2021**

That the Rockingham County Convention, in accordance with RSA 24:13, authorize **\$85,322,042** in appropriations and \$0 (to be provided on 6/8/2020) in encumbrances for the use of the County during Fiscal Year 2021. That **\$49,457,963** be raised in new county taxes; that **\$29,795,017** be accepted as an estimate of revenues from other sources, and that **\$6,069,062** is accepted as fund balance for a total of **\$85,322,042** in resources.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 11-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 19 to 0. . Clerk Welch reported the following results: 19 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Welch, and Weyler. The motion carries.

#### **RESOLUTION 11 - 2021**

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

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 12-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Welch, and Weyler. The motion carries.

#### **RESOLUTION 12 – 2021**

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 24:26 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.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 13-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll

and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Welch, and Weyler. The motion carries.

#### **RESOLUTION 13 - 2021**

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.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 14-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Welch, and Weyler. The motion carries.

#### **RESOLUTION 14 - 2021**

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

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 15-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Welch, and Weyler. The motion carries.

#### **RESOLUTION 15 - 2021**

The Finance Office has the authority to make one fourth quarter transfer between two Categorical Assistance budget lines, Intermediate Nursing Care and Home and Community Based Care, to insure that the lines properly reflect the status of the accounts at the end of the year. If a transfer is needed to both of these Categorical Assistance budget lines, then the process referred to in Resolution 6-2021 and pursuant to RSA 24:13-c, VI, shall be followed.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 16-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. Chairman Weyler recognized Commissioner St. James who informed the members that a correction to the date is necessary and should read "July 2020," not 2021. Chairman Weyler accepted the correction as noted. Chairman Weyler asked for further questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Welch, and Weyler. The motion carries.

### **RESOLUTION 16 - 2021**

If one of the health plans proposed for the 2021 Fiscal Year (ending June 30, 2021) includes a High Deductible Health Plan (HDHP), County-funded Health Savings Account (HSA) contributions equal to or less than those approved for Fiscal Year 2020 will be permitted to be made on behalf of HDHP participants in July 2021. This will assist benefit eligible employees with their benefit selections during annual open enrollment.

Chairman Weyler recognized Rep. Mary Griffin who read Resolution number 17-2021. Rep. Kolodziej seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Rep. Welch to conduct a roll call vote. Clerk Welch called the roll and reported the following: 18 to 0. The results of the roll call was: Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, and Welch, and Weyler. The motion carries.

### **RESOLUTION 17 - 2021**

By the action of approving this budget, the County Convention hereby appropriates the monies shown line by line item of the Fiscal Year 2021 budget, which includes a Contingency line in the Delegation budget that will require approval from the Executive Committee prior to any expenditure or transfer made from the Contingency line item.

These resolutions are supporting and backup information to the Fiscal Year 2021 Rockingham County Budget and are an integral part of said budget for the 07/01/20 to 06/30/21 fiscal period.

### **Excess Funds Motion RSA:29:3**

Chairman Weyler recognized Rep. Griffin who made a motion to approve Excess Funds. Rep. Hoelzel seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct the roll call. Clerk Welch reported the following: 18-0. The results of the roll call were: 18 to 0. Yes - Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O'Connor, Packard, Pantelakos, Welch, and Weyler. The motion carries.

### **Issuance of Bonds:**

Chairman Weyler recognized Rep. Griffin who made a motion to approve the Issuance of Bonds motion. Rep. Kolodziej seconded the motion. Chairman Weyler recognized Rep. O'Connor who explained, referring to the meeting held on May 8, when a variety of proposals and costs were reported by Commissioner Tombarello. He explained the differences in costs from that document vs. the original "current" document. The April 6, 2020 document by Warren Street, was the original document that was approved by the Space Allocation Committee and the Executive

Committee. The new document is a draft that contains “wish list” items. He explained that he talked to Rep. Major and Commissioner St. James and the Commissioners will be meeting with Warren Street Architects next week on Tuesday at a Board of Commissioners Meeting. Chairman Weyler recognized Rep. Major who made a motion to table the motion. Cali-Pitts seconded the motion. Rep. Major spoke to his motion by explaining that there are two projects - one for \$40,000,000 and one for \$50,000,000, and neither project has been approved by the Board of Commissioners. He explained the process that when the Board of Commissioners come to an agreement and vote on a proposal, it will be presented to the Executive Committee for approval and then recommended to the full Delegation for approval. Chairman Weyler asked for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct the roll call. Clerk Welch reported the following: 18 to 0. The results were as follows: 18 to 0. The results of the roll call was: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Hoelzel, Katsakiores, Kolodziej, McConnell, Major, Milz, O’Connor, Packard, Pantelakos, Welch, and Weyler. The motion carries.

Chairman Weyler recognized Rep. Major who announced that he is trying to find a facility where the Delegation can meet to approve the budget. Chairman Major noted that he would update the committee members as soon as more information is made available.

Chairman Weyler recognized Rep. Chirichiello, who referred to Commissioner St. James’ comments made earlier in the meeting regarding the increase made by the subcommittees. He referred to the changes voted by the Executive Committee at this meeting and questioned the amount of cost savings to the County taxpayers. Mr. Nickerson confirmed that Executive Committee’s proposal would reflect a cost savings of a little over \$1,000,000.

Chairman Weyler recognized Rep. Chirichiello who made a motion to adjourn. Rep. Kolodziej seconded the motion. There being no further business to come before the members, the meeting was adjourned at 12:40 p.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, JUNE 24, 2020**  
**8:30 A.M.**  
**HELD BY AUDIO/VIDEO CONFERENCE**  
**DUE TO THE COVID-19 PANDEMIC**

The Rockingham County Executive Committee met on Wednesday, June 24, 2020 at 8:30 a.m. by Audio/Video Conference due to THE COVID-19 Pandemic, and the Governor’s Emergency and Executive Orders relative to Emergency Meetings in compliance with RSA 91-A. The purpose of the meeting was to finalize any unfinished business prior the Delegation Meeting at 9:30 a.m. to vote the FY 2021 Budget approval.

Rep. Kenneth L. Weyler, Chairman, called the meeting to order at 8:30 a.m. Chairman Weyler read the following announcements:

*Because of the COVID-19 State of Emergency, in-person attendance of the Executive Committee Members is not occurring. Members participating remotely must identify if any other persons present at the location from which the member is participating, and members participating remotely are deemed present at the meeting for the purposes of voting. All Votes will be taken by roll call.*

Chairman Weyler recognized Rep. David Welch, Clerk, to conduct the Attendance by Roll Call. Clerk Welch conducted the roll call. Those present were: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Janvrin, Major, O’Connor, Packard, Pantelakos, Wallace, Welch, and Weyler.

Excused: Reps. Hoelzel and Kolodziej; Absent: Reps. Katsakiores, Milz, and McConnell.

Clerk Welch reported a total of 15 members present. Chairman Weyler declared that a quorum was present.

Chairman Weyler read a letter from Mr. Nickerson, dated June 9, 2002, relative to changes to the Executive Committee's Proposed FY 2021 Budget, voted by the Executive Committee on June 9, 2020, and as well as updated encumbrances. He explained that the members received a copy of a letter outlining the changes, as well as the revised resolutions and updated appropriations and revenue summary pages. Chairman Weyler explained that Resolutions 1, 2, and 10 would be recommended for approval in preparation for the Delegation Meeting at 9:30 a.m.

Chairman Weyler recognized Rep. Mary Griffin, Delegation Vice-Chair, who read Resolution 1-FY 2021 as follows:

**RESOLUTION 1 – FY 2021**

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for Fiscal Year 2021 being 568 and that there will be no new positions created nor will there be any re-grading of positions or increase in the 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, Department of Corrections, Sheriff's Office, 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. Wallace seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch conducted the roll call and reported the following: 14 yes, none opposed. The motion carries. The roll call was as follows: Yes: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Janvrin, Major, O'Connor, Packard, Wallace, Welch, and Weyler.

Chairman Weyler recognized Rep. Mary Griffin, Delegation Vice-Chair, who read Resolution 2-FY 2021 as follows:

**RESOLUTION 2 – FY 2021**

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend \$121,558 for a 2 percent gross increase or non-discretionary bonus for those employees who are on the pay plan, due on the anniversary date for employees who have a satisfactory evaluation. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2020 and 2021.

Rep. O'Connor seconded the motion. Chairman Weyler called for questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch conducted Clerk Welch conducted the roll call and reported the following: 14 yes, none opposed. The motion carries. The roll call was as follows: Yes: Reps. Barnes, Cali-Pitts, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Janvrin, Major, O'Connor, Packard, Wallace, Welch, and Weyler.

Chairman Weyler recognized Rep. Mary Griffin, Delegation Vice-Chair, who read Resolution 10-FY 2021 as follows:

**RESOLUTION 10 – FY 2021**

That the Rockingham County Convention, in accordance with RSA 24:13, authorize **\$85,368,991** in appropriations and **\$302,399** in encumbrances for the use of the County during Fiscal Year 2021. That **\$49,457,963** be raised in new county taxes; that **\$29,795,017** be accepted as an estimate of revenues from other sources, and that **\$6,418,410** is accepted as fund balance for a total of **\$85,671,390** in resources.

Rep. O'Connor seconded the motion. Chairman Weyler called for questions. Chairman Weyler recognized Rep. Cali-Pitts who stated she did not have the same figures as those that were read. Chairman Weyler explained that Resolution 10 has been updated from the vote taken at the last Executive Committee Meeting. He referred Rep. Cali-Pitts to Mr. Nickerson's letter explaining the changes, as well as updated documents that were mailed to the members. Mr. Nickerson further explained. Chairman Weyler called for further questions. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote. Clerk Welch conducted Clerk Welch conducted the roll call and reported the following: 14 yes, 1 opposed. The motion carries. The roll call was as follows: Yes: Reps. Barnes, Chirichiello, DeSimone, Edgar, Gilman, Griffin, Janvrin, Major, O'Connor, Packard, Pantelakos, Wallace, Welch, and Weyler; Rep. Cali-Pitts voted no.

Chairman Weyler asked the members if they had any questions or comments. Chairman Weyler recognized Rep. Pantelakos who had questions pertaining to the process for the Delegation Meeting at 9:30 a.m. Chairman Weyler recognized Rep. Major who briefly explained and encouraged the members to listen carefully to the instructions and the format for voting at the meeting. He also noted that the Chairman could waive a quorum, if necessary.

There being no further questions to come before the members, Chairman Weyler entertained a motion to adjourn. Rep. Wallace made a motion to adjourn. Rep. O'Connor seconded the motion. The motion was approved. The meeting was adjourned at 9:06 A.M

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

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

DAW:cah



**MINUTES  
ROCKINGHAM COUNTY  
CONVENTION MEETING**

**Wednesday, June 24, 2020**

**9:30 A.M.**

**Held Remotely by Audio/Video Conference  
Due to COVID-19 Pandemic**

The Rockingham County Convention met on Wednesday, June 24, 2020 at 9:30 a.m. by audio/video conference due to the COVID-19 Pandemic and Governor's Emergency and Executive Orders relative to Emergency Meetings, in compliance with RSA 91-A. The purpose of the meeting was to vote the 2021 Fiscal Year County Budget (RSA 24:13-c).

Rep. Norman L. Major, Chairman, called the meeting to order at 9:34 a.m.

Chairman Major read the Announcements/Meeting Format, Ground Rules, and Instructions.

Chairman Major recognized Rep. David A. Welch, Clerk, to conduct the Attendance Roll Call. Clerk Welch conducted the roll call and reported a total of 51 members present. Chairman Major declared that a quorum was present.

Those in attendance were: Rep. Norman L. Major, Chairman; Representatives Abbas, Abrami, Altschiller, Barnes, Berrien, Bershtein, Bunker, Bushway, Cahill, Cali-Pitts, Chirichiello, Cushing, DeSimone, Dolan, Doucette, Edgar, Eisner, Gay, Gilman, Green, Griffin, Grote, Guthrie, Janigian, Janvrin, Khan, Loughman, Lovejoy, McConnell, McKinney, Maggiore, Malloy, Murray, O'Connor, Packard, Pantelakos, M. Pearson, S. Pearson, Potucek, Roy, Somssich, Sytek, Thomas, Torosian, True, Vose, Wallace, Ward, Welch, and Weyler.

Excused: Reps. Hoelzel and Kolodziej.

Chairman Major re-read the ground rules and meeting format.

Chairman Major recognized Rep. Weyler, Executive Committee Chairman, who made a motion to adopt the County Convention Meeting Format as described in the Instructions for the Meeting. Rep. Potucek seconded the motion. Chairman Major called for questions or comments. Chairman Major recognized Clerk Welch who stated that he urges the members to adopt the meeting format and explained the excessive amount of roll call votes if the format is not adopted. Chairman Major called for further questions. There were none. Chairman Major recognized Clerk Welch to conduct a roll call vote on the motion to adopt the meeting format as described. Clerk Welch conducted a roll call vote. Clerk Welch reported the following: Yes 51, none opposed. The vote was as follows: YES: Reps. Abbas, Abrami, Altschiller, Barnes, Berrien, Bershstein, Bunker, Bushway, Cahill, Cali-Pitts, Chirichiello, Cushing, DeSimone, Dolan, Doucette, Edgar, Eisner, Gay, Gilman, Green, Griffin, Grote, Janigian, Janvrin, Khan, Loughman, Lovejoy, McConnell, McKinney, Maggiore, Major, Malloy, Murray, O'Connor, Packard, Pantelakos, M. Pearson, S. Pearson, Potucek, Roy, Somssich, Sytek, Thomas, Torosian, True, Vallone, Vose, Wallace, Ward, Welch, and Weyler.

Chairman Major recognized Rep. Weyler, Chairman of the Executive Committee, who provided a brief overview of the 2021 Fiscal Year County Budget. Rep. Weyler explained the last minute changes voted by the Executive Committee prior to the meeting. He referred the members to the letter provided by Mr. Nickerson, updated resolutions, with encumbrances, and appropriation and revenue summary pages. Rep. Weyler noted that the property taxes are down in the rein of \$49,000,000, and a total budget of \$85,368,991. He explained that almost all departments saw reductions in their budgets, except for Long-Term Care Services, which is the result of the aging population due to Medicaid. He thanked all the County Officials and Department Heads for all the great work in their participation and for delivering an excellent budget. Chairman Major called for questions. Chairman Major recognized Rep. Cali-Pitts who asked if revenue monies were to come in higher due to the COVID-19 Pandemic, could the budget be changed or amended after it is voted. Chairman Major recognized Mr. Nickerson, Finance Director, who responded no, and explained that only a line item transfers or a supplemental appropriations could amend appropriations in the budget. Rep. Cali-Pitts asked if the money could be used to lower the tax rates. Mr. Nickerson responded no.

Chairman Major recognized Rep. Weyler who read the 2021 Fiscal Year Resolution Numbers for approval, with the exception of Resolution 10-FY 2021, which will be taken up after the departmental budgets have been approved, as follows: 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16, and 17. Rep. O'Connor seconded the motion. Chairman Weyler called for questions or comments. There were none. Chairman Weyler recognized Clerk Welch to conduct a roll call vote on Resolutions 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14, 15, 16, and 17. Clerk Welch conducted the roll call and reported the following: 50 yes, 1 no. The motion carries. The results of the roll call were: Rep. Reps. Abbas, Abrami, Altschiller, Barnes, Berrien, Bershstein, Bunker, Bushway, Cali-Pitts, Chirichiello, Cushing, DeSimone, Dolan, Doucette, Edgar, Eisner, Gay, Gilman, Green, Griffin, Grote, Janigian, Janvrin, Khan, Loughman, Lovejoy, McConnell, McKinney, Maggiore, Major, Malloy, Murray, O'Connor, Packard, Pantelakos, M. Pearson, S. Pearson, Piedmonte, Potucek, Roy, Somssich, Sytek, Thomas, True, Vallone, Vose, Wallace, Ward, Welch, and Weyler; NO: Rep. Torosian.

The resolutions corresponding to the numbers voted above are as follows:

**RESOLUTION 1 –FY 2021**

Be it resolved that the Rockingham County Convention accept the position listing as presented with the total number of authorized positions for Fiscal Year 2021 being 568 and that there will be no new positions created nor will there be any re-grading of positions or increase in the 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, Department of Corrections, Sheriff's Office, 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.

**RESOLUTION 2 –FY 2021**

Be it resolved that the Rockingham County Convention, upon the recommendation of the Executive Committee, recommend \$121,558 for a 2 percent gross increase or non-discretionary bonus for those employees who are on the pay plan, due on the anniversary date for employees who have a satisfactory evaluation. In addition, the mileage reimbursement rate continues to mirror the Federal rate for 2020 and 2021.

**RESOLUTION 3 –FY 2021**

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 five 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 five officers may be made to the Executive Committee.

**RESOLUTION 4 - FY 2021**

I move that \$52,663 be appropriated for salary payments for the Delegation Coordinator, which includes a 2 percent increase in 2021, with flex hours and benefits based on 35 hours per week.

**RESOLUTION 4A - FY 2021**

The Delegation Coordinator, as described in RSA 24:12-a, shall be paid a salary as described in Resolution 4-2021, and will not be required to participate in the County’s Kronos 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.

**RESOLUTION 5 – FY 2021**

Be it resolved that the Rockingham County Convention approve the following benefits as described below and approval of all benefits as outlined in the Fiscal Year 2021 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 Fiscal Year 2021 including an Open Access Plan (OAP) with 10% Coinsurance, and two High Deductible Health Plans (HDHP’s) with different deductibles and out-of-pocket maximums. This will be the sixth year that the County has a High Deductible Health Plan. It provides for a County funded annual Health Savings Account (HSA) contribution of \$1,750 for a single plan and \$3,500 for a 2-Person or Family plan.

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

**Health Benefits (Self 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**

Workers’ Compensation is funded at 50% of the assigned risk rate per the recommendation of the Executive Committee, as significant reserves exist in the Workers’ Compensation Fund. Unemployment funding recommended at \$60.00 per position in 2021.

**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 (24-week maximum paid benefit).

Full-Time – 100%

Part-Time – Pro-rated basis

Resolution 5 – FY 2021 (continued)

**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 – 29	\$1,000
30 – 39	\$1,250
40 and greater	\$1,500

**Dependent Care Flexible Spending Account**

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. The 2020 calendar year limit is \$5,000.

**Health Care Flexible Spending Account**

Health Care Flexible Spending Account is an 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. The 2020 calendar year limit is \$2,750.

**RESOLUTION 6 – FY 2021**

**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 24:13-c,VI, 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 \$5,000. 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.

**RESOLUTION 7 – FY 2021**

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

**RESOLUTION 8 – FY 2021**

All amounts appropriated for the Non-County Specials and the Rockingham County Conservation District 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.

**RESOLUTION 9 – FY 2021**

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.

**RESOLUTION 11 – FY 2021**

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

**RESOLUTION 12 – FY 2021**

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 24:26 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.

**RESOLUTION 13 – FY 2021**

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.

**RESOLUTION 14 – FY 2021**

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

### **RESOLUTION 15 – FY 2021**

The Finance Office has the authority to make one fourth quarter transfer between two Categorical Assistance budget lines, Intermediate Nursing Care and Home and Community Based Care, to insure that the lines properly reflect the status of the accounts at the end of the year. If a transfer is needed to both of these Categorical Assistance budget lines, then the process referred to in Resolution 6-2021 and pursuant to RSA 24:13-c, VI, shall be followed.

### **RESOLUTION 16 – FY 2021**

If one of the health plans proposed for the 2021 Fiscal Year (ending June 30, 2021) includes a High Deductible Health Plan (HDHP), County-funded Health Savings Account (HSA) contributions equal to or less than those approved for Fiscal Year 2020, will be permitted to be made on behalf of HDHP participants in July 2020. This will assist benefit eligible employees with their benefit selections during annual open enrollment.

### **RESOLUTION 17 – FY 2021**

By the action of approving this budget, the County Convention hereby appropriates the monies shown line by line item of the Fiscal Year 2021 budget, which includes a Contingency line in the Delegation budget that will require approval from the Executive Committee prior to any expenditure or transfer made from the Contingency line item.

These resolutions are supporting and backup information to the Fiscal Year 2021 Rockingham County Budget and are an integral part of said budget for the 07/01/20 to 06/30/21 fiscal period.

Chairman Major recognized Rep. Weyler who read the Executive Committee Proposed Fiscal Year 2021 Budget by department from the appropriations summary page of the proposed budget as follows:

**Delegation – \$324,752, vs FY 2020 (\$5,777), -1.7 percent.**

Chairman Major called for questions. There were none.

**Treasurer – \$18,864, vs FY 2020 \$167.00, -0.9 percent.**

Chairman Major called for questions. There were none.

**County Attorney – \$3,744,960, vs FY 2020 (\$155,683), -4.0 percent.**

Chairman Major called for questions. There were none.

**District Court – \$17.00, vs FY 2020 (\$109,961), -100.0 percent.**

Chairman Major called for questions. There were none.

**Medical Examiner – \$62,104, vs FY 2020 (\$30,900), -33.2 percent.**

Chairman Major called for questions. There were none.

**Sheriff's Department – \$6,534,047, vs FY 2020 (\$51,398), 0-0.8 percent.**

Chairman Major called for questions. There were none.

**Registry of Deeds** – \$1,218,020, vs FY 2020 (\$139,249), **-10.3 percent.**  
Chairman Major called for questions. There were none.

**Commissioners** – \$236,791, vs FY 2020 (\$1,078), **-0.5 percent.**  
Chairman Major called for questions. There were none.

**General Government** – \$2,648,970, vs FY 2020 (\$36,854), **-1.4 percent.**  
Chairman Major called for questions. There were none.

**Projects** – \$508,015, vs FY 2020 (\$257,625), **-33.6 percent and projects list to include capital improvements and non-routine maintenance.**

Chairman Major called for questions. There were none.

**Grants** – \$25,000, vs FY 2020 (\$836,896), **-97.1 percent.**  
Chairman Major called for questions. There were none.

**Finance** – \$1,205,157, vs FY 2020 (73,162), **-5.7 percent.**  
Chairman Major called for questions. There were none.

**Engineering & Maintenance** – \$4,693,626, vs FY 2020 (\$214,498), **-4.4 percent.**  
Chairman Major called for questions. There were none.

**IT** – \$705,746, vs FY 2020 \$92,898, **15.2 percent.**  
Chairman Major called for questions. There were none.

**Department of Corrections** – \$11,950,203, vs FY 2020 (\$268,467), **-2.2 percent.**  
Chairman Major called for questions. There were none.

**Human Resources** – \$789,380, vs FY 2020 \$13,799, **1.8 percent.**  
Chairman Major called for questions. There were none.

**Conservation District** – \$90,000, vs FY 2020 \$5,000, **5.9 percent.**  
Chairman Major called for questions. There were none.

**UNH Cooperative Extension** – \$410,054, vs FY 2020 \$7,250, **1.8 percent.**  
Chairman Major called for questions. There were none.

**Non-County Specials** – \$240,000, vs FY 2020 \$27,498, **12.9 percent.**  
Chairman Major called for questions. There were none.

**Long Term Care Services** - \$29,992,224 vs FY 2020 \$1,341,649, **4.7 percent.**  
Chairman Major called for questions. There were none.

**Categorical Assistance/Medicaid Liability** – \$19,971,061, vs FY 2020 \$150,922, **0.8 percent.**  
Chairman Major called for questions. There were none.

Chairman Major recognized Rep. Weyler who also read the Total Revenues and Grand Totals from the Summary Pages that are also documented in Resolution 10-FY 2021.

Chairman Major recognized Rep. Weyler who made a motion to approve the 2021 Executive Committee Proposed Budget as printed on Appropriations Summary Pages prepared by Finance. Rep. O'Connor seconded the motion. Chairman Major called for questions or comments. There were none. Chairman Major recognized Clerk Welch to conduct the roll call. Clerk Welch conducted the roll call and reported the following: 51 yes, none opposed. The motion carries. The results of the roll call were: YES: Reps. Abbas, Abrami, Altschiller, Barnes, Berrien, Bershstein, Bunker, Bushway, Cahill, Cali-Pitts, Chirichiello, Cushing, DeSimone, Dolan, Doucette, Edgar, Eisner, Gay, Gilman, Green, Griffin, Grote, Janigian, Janvrin, Khan, Loughman, Lovejoy, McConnell, McKinney, Maggiore, Major, Malloy, Murray, O'Connor, Packard, Pantelakos, M. Pearson, S. Pearson, Piedmont, Potucek, Roy, Somssich, Sytek, Thomas, Torosian, True, Vallone, Vose, Wallace, Ward, Welch, and Weyler. None opposed.

Chairman Major recognized Rep. Mary Griffin who made a motion to approve Resolution 10-FY 2021 as follows:

#### **RESOLUTION 10 – FY 2021**

That the Rockingham County Convention, in accordance with RSA 24:13, authorize **\$85,368,991** in appropriations and **\$302,399** in encumbrances for the use of the County during Fiscal Year 2021. That **\$49,457,963** be raised in new county taxes; that **\$29,795,017** be accepted as an estimate of revenues from other sources, and that **\$6,418,410** is accepted as fund balance for a total of **\$85,671,390** in resources.

Rep. Weyler seconded the motion. Chairman Major called for questions. There were none. Chairman Major recognized Clerk Welch to conduct a roll call vote. Clerk Welch conducted the roll call and reported the following: 49 yes, none opposed. The results of the roll call were: YES: Reps. Abbas, Abrami, Altschiller, Barnes, Berrien, Bershstein, Bunker, Bushway, Cahill, Cali-Pitts, Chirichiello, DeSimone, Dolan, Doucette, Eisner, Gay, Gilman, Green, Griffin, Grote, Janigian, Janvrin, Khan, Loughman, McConnell, McKinney, Maggiore, Major, Malloy, Murray, O'Connor, Packard, Pantelakos, M. Pearson, S. Pearson, Peidmonte, Potucek, Roy, Somssich, Sytek, Thomas, Torosian, True, Vallone, Vose, Wallace, Ward, Welch, and Weyler. None opposed.

Chairman Major recognized Rep. Griffin who made a motion to approve the Excess Funds motion for approval as follows:

**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 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. Weyler seconded the motion. Chairman Major called for questions. There were none. Chairman Major recognized Clerk Welch to conduct a roll call vote. Clerk Welch conducted the roll call and reported the following: 48 yes, 1 no. The motion carries. The results of the roll call were: YES - Reps. Abbas, Abrami, Altschiller, Barnes, Berrien, Bershtein, Bunker, Bushway, Cahill, Cali-Pitts, Chirichiello, DeSimone, Dolan, Doucette, Eisner, Gay, Gilman, Green, Griffin, Grote, Janigian, Janvrin, Khan, Loughman, McConnell, McKinney, Maggiore, Major, Malloy, Murray, O'Connor, Packard, Pantelakos, M. Pearson, S. Pearson, Peidmonte, Potucek, Roy, Somssich, Thomas, Torosian, True, Vallone, Vose, Wallace, Ward, Welch, and Weyler; NO: Rep. Sytek.

Chairman Major thanked the Convention Members, as well as Subcommittee Chairs, for a great job in their efforts working with the subcommittees, department heads, and elected officials to present the budget approved today. He also thanked the members for approving the meeting format process.

There being no further business to come before the members, the meeting adjourned at 11:26 a.m.

Respectfully submitted,

Cheryl A. Hurley  
Delegation Coordinator

Rep. David A. Welch, Clerk  
Rockingham County Delegation

DAW: cah

# Rockingham County Finance Office

Charles Nickerson, Finance Director

## FYE 06/30/2020 ANNUAL REPORT SUBMISSION

The mission statement of the Rockingham County Finance Office is to ensure the County's financial affairs are conducted effectively in accordance with relevant Government policies and all relevant statutory and legal requirements. This is achieved by developing and maintaining effective systems for financial control and financial reporting, providing sound advice on the financial implications of decisions, establishing effective mechanisms for the preparation of annual budgets and estimates and for the production of reliable financial forecasts, maintaining appropriate financial policies and procedures, and supporting staff training and professional development.

The Finance Office plays an integral role at Rockingham County. Staff perform in-house payroll processing for approximately 550 employees, with assistance from departmental payroll editors. The Office coordinates the accounts payable process for the County, including processing of warrants, checks and electronic payments. General Ledger accounts are reconciled and warrants reviewed prior to posting to ensure accuracy of the accounting system. The Finance Office also prepares the County's budget, quarterly budget reviews and financial reporting, annual financial statements (which are audited), the Medicaid Cost Report and a multitude of ad hoc financial analyses, reports and filings. It also is the administrator over the Kronos time & attendance and payroll systems and the MUNIS accounting system, and performs the majority of the treasury function for the County. I believe that we have a very talented team in the Finance Office, and I am very proud of the work we do for the County.

Fiscal Year 2020 was another eventful one for the Finance Office. The County switched from Munis to Kronos for payroll processing effective with the first payroll of January 2020. Thank you to all of those individuals who helped out with the transition, including the lengthy period afterwards as the "kinks" in the system were worked out. The COVID-19 pandemic has been difficult for the Office, and the County as a whole, since March 2020. A rotation was established so that not all of the staff would be working onsite at the same time, and steps were taken to enable individuals to work remotely. Federal assistance in the form of approximately \$960,000 from CARES Act Provider Relief Funds was received for the year ending June 30, 2020. The County maintained its Aa1 rating from Moody's Investors Service, which is above the median Aa2 rating for counties nationwide. It was a challenge, but the FY 2021 budget was passed in a timely manner, even though the vast majority of budget meetings during the process were conducted via Zoom and all votes had to be taken by roll call.

As of the release date of the FYE 06/30/2020 Annual Report, the County's financial statement audit is well underway but not complete. I am pleased to announce that the County did not need to utilize any of the \$5,696,369 in fund balance that was budgeted for FY 2020. Total revenues came in more than \$6,000,000 over budget, while expenses were under budget by about \$5,800,000. The County made great strides in working towards its goal of maintaining an unassigned fund balance equivalent to three months of budgeted appropriations. With the positive results from FY 2020, unassigned fund balance now accounts for 20% of budgeted FY 2021 appropriations. Unaudited Governmental Fund statements for FYE 06/30/2020 are included in the next pages of the Annual Report, with finalized audited financial statements anticipated for release near the end of 2020.

I look forward to working with the County Commissioners, County Delegation, Elected Officials, Division Directors, and Department Heads in the next year to further efforts in providing efficient processing of accounting information, reporting and analyses while generating savings wherever possible for the County taxpayers. This is even more important during the COVID-19, as some revenue sources will experience severe

declines and the County needs to be aware of grant and other funding opportunities that will help to offset the economic costs of the pandemic, so that impact to County taxpayers is mitigated. We have accomplished many positive things in recent years at the County, and I hope that trend continues. I am very grateful, as always, for the hard work and dedication by my staff; I am very proud of all of their efforts and achievements. I am also thankful for the support of the Board of Commissioners.

Respectfully submitted,



Charles W. Nickerson  
Rockingham County Finance Director



## **COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

**Financial Statements  
For the Year Ended June 30, 2020**

**(With Independent Auditors' Report Thereon)**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners  
County of 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 (the County), as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditors' Responsibility***

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

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Merrimack, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

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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 June 30, 2020, 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, and certain pension and OPEB schedules, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

***Other 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 59 through 64 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Melanson*

Merrimack, New Hampshire  
September 15, 2021



## MANAGEMENT'S DISCUSSION AND ANALYSIS

The County of Rockingham, New Hampshire's (the County) financial management offers readers of these financial statements this narrative, overview, and analysis of the financial activities of the County for the fiscal year ended June 30, 2020. 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.

### FINANCIAL HIGHLIGHTS – GOVERNMENT WIDE

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$29,711,584 (net position).
- The County's total net position reflects an increase of \$7,274,201, which is primarily a result of expenses coming in significantly less than anticipated combined with decreases in the net OPEB and net pension liabilities that totaled almost \$896,000.
- The County's general obligation bonds issued decreased by approximately \$1,597,000.
- Capital lease liabilities increased by approximately \$18,000.
- Total compensated absences (including both funded and unfunded) increased by approximately \$323,000.
- The net OPEB liability for retiree health benefits decreased by approximately \$410,000. The significant decrease in OPEB liability is partially due the approximately \$195,000 reduction in the OPEB liability for the County's health plan but is more so a result the almost \$215,000 decrease in the proportionate share of net OPEB liability from the New Hampshire Retirement System.
- The net pension liability related to the New Hampshire Retirement System decreased by approximately \$486,000. The decrease in the net pension liability is due to several factors, two of them being that the County has contributed payments to the retirement system to reduce its portion of the unfunded liability and that the fund overall has performed well in the past year.

### FINANCIAL HIGHLIGHTS – FUND STATEMENTS

- As of the close of the year, the County's reported combined ending fund balances of \$29,531,939 which was an increase of \$6,347,964 in comparison to the fiscal period ended June 30, 2019. The increase was primarily due to General Fund expenses coming in \$5,579,104 under budget.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$16,600,660, or 19.2% of total fiscal year 2021 General Fund (budgeted) appropriations, which is a noticeable increase compared to the prior year figure of 13.3%. A goal of the

County has been to maintain reserves equivalent to three months of budgeted appropriations. However, the County had utilized almost \$15,000,000 of the assigned \$28,000,000 with the passage of the 2018-2019 budget to fund the transition to a June 30 fiscal year, which kept borrowing and tax increases to a minimum for the transitional fiscal period that ended June 30, 2019.

- 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.

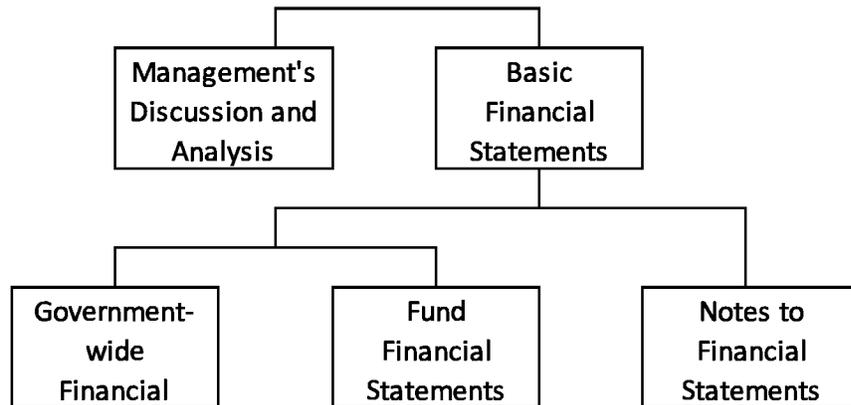
## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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 supplementary 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-term and long-term information about the County's financial status.
- The next statements are the Fund Financial Statements. These statements focus on the individual activities of the County. They provide more detail than the Government-wide Financial 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 supplementary information that further explains and supports the information in the financial statements.

## Required Components of Annual Financial Report

Figure 1



### 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 the County'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**

	<u>June 30, 2019</u>	<u>June 30, 2020</u>
<b>Assets</b>		
Current and other assets	\$ 48,091,218	\$ 57,847,209
Capital assets	<u>39,991,978</u>	<u>38,371,572</u>
Total assets	88,083,196	96,218,781
Deferred outflows of resources	6,476,414	5,001,730
<b>Liabilities</b>		
Other liabilities	12,245,527	14,426,061
Long-term liabilities	<u>54,140,901</u>	<u>51,989,869</u>
Total liabilities	66,386,428	66,415,930
Deferred inflows of resources	5,735,799	5,092,997
<b>Net Position</b>		
Net investment in capital assets	37,529,537	37,724,583
Restricted	4,905,303	5,445,413
Unrestricted	<u>(19,997,457)</u>	<u>(13,458,412)</u>
Total net position	\$ <u>22,437,383</u>	\$ <u>29,711,584</u>

**Table 2**

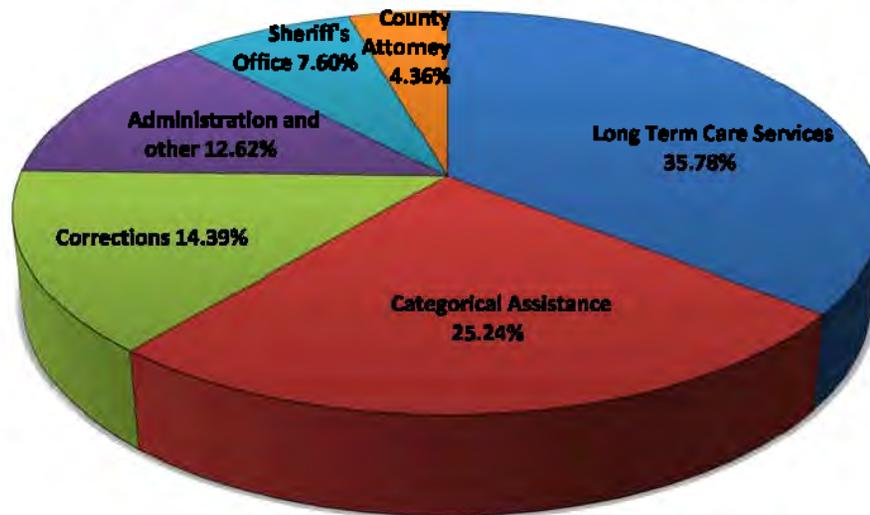
	<u>June 30, 2019</u> *	<u>June 30, 2020</u>
Revenues:		
Program revenues:		
Charges for services:		
Long term care services	\$ 36,734,821	\$ 26,732,859
Corrections	227,642	122,832
Administration and other	5,539,926	4,474,215
Sheriff's office	1,961,824	1,056,270
County attorney	<u>277,619</u>	<u>55,135</u>
Total charges for services	44,741,832	32,441,311
Operating grants and contributions	151,550	2,553,944
General revenues:		
Taxes	49,130,196	50,297,336
Investment income	576,651	344,576
Miscellaneous	<u>1,157,741</u>	<u>1,007,750</u>
Total revenues	95,757,970	86,644,917
Expenses:		
Long-term care services	38,641,963	28,402,371
Categorical assistance	28,794,738	20,029,913
Corrections	15,545,492	11,423,557
Administration and other	14,630,020	10,017,723
Sheriff's office	8,935,204	6,035,127
County attorney	<u>4,979,009</u>	<u>3,462,025</u>
Total expenses	<u>111,526,426</u>	<u>79,370,716</u>
Change in net position	(15,768,456)	7,274,201
Net position - beginning of year	<u>38,205,839</u>	<u>22,437,383</u>
Net position - end of year	<u>\$ 22,437,383</u>	<u>\$ 29,711,584</u>

\*Reflects 18 months of activity as the County transitioned from a December 31 to June 30 fiscal year.

## 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 Fiscal Year Ended June 30, 2020



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	June 30, 2019			June 30, 2020		
	Total Cost of Services	Revenues	Net Cost of Services	Total Cost of Services	Revenues	Net Cost of Services
Long-term Care Services	\$ 38,641,963	\$36,734,821	\$ 1,907,142	\$ 28,402,371	\$ 28,095,236 *	\$ 307,135
Categorical Assistance	28,794,738	-	28,794,738	20,029,913	-	20,029,913
Corrections	15,545,492	227,642	15,317,850	11,423,557	497,322	10,926,235
Administration and Other	14,630,020	5,539,926	9,090,094	10,017,723	4,487,850	5,529,873
Sheriff's Office	8,935,204	2,040,020	6,895,184	6,035,127	1,811,224	4,223,903
County Attorney	4,979,009	350,973	4,628,036	3,462,025	103,623	3,358,402
	<u>\$111,526,426</u>	<u>\$44,893,382</u>	<u>\$66,633,044</u>	<u>\$ 79,370,716</u>	<u>\$ 34,995,255</u>	<u>\$44,375,461</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.

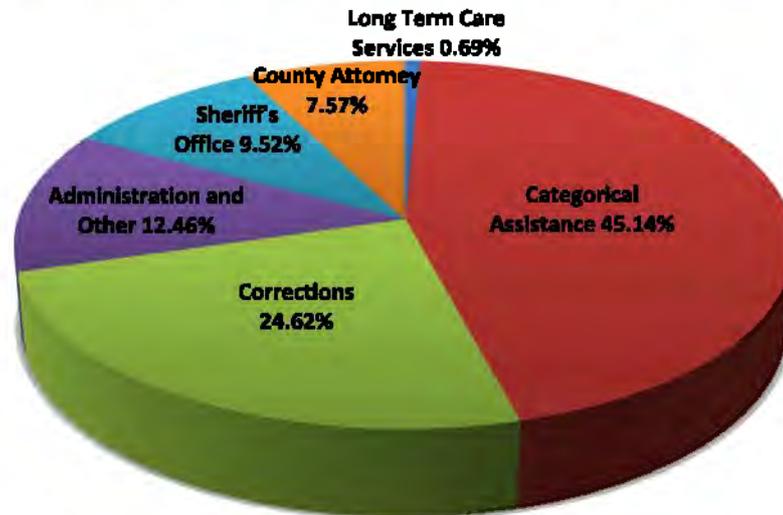
**Table 4 - Comparative Net Cost of Services**

<b>Function / Program</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>Change in Net Cost of Services</b>
	<b>Net Cost of Services</b>	<b>Net Cost of Services</b>	
Long-term Care Services	\$ 1,907,142	\$ 307,135	\$ (1,600,007)
Categorical Assistance	28,794,738	20,029,913	(8,764,825)
Corrections	15,317,850	10,926,235	(4,391,615)
Administration and Other	9,090,094	5,529,873	(3,560,221)
Sheriff's Office	6,895,184	4,223,903	(2,671,281)
County Attorney	4,628,036	3,358,402	(1,269,634)
	<b>\$66,633,044</b>	<b>\$44,375,461</b>	<b>\$ (22,257,583)</b>

*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 2020 Net Costs of Services from Table 4. The primary source of funding for net costs is property tax revenues.

**Net Cost of Services - by Function/Program  
For the Fiscal Period Ended June 30, 2020**



## **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 General Fund appropriations. At June 30, 2020, unassigned fund balance represents 19.2% of total General Fund (budgeted) fiscal year 2021 appropriations, while total fund balance represents 29.2% of that same amount.

## **CAPITAL ASSETS AND LONG-TERM DEBT**

### ***Capital Assets***

At June 30, 2020, the County reported approximately \$38.4 million in capital assets, net of depreciation, which includes construction in progress of approximately \$935,000. These assets include land, buildings and improvements, machinery, equipment and furnishings, and vehicles.

### ***Long-Term Debt***

At June 30, 2020, the County had approximately \$52 million in outstanding long-term debt, comprised of \$9.3 million in general obligation bonds, \$2.7 million in compensated absences, \$4.3 million net OPEB liability, \$35.5 million net pension liability, and approximately \$244,000 in capital leases payable.

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

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- Property taxes accounted for 58% of expected resources for the fiscal year ended June 30, 2020 and also account for 58% of revenues in the fiscal year 2021 budget. The year ended June 30, 2020 is Rockingham County's first 12-month June 30 fiscal year. Other sources of funding, notably assigned fund balance (as discussed below), comprised a greater portion of the 2018-2019 budget in comparison to fiscal year 2020 due primarily to the 18-month transitional fiscal period to a June 30 fiscal year.
- Categorical Assistance expenses continue to be the largest net County expenditure, followed by Corrections, and comprise 23% of fiscal year 2020 budgeted appropriations. The amount that the County is liable for is set by the State of New Hampshire annually, and is outside of the control of County management. One benefit of the County's move to a June 30 fiscal year end is that it is now on the same fiscal year cycle as the State and,

therefore, will have updated information on this major expense category prior to passage of its budget.

- The COVID-19 epidemic has negatively impacted the County in many ways, notably with staffing shortages and reduced Nursing Home revenues. While a multitude of Federal assistance and award programs (e.g., the Families First Coronavirus Response Act, or “FFCRA”, and the CARES Act) have helped reduce fiscal year 2020 revenue shortfalls, Nursing Home revenues will reflect a sharper decline in fiscal year 2021.
- Effective July 1, 2020, the County instituted a new Special Revenue Fund for Contingent Grants. This new fund shall record the fully contingent portion of grants and Federal awards, and will assist in providing more efficient accounting of the multitude of Federal and State grants and awards that have been made available in response to the COVID-19 epidemic.

## **REQUESTS FOR INFORMATION**

This financial report is intended to provide report users with a general overview of the County of Rockingham, New Hampshire’s finances at June 30, 2020. 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, New Hampshire can be found at [www.rockinghamcountynh.org](http://www.rockinghamcountynh.org).

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Statement of Net Position  
June 30, 2020

	<u>Governmental Activities</u>
<b>Assets</b>	
Current:	
Cash and short-term investments	\$ 49,457,471
Restricted cash	1,195,489
Investments	81,502
Receivables:	
Accounts, net	1,224,762
Due from other governments, net	4,343,209
Due from external parties	407,886
Prepaid expenses	475,743
Inventory	<u>661,147</u>
Total Current Assets	57,847,209
Noncurrent:	
Capital Assets:	
Land	578,857
Construction in progress	934,860
Other capital assets, net of accumulated depreciation	<u>36,857,855</u>
Total Noncurrent Assets	<u>38,371,572</u>
Total Assets	96,218,781
<b>Deferred Outflows of Resources</b>	
Pension related	4,612,126
OPEB related	<u>389,604</u>
Total Deferred Outflows of Resources	5,001,730
<b>Liabilities</b>	
Current:	
Accounts payable	1,867,557
Accrued payroll and related liabilities	1,126,920
Due to other governments	10,383,047
Incurred but not reported claims liability	926,170
Accrued interest payable	122,367
Current portion of noncurrent liabilities:	
Bonds payable	1,587,007
Capital leases payable	161,071
Compensated absences	<u>396,895</u>
Total Current Liabilities	16,571,034
Noncurrent:	
Bonds payable, net of current portion	7,677,437
Capital leases payable, net of current portion	83,288
Compensated absences, net of current portion	2,301,457
Net pension liability	35,522,347
Net OPEB liability	<u>4,260,367</u>
Total Noncurrent Liabilities	<u>49,844,896</u>
Total Liabilities	66,415,930
<b>Deferred Inflows of Resources</b>	
Pension related	4,426,634
OPEB related	359,166
Revenues collected in advance	<u>307,197</u>
Total Deferred Inflows of Resources	5,092,997
<b>Net Position</b>	
Net investment in capital assets	37,724,583
Restricted for:	
Grants and other statutory restrictions	5,412,441
Permanent funds	32,972
Unrestricted	<u>(13,458,412)</u>
Total Net Position	\$ <u>29,711,584</u>

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

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Statement of Activities  
For the Year Ended June 30, 2020

		<u>Program Revenues</u>		<u>Net (Expenses)</u>
	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Revenues and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Change in</u>
			<u>Contributions</u>	<u>Net Position</u>
<b>Governmental Activities</b>				
Long-term Care Services:				
Nursing home	\$ 26,545,986	\$ 25,187,966	\$ 1,294,308	\$ (63,712)
Assisted living	1,856,385	1,544,893	68,069	(243,423)
Categorical assistance	20,029,913	-	-	(20,029,913)
Corrections	11,423,557	122,832	374,490	(10,926,235)
Administration and Other:				
Maintenance	4,113,021	108,846	2,952	(4,001,223)
Deeds	1,146,233	4,345,684	2,670	3,202,121
Finance	1,241,038	-	531	(1,240,507)
General government	644,480	-	6,665	(637,815)
Human resources	730,916	-	198	(730,718)
Information technology	604,088	19,685	460	(583,943)
Statutory organizations	487,804	-	-	(487,804)
Non-county specials	202,500	-	-	(202,500)
Commissioners	248,050	-	159	(247,891)
Delegation	100,584	-	-	(100,584)
Medical examiner	66,893	-	-	(66,893)
Treasurer	14,483	-	-	(14,483)
Interest	417,633	-	-	(417,633)
Sheriff's office	6,035,127	1,056,270	754,954	(4,223,903)
County attorney	3,462,025	55,135	48,488	(3,358,402)
Total Governmental Activities	<u>\$ 79,370,716</u>	<u>\$ 32,441,311</u>	<u>\$ 2,553,944</u>	(44,375,461)
<b>General Revenues</b>				
				50,297,336
				344,576
				<u>1,007,750</u>
Total General Revenues				<u>51,649,662</u>
Change in Net Position				7,274,201
<b>Net Position</b>				
				<u>22,437,383</u>
End of year				<u>\$ 29,711,584</u>

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

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Governmental Funds  
Balance Sheet  
June 30, 2020

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and short-term investments	\$ 30,929,232	\$ 4,015,737	\$ 60,900	\$ 35,005,869
Restricted cash	1,091,648	-	103,841	1,195,489
Investments	-	-	81,502	81,502
Receivables:				
Accounts, net	1,123,463	-	50	1,123,513
Due from other governments, net	4,289,647	-	-	4,289,647
Due from other funds	608,061	-	319,411	927,472
Prepaid expenses	381,409	-	-	381,409
Inventory	661,147	-	-	661,147
<b>Total Assets</b>	<b>\$ 39,084,607</b>	<b>\$ 4,015,737</b>	<b>\$ 565,704</b>	<b>\$ 43,666,048</b>
<b>Liabilities</b>				
Accounts payable	\$ 1,669,835	\$ 112,878	\$ -	\$ 1,782,713
Accrued payroll and related liabilities	1,126,920	-	-	1,126,920
Due to other governments	10,383,047	-	-	10,383,047
Due to other funds	454,113	41,045	48,852	544,010
<b>Total Liabilities</b>	<b>13,633,915</b>	<b>153,923</b>	<b>48,852</b>	<b>13,836,690</b>
<b>Deferred Inflows of Resources</b>				
Revenues collected in advance	297,419	-	-	297,419
<b>Fund Balances</b>				
Nonspendable:				
Prepaid expenses	381,409	-	-	381,409
Inventory	661,147	-	-	661,147
Nonexpendable permanent funds	-	-	32,972	32,972
<b>Total Nonspendable</b>	<b>1,042,556</b>	<b>-</b>	<b>32,972</b>	<b>1,075,528</b>
Restricted:				
Long-term care (RSA 24:13)	456,687	-	-	456,687
LCHIP surcharges (RSA 478:17-g)	634,961	-	-	634,961
Capital projects	-	3,836,913	-	3,836,913
Special revenue funds	-	-	483,880	483,880
<b>Total Restricted</b>	<b>1,091,648</b>	<b>3,836,913</b>	<b>483,880</b>	<b>5,412,441</b>
Assigned:				
Subsequent year budget	6,116,011	-	-	6,116,011
Encumbrances	302,398	24,901	-	327,299
<b>Total Assigned</b>	<b>6,418,409</b>	<b>24,901</b>	<b>-</b>	<b>6,443,310</b>
Unassigned:				
Unassigned	16,600,660	-	-	16,600,660
<b>Total Fund Balances</b>	<b>25,153,273</b>	<b>3,861,814</b>	<b>516,852</b>	<b>29,531,939</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 39,084,607</b>	<b>\$ 4,015,737</b>	<b>\$ 565,704</b>	<b>\$ 43,666,048</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  
June 30, 2020**

<b>Total governmental fund balances</b>	<b>\$ 29,531,939</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	38,371,572
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.	12,742,676
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(122,367)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(9,264,444)
Capital leases payable	(244,359)
Compensated absences (unfunded)	(1,736,650)
Net pension liability and related deferred outflows/inflows of resources	(35,336,854)
Net OPEB liability and related deferred outflows/inflows of resources	<u>(4,229,929)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 29,711,584</u></b>

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 June 30, 2020

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 50,297,336	\$ -	\$ -	\$ 50,297,336
Charges for services	32,226,982	-	214,329	32,441,311
Intergovernmental	2,553,944	-	-	2,553,944
Investment income	187,303	35,107	7,053	229,463
Miscellaneous	<u>872,051</u>	<u>-</u>	<u>-</u>	<u>872,051</u>
Total Revenues	86,137,616	35,107	221,382	86,394,105
<b>Expenditures</b>				
Long-term Care Services:				
Nursing home	25,325,379	-	-	25,325,379
Assisted living	1,665,616	-	-	1,665,616
Categorical assistance	20,029,913	-	-	20,029,913
Corrections	10,659,736	-	210	10,659,946
Administration and Other:				
Maintenance	3,788,704	-	-	3,788,704
Deeds	1,156,130	-	-	1,156,130
Finance	1,242,565	-	-	1,242,565
General government	630,219	-	-	630,219
Human resources	708,649	-	-	708,649
Information technology	584,714	-	-	584,714
Grants	861,806	-	-	861,806
Statutory organizations	487,804	-	-	487,804
Non-county specials	202,500	-	-	202,500
Commissioners	232,093	-	-	232,093
Delegation	100,406	-	-	100,406
Medical examiner	66,893	-	-	66,893
Treasurer	14,483	-	-	14,483
Sheriff's office	6,292,831	-	25,383	6,318,214
County attorney	3,516,555	-	-	3,516,555
Capital outlay	27,475	779,694	-	807,169
Debt service:				
Principal	1,461,000	-	-	1,461,000
Interest	<u>435,300</u>	<u>-</u>	<u>-</u>	<u>435,300</u>
Total Expenditures	<u>79,490,771</u>	<u>779,694</u>	<u>25,593</u>	<u>80,296,058</u>
Excess (deficiency) of revenues over expenditures	6,646,845	(744,587)	195,789	6,098,047
<b>Other Financing Sources (Uses)</b>				
Proceeds of capital lease	249,917	-	-	249,917
Transfers:				
Deeds and other	188,795	-	(188,795)	-
Capital projects	<u>(981,640)</u>	<u>981,640</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(542,928)</u>	<u>981,640</u>	<u>(188,795)</u>	<u>249,917</u>
Change in Fund Balances	6,103,917	237,053	6,994	6,347,964
Fund Balances, at Beginning of Year	<u>19,049,356</u>	<u>3,624,761</u>	<u>509,858</u>	<u>23,183,975</u>
Fund Balances, at End of Year	\$ <u>25,153,273</u>	\$ <u>3,861,814</u>	\$ <u>516,852</u>	\$ <u>29,531,939</u>

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 June 30, 2020

**Net changes in fund balances - total governmental funds** \$ 6,347,964

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:

Capital asset purchases	1,362,612
Depreciation	(2,977,207)

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of the proceeds received from the sale or disposal of capital assets, reduced by the actual net value of the disposed assets. (5,811)

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

Repayments of bonds	1,461,000
Amortization of bond premium	135,699
Proceeds of capital lease	(249,917)
Repayments of capital lease	231,617

In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 17,665

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

Compensated absences - change in unfunded liability	(371,273)
Change in net pension liability and related deferred outflows and inflows	391,587
Change in net OPEB liability and related deferred outflows and inflows	(28,683)

Internal service funds are used by management to account for certain activities. The net activity of internal service funds is reported with governmental activities. 958,948

**Change in net position - governmental activities** \$ 7,274,201

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 June 30, 2020

	Original Budget	From Prior Years' Budget	Approved Transfers	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>Beginning Budgetary Fund Balance</b>	\$ 5,696,369	\$ 275,020	\$ -	\$ 5,971,389	\$ -	\$ (5,971,389)
<b>Revenues (Inflows)</b>						
Taxes	50,297,336	-	-	50,297,336	50,297,336	-
Charges for services:						
Long-term Care Services:						
Nursing home	21,626,194	-	-	21,626,194	25,177,924	3,551,730
Assisted living	1,686,251	-	-	1,686,251	1,544,893	(141,358)
Corrections	86,002	-	-	86,002	55,287	(30,715)
Administration and Other:						
Deeds	3,337,000	-	-	3,337,000	4,216,778	879,778
Information technology	15,000	-	-	15,000	19,685	4,685
Maintenance	43,600	-	-	43,600	108,846	65,246
Sheriff	1,375,181	-	-	1,375,181	1,048,434	(326,747)
County attorney	113,619	-	-	113,619	55,135	(58,484)
Intergovernmental	939,785	-	-	939,785	2,553,944	1,614,159
Investment income	160,000	-	-	160,000	187,303	27,303
Miscellaneous	321,503	-	-	321,503	872,051	550,548
Transfers from other funds	213,516	-	-	213,516	188,795	(24,721)
Amounts Available for Appropriation	<u>85,911,356</u>	<u>275,020</u>	<u>-</u>	<u>86,186,376</u>	<u>86,326,411</u>	<u>140,035</u>
<b>Charges to Appropriations (Outflows)</b>						
Long-term Care Services:						
Nursing home	26,494,130	78,729	400,000	26,972,859	25,330,884	1,641,975
Assisted living	1,756,445	-	-	1,756,445	1,664,923	91,522
Categorical assistance	19,820,139	-	319,298	20,139,437	20,029,913	109,524
Corrections	12,218,670	48,375	(169,298)	12,097,747	10,659,736	1,438,011
Administration and Other:						
Maintenance	4,658,124	95,770	-	4,753,894	4,132,986	620,908
Deeds	1,357,269	-	-	1,357,269	1,156,130	201,139
Finance	1,278,319	46,554	-	1,324,873	1,242,565	82,308
General government	789,524	-	-	789,524	630,219	159,305
Human resources	775,581	-	-	775,581	708,649	66,932
Information technology	612,848	-	-	612,848	584,714	28,134
Grants	861,896	-	-	861,896	861,806	90
Statutory organizations	487,804	-	-	487,804	487,804	-
Non-county specials	212,502	-	-	212,502	202,500	10,002
Commissioners	237,869	-	-	237,869	232,093	5,776
Delegation	330,529	-	(150,000)	180,529	100,406	80,123
Medical examiner	93,004	-	-	93,004	66,893	26,111
Treasurer	18,697	-	-	18,697	14,483	4,214
Sheriff's office	6,585,445	5,592	-	6,591,037	6,078,598	512,439
County attorney	4,010,621	-	-	4,010,621	3,516,555	494,066
Capital outlay	34,000	-	-	34,000	27,475	6,525
Debt service:						
Principal	1,461,000	-	-	1,461,000	1,461,000	-
Interest	435,300	-	-	435,300	435,300	-
Transfers to other funds	1,381,640	-	(400,000)	981,640	981,640	-
Total Charges to Appropriations	<u>85,911,356</u>	<u>275,020</u>	<u>-</u>	<u>86,186,376</u>	<u>80,607,272</u>	<u>5,579,104</u>
<b>Ending Budgetary Fund Balance</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>5,719,139</u>	\$ <u>5,719,139</u>

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

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Proprietary Funds  
Statement of Net Position  
June 30, 2020

	Internal Service <u>Funds</u>
<b>Assets</b>	
Current Assets:	
Cash and short-term investments	\$ 14,451,602
Receivables:	
Accounts	101,249
Due from other governments	53,562
Due from other funds	431,606
Prepaid expenses	<u>94,333</u>
Total Current Assets	<u>15,132,352</u>
Total Assets	15,132,352
<b>Liabilities</b>	
Current Liabilities:	
Accounts payable	84,844
Due to other funds	407,182
Incurred but not reported claims liability	926,170
Current portion of noncurrent liabilities:	
Compensated absences	<u>396,895</u>
Total Current Liabilities	1,815,091
Noncurrent Liabilities:	
Compensated absences, net of current portion	<u>564,807</u>
Total Noncurrent Liabilities	<u>564,807</u>
Total Liabilities	2,379,898
<b>Deferred Inflows of Resources</b>	
Revenues collected in advance	9,778
<b>Net Position</b>	
Unrestricted	<u>12,742,676</u>
Total Net Position	<u>\$ 12,742,676</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 June 30, 2020**

	<u>Internal Service Funds</u>
Operating Revenues	
Employee and employer contributions	\$ <u>9,196,896</u>
Total Operating Revenues	9,196,896
Operating Expenses	
Employee benefits	<u>8,244,354</u>
Total Operating Expenses	<u>8,244,354</u>
Operating Income (Loss)	952,542
Nonoperating Revenues (Expenses)	
Investment income	115,113
Miscellaneous	<u>(108,707)</u>
Total Nonoperating Revenues (Expenses), Net	<u>6,406</u>
Change in Net Position	958,948
Net Position, Beginning of Year	<u>11,783,728</u>
Net Position, End of Year	<u><u>\$ 12,742,676</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 June 30, 2020

	Internal Service Funds
Cash Flows From Operating Activities	
Receipts from users	\$ 9,143,494
Payments to providers	(8,257,427)
Other receipts (payments)	<u>(108,707)</u>
Net Cash Provided By Operating Activities	777,360
Cash Flows From Noncapital Financing Activities	
Net change in due to/from other funds	<u>(990,125)</u>
Net Cash Used For Noncapital Financing Activities	(990,125)
Cash Flows From Investing Activities	
Investment income	<u>115,113</u>
Net Cash Provided By Investing Activities	<u>115,113</u>
Net Change in Cash and Short-Term Investments	(97,652)
Cash and Short-Term Investments, Beginning of Year	<u>14,549,254</u>
Cash and Short-Term Investments, End of Year	\$ <u><u>14,451,602</u></u>
Reconciliation of Operating Income to Net Cash Provided By (Used For) Operating Activities	
Operating income	\$ 952,542
Adjustments to reconcile operating income to net cash provided by operating activities:	
Nonoperating revenues (expenses)	(108,707)
Changes in assets and liabilities:	
Receivables	(76,772)
Due from other governments	18,214
Prepaid expenses	(43,183)
Accounts payable	2,056
Incurred but not reported claims liability	76,110
Compensated absences	(48,056)
Revenues collected in advance	<u>5,156</u>
Net Cash Provided By Operating Activities	\$ <u><u>777,360</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  
June 30, 2020

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and short-term investments	\$ 628,552
Accounts receivable	476
Due from other funds	<u>76</u>
<b>Total Assets</b>	<b><u>\$ 629,104</u></b>
<b>Liabilities</b>	
Due to other funds	\$ 407,962
Due to specific individuals	<u>221,142</u>
<b>Total Liabilities</b>	<b><u>\$ 629,104</u></b>

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 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.

#### ***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 No. 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 applied.

## ***Government-Wide and Fund Financial Statements***

### ***Government-Wide Financial Statements***

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

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

### ***Fund Financial Statements***

Separate financial statements are provided for governmental funds, 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.

## ***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. 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, certain expenditures such as debt service, compensated absences, claims and judgements, and pension and OPEB costs are recorded as expenditures 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 No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance 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 Fund* are used to account for funds held by the County for individuals incarcerated at the County Corrections Facility.
- *Nursing Home Residents Fund* accounts 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.

#### ***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, special revenue, 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.

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.

### ***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.

### ***Interfund Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as “due from/to other funds” (i.e., the current portion of interfund loans).

### ***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.

### ***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 June 30, 2020 totaling \$934,860, 25% of which is comprised of Long Term Care Services security enhancements. The projects in process are included in the reporting of \$38,371,572 net capital assets in the related statements. Once a project is completed, it is reported in the asset category (see Note 8).

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

***Compensated Absences***

Certain County employees are entitled to compensated absences based, in part, on their length of employment. In accordance with GASB Statement No. 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.

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.

***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.

***Fund Equity***

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

***Fund Balance***

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The County reserves 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 General Fund is the only fund that reports a positive unassigned fund balance. The County has set and historically exceeded a financial management goal of attaining an unassigned fund balance of at least three months of budgeted appropriations. With the utilization of \$15,004,199 of assigned fund balance with the transition to a June 30 fiscal year for the prior year, the County will not meet this goal for fiscal year 2020. The County did not utilize any of the \$5,696,369 budgeted use of fund balance for the year ended June 30, 2020.

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

***Net Position***

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

***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 used.

## 2. Stewardship, Compliance, and Accountability

### ***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 fiscal year ended June 30, 2020, \$5,696,369 of beginning General Fund unassigned fund balance was budgeted for use in reducing taxes, with none actually being utilized.

### ***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.

### ***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, and use of prior year fund balance reserves.

### ***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>	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 86,137,616	\$ 79,490,771
Other financing sources/uses (GAAP Basis)	<u>438,712</u>	<u>981,640</u>
Subtotal (GAAP Basis)	86,576,328	80,472,411
Adjustment for inventory budgeted on the cash basis	-	384,778
Reverse unbudgeted capital lease	<u>(249,917)</u>	<u>(249,917)</u>
Budgetary Basis	<u>\$ 86,326,411</u>	<u>\$ 80,607,272</u>

***Deficit Net Position***

The Compensated Absences Internal Service Fund reflects a deficit net position of \$(100,084) as of June 30, 2020. It is anticipated that this deficit will be eliminated through future transfers from other funds.

**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 29:1, II 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 June 30, 2020, the County’s bank balance was fully insured and 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 \$1,091,648 is comprised of a \$456,687 non-lapsing reserve account to fund Long-term Care Services (established in accordance with RSA 24:13) and \$634,961 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 \$103,841 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**

***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	\$ <u>81,502</u>	N/A	\$ <u>81,502</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total investments	\$ <u>81,502</u>		\$ <u>81,502</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

***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 \$81,502 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.

***Concentration of Credit Risk***

Concentration of credit risk is the risk of loss attributable to the magnitude of the County's investment in a single issuer. The County places no limit on the amount that may be invested in any one issuer. The County does not have formal investment policies related to concentration of credit risk exposure. At June 30, 2020, no investments in any one issuer represent 5% or more of total investments.

***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.

***Fair Value***

The County categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement 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 June 30, 2020 consists primarily of amounts due from the State of New Hampshire for Nursing Home receivables.

**7. Interfund Accounts**

***Receivables/Payables***

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is a summary of June 30, 2020 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 608,061	\$ 454,113
Capital Projects Fund	-	41,045
Special Revenue Funds:		
Drug Task Force	-	3,205
Expendable Trust	-	28,043
Nursing Home Special Account	180	-
Assisted Living Donations	9,541	-
Inmate Commissary	294,907	50
Inmate Chapel	14,357	-
Deeds Equipment	426	-
Permanent Fund	-	17,554
Internal Service Funds:		
Health	161,056	195,265
Dental	147,128	128,345
Workers' Compensation	83,464	1,959
Compensated Absences	39,958	81,613
Agency Funds:		
Inmates	75	402,221
Nursing Home Residents	1	3,357
Assisted Living Security Deposits	-	2,384
Total	<u>\$ 1,359,154</u>	<u>\$ 1,359,154</u>

***Transfers***

The County reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. Annually, the County budgets for a transfer to the Capital Projects Fund from the General Fund to fund future capital projects. The sum of all transfers presented in the table on the following page agrees with the sum of interfund transfers presented in the governmental fund financial statements.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 188,795	\$ 981,640
Capital Projects Fund	981,640	-
Special Revenue Funds:		
Nursing Home Special Account	-	3,940
Inmate Commissary	-	34,855
Deeds Equipment	-	150,000
Total	<u>\$ 1,170,435</u>	<u>\$ 1,170,435</u>

## 8. Capital Assets

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 60,090	\$ 12,848	\$ -	\$ 72,938
Machinery, equipment, and furnishings	13,966	487	(28)	14,425
Vehicles	<u>1,656</u>	<u>298</u>	<u>(117)</u>	<u>1,837</u>
Total capital assets, being depreciated	75,712	13,633	(145)	89,200
Less accumulated depreciation for:				
Buildings and improvements	(39,633)	(2,017)	-	(41,650)
Machinery, equipment, and furnishings	(8,549)	(738)	22	(9,265)
Vehicles	<u>(1,322)</u>	<u>(222)</u>	<u>117</u>	<u>(1,427)</u>
Total accumulated depreciation	<u>(49,504)</u>	<u>(2,977)</u>	<u>139</u>	<u>(52,342)</u>
Total capital assets, being depreciated, net	26,208	10,656	(6)	36,858
Capital assets, not being depreciated:				
Land	579	-	-	579
Construction in progress	<u>13,205</u>	<u>-</u>	<u>(12,270)</u>	<u>935</u>
Total capital assets, not being depreciated	<u>13,784</u>	<u>-</u>	<u>(12,270)</u>	<u>1,514</u>
Governmental activities capital assets, net	<u>\$ 39,992</u>	<u>\$ 10,656</u>	<u>\$ (12,276)</u>	<u>\$ 38,372</u>

Depreciation expense was charged to functions of the County as follows:

Long-term Care Services:	
Nursing home	\$ 1,179,424
Assisted living	150,082
Corrections	778,338
Administration and Other:	
Maintenance	448,160
Deeds	11,102
Finance	213
General government	14,260
Human resources	21,042
Information technology	32,526
Commissioners	23,994
Delegation	695
Sheriff's office	<u>317,371</u>
Total depreciation expense	\$ <u>2,977,207</u>

**9. Deferred Outflows of Resources**

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

**10. Due to Other Governments**

Due to other governments consist of the following at June 30, 2020:

	General Fund
State of New Hampshire	\$ 10,368,044 *
Hillsborough County	6,555
Carroll County	4,543
Strafford County	1,725
Sullivan County	<u>2,180</u>
Total	\$ <u>10,383,047</u>

\*Includes approximately \$4.4 million of transfer taxes and \$4.7 million related to human services liabilities.

## 11. Long-Term Liabilities

### ***Changes in General Long-Term Liabilities***

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

	Total Balance <u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>Ending</u>	Less Current <u>Portion</u>	Equals Long-Term <u>Portion</u> <u>Ending</u>
<b><u>Governmental Activities</u></b>						
Bonds payable:						
Public offerings	\$ 3,155	\$ -	\$ (755)	\$ 2,400	\$ (780)	\$ 1,620
Direct placements	6,741	-	(706)	6,035	(700)	5,335
Unamortized bond premium	<u>965</u>	<u>-</u>	<u>(136)</u>	<u>829</u>	<u>(107)</u>	<u>722</u>
Subtotal	10,861	-	(1,597)	9,264	(1,587)	7,677
Other:						
Capital leases payable	226	250	(232)	244	(161)	83
Compensated absences	2,375	323	-	2,698	(397)	2,301
Net pension liability	36,008	-	(486)	35,522	-	35,522
Net OPEB liability	<u>4,671</u>	<u>-</u>	<u>(411)</u>	<u>4,260</u>	<u>-</u>	<u>4,260</u>
Totals	\$ <u>54,141</u>	\$ <u>573</u>	\$ <u>(2,726)</u>	\$ <u>51,988</u>	\$ <u>(2,145)</u>	\$ <u>49,843</u>

### ***General Obligation Bonds***

The County issues general obligation debt instruments (including direct placements) 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:

<b><u>Governmental Activities</u></b>	<b><u>Serial</u></b> <b><u>Maturities</u></b> <b><u>Through</u></b>	<b><u>Interest</u></b> <b><u>Rate(s) %</u></b>	<b><u>Amount</u></b> <b><u>Outstanding</u></b> <b><u>as of</u></b> <b><u>6/30/20</u></b>
Public offerings:			
General Obligation Municipal Purpose Loan of 2013 Bonds	5/15/2023	3.0 - 4.0%	\$ 2,400,000
Direct placements:			
General Obligation Bonds 01/10/2018	8/15/2028	5.10%	2,080,000
General Obligation Bonds 01/09/2019	2/15/2029	4.1 - 5.1%	<u>3,954,750</u>
Total direct placements			<u>6,034,750</u>
Total general obligation bonds			\$ <u>8,434,750</u>

**Future Debt Service**

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

<u>Fiscal Year</u>	<u>Bonds - Public Offerings</u>		<u>Bonds - Direct Placements</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 780,000	\$ 72,000	\$ 700,000	\$ 303,422
2022	800,000	48,600	700,000	267,722
2023	820,000	24,600	700,000	232,022
2024	-	-	699,750	196,322
2025	-	-	700,000	160,635
2026-2029	-	-	2,535,000	285,540
Total	\$ <u>2,400,000</u>	\$ <u>145,200</u>	\$ <u>6,034,750</u>	\$ <u>1,445,663</u>

**Capital Lease Obligations**

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation 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 \$82,593 including interest, through October 2020 at 3.44%.	\$ 79,846
Vehicles, due in annual installments the next of which is \$85,404 including interest, through March 2022 at 2.54%.	<u>164,513</u>
Total	<u>\$ 244,359</u>

Annual debt service requirements to maturity for capital lease obligations, including interest, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 161,071	\$ 6,925	\$ 167,996
2022	<u>83,288</u>	<u>2,156</u>	<u>85,444</u>
Totals	\$ <u>244,359</u>	\$ <u>9,081</u>	\$ <u>253,440</u>

Vehicles financed by capital leases payable totaling \$489,546 is reported in capital assets net of \$181,669 accumulated depreciation.

## 12. Deferred Inflows of Resources

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

## 13. Governmental Funds – Fund Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The County has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2020:

### ***Nonspendable***

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

### ***Restricted***

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

### ***Committed***

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority.

### ***Assigned***

Represents amounts that are constrained by the County's intent to use these resources for a specific purpose. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet received.

**Unassigned**

Represents amounts that are available to be spent in future periods and deficit funds. The following is a breakdown of the County's fund balances at June 30, 2020:

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>				
Prepaid expenses	\$ 381,409	\$ -	\$ -	\$ 381,409
Inventory	661,147	-	-	661,147
Nonexpendable permanent funds	-	-	32,972	32,972
Total Nonspendable	1,042,556	-	32,972	1,075,528
<b>Restricted:</b>				
Long-term care (RSA 24:13)	456,687	-	-	456,687
LCHIP surcharges (RSA 478:17-g)	634,961	-	-	634,961
Capital projects	-	3,836,913	-	3,836,913
Special revenue funds	-	-	483,880	483,880
Total Restricted	1,091,648	3,836,913	483,880	5,412,441
<b>Assigned:</b>				
Subsequent year budget	6,116,011	-	-	6,116,011
Encumbrances	302,398	24,901	-	327,299
Total Assigned	6,418,409	24,901	-	6,443,310
Unassigned	16,600,660	-	-	16,600,660
Total Fund Balances	\$ 25,153,273	\$ 3,861,814	\$ 516,852	\$ 29,531,939

**14. New Hampshire Retirement System – Pension (GASB 68)**

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

**Plan Description**

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan provides 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.

***Benefits Provided***

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

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

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

***Contributions***

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and 11.55% for police and 11.80% for fire. The County makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.88% to 24.77% of covered compensation. The County’s contributions to NHRS for the fiscal year ended June 30, 2020 was \$3,141,190, which was equal to its contractually required contribution.

***Summary of Significant Accounting Policies***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of NHRS and additions to/deductions from NHRS’s fiduciary net

position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

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

At June 30, 2020, the County reported a liability of \$35,522,347 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date June 30, 2019, the County’s proportion was 0.73825637%, which was a decrease of 0.00954475% from its previous year proportion.

For the year ended June 30, 2020, the County recognized pension expense of \$2,749,604. 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	\$ 196,408	\$ 763,832
Net difference between projected and actual earnings on investments	-	290,167
Changes of assumptions	1,274,528	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	3,372,635
Contributions subsequent to the measurement date	<u>3,141,190</u>	<u>-</u>
Totals	<u>\$ 4,612,126</u>	<u>\$ 4,426,634</u>

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

Year ended June 30:

2021	\$ (197,182)
2022	(2,084,028)
2023	(681,044)
2024	<u>6,556</u>
Total	\$ <u>(2,955,698)</u>

***Actuarial Assumptions***

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

Price inflation	2.5% per year
Salary increases	5.60% average, including inflation
Wage inflation	3.25% per year (3.00% for Teachers)
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

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

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

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

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	4.50%
Emerging Int'l Equities	7.00	6.00%
Total international equities	20.00	
Core Bonds	9.00	1.12%
Global Multi-Sector Fixed Income	10.00	2.46%
Absolute Return Fixed Income	6.00	1.50%
Total fixed income	25.00	
Private Equity	10.00	7.90%
Private Debt	5.00	4.86%
Total alternative investments	15.00	
Real Estate	10.00	3.00%
Total	100.00 %	

***Discount Rate***

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's

actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 47,565,886	\$ 35,522,347	\$ 25,568,456

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan’s fiduciary net position is available in the separately issued NHRS financial report.

**15. Other Post-Employment Benefits – OPEB (GASB 75)**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 75 establishes standards for recognizing and measuring assets, liabilities, deferred outflows/inflows of resources, and expenditures related to other post-employment benefits (OPEB) liabilities and identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

***County OPEB Plan***

The following disclosures for the County’s OPEB Plan are based on a measurement date of June 30, 2020.

***Plan Description***

The County indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the County who participate in the single-employer plan pay 100% of the healthcare premiums to participate in the County’s healthcare program. Since they are included in the same pool as active

employees, the insurance rates are implicitly higher for current employees, due to the age of consideration. This increased rate is an implicit subsidy the County pays for the retirees.

The County's OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75. The OPEB plan does not issue a publicly available financial report.

*Benefits Provided*

The County provides health care benefits for retirees and their dependents. Benefits are provided through the County, and the full cost of benefits is paid by retirees.

*Membership Data*

As of June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	23
Active employees	<u>395</u>
Total participants covered by OPEB plan	<u>418</u>

*Funding Policy*

The County's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

### *Actuarial Assumptions and Other Inputs*

The total OPEB liability was determined by an actuarial valuation as of July 1, 2019, rolled forward to the measurement date using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Discount rate	2.21%, net of investment expenses, including inflation
Healthcare cost trend rates	7.00% for 2019, decreasing to 0.45% per year to 5.20%, then grading down to the ultimate trend rate of 4.00% utilizing the Society of Actuaries Getzen Medical Trend Model. The ultimate medical trend rate is reached in 2075.
Retirees' share of benefit related costs	100%
Participation rate	40%
Pre-Retirement Mortality	PubG-2010 headcount-weighted Employee General Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.
Post-Retirement Mortality	<p><u>Healthy Retirees</u>: 101% of PubG-2010 headcount-weighted Retiree General Mortality Tables for males and 109% of PubG-2010 headcount-weighted Retiree General Mortality Tables for females, projected with fully generational mortality improvement using scale MP-2019.</p> <p><u>Surviving Spouses</u>: PubG-2010 Contingent Survivor General Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.</p> <p><u>Disabled Retirees</u>: PubG-2010 Disabled General Mortality Tables, projected with fully generational mortality improvement using scale MP-2019.</p>

### *Discount Rate*

The discount rate used to measure the total OPEB liability was 2.21%. The projection of cash flows used to determine the discount rate assumed that contributions from the County will be made in accordance with the plan's funding policy. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be insufficient to make all projected benefit payments of current plan members. Therefore, the 2.21% municipal bond rate, based on the index provided by the Bond Buyer 20-Bond general Obligation Index based on the 20-year AA municipal bond rate as of June 30, 2020, was applied to all periods to determine the total OPEB liability.

*Changes in the Total OPEB Liability*

The following summarizes the changes to the total OPEB liability for the past fiscal year:

Beginning of year balance	\$ 1,740,535
Service cost	90,994
Interest	62,454
Benefit payments	(94,272)
Differences between expected and actual experience	(415,941)
Changes of assumptions	<u>161,358</u>
End of year balance	<u>\$ 1,545,128</u>

Changes of assumptions reflect a change in the discount rate from 3.50% to 2.21%. In addition, many other assumptions were updated in the valuation, including decrements, the inflation rate, healthcare trend rates, and mortality tables and mortality improvement rates.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	Current Discount Rate	1% Increase
<u>1% Decrease</u>	<u>Rate</u>	<u>Increase</u>
\$ 1,670,434	\$ 1,545,128	\$ 1,431,736

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	Current Healthcare Cost Trend Rate	1% Increase
<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
\$1,386,953	\$1,545,128	\$1,731,606

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended June 30, 2020, the County recognized OPEB expense of \$103,675. At June 30, 2020, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ 130,740	\$ 4,353
Difference between expected and actual experience	<u>-</u>	<u>337,015</u>
Total	<u>\$ 130,740</u>	<u>\$ 341,368</u>

Amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in expense as follows:

Year ended June 30:

2021	\$ (49,773)
2022	(49,773)
2023	(49,731)
2024	(48,308)
2025	<u>(13,043)</u>
Total	<u>\$ (210,628)</u>

***New Hampshire Retirement System Medical Subsidy Plan***

***Plan Description***

In addition to the County's OPEB plan discussed above, the County participates in the New Hampshire Retirement System's (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. Collectively they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained in writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <http://www.nhrs.org>.

***Benefits Provided***

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The Medical Subsidy is a payment made by NHRS to the former employer or their insurance

administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the Medical Subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

- 1 Person - \$375.56
- 2 Person - \$751.12
- 1 Person Medicare Supplement - \$236.84
- 2 Person Medicare Supplement - \$473.68

*Contributions*

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The County contributed 0.29% of gross payroll for Group I employees, 1.81% of gross payroll for Group I teachers, and 3.66% of gross payroll for Group II fire and police department members. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

*Actuarial Assumptions and Other Inputs*

Actuarial assumptions are the same in the Retirement System footnote.

*Net OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to OPEB*

The County's proportionate share of the net OPEB liability for the NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2019 was \$2,715,239 representing 0.61933629%.

For the year ended June 30, 2020, the County recognized an OPEB expense related to the NHRS Medical Subsidy of \$278,143. At June 30, 2020, the County reported related deferred outflows and inflows of resources as follows:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ 4,724
Net difference between projected and actual investment earnings	-	3,051
Change in proportion	-	10,023
Contributions subsequent to the measurement date	<u>258,864</u>	<u>-</u>
<b>Total</b>	<b>\$ <u>258,864</u></b>	<b>\$ <u>17,798</u></b>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the fiscal year ending June 30, 2021.

Other amounts reported as deferred outflows and (inflows) of resources will be recognized in expense as follows:

<u>Year Ended June 30:</u>	
2021	\$ (16,771)
2022	(2,024)
2023	210
2024	<u>787</u>
<b>Total</b>	<b>\$ <u>(17,798)</u></b>

*Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate*  
The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	Current Discount Rate	<u>1% Increase</u>
\$ 2,945,090	\$ 2,715,239	\$ 2,515,514

*Health Care Cost Trend Rate*

Health care cost trend rates are not applicable given that the benefits are fixed stipends.

***Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and Inflows***

The following consolidates the County’s total OPEB liability and related deferred outflows/inflows, and the County’s proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at June 30, 2020:

	Total/Net OPEB Liability	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Total OPEB Expense
County OPEB Plan	\$ 1,545,128	\$ 130,740	\$ 341,368	\$ 103,675
NHRS Medical Subsidy Plan	<u>2,715,239</u>	<u>258,864</u>	<u>17,798</u>	<u>278,143</u>
Total	<u>\$ 4,260,367</u>	<u>\$ 389,604</u>	<u>\$ 359,166</u>	<u>\$ 381,818</u>

**16. 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 three unions, Sheriff’s Supervisors, Correctional Officers, and Long-term Care), 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 \$1,500 per covered individual on the “low” plan and \$2,000 per covered individual on the “high” plan. Any claim amounts exceeding the \$1,500 or \$2,000 maximum are the responsibility of the covered plan participants. 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.

**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 workers' 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 June 30, 2020 are as follows:

	<u>Health</u>	<u>Dental</u>	<u>Workers'</u> <u>Compensation</u>	<u>Total</u>
Claims liability, beginning of year	\$ 185,004	\$ 11,674	\$ 653,382	\$ 850,060
Claims incurred/recognized	6,846,080	409,121	530,859	7,786,060
Claims paid	<u>(6,839,889)</u>	<u>(410,485)</u>	<u>(459,576)</u>	<u>(7,709,950)</u>
Claims liability, end of year	\$ <u>191,195</u>	\$ <u>10,310</u>	\$ <u>724,665</u>	\$ <u>926,170</u>

**17. Operating Leases**

The County leases office space and equipment annually. Future minimum rental payments are as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Office</u> <u>Space</u>	<u>Equipment</u> <u>Rental</u>	<u>Total</u>
2021	\$ 188,930	\$ 9,546	\$ 198,476
2022	<u>158,750</u>	<u>-</u>	<u>158,750</u>
Totals	\$ <u>347,680</u>	\$ <u>9,546</u>	\$ <u>357,226</u>

**18. 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 No. 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.

## **19. Commitments and Contingencies**

### ***COVID-19***

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the County, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

### ***Outstanding Legal Matters***

On an ongoing basis, there are typically pending legal matters in which the County is involved. The County 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. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. At June 30, 2020, 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.

### ***Encumbrances***

At year-end, the County's General Fund has \$302,398, and the Capital Projects Fund has \$24,901, in encumbrances that will be honored the next fiscal year.

## **20. Subsequent Events**

Management has evaluated subsequent events through September 15, 2021, which is the date the financial statements were available to be issued.

## **21. New Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 84 (GASB 84), *Fiduciary Activities*, effective for the County beginning with its fiscal year ending June 30, 2021. This statement establishes guidance on how to address the categorization of fiduciary activities for financial reporting and how fiduciary activities are to be reported, and may

require reclassification of certain funds. Management is in the process of evaluating the effect this standard will have on the financial statements.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, effective for the County beginning with its fiscal year ending June 30, 2022. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements. Management is in the process of evaluating the effect this standard will have on the financial statements.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability

(Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</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%
December 31, 2017	June 30, 2017	0.81614093%	\$ 40,137,752	\$ 21,432,783	187.27%	62.66%
June 30, 2019	June 30, 2018	0.74780112%	\$ 36,008,138	\$ 21,084,060	170.78%	64.73%
June 30, 2020	June 30, 2019	0.73825637%	\$ 35,522,347	\$ 21,626,333	164.26%	65.59%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See Independent Auditors' Report.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Required Supplementary Information  
Schedule of Pension Contributions  
(Unaudited)

**New Hampshire Retirement System**

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2015	June 30, 2015	\$ 3,036,667	\$ 3,036,667	\$ -	\$ 22,431,661	13.54%
December 31, 2016	June 30, 2016	\$ 3,019,682	\$ 3,019,682	\$ -	\$ 21,767,665	13.87%
December 31, 2017	June 30, 2017	\$ 3,077,529	\$ 3,077,529	\$ -	\$ 21,241,160	14.49%
June 30, 2019	June 30, 2018	\$ 4,775,242	\$ 4,775,242	\$ -	\$ 32,060,012 *	14.89%
June 30, 2020	June 30, 2019	\$ 3,141,190	\$ 3,141,190	\$ -	\$ 21,415,652	14.67%

\*Includes 18 months of covered payroll as a result of the County transitioning to a June 30 fiscal year.

*Schedule is 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**

Required Supplementary Information  
Schedules of Proportionate Share and Contributions of the Net OPEB Liability  
(Unaudited)

**Schedule of Proportionate Share**

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll as of the Measurement Date</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total OPEB Liability</u>
June 30, 2019	June 30, 2018	0.63992980%	\$2,929,891	\$ 21,084,060	13.90%	7.53%
June 30, 2020	June 30, 2019	0.61933629%	\$2,715,239	\$ 21,626,333	12.56%	7.75%

**Schedule of Contributions**

New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll as of the Fiscal Year</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2019	June 30, 2018	\$ 422,258	\$ 422,258	\$ -	\$ 32,060,012 *	1.32%
June 30, 2020	June 30, 2019	\$ 258,864	\$ 258,864	\$ -	\$ 21,415,652	1.21%

\*Includes 18 months of covered payroll as a result of the County transitioning to a June 30 fiscal year.

*Schedule is 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**

Required Supplementary Information  
Schedule of Change in the Total OPEB Liability  
(Unaudited)

County of Rockingham, New Hampshire OPEB Plan

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	<u>2020</u>	<u>2019</u>
Total OPEB liability - beginning	\$ 1,740,535	\$ 1,692,476
Changes:		
Service cost	90,994	132,705
Interest	62,454	89,883
Benefit payments	(94,272)	(166,513)
Difference between actual and expected experience	(415,941)	-
Changes of assumptions	<u>161,358</u>	<u>(8,016)</u>
Net change in total OPEB liability	<u>(195,407)</u>	<u>48,059</u>
Total OPEB liability - ending	\$ <u>1,545,128</u>	\$ <u>1,740,535</u>
Covered employee payroll	\$ 19,880,290	\$ 26,993,333 *
Total OPEB liability as a percentage of covered employee payroll	7.77%	6.45%

\*Includes 18 months of covered payroll as a result of the County transitioning to a June 30 fiscal year.

There are no assets accumulated in a trust that meet the criteria in paragraph 4 of Statement 75 to pay OPEB related benefits.

Does not include New Hampshire Retirement System Medical Subsidy.

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to financial statements for summary of significant actuarial method and assumptions

See Independent Auditors' Report.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Supplementary Information  
Nonmajor Governmental Funds  
Combining Balance Sheet  
June 30, 2020

	Special Revenue Funds								Total Nonmajor Governmental Funds	
	Drug Task Force	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Inmate Commissary	Inmate Chapel	Deeds Equipment	WF Sturtevant Memorial		Permanent Fund
<b>Assets</b>										
Cash and short-term investments	\$ 55,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,220	\$ -	\$ 60,900
Restricted cash	-	-	96,427	-	-	-	7,414	-	-	103,841
Investments	-	30,976	-	-	-	-	-	-	50,526	81,502
Accounts receivable, net	-	-	50	-	-	-	-	-	-	50
Due from other funds	-	-	180	9,541	294,907	14,357	426	-	-	319,411
<b>Total Assets</b>	<b>\$ 55,680</b>	<b>\$ 30,976</b>	<b>\$ 96,657</b>	<b>\$ 9,541</b>	<b>\$ 294,907</b>	<b>\$ 14,357</b>	<b>\$ 7,840</b>	<b>\$ 5,220</b>	<b>\$ 50,526</b>	<b>\$ 565,704</b>
<b>Liabilities</b>										
Due to other funds	\$ 3,205	\$ 28,043	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 17,554	\$ 48,852
<b>Total Liabilities</b>	<b>3,205</b>	<b>28,043</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,554</b>	<b>48,852</b>
<b>Fund Balances</b>										
Nonspendable	-	-	-	-	-	-	-	-	32,972	32,972
Restricted	52,475	2,933	96,657	9,541	294,857	14,357	7,840	5,220	-	483,880
<b>Total Fund Balances</b>	<b>52,475</b>	<b>2,933</b>	<b>96,657</b>	<b>9,541</b>	<b>294,857</b>	<b>14,357</b>	<b>7,840</b>	<b>5,220</b>	<b>32,972</b>	<b>516,852</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 55,680</b>	<b>\$ 30,976</b>	<b>\$ 96,657</b>	<b>\$ 9,541</b>	<b>\$ 294,907</b>	<b>\$ 14,357</b>	<b>\$ 7,840</b>	<b>\$ 5,220</b>	<b>\$ 50,526</b>	<b>\$ 565,704</b>

See Independent Auditors' Report.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Supplementary Information  
 Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
 For the Year Ended June 30, 2020

	Special Revenue Funds								Total Nonmajor Governmental Funds	
	Drug Task Force	Expendable Trust	Nursing Home Special Account	Assisted Living Donations	Inmate Commissary	Inmate Chapel	Deeds Equipment	WF Sturtevant Memorial		Permanent Fund
<b>Revenues</b>										
Charges for services:										
Deeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,906	\$ -	\$ -	\$ 128,906
Sheriff	7,836	-	-	-	-	-	-	-	-	7,836
Corrections	-	-	-	-	66,844	701	-	-	-	67,545
Nursing home	-	-	10,042	-	-	-	-	-	-	10,042
Investment income	57	1,295	582	-	2,779	135	82	-	2,123	7,053
<b>Total Revenues</b>	<b>7,893</b>	<b>1,295</b>	<b>10,624</b>	<b>-</b>	<b>69,623</b>	<b>836</b>	<b>128,988</b>	<b>-</b>	<b>2,123</b>	<b>221,382</b>
<b>Expenditures</b>										
Current:										
Corrections	-	-	-	-	210	-	-	-	-	210
Sheriff	25,383	-	-	-	-	-	-	-	-	25,383
<b>Total Expenditures</b>	<b>25,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,593</b>
Excess (deficiency) of revenues over expenditures	(17,490)	1,295	10,624	-	69,413	836	128,988	-	2,123	195,789
<b>Other Financing Sources (Uses)</b>										
Transfers out	-	-	(3,940)	-	(34,855)	-	(150,000)	-	-	(188,795)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(3,940)</b>	<b>-</b>	<b>(34,855)</b>	<b>-</b>	<b>(150,000)</b>	<b>-</b>	<b>-</b>	<b>(188,795)</b>
Change in Fund Balances	(17,490)	1,295	6,684	-	34,558	836	(21,012)	-	2,123	6,994
Fund Balances, at Beginning of Year	69,965	1,638	89,973	9,541	260,299	13,521	28,852	5,220	30,849	509,858
Fund Balances, at End of Year	\$ 52,475	\$ 2,933	\$ 96,657	\$ 9,541	\$ 294,857	\$ 14,357	\$ 7,840	\$ 5,220	\$ 32,972	\$ 516,852

See Independent Auditors' Report.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Supplementary Information  
 Proprietary Funds  
 Combining Statement of Net Position  
 June 30, 2020

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities Total Internal Service Funds
<b>Assets</b>					
<b>Current Assets:</b>					
Cash and short-term investments	\$ 9,808,593	\$ 196,939	\$ 3,541,718	\$ 904,352	\$ 14,451,602
Receivables:					
Accounts	4,189	649	96,412	-	101,250
Due from other governments	1,839	-	51,723	-	53,562
Due from other funds	161,056	147,128	83,464	39,958	431,606
Prepaid expenses	5,650	45,100	43,583	-	94,333
<b>Total Current Assets</b>	<u>9,981,327</u>	<u>389,816</u>	<u>3,816,900</u>	<u>944,310</u>	<u>15,132,353</u>
<b>Total Assets</b>	9,981,327	389,816	3,816,900	944,310	15,132,353
<b>Liabilities</b>					
<b>Current Liabilities:</b>					
Accounts payable	46,523	21,908	15,335	1,079	84,845
Due to other funds	195,265	128,345	1,959	81,613	407,182
Incurred but not reported claims liability	191,195	10,310	724,665	-	926,170
Current portion of noncurrent liabilities:					
Compensated absences	-	-	-	396,895	396,895
<b>Total Current Liabilities</b>	<u>432,983</u>	<u>160,563</u>	<u>741,959</u>	<u>479,587</u>	<u>1,815,092</u>
<b>Noncurrent Liabilities:</b>					
Compensated absences, net of current portion	-	-	-	564,807	564,807
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>564,807</u>	<u>564,807</u>
<b>Total Liabilities</b>	432,983	160,563	741,959	1,044,394	2,379,899
<b>Deferred Inflows of Resources</b>					
Revenues collected in advance	5,219	4,559	-	-	9,778
<b>Net Position</b>					
Unrestricted	<u>9,543,125</u>	<u>224,694</u>	<u>3,074,941</u>	<u>(100,084)</u>	<u>12,742,676</u>
<b>Total Net Position</b>	<u>\$ 9,543,125</u>	<u>\$ 224,694</u>	<u>\$ 3,074,941</u>	<u>\$ (100,084)</u>	<u>\$ 12,742,676</u>

See Independent Auditors' Report.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Supplementary Information  
 Proprietary Funds  
 Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
 For the Fiscal Year Ended June 30, 2020

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities Total Internal Service Funds
Operating Revenues					
Employee and employer contributions	\$ 7,822,223	\$ 537,758	\$ 371,596	\$ 465,319	\$ 9,196,896
Total Operating Revenues	7,822,223	537,758	371,596	465,319	9,196,896
Operating Expenses					
Employee benefits	6,846,080	409,121	530,859	458,294	8,244,354
Total Operating Expenses	6,846,080	409,121	530,859	458,294	8,244,354
Operating Income (Loss)	976,143	128,637	(159,263)	7,025	952,542
Nonoperating Revenues (Expenses)					
Investment income	75,037	684	33,055	6,337	115,113
Miscellaneous	(91,755)	-	(16,952)	-	(108,707)
Total Nonoperating Revenues (Expenses), Net	(16,718)	684	16,103	6,337	6,406
Change in Net Position	959,425	129,321	(143,160)	13,362	958,948
Net Position at Beginning of Year	8,583,700	95,373	3,218,101	(113,446)	11,783,728
Net Position at End of Year	\$ 9,543,125	\$ 224,694	\$ 3,074,941	\$ (100,084)	\$ 12,742,676

See Independent Auditors' Report.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Supplementary Information  
 Proprietary Funds  
 Combining Statement of Cash Flows  
 For the Fiscal Year Ended June 30, 2020

	Health Fund	Dental Fund	Workers' Compensation Fund	Compensated Absences Fund	Governmental Activities Total Internal Service Funds
<b>Cash Flows From Operating Activities</b>					
Receipts from users	\$ 7,824,546	\$ 538,117	\$ 315,512	\$ 465,319	\$ 9,143,494
Payments to providers	(6,824,550)	(417,208)	(500,932)	(514,737)	(8,257,427)
Other receipts (payments)	<u>(91,755)</u>	<u>-</u>	<u>(16,952)</u>	<u>-</u>	<u>(108,707)</u>
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>908,241</b>	<b>120,909</b>	<b>(202,372)</b>	<b>(49,418)</b>	<b>777,360</b>
<b>Cash Flows From Noncapital Financing Activities</b>					
Net change in due to/from other funds	<u>(549,054)</u>	<u>(90,504)</u>	<u>(201,355)</u>	<u>(149,212)</u>	<u>(990,125)</u>
<b>Net Cash Provided By (Used For) Noncapital Financing Activities</b>	<b>(549,054)</b>	<b>(90,504)</b>	<b>(201,355)</b>	<b>(149,212)</b>	<b>(990,125)</b>
<b>Cash Flows From Investing Activities</b>					
Investment income	<u>75,037</u>	<u>684</u>	<u>33,055</u>	<u>6,337</u>	<u>115,113</u>
<b>Net Cash Provided By (Used For) Investing Activities</b>	<b>75,037</b>	<b>684</b>	<b>33,055</b>	<b>6,337</b>	<b>115,113</b>
<b>Net Change in Cash and Short-Term Investments</b>	<b>434,224</b>	<b>31,089</b>	<b>(370,672)</b>	<b>(192,293)</b>	<b>(97,652)</b>
<b>Cash and Short-Term Investments, Beginning of Year</b>	<b>9,374,369</b>	<b>165,850</b>	<b>3,912,390</b>	<b>1,096,645</b>	<b>14,549,254</b>
<b>Cash and Short-Term Investments, End of Year</b>	<b><u>\$ 9,808,593</u></b>	<b><u>\$ 196,939</u></b>	<b><u>\$ 3,541,718</u></b>	<b><u>\$ 904,352</u></b>	<b><u>\$ 14,451,602</u></b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities</b>					
Operating income (loss)	\$ 976,143	\$ 128,637	\$ (159,263)	\$ 7,025	\$ 952,542
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Nonoperating revenues (expenses)	(91,755)	-	(16,952)	-	(108,707)
Changes in assets and liabilities:					
Receivables	(1,838)	(460)	(74,474)	-	(76,772)
Due from other governments	(176)	-	18,390	-	18,214
Prepaid expenses	400	-	(43,583)	-	(43,183)
Accounts payable	14,939	(6,723)	2,227	(8,387)	2,056
Incurred but not reported claims liability	6,191	(1,364)	71,283	-	76,110
Compensated absences	-	-	-	(48,056)	(48,056)
Revenue collected in advance	<u>4,337</u>	<u>819</u>	<u>-</u>	<u>-</u>	<u>5,156</u>
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b><u>\$ 908,241</u></b>	<b><u>\$ 120,909</u></b>	<b><u>\$ (202,372)</u></b>	<b><u>\$ (49,418)</u></b>	<b><u>\$ 777,360</u></b>

See Independent Auditors' Report.

**COUNTY OF ROCKINGHAM, NEW HAMPSHIRE**

Supplementary Information  
 Fiduciary Funds  
 Combining Statement of Fiduciary Net Position  
 June 30, 2020

	<u>Inmate Fund</u>	<u>Nursing Home Residents Fund</u>	<u>Assisted Living Security Deposits</u>	<u>Total Agency Funds</u>
<b>Assets</b>				
Cash and short-term investments	\$ 426,187	\$ 138,621	\$ 63,744	\$ 628,552
Accounts receivable	-	476	-	476
Due from other funds	<u>75</u>	<u>1</u>	<u>-</u>	<u>76</u>
<b>Total Assets</b>	<b><u>\$ 426,262</u></b>	<b><u>\$ 139,098</u></b>	<b><u>\$ 63,744</u></b>	<b><u>\$ 629,104</u></b>
 <b>Liabilities</b>				
Due to other funds	\$ 402,221	\$ 3,357	\$ 2,384	\$ 407,962
Due to specific individuals	<u>24,041</u>	<u>135,741</u>	<u>61,360</u>	<u>221,142</u>
<b>Total Liabilities</b>	<b><u>\$ 426,262</u></b>	<b><u>\$ 139,098</u></b>	<b><u>\$ 63,744</u></b>	<b><u>\$ 629,104</u></b>

See Independent Auditors' Report.